

PARTNER

Matthew A. Morris

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OVERVIEW

Matthew Morris is a highly regarded tax lawyer with years of experience handling difficult matters for U.S. and international businesses and individuals. His clients typically seek Matthew's help when cases pose unique challenges, including corporate and individual tax controversies, federal, state and international tax planning, estate planning and probate administration. "My clients bring me issues and problems for which they haven't found an easy solution, often ones that involve business disputes, starting a business in a new jurisdiction or transitioning the ownership of an existing business," Matthew notes.

Matthew represents individuals, fiduciaries, corporations and other business entities of all sizes before the Internal Revenue Service, the U.S. Tax Court, the Massachusetts Appellate Tax Board, the Massachusetts Department of Revenue and other state revenue authorities in a broad range of tax matters. Foreign nationals doing business in the U.S., dual nationals and expatriate U.S. citizens regularly turn to Matthew for help understanding the scope of their federal income tax liabilities and how various U.S. tax treaties might affect those liabilities. He also assists business, professional and individual "non-filers" to come into compliance with their federal and state income tax responsibilities. Matthew has represented businesses and individuals in federal and state tax audits, prepared requests for IRS Private Letter Rulings, litigated various tax matters when appropriate and successfully prepared claims for "innocent spouse relief."

Clients appreciate that Matthew balances technical tax skills with the ability to put together a logical and persuasive narrative of a case. "I'm a translator who's able to see the big picture. I'm also willing to dig deeply into complex questions when I'm working out tax problems for a client."

Before Bowditch

During law school, Matthew earned the Student Bar Association Distinguished Service Award for contributions to the University of Maine School of Law. At the Graduate Tax Program at Boston University School of Law, he received the Dean Ernest M. Haddad Award for academic achievement, character and potential to serve the public interest.

Besides work

Matthew is an avid saltwater fisherman and snowboarder.

EXPERIENCE

Substantiating business expenses for an IRS audit

An author turned to Matthew for help when she was audited for her home office and research expenses. “The IRS said that nothing she claimed was deductible,” Matthew explained. In response to the IRS, he compiled bank statements, pictures, receipts and other documentation. “We organized everything into a single package and presented it to the IRS, which agreed with our position that the claimed expenses were allowable. This was an especially rewarding case because we were able to fully substantiate a somewhat unorthodox approach to deducting these expenses.”

An assessment substantially reduced after correcting a faulty methodology

Matthew’s client, a dual U.S.-foreign citizen, made a voluntary disclosure of her U.S. income tax liabilities through the IRS Offshore Voluntary Disclosure Initiative (OVDI). The original agent assigned to her case proposed an additional tax assessment of several hundred thousand dollars. “I conducted a comprehensive review of the amended tax returns and the client’s foreign tax returns. In my argument to the IRS, I showed that the methodology and the proposed assessment were erroneous based on the amount of foreign taxes paid and the applicable tax treaty.” As a result, the IRS substantially reduced the client’s proposed tax assessment and, following her “opt out” of the OVDI, waived all accuracy-related penalties and refunded the taxes that she overpaid for closed tax years.

An all-encompassing corporate income tax audit concluded with a “no change” letter

A tax return preparer attempted to file an extension for one of his corporate clients, but instead filed a return listing zero income and expenses for a particular tax year. After comparing this return with the credit card payments reported on Forms 1099-K for that year, the IRS subjected the taxpayer to a comprehensive audit of all income and expense items that the company attempted to report on an amended income tax return. “The auditor told me that the preparer sent him a box of unsorted documents and that he had no idea where to start. I asked him to return the box to me so that we could organize and re-present the material in a cohesive way.” By establishing consistency between the company’s financial records and copies of all the invoices for each expense category, Matthew was able to obtain the best possible result for his client—a “no change” letter.

An employer addresses unfavorable audit findings

A Massachusetts manufacturer was audited for potential wage and hour and overtime violations by the Massachusetts Attorney General. “My role was to review all of the wage and hour records, a huge amount of information, and then interpret them and present a clear and cogent response to the Attorney General,” Matthew noted. The employer paid its employees through a combination of cash and checks according to a complex, three-tier system of overtime for different classes of employees. “The company couldn’t offer the Attorney General a persuasive explanation,” Matthew added, “without a translator.”

OTHER EXPERIENCE

Sophisticated tax counsel

- Assist foreign nationals, dual nationals and expatriate U.S. citizens to come into compliance with their federal income tax responsibilities through compliance programs such as the IRS Offshore Voluntary Disclosure Program (OVDP) and Streamlined Filing Compliance Procedures
- Estate planning, probate administration and fiduciary income tax matters
- Requests for IRS Private Letter Rulings in complex cases
- Pursue waivers and abatements of federal and state tax penalties

- Prepare complex income tax, gift tax and information returns (such as Forms 3520, 5471, 5472, and FinCen Form 114 – FBAR) for foreign nationals, business professionals and high net worth individuals

Business counsel

- Businesses and individuals in federal and state tax audits, including audits of income tax returns, payroll tax returns and state sales, use and meals tax returns
- Assist business and individual “non-filers,” including those with complex income tax matters, to come into compliance with their federal and state income tax responsibilities
- Defend businesses and individuals against aggressive collections activities from the IRS and DOR, including defense against liens and levies

