

Jeffrey M. Glassman

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PRACTICE AREAS

Income Tax Litigation

Estate and Gift Tax Litigation

White Collar and Government Regulatory Litigation

Cryptocurrency and Digital Assets



Biography

Mr. Glassman is a firm partner with a practice focus that includes counseling individuals, businesses, and trusts and estates with respect to their most demanding tax planning and controversy issues. His tax controversy practice involves representing clients in all stages of civil and criminal tax matters, including complex IRS examinations, administrative appeals, ruling requests, payroll tax disputes, federal tax collection issues, government investigations, and litigation. He works with clients in developing strategies to resolve sensitive compliance issues such as unreported income and undeclared offshore accounts and assets. He also advises individuals regarding emerging technology tax issues related to cryptocurrencies, non-fungible tokens, and other digital assets. Recently, he has focused significant time on tax disputes involving private aircraft and employee retention credit matters (ERC), including ERC refund lawsuits against the federal government. The vast majority of Mr. Glassman's cases are resolved privately and never made public.

Mr. Glassman is the co-chair of the Tax Controversy Committee of the State Bar of Texas Tax Section, founder and former chair of the Dallas Chapter of the Federal Bar Association Section on Taxation and has served on numerous committees and sub-committees. He is a past recipient of the American Bar Association Tax Section's John S. Nolan Fellowship.

Mr. Glassman is a prominent speaker on various tax issues and speaks on these topics throughout the United States and is also a significant contributor to the Meadows Collier Talks Tax blog.

Prior to joining the firm, Mr. Glassman worked at two international law firms and an international "Big 4" accounting firm. He served as a Law Clerk for The Honorable Maurice B. Foley of the United States Tax Court in Washington, D.C.

Mr. Glassman was admitted to practice Texas in 2014, the District of Columbia in 2008, and Maryland in 2007.

Education

- Georgetown University Law Center, LL.M. in Taxation, 2011
- The George Washington University Law School, J.D., 2007
 - Associate Member, *The George Washington International Law Review*

- University of Florida, Warrington College of Business, B.S., in Finance, 2003
 - Teaching Assistant, Business Law
- Executive Education: MIT Media Lab (through Massachusetts Institute of Technology)
 - Cryptocurrency Course

Memberships

- American Bar Association
 - Section of Taxation
 - Cryptocurrency Task Force
 - Court Procedure and Practice Committee
- State Bar of Texas
 - Tax Section
 - Co-Chair, Tax Controversy Committee, 2023-2024
 - Vice-Chair, Tax Controversy Committee, 2022-2023
 - Graduate Member, State Bar of Texas Tax Section Leadership Academy, 2016-2017
- Federal Bar Association
 - Section of Taxation, Dallas Chapter - Past Chair and Founder
- Dallas Bar Association
 - Tax Section
- District of Columbia Bar
- Maryland Bar

Admissions

- United States District Court for the Western District of Texas
- United States District Court for the Eastern District of Texas
- United States District Court for the Northern District of Texas
- United States District Court for the Southern District of Texas
- United States District Court for the District of Colorado
- United States Tax Court
- United States Court of Federal Claims
- United States Court of Appeals for the Fifth Circuit
- United States Court of Appeals for the Federal Circuit

Honors & Awards

- American Bar Association, John S. Nolan Fellowship, 2022-2023
- Best Lawyers in Dallas, D Magazine, 2020-2022 (Tax: General) & 2023 (Tax: Litigation)
- Best Lawyers Under 40 in Dallas, D Magazine, 2020
- Texas Rising Stars, as published in Texas Monthly and in Texas Super Lawyers - Rising Stars Edition and on the web at superlawyers.com, 2020-2021
- Texas Super Lawyers, as published in Texas Monthly, Texas Super Lawyers and on the web at superlawyers.com, 2022-2023

Presentations

- May 14, 2024 - ABA Tax Section CLE Webinar
- May 1, 2024 - Texas Bank and Trust - Longview, TX
- April 24, 2024 - Texas Bank and Trust - Tyler, TX
- April 18, 2024 - Tax Controversy: Litigation Overview and Tips
- February 21, 2024 - Replay - 2024 Professional Issues Update
- February 9, 2024 - Tax Law in a Day Day Two)
- February 7, 2024 - TXCPA 2024 Professional Issues Update
- January 19, 2024 - ABA 2024 Midyear Tax Meeting
- January 9, 2024 - Meadow Collier January 9, 2023 One-Hour Webinar
- January 8, 2024 - State Bar of Texas Tax Section - One-Hour FREE Webinar on "Tax Controversy: Administrative Overview and Tips"
- October 27, 2023 - Texas Management Group (TMG) Annual Meeting-Day 2
- October 17, 2023 - American Bar Association Virtual Fall Tax Meeting-Oct. 17, 2023
- August 23, 2023 - Nuts and Bolt of Tax Litigation-Part 1 CLE Webinar Series from the ABA Tax Section
- August 1, 2023 - Tax Controversy: Tips for Tax Practitioners and Recent Developments Webinar
- May 24, 2023 - 2023 Texas Bank and Trust - Longview, TX
- May 17, 2023 - 2023 Texas Bank and Trust, Tyler, TX
- May 5, 2023 - ABA Section of Taxation 2023 May Tax Meetings
- February 22, 2023 - TXCPA Professional Issues Update Webcast
- November 17, 2022 - 2022 Dallas Practice Management Group
- October 20, 2022 - Texas Management Group (TMG) Annual Meeting (Day One)
- October 14, 2022 - ABA Section of Taxation 2022 Fall Meeting
- September 14, 2022 - September 2022 1-Hour Webinar
- August 2, 2022 - Armanino Presentation
- June 22, 2022 - Cryptocurrency: A Tax and Estate Planning Perspective
- May 13, 2022 - ABA Section of Taxation 2022 May Tax Meeting
- February 28, 2022 - Lorman Webinar

Archived Speeches

- January 27, 2021 - American Bar Association Section of Taxation Virtual 2021 Midyear Tax Meeting
- July 22, 2020 - American Bar Association Section of Taxation Virtual 2020 May Tax Meeting: Court Procedure & Practice
- January 31, 2020 - American Bar Association Section of Taxation 2020 Midyear Tax Meeting
- November 5, 2019 - 21st Annual Meadows Collier Tax Conference
- October 4, 2019 - American Bar Association 2019 Fall Tax Meeting
- May 10, 2019 - May 11, 2019 - Section of Taxation 2019 May Tax Meeting of the American Bar Association
- January 18, 2019 - 2019 Midyear Meeting American Bar Association Section of Taxation
- October 6, 2018 - 2018 Fall Tax Meeting: ABA Section of Taxation and Real Property & Estate Law, Trust and Estate Division
- October 5, 2018 - 2018 Fall Tax Meeting: ABA Section of Taxation and Real Property & Estate Law, Trust and Estate Division

