

#### Practice Areas

- Estate & Income Tax Planning & Estate Administration
- Family Office
- State and Local Tax Controversy & Planning
- Tax
- Criminal Tax Defense
- Tax Controversy & Litigation
- Tax Planning & Business Transactions

#### Education

- New York University School of Law, LL.M. in Taxation
- Pepperdine University, J.D. with honors
- University of California at Los Angeles, B.A. in Economics

#### Honors

- International Tax Review World Tax, Promoted, Tax Controversy, Georgia, 2026
- Listed, *The Best Lawyers in America* - Trusts and Estates (2017-2019, 2025-2026)

## Charles Rettig

Shareholder

Houston

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Charles Chuck Rettig, a Shareholder at Chamberlain Hrdlicka in the Firm's Tax Controversy & Litigation practice and other Tax and Trust & Estate practices, served as the Commissioner of the Internal Revenue Service (IRS) from 2018 through 2022.

As a member of Chamberlain Hrdlicka's Tax Controversy & Litigation Practice, he draws on both his extensive background representing taxpayers and his deep knowledge of the IRS organization, operations and procedures in work for his clients. His practice focuses on tax, federal and state tax controversies and investigations, including sensitive issue examinations, administrative appeals, civil tax litigation, and representation in criminal tax investigations and prosecutions.

As IRS Commissioner, Chuck presided over the nation's tax system, managing an agency of about 83,000 employees and a budget of more than \$14.1 billion which collected more than \$4.9 trillion in tax revenue in FY22, representing about 96% of the total gross receipts of the United States. During COVID, Commissioner Rettig guided the IRS through a rapid modernization, transitioning it from a primarily paper-based organization to one capable of operating virtually at scale. On dozens of occasions, Commissioner Rettig formally testified before the U.S. Senate Finance Committee, the House Committee on Ways and Means as well as various other Congressional Committees.

During his tenure with the IRS, he focused on balancing appropriate enforcement of the nation's tax laws while respecting taxpayer rights and improving service to the nation's taxpayers, with a particular focus on traditionally underserved communities. In recognition of his leadership of the IRS, Chuck received the Alexander Hamilton Award from Treasury, the highest honor for individuals selected by the Secretary, whose performance and leadership demonstrate the highest standards of and dedication to public service benefiting our country.

Chuck came to the IRS from a background of defending taxpayers in tax controversies, and he put those insights to use while at IRS. He was often referred to as the straight shooting Commissioner, who worked closely with his Division

- Listed, *The Best Lawyers in America* - Litigation and Controversy - Tax (2011-2019, 2025-2026)
- Listed, *The Best Lawyers in America* - Tax Law (2006-2019, 2025-2026)
- Best Lawyers Litigation and Controversy - Tax in Los Angeles (2016, 2017, 2018)
- Best Lawyers 2019 Tax Law Lawyer of the Year in Los Angeles
- Best Lawyers Litigation & Controversy - Tax Lawyer of the Year in Los Angeles (2016, 2018)
- Band 2, Chambers USA: High Net Worth Guide, Tax: Private Client (Nationwide), 2025
- Recommended Lawyer, The Legal 500 - U.S. Taxes: Contentious, 2025
- Listed, *Chambers USA*, Tax: Fraud, 2025
- Lawdragon 500 Leading Global Tax Lawyers, 2025
- Alexander Hamilton Award, U.S. Treasury for meritorious public service
- Certified Specialist, Taxation Law, The State Bar of California, Board of Legal Specialization

## Charles Rettig, *Continued*

Commissioners and Chiefs in Criminal Investigation, Large Business & International, Small Business/Self Employed, Wage & Investment, and Tax-Exempt & Government Entities to build new enforcement programs and decide how to allocate enforcement resources. A senior Senator on the U.S. Senate Finance Committee once stated Although we didnt always agree, Rettig called balls and strikes fairly.

Before heading the IRS, Chuck had been a highly respected tax attorney in Los Angeles for more than 36 years, specializing highly complex tax disputes on behalf of high net-worth individuals, business and corporate taxpayers before the IRS, the Department of Justice Tax Division, federal and state courts and state taxing authorities. Although Chuck mounted vigorous defenses for clients and would proceed to litigation when appropriate, he is nationally respected for being adept at resolving matters without litigation, enabling his clients to move their businesses and lives forward as quickly as possible.

Chuck has been a keynote speaker and featured panelist at hundreds of professional conferences throughout the United States, in Europe, and in Central America. He has authored numerous tax-related columns and articles for both domestic and foreign publications and has been an adjunct tax professor teaching graduate level courses on tax procedure. He has been recognized by Chambers USA in the High Net Worth Guide Tax: Private Client (USA-Nationwide) Rankings as well as in the Tax: Fraud (USA-Nationwide) Rankings.

Before joining the IRS, he was listed by Chambers USA as the only Eminent Practitioner in the Chambers Category Tax: Fraud Nationwide. On multiple occasions, he was selected by his peers as the Tax "Lawyer of the Year" (Litigation and Controversy, Los Angeles) for Best Lawyers and was included in the Nationwide rankings in both Litigation and Controversy Tax and Tax Law by Best Lawyers in America. As then stated in Chambers USA: Americas Leading Lawyers for Business, "According to peers, Charles Rettig . . . is phenomenal, just phenomenal." Further, he "is regarded by market sources as a 'brilliant and gifted lawyer . . . a real star and a national leader "who enjoys a superb reputation and benefits from great presence. Chambers USA has further stated Fantastic controversy tax lawyer Charles Rettig is knowledgeable and very intelligent . . . a force to be reckoned with . . . a driving force in policy making at the national level with great client skills when it comes to sensitive matters.

