



## TRAVIS THOMPSON

Travis Thompson is a Director in Fennemore's **Business & Finance** practice group. Travis advises individual, corporate, and nonprofit clients on a broad spectrum of tax matters, with a particular emphasis on tax litigation, refund claims, voluntary disclosures, and cross-border compliance issues.

Travis brings deep experience from over a decade of practice, including managing the largest civil FBAR matter in U.S. Department of Justice history. He has represented clients in IRS refund litigation, FBAR and international tax compliance, cryptocurrency tax matters, and tax-related criminal and civil trials. His work includes negotiating significant tax settlements, defending clients in court, and advising on cutting-edge issues involving AI, digital assets, and data analytics in tax administration.

A prolific thought leader, Travis is widely published and frequently invited to speak at leading industry conferences across the U.S. and internationally. He has authored influential articles on topics ranging from AI in tax enforcement to the ethical implications of big data and cryptocurrency reporting. As founder and chair of the ABA Tax Section's Tax Practice & Technology Committee, Travis is a key voice at the intersection of tax law and technological innovation.

Travis holds an LL.M. in Taxation and earned his law degree from Golden Gate University School of Law, and a Certificate in Artificial Intelligence and Business Strategy from MIT Sloan School of Management. He also holds a B.A. in Philosophy from The University of California, Berkeley.

In his free time, Travis enjoys kayaking, hiking, and traveling with his family, singing, and rooting for the California Golden Bears.

## EDUCATION

- MIT Sloan School of Management, Certificate in Artificial Intelligence and Implications for Business Strategy
- J.D., Golden Gate University School of Law

- L.L.M. in Taxation, Golden Gate University
- B.A. in Philosophy, University of California, Berkeley

## AREAS OF PRACTICE

- Tax Law
- Artificial Intelligence (AI) Consulting

## REPRESENTATIVE MATTERS

- Authored a petition for writ of certiorari to the United States Supreme Court
- Negotiated a \$150,000 Tax Court settlement in an innocent spouse refund case
- Managed all aspects of district court refund litigation for former Major League Baseball team owner
- Negotiated an accuracy-related penalty for a client thrown out of voluntary disclosure
- Represented individual and corporate clients in negotiations in tax audits, collections cases, tax appeals, and litigation matters before the U.S Department of Justice, Internal Revenue Service, California Franchise Tax Board, California Department of Tax and Fee Administration, and the Office of Tax Appeals
- Successfully represented multiple clients in California property tax appeals
- Advised U.S. persons on FBAR, Form 3520, and Form 5471 filing obligations.
- Managed all aspects of litigation for the largest civil FBAR case in U.S. Department of Justice history, including legal research, strategy, preparing pleadings, and substantive motions.
- Secured a major national bank reimbursement for a high-net worth family in a credit card fraud case.
- Successfully represented a non-profit in an IRS penalty abatement case.
- Successfully represented multiple pro bono clients in innocent spouse cases.
- Successfully represented clients at trial and on appeal in a civil harassment restraining order matter.
- Successfully represented a major technology corporation in a work-place restraining order trial.
- Successfully managed all aspects of litigation in a criminal FBAR case, pre-trial through sentencing.

## AWARDS AND HONORS

- Super Lawyers, Rising Star, 2020-2025
- Best Lawyers, One to Watch, 2024
- American Bar Association Section of Taxation Nolan Fellowship, 2019

## ARTICLES AND PRESENTATIONS

- Commentary, "White House Plan Could Prompt IRS to Expand Use of AI," Tax Notes, Tax Analysts, July 2025

- Commentary, "Oversight of IRS AI and Data Analytics Faces Setback," Tax Notes, Tax Analysts, July 2025
- Presenter, "The Benefits and Detriments of Using Artificial Intelligence in Tax Practice," NYU SPS Tax Controversy Forum, June 2025
- Contributor, "Proposed Amendments to Real Property Tax Act Withholding Exemption," Tax Notes, Tax Analysts, June 2025
- Commentary, "Artificial Intelligence and the Future of Tax: Insights From Survey Results," Tax Notes, Tax Analysts, June 2025
- Commentary, "California Tax Agency Ramping Up for Generative AI," Tax Notes, Tax Analysts, May 2025
- Commentary, "State Tax Administrators Are Studying the Use of Generative AI," Tax Notes, Tax Analysts, April 2025
- Commentary, "Attorneys Oppose Dismantling of DOJ Tax Division," Tax Notes, Tax Analysts, April 2025
- Co-Chair and Presenter, "What to Do with All the Data?," Annual ABA and IBA Tax Trends Meeting, Amsterdam, the Netherlands, April 2025
- Commentary, "The Tax Angle: ABA Midyear Tax Meeting," Law360, February 2025
- Commentary, "IRS Artificial Intelligence Policy Could See Changes Under Trump," Tax Notes, Tax Analysts, February 2025
- Commentary, "Crypto Industry Seeks to Strike Down DeFi Reporting Regs," Tax Notes, Tax Analysts, December 2024
- Presenter, "Legal Smackdown: AI Versus Tax Practitioner," California Lawyers Association, Taxation Section, Annual Meeting, Anaheim, CA, November 2024
- Author, "Proposed Changes to Improve Refund Claim Processing," Tax Notes Federal, October 2024
- Presenter, "Technological Advancements in Tax Collection," ABA Tax Section, Virtual Fall Meeting, September 2024
- Commentary, "Pig Butchering Theft Losses May Evade TCJA Restrictions," Tax Notes, Tax Analysts, August 2024
- Presenter, "AI and Practical Applications to Tax Practice," Oregon Tax Institute, June 2024
- Presenter, "Ethics – AI and Circular 230," NYU Tax Controversy Forum, June 2024
- Presenter, "The Role of Artificial Intelligence in Tax Controversy," Agostino BBQ and Seminar, June 2024
- Commentary, "Tax Professionals Embrace Generative AI Despite Pitfalls," Tax Notes, Tax Analysts, May 2024
- Presenter, "Ethics of Using Artificial Intelligence in Tax Practice," FBA Insurance Tax Conference, May 2024
- Commentary, "First Purely Tax Crypto Indictment Signals More on Tap," Law360, February 2024
- Presenter, "The Structure of Revolutions in Taxation and the Law: Paradigm Shifts Caused by A.I.," Plenary Luncheon, ABA Tax Section, January 2024

- Presenter, "Will Artificial Intelligence Take Over Tax Practice?," NYSSCPA, Taxation of Financial Instruments Conference, January 2024
- Presenter, "Ethical Issues in A.I. and Data Security," ABA National Institute of Criminal Tax Fraud/Tax Controversy, December 2023
- Presenter, "Tax, Tax, Revolution: Paradigm Shifts Caused by Generative A.I.," ABA Tax Section, October 2023
- Commentary, "IRS Floats First-Ever Broker Rules for Digital Asset Sales," Law360, August 2023
- Presenter, "Cryptocurrency: Recent Developments & Civil/Criminal Enforcement Update," Summer Tax Summit, Federal Bar Association, August 2023
- Presenter, "The Alvolution of Tax Litigation," California Lawyers Association, August 2023
- Author, "Amusing Inventions Not to Be Thrown Away: ChatGPT and the Future of Tax," Journal of Tax Practice and Procedure, Wolters Kluwer, Summer 2023
- Commentary, "IRS Seeks Outside Help in Applying Big Data," Tax Notes, Tax Analysts, July 2023
- Commentary, "Top Federal Taxes Cases in 1<sup>st</sup> Half of 2023," Law360, July 2023
- Commentary, "IRS Must Be Aware of Risks of A.I. Use, Tax Professionals Say," Tax Notes, Tax Analysts, June 2023
- Commentary, "Werfel Punts on Racial Audit Report, Says IRS Is Still Digging," Tax Notes, Tax Analysts, May 2023
- Presenter, "Evaluating the IRS's A.I. and Data Analytics Program in Light of the Stanford Study," ABA Tax Section, May 2023
- Presenter, "IRS Voluntary Disclosure Program Update for Owners of Digital Assets," CalCPA, International Tax Committee Meeting, February 2023
- Presenter, "Taxpayer Data Privacy in the Age of Technological Advancement," ABA Tax Section, February 2023
- Presenter, "Technological Advancements in Tax Practice and the Impact of The Inflation Reduction Act on the IRS's Capabilities and Service," ABA Tax Section, October 2022, December 2022
- Commentary, "Bankruptcy Plan Confirmation Won't Life Tax Court Stay," Tax Notes, Tax Analysts, October 2022
- Commentary, "Info Reporting Regime Sets Up IRS Crypto Crackdown," Tax Notes, Tax Analysts, September 2022
- Presenter, "Virtual Currencies – What Are They and How Are They Taxed?," ABA Tax Section, May 2022
- Presenter, "The Metaverse: Ethical Considerations for Tax Practitioners," ABA Tax Section, May 2022
- Commentary, "IRS Crypto Enforcement Success Wave Keeps Breaking," Tax Notes, Tax Analysts, March 2022
- Presenter, "A Fireside Chat with Tax Expert, Travis Thompson," Blue J Legal Virtual Meeting, March 2022
- Commentary, "Tax Pros Burst Overeager Cryptocurrency Community Bubble," Tax Notes, Tax Analysts, February 2022