Blog

- **March 25, 2024 - The ERC Voluntary Disclosure Window has Closed: Will It Reopen?**
Last Friday, March 22, the IRS ERC Voluntary Disclosure program ended. So technically, there can be no more ERC Voluntary Disclosures. Interestingly the IRS announced that the program could potentially open at a later date.
- **February 29, 2024 - IRS Launches New Effort at High Income Non-Filers: Impacted Taxpayers Should Seek Representation**
On February 29, 2024, the IRS announced a new effort to target high-income individuals. This time the IRS announced that they have opened 125,000 cases focusing on millionaires who have failed to file income tax returns. The IRS believes that, based on third-party information received, there may be more than \$100 billion of unreported financial activity and conservatively hundreds of millions of dollars of unpaid tax.
- **February 21, 2024 - Can the U.S. Tax Court Hear ERC Lawsuits?**
As more and more taxpayers consider filing lawsuits to receive an ERC refund, it is important to understand where the lawsuits can be filed. Before a taxpayer is legally allowed to file a refund lawsuit in court, taxpayers must first file a claim for refund with the IRS.
- **February 12, 2024 - ERC Refund Litigation: The Role of Local Counsel**
Given that the IRS Employee Retention Credit ("ERC" or "ERTC") moratorium is still in effect, and ERC claims not subject to the moratorium are being processed slowly, there are possibly many ERC refund lawsuits that may be filed soon. The rules of civil procedure generally provide that cases against the U.S. government can be filed only in the judicial district where the plaintiff resides or where a corporation has its principal place of business. So needless to say, if there are in fact many ERC lawsuits filed, they will likely be filed in many different courts.
- **February 9, 2024 - The IRS ERC Webinar Has Come and Gone. What Did the IRS Say?**
On February 8, 2024, the IRS held a public webinar primarily about the Employee Retention Credit ("ERC" or "ERTC") Voluntary Disclosure Program.
- **February 5, 2024 - ERTC Clarity Coming This Week? IRS Webinar May Shed Light On IRS Plans**
There are still many questions about how the IRS is handling ERTC (also known as "ERC") claims after its moratorium deadline of December 31, 2023 expired. This Thursday, February 8 at 1pm Central Time (2pm Eastern Time), the IRS is hosting a free webinar to provide updates on the ERTC Voluntary Disclosure Program and the moratorium. Tax professionals can earn one continuing education (CE) credit for participation.
- **January 25, 2024 - What Happens if ERTC Advisors are Treated as "Material Advisors?" A Lot.**
As mentioned in an earlier article, there is bipartisan support for pending legislation that, if passed, would upend much of the existing law surrounding the Employee Retention Tax Credit ("ERTC" or "ERC"). I previously wrote about the "listed transaction" provisions of the proposed legislation. There are numerous other ways the IRS is taking enforcement actions surrounding the ERTC. One of those ways is the IRS's expansion of the term "Material Advisors" to specifically include "COVID-ERTC promoters" who provide aid, assistance, or advice with respect to a "COVID-ERTC document."
- **January 24, 2024 - What Happens If Your ERTC Claim is Treated as a Listed Transaction? It's Complex.**
Yesterday, I wrote about some legislative proposals that could cause major changes to existing Employee Retention Tax Credit ("ERTC" or "ERC") laws. One of the provisions in the proposed legislation includes treating certain ERTC claims as "listed transactions."

- **January 23, 2024 - Employee Retention Tax Credit Laws Could be Getting a Massive Overhaul**
Tax practitioners and employers should be aware that just last week leaders of the House Ways and Means and Senate Finance Committees announced their bipartisan agreement on proposed legislation (read: not yet a law) that could have major implications for the Employee Retention Tax Credit ("ERTC" or "ERC").
- **December 4, 2023 - Soroban v. Commissioner: Some Limited Partners May Be Subject to Self-Employment Tax**
The Tax Court recently called into question whether a partner designated as a limited partner is truly a limited partner. In *Soroban Capital Partners, LP v. Commissioner*, the court analyzed whether a partner was truly a limited partner in the context of Section 1402(a)(13) of the Tax Code.
- **October 20, 2023 - IRS Provides Procedures for ERC Claim Withdrawal: Should Employers Use Them?**
We have written numerous times about the employee retention credit (ERC): sometimes about the IRS' focus on unscrupulous refund claims, more recently about how the IRS has stopped processing new ERC claims, and steps employers may want to consider taking. Now the IRS has yet another update regarding ERC issues, most likely motivated by an IRS desire to clear its massive backlog of ERC claims waiting to be administratively processed.
- **October 13, 2023 - Improper Art Donation Deduction Promotions: IRS Sounds Alarm**
The IRS is warning taxpayers not to claim improper art donation deduction and provides tips to help people avoid getting ensnared by an illicit art donation promotion.
- **September 21, 2023 - The Squeaky Wheel Gets the Grease? Employers Should Consider Filing Lawsuits to Obtain ERC Refunds**
Just last week, the IRS announced that it was no longer processing any new Employee Retention Credit (ERC) claims amid a surge in questionable claims. While there may be questionable claims being filed, there are plenty of legitimate claims that should be processed and refunded to employers.
- **June 15, 2023 - The Employee Retention Credit: Some Guidance Exists But Uncertainty Remains**
If you follow the Meadows Collier blog, you are likely already aware that the IRS is focused on improper Employee Retention Credit ("ERC") transactions. My colleagues' previous blog posts described how the IRS has added Employee Retention Credit transactions to its annual "Dirty Dozen" list. We are now seeing the IRS begin new examinations related to the ERC and, in other cases, pursue criminal indictments. My colleagues have also described how the IRS is focusing on tax preparers and promoters involved in improper claims of the ERC. In sum, the IRS is serious about improper ERC claims.
- **May 3, 2023 - Do Not Wait Until Midnight to File Tax Court Documents**
In *Nutt v. Comm'r*, the Tax Court held that electronic filing deadlines are in the eastern time zone (the time zone where the court is located).
- **April 20, 2023 - Update on IRS Tax Deposits and a Potential Crack in the Door for Interest Abatement?**
I recently wrote a blog about whether partners in BBA partnerships can make deposits under IRC Section 6603. Now there are more updates to share about deposits, although this time unrelated (at least directly) to BBA partnerships.
- **February 28, 2023 - BREAKING NEWS: Supreme Court Rejects the Government's Aggressive FBAR Argument; FBAR Nonwillful Penalties Apply Per Form.**
When a taxpayer omits a foreign account from an FBAR form and that omission is nonwillful, federal law can still impose a steep monetary penalty. Originally that penalty was capped at \$10,000, but the law requires that the maximum penalty be inflation-adjusted each year. Currently, the maximum nonwillful penalty is \$15,611.
- **February 10, 2023 - Can BBA Partners Make Deposits Under IRC Section 6603?**
If you owe the IRS money in 2023, the interest accruals are far more costly than they have been in recent

