



## MATTHEW A. MORRIS

PARTNER

617.646.2130

mmorris@sherin.com

Matthew A. Morris is a tax partner who represents businesses and individuals in a broad range of federal, state, and international tax planning and tax controversy matters.

A partner in the firm's Corporate Department, Matt provides tax expertise across all segments of Sherin and Lodgen's practice, with a concentration on tax issues affecting business entities and their stakeholders, including owners and key employees. He has experience in structuring tax-efficient business acquisitions and dispositions and providing comprehensive tax guidance regarding the organizational and operational issues of business entities including partnerships, LLCs, S corporations, non-profit entities, and domestic and foreign taxable corporations. Matt also provides tax advice in connection with real estate investment and development; employee, shareholder, and partner dispute resolution; shareholder and employee agreements; and employee compensation structuring.

In addition to his experience with tax planning, Matt also devotes a significant portion of his practice to federal, state, and international tax controversy resolution. He has worked closely with the IRS Office of the National Taxpayer Advocate, prepared requests for IRS private letter rulings, represented corporate clients in transfer pricing disputes before the U.S. competent authority, and negotiated settlements with the IRS and Massachusetts Department of Revenue ("MDOR") Offices of Appeals. When the IRS or MDOR are unwilling to settle on mutually agreeable terms, Matt is prepared to litigate. He has represented clients in tax disputes before the U.S. Tax Court, the Massachusetts Appellate Tax Board, and the Supreme Judicial Court of Massachusetts.

Before joining Sherin and Lodgen, Matt was Senior Manager, Tax Controversy Services at KPMG's Boston office. Prior to joining KPMG, Matt was a Tax Partner at Bowditch & Dewey LLP in Framingham, Massachusetts. Matt has been a Part-Time Instructor of State and Local Taxation at Northeastern University D'Amore-McKim School of Business since 2016.

### PRACTICE AREAS

Business Law

Tax

### INDUSTRIES

Construction & Design

Energy & Cleantech

Finance

Health Services

Hospitality

Legal Services

Manufacturing, Distribution  
& Logistics

Nonprofit

Public Agencies &  
Municipalities

Real Estate

Retail & Shopping Centers

Technology

### EDUCATION

Boston University School of Law, LL.M., Taxation  
Ernest M. Haddad  
Award for academic  
achievement,  
character, and  
potential to serve the  
public interest

### EXPERIENCE

- Represented real estate developers in complex section 1031 exchanges
- Represented high net worth individuals with multistate business interests in MDOR domicile examinations
- Obtained an IRS "no change" letter after a comprehensive federal estate, gift, and income tax examination of a complex and insolvent estate with international business interests
- Represented a national freight company before the Massachusetts Appellate Tax Board and the Supreme Judicial Court of Massachusetts in a Commerce Clause challenge to an MDOR use tax assessment against the company's interstate tractors and trailers
- Assisted foreign nationals, dual nationals, and expatriate U.S. citizens to come into compliance with their federal income tax and information return filing and payment responsibilities

University of Maine School  
of Law, J.D.  
Student Bar  
Association  
Distinguished Service  
Award

Stanford University, M.A.  
Foreign Language and  
Area Studies (FLAS)  
Fellow, Czech  
Republic

Brown University, B.A.  
Class of 1906 Award  
(for outstanding  
contributions to  
Russian studies)

## BAR ADMISSIONS

Massachusetts  
U.S. Tax Court  
U.S. District Court, District  
of Massachusetts  
U.S. Court of Appeals for the  
First Circuit

- Served as an early advocate of the IRS Streamlined Filing Compliance Procedures for undisclosed foreign income and assets and was quoted by National Taxpayer Advocate Nina Olson in her 2017 Annual Report to Congress
- Assisted business and individual “non-filers”—including those with complex income tax matters—to come into compliance with their federal and state income tax filing and payment responsibilities (often by participating in federal and state domestic voluntary disclosure programs)
- Represented businesses and individuals in federal and state tax examinations, including examinations of income tax; payroll tax; and sales, use, and meals tax returns
- Defended businesses and individuals against aggressive collections activities by the IRS and MDOR (e.g., liens, levies, and passport issues)
- Negotiated offers in compromise/offers in settlement, installment agreements, and other collection alternatives with the IRS and MDOR

## SPEAKING ENGAGEMENTS

- “President Biden’s Tax Plan: Beyond the First 100 Days,” speaker, Boston Bar Association, May 19, 2021
- “Banking on Solar: Tax Equity and Financing Masterclass,” speaker, Massachusetts Bankers Association, Sunwealth, March 23, 2021
- “Legal Outlook and Pitfalls – How Changes to Employment, Corporate & Tax Laws Impact Your Business,” panelist, FEI, March 17, 2021
- “Privilege in Tax: Practical Implications of Attorney-Client, Work Product, and Tax Practitioner Privileges,” panelist, Boston Bar Association, January 20, 2021
- “Clarity Provided for Timing of Revenue Under the Accrual Method,” co-author, *Tax Notes Federal*, October 7, 2019
- “Op Funds Expand Deferral Paths for CRE Investors,” co-author, *The Real Reporter*, November 29, 2018
- “Sales Tax and Corporate Income Tax Compliance After *Wayfair*,” author, *State Tax Notes*, September 10, 2018
- Opportunity Zone Special Event, presenter and panelist, Worcester Regional Chamber of Commerce, January 9, 2018
- “Tax Reform Under the Trump Administration: What Practitioners Should Expect,” presenter and panelist, Boston Bar Association, May 23, 2017
- “Trump’s Corporate Tax Reforms: What CFOs Need to Know,” author, *cfo.com*, November 11, 2016
- “FATCA and the Road to Expatriation,” author, *Tax Notes Federal*, November 5, 2015
- “Massachusetts Amnesty Offers Opportunities for Taxpayers,” author, *State Tax Notes*, 2014
- “Resolving Sales and Use Tax Disputes in Massachusetts,” presenter, National Business Institute, June 11, 2014
- “Changes in Corporate Apportionment Rules: The New Corporate Apportionment of Income from Services,” presenter and panelist, MSCP Annual State Tax Conference, January 23, 2014
- “One Size Does Not Fit All: Unintended Consequences of the [IRS] Offshore Voluntary Disclosure

Program,” author, *International Tax Journal*, February 2013

- Annual Continuing Professional Education Seminars for CPAs, Bentley University, presenter and panelist, Bentley University, 2011-2013
- “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*,” author, *60 Maine Law Review* 205, 2008
- “The Illiterate Man Is Like a Blind Man: Soviet Posters from the Literacy Campaign of the 1920s,” co-author, *Hoover Digest* (Stanford University), 2003

## MEMBERSHIPS

- American Bar Association, Tax Section (2009-present)
- Boston Bar Association
  - Tax Section Steering Committee (2015-present)
- International Fiscal Association (2018-present)
- Massachusetts Bar Association (2009-present)

## COMMUNITY INVOLVEMENT

- Jeff’s Place (2019-present)
  - Board of Directors
  - Finance Committee
- Volunteer Lawyers Project
  - Volunteer Attorney (2009-present)