

Practice Areas

- Estate Planning & Administration
- Family Office
- State and Local Tax Planning & Controversy
- Tax
- Criminal Tax Defense
- Tax Controversy & Litigation
- Tax Planning

Education

- New York University School of Law, LL.M. in Taxation
- Pepperdine University, J.D. with honors
- University of California at Los Angeles, B.A. in Economics

Honors

- Best Lawyers in America® - Litigation & Controversy - Tax, 2025
- Best Lawyers in America® - Tax Law, 2025
- Best Lawyers in America® - Trusts & Estates, 2025

Charles Rettig

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Charles “Chuck” Rettig, a Shareholder at Chamberlain Hrdlicka in the Firm’s Tax Controversy & Litigation practice and other Tax and Trust & Estate practices, served as Commissioner of the Internal Revenue Service (IRS) from 2018 through 2022.

As a member of Chamberlain Hrdlicka’s Tax Controversy & Litigation Practice, he draws on both his extensive background representing taxpayers and his deep knowledge of the IRS organization, operations and procedures in work for his clients. His practice focuses on tax, federal and state tax controversies and investigations, including sensitive issue examinations, administrative appeals, civil tax litigation, and representation in criminal tax investigations and prosecutions.

As IRS Commissioner, Chuck presided over the nation’s tax system, which collected more than \$4.9 trillion in tax revenue in FY22, representing about 96% of the total gross receipts of the United States. He managed an agency of about 83,000 employees and a budget of more than \$14.1 billion. During his tenure, he focused on improving service to the nation’s taxpayers, balancing appropriate enforcement of the nation’s tax laws while respecting taxpayer rights, with a particular focus on traditionally underserved communities. In recognition of his leadership of the IRS, Chuck received the Alexander Hamilton Award from Treasury, the highest honor for individuals selected by the Secretary, whose performance and leadership demonstrate the highest standards of and dedication to public service benefiting our country.

Chuck came to the IRS from a background of defending taxpayers in tax controversies, and he put those insights to use while at IRS. He was often referred to as the “straight shooting” Commissioner, who worked closely with his Division Commissioners in Criminal Investigation, Large Business & International, Small Business/Self Employed, Wage & Investment, and Tax-Exempt & Government Entities to build new enforcement programs and decide how to allocate enforcement resources. A senior Senator on the U.S. Senate Finance Committee once stated “Although we didn’t always agree, Rettig called balls and strikes fairly.”

- Alexander Hamilton Award, U.S. Treasury for meritorious public service
- 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
- Jules Ritholz Memorial Merit Award, ABA Tax Section, Civil & Criminal Tax Penalties Committee, 2019
- Dana Latham Memorial Award, Los Angeles County Bar Association, 2019
- Joanne M. Garvey Award for lifetime Achievement in Taxation, Taxation Section, State Bar of California, 2021
- V. Judson Klein Award for Outstanding Achievement in Taxation, Taxation Section, State Bar of California, 2003

Charles Rettig, *Continued*

Before heading the IRS, Chuck spent 36 years with an esteemed tax law firm in Beverly Hills, California, where he represented high net-worth individuals, businesses, and corporate taxpayers before the IRS, the Department of Justice Tax Division, federal and state courts and state taxing authorities. Significantly, he earned a reputation for helping his clients resolve disputes with taxing authorities. Although Chuck mounted vigorous defenses for clients and would go to court when necessary, he was adept at resolving matters without litigation, enabling his clients to move their businesses and lives forward as quickly as possible.

Chuck has been a featured speaker and panelist at hundreds of professional conferences throughout the United States, in Europe and in Central America. Before joining the IRS, Chuck Rettig was listed by Chambers USA as the only Eminent Practitioner in the Chambers Category "Tax: Fraud – Nationwide." On multiple occasions, he was selected by his peers as the Tax "Lawyer of the Year" (Litigation and Controversy, Los Angeles) for Best Lawyers' and was included Nationwide in both "Litigation and Controversy – Tax" and "Tax Law" by Best Lawyers in America. As then stated in Chambers USA: America's Leading Lawyers for Business, "According to peers, Charles Rettig . . . is 'phenomenal, just phenomenal.' Further, he "is regarded by market sources as a 'brilliant and gifted lawyer . . . a real star and a national leader'" who "enjoys a superb reputation and benefits from 'great presence.'" Chambers USA has further stated "Fantastic controversy tax lawyer" Charles Rettig is "knowledgeable and very intelligent . . . a force to be reckoned with . . . a driving force in policy making at the national level with great client skills when it comes to sensitive matters."

Chuck has held leadership roles in several professional organizations, most recently serving as Vice Chair-Administration, for the American Bar Association's Section of Taxation, and President of the American College of Tax Counsel. He was a member of the IRS Advisory Council (IRSAC) for three years, beginning in 2008, and he served as IRSAC's chair from 2010 to 2011. He also served as Chair of the Taxation Section of the State Bar of California and has served on the advisory boards of both the Franchise Tax Board and the Board of Equalization in his home state of California. Chuck is a Certified Specialist in both Taxation Law and in Estate Planning, Trust & Probate Law (The State Bar of California, Board of Legal Specialization).

Chuck received a B.A. in Economics from the University of California at Los Angeles (UCLA), as well as a J.D. with honors from Pepperdine University School of Law and an LL.M. in taxation from the New York University School of Law.

