

UNITED STATES SENATE
COMMITTEE ON THE JUDICIARY

QUESTIONNAIRE FOR NON-JUDICIAL NOMINEES

PUBLIC

1. **Name:** State full name (include any former names used).

Cono Rocco Namorato

2. **Position:** State the position for which you have been nominated.

Assistant Attorney General, Tax Division, U.S. Department of Justice

3. **Address:** List current office address. If city and state of residence differs from your place of employment, please list the city and state where you currently reside.

(O) Caplin & Drysdale
One Thomas Circle, NW, Suite 1100
Washington, DC 20005

(H) Arlington, VA

4. **Birthplace:** State date and place of birth.

1942; Brooklyn, NY

5. **Education:** List in reverse chronological order each college, law school, or any other institution of higher education attended and indicate for each the dates of attendance, whether a degree was received, and the date each degree was received.

Brooklyn Law School (1965 – 1968); J.D. degree received in June 1968

Iona College (1959 – 1963); B.B.A., *summa cum laude*, received in June 1963

6. **Employment Record:** List in reverse chronological order all governmental agencies, business or professional corporations, companies, firms, or other enterprises, partnerships, institutions or organizations, non-profit or otherwise, with which you have been affiliated as an officer, director, partner, proprietor, or employee since graduation from college, whether or not you received payment for your services. Include the name and address of the employer and job title or description.

2006 – present
Caplin & Drysdale
One Thomas Circle, NW, Suite 1100
Washington, DC 20005
Member of the Firm

2004 – 2006
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20224
Director of the Office of Professional Responsibility
(Also designated as Acting Deputy Commissioner for certain matters.)

1978 – 2004
Caplin & Drysdale
One Thomas Circle, NW, Suite 1100
Washington, DC 20005
Member of the Firm

1968 – 1978
Department of Justice, Tax Division
950 Pennsylvania Avenue, NW
Washington, DC 20530
Attorney; Assistant Chief of the Criminal Section; Chief of the Criminal Section;
Deputy Assistant Attorney General

1963 – 1968
Internal Revenue Service
Intelligence Division (now known as the Criminal Investigation
Division)
250 Livingston Street
Brooklyn, NY 11201
Special Agent (Criminal Investigator)

7. **Military Service and Draft Status:** Identify any service in the U.S. Military, including dates of service, branch of service, rank or rate, serial number (if different from social security number) and type of discharge received, and whether you have registered for selective service.

I have not served in the U.S. Military. I have registered for selective service.

8. **Honors and Awards:** List any scholarships, fellowships, honorary degrees, academic or professional honors, honorary society memberships, military awards, and any other special recognition for outstanding service or achievement.

U.S. Department of Justice John Marshall Award (1974)

ABA Section of Taxation (Civil & Criminal Tax Penalties Committee) Jules Ritholz Award (2000)

Accounting Today Magazine, Top One Hundred Most Influential People in Accounting, (2005)

University of California, Los Angeles Tax Controversy Institute, Bruce I. Hochman Award (2006)

Received several outstanding attorney awards while with the Department of Justice Tax Division (1968 – 1978)

9. **Bar Associations:** List all bar associations or legal or judicial-related committees, selection panels or conferences of which you are or have been a member, and give the titles and dates of any offices which you have held in such groups.

American Bar Association (ABA)

Chair, Subcommittee on Criminal Tax Policy, Taxation Section (1991 – 1998, est.)

Member, Committee on Civil and Criminal Tax Penalties (1991 – 2015)

Chair, Committee on Tax Litigation, Litigation Section (1999, est.)

Co-Chair, Committee on Complex Criminal Litigation, Litigation Section (2000, est.)

American Bar Foundation

Fellow (1994 – present)

American College of Tax Counsel

Fellow (2006 – present)

10. **Bar and Court Admission:**

- a. List the date(s) you were admitted to the bar of any state and any lapses in membership. Please explain the reason for any lapse in membership.

New York State Bar, 1968

District of Columbia Bar, 1969

No lapses in membership.

List all courts in which you have been admitted to practice, including dates of admission and any lapses in membership. Please explain the reason for any lapse in membership. Give the same information for administrative bodies that require special admission to practice.

