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Defending a Criminal Tax Case

A client is charged with a tax crime. Perhaps the IRS officials claim he cooked the books at his small business. Or they claim he hid money in a Swiss bank account. Or the government says the client willfully failed to file tax returns. Whatever the allegations may be, the client now finds himself in the crosshairs of the IRS's Criminal Investigation (CI) division and the U.S. Department of Justice's Tax Division — and he needs help.

The IRS flaunts its 90+ percent conviction rate in criminal tax cases and, unlike most other areas of federal criminal law, Congress has put into place a statutory scheme under which the Tax Division in Washington, D.C., must authorize all tax prosecutions. One theory in centralizing criminal tax enforcement is that only the best criminal tax cases will be prosecuted. But as recent defense victories have revealed, defense attorneys can and do obtain complete acquittals, favorable pleas, and sentences well below the U.S. Sentencing Guidelines in criminal tax cases.

In November 2014, a jury took only 90 minutes to acquit former UBS AG wealth management chief Raoul Weil after Italian authorities arrested Weil on an

Interpol warrant and extradited him to stand trial in the United States — and the defense did not call a single witness.¹ In South Florida earlier that year, former Hialeah Mayor Julio Robaina and his wife, Raiza, were found not guilty on charges of conspiring to evade taxes on \$2 million in income and lying to federal authorities.² Even so-called “tax protestors” — including an airline pilot,³ an attorney,⁴ and a former IRS-CI special agent⁵ — have convinced juries that they acted in good faith in believing they were not subject to the federal income tax. Sometimes the victories are subtler. For instance, by pursuing a unique and creative approach at sentencing — i.e., convincing the district judge that his “record of charity and benevolence” was, as the judge described, “overwhelming” — the founder of Beanie Babies received a sentence of probation after pleading guilty to hiding tens of millions of dollars in an undisclosed Swiss bank account.⁶

This is not to say that every tax case should be tried and will be won. The Justice Department wins the lion's share of tax cases that proceed to trial — many of which are investigated by stellar federal agents and prosecuted by talented financial fraud prosecutors. A savvy defense attorney will realize that certain tax cases should never see a courtroom and that the focus should be on negotiating the best deal.

Notwithstanding the government's 90 percent conviction rate, when a tax case hits defense counsel's desk, counsel should think outside the box and litigate creatively because many a criminal tax case can be won, negotiated down to a favorable plea, and/or resolved with a lenient sentence.

BY JUSTIN GELFAND

The Common Statutes and Where the Fight Often Lies

Whether a client is charged with tax evasion,⁷ making or subscribing to a false tax return,⁸ willfully failing to file a tax return,⁹ or the handful of other statutes in the prosecutor's Title 26 toolbox, tax cases often turn on two issues: (1) whether the defendant acted willfully — that is, whether she intentionally violated a known legal duty¹⁰ — and (2) whether the government can prove the existence of a tax deficiency (which, while not an element of all criminal tax statutes, is often introduced by the prosecution as evidence of motive, criminal intent, and/or materiality).¹¹

Thanks to favorable U.S. Supreme Court precedent, the defense can combat the prosecution's theory of willfulness by arguing that the defendant acted in good faith. The old adage "ignorance of the law is not a defense" has a twist in criminal tax cases — it is. If a jury finds that the defendant was wrong but legitimately thought she was following the law, regardless of whether the defendant's state of mind was objectively reasonable, the jury is instructed it must acquit the defendant unless the defendant was willfully blind.¹²

Furthermore, reliance on a tax professional — a tax preparer, an attorney, even the IRS itself — is a complete defense to criminal tax charges as long as the reliance was based on full disclosure, it was reasonable for the taxpayer to rely on that professional, and the professional's advice was followed.¹³

The U.S. Supreme Court's seminal case on good faith in tax cases, *Cheek v. United States*, is as much a weapon for the defense as it is for the prosecution. *Cheek* and its progeny provide that a defendant may assert a good faith defense — which is *not* an affirmative defense — provided there is sufficient foundation, that the foundation may be laid with circumstantial evidence and a defendant need not testify, that the jury is "free to consider any admissible evidence from any source" in deciding "whether to credit" a defendant's "good-faith belief claim," and that the jury is permitted to consider the reasonableness of a defendant's views but that the defendant's views need not be objectively reasonable for the jury to find good faith.¹⁴