- Tax Person of the Year (Top 10), Tax Notes / Tax Analysts, 2009
- Top 50 IRS Representation Practitioners for 2008, CPA Magazine, 2008
- Tax "Lawyer of the Year" (Litigation and Controversy, Los Angeles) by Best Lawyers, 2016, 2017 and 2018
- Partner Appreciation Award, Steller Member, ABA Center for Professional Development, 2015
- IRS District Director's Award, Los Angeles District, 1998
- UCLA Extension Award for Extraordinary Efforts Enhancing Government and Private Tax Practitioner Partnership's in the Tax Community for Continuing Education and Professional Development, 2005
- Presidents Award for Outstanding Contributions to CPA's in Hawai'i, Hawai'i Society of CPA's, 2003 - 2004

Charles Rettig, *Continued*

Chuck is the co-founder of the UCLA Extension VETS COUNT Scholarship Fund. This fund provides scholarships to active duty and retired military personnel who are working to realize their career goals in tax, accounting, wealth management and other areas of the financial services industry. VETS COUNT also supports active duty and retired military personnel pursuing basic coursework for personal growth in budgeting, financial literacy and investing.

Chuck Rettig is currently serving as a Board Member or Senior Advisor on behalf of various organizations, including:

- 1 The leading data distribution platform automating tax compliance for alternative investment reporting.
- 2 Provider of innovative technology to seamlessly bridge the gap between life insurance and investments by methodically enhancing transparency, protection, tax management, and liquidity.
- 3 AI-based document data capture platform that allows businesses to automate and fully digitize the most complex data entry and eliminate the need of having human data entry operators.
- 4 Highly experienced crypto investigators and asset recovery professionals specializing in Digital Asset Recovery and Security as well as training solutions for Government and asset recovery professionals.
- 5 Predictive Web3 Risk & Intelligence Platform providing next generation risk mitigation, compliance and forensics for crypto-native businesses, DeFi participants, financial institutions & government agencies.
- 6 A management and technology consulting company, TSCTI is one of the fastest growing IT Service Integrator and Workforce Solution companies in the United States.
- 7 Embedded finance and business management platform designed to make any financial institution the go-to source for small business health information and advice.
- 8 Firms providing advanced blockchain investigation and recovery tools and insights for law enforcement agencies, financial institutions, and threat intelligence platforms.
- 9 Non-profit organization fighting the trafficking of women and children in the U.S.

Professional Affiliations

- Internal Revenue Service, Commissioner (2018-2022)

Charles Rettig, *Continued*

- Conference Speaker of the Year Award, California CPA Education Foundation, 2000
- Instructor of the Year Award, Graduate Tax Program, Golden Gate University, 2002
- Commencement Speaker, Graduate Tax Program, Golden Gate University, 2003
- Top 100 Super Lawyers (Los Angeles County), Los Angeles Magazine / Southern California Super Lawyers Magazine, 2005 and 2019
- Top Tax Super Lawyers (Los Angeles County), Los Angeles Magazine / Southern California Super Lawyers Magazine, 2004-2019, inclusive
- Best Lawyers in America, 2004-2018
- Martindale-Hubbell AV Preeminent Rating (Highest possible rating)

Bar Admissions

- California
- Hawaii

- California Franchise Tax Board, Advisory Board (1998 – 2018)
- California State Board of Equalization, Advisory Council (2011 – 2014)
- IRS Advisory Council (IRSAC – Past Chair, 2010-2011)
- Chambers USA, the only Eminent Practitioner in the category “Tax Fraud – Nationwide” (2015-2018)
- NYU Institute on Federal Taxation (Chair, Tax Controversies, 2007-2018, 2024)
- USC Annual Institute on Taxation, Executive Committee (2003-2018, 2024)
- ABA Annual National Institute on Criminal Tax Fraud and Tax Controversy, Institute Co-Chair (2010-2018)
- UCLA Extension Annual Tax Controversy Institute (Chair, 1997-2018)
- NYU Annual Tax Controversy Forum, Planning Committee Member (2009-2013)
- American Bar Association, Section of Taxation (Past Vice-Chair, Administration)
- American College of Tax Counsel (President, 2018)
- United States Tax Court Judicial Conference, Invited Participant (1999-2015)
- Taxation Section of the State Bar of California (Past-Chair)
- Beverly Hills Bar Association, Taxation Section, Chair (2001-2003)
- NYU University School of Law, National Board of Advisors, Graduate Tax Program (LL.M. in Taxation –1999-2008)
- California CPA Education Foundation, Board of Trustees (2007 – 2011)
- Society of Trust and Estate Practitioners (STEP, 2009- 2018)
- American Tax Policy Institute
- U.S. Court of Federal Claims Bar Association
- Golden Gate University, Graduate School of Taxation, Advisory Board (2006-2015)
- Chapman University School of Law, Graduate Tax Program, Advisory Board (2004-2008)

Charles Rettig, *Continued*

- Arizona (Inactive)

Court Admissions

- United States Court of Appeals for the Ninth Circuit
- United States Court of Appeals for the Fifth Circuit
- United States Court of Federal Claims
- United States District Court, Hawai'i
- United States District Courts - CD Cal, SD Cal, ND Cal, ED Cal
- United States Tax Court