Appellate Division of the Supreme Court of New York (Second Judicial Department), 1968

District of Columbia Court of Appeals, 1969

U.S. Bankruptcy Court for the District of Columbia, 1969

U.S. Tax Court, 1969
U.S. Court of Appeals for the District of Columbia, 1969
U.S. District Court for the District of Columbia, 1969
U.S. Court of Appeals for the Second Circuit, 1971
U.S. Supreme Court, 1972
U.S. Court of Appeals for the Fifth Circuit, 1985
U.S. Court of Appeals for the Fourth Circuit, 1986
U.S. District Court for the Southern District of New York, 2006
U.S. District Court for the Eastern District of New York, 2006

No lapses in membership.

11. Memberships:

- a. List all professional, business, fraternal, scholarly, civic, charitable, or other organizations, other than those listed in response to Questions 9 or 10 to which you belong, or to which you have belonged, since graduation from law school. Provide dates of membership or participation, and indicate any office you held. Include clubs, working groups, advisory or editorial boards, panels, committees, conferences, or publications.**

Civilian Member, Army Navy Country Club (1975 – 1985, est.)

Honorary Member, National Association of Former United States Attorneys (1980 – present)

Civilian Member, Fort Myer's Officers' Club (2004 – 2005, est.)

In addition, I have made financial contributions to charitable organizations over the years. I have not included in the list above any organizations to which I gave funds but did not otherwise participate in programmatic activities, even though those organizations may consider me a member by virtue of my contribution.

- b. Indicate whether any of these organizations listed in response to 11a above currently discriminate or formerly discriminated on the basis of race, sex, religion or national origin either through formal membership requirements or the practical implementation of membership policies. If so, describe any action you have taken to change these policies and practices.**

To my knowledge, none of these organizations discriminate on the basis of race, sex, religion or national origin, nor am I aware of any instance in which they did while I was a member.

12. Published Writings and Public Statements:

- a. **List the titles, publishers, and dates of books, articles, reports, letters to the editor, editorial pieces, or other published material you have written or edited, including material published only on the Internet. Supply four (4) copies of all published material to the Committee.**

I have done my best to identify all books, articles, reports, letters to the editor, editorials and other published material, including a thorough review of my personal files and searches of publicly available electronic databases. Despite my searches, there may be other materials that I have been unable to identify, find, or remember.

I have authored or co-authored at least 14 articles or outlines dealing with tax practice and professional responsibility. Following is a list of these publications:

Recent Developments in the use of Internal Revenue Service Summonses in Criminal Tax Investigations; Institute on Federal Taxation 40 n.2 39-1 (28) (1982). Copy supplied.

Criminal Exposure of the Tax Practitioner; The Practical Accountant; (February 1985). Copy supplied.

Voluntary Disclosure Policy, An Alternative to Legislative Amnesty; Institute on Federal Taxation, 45 n.2, 38-1 (18) (1987). Copy supplied.

Tax Violations Not Willful Opinion: McKay's Accusations Rebutted; Legal Times v. 11, n.9, p.12 (07/25/88). Copy supplied.

Representing a Taxpayer in a Grand Jury Investigation; ALI-ABA CLE Course of Study (Apr. 27, 1989). Copy supplied.

Pre-Prosecution Review: Defense Strategy During Conferences with CID, District Counsel, the Tax Division and United States Attorney's Office; ALI-ABA CLE Course of Study (Apr. 27, 1989). Copy supplied.

What to Do When IRS Special Agents Arrive; The Practical Accountant 23, no. 12, 28-39 (December 1990). Copy supplied.

What to Do When the Special Agents Arrive; 36th Ann. Tax Conf. 1, at The College of William & Mary (1990); also printed in 42 Tul. L. Sch. Ann. Inst. On Fed. Tax'n 3-1 (1992-1993). Copy supplied.

International Criminal Tax Cases; 50 U. Miami L. Rev. 617 (1995-1996).

Criminal Tax Fraud and Ethics; 48 Tul. L. Sch. Ann. Inst. On Fed. Tax'n 201-1 (1998-1999). Copy supplied.

Update on the IRS's Office of Professional Responsibility: The Importance of Firm Responsibility; 57 Tax Executive 43 (2005). Copy supplied.