Combatting the government's theory of a tax deficiency is important in two respects: it is an element of tax

evasion and can be the path to victory at trial even if intent evidence is damaging, and it is the driving force behind the Guidelines at sentencing under Section 2T.¹⁵

At the outset, it is critical to identify the government's method of proof. The general rule is that the government may prove unreported income by using one or more recognized methods of proof.¹⁶ The specific items method of proof, which is by far the most common, consists of direct evidence of the items of income received by a taxpayer in the tax year at issue. The net worth method of proof measures increases in the wealth of a taxpayer and compares the results with reported income. The expenditures method of proof reflects expenditures made by a taxpayer and compares the results with reported income. The bank deposits method of proof essentially reconstructs income through an analysis of bank deposits by a taxpayer who is in an income-producing business and who makes regular and periodic deposits into the taxpayer's bank accounts.¹⁷

The government has many methods of proof in its toolbox, but a court must carefully scrutinize each case to ensure the government has properly applied the method(s) of proof upon which it is relying.¹⁸ For instance, attacking the starting point of a net worth method of proof can create massive problems for the government even if the prosecution's case is otherwise rock solid because the analysis shatters if the starting point of a net worth analysis is flawed.¹⁹ Likewise, in a case involving the bank deposits method of proof, showing the government failed to conduct an adequate and full investigation of all of the defendant's accounts so as to distinguish between income and non-income deposits can gut the prosecution's theory of tax loss at the outset because that is a fundamental requirement to sustain a conviction using the bank deposits method of proof.²⁰ As in any case, the devil is in the details. Case law sets out the nuanced parameters of tax methods of proof, but when there is a gap in the prosecution's case to exploit, doing so can have huge ramifications for the defendant at trial and/or at sentencing.

Tricks of the Trade

Every criminal tax case is different. However, tools and strategies unique to criminal tax defense are

often available. This is a nonexhaustive list of some ideas to consider.

Request an IRS SAC Conference and DOJ Tax Conference. If defense counsel is involved during the investigation, he should consider taking advantage of two opportunities to convince the government not to bring charges. Upon written request, the IRS will extend an opportunity in certain cases for defense counsel to meet with the Special Agent in Charge (SAC) to convince the IRS not to refer the case to the Tax Division. Subsequently, upon written request, the Tax Division will extend an opportunity for defense counsel to meet with the Tax Division trial attorney assigned to review the case to have a "taxpayer conference."

While there are reasons in certain cases for the defense not to show its cards, this is a chance to convince the Justice Department that the government's case has problems and should not be authorized for prosecution. This is a great opportunity because the Tax Division lawyer evaluating the case does not have a horse in the race; that attorney is simply evaluating whether a particular case should or should not be prosecuted. The government lawyer evaluating the case will likely not end up personally prosecuting the case if it is authorized. Traditionally, taxpayer conferences occur in person in Washington, D.C., but the Tax Division will often accommodate a request for a conference by telephone or videoconference.

Even if defense counsel cannot successfully kill the case, he should think of it as an opportunity to convince the government to bring less significant charges. For example, defense counsel may convince the government to bring misdemeanor failure to file charges versus *Spies*-evasion felony charges, both of which involve willfully failing to file a tax return, but carry substantially different penalties for the defendant if convicted.²¹

Obtain the tax preparer's work papers. If the client hired a tax preparer to prepare the tax returns at issue, the case may very well become a "he said/she said" between the tax preparer and the defendant. When confronted by federal agents, the tax preparer has every reason to testify against the defendant — to avoid criminal exposure, costly financial penalties, and professional licensure and reputation ramifications. The defense should try to obtain the tax preparer's work papers because that

may prove invaluable in trying to convince the government not to pursue a prosecution or in impeaching the preparer at trial or at sentencing.

File a FOIA request. If a defense attorney represents a taxpayer during an investigation and discovery obligations do not yet exist, she should file a FOIA request for IRS revenue agent and revenue officer activity, including all contacts with the taxpayer. This can provide critical information, reveal instances in which an IRS administrative summons can be quashed as improper because the IRS already has the information it is summoning,²² and assist in a parallel investigation conducted by the defense team.

