

**CHARLES RETTIG, Managing Partner  
Hochman, Salkin, Rettig, Toscher & Perez, P.C.**



Chuck Rettig specializes in tax controversies as well as tax, business, charitable and estate planning, and family wealth transfers. His representation includes Federal and state civil and criminal tax controversy matters and tax litigation, including sensitive tax-related examinations and investigations for individuals, business enterprises, partnerships, limited liability companies, and corporations. Chuck is a frequent lecturer before national, state and local professional organizations and has authored articles in many national, state and local publications.

Chuck Rettig has been quoted with respect to tax-related matters by the *Wall Street Journal*, *Forbes*, *Tax Analysts-Tax Notes*, the *BNA Daily Tax Report*, the *Los Angeles Times*, and other national periodicals. As stated in the Chambers USA Guide, "According to peers, Charles Rettig of small tax controversy boutique Hochman Salkin Rettig Toscher & Perez is 'phenomenal, just phenomenal.' He has a 'tremendous reputation' for his work which is primarily tax controversial." Further, "Charles Rettig of California's Hochman Salkin Rettig Toscher & Perez is regarded by market sources as a 'brilliant and gifted lawyer'" who "enjoys a superb reputation and benefits from 'great presence.'" For 2009, Chambers USA added "Fantastic controversy tax lawyer" Charles Rettig is "knowledgeable and very intelligent" and, as to the firm Chambers USA added "This renowned tax boutique is a 'go-to firm for tax controversy, particularly for criminal tax cases.'"

***Professional Honors:***

- *2009 Tax Person of the Year (Top 10), Tax Notes/Tax Analysts*
- *Presidents Award for Outstanding Contributions to CPA's in Hawaii*, Hawaii Society of CPA's, 2003 - 2004
- *Top 50 IRS Representation Practitioners for 2008, CPA Magazine (www.cpamagazine.com), 2008.*
- *V. Judson Klein Award for Outstanding Achievement in Taxation*, Taxation Section, State Bar of California, 2003
- *Conference Speaker of the Year Award*, California CPA Education Foundation, 2000
- *Instructor of the Year Award, Graduate Tax Program*, Golden Gate University, 2002
- *UCLA Extension Award for Extraordinary Efforts* as Chair of the Annual Tax Controversy Institute to Enhancing Partnership's in the Tax Community for Continuing Education and Professional Development, 2005
- *Commencement Speaker, Graduate Tax Program*, Golden Gate University, 2003
- *District Director's Award*, IRS Los Angeles District, 1998
- *Keynote Conference Speaker*, Hawaii Society of CPA's 42<sup>nd</sup> Annual Conference, 2002
- *Top 100 Super Lawyers* (Los Angeles County), Los Angeles Magazine / Southern California Super Lawyers Magazine, 2005.
- *Top Tax Super Lawyers* (Los Angeles County), Los Angeles Magazine / Southern California Super Lawyers Magazine, 2004-2009, inclusive.
- *The Best Lawyers in America (12<sup>th</sup> Edition)*
- *Strathmore's Who's Who, Lifetime Member*
- *Certified Specialist, Taxation Law*, The State Bar of California, Board of Legal Specialization
- *Certified Specialist, Estate Planning, Trust & Probate Law*, The State Bar of California, Board of Legal Specialization
- *Martindale-Hubbell AV Rating*