Overview of OPR and Circular 230 Cases; 52nd Ann. Tax Conf. 1, at The College of William & Mary (2006). Copy supplied.

Program Falls Short (Tax Scofflaws); The National Law Journal (2009). Copy supplied.

DOJ Deal With Swiss Banks Impacts U.S. Taxpayers And Financial Firms Around The World; Mondaq (2013). Copy supplied.

- b. Supply four (4) copies of any reports, memoranda or policy statements you prepared or contributed in the preparation of on behalf of any bar association, committee, conference, or organization of which you were or are a member. If you do not have a copy of a report, memorandum or policy statement, give the name and address of the organization that issued it, the date of the document, and a summary of its subject matter.**

I have done my best to identify any reports, memoranda, or policy statements, including a thorough review of my personal files and searches of publicly available electronic databases. I have located the following:

American Bar Association, "Redirecting Criminal Tax Enforcement to Improve Voluntary Compliance" (1991). Copy supplied.

American Bar Association, "The Future of the Criminal Investigation Division" (1998). Copy supplied.

- c. Supply four (4) copies of any testimony, official statements or other communications relating, in whole or in part, to matters of public policy or legal interpretation, that you have issued or provided or that others presented on your behalf to public bodies or public officials.**

None.

- d. Supply four (4) copies, transcripts or recordings of all speeches or talks delivered by you, including commencement speeches, remarks, lectures, panel discussions, conferences, political speeches, and question-and-answer sessions. Include the date and place where they were delivered, and readily available press reports about the speech or talk. If you do not have a copy of the speech or a transcript or recording of your remarks, give the name and address of the group before whom the speech was given, the date of the speech, and a**

summary of its subject matter. If you did not speak from a prepared text, furnish a copy of any outline or notes from which you spoke.

I have done my best to identify transcripts or recordings of all speeches or talks, including a thorough review of personal files and searches of publicly available electronic databases. Despite my searches, there may be other materials I have been unable to identify, find, or remember.

Following is a list of 40 speeches I have given over the years. I do not have information prior to 2004.

Tax Executive Institute (TEI), Ethical Issues in Cross-Border Taxation. Boston, MA (2004). Copy supplied.

Center for the Study of Ethics and Human Values, Ethics Form for Tax Practitioners. Washington University, St. Louis, MO (2004). Copy supplied.

American Institute of Certified Public Accountants (AICPA), Office of Professional Responsibility. Washington, DC (2004). Copy supplied.

American Law Institute-American Bar Association (ALI-ABA), Exempt Organizations Meeting – Relevance of Circular 230 to E.O. Practitioners. Washington, DC (2004). Copy supplied.

Kansas City Bar, Current State of Tax Practice. Kansas City, MO (2005). Copy supplied.

University of Virginia (UVA), Role of the OPR. Charlottesville, VA (2005). Copy supplied.

University of Denver, Role of the OPR. Denver CO (2005). Copy supplied.

Speech to British Tax Professionals Sponsored by Her Majesty's Revenue & Customs, Role of OPR. London, England (2005). Copy supplied.

American Bar Association (ABA), Speech on Firm Responsibility. Washington, DC (2005). Copy supplied.

TEI, Office of Professional Responsibility. Orlando FL (2005). Copy supplied.

Southern Federal Tax Conference, Circular 230. Atlanta, GA (2005). Copy supplied.

San Diego Tax Institute, Circular 230. San Diego, CA (2005)
Copy supplied.

South Carolina Bar Association, Role of OPR. Charleston, SC (2006).
Copy supplied.

Speech to London Tax Practitioners, State of Tax Practice in the U.S.
London, England (2006). Copy supplied.

Vermont Bar Association, Role of OPR. Burlington, VT (2006). Copy
supplied.

University of California, Los Angeles (UCLA) Tax Institute, Current
Enforcement Priorities of the IRS. Los Angeles, CA (2006). Copy
supplied.

CBIZ Tax Program, State of Tax Practice. Washington, DC (2006).
Copy supplied.

UVA Tax Institute, Ethical and Professional Responsibility Issues.
Charlottesville, VA (2006). Copy supplied.

William & Mary Tax Institute, State of Tax Practice and Role of OPR.
Williamsburg, VA (2006). Copy supplied.

