

Isreal J. Miller, CPA, CFP Counsel

Leader of the State and Local Tax Practice Group, Isreal Miller is a tax attorney focused on advising clients in state and local taxation matters and resolving related audits and litigation, primarily involving Texas sales and use tax, franchise tax and ad valorem taxes. He also regularly advises clients on reporting and remitting unclaimed property and the recovery of unclaimed property. Isreal routinely handles requests for penalty abatements, innocent spouse relief, and installment agreements with the Internal Revenue Service.

Before joining Gray Reed, Isreal served for five years as a trial attorney for the Texas Comptroller of Public Accounts, where he personally handled over 1,700 cases, including over 850 cases litigated at the State Office of Administrative Hearings. He gained significant experience working with taxpayers, taxpayer representatives, auditors and other agency personnel to resolve disputed state tax issues and claims. He is Board Certified in Tax Law by the Texas Board of Legal Specialization, a Certified Public Accountant, a Certified Financial Planner™ practitioner and a Personal Financial Specialist.

Isreal also advises individuals and families on all aspects of tax-efficient estate planning and wealth preservation, from sophisticated planning for wealthy individuals and families with numerous assets and business interests to simple wills for clients with smaller estates. In addition to planning, Isreal guides executors and family members through every phase of uncontested will probates and in estate administration, including asset gathering and appraisal, payment of debts, filing estate tax returns and distributions to beneficiaries.

Isreal counsels business owners on a broad range of general tax matters and strategic planning issues as well, including tax-efficient entity structuring, succession planning and conducting due diligence on a variety of commercial transactions.

Experience



Isreal J. Miller, CPA, CFP
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Practices
Taxation
Trusts & Estates

Education
LL.M., Taxation, Southern Methodist University Dedman School of Law (2004)
J.D., Texas Tech University School of Law (2002)
M.S., Personal Financial Planning, Texas Tech University (2002)
B.A., *with honors*, Anthropology and English, The University of Texas at Austin (1999)

Bar Admissions
District of Columbia (2004)
Texas (2003)

Court Admissions
United States Supreme Court (2018)
United States Court of Appeals, Fifth Circuit (2018)
United States Court of Federal Claims (2018)
United States District Court, Western District of Texas (2018)

State Civil Tax Litigation / Controversy Work

- Represents taxpayers in sales and use tax, franchise tax, mixed beverage gross receipts tax and mixed beverage sales tax, nexus, and officer and successor liability matters.
- Works with taxpayers, taxpayer representatives, auditors, and other Comptroller personnel to resolve disputed state tax issues and claims.
- Routinely assists taxpayers with Voluntary Disclosure Agreements, Compromise and Settlement Agreements, and Releases of State Tax Liens.

United States District Court, Southern District of Texas (2018)
United States District Court, Eastern District of Texas (2017)
United States District Court, Northern District of Texas (2017)
United States Tax Court (2005)

Estate Planning, Probate & Transactional Work

- Designs and implements family limited partnerships and other entities to manage family-owned assets.
- Represents clients in uncontested will probates and in estate administration.
- Counsels clients on and prepares premarital agreements and separate property and community property agreements and on maintenance of separate property interests.
- Prepares federal gift and estate tax returns.
- Maintains certification by the State Bar of Texas to serve as an attorney ad litem in Texas courts under Texas Estates Code § 1054.201.

Press Releases

- “Gray Reed Establishes Task Force to Help Get Clients “Back to Business”” (April 21, 2020)
- “Two Gray Reed Attorneys Pass Texas Board Certification

Exams” (January 23, 2019)

- “Gray Reed Welcomes Tax Attorney from the Texas Comptroller of Public Accounts” (November 1, 2017)

Thought Leadership

- “Comptroller Changes Impacting Texas Business Owners During the COVID-19 Pandemic”, Gray Reed Legal Alert (April 7, 2020)
- “Tax Scam Alert: The Distrainment Warrant”, Gray Reed Legal Alert (December 30, 2019)
- “Patient Credit Balances and the Texas Unclaimed Property Law”, Gray Reed Insights (May 15, 2019)
- “The Impact of South Dakota v. Wayfair: How a Recent Supreme Court Decision on Sales and Use Tax Potentially Changes Everything and Nothing at all in Texas”, *Today's CPA* (September/October 2018)
- “Heads Up, Online Retailers! How a Recent U.S. Supreme Court Decision on Sales & Use Tax Changes Everything and Nothing at All in Texas”, Gray Reed Legal Alert (July 19, 2018)

Speeches and Presentations

- “Scary Stories from the Comptroller’s Office”, TSCPA CPE by the Sea (June 19, 2020)
- “Voluntary Disclosures – Grabbing the Tiger by the Tail”, Texas Society of CPAs - Abilene (February 26, 2020)
- “Multistate Sales & Use Tax and the Wayfair Decision”, AFWA Houston Chapter (January 21, 2020)
- “Voluntary Disclosures – Grabbing the Tiger by the Tail”, Dallas Society of CPAs (December 19, 2019)

- “Voluntary Disclosures – Grabbing the Tiger by the Tail”, San Antonio CPA Society 2019 CE Symposium (October 24, 2019)
- “Scary Stories from the Comptroller’s Office”, Texas Society of CPAs - South Plains (September 24, 2019)
- “Scary Stories from the Comptroller’s Office”, North Texas Enrolled Agents (September 18, 2019)
- “Scary Stories from the Comptroller’s Office”, Texas Society of CPAs - El Paso (August 27, 2019)
- “New Rules for Administrative State Hearings”, Dallas Bar Association Tax Section (August 5, 2019)
- “Choice of Entity, Taxation and Employment Law for Small Business Owners”, Community Affairs & Strategic Alliances for the State Fair of Texas (June 20, 2019)
- “Scary Stories from the Texas Comptroller’s Office”, Texas Society of CPAs - Permian Basin (May 23, 2019)
- “Scary Stories from the Texas Comptroller’s Office”, Texas Society of CPAs - Corpus Christi (February 1, 2019)
- “Scary Stories from the Texas Comptroller’s Office”, Dallas CPA Society (January 8, 2019)
- “Scary Stories from the Comptroller’s Office”, Texas Society of CPAs - Texarkana Chapter (December 4, 2018)
- “Scary Stories from the Comptroller’s Office”, Texas Society of CPAs - Abilene Chapter (November 28, 2018)
- “Scary Stories from the Comptroller’s Office”, San Antonio CPA Society 2018 CE Symposium (October 26, 2018)
- “Scary Stories from the Comptroller’s Office”, Dallas CPA Society

Controller/CFO CPE Series (October 17, 2018)

- “Scary Stories from the Comptroller’s Office”, Texas Society of CPAs - Victoria Chapter (October 9, 2018)
- “Scary Stories from the Comptroller’s Office”, Northwest CPA Roundtable (Houston) (September 27, 2018)
- “Scary Stories from the Comptroller’s Office”, Accounting and Financial Women’s Alliance (Houston) (September 18, 2018)

Honors

- Committee Member of the Year, Dallas CPA Society (2019)

Organizational Involvement

- American Institute of Certified Public Accountants (AICPA)
- Texas Society of Certified Public Accountants
- Dallas Bar Association
- Texas Bar College