

#### Practice Areas

- Tax
- Tax Controversy & Litigation

#### Education

- Northwestern University, B.S., B.A., 1967
- Northwestern University, J.D., 1971

#### Honors

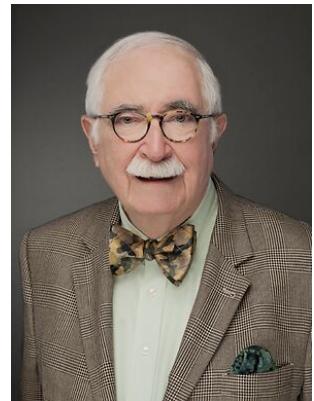
- Listed, *The Best Lawyers in America* - Litigation and Controversy - Tax (2012-2026)
- Listed, *The Best Lawyers in America* - Tax Law (2024-2026)
- Texas Lawyer Lifetime Achievement Award, 2019
- Listed, *Texas Super Lawyers* - Tax (2003, 2004, 2008-2018)
- Martindale-Hubbell rating - AV
- Named as one of the country's leading federal tax litigators in The Legal 500 US (2007, 2008, 2009, 2010)
- Named a "Top Lawyer" by Houstonia Magazine, 2022

## George W. Connelly

Senior Counsel

Houston

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George Connelly is recognized as one of the leading federal tax litigators in the United States. His practice focuses on IRS audit, collection and criminal matters including civil and criminal tax litigation matters, for clients including individuals, companies and estates. In a distinguished career spanning decades, he has achieved over 60 reported opinions in tax cases, and has received numerous honors and awards from governmental bodies and professional organizations.

George gained perspective and insight into the workings of the federal tax system as a lawyer with the Internal Revenue Service. In his 15-year career with the IRS, he established relationships that continue to the present day. George served at many levels, in the Office of Chief Counsel, as a Special Trial Attorney for the North-Atlantic Region in Buffalo, New York, and as the Legal advisor to the Buffalo, New York, District Director and the Buffalo Appeals Office for criminal, examination and collection divisions; and as the Tax Shelter Coordinator for nine years, from 1976 to 1985. George also served as an Instructor for the Chief Counsel's National Trial Attorney Training Program, lecturing on evidence and cross-examination; and as the Leader of Task Forces (1979, 1980) charged with the creation of the Regional Trial Attorney Training Program and the Redesign of the National Program.

In addition to serving as past Tax Controversy Practice Leader, George has assumed a leadership role within the Firm, participating for many years on the Business Development Committee and as Head of the Entry Level Recruiting Committee from 1999 - 2000 and 2003 - 2005, as well as participating on many other Firm committees.

#### Significant Cases

- *Wickersham v. Commissioner*: Persuaded the U.S. Tax Court that a man convicted of filing a false income tax return had not committed civil fraud with respect to that return.

- Northwestern University School of Law: Dean's List
- Accounting Major; Beta Alpha Psi, National Accounting Honorary (Junior and Senior years)
- Dean's List
- James E. Markham, Jr. Memorial Award as outstanding IRS field office attorney - 1980
- IRS North-Atlantic Region Attorney of the Year, 1983
- Recipient of various IRS (National) Special Achievement and High Quality Performance Awards, 1980 through 1985

#### Bar Admissions

- Texas

## George W. Connelly, Continued

- *U.S. v. Sidley Austin Brown & Wood LLP*, 2004 U.S.T.C. 50,289 (N.D. Ill 2004) - In a John Doe summons proceeding, we represented a group of clients of the law firm and persuaded the Court that under FRCP Rule 24(b), merely being involved in an IRS audit and dispute was a sufficient "injury" to our clients to enable them to permissively intervene.
- *Hajecate v. Commissioner*: Persuaded the U.S. Tax Court that information secured by the IRS from a grand jury investigation could not be used in a civil tax proceeding.
- *H Graphics Access v. Commissioner*: Persuaded the U.S. Tax Court that the alteration of a document prepared by the IRS was not the product of fraud or malfeasance, such that the resulting agreement was enforceable.
- *U.S. v. Texas Commerce Bank*: Persuaded U.S. District Court that federal tax lien did not reach interest of beneficiary of discretionary trust.

