



Matthew D. Carlson

Associate

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▪ **General Information**

Matt Carlson is an Associate Attorney with Wagner Kirkman Blaine Klomprens & Youmans LLP. His practice focuses primarily on tax matters. Matt has advised clients on a wide range of tax subject matters, including partnership, corporate, income, international, tax exempt, and estate and trust issues.

Matt also has extensive tax controversy experience, and was previously an attorney for the IRS Office of Chief Counsel, where he represented the IRS in federal tax and bankruptcy proceedings. He has litigated hundreds of cases in the United States Tax Court, both on behalf of the IRS and taxpayers. Matt has taken 25 of these cases through full trial and briefing. Matt also has substantial experience litigating tax cases in other forums, including bankruptcy court, district court, California Superior Court (both criminal and civil tax), and state and federal appellate courts. Matt has broad administrative practice experience as well, including representation in federal tax examinations, appeals, criminal tax investigations, trust fund recovery penalty investigations, IRS Office of Professional Responsibility proceedings, tax preparer and promotor investigations, innocent spouse relief cases, refund claims, penalty abatement, complex collection defense, offers in compromise, installment agreements, and many other procedural matters.

▪ **Practice Areas**

Taxation

Tax Controversy

Business Transactions

Probate & Trust Administration

Trust & Estate Litigation

▪ **Education**

Sonoma State University, Bachelor of Science in Business Administration, 2002

University of the Pacific, McGeorge School of Law, J.D. (with Distinction), Concentration in Tax Law, 2008

▪ **Affiliations**

State Bar of California:

Member, Taxation Section

Sacramento County Bar Association

Member, Tax Section Speaker Chair

California Young Tax Lawyers

▪ Admissions

California State Bar, Admitted to Practice December 2008
United States Tax Court (2009)
United States District Court, Eastern District of California (2014)
United States District Court, Southern District of California (2017)
Ninth Circuit Court of Appeals (2016)

▪ Representative Publications and Presentations

Speaking Engagements & Professional Appearances:

- *UC Davis Tax Law Society and California Young Tax Lawyer Panel*, November 8, 2017
- *IRS Real Property Audit Issues*, CalCPA 15th Annual Chapter Real Estate Conference, June 14, 2017
- *Avoiding Red Flags That Could Trigger an IRS Audit*, The State Bar of California, 89th Annual Meeting, September 2016.
- *Advanced IRS Audit Overview and Strategy*, California Society of Enrolled Agents, October 2015.
- *Mock Trial with U.S. Tax Court Judge David Laro*, Tahoe Litigation Conference 2014, Appraisal Institute, Sacramento Sierra Chapter, October 2014.
- *Tax Lawyer Panel*, 2014 Western Regional Convention, National Black Law Students Association, January 2014.
- *Overview of Government Tax Law Practice*, Sacramento Young Tax Lawyers, October 2013.
- *Best Practices for CPAs Regarding Statutory Notices of Deficiency*, October 2013.
- *An Overview of U.S. Tax Court Litigation*, Sacramento County Bar Association – Tax Law Section, April 2013.
- *Procedures Following the Issuance of a Notice of Deficiency*, IRS Office of Appeals Open House for CPAs, February 2011.

Representative opinions:

- *Reyes v. State of California*, Case No. 2015-185560, May 26, 2016 (defeated California Franchise Tax Board Anti-SLAPP motion to strike regarding Rev. & Tax. Code § 21021 damages complaint in a matter of first impression).
- *Mountanos v. Commissioner*, T.C. Memo. 2014-38 (I.R.C. § 6662(h) gross valuation misstatement penalty).
- *Simpson v. Commissioner*, 141 T.C. No. 10 (precedential opinion concerning taxation of settlement proceeds).
- *Shaw v. Commissioner*, T.C. Memo. 2013-170 (debt-equity characterization).
- *Mountanos v. Commissioner*, T.C. Memo. 2013-138 (conservation easement deduction valuation and substantiation requirements).