history. That is because Congress requires the IRS to charge a mark-up on the federal short-term rate, which has skyrocketed. Congress also has mandated that interest be compounded daily. Under these rules, most taxpayers are currently facing a 7% interest rate that compounds daily. Given these staggering interest rates, more and more of my clients are considering making what is known as a "deposit" to the IRS. Deposits stop interest from accruing to the extent of the amount of the deposit.

- **January 20, 2023 - Prevailing On Business vs. Hobby Determinations Is Now More Important Than Ever**
Recently, Joel Crouch wrote an excellent blog about a taxpayer who prevailed over the IRS, which had argued that the taxpayer's ranching business was not really a business. While it is great that the taxpayer was victorious, had the Tax Court determined that the ranching operation was not a business, but a hobby, the taxpayer may have still been entitled to claim some deductions for its hobby expenses. This is, in part, because the years at issue in that case were 2015, 2016, and 2017. The legal landscape is much less friendly for recent years.
- **November 4, 2022 - The IRS is About to Go Public with Many Criminal Crypto Cases**
According to a Bloomberg news update, the head of the IRS's Criminal Investigation division, Jim Lee, announced yesterday that the IRS is building "hundreds" of criminal digital asset cases. The IRS is about to make many of them public.
- **September 15, 2022 - The Merge: Will Ether Holders Have a Taxable Event Upon a Successful Merge?**
Today marks a day years in the making in the crypto world. Today, the Ethereum blockchain is scheduled to convert from a Proof of Work system to a Proof of Stake system. This is commonly known as "the Merge." As background, a Proof of Work system relies on miners expending massive amounts of energy to create or "mine" new blocks in a blockchain. A Proof of Stake system, on the other hand, relies on people staking their cryptocurrency—essentially locking it up from trading for a period of time. Those who stake a sufficient amount of cryptocurrency are then able to validate transactions for, and add new blocks to, the blockchain. Both miners and stakers receive rewards in the form of cryptocurrency for their efforts.
- **August 17, 2022 - The IRS Wants to Know About Your Crypto: More John Doe Summonses Sought**
Although Forms 1099-B are not yet required to be issued by cryptocurrency exchanges (like Coinbase, Crypto.com, and FTX), the IRS is not waiting to get information about cryptocurrency transactions. One of the weapons the IRS has used quite successfully in this arena are "John Doe" summonses.
- **June 15, 2022 - Congress May Soon Overrule the IRS on Crypto Taxation; What Should Taxpayers Do?**
Earlier this year, I wrote about *Jarrett v. United States*, No. 3:21-cv-00419 (M.D. Tenn.), a case in which a crypto taxpayer rejected a complete government concession of a lawsuit. At issue in the case was whether the taxpayer's cryptocurrency staking rewards were immediately taxable. Presumably, the taxpayer was motivated by a desire to have a court publicly address the issue—which still has not occurred. To this date, there is no clear rule—let alone a clear signal from the IRS about how it views the issue—that dictates whether staking rewards are or are not immediately taxable.
- **April 21, 2022 - A Unanimous Supreme Court Delivers Important Taxpayer Victory**
It is not every day that the Supreme Court hears a federal tax case. Of the issues the Court deals with, tax issues are usually low on the list. But the Court did hear a case earlier this year and on April 21, 2022 the Court issued its opinion. The ramifications could be huge.
- **February 17, 2022 - IRS Voluntary Disclosure Program Now Squarely Looks at Virtual Currency Issues and Provides Additional Clarity for Penalty Structure**
On February 15, 2022, the IRS announced that it had changed its form (Form 14457) for making a voluntary disclosure with the IRS.