***Professional Activities and Memberships:***

- IRS Advisory Council (IRSAC)
  - Vice-Chair, 2009 - present
  - Member (SBSE Subgroup), 2008-present
- California Franchise Tax Board, Advisory Board, 1998 - present
- New York University Institute on Federal Taxation, Advisory Board, 2008-present
  - Committee Chair, Tax Controversies Session, 2007-present
  - Planning Committee Member, 2007-present
  - Institute Co-Chair, 2009
- New York University School of Law, Graduate Tax Program
  - National Board of Advisors, 1999-present
- New York University School of Law, Weinfield Associate
- New York University School of Law, Wallace-Lyon Associate
- American College of Tax Counsel
  - Regent, 2009-present
  - Elected Fellow, 2000 - present
- Society of Trust and Estate Practitioners (STEP), 2009 - present
- American Tax Policy Institute, Life Member
- CCH Journal of Tax Practice and Procedure, Advisory Board
  - 1999 - present
- CCH Journal of Tax Practice and Procedure Tax Notes, Monthly Columnist
- UCLA Extension Annual Tax Controversy Institute -
  - Institute Chair and Planning Committee Member, 1998 - present
- USC Institute on Federal Taxation, Planning Committee
  - Member, 2003 - present
  - Executive Committee Member and Subcommittee Chair - Ethics, Compliance and Enforcement, 2004 - present
- NYU's 66<sup>th</sup> Institute on Federal Taxation, Chair, Tax Controversies, 2007
- NYU's 67<sup>th</sup> Institute on Federal Taxation, Planning Committee

Member and Chair, Tax Controversies, 2008

- NYU's 68<sup>th</sup> Institute on Federal Taxation, Institute Co-Chair Planning Committee

Member and Chair, Tax Controversies, 2009

- California CPA Education Foundation Board of Trustees, 2007 -present

- United States Tax Court Judicial Conference, Invited

Participant, 1999, 2005, 2007, 2009

- Golden Gate University, Graduate School of Taxation, Advisory Board, 2006-present

- Chapman University School of Law, Graduate Tax Program

Advisory Board, 2004 - 2008

- Association of Tax Counsel, 1997 - present

- American Bar Association, Taxation Section

- Committee on Appointments to the U.S. Tax Court

- Civil and Criminal Tax Penalties Committee

- Chair, 2009 - present

- Vice-Chair, 2007 - present

- Chair, Subcommittee on Civil Penalties, 2002 - 2008

- Standards of Tax Practice Committee

- Liaison, IRS National Taxpayer Advocate, 2003- 2007

- Court Procedure and Practice Committee, Member

- Committee on Appointments to the U.S. Tax Court, 2006-2008

- State Bar of California -

- Chair, Taxation Section Executive Committee, 1999 - 2000

- Chair-Elect, Taxation Section Executive Committee, 1998

-1999

- Vice-Chair and Member, Taxation Section Executive Committee, 1995 - 1997

- Advisor, Taxation Section Executive Committee, 2002 - present

- Immediate Past-Chair, Taxation Section Executive Committee, 2000 - 2001

- Chair, Committee of Past-Chairs, 2001-2002

- Chair, State and Local Tax Committee, 1998

- Estate and Gift Tax Committee, Member

- Tax Procedure and Litigation Committee, Member

- Beverly Hills Bar Association -

- Chair, Taxation Section, 2001 - 2003
- Vice-Chair, Taxation Section, 2000 - 2001
- Executive Committee Member, Taxation Section, 2003 - present
- Chair, Tax Procedure Committee, 2000 - 2001
- Chair, State and Local Tax Committee, 1997 - 1999
- Los Angeles County Bar Association
  - Chair, Tax Procedure and Litigation Committee - 1997
  - State and Local Tax Committee
- U.S. Court of Federal Claims Bar Association
- Federal Bar Association (Taxation Section)
- San Fernando Valley Bar Association (Taxation Section)
- State Bar of Arizona (Taxation Section)
- State Bar of Hawaii (Taxation Committee)
- Association of Federal Defense Attorneys
- California CPA Education Foundation, Faculty of Lecturers, 1997 - present
- California CPA Education Foundation Tax Update and Planning Conference
  - Conference Co-Chair, 2001,2002,2006, 2007
  - Planning Committee, 1999 - present
- California CPA Education Foundation Tax and Financial Planning for High Net Worth Individuals Conference -Planning Committee, 2000
- California CPA Education Foundation Family Law Conference - Planning Committee, 1999 - 2000
- California CPA Education Foundation International Conference - 2004
- California CPA Education Foundation Financial Statements and Tax Fraud Conference
  - Conference Chair, 2001,2002
  - Planning Committee, 2001 - present
- CSCPA, Committee on Taxation, Los Angeles Chapter,1998 - present
- CSCPA, Associate Member, 1998 - present
  - Committee on Taxation
  - Litigation Committee (Family Law Section, 2001)
- Hawaii Society of Certified Public Accountants (HSCPA) - Taxation Committee
- California Society of Enrolled Agents, Professional Affiliate, 2006-present
- Coordinator, IRS Problem Solving Day - Pro Bono Program, LA District, 1998 - 2001