Seattle Bar Association, Current State of Tax Practice. Seattle, WA
(2006).

Kansas City Bar Association, Current State of Tax Practice. Kansas City,
MO (2006). Copy supplied.

ABA Tax Institute on Criminal Tax Fraud, Circular 230. San Francisco,
CA (2006). Copy supplied.

Kansas City Bar Association, Circular 230. Kansas City, MO (2006).
Copy supplied.

Iowa State Bar Association, Circular 230. Des Moines, IA (2006). Copy
supplied.

Heckerling Institute on Estate Planning, University of Miami, Ethical
Rules of Circular 230 and the Estate Planner. Miami, FL (2007).
Copy supplied.

ALI-ABA Tax Exempt Charitable Organizations State of Tax Practice,
Washington, DC (2007)

ABA Criminal Tax Institute, Criminal Tax Investigations. San Francisco, CA (2007, est.).

AICPA (Tax Section), State of Tax Practice. Washington, DC (2007). Copy supplied.

UVA Tax Institute, OPR and Circular 230. Charlottesville, VA (2007). Copy supplied.

Dallas Tax Alliance, OPR and Circular 230 Dallas, TX (2007). Copy supplied.

UVA Tax Institute, Various topics: Circular 230, Preparer Standards, Voluntary Disclosure and Criminal Investigations. Charlottesville, VA (2008). Copy supplied.

North Carolina Tax Institute, Criminal Tax Investigations. Chapel Hill, NC (2008). Copy supplied.

Dallas Tax Alliance, Ethical Issues: Recent Developments and Perennial Problems. Dallas, TX (2008). Copy supplied.

ABA Institute on Criminal Tax Fraud, Current State of Tax Enforcement. San Francisco, CA (2008). Copy supplied.

North Carolina Tax Institute, Criminal Tax Enforcement. Chapel Hill, NC (2009). Copy supplied.

UVA Tax Institute, Ethical Issues in Administrative and Controversy Practice. Charlottesville, VA (2009). Copy supplied.

George Washington University, Offshore Tax Compliance in Today's Economy. Washington, DC (2009). Copy not supplied.

Internal Revenue Service, 22nd Annual Institute on Current Issues in International Taxation, Offshore Tax Compliance in Today's Economy. Washington, DC (2009). Copy not supplied.

Florida Bar Association, Foreign Bank Account Report – Treasury Form 90.22.1. Miami, FL (2010). Copy supplied.

UVA Tax Foundation, 64th Annual Conference on Federal Taxation, The Ethical Framework – Duties of the Tax Practitioner to the Client and to the System. Charlottesville, VA (2012). Copy not supplied.

- e. **List all interviews you have given to newspapers, magazines or other publications, or radio or television stations, providing the dates of these interviews and four (4) copies of the clips or transcripts of these interviews where they are available to you.**

I have done my best to identify all interviews given, including a thorough review of my personal files and publicly available electronic databases. Despite my searches, there may be other materials I have been unable to identify, find or remember. I have located the following:

Grand Jury Data Limits Give IRS Hard Choices, W. John Moore, Legal Times, July 11, 1983. Copy supplied.

New Bill Would Impose Burden On Criminal Defense Lawyers, W. John Moore, Legal Times, July 9, 1985. Copy supplied.

Laundering Bill Would Burden Defense Counsel, W. John Moore, Legal Times, July 15, 1985. Copy supplied.

Premier Tax Firm Diversifies Some – D?? Not Too Much, Legal Scene, Caplin and Drysdale Chartered, Larry Lempert, Legal Times, April 7, 1986. Copy supplied.

Justice Official Discloses That Proposal To Elevate Failure To File Offense To Felony Tax Evasion Is Being Considered (NCSA), Tax Notes Today, May 4, 1987. Copy supplied.

Justice Department Considers Plan To Make Failure To File A Felony, Tax Notes, May 11, 1987. Copy supplied.

The Week In Review: Direct Referral Of Criminal Cases: Justice's Internecine Feud, Tax Notes, May 25, 1987. Copy supplied.

Direct Referral Of Criminal Cases Stirs Heated Debate (NCSA), Tax Notes Today, June 1, 1987. Copy supplied.

McKay's Accusations Rebutted; Weingarten: No Conflict In Phone Stocks, Verbatim, Legal Times, July 25, 1988. Copy supplied.

