

#### Practice Areas

- State and Local Tax Controversy & Planning
- Tax
- Tax Controversy & Litigation

#### Education

- University of Florida, Levin College of Law, LL.M. in Taxation, 2021
- South Texas College of Law Houston, J.D., 2020
- Texas State University, B.S., 2015

#### Bar Admissions

- Texas

#### Court Admissions

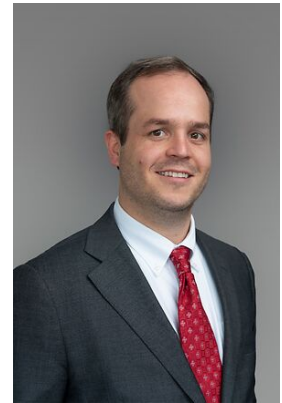
- U.S. Tax Court

### Zachary Milliken

Associate

San Antonio

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Zachary Milliken is an associate attorney in the Tax Controversy and Litigation group in San Antonio. Prior to joining Chamberlain Hrdlicka, Zachary worked as a tax controversy attorney with a boutique Austin-based law firm. He has represented corporations, partnerships, individuals and trusts in both federal and state tax controversies on a wide variety of legal matters.

Zachary's experience includes working with every level of the IRS; ushering taxpayers through IRS audits, challenging tax assessments through IRS Appeals and negotiating payment agreements and lien and levy releases with IRS collections. He also has experience preparing U.S. Tax Court Petitions and negotiating settlements of docketed Tax Court cases, has worked closely with the IRS Business Entity Department to revive several late and defective S corporation elections as well as special-purpose trust elections for QSSTs and ESBTs.

Zachary's state tax experience has been focused on the Texas Sales & Use and Franchise Taxes. He has experience representing taxpayers before the State Office of Administrative Hearings and has advised multi-state corporations and partnerships on the taxability of their services and state tax filing requirements. He has successfully challenged numerous Comptroller audit assessments and coordinated the preparation, filing, and negotiation of a sales and use tax refund claim exceeding \$1M. He has also worked with the Comptroller's Collections Division to reinstate state tax permits, release liens and negotiate the return of levied corporate funds.