

#### Practice Areas

- State and Local Tax Planning & Controversy
- Tax
- Tax Controversy & Litigation
- Criminal Tax Defense
- Federal White Collar Crime Defense
- Captive Insurance Companies

#### Education

- Georgetown University Law Center, LL.M. (Taxation) 1973
- St. Mary's University, J.D. 1969
- St. Mary's University, B.A. 1965

#### Honors

- Texas Super Lawyers, Tax Law, 2003-2010, 2012-2024
- Best Lawyers in America® - Lawyer of the Year Criminal Defense: White Collar in San Antonio, 2025
- Best Lawyers in America® - Criminal Defense: White Collar, 2025

## Charles J. "Chad" Muller

Shareholder  
San Antonio

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Chad Muller has more than 50 years experience in federal and state tax controversies. As a Department of Justice Trial Attorney and as an Assistant United States Attorney, Mr. Muller represented the government in the largest criminal tax prosecutions in the country. In 1975, he received the Department of Justice John Marshal Award for outstanding achievement in the trial of complex litigation. Representing taxpayers in civil and criminal tax matters since 1977, Mr. Muller has consistently achieved outstanding results for his clients.

Mr. Muller has played a vital role in several key organizations within the tax sector, including the IRS Commissioner's Advisory Group and Integrity Review Panel, as well as the Department of Justice Tax Division Advisory Committee. He is also a former Chair of the American Bar Association Committee on Civil and Criminal Penalties and the Penalties Tax Force. Mr. Muller also served as Chair of the Office of Professional Responsibility Subgroup of the Internal Revenue Service Advisory Council.

#### Significant Cases

##### Criminal Tax and White Collar Crime:

- **United States v. Herrera**, United States District Court, Western District of Texas, San Antonio Division, Criminal No. SA07CR056RF (Motion for Judgment of Acquittal granted December 2007, United States appeal pending).
- **United States v. Weinstein**, United States District Court, Northern District of Texas, Dallas Division, Criminal No. 3:92-CR-421-X (jury acquittal of attorney charged with filing false income tax returns) (May 1993).
- **United States v. Lemon**, United States District Court, Northern District of Texas, Dallas Division, Criminal No. CR3-89-079-H (jury acquittal of accountant charged in criminal tax shelter case) (October 1989).
- **United States v. Fruehauf Corp.**, 36 AFTR 2d. 75-5979m 07/17/1975. (District Court Findings of Facts in complex corporate tax conspiracy case).

##### Tax Malpractice Litigation:

- Best Lawyers in America®  
- Tax Law, 2025
- Best Lawyers in America®  
- Litigation & Controversy -  
Tax, 2025
- National Association of  
Distinguished Counsel,  
2015
- Named Outstanding  
Lawyer, San Antonio  
Business Journal, 2014
- Listed in Best Lawyers in  
America for 28 years
- Named Lawyer of the Year  
for Tax Law in San Antonio  
by Best Lawyers in  
America in 2020
- Received the Department  
of Justice John Marshall  
Award for Outstanding  
Achievement in the trial of  
complex litigation

#### Bar Admissions

- Texas
- District of Columbia

#### Court Admissions

- U.S. District Court for the  
Northern, Southern, and  
Western Districts of Texas

## Charles J. "Chad" Muller, *Continued*

- **Murphy v. Campbell**, 964 S.W.2d 265 (Tex. 1997) (affirming summary judgment in favor of Deloitte & Touche on all claims in tax malpractice case arising from alleged erroneous tax advice on sale of corporation's assets and alleged errors in preparation of corporate tax returns).
- **Ponder v. Brice & Mankoff**, 889 S.W.2d 637 (Tex. App.—Houston [14th Dist.] 1994, *writ denied*) (affirming summary judgment in favor of attorneys in tax malpractice case arising from attorneys' legal opinion on a tax shelter); *see also* **Sutton v. Mankoff**, 915 S.W.2d 152 (Tex. App.—Fort Worth 1996, *writ denied*) (same); **Sargent v. Brice & Mankoff**, 1996 WL 10277 (Tex. App.—Dallas 1996, *writ denied*) (same).
- **Willie Nelson v. Price Waterhouse**, United States District Court, Northern District of Texas, Dallas Division, No. CA-3-90-1894-P (achieving confidential settlement for recording artist in his malpractice suit against national accounting firm) (August 1994).
- **In Re: Fairchild Aircraft Corp.**, United States Bankruptcy Court, Western District of Texas, San Antonio Division, Case No. 90-50257-C/Adversary No. 90-5269-C (summary judgment granted in favor of Deloitte & Touche, rejecting claims of tax malpractice arising out of preparation of corporate consolidated income tax returns) (April 1992).

#### Seminars & Presentations

- *Responding to IRS Requests for Information*, University of Texas Tax Conference, December, 2010.
- *Defending a Criminal Tax Case – Stealth Fraud Exams*, Tax Controversy Toolkit, ACPEN Webcast, (Dallas, Texas, October 2007).
- *Anatomy of a Criminal Tax Case*, CLE Options Network Webcast, (Dallas, Texas, February 2007).
- *Determining the Disciplinary Sanction: What Factors the Office of Professional Responsibility Considers in Ethics Enforcement*, Journal of Tax Practice and Procedure, December 2006-January 2007 issue.
- "IRS Makes Important Changes to its Voluntary Disclosure Policy," *Journal of Taxation* (February 2003) (co-author).
- *Record Retention and Destruction Policies: What Must You Keep and For How Long? When Can You Destroy It?* 50<sup>th</sup> Annual Taxation Conference (Austin, Texas, November 2002).

- U.S. Court of Appeals for the Fifth Circuit
- U.S. Supreme Court
- U.S. Tax Court
- U.S. Federal Claims Court

## **Charles J. "Chad" Muller, *Continued***

- *Record Retention and Destruction –The Anderson Issue, Technology Pitfalls, and Other Lessons* (co-author), Strasburger & Price, LLC 2002 Annual Tax Symposium (Dallas and San Antonio, Texas, August 2002).
- Featured Speaker and Panel Participant: (1) *Representation of the Client During a Criminal Tax Investigation*, (2) *Federal Sentencing Guidelines*, and (3) *Civil Tax Considerations During and After a Criminal Tax Investigation*, Annual National Institute on Criminal Tax Fraud. Mr. Muller has spoken at the Institute each year since its inception in 1985.
- *The High Cost of White Collar Crime: What Corporate Counsel Needs to Know About the Emerging Use of Federal Criminal Law to Obtain Regulatory Compliance*, Strasburger & Price, LLP Corporate Counsel Series Ethics Seminar (April 2001).
- "IRS" Tracking Unreported Income Through Offshore Credit Cards" (co-author with Farley Katz), *San Antonio Business Journal* (February 2001).
- *Is Your Company Safe? White Collar Crime Issues Facing Corporate America* (speaker and co-author with Farley Katz and Anthony Rebollo), Strasburger & Price, LLP Corporate Counsel Series (2000).
- "Conduct Required of Taxpayers and Preparers Is Not Well-Coordinated by Final Regs.," in *The Journal of Taxation* Vol. 76 (co-author, April 1992),
- *Revision of the Civil Penalties*, 49<sup>th</sup> Annual Institute on Federal Taxation (New York University, 1991).

## **Newsorthy**

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- Considered for selection as the Tax Analysts 2011 Person of the Year, *Tax Notes Today*, January 2012
- *Ex-Spurs player's tax evasion trial starts*, *San Antonio Express-News*, August 6, 2007 – PDF.
- *U.S. jury finds Conrad Black guilty*, *Reuters*, July 13, 2007 – PDF.

## **Professional Affiliations**

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- State Bar of Texas Section on Taxation (Director, 1999)
- American College of Tax Counsel (Fellow)
- American College of Trial Lawyers (Fellow)
- Texas Bar Foundation (Fellow)
- American Bar Association Tax Section (Past Chair, Committees on Civil and Criminal Tax Penalties, and Penalties Task Force)