- Eagles Lodge West Conference, Taxation Section, State Bar of California  
(Co-Chair, Franchise Tax Board Issues, 1998-1999, 2001)
- Los Angeles World Affairs Council
- Town Hall Los Angeles, Executive Member
- Greater Los Angeles Zoo Association
- Honolulu Zoo Association
- Santa Barbara Zoo Association
- The Academy of Magical Arts, Associate Member
- PADI Foundation, a California Non-Profit Public Benefit Corporation, President/Chair, 1991 - present
- Crespi Carmelite High School, Encino, CA, Member, Board of Directors 2006-present

***Professional Affiliations (Speaker / Panelist):***

- UCLA Extension - Annual Tax Controversy Institute, 1998 - present
- USC Law School - Annual Institute on Federal Taxation, 2003, 2005, 2009
- AICPA Conference on Tax Strategies for High Income Taxpayers - 2007-present
- AICPA National Tax Forum, 2009
- IRS Tax Forums, 2009 (Las Vegas, San Diego, Atlanta and Orlando)
- NYU's 66th Institute on Federal Taxation, Chair, Tax Controversies, 2007
- NYU's 67th Institute on Federal Taxation, Planning Committee Member and Chair, Tax Controversies, 2008
- NYU's 68th Institute on Federal Taxation, Institute Co-Chair, Planning Committee Member and Chair, Tax Controversies, 2009
- ASA International Advanced Conference, 2009
- Southwest Tax Conference, 2009
- Portland Estate Planning Council Seminar, 2009
- Florida State Bar Taxation Section Annual Conference, 2009
- Western Conference on Tax Exempt Organizations, 2009
- Chaminade University Tax Foundation, Annual Hawaii Tax Institute, 2003-2009
- Chaminade University Tax Foundation, Non-Profit Organizations Conference, 2007-2008
- Tax and Tech Update, 2007-present
- Business Valuation TeleConference, Subsequent Events, BV Resources, 2009, 2010

- Business Valuation Conference, University of San Diego, 2008
- State of the Arts Seminars, 2<sup>nd</sup> Annual Estate Planning & Taxation Conference, 2007
- Corporate Fraud Conference, 2002
- ALI-ABA Representing Estate and Trust Beneficiaries and Fiduciaries, 2008
- UCLA Extension - Attorney Assistant Training Program (Estate Planning), 1988 - present
- Golden Gate University, Graduate School of Taxation
  - Core Adjunct Professor, 1996 - 1999
  - Adjunct Professor, 2000 - present
- Hawaii Society of Enrolled Agents, 2007
- Annual Meeting of the California Tax Bars, 1997 - present
- States Abusive Tax Shelter Symposium, 2003, 2004
- National Association of State Bar Tax Section Chairs, 1999, 2004
- California Tax Policy Conference, 1998, 2002-2004

***Education:***

- New York University (LL.M. in Taxation)
- Pepperdine University (J.D., cum laude)
- University of California at Los Angeles (B.A., Economics)

***Bar Admittance:***

- U.S. Court of Appeals, Fifth and Ninth Circuits
- U.S. District Court, Central, Eastern, Northern and Southern Districts of California
- U.S. District Court, District of Arizona
- U.S. District Court, District of Hawaii
- U.S. Court of Federal Claims
- U.S. Tax Court
- State Bar of California
- State Bar of Hawaii
- State Bar of Arizona (Inactive)