Litigation and conflict resolution

- Negotiate Offers in Compromise with the IRS and Offers in Settlement with the Massachusetts Department of Revenue (DOR)
- Litigate Massachusetts tax and financial controversies (when necessary) before the Supreme Judicial Court, Appeals Court, Appellate Tax Board, Superior Court and Probate and Family Court
- Litigate federal tax controversies (when necessary) before the U.S. Tax Court
- Negotiate installment agreements including partial payment installment agreements (PPIAs) and other payment arrangements with the IRS and DOR
- Prepare claims for “innocent spouse relief”

AFFILIATIONS

- Northeastern University, D’Amore-McKim School of Business, Master of Accounting Program, Part-Time Instructor of State and Local Taxation, 2016 to present. “Teaching graduate accounting students at Northeastern has changed the way I look at my practice and how I communicate with my clients. I always try to remain sensitive to how complex certain areas of the law can be at first glance and strive to make sure that my students and clients understand the rationale behind the law.”
- Member, Tax Section Steering Committee, Boston Bar Association (2015-present)
- Member, American Bar Association Tax Section (2009-present)
- Pro Bono Attorney, Volunteer Lawyers Project of the Boston Bar Association (2009-present)

ARTICLES & TALKS

ARTICLES

- “[Op Funds Expand Deferral Paths for CRE Investors](#),” The Real Reporter, November 29, 2018
- “[Beware of IRS Scrutiny of Non-Cash Charitable Contributions](#),” co-author, Massachusetts Society of CPAs, March 20, 2018
- “[Shortsighted Tax Policy: Senate and House Tax Reform Bills Would Increase Burdens on Universities and Students](#),” New England Journal of Higher Education, November 28, 2017
- “[The Impact of the House Tax Cut Bill on CFOs](#),” CFO Magazine, November 7, 2017

- [“So Your Client Just Received a Letter from the IRS: When to Start Worrying”](#), Massachusetts Society of CPAs, June 6, 2017
- [“When ‘C’ \(Corp\) Sounds Like ‘S’ – Blurred Lines Between Choices of Entity Under the Nascent Trump Administration,”](#) Massachusetts Society of CPAs, February 22, 2017
- [“Trump’s Corporate Tax Reforms: What CFOs Need to Know”](#), CFO Magazine, November 11, 2016
- [“FATCA and the Road to Expatriation,”](#) Tax Notes, November 2015
- [“Spring Cleaning for the Massachusetts Legislature and the DOR,”](#) State Tax Notes, April 2015
- [“Massachusetts Governor Proposes Tax Amnesty for Nonfilers,”](#) State Tax Today, February 2015
- [“DOR Set to Send Tax Amnesty Notices To Eligible Taxpayers,”](#) State Tax Notes, August 2014
- [“Massachusetts Amnesty Offers Opportunities For Taxpayers and the DOR,”](#) State Tax Notes, August 2014
- [“Resolving Sales and Use Tax Disputes in Massachusetts,”](#) National Business Institute, June 2014
- [“The New Massachusetts Sales and Use Tax on Computer System Design and Software Modification Services,”](#) Massachusetts Society of CPAs, August 2013
- [“One Size Does Not Fit All: Unintended Consequences of the Offshore Voluntary Disclosure Program,”](#) International Tax Journal (CCH), January/February 2013
- [“Unconstitutional Asymmetry or a Rational Basis for Inconsistency? The Admissibility of Medical Malpractice Prelitigation Screening Panel Findings Before and After Smith v. Hawthorne I and II,”](#) 60 Maine Law Review 205, April 2008

TALKS

- [“Navigating the Tax Cuts and Jobs Act of 2017: What Business Owners Need to Know,”](#) Worcester Regional Chamber of Commerce, Worcester, Massachusetts, November 15, 2018
- [“Navigating the Tax Cuts and Jobs Act of 2017: What Practitioners Need to Know,”](#) Massachusetts Association of Accountants (MAA), Plymouth, Massachusetts, January 30, 2018
- [“Navigating the Tax Cuts and Jobs Act of 2017: What Practitioners Need to Know,”](#) Massachusetts Association of Accountants (MAA), Waltham, Massachusetts, January 25, 2018
- [“Estate Planning and Estate Administration: Legal Ethics in Estate Practice,”](#) National Business Institute, Woburn, Massachusetts, December 4 & 5, 2018
- [“Tax Controversy Update: Innocent Spouse Relief and Responsible Party Assessments”](#), Bowditch & Dewey, Boston/Westborough, Massachusetts, June 2017
- [“Tax Reform Under the Trump Administration: What Practitioners Should Expect”](#), Boston Bar Association, Boston, Massachusetts, May 2017
- [“Resolving Sales and Use Tax Disputes in Massachusetts,”](#) National Business Institute, June 2014
- [“Changes in Corporate Apportionment Rules: The New Corporate Apportionment of Income from Services”](#) (with Michael Fatale, Massachusetts Department of Revenue, and Jane Steinmetz, Ernst & Young), Massachusetts Society of CPAs Annual State Tax Conference, January 2014
- Annual Continuing Professional Education Seminars for CPAs, Bentley University, 2011-2013

BAR ADMISSIONS

- Massachusetts
- United States District Court for the District of Massachusetts
- United States Tax Court

EDUCATION

- LL.M., Taxation, Boston University School of Law
- J.D., *cum laude*, University of Maine School of Law
- M.A., Stanford University
- B.A., Brown University