

Practice Areas

- Tax
- Tax Controversy & Litigation

Education

- University of Houston, B.A., 2007
- Texas Tech University, M.S., 2011
- Texas Tech University School of Law, J.D., 2011

Honors

- Listed, *The Best Lawyers in America* - Litigation and Controversy Tax (2026)
- Listed, *The Best Lawyers in America* - Tax Law (2026)

Bar Admissions

- Texas

Court Admissions

- U.S. Tax Court
- Western District of Texas

Bryan J. Dotson

Shareholder

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Bryan Dotson is a shareholder in the Tax Controversy & Litigation and State and Local Tax Controversy & Planning practices. A talented litigator, Mr. Dotson has a proven track record of obtaining favorable results in disputes with taxing authorities at the state and federal levels across multiple tax types, including income, franchise, and sales tax matters.

Mr. Dotson began his career at the Internal Revenue Service, where he represented the IRS before the United States Tax Court. During his tenure at the IRS, he received recognition for his trial work through multiple awards and served as an instructor for courses training IRS attorneys on trial practice and procedure. His IRS experience encompassed the full spectrum of tax administration, from return review to collection alternatives and bankruptcy proceedings.

Mr. Dotson's practice includes matters involving sales and use tax, state corporate income tax (including the Texas franchise and margin taxes), motor vehicle sales tax, oil and gas severance tax, insurance tax, motor fuels tax, mixed beverage tax, tobacco products tax, unclaimed property, tax credits/incentives, and nexus disputes. He has experience representing clients in audits, hearings, trials and appeals, tax collection cases, voluntary disclosure agreements, letter rulings, and open records requests.

Representative Experience

State and Local Tax Matters:

- Defended an information technology company in a franchise tax dispute involving qualification for the reduced tax rate available to retailers and wholesalers.
- Litigated on behalf of computer software companies in cases of first impression challenging the validity of the Texas Comptroller's administrative rule on the research and development franchise tax credit.
- Pursued an income tax refund claim for a heavy equipment manufacturer involving capital investments made through wholly owned, disregarded subsidiaries.

Bryan J. Dotson, *Continued*

- Litigated for a municipality that resulted in the invalidation of an administrative rule adopted by the Texas Comptroller on local sales tax sourcing.
- Defended a multistate gasstation chain in a motorfuel tax dispute concerning whether the company satisfied the requirements for exempting the biofuel component of diesel blends.
- Handled a franchise tax refund matter for an upstream oil and gas company involving a novel interplay between federal partnership tax principles and Texas franchise tax law.
- Challenged trial courts reliance on an administrative rule that imposed a heightened evidentiary standard in judicial taxrefund proceedings.
- Advocated for a company before the state intermediate court of appeals and supreme court in a case involving franchise tax apportionment and sourcing of sales of tangible personal property to outofstate purchasers.
- Argued before the state intermediate and supreme courts on behalf of a food manufacturing company in litigation addressing whether commodity option contracts are treated as inventory for federal income tax purposes.
- Represented a restaurant chain on the issue of whether flatware and dinnerware qualify for the saleforresale exemption.
- Guided an oil and gas operator through a severance tax dispute involving the procedural requirements for claiming the highcost gas exemption.
- Advocated for a transportation company before state appellate courts on whether the Texas franchise tax constitutes an occupation tax that would exempt motor carriers.
- Successfully defended a medical device companys sales and use tax refund claims under the Texas Enterprise Zone Program.
- Obtained a refund for an oil and gas operator in a dispute over whether services used to develop a prototype were improperly treated by the Comptroller as purchases of taxable tangible personal property.

Federal Tax Matters:

- Litigated estate and gittax matters involving sophisticated businessvaluation disputes and complex legal issues relating to transfers of closely held business interests, discounts for lack of control and marketability, and the application of Chapter 14 valuation rules.
- Successfully defeated a federal suit seeking to reduce an estatetax liability to judgment by demonstrating that the IRSs period of limitations on collection had expired, eliminating the governments ability to enforce the assessment.
- Litigated complex federal tax cases involving the bona fides of microcaptive insurance arrangements and the applicability of accuracyrelated penalties, navigating cuttingedge issues central to the IRSs enforcement priorities.
- Serving as lead counsel in an international tax case addressing whether a university professors salary is exempt from federal income tax under the bilateral tax treaty between the United States and the Peoples Republic of Chinaa matter requiring detailed treaty interpretation and crossborder tax analysis.
- Litigated multiple cases involving the hobby loss rules, focusing on whether clients horserelated activities were engaged in for profit, including extensive evidentiary presentation on business practices, expectations of profit, and industry standards.
- Handled numerous innocentspouse cases involving claims for equitable relief, separation of liability, and allocation of deficiencies, advocating for clients facing inequitable jointliability assessments.

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- Managed a wide range of Collection Due Process (CDP) cases, challenging improper IRS collection actions, securing release of liens and levies, and negotiating sustainable collection alternatives.