Chuck has held leadership roles in numerous national, regional, and local professional organizations, most recently serving as President of the American College of Tax Counsel and Vice Chair-Administration, for the American Bar

- Certified Specialist, Estate Planning, Trust & Probate Law, The State Bar of California, Board of Legal Specialization
- Jules Ritholz Memorial Merit Award, ABA Tax Section, Civil & Criminal Tax Penalties Committee, 2019
- Dana Latham Memorial Award, Los Angeles County Bar Association, 2019
- Joanne M. Garvey Award for lifetime Achievement in Taxation, Taxation Section, State Bar of California, 2021
- V. Judson Klein Award for Outstanding Achievement in Taxation, Taxation Section, State Bar of California, 2003
- Tax Person of the Year (Top 10), Tax Notes / Tax Analysts, 2009
- Top 50 IRS Representation Practitioners for 2008, CPA Magazine, 2008
- Partner Appreciation Award, Steller Member, ABA Center for Professional Development, 2015

## **Charles Rettig, Continued**

Associations Section of Taxation. He Chaired the IRS Advisory Council (IRSAC) in 2010-2011 and served as a member from 2008-2010. He also served as Chair of the Taxation Section of the State Bar of California and has served on the advisory boards of both the Franchise Tax Board and the Board of Equalization in his home state of California. Chuck is a Certified Specialist in both Taxation Law and in Estate Planning, Trust & Probate Law (The State Bar of California, Board of Legal Specialization).

Chuck Rettig Chaired or Co-Chaired the ABA Annual National Institute on Criminal Tax Fraud and Tax Controversy from 2010-2018; Chaired the UCLA Extension Annual Tax Controversy Institute from 1997-2018; Chaired the Tax Controversy Sessions for the NYU Institute on Federal Taxation from 2007-2018 and 2024-present; participated on the National Board of Advisors for the NYU University School of Law, Graduate Tax Program (LL.M. in Taxation) from 1999-2008; Planning Committee member of the NYU Annual Tax Controversy Forum from 2009-2013; Executive Committee member of the USC Annual Institute on Taxation from 2003-2018 and 2024-present; California CPA Education Foundation, Board of Trustees from 2007-2011; and was an invited participant to the United States Tax Court Judicial Conference from 1999-2015.

Chuck received a B.A. in Economics from the University of California at Los Angeles (UCLA), as well as a J.D. with honors from Pepperdine University School of Law and an LL.M. in Taxation from the New York University School of Law.

Chuck Rettig was recently selected as an Honorary Member of Lives Amplified Global Institution of World Leaders (the Lives Amplified). The Mission of Lives Amplified is to drive meaningful, sustainable change by supporting transformational initiatives that elevate the well-being of humanity and to develop and implement sustainable initiatives aimed at fostering socioeconomic prosperity worldwide. With unparalleled access and influence, Lives Amplified stands as the largest gathering of former heads of state and former senior government dignitaries outside the United Nations.

As a member of a proud military family, Chuck is the co-founder of the UCLA Extension VETS COUNT Scholarship Fund. This fund provides scholarships to active duty and retired military personnel who are working to realize their career goals in tax, accounting, wealth management and other areas of the financial services industry. VETS COUNT also supports active duty and retired military personnel pursuing basic coursework for personal growth in budgeting, financial literacy and investing.

Chuck Rettig is currently serving as a Board Member or Senior Advisor on behalf of various organizations, including:

- IRS District Directors Award, Los Angeles District, 1998
- UCLA Extension Award for Extraordinary Efforts Enhancing Government and Private Tax Practitioner Partnerships in the Tax Community for Continuing Education and Professional Development, 2005
- Presidents Award for Outstanding Contributions to CPAs in Hawaii, Hawaii Society of CPAs, 2003 - 2004
- Conference Speaker of the Year Award, California CPA Education Foundation, 2000
- Instructor of the Year Award, Graduate Tax Program, Golden Gate University, 2002
- Commencement Speaker, Graduate Tax Program, Golden Gate University, 2003
- Top 100 Super Lawyers (Los Angeles County), Los Angeles Magazine / Southern California Super Lawyers Magazine, 2005 and 2019

## **Charles Rettig, Continued**

- 1 The leading data distribution platform automating tax compliance for alternative investment reporting.
- 2 Provider of innovative technology to seamlessly bridge the gap between life insurance and investments by methodically enhancing transparency, protection, tax management, and liquidity.
- 3 AI-based document data capture platform that allows businesses to automate and fully digitize the most complex data entry and eliminate the need of having human data entry operators.
- 4 Highly experienced crypto investigators and asset recovery professionals specializing in Digital Asset Recovery and Security as well as training solutions for Government and asset recovery professionals.
- 5 Predictive Web3 Risk & Intelligence Platform providing next generation risk mitigation, compliance and forensics for crypto-native businesses, DeFi participants, financial institutions & government agencies.
- 6 Embedded finance and business management platform designed to make any financial institution the go-to source for small business health information and advice.
- 7 Firms providing advanced blockchain investigation and recovery tools and insights for law enforcement agencies, financial institutions, and threat intelligence platforms.
- 8 Non-profit organization fighting the trafficking of women and children in the U.S.



## **Charles Rettig, Continued**

- Top Tax Super Lawyers (Los Angeles County), Los Angeles Magazine / Southern California Super Lawyers Magazine, 2004-2019, inclusive
- Martindale-Hubbell AV Preeminent Rating (Highest possible rating)

### **Bar Admissions**

- California
- Hawaii
- Arizona (Inactive)

### **Court Admissions**

- United States Court of Appeals for the Ninth Circuit
  - United States Court of Appeals for the Fifth Circuit
  - United States Court of Federal Claims
  - United States District Court, Hawaii
  - United States District Courts - CD Cal, SD Cal, ND Cal, ED Cal
  - United States Tax Court
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