***Lecturer.*** "IRS Enforcement," 2009; "Circular 230 - Best Practices!" 2009; "IRS Tax Controversies," 2009; "Special Civil and Voluntary Disclosures of Undeclared Accounts," 2009; "IRS Enforcement in

a Declining Economy," 2009; "Taxpayer Representation Workshop: Strategic Options for Audits, Administrative Appeals and Settlements," 2009;" IRS Enforcement Priorities, Initiatives & Strategies," 2009; "Tax Practitioner Penalties & Sanctions,"2008;"IRS Enforcement Priorities: Staying Out of the Line of Fire!"2008; "Tax Practitioner Penalties," 2008; "Lessons on Tax Compliance," 2008;"The New Preparer Penalties: Living in a More Likely Than Not World,"2008; "Strategies and Techniques in Tax Controversy and in Tax Court Litigation," 2007;"New Developments at the IRS affecting Non-Profit Organizations," 2007;"Current Enforcement Priorities of the IRS: Estate, Gift and Income Tax" 2007;"Estates and Trusts - Beyond the Basics" 2007; "California Residency Issues for Entertainers and Athletes," 2007; "Effective Representation of Taxpayers & Current IRS Enforcement Priorities" 2007; "A Temporary and Transitory Visit With California Residency" 2007; "Innocent Spouse: Untying the Tax Knot" 2007; "Follow the Dollar to Schedule C" 2007; "Tax Controversy Update"2006; "Ethical Issues that Arise in a Transactional Tax Practice," 2006; "Minimizing Exposure to Scrutiny in Your Client's Wealth Transfer Strategies - Views From the Tax Court and the IRS," 2006;"Hot Audit Issues: Taxes, Currency Violations, and California Residency !"2006; "Tax Litigation Update," 2006; "'Hot IRS and FTB Audit Issues: Taxes, Currency Violations, California Residency and Your Practice" 2006; "Circular 230 - What Every Tax Practitioner should Know," 2005;"New IRS Initiatives in Audits/Examinations and Collections," 2005; "IRS Tax Controversy Update," 2005; "Life Beyond the Audit and Collections: New Developments in IRS Appeals and Tax Litigation," 2005; "Enhanced IRS Enforcement," 2005;"A Temporary and Transitory Visit With California Residency," 2005; "Structuring Transactions and Currency Violations: The 'Tax Crime' of the Future," 2005; many more.

**Author:** "Epilog: The Voluntary Disclosure of Offshore Accounts," *CCH Journal of Tax Practice and Procedure*, December 2009-January 2010; "Meet the New Director of the Office of Professional Responsibility: An Interview with Karen L. Hawkins," *CCH Journal of Tax Practice and Procedure*, "August-September 2009; "Continuing IRS Guidance for the Voluntary Disclosure of Offshore Accounts," *CCH Journal of Tax Practice and Procedure*, June-July 2009; "The End of an Era: The IRS Closes in on Offshore Bank Accounts,"*CCH Journal of Tax Practice and Procedure*, April-May 2009; "Practitioner Penalties: Potential Pitfalls in the Tax Trenches," *Tax Notes*, April 2009; "Counseling Corporations Involved in Government Investigations and the Principles of Federal Prosecution of Business Organizations," *Corporate Business Taxation Monthly*, February 2009; "Update:Estate Planners as Return Preparers - Increased Penalty Exposure and the New Final Regulations," *CCH Estate*



*Planning Monthly*, February 2009; "United States v. Stein: The Second Circuit Affirms," *CCH Journal of Tax Practice and Procedure*, October-November 2008; "Estate Planners as Return Preparers: Increased Penalty Exposure and the New Proposed Regulations," *CCH Financial and Estate Planning Reporter*, July 2008; "Lichtenstein Accounts, German Spies and Now the IRS?," *CCH Journal of Tax Practice and Procedure*, June-July 2008 ;"Worker Classification:IRS Launches Questionable Employment Tax Practice Initiative," *CCH Journal of Tax Practice and Procedure*, February-March 2008 ;"Textron: Careful Reasoning for a Challenging Issue," many more.

**Co-Author:** "Tax Crimes", *Bureau of National Affairs - Tax Management*, Publication 636 (1993, revised 1999); "Current IRS Enforcement Issues For The Coming Year," Matthew Bender & Company 2004.