- Presenter, "Artificial Intelligence in Tax," California State Bar Tax Section, November 2021
- Presenter, "IRS Fraud Enforcement and Cryptocurrency Update," ABA Tax Section, May 2021
- Presenter, "Update on John Doe Summonses to Cryptocurrency Exchanges Kraken and Circle," ABA Tax Section, March 2021
- Presenter, "Updated Cryptocurrency FAQs. Is Trouble on the Horizon?," ABA Tax Section, March 2021
- Presenter, "Big Data and Artificial Intelligence in Audit Selection and Litigation," ABA Tax Section, October 2020
- Commentary, "Inquiry Into CI's Database Use Raises New Data Questions," Tax Notes, Tax Analysts, October 2020
- Commentary, "Business of Tax: A.I. Brings Uncertainty and Opportunity to Tax Practice," Tax Notes, Tax Analysts, March 2020
- Presenter, "The Risks and Rewards of A.I. for Tax," University of California, Irvine Law School, Graduate Tax Symposium, February 2020
- Presenter, "The Ethical Challenges Posed by the Use of Predictive Data Analytics in Tax," ABA Tax Section, February 2020
- Commentary, "IRS in Early Stages of Appeals Video conference Rollout," MLEX US Tax Watch, December 2019
- Presenter, "Robots, Drones, Self-Driving Cars, Oh My!," ABA Tax Section, October 2019
- Presenter, "New Technologies to Communicate with IRS Examination and Appeals," ABA Tax Section, May 2019
- Presenter, "The Challenges of Social Media for Tax Practitioners," ABA Tax Section, May 2019
- Commentary, "Tax Court Considering Allowing Limited Appearances," Tax Notes, Tax Analysts, April 2019
- Commentary, "The Business of Tax: The Almighty Billable Hour Versus Branding," Tax Notes, Tax Analysts, April 2019
- Presenter, "How Artificial Intelligence and Other Technology Will Shape the Future of Tax Law," DC Bar Association, April 2019
- Author, "Do IRS Computers Dream About Tax Cheats? Artificial Intelligence and Big Data in Tax Enforcement and Compliance," Journal of Tax Practice and Procedure, Wolters Kluwer, February-March 2019
- Presenter, "What Everyone Needs to Know About Cryptocurrency," ABA National Institute of Criminal Tax Fraud/Tax Controversy, December 2018
- Presenter, "The IRS's Modern Use of Artificial Intelligence and Big Data in Tax Enforcement," ABA Tax Section, December 2018
- Commentary, "The Business of Tax: Big Data is for Practitioners, Too," Tax Notes, Tax Analysts, December 2018
- Commentary, "The IRS's Use of Big Data and Artificial Intelligence," Tax Notes, Tax Analysts, December 2018

## PROFESSIONAL AND COMMUNITY ACTIVITIES

- Founder and Chair, American Bar Association Tax Section's Tax Practice & Technology Committee
- Current Vice Chair, American Bar Association Tax Section's Tax Collection, Bankruptcy, and Workouts Committee
- Current Vice Chair, American Bar Association Tax Section's CLE Committee

## **ADMISSIONS**

- California