

## G. Tomas Rhodus

Partner

Chair of the Tax Department, Tom Rhodus combines his early experience as a government trial lawyer with over 30 years of private practice to help clients navigate the complex landscape of federal regulation and law enforcement. With diverse clients ranging from healthcare groups and publicly-traded companies to non-profits and wealthy entrepreneurs, Tom focuses primarily on resolving tax and other regulatory controversies involving civil and criminal liability. He has tried numerous cases to successful verdicts in federal and state courtrooms across the country and has also guided clients through investigations conducted by the IRS, the Department of Health and Human Services and other government agencies.

During his seven-year tenure as a trial lawyer for the Tax Division of the U.S. Department of Justice, Tom prosecuted countless civil and criminal tax cases and gained an insider perspective that most private-practice lawyers can't bring to the table. With his first-hand knowledge of how government lawyers think and what they need to get settlements approved, Tom can work more efficiently and focus on creative, realistic solutions, instead of wasting his clients' time and money chasing impossible outcomes.

Clients rely on Tom's skillful guidance outside the courtroom as well. He provides ongoing strategic counsel to some of the largest physician groups in Texas and a variety of other businesses that need proactive business planning and efficient structures to minimize tax liability and avoid government intervention. He also advises clients on the tax and regulatory consequences of various strategic transactions and guides them through a broad range of day-to-day business decisions and corporate governance issues.

Tom ensures that numerous tax controversies and planning matters are in the right hands and always on track to a timely, successful outcome. More recently, the tax group has devoted substantial time to bringing business owners up to speed on the recently-enacted federal tax



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**Industries**  
Healthcare

**Practices**  
Taxation  
Non-Profit Tax Issues  
White-Collar Defense  
Healthcare

**Education**  
J.D., Southern Methodist University  
Dedman School of Law (1971)  
B.A., Southern Methodist University  
(1968)

**Bar Admissions**  
Texas

**Court Admissions**  
United States Supreme Court  
United States Court of Appeals, D.C.  
Circuit  
United States Court of Appeals, Fifth  
Circuit  
United States Court of Appeals, Sixth  
Circuit  
United States Court of Appeals, Eleventh  
Circuit

legislation and helping clients resolve the increasing number of fiduciary claims within trusts and family businesses.

Dedicated to educating future lawyers and giving back to the legal community, Tom has taught as an adjunct professor at the SMU Dedman School of Law for over 35 years, including courses in federal tax procedure and criminal tax fraud.

United States Court of Federal Claims  
United States Tax Court  
United States District Court, Northern District of Texas  
United States District Court, Southern District of Texas  
United States District Court, Eastern District of Texas  
United States District Court, Western District of Texas

## Experience

### Civil Tax Controversies

- Forced the IRS to concede that imposition of federal excise taxes on diesel fuel sold for export is unconstitutional.
- Successfully represented a group of physicians in their investment of over \$1 million in an alleged “tax shelter”.
- Successfully represented a South Texas dentist in connection with the IRS’ “hobby loss” disallowance of his ranching operations.
- Obtained an order requiring the IRS to withdraw jeopardy assessments of over \$35 million in trust fund recovery penalties.
- Successfully represented numerous “family limited partnerships” in estate tax examinations.

### Criminal Tax / White Collar Crime

- Successfully defended a Lubbock business owner with willfully failing to collect and pay more than \$700,000 in payroll taxes, in violation of section 7202 of the Internal Revenue Code.
- Successfully defended an East Texas attorney against conspiracy charge in connection with the promotion of a fraudulent tax shelter.
- Successfully defended an Austin attorney against charges that he conspired with his clients to commit tax evasion.

- Successfully defended a former IRS attorney against charges of obstruction of justice.
- Successfully defended a gasoline wholesaler against charges of tax evasion and money-laundering.
- Successfully defended an East Texas real estate appraiser against charges of conspiring to prepare a fraudulent estate tax return.
- Successfully defended the owner of an environmental waste firm against charges of tax evasion.
- Successfully defended the owner of an Oklahoma City construction firm against charges of tax evasion.