#### Tax Blawg Posts

- The Earned Income Tax Credit - The Good, the Bad and the Ugly
- How Does the IRS Police Its Own Lawyers?
- How Does the IRS Treat Federal Agencies Who Owe Employment Taxes?
- What Will The IRS Do If You Dont Prepare An Income Tax Return?
- What Can The IRS Do If You Go Out Of Business?
- Is the IRS Going Easier on Taxpayers with Foreign Accounts?
- Under Water on Your Home Mortgage? Talk to Your Tax Advisor Before You Take Action!
- Dont Be A Victim Of One Of The IRS Dirty Dozen Tax Scams For 2012
- If The Job Offer Includes A Loan From The Employer, Talk To Your Tax Adviser Before Accepting!
- Where Does the IRS Get Off Telling You How to Run Your Business?
- Will Starving the Beast Mean the End of the Taxpayer Advocates Office?
- How Do You Know the IRS Received What You Sent?
- When It Comes To Compliance With The Tax Laws, How Do IRS Employees Stack Up?
- Whatever Happened to The Kinder, Gentler IRS?
- Who Audits the Internal Revenue Service?

## **George W. Connelly, Continued**

- If I Agree To Pay The Tax In Full, Will The IRS Simply Forgive The Interest And Penalties?
- What Level Of Diligence Must A Taxpayer Prove To Overcome a Penalty? Part II
- What Level Of Diligence Must A Taxpayer Prove To Overcome a Penalty? Part I
- If You Move, How Will the IRS Know Where to Find You?
- How Long Does The IRS Have To Audit Your Return?
- Can Stress Or Depression Reduce Your Income Tax Liability?
- What Should An Employer Do When It Receives An IRS Notice Of Levy To Garnish Compensation of A Worker?
- Has the IRS Declared War on Wealthy Taxpayers?
- Does The Tax Man Care If You Settle a Debt With Your Credit Card Company?
- Is Life Insurance Ever Taxable?

### **Publications**

- George Connelly was a regular commentator for *Houston Business Daily*.
- *Houston Business Journal* and *The Legal News*, December 2005, Tax Issues Related to Business Gifts During the Holiday Season
- *Houston Business Journal*, March 4, 2005, reprinted *Boston Business Journal*, March 25,2005, Not All Taxes Are Created Equal  
*Houston Business Journal*, July 2, 2004, Outsourcing: Businesses Using PEO's Need to Consider Tax Issues
- *Journal of Taxation*, January 2002, Tax Court Review of Abatement of IRS Interest--Another Broken Promise
- *American Corporate Counsel Association*, 1995, The Taxing Side of Outsourcing

### **Seminars & Presentations**

#### **Courses Taught:**

- Strategies for Effective Negotiations with IRS - Texas Society of CPAs, Professional Development Institute and Iowa Society of CPAs
- New Developments in Employee-Independent Contractor Controversies - Texas Society of CPAs
- The IRS Offer in Compromise Program - Texas Society of CPAs

#### **Speeches (Firm-sponsored):**

- Dealing with IRS Appeals Division
- Dealing with IRS Collection Division
- Overview of Tax Reform Act of 1986
- Offers in Compromise
- Master of Ceremonies for Annual Tax Planning Seminar in 1988 and 1989
- IRS Large Case Audit Initiative
- Tax Liability and Collection Issues in a Community Property State

## **George W. Connelly, Continued**

- Protecting Trade Secrets and Other Confidential Information in Tax Litigation
- Tax Shelter Burnout
- The New Accuracy Related Penalties
- Ethical Issues in Tax Practice
- Cash Transaction Reporting Requirements
- Taxpayers Bill of Rights - I and II
- Dealing With IRS Estate Tax Audits
- An Introduction to Dealing with the IRS Director of Practice

### **Speeches (Sponsored by Others):**

- Dealing with IRS Director of Practice, HBA Tax Section, December 2001
- IRS Interest Abatement--Fact or Fiction? American Institute of Federal Taxation, April 2001
- An Introduction to Dealing with the IRS Director of Practice, Speech before the American Bar Association, Tax Section, Standards Committee, October 2002
- Daddy Died with a Cayman Account, Southern Federal Tax Institute, Fall 2004
- What Happens to Your Case When it Goes to Appeals? Or When it Goes to Tax Court? December, 2005,
- Winning Tax Controversies by Mastering Procedure, Tulane Tax Institute, October 2006

### **Continuing Legal Education Presentations for IRS Attorneys:**

- Handling Expert Witnesses in Litigation
- Problems with the Tax Equity and Fiscal Responsibility Act of 1982
- The Criminal Tax Process from the Private Representative's Point of View
- Common Mistakes Made by Attorneys in Handling Tax Court Cases
- Burden of Proof and Attorneys' Fees Rules Under the IRS Reform and Restructuring Act of 1998