



Steven L. Walker

ATTORNEY

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Practice Areas

Tax Controversy and Litigation

Bankruptcy Tax

Tax and Estate Planning

Education

- Masters of Law – Taxation – University of the Pacific, McGeorge School of Law
- J.D., University of the Pacific, McGeorge School of Law
- B.S. Electrical Engineering, University of California-Davis

Bar Admissions

- California
- Washington

Awards



Overview

Steven L. Walker is a tax attorney in San Jose, California. He advises clients on tax controversies and litigation with the Internal Revenue Service, Franchise Tax Board, and state and local taxing agencies. Steven represents clients in civil and criminal tax matters, including individual international tax, voluntary disclosures, offshore matters, audits, appeals, litigation, and collection. He also assists clients with state tax matters, representing them before the California Franchise Tax Board, the California Department of Tax and Fee Administration, and the Employment Development Department, and the Office of Tax Appeals. Steven also handles trusts and estate matters for clients in Silicon Valley, including estate planning, trust and probate administration, and probate and trust litigation. He is currently obtaining an Estate Planning Certificate from Georgetown University Law Center in Washington D.C. He is personable and knowledgeable and known for providing skilled advocacy and expertise. Prior to establishing his own firm in 2010, he was a Partner at the international law firm of McDermott, Will & Emery in Palo Alto, CA, an Associate General Counsel for a publicly-traded technology company in Silicon Valley, and an associate at the international law firm of White & Case LLP. Mr. Walker has over 30 years of experience, and is well-liked by clients, respected by government officials, and has achieved successful results.

Government Experience

Mr. Walker is a former IRS attorney at the Office of Chief Counsel, Internal Revenue Service, where he furnished legal advice and representation to the IRS on all matters relating to the administration and enforcement of the Internal Revenue laws, including audits, administrative appeals, collections, and federal and

state litigation. He is a recipient of the IRS Special Act Award.

Experience, Awards, and Recognition

- **Certified Specialist in Taxation Law** by the California Board of Legal Specialization, State Bar of California
- **Adjunct Professor of Law at University of San Francisco** in the LLM (Taxation) program where Mr. Walker teaches several courses in the post-doctorate program, including civil and criminal tax penalties.
- **Former Chair of the Taxation Section of the California Lawyers Association** (formerly known as the Taxation Section of the State Bar of California).
- Former **attorney, Office of Chief Counsel, Internal Revenue Service** in San Jose, California. Mr. Walker is the recipient of the **IRS Special Act Award**, which he received while working as an attorney at the Office of Chief Counsel, Internal Revenue Service.
- **Fellow of the American College of Tax Counsel**, an extraordinary group of America's very best tax attorneys. Membership is reserved for those leaders who have made an exceptional contribution to their chosen profession. Fellows must be nominated for the honor of membership and must then undergo a rigorous screening process prior to being elected as Fellows of the College.
- Admitted to practice before the **United States Tax Court**; over 18 civil tax trials and 13 published United States Tax Court cases.
- Recipient of the **AV Preeminent® rating from Martindale-Hubbell® Peer Review Ratings™**, the gold standard in attorney rating. Martindale-Hubbell® Peer Review Ratings™ recognize lawyers for their strong legal ability and high ethical standards. An elite group of approximately 10 percent of all attorneys holds an AV Preeminent Rating, a designation trusted worldwide by buyers and referrers of legal services. AV Preeminent® is the highest peer rating standard. This rating signifies that a large number of the lawyer's peers rank him or her at the highest level of professional excellence for their legal knowledge, communication skills and ethical standards.
- Recipient of the **Super Lawyers® rating** for several years. Super Lawyers is a rating service of outstanding lawyers from more than 70 practice areas who have attained a high-degree of peer recognition and professional achievement. This selection process includes independent research, peer nominations and peer evaluations. Super Lawyers® is part of Thomson Reuters.

Professional Associations

- Taxation Section, American Bar Association
- Taxation Section, California Lawyers Association
- Civil and Criminal Tax Penalties Committee, American Bar Association
- Silicon Valley Bar Association
- San Francisco Bar Association
- San Francisco Tax Litigation Club
- National Association of Consumer Bankruptcy Attorneys

Bar Associations

- California State Bar Association
- Washington State Bar Association
- Admitted to practice before the United States Tax Court
- Supreme Court of the State of California
- United States Court of Appeals for the Ninth Circuit
- United States District Court for the Northern District of California
- United States Bankruptcy Court, Northern District of California
- United States District Court for the Central District of California

Publications

- "Handling Audits of Delinquent International Information Returns," Tax Notes Federal, May 25, 2020, Practice Articles
- "District court lowers penalties for Form 3520 nonfiling to zero," The Tax Insider, American Institute of Certified Public Accountants (AICPA), May 7, 2020
- Co-author, "Comments and Proposed guidance on the IRS' Revocation or Denial of Passports in Case of Certain Unpaid Taxes Under Internal Revenue Code Section 7345," California Lawyers Association, Tax Notes Today, May 2019
- "Is Your Client the Subject of an FBAR Examination," American Institute of Certified Public Accountants (AICPA), The Tax Insider, January 31, 2019
- "IRS Closer to Obtaining Virtual Currency Records," American Institute of Certified Public Accountants (AICPA), The Tax Advisor, January 31, 2019
- "IRS New Compliance Campaigns and International Audits of Individuals," Journal of Taxation, January 2018
- Co-author, "Form W-9 or W8-BEN? How to Classify a Dual Resident Taxpayer," The State Bar of California, Taxation Section, Washington D.C. Delegation, May 2015
- "Is My Case Criminal? Civil Fraud vs. Tax Evasion," Tax Notes, December 2015
- "IRS Provides Guidance on FBAR Penalties," American Institute of Certified Public Accountants (AICPA), The Tax Insider, November 2015
- "A Guide to the IRS' New Streamlined Offshore Compliance Program," American Institute of Certified Public Accountants (AICPA), The Tax Insider, August 2014
- Co-author, "Credit Suisse's Impact on Its U.S. Clients," Tax Notes, Commentary Tax Practice, August 2014
- Co-author, "The Modification and Compromise of Restitution Orders in Criminal Tax Cases," The State Bar of California, Taxation Section, May 2014 "Can a Taxpayer Refuse an IRS Summons?" American

Institute of Certified Public Accountants (AICPA), The Tax Insider, April 2014

- “Department of Justice’s Swiss Bank Program May Put Some U.S. Taxpayers at Risk,” American Institute of Certified Public Accountants (AICPA), The Tax Insider, March 2014
- “IRS Changes Policy, Relaxes Rules for Innocent Spouse Relief,” Tax Notes, November 2013
- Co-author, “A Proposed Voluntary Disclosure Program for the California Franchise Tax Board,” State Tax Notes, June 2013
- “IRS will Not Let Investors off the Hook in Overvaluing Assets,” American Institute of Certified Public Accountants (AICPA), The Tax Insider, April 2013
- “What Happens When an Individual Fails to Report Foreign Bank Accounts,” Journal of Tax Practice and Procedure, February 2013
- Co-author, “A Simplified Procedure to Allow Late Filed Forms 8891 for Individuals with Canadian Retirement Plans and Relief From FBAR Penalties for Foreign Retirement Accounts,” California Tax Lawyer, January 2013
- Co-author, “Practitioners’ Views of the Tax Court. Pro Bono Legal Services Provided in California to Taxpayers with Docketed Cases Before the United States Tax Court,” State Bar of California, Taxation Section, Luncheon, U.S. Tax Court Judges, Washington, D.C.
- “A Rule May Change the Way the IRS Pursues Depositions in United States Tax Court,” California CPA Magazine, October 2010
- Co-author, “The Application of Section 482 Transfer Pricing Principles to Financial Transactions, Including Guarantees and Credit Support Arrangements,” Tax Notes, August 2010

Speaking Events - 2021

- Strafford Webinar, Form 3520 Foreign Trust Reporting for Tax Counsel: Filing Requirements and Penalty Abatements for Delinquencies, Webinar, May 20, 2021
- National Association of Consumer Bankruptcy Attorneys, Resolution of Tax Problems in and Outside of Bankruptcy, Grand Hyatt Kauai Resort & Spa, November 30, 2021
- National Association of Consumer Bankruptcy Attorneys, Reintroduction to Bankruptcy and Taxes, Grand Hyatt Kauai Resort & Spa, December 1, 2021

- National Association of Consumer Bankruptcy Attorneys, Advanced Tax Issues in Chapter 13 Bankruptcies, Grand Hyatt Kauai Resort & Spa, December 2, 2021
- California Society of Enrolled Agents, San Fernando Valley Chapter, Foreign Income Reporting U.S. Citizen or Resident Alien, Webinar, December 13, 2021.

Speaking Events - 2020

- Recent Developments in Tax Controversy, California Society of Enrolled Agents, North Bay Chapter, January 16, 2020
- California Society of Enrolled Agents, North Bay Chapter, New IRS Partnership Audit Rules, July 21, 2020
- California Society of Enrolled Agents, Mission Society, Form 706: Estate Tax Return, August 8, 2020
- Beverly Hills Bar Association, Tax(person) at the Door: Bankruptcy, “Exemption Planning” (fraudulent transfers, homesteads), Collection Powers, Liens, and Horror Stories, October 8, 2020
- Santa Clara County Estate Planning Council, Recent Developments: IRS and California Franchise Tax Board, October 27, 2020

Speaking Events - 2019

- Estate Planning Council of Stanislaus County, Recent Developments, IRS and California Franchise Tax Board, Modesto, California, October 23, 2019
- Mission Society of Enrolled Agents, Cryptocurrency, San Jose, California, October 22, 2019
- Estate Planning Council of Santa Clara County, Recent Developments, IRS and California Franchise Tax Board, Santa Clara, California, October 21, 2019
- Co-Presenter, 2019 American Bar Association Fall Tax Meeting, Voluntary Disclosures in California –An Interview with the Franchise Tax Board, October 5, 2019
- Estate Planning Council of Southern Alameda County, Recent Developments, IRS and California Franchise Tax Board, Fremont, California, September 19, 2019
- Golden Gate Chapter of Enrolled Agents, International Wire Transfers and IRS Passport Certification, Foster City, California July 18, 2019
- Mission Society of Enrolled Agents, International Wire Transfers and IRS Passport Certification, San Jose, May 21, 2019
- Co-Presenter, California Lawyers’ Association, Washington D.C. Delegation, Comments and Proposed Guidance on the IRS’ Revocation or Denial of Passport in Case of Certain Unpaid Taxes under Internal Revenue Code Section 7345, April 29 – 30, 2019
- East Bay Association of Enrolled Agents, Virtual Currency and the IRS Passport Program, Dublin, California, January 16, 2019

Speaking Events - 2018

- Co-Presenter, 35th ABA National Institute on Criminal Tax Fraud and Eighth Annual National Institute on Tax Controversy, How to Protect Your Client's Civil Tax Interests and Collateral Consequences When Agreeing to a Criminal Plea, Las Vegas, Nevada, December 15, 2018
- Mission Society of Enrolled Agents, Virtual Currency and the IRS, Campbell, California, August 11, 2018
- Co-Presenter, Third Annual USD School of Law Tax Controversy Institute, Protecting Your Client Against the Issuance of a Summons and Summons Enforcement, San Diego, California, July 20, 2018
- Orange County Chapter of the California Society of Enrolled Agents, IRS and Virtual Currency, Anaheim, California, July 17, 2018
- California Society of Enrolled Agents, Super Seminar, FTB and IRS Tax Collection and California Community Property, Reno, Nevada, June 29, 2018
- California Society of Enrolled Agents, Super Seminar, I Need to Read A Tax Treaty, Now What, Reno, Nevada, June 29, 2018
- Co-Presenter, San Francisco Tax Club, Recent IRS Developments -Civil and Criminal Tax Penalties, San Francisco, California, June 14, 2018
- Co-Presenter, 6th Annual IRS-SJSU Small Business Tax Institute, Choice of Entity Considerations, Santa Clara, California, May 23, 2018

Speaking Events - 2017

- Silicon Valley Bar Association, Non-Citizen Tax Issues, Santa Clara, California, February 22, 2017
- San Francisco Bar Association, Managing Risk of IRS Penalties, San Francisco, California, March 24, 2017
- California Society of Enrolled Agents, Super Seminar, Offshore Compliance Issues, Problems and Solutions, Las Vegas, Nevada, May 16, 2017
- California Society of Enrolled Agents, Super Seminar, Taxation of Foreign Investors in U.S. Real Estate, Las Vegas, Nevada, May 17, 2017
- California Society of Certified Public Accountants, IRS International Tax Examinations and Investigations, Walnut Creek, California, June 20, 2017
- Co-Presenter, State Bar of California, Taxation Section, Annual Income Tax Seminar, Tax Aspects of Foreign Investment in U.S. Residential Real Estate, San Francisco, California, June 23, 2017
- California Society of Enrolled Agents, Super Seminar, Offshore Compliance Issues, Problems and Solutions, Reno, Nevada, June 28, 2017
- California Society of Enrolled Agents, Super Seminar, Taxation of Foreign Investors in U.S. Real Estate, Reno, Nevada, June 29, 2017

- CalCPA Estate and Trust Planning Conference, International Tax Issues, San Francisco, California, July 18, 2017
- National Association of Enrolled Agents, Information Returns – International and Current IRS Enforcement Priorities, Las Vegas, Nevada, August 2, 2017
- Mission Society of Enrolled Agents, Foreign Investors of U.S. Real Property, San Jose, California, August 5, 2017
- Mission Society of Enrolled Agents, Innocent Spouse Relief, San Jose, California, August 26, 2017
- Golden Gate Society of Enrolled Agents, Defending Clients Against the IRS Trust Fund Recovery Penalty, Foster City, California, September 21, 2017

Speaking Events - 2016

- California Society of Certified Public Accountants, 2016 Estate and Trust Planning Conference, Tax Controversy and Litigation, San Francisco, California, June 16, 2016
- Orange County Society of Enrolled Agents, Foreign Account Tax Compliance Act and Related Issues, Anaheim, California, June 21, 2016
- Co-Presenter, California State Bar, Taxation Section, Annual Income Tax Seminar, Examining the U.S. Taxation of Foreign Trusts and their U.S. Beneficiaries, San Francisco, California, June 24, 2016
- Southern California Tax Professions, Ethics, San Diego, California, July 13, 2016
- Mission Society of Enrolled Agents, Form 709 Gift Taxes, San Jose, California, July 21, 2016
- California Society of Certified Public Accountants, Tax Interest Group, FBAR and FATCA -Audit, Appeals and Collection, San Jose, California, August 16, 2016
- East Bay Society of Enrolled Agents, Foreign Bank Account and Foreign Account Tax Compliance Act, Dublin, California, August 17, 2016
- Mission Society of Enrolled Agents, Handling Clients with Foreign Assets, San Jose, California, August 27, 2016
- Golden Gate Society of Enrolled Agents, What is Tax Fraud, Foster City, California, October 20, 2016
- Estate Planning Council of Stanislaus County, Annual Fall Seminar, Tax Controversy, October 26, 2016
- California Society of Certified Public Accountants, Foreign Bank Account and Foreign Account Tax Compliance Act, Oakland, California, December 6, 2016
- North Bay Chapter of California Society of Enrolled Agents, Foreign Bank Account and Foreign Account Tax Compliance Act, Novato, California, December 15, 2016
- San Louis Obispo Chapter of California Society of Enrolled Agents, Gift Tax, Pismo Beach, California, December 21, 2016