### **Health Care**

- Restructured the Texas operations of Mednax National Medical Group. (NYSE: MD), a publicly traded medical practice management company.
- Structured Transplant Associates of Baylor Healthcare Systems, P.A., believed to be the largest and most successful organ-transplant IPA in the country.
- Negotiated the purchase or sale of numerous medical and dental practices.
- Successfully defended an Austin physician against proposed assessment of \$8.5 million in “civil monetary penalties” for violation of Medicare/Medicaid regulations.
- Negotiated the first structured settlement under the federal “Vaccine Act”, a fund established for the benefit of children injured by measles and other childhood-disease vaccines.
- Ongoing representation of numerous health care providers including the formation or acquisition and operation of medical practice groups,

particularly in regard to tax and managed care issues.

## **Other**

- Successfully represented the State of Texas against allegations that it engaged in race-based discrimination in the award of Low-Income Housing Tax Credits.
- Obtained an injunction against the United States government against its threat to disclose the identity of a person guaranteed anonymity under the federal witness protection program.
- Obtained an injunction against the United States government against its threatened seizure of privileged client documents from an attorney.
- Obtained a federal “Civil Rights Act” injunction against the Texas Highway Commission for violating a client’s bidding rights on highway construction projects.
- Successfully represented an accountant in connection with the IRS’ efforts to disbar him from practice under the IRS’ “Circular 230” regulations.
- Counsels companies, executives and boards of directors on executive compensation matters, including design and drafting of executive compensation plans such as incentive and non-qualified stock option plans and other equity-based compensation arrangements, Phantom Stock plans, performance bonus and profit sharing plans, stock appreciation rights, restricted stock awards, SERPs, and more.

## **Press Releases**

- “Gray Reed Partner Obtains Acquittal in Payroll Tax Case” (October 5, 2017)
- “Gray Reed & McGraw a Finalist in Best Real Estate Deal of 2009” (March 8, 2010)

### Thought Leadership

- “Routine Payroll Tax Delinquencies have become Stepping Stone to Criminal Prosecutions”, Tax Alert (July 11, 2016)
- “New Partnership Audit & Assessment Rules”, Gray Reed & McGraw Legal Alert (February 16, 2016)
- “Should LLCs Convert to S Corporations?”, Gray Reed & McGraw Legal Alert (February 22, 2013)
- “Recent Amendments to the FCA”, Gray Reed & McGraw Legal Alert (August 25, 2010)
- “Health Care Reform Places Affirmative Duty on Providers to Refund Overpayments from Federal Health Care Programs” (July 2010)
- “Justice Dept Challenges Offshore Private Banking” (December 3, 2008)

### Speeches and Presentations

- “You Mean People Go to Jail for That? Hidden Dangers of Handling a Trust Fund Recovery Penalty Investigation”, Tax Alliance Conference (June 4, 2019)
- “Form 4180 - Necessity or Trap?”, Tax Alliance Conference (June 4, 2019)
- “You Mean People Go to Jail for That? Hidden Dangers of Handling a Trust Fund Recovery Penalty Investigation”, TSCPA 2018 CPE Expo Conference (November - December 2018)
- “You Mean People Go to Jail for That? Hidden Dangers of Handling a Trust Fund Recovery Penalty Investigation”, TSCPA Texas Tax Institute (November 15-16, 2018)
- “You Mean People Go to Jail for That? Hidden Dangers of Handling a