Identify and interview key witnesses early. In any criminal tax case, it is critical to identify and, if possible, to interview key witnesses during the early stages of the case. If a tax preparer prepared the tax returns at issue, the defense should meet with the tax preparer if only just to get an understanding of what that person told the government, what the government asked, and what that witness may say at trial. If IRS-CI special agents have not interviewed the tax preparer, it is a good idea for defense counsel to politely request that she be permitted to sit in on that interview as counsel for her client. These are invaluable opportunities to sit quietly and take notes, because defense counsel can get a glimpse into what this witness is telling the Feds and, perhaps more importantly, what the Feds are interested in.

Read the indictment carefully. Sounds obvious, right? Well, in criminal tax cases, this is more important than ever. Criminal tax prosecutions have nuances and the investigations are often complex. While the exception and not the rule, tax indictments sometimes contain facial errors regarding the *mens rea*, the kind of tax at issue, and allegations that can give rise to meritorious constitutional defenses. For example, in the *Jaensch* case the U.S. Court of Appeals for the Fourth Circuit reversed a conviction for corruptly endeavoring to obstruct or impede the internal revenue laws (26 U.S.C. § 7212(a)) due to a jury instruction that misstated the law.²³ This issue arose only because the indictment contained a list of alleged “corrupt acts,” many of which were constitutionally protected acts, such as filing documents in a Virginia state court.²⁴ The language of the indictment gave rise to a dispute over the

jury instruction as to this particular count, and it was that particular dispute that led to a reversal of this count of conviction.²⁵

The U.S. Court of Appeals for the Tenth Circuit reversed a tax conviction in *Farr*. The appellate court found a violation of the Fifth Amendment’s requirement that no person be held to answer for an infamous crime unless on presentment and indictment by a grand jury because the district court constructively amended the indictment and allowed the jury to convict the defendant for failing to pay the trust fund recovery penalty rather than evading the quarterly employment taxes as mistakenly alleged in the complicated employment tax indictment.²⁶ The defense lawyer in *Farr* aptly recognized the error in the indictment and capitalized on it during trial.²⁷

Consider moving for a bill of particulars. In modern federal criminal practice, bills of particulars are not commonly granted. However, some case law supports bills of particulars limited to disclosure of the method of proof on which the prosecution will rely in a tax case.²⁸ This can be significant because a bill of particulars prohibits the government from changing horses midstream if the method of proof used at trial proves problematic. A bill of particulars also allows for more efficient preparation of the defense.

Request IRS records in discovery. If not disclosed by the prosecution, the defense should consider requesting IRS Transcripts of Account for each taxpayer and each tax year at issue. A close review of these official IRS records may reveal inconsistencies within the IRS’s official record — key dates, tax computations, whether a return was filed, when a return was filed, and more.

Defense counsel should consider requesting correspondence to the IRS from the client and from the IRS to the client. Believe it or not, correspondence from the IRS may contain gems of exculpatory evidence that can give rise to a legitimate reliance defense. For example, an IRS revenue agent or revenue officer may have made a representation about a tax position that is contrary to the position the government is taking in the criminal case and the client may have relied on that representation. Similarly, it is essential to obtain relevant IRS publications applicable to the case — most of which are available on the IRS’s website. For instance, when the

IRS receives what it deems a “frivolous filing,” the IRS sends the taxpayer a brochure that instructs, “Don’t Fall for These Arguments.”²⁹ At a minimum, this can be used to demonstrate that even the IRS acknowledges that certain taxpayers *do* sincerely fall for certain arguments — and perhaps the defendant was one of them. Defense counsel should consider requesting prior civil audit files — but tread carefully. If not otherwise in discovery, a prior civil audit file may contain inculpatory evidence (e.g., the IRS told the defendant a position was wrong in a prior tax year) or exculpatory evidence (e.g., the IRS issued a no-change letter or agreed with a position in a prior tax year and is now taking an inconsistent position).

Ultimately, the IRS has an abundance of records in its possession. It should not be assumed that even the most discovery-conscientious prosecutor has turned over all important evidence in a tax case. Sadly, there are instances in which the IRS’s right hand does not know what the IRS’s left hand is doing, and certain crucial documents may exist that are unknown to the prosecution or to the defense. The defense must think about what may exist in the IRS’s collections division, civil division, frivolous filing unit, and the like, and make specific discovery requests if appropriate.