Speaking Events - 2015

- Co-Presenter, The State Bar of California, Taxation Section, Webinar, Ethical Issues in Tax Controversy and Litigation, January 23, 2015
- State Bar of California, Taxation Section, Get Involved with Taxation Section of the State Bar of California, San Francisco, California, March 9, 2015
- Mission Society of California Society of Enrolled Agents, How to Handle IRS Collection Cases, Campbell, California, August 22, 2015
- Co-Presenter, The California State Bar, Taxation Section, 2015 Annual Meeting of the California Tax Bar and California Tax Policy Conference, Criminal Tax Workshop, La Jolla, California, November 5, 2015

Speaking Events - 2014

- Mission Society of California Society of Enrolled Agents, Handling Complex IRS Examinations, Webinar, January 22, 2014
- San Diego Chapter of California Society of Enrolled Agents, Report of Foreign Bank and Financial Accounts, San Diego, California, May 13, 2014
- Co-Presenter, San Francisco Tax Club, Recent Developments, Individual International Tax and Compliance, San Francisco, California, June 12, 2014
- California Society of Certified Public Accountants, Southern Alameda County Discussion Group, Recent Developments and Commonly Encountered Issues -Report of Foreign Bank and Financial Accounts (FBAR), Fremont, California, June 19, 2014
- The State Bar of California, Taxation Section 2014 Income Tax Seminar, Recent Developments, Individual International Tax Compliance, San Francisco, California, June 27, 2014
- Co-Presenter, The State Bar of California, Taxation Section, Tax Procedure and Litigation Standing Committee, New Options for Taxpayers with Undisclosed Foreign Financial Assets, San Francisco, California, August 29, 2014
- Co-Presenter, The State Bar of California 87th Annual Meeting, Protecting Your Clients From Tax Penalties, San Diego, California, September 11, 2014
- The Orange County Society of Enrolled Agents, Recent Developments in International Tax Compliance, Anaheim, California, September 16, 2014
- North Bay Chapter, California Society of Enrolled Agents, Recent Developments in International Tax Compliance, Novato, California, September 17, 2014 Mission Society of the California Society of Enrolled Agents, Tax Collection, Campbell, California, October 4, 2014
- Silicon Valley Bar Association, Recent Developments International Tax Compliance and Enforcement, San Jose, California, October 15, 2014
- Mission Society of the California Society of Enrolled Agents, Forms 706 and 709 Issues, Campbell, California, October 4, 2014
- Co-Presenter, The State Bar of California, Taxation Section, 2014 Annual Meeting of the California Tax Bar & California Tax Policy Conference, Statute of Limitation Issues – I.R.C. § 6501(c)(8) and Beyond and Tax Doctrines including Claim of Right, Tax Benefit Rule and Mitigation, San Diego, California,

November 6, 2014

Speaking Events - 2013

- H&R Block Tax Professional Convention, Tax Compliance Issues for 2013, Gilroy, California, January 5, 2013
- California Society of Certified Public Accountants, Tax Interest Group, U.S. Persons with Foreign Activities, San Jose, California, February 14, 2014
- Bay Area Young Tax Lawyers, What Happens when an Individual Fails to Report Foreign Bank Accounts, San Francisco, California, April 18, 2014
- Santa Clara University, Criminal Tax, Santa Clara, California, April 23, 2013
- Mission Society, California Society of Enrolled Agents, Clients with Foreign Assets, San Jose, California, May 21, 2013
- Southwest Fest - Arizona Society of Enrolled Agent, Clients with Foreign Assets, Flagstaff, Arizona, June 6, 2013
- California Society of Enrolled Agents, Webinar, International Tax Enforcement, June 12, 2013
- California Society of Certified Public Accountants, Handling Complex Audits, Napa, California, June 20, 2013
- Co-Presenter, The State Bar of California, Taxation Section, 2013 Income Tax Seminar, Foreign Investment in U.S. Real Property (FIRPTA) Withholding and Structuring, San Francisco, California, June 28, 2013
- Inland Empire Chapter, California Society of Enrolled Agents, Clients with Foreign Assets, San Bernardino, California, July 10, 2013
- California Society of Certified Public Accountants, Santa Cruz Chapter, What Happens when an Individual Fails to Report Foreign Bank Accounts, Santa Cruz, California, July 11, 2013
- California Society of Enrolled Agents, East Bay Chapter, Clients with Foreign Assets, Dublin, California, July 17, 2013
- California Society of Certified Public Accountants, Peninsula Chapter Lunch Meeting, Clients With Foreign Assets, San Mateo, California, July 18, 2013
- California Society of Enrolled Agents, San Fernando Chapter, Clients with Foreign Assets, Van Nuys, California, August 12, 2013
- Silicon Valley Bar Association, Representing Clients Before the IRS, San Jose, California, August 14, 2013
- California Society of Enrolled Agents, Orange County Chapter, Form 1040 or Form 1040NR, Anaheim, California, August 20, 2013
- Co-Presenter, State Bar of California, Taxation Section, 2013 Annual Meeting of the State Bar of California, Strategies for Settling Cases Before the IRS, October 10-13, 2012
- Co-Presenter, State Bar of California, 2013 Annual Meeting of the California Tax Bar & California Tax Policy Conference, Defensive Strategies in Complex Civil Audits, San Jose, California, November 7 – 9, 2013

Speaking Events - 2012

- California Society of Certified Public Accountants, Individual International Taxation, San Jose, California, May 22, 2012 California Society of Certified Public Accountants, Handling Complex IRS Audits, Fresno, California, July 19, 2012
- California Society of Certified Public Accountants, International Tax Enforcement and Expanded Reporting Obligations, Napa, California, August 16, 2012
- Mission Society of Enrolled Agents, International Tax Enforcement and Expanded Reporting Obligations, San Jose, California, August 18, 2012
- California Society of Certified Public Accountants, International Tax Enforcement and Expanded Reporting Obligations, Napa, California, August 25, 2012
- Mission Society of Enrolled Agents, Estate Planning, San Jose, California, September 29, 2012
- New Mexico Society of Enrolled Agents, Handling Complex Audits, October 3, 2012
- Southern California Society of Tax Professional, International Tax Enforcement, San Diego, California, October 10, 2012
- Co-Presenter, National Association of the State Bar Tax Sections, 33rd Annual Meeting, Worker Classification -State and Federal Considerations, San Francisco, California, October 26 - 27, 2012

Speaking Events - 2011

- State Bar of California, 2011 Annual Income Tax Conference, Voluntary Disclosures, San Francisco, California, June 17, 2011
- California Society of Certified Public Accountants, Representing Clients in Tax Collection, Fresno, California, July 28, 2011
- Silicon Valley Bar Association, Estate Tax Examinations, San Jose, California, August 10, 2011
- California Society of Certified Public Accountants, California Franchise Tax Board Voluntary Compliance Initiative, San Jose, California, September 29, 2011

Speaking Events - 2010

- Co-Presenter, 83rd Annual Meeting of the California State Bar, Bankruptcy: Overview of the Tax Rules and New Developments, Monterey, California, September 2010
- 2010 Annual Income Tax Seminar, the State Bar of California, Taxation Section, San Francisco, California, Bankruptcy: Overview of the Tax Rules and New Developments June 18, 2010