- February 16, 2022 - Crypto Clarity on the Horizon? Taxpayer Rejects Complete Government Concession for Issue Clarity

It is not every day that the IRS agrees to pay a refund and the taxpayer declines. In *Jarrett v. United States*, No. 3:21-cv-00419 (M.D. Tenn.), one taxpayer did just that.

- November 19, 2021 - Finally, IRS Ends Unhelpful Ten Transcripts Per Call Limit
- Perhaps you have noticed that it is often impossible to get through to the IRS on its Practitioner Priority Line.

- November 17, 2021 - Ghost Employers, Beware!

While famed ghostbusters Venkman, Stantz, and Spengler may not be a threat to what the IRS is calling "ghost employers," the IRS Office of Fraud Enforcement just might be. According to the IRS, "ghost employers" are people who give their employees a W-2 but don't file employment tax returns or provide payroll information to the Social Security Administration.

- August 27, 2019 - Is the IRS Going to Contact Your Neighbor or Others? New IRS Notices Say They Intend to Do Just That

Many taxpayers have begun to receive a letter from the IRS stating that the IRS intends to contact other persons—including potentially the taxpayer's neighbors, banks, employers, and employees—about the taxpayer's tax liability.

- December 6, 2018 - New Rules in the United States Tax Court

The Tax Court has recently adopted amendments to its Rules of Practice and Procedure. These amendments come more than two years after the Tax Court proposed amendments to its rules to accommodate electronic filing of petitions and other documents. Pursuant to the new amendments to its rules, the Tax Court will soon allow electronic filing of Tax Court petitions and other documents. (The Tax Court will provide detailed information regarding the implementation of electronic filing on its website once the Tax Court is ready for electronic filing.) Under the new rules, if a Tax Court petition is filed electronically, an original signature is no longer required from the taxpayer or the taxpayer's representative.

- August 29, 2018 - The Time is Now: Only One Month Left for Streamlined Installment Agreements (Limited Financial Information Required to Qualify!)

Taxpayers should be aware that the IRS's test program for streamlined installment agreements is set to expire at the end of September 2018—just one month away.

- March 8, 2018 - Time for a Withholding Tax Checkup: Treasury Releases New Withholding Calculator

In December 2017, Congress enacted sweeping changes to the federal tax laws. There has been a great deal of discussion as to whether American workers would see significantly greater take-home pay as a result of the new tax laws. In January, the IRS released new withholding tables to help employers determine how much to withhold from their workers' paychecks. Employers were supposed to implement the new withholding changes by February 15th. Now the Treasury Department has released a withholding calculator for American workers to determine if employers are withholding the correct amount.

- February 27, 2018 - Judge Maurice B. Foley Announced as Next Chief Judge of US Tax Court

On February 26, 2018, the United States Tax Court announced that Judge Maurice B. Foley was elected Chief Judge to serve a two-year term beginning June 1, 2018.

- January 24, 2018 - Taxpayer Wins Offshore Tax Case Completely; Tax Court Rejects IRS Proposed Assessment and Throws Out IRS Interpretation of the Statute of Limitations

When trying to resolve a tax issue, there are often highly-technical issues steeped in substantive tax principles that may steer the outcome. But sometimes there are other ways to resolve tax issues.