

Michael A. Villa, Jr.

Partner

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PRACTICE AREAS

White Collar and Government Regulatory Litigation

Income Tax Litigation

Commercial Litigation and Arbitration

Estate and Gift Tax Litigation

Cryptocurrency and Digital Assets



Biography

Mike was named the Best Lawyers® 2024 Litigation and Controversy-Tax "Lawyer of the Year" in Dallas/Fort Worth. He has also been named a Texas Super Lawyer in *Texas Monthly* and *Texas Super Lawyer Magazines* in 2013-2023. In 2010-2013, he was named a Texas Rising Star. Mike focuses on resolving federal tax controversies and white collar crime, including securities, tax and bank fraud. He represents individuals, closely-held businesses, and large corporations in IRS audits, appeals, and litigation, as well as in business disputes and lawsuits involving fraud, breach of contract, breach of fiduciary duty, deceptive trade practices act violations, non-compete violations, business torts, and other commercial disputes.

Prior to joining the firm in 2007, Mike worked in Washington, D.C. as a Congressional intern to U.S. Senator John Breaux (Retired) and worked as an Associate with a regional law firm in New Orleans, Louisiana. In 2004-2005, he served as a Judicial Clerk to the Honorable James J. Brady, U.S. District Court, Middle District of Louisiana.

Mike was admitted to practice in Texas in 2005 and in Louisiana in 2004.

Education

- New York University School of Law, LL.M. in Taxation, 2007
- Louisiana State University Paul M. Hebert Law Center, J.D. and Bachelor of Civil Law, 2004
- Louisiana State University, B.A., 2000

Memberships

- American Bar Association
 - Chair, ABA Tax, Civil & Criminal Tax Penalties (CCTP), 2023-2024
 - Member and Vice Chair ABA Tax, Civil & Criminal Tax Penalties (CCTP) Committee
 - Subcommittee Chair, IRS Investigations & Practices, ABA Tax, Civil & Criminal Tax Penalties (CCTP) Committee
- State Bar of Texas
 - Council Member, Tax Section, 2021-2023
 - Co-Course Director, 2019 Advanced Tax Law Program, Tax Section

- Chair, Tax Controversy Committee, Tax Section
- Member, Tax Section, 2017 Annual Meeting Planning Committee
- Louisiana State Bar Association
- Dallas Bar Association
- America's Top 100 Criminal Defense Attorneys
 - Member
- National Association of Criminal Defense Lawyers (NACDL)
 - Member
- Federal Bar Association
 - Member
 - Member, Dallas Chapter
- American College of Tax Counsel
 - Fellow
- Texas Bar College
 - Member
- Dallas Bar Foundation
 - Fellow
- Litigation Counsel of America
 - Fellow

Honors & Awards

- The Best Lawyers® 2024 Litigation and Controversy-Tax "Lawyer of the Year" in Dallas/ Fort Worth
- Top Attorneys in Texas - *Texas Monthly*, 2019
- Texas Super Lawyers-Tax as listed in *Texas Super Lawyers Magazine* and *Texas Monthly*, 2013-2022
- Texas Rising Stars, as published in *Texas Monthly* and in *Texas Super Lawyers - Rising Stars Edition* and on the web at *superlawyers.com*, 2010-2013
- Best Lawyers in Dallas, D Magazine, 2022 & 2023 (Criminal Defense: White Collar)
- The Best Lawyers in America®, 2021-2024, Litigation and Controversy-Tax and Tax Law
- Member/Officer, L.S.U. Law Center Moot Court Board
- Recipient, L.S.U. Law Center Class of 1931 Hebert Memorial Scholarship
- Recipient, L.S.U. Law Center Gene Hearn Memorial Scholarship
- Recognized, L.S.U. Law Center Chancellor's List

Publications

- Mr. Villa was quoted in the *TaxNotes* article, "New IRS Practice Unit Explains Penalty Relief," by Kristen A. Parillo on July 10, 2020.
- Mr. Villa was quoted in the *Bloomberg Tax* article, "Tax Shelter Settlements Show Strength of IRS Position, Desmond Says (1)," on January 31, 2020.
- "IRS Criminal Investigation's 2016 Annual Report on Illegal Tax Source Crimes", *Journal of Tax Practice and Procedure*, April-May 2017
- "IRS Criminal Investigation Current Initiatives Update", Penalties Column, *Journal of Tax Practice and Procedures*, June-July 2014.
- "The Alphabet Soup of Treasury: What in the World are BSA/AML Exams and Who are the Examiners?", *BarTabs* published by the Collin County Bar Association, May 2012