- Trust Fund Recovery Penalty Investigation”, Dallas Bar Association (September 10, 2018)
- “You Mean People Go to Jail for That? Hidden Dangers of Handling a Trust Fund Recovery Penalty Investigation”, State Bar of Texas Advanced Tax Law Course (August 10, 2018)
  - “You Mean People Go to Jail for That? Hidden Dangers of Handling a Trust Fund Recovery Penalty Investigation”, 34th Annual Texas Federal Tax Institute (June 6, 2018)
  - “You Mean People Go to Jail for That? Hidden Dangers of Handling a Trust Fund Recovery Penalty Investigation”, Dallas CPA Society Convergence 2018 (May 11, 2018)
  - “Are You Saying Someone Could Actually Go To Jail . . . For THAT?”, The University of Texas School of Law Tax Conference (December 13, 2017)
  - “Talking About Taxes”, Tax Controversy Update Phone Forum (November 29, 2017)
  - “The Times, They are A-Changin’: The New World of Tax Fraud Cases”, Dallas Bar Association (November 7, 2016)
  - “When Your Client is Suspected of Tax Fraud...”, Texas Society of Certified Public Accountants - Fort Worth Chapter (July 31, 2014)
  - “”How-To” Manual on Tax Controversies - Notice of Deficiency, Notice of Determination, and Tax Litigation”, Tax Webinar (October 16, 2013)
  - “Litigation and Accounting Malpractice”, Institute of Management Accountants (February 2011)
  - “Issues Involving the Classification of Workers as Independent Contractors and Employees”, Dallas Chapter of the Texas Society of Certified Public Accountants (May 2008)

- “The Role of the Accountant in Tax Fraud Cases”, Accounting Continuing Professional Education Network (ACPEN) (October 17, 2007)
- “IRS Problems with Marriage and Divorce: getting to the Innocent Spouse Claim”, State Bar of Texas, Section of Taxation (March 2, 2007)
- “Anatomy of a Criminal Tax Case”, State Bar of Texas, Section of Taxation (February 16, 2007)
- “Effective Representation in TEFRA Audits”, Accounting Continuing Professional Education Network (ACPEN) (August 23, 2006)
- “Who You Gonna Call? Legal Aspect of Mergers and Acquisitions”, Mergers & Acquisitions Credentialing Program (Alliance of Merger and Acquisition Advisors) (October 2003)
- “The Accountant’s Role in Tax Fraud Cases”, Litigation Services Conference (Texas Society of Certified Public Accountants) (May, 1994)
- “Ethical Problems in Tax Litigation”, Advanced Federal Tax Litigation Conference (Southern Methodist University) (May 1994)
- “The Ethical Problems in Tax Litigation”, Advanced Federal Tax Litigation Conference (Southern Methodist University) (October 1992)
- “Defensive Responses to Search and Seizure”, American Federal Tax Litigation Conference (Southern Methodist University) (May, 1989)
- “Protecting Innocent Spouses from the Clutches of the Tax Collector”, Family Law Section, Dallas Bar Association (1985)
- “The Taxpayers’ Bill of Rights; A Brief Overview”, Tax Section, Dallas Bar Association (1984)
- “Appeal of a Tax Audit”, Dallas Chapter, Texas Society of Certified

Public Accountants (August, 1983)

- “Winning a Tax Audit”, Dallas Chapter, Texas Society of Certified Public Accountants (1983)
- “Tax Aspects of Divorce”, Fifth Annual Marriage Dissolution Institute (State Bar of Texas) (1981)
- “Estate Planning for Minority Shareholder; Buyouts and Cross-Purchase Agreements”, Estate Planning Conference (State Bar of Texas) (1979)

#### Honors

- Selected by his peers for inclusion in Woodward/White, Inc.’s *The Best Lawyers in America* in the fields of Tax Litigation & Controversy and Tax Law (2009 – 2020)
- Selected as a Best Lawyer in Dallas by *D Magazine* (2017 – 2019)
- Named a “Super Lawyer” by Texas Super Lawyers (a Thomson Reuters company) as published in *Texas Monthly* (2005 – 2019)
- AV Preeminent® rated (the highest possible Martindale-Hubbell Peer Review Rating designation)