Send the IRS a preservation letter. Politics aside, what the IRS’s alleged scandal involving Lois Lerner and the Tea Party has revealed is that, at a minimum, the IRS’s recordkeeping policies, practices, and procedures have had problems. Whether intentionally or inadvertently, it is now undisputed that the IRS has failed to retain important records it is required by federal law to retain. When it comes to the destruction of exculpatory evidence by a government agency, controlling U.S. Supreme Court precedent reveals that a defendant’s argument is much stronger when the defendant requested preservation of evidence and the federal agency destroyed it anyway because it demonstrates the destruction of evidence was in bad faith.³⁰

Retain a *Kovel* accountant. A what accountant? *Kovel*. No accountant-taxpayer privilege exists in federal criminal law. (In civil tax law, a very limited statutory privilege is available, but it effectively dissipates when the case becomes criminal.) However, if a defense attorney retains an accountant under a *Kovel* agreement, the account-

ant falls under the attorney-client privilege and the law confers work product protection.³¹ It is a best practice to do this under a written agreement and to ensure that the law firm pays the accountant directly — even when the law firm secures the funds for the accountant in a client’s trust account. The arrangement enables the defense attorney to benefit from the expertise of a forensic accountant to evaluate the government’s case and to help build the defense case, while ensuring that all communications and work product of the accountant remain privileged. This can be critical in evaluating how to proceed in any given case.

Cross-examine the government’s revenue agent. IRS revenue agents wear two distinct hats. In some cases, this is the agent on the civil side of the IRS who conducts audits and examinations of taxpayers; in other cases, this is the agent assigned to assist an IRS-CI special agent with a criminal investigation. This may mean going with the special agent to interview witnesses and playing a very active role in the criminal investigation. Or it may mean crunching numbers and tax computations based on information provided by the special agent.

It is often the revenue agent who testifies as the prosecution’s expert in criminal tax trials and/or at sentencing. And this may be an opportunity for the defense. While many revenue agents are extremely well qualified and have impeccable credentials, many are not even CPAs and many have little-to-no experience testifying. Moreover, revenue agents often do not have experience doing the kind of real-world tax preparation and/or tax advising that an experienced CPA may have. This matters because the IRS’s view of what may be an appropriate position on a tax return may differ from an experienced, well-credentialed everyday CPA who routinely advises taxpayers.

On the witness stand, a friendly cross-examination of a revenue agent may elicit critical testimony for the defense because the revenue agent is more accustomed to working in a world in which the taxpayer has the burden of substantiating a tax position (which is often what is required in a civil tax case) — and in a criminal case, the government of course bears the burden of proof. In the right case, a more aggressive cross-examination may show the jury that the IRS is being completely unreasonable in its tax

computations on positions jurors may have taken on their own tax returns.

Hire a defense expert witness.

A defense expert can prove vital in a criminal tax case. If a CPA, for example, retained by the defense disagrees with the IRS revenue agent’s tax computations, that alone may create reasonable doubt on issues involving tax computations or a financial analysis. A defense expert can also assist the defense attorney in crafting sophisticated approaches to cross-examination on substantive tax issues.

Consider statutes when negotiating a plea. There are criminal tax misdemeanors — willfully failing to file a tax return (26 U.S.C. § 7203) and willfully delivering or disclosing to the IRS any return, account, statement, or other document known by the defendant to be fraudulent or to be false as to any material matter (26 U.S.C. § 7207). These are great substitutes for the commonly charged felonies of tax evasion (26 U.S.C. § 7201) and willfully making or subscribing to a false tax return (26 U.S.C. § 7206(1)).

If a misdemeanor is a nonstarter because the DOJ can, in certain cases, be resistant to misdemeanors, defense counsel must consider the civil tax implications of a guilty plea to particular felonies. For example, the IRS will almost always assert the civil fraud penalty following a criminal conviction for tax evasion; however, when it comes to civil penalties, a taxpayer is better off instead pleading guilty to willfully making or subscribing to a false tax return. A savvy defense attorney can capitalize on this because, from the prosecutor’s vantage point, both are tax felonies and, in most cases, the sentence will be the same. (Section 7206(1) has a three-year statutory maximum while Section 7201 has a five-year statutory maximum. Even if the Guidelines become an issue, a plea to two counts of Section 7206(1) is often more advantageous than a plea to one count of Section 7201 due to the civil tax ramifications.)

Cross-examine the IRS-CI special agent. As a threshold matter, if the prosecution does not call the special agent as a witness, the defense attorney should consider calling the special agent in the defense’s case-in-chief. In certain cases, it might be interesting to consider why the prosecutor has chosen not to call the IRS-CI special agent as a witness after that agent conducted a financial fraud investiga-

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tion that spanned several years.

Regardless of who calls the special agent, there are some unique avenues to impeachment to consider. If defense counsel has access to the Special Agent’s Report (“SAR”) (a comprehensive report prepared by IRS-CI special agents before a case is authorized for prosecution), he must study it carefully for statements that may damage the government’s case. For example, standard sections in the SAR contain information about the defendant’s knowledge about tax matters, anticipated defenses in the case, and a survey about the background of the defendant. It is not uncommon for the SAR, for example, to state that a taxpayer’s knowledge of tax matters is “unknown.” In a case about willfulness, that is gold for the defense.

Indeed, often what is not in the SAR is as valuable for impeachment purposes as what is. In discovery, the defense attorney will also likely receive memoranda of interviews (“MOIs”) drafted by the special agent. Generally, it is the practice of IRS-CI not to make a recording of interviews conducted during the investigation. Instead of using modern technology to capture a witness’s state-

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ments and a special agent's questions as accurately as possible by videotaping, audiotaping, or digitally recording the interview, the special agent takes handwritten notes and memorializes those notes after the interview. An MOI can be useful to attack the investigation; it is important to look at the date the MOI was prepared and see whether the MOI is patently inaccurate. For example, what are the odds a lay witness really said, "The adjusted gross income reflected on this Form 1040, when coupled with the Schedule A deductions, are not accurate..." or something along those lines? Statements like this routinely appear in MOIs and can be used to demonstrate that the special agent did not accurately capture what the witness actually said.

Analyze sentencing issues thoroughly. In criminal tax cases the *intended* tax loss, including all relevant conduct, drives the Guidelines.³² Thus, anything the defense can do to decrease the intended tax loss, the better. The defense team must think creatively and be thorough. One should look for problems with the government's computations and, if not barred by a plea agreement, make the government prove up tax loss at sentencing. It is important to consider expenses and other deductions that could have been legitimately claimed but were not. Interestingly, while the law in most circuits prohibited decreasing the tax loss for unclaimed deductions under the applicable Guidelines, the Guidelines recently changed and adopted the minority view to allow for this.³³ Under the new Guidelines, there are technical requirements including the obligation to provide sufficient notice to the prosecution to utilize the ability to offset tax loss with unclaimed deductions. The defense should also consider losses from prior tax years that could be carried forward. An abundance of case law will provide direction as to whether an approach in a particular case is allowable, but these are opportunities to decrease the advisory Guidelines range at the outset.

When it comes to mitigation, if the client has the means, a substantial payment of the outstanding tax liabilities at or before sentencing can go a long way when asking the court for mercy. This is money the client will eventually be required to pay to the IRS in most cases anyway. The defense must be careful, however, when considering making payments before a plea or trial because, while that may be a good strategy in certain cases, it can also constitute an admission in that it shows that the

defendant is effectively agreeing that taxes were due and owing.

Favorable Outcomes Are Possible

This article is not intended to be an exhaustive account of how to defend a criminal tax case. There are resources worth consulting, including the U.S. Department of Justice's Criminal Tax Manual and the Internal Revenue Manual, both of which are publicly available online. In addition, defense attorneys, tax attorneys, and academics have written countless valuable resources. Ultimately, the bottom line is this: creative and thorough defense-lawyering can go a long way in the criminal tax arena.

Notes

1. See *United States v. Weil*, Case No. 08-CR-60322-JIC-1 (S.D. Fla. 2008).
2. See *United States v. Robaina, et. al.*, Case No. 13-20346-CR-UNGARO (S.D. Fla. 2013).
3. See *United States v. Kuglin*, Case No. 2:03-CR-20111-JPM (W.D. Tenn. 2003).
4. See *United States v. Cryer*, Case No. 5:06-CR-50164-SMH-MLH (W.D. La. 2006).



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5. See *United States v. Banister*, Case No. 2:04-CR-435-WBS-1 (E.D. Cal. 2004).

6. *United States v. Warner*, 792 F.3d 847, 850 (7th Cir. 2015) (upholding sentence of probation as procedurally and substantively reasonable in appeal filed by United States).

7. 26 U.S.C. § 7201.

8. 26 U.S.C. §§ 7206(1) and/or (2).

9. 26 U.S.C. § 7203.

10. *Cheek v. United States*, 498 U.S. 192, 201 (1991) (holding that "the standard for the statutory willfulness requirement" in a criminal tax prosecution "is the voluntary, intentional violation of a known legal duty") (internal citations omitted).

11. See, e.g., *Boulware v. United States*, 552 U.S. 421, 424 (2008) ("the existence of a tax deficiency" is an element of tax evasion).

12. *Cheek*, 498 U.S. at 201. Most courts have ruled that evidence that a defendant deliberately avoided acquiring knowledge of a fact or of the law permits a jury to infer that the defendant actually knew of the fact or the law and was merely trying to avoid incurring the consequences of actual knowledge. See, e.g., *United States v. Poole*, 640 F.3d 114, 122 (4th Cir. 2011) (explaining concept of "willful blindness").

13. See, e.g., *United States v. Moran*, 493 F.3d 1002, 1013 (9th Cir. 2007) ("good faith reliance on a qualified accountant has long been a defense to willfulness in cases of tax fraud") (internal citations omitted). Reliance is *not* an affirmative defense and is simply a means to negate the *mens rea*. *Id.*

14. *Cheek*, 498 U.S. at 201-202.

15. See U.S.S.G. § 2T4.1 (offense level in tax table increases with additional intended "tax loss").

16. See, e.g., *Holland v. United States*, 348 U.S. 121, 132 (1954).

17. For a thorough analysis of the methods of proof in a criminal tax case, consult the U.S. Department of Justice's Tax Division's 2012 Criminal Tax Manual, available at <http://www.justice.gov/sites/default/files/tax/legacy/2014/01/14/CTMTOC.pdf>.

18. See, e.g., *Holland*, 348 U.S. at 132.

19. *Id.* ("[A]n essential condition in cases of this type is the establishment, with reasonable certainty, of an opening net worth, to serve as a starting point from which to calculate future increases in the taxpayer's assets.")

20. See, e.g., *United States v. Lawhon*, 499 F.2d 352, 356 (5th Cir. 1974) ("[I]n cases based on the bank deposit method of prosecution, the government is required to prove that it has tried to discover and exclude all non-income items from the alleged tax deficiency.")

21. Willfully failing to file a tax return is a misdemeanor. 26 U.S.C. § 7203. However, willfully failing to file a tax return *and* committing an affirmative act of evasion where there is a substantial additional tax due and owing can constitute a felony. 26 U.S.C. § 7201. This is commonly known as a *Spies* evasion.

22. It is well settled that the IRS may not issue a summons seeking "information ... already within the [IRS's] possession." *United States v. Powell*, 379 U.S. 48, 57-58 (1964).

23. See *United States v. Jaensch*, 552 Fed.Appx. 206, 210 (4th Cir. 2013) (unpublished).

24. *United States v. Jaensch*, Case No. 1:11-cr-00158-GBL (E.D. Va. 2011) (Indictment, Doc. 1).

25. See *id.*

26. See *United States v. Farr*, 536 F.3d 1174, 1181 (10th Cir. 2008).

27. *Id.*

28. See, e.g., *United States v. Hedman*, 458 F. Supp. 1384 (N.D. Ill. 1978) (ordering bill of particulars as to method of proof in criminal tax case); *United States v. O'Neill*, 20 F.R.D. 180 (E.D.N.Y.1957) (same).

29. IRS Publication 2105 (Rev. 3-2011).

30. See, e.g., *California v. Trombetta*, 467 U.S. 479, 486 (1984); see also *Arizona v. Youngblood*, 488 U.S. 51, 57-58 (1988).

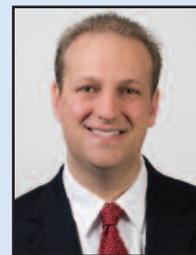
31. *United States v. Kovel*, 296 F.2d 918 (2d Cir. 1961). For more information about *Kovel* accountants, see Martin A. Schainbaum, *The Scope and Limitations of the Kovel Accountant*, *THE CHAMPION*, March 2016 at 26.

32. See U.S.S.G. § 2T.

33. See U.S.S.G. § 2T1.1 (permitting credit for unclaimed deductions). ■

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