- "Recent Trends in IRS Enforcement Activity & Specialized IRS Agents", *BarTabs* published by the Collin County Bar Association, March 2012

Presentations

- April 16, 2024 - Willis-Knighton (WK) Eye Institute Seminar
- December 12, 2023 - 2023 Louisiana Tax Conference (Day Two)
- August 24, 2022 - Mike Villa - Tax Rep Network (TRN) Webinar
- July 13, 2023 - 2023 IRS Nationwide Tax Forum
- March 7, 2023 - Mike Villa and Damon Rowe are guest speakers on the Tax Rep Network
- August 23, 2022 - Metroplex Practice Management Group (MPMG) Aug. 2022
- August 23, 2022 - TXCPA CPE Summit 2022 (Day Two)
- May 18, 2022 - Wichita Falls Chapter Free CPE Day
- May 10, 2022 - Texas Bank and Trust Taxation and Estate Planning Update for Professionals
- February 1, 2022 - American Bar Association Virtual Midyear Tax Meeting
- January 28, 2022 - How to Bring an IRS Whistleblower Claim: Dole Out Justice and Get Paid? Live Webinar
- January 27, 2022 - How to Bring an IRS Whistleblower Claim: Dole Out Justice and Get Paid?

Archived Speeches

- December 3, 2021 - 2021 Louisiana Tax Conference
- November 19, 2021 - IRS Representation Conference 2021
- November 18, 2021 - International Tax Symposium
- November 4, 2021 - 2021 Austin Chapter/TXCPA Annual Tax Conference
- June 22, 2021 - (MPMG) Metroplex Practice Management Group
- June 2, 2021 - How to Bring an IRS Whistleblower Case
- April 5, 2021 - April 2021 Dallas Bar Association Tax Section Meeting
- December 30, 2020 - CPA Academy
- December 15, 2020 - Society of Louisiana CPAs' Tax Conference
- November 20, 2020 - 2020 IRS Representation Conference
- November 10, 2020 - How To Bring a Whistleblower Claim and Dole Out Justice (And Get Paid!)
- October 23, 2020 - PODCAST: How to Bring a Whistleblower Claim (and Get Paid!)
- September 23, 2020 - Accounting Continuing Professional Education Network (ACPEN) 2020 Business Fraud Update Webcast
- August 28, 2020 - 38th Annual Course Tax Law 2020: A Practical Guide to Tax Law in the Real World - Day Two
- August 21, 2020 - TexasBarCLE 2020 Governance of Nonprofit Organizations Course
- February 7, 2020 - 2020 SBOT Tax Section - Tax Law in a Day
- February 1, 2020 - American Bar Association Section of Taxation Jan.-Feb. 2020 Midyear Tax Meeting
- December 13, 2019 - 2019 Louisiana Tax Conference
- December 11, 2019 - ABA 36th Annual National Institute on Criminal Tax Fraud and 9th Annual National Institute on Tax Controversy 2019
- November 5, 2019 - 21st Annual Meadows Collier Tax Conference
- October 5, 2019 - ABA Tax Section, 2019 Fall Tax Meeting
- September 24, 2019 - Metroplex Practice Management Group (MPMG) 2019
- August 8, 2019 - IRS Nationwide Tax Forum

- May 23, 2019 - Permian Basin Chapter TXCPA Free CPE Event
- May 10, 2019 - May 11, 2019 - Section of Taxation 2019 May Tax Meeting of the American Bar Association
- May 6, 2019 - Dallas Bar Association May Tax Section Meeting
- April 10, 2019 - Handling Your First (or Next) White Collar Crime Case
- January 19, 2019 - 2019 Midyear Meeting American Bar Association Section of Taxation
- December 14, 2018 - 2018 Louisiana Tax Conference
- December 11, 2018 - TSCPA 2018 CPE Expo - Houston
- December 4, 2018 - TSCPA 2018 CPE Expo - San Antonio
- November 30, 2018 - TSCPA 2018 CPE Expo - Dallas
- October 5, 2018 - Federal White Collar Seminar
- May 10-12, 2018 - 2018 ABA Section of Taxation May Meeting
- March 9, 2018 - The Federal Bar Association
- February 10, 2018 - 2018 American Bar Association (ABA) Section of Taxation Midyear Meeting
- December 8, 2017 - Louisiana Tax Conference
- November 7, 2017 - First Bank & Trust in Lufkin, TX
- September 16, 2017 - 2017 ABA Tax Section Joint Fall CLE Meeting in Austin, TX
- September 7, 2017 - TX Society of EAs - DFW Chapter of EA's
- August 18, 2017 - SBOT Advanced Tax Law Course
- June 16, 2017 - TE/GE Councils
- June 8, 2017 - American Society of Tax Problem Solvers
- May 1, 2017 - East Texas Chapter/TSCPA Spring CE Expo
- December 16, 2016 - 2016 Louisiana Tax Conference - New Orleans, LA
- December 9, 2016 - 2016 TSCPA CPE Expo- San Antonio
- December 6, 2016 - 2016 TSCPA CPE Expo- Arlington
- December 2, 2016 - 2016 TSCPA CPE Expo- Houston
- October 25, 2016 - 18th Annual Meadows Collier Tax Conference
- August 31, 2016 - ASTPS Webinar
- May 24, 2016 - Texas Bank & Trust Seminar- Longview
- May 17, 2016 - Texas Bank & Trust Seminar- Tyler
- May 6, 2016 - Texas Association of CPAs
- January 30, 2016 - ABA Tax Section 2016 Midyear Meeting
- January 29, 2016 - ABA Tax Section 2016 Midyear Meeting
- December 11, 2015 - Louisiana Society of CPAs Tax Conference
- November 20, 2015 - New England IRS Representation Conference
- January 15, 2015 - "Circular 230: Oversight of the Tax Practitioner" "Hot Topics in IRS Audits and Investigations"
- November 21, 2014 - "IRS Update: What are They Doing Now?"
- April 23, 2014 - "Criminal & Civil Aspects of the Bank Secrecy Act"
- April 7, 2014 - "What to do When CI Knocks on the Door: An Overview of Criminal Tax and Bank Secrecy Act Investigations"
- January 23-25, 2014 - "Bank Secrecy Act Criminal Investigations" and IRS Investigations and Practices - "Enforcement Update"
- November 21, 2013 - "How to Manage Criminal Cases When the C.I. Knocks on the Taypayer's Door"
- September 21, 2013 - "IRS Investigations and Practices" "Department of Justice Tax Division Update"

- August 16, 2013 - "Ethical Issues Arising in Day-To-Day Tax Practice"
- May 11, 2013 - "IRS Investigations and Practices Important Developments"
- January 26, 2013 - "IRS Investigations and Practices Subcommittee Report: Penalty Abatement Procedures & Identity Theft Pilot Program"
- December 13-14, 2012 - "Tax Litigation: What Is Involved in Taking a Tax Case from Exam to Appeal and When is it Worth it?"
- August 15, 2012 - "How to Manage Criminal Cases When the C.I. Knocks on the Taxpayer's Door"
- May 11, 2012 - "Proposed Increased Funding in the Fiscal Year 2013 - Budget Proposal Summary for IRS Enforcement Activities"
- October 22, 2011 - "Get Ready for the Newest Specialized IRS Civil Agents: The SBSE Fraud/Bank Secrecy Act/Anti-Money Laundering Agent" (Moderator)
- May 26, 2011 - "Responding to Governmental Inquiries"
- May 6-7, 2011 - "Recent Trends in IRS Enforcement Activity Regarding Efforts to Increase Collection and Reduce the Tax Gap and Title 31 Anti-Money Laundering Examinations"
- January 20-21, 2011 - "IRS Investigations and Practices Subcommittee Report: Recent Trends in IRS Enforcement Activity Regarding Structuring and The Bank Secrecy Act ("BSA")" and "Young Lawyers Address Ethical"
- August 19, 2010 - "The Bank Secrecy Act: Currency Reporting Requirements, Related Federal Investigations, and Criminal Prosecutions"
- December 14, 2009 - "Voluntary Disclosures & Tax Consequences of Ponzi Schemes"

Blog

- November 17, 2023 - The Form 8300 Hazards for Businesses and Practitioners
The IRS has recently increased their focus and examinations of businesses who deal in cash (or cash equivalents such as cashier's checks and money orders). These examinations have led to significant fines and penalties for these unsuspecting businesses. If the IRS discovers that a business is not properly reporting cash transactions on IRS Form 8300, Report of Cash Payments Over \$10,000 Received in a Trade or Business, the associated fines and penalties can easily amount to hundreds of thousands of dollars.
- August 30, 2023 - IRS Targets High-Income Individuals Illegally Claiming Puerto Rico's Tax Benefits
The Internal Revenue Service ("IRS") Commissioner Danny Werfel stated that the Agency is taking "swift and aggressive action" to strengthen enforcement efforts against high-income individuals. As part of these enforcement efforts, the IRS identified approximately 100 individuals, including crypto traders and fund managers suspected of illegally claiming Puerto Rico's tax benefits. According to the IRS, the enforcement efforts will include both civil audits and criminal investigations.
- June 27, 2022 - Thinking of Calling the IRS? Good Luck.
The National Taxpayer Advocate Service (TAS) recently issued its annual report to Congress. One of the more troubling findings in the report was that during the 2022 filing season, the IRS received 73 million calls and only 7.5 million of those calls were answered by an IRS employee. Another interesting side note was that in 2021, the IRS received 167 million calls and only 9% of those calls were answered by an IRS employee.
- October 27, 2021 - Employers Beware: Federal Government Continues its Laser Focus on Employment Tax Fraud
According to the IRS Criminal Investigation annual report, there were 2,596 criminal investigations initiated in 2020, of which 298 were employment tax cases. In January 2021, the Department of Justice Tax Division noted "employment tax enforcement is among the Tax Division's highest priorities." A recent example of the

government's focus on employment tax fraud can be found in *U.S. v. Christina Anglin* (W.D. Okla. 2021). Ms. Anglin was the controller and CFO of a technology company in Oklahoma. As the controller, one of her responsibilities was withholding payroll taxes (Social Security and Medicare taxes and federal income taxes) and paying them to the IRS.

- December 22, 2020 - The Department of Justice Announces First Guilty Pleas in Conservation Easement Transactions

On Monday, December 21, 2020, Stein and Corey Agee of Atlanta, Georgia entered guilty pleas in federal court to conspiracy charges related to their roles in syndicated conservation easement transactions. These are the first guilty pleas related to the continuing IRS and Department of Justice criminal investigations across the country pertaining to easement transactions.

- June 29, 2020 - The IRS Offers a Settlement Opportunity to Abusive Easement Cases

In an unexpected development on June 25th, the IRS announced a time-limited settlement offer to certain taxpayers with pending docketed Tax Court cases involving syndicated conservation easement transactions. The settlement offer is surprising because on June 18th, IRS SB/SE Division Commissioner, Eric Hyllton, stated that the IRS was not considering a resolution program for syndicated conservation easements similar to the microcaptive insurance settlement offer.

- November 28, 2018 - Reacting and Responding to the Commencement of an IRS Criminal Investigation
How a taxpayer or tax professional reacts and responds to a visit by IRS criminal investigators may mean the difference between a criminal indictment and the IRS declining to pursue a criminal case.

- March 21, 2018 - *Marinello v. United States* - Supreme Court Opinion

The U.S. Supreme Court reversed a taxpayer's conviction today under 26 U.S.C. sec. 7212(a), also known as the Omnibus Clause, which forbids "corruptly or by force or threats of force . . . obstruct[ing] or impede[ing], or endeavor[ing] to obstruct or impede, the due administration of [the Internal Revenue Code]."

- July 14, 2017 - The RESPECT Act: Will Congress Pass Legislation to Limit IRS Civil Forfeiture in "Structuring" Cases?

The RESPECT Act (H.R. 1843), also known as the Restraining Excessive Seizure of Property through the Exploitation of Civil Asset Forfeiture Tools Act, was originally introduced in the House of Representatives in March 2017. The House Ways and Means Committee recently unanimously approved the RESPECT Act, which prohibits the IRS from carrying out seizures relating to a currency structuring transaction unless the property to be seized is from an illegal source or the funds were structured for the purpose of concealing the violation of another criminal law. It also requires notice and a post-seizure hearing for such currency structuring seizures.

- April 6, 2017 - The Government Settlement Transparency & Reform Act (S.803): Are the Tax Benefits of Corporate Settlements in Jeopardy?

On April 3, 2017, Senators Jack Reed (D-RI) and Chuck Grassley (R-Iowa) introduced bipartisan legislation that may impact or deny tax deductions for settlement payments regarding corporate regulatory violations. In recent years, the federal government has increased enforcement efforts against corporations for regulatory violations, whether it be for healthcare, banking, or environmental violations. Although the federal government carries a big stick when it comes to regulatory enforcement (i.e. onerous civil fines and potential criminal penalties), there are also carrots that can often facilitate and expedite settlements with corporations.

- August 1, 2016 - Do You Have an "All Cash" Real Estate Deal in San Antonio or Bexar County, Texas? Additional Government Disclosures May Be Required

The Financial Crimes Enforcement Network (FinCEN) issued a new Geographic Targeting Order (GTO) that requires U.S. title insurance companies to identify the natural persons behind companies used to pay "all

cash" for high-end residential real estate in six major metropolitan areas. FinCEN is monitoring whether real estate transactions involving "all cash" (i.e. without bank financing) in deals where the purchasers are limited liability companies, or other business structures that are not transparent, are being used to hide assets related to possible criminal activity.

- June 30, 2016 - IRS Announces Procedure for Seeking a Return of Property Seized in Legally Sourced Structuring Cases

On June 16, 2016, the IRS announced a new procedure for taxpayers who have had their property seized to file a petition for remission or mitigation. The IRS has identified more than 700 taxpayers that it believes may qualify, and the IRS has been notifying these taxpayers by mail over the past month.

- February 26, 2016 - Perseverance Pays Off: IRS Returns Seized Cash to Store Owner

Nearly two years ago, Khalid Quran, a convenience store owner in North Carolina, obtained an unwanted firsthand account of the power that the IRS has when seizing funds that it suspects were deposited and/or withdrawn in violation of federal currency reporting requirements. In June 2014, the IRS seized \$153,907 from Mr. Quran's business account because he allegedly made several withdrawals of cash under \$10,000.

- January 20, 2016 - Handling Taxpayers Who Have Forgotten Their Filing Obligations

We often encounter clients who have not filed tax returns for many years, some of whom have received a notice from the IRS regarding their non-filing status. Many times, these clients don't have the liquidity or even the assets to pay their delinquent tax obligations and end up applying for an Offer in Compromise (OIC).

- October 28, 2015 - Federal Agent Steals Virtual Currency and Receives Real World Prison Sentence

On October 19, 2015, a former Drug Enforcement Agent, Carl Force, was sentenced to 78 months in prison for stealing bitcoin related to the federal criminal investigation of Silk Road.

- August 28, 2015 - TIGTA Report Weighs in on Penalty Abatements

On July 30, 2015, the Treasury Inspector General for Tax Administration ("TIGTA") released a report evaluating whether penalties assessed by the IRS against taxpayers are being abated in accordance with IRS Appeals criteria. The report underscores the need for skilled advocacy when it comes to penalty abatement requests and the importance of ensuring that taxpayers' requests for penalty abatements both comply with the governing standards of penalty relief and contain sufficient information to justify the relief requested.

- August 18, 2015 - Eleventh Circuit Holds "Cash Hoard" Exceeding \$10k Currently is Not Required for a Structuring Indictment

In *U.S. v. Sperrazza*, the U.S. Eleventh Circuit recently affirmed the conviction of a Georgia physician who was convicted of three counts of tax evasion, in violation of 26 U.S.C. sec. 7201, and two counts of structuring currency transactions, in violation of 31 U.S.C. sec. 5324(a)(3). *U.S. v. Sperrazza*, No. 14-11972 (11th Cir. Aug. 17, 2015).

- July 28, 2015 - Court Upholds FBAR Penalties, but Rejects Government's Assessed Interest and Late Charges

In *Moore v. U.S.*, No. C13-2063 (W.D. Wash. July 24, 2015), Judge Richard Jones examined a case in which FBAR penalties of \$10,000 were assessed for each year from 2005 through 2008. The Court held the IRS's decision to assess the FBAR penalties was not arbitrary, capricious or an abuse of discretion.

- July 20, 2015 - No Fifth Amendment Protection for Foreign Account Records, Government Prevails in the Third Circuit

On July 17th, a panel for the U.S. Court of Appeals for the Third Circuit held there is no Fifth Amendment protection for foreign bank account records. *U.S. v. Chabot*, No. 14-4465 (3d Cir. July 17, 2015).

- July 13, 2015 - Combating the Growing Problem of Tax Fraud and Identity Theft
Identity theft in which a taxpayer's name and tax identification number are stolen and used in order to obtain fraudulent refunds continues to be a growing problem for the IRS and the victim taxpayers.