IRS, Other Federal Agents Are Trying To Catch Practitioners At Money Laundering, Tax Notes, June 20, 1988. Copy supplied.

Did the McKay Report Treat Meese Unfairly?, Washington Brief, The National Law Journal, August 1, 1988. Copy supplied.

Threading Through The Criminal Tax Enforcement Maze, J. Andrew Hoerner, Tax Notes Today, May 30, 1989. Copy supplied.

Tax Fraud Conference At Georgetown, J. Andrew Hoerner, Tax Notes, June 19, 1989. Copy supplied.

IRS Should Switch Enforcement Emphasis, Says ABA Report, Tax Notes Today, August 23, 1991. Copy supplied.

A Special Summary and Forecast of Federal and State Tax Developments, Tom Herman, The Wall Street Journal, September 11, 1991. Copy supplied.

IRS To Consider Reorganizing Criminal Investigation Division, Rita L. Zeidner, Tax Analysts, Tax Notes Today, December 23, 1991. Copy supplied.

SafeCard Services' Co-Founder Quits Post as Consultant – Correction Appended, Kyle Pope, The Wall Street Journal, December 17, 1992. Copy supplied.

SafeCard Co-Founder Sues The IRS, Gus Carlson, The Miami Herald, January 20, 1993. Copy supplied.

Cisneros Fights to Keep Housing Post As Ex-Girlfriend Claims He Lied to FBI, Michael K. Frisby, The Wall Street Journal, October 6, 1994. Copy supplied.

Justice Department Broadens Cisneros Inquiry, Dow Jones News Service, October 14, 1994. Copy supplied.

Justice Department To Investigate Cisneros, The Miami Herald, October 15, 1994. Copy supplied.

Justice Department Granted 60-Day Extension In Cisneros Probe, Dow Jones News Service, January 13, 1995. Copy supplied.

Reno Requests Counsel to Probe Cisneros Matter – Justice Department Inquiry, Finds He Understated Payments to Mistress, Viveca Novak, The Wall Street Journal, March 15, 1995. Copy supplied.

IRS Regionalizing 'DIF' Approach, Gibbs Tells UNC, Tax Conference, Joe Spellman, Tax Notes Today, May 26, 1995. Copy supplied.

Experts Advise On Criminal Tax Practice, Tax Practice & Controversies, June 5, 1995. Copy supplied.

Fund-Raisers to Plead Guilty to Charges Of Illegally Contributing to Kennedy, Glenn R. Simpson, The Wall Street Journal, May 22, 1997. Copy supplied.

DNC Knew of Fund-Raisers' Illegalities In 1992 Election, Letter to House Alleges, Glenn R. Simpson, The Wall Street Journal, October 9, 1997. Copy supplied.

Former HUD Chief Cisneros Indicted In Payments To Mistress, Kevin Galvin, Associated Press, The Star-Ledger (Newark, New Jersey), December 12, 1997. Copy supplied.

Cisneros Indicted, Accused of Lying To Federal Agents, Eva M. Rodriguez, The Wall Street Journal, December 12, 1997. Copy supplied.

Monica: In Search of a Life, Ben Wildavsky, The National Journal, August 22, 1998. Copy supplied.

When They Shout 'Hey, Cono,' Heads Turn in Williamsburg—Many Brooklyn Italians Favor It as a Name for Their Sons; The Teggiano Connection, Charles Gasparino, The Wall Street Journal, November 10, 1998. Copy supplied.

American Bar Association Comment on Future of Criminal Investigation Division, Bloomberg BNA, Daily Tax Report, January 4, 1999. Copy supplied.

Caplin, Panel Ponder Consequences Of Finance, Hearing Horror Stories, Joe Spellman, Tax Notes Today, June 23, 1999. Copy supplied.

Deals & Deal Makers: Rich's Lawyer Didn't Follow Usual Channels To Win Pardon, Gary Fields, Tom Herman, and A. Craig Copetas, The Wall Street Journal, January 23, 2001. Copy supplied.

Clinton Draws Fire For Giving Pardon To Fugitive Tycoon – Rich's Lawyers Took Case Straight to White House, Gary Fields, The Wall Street Journal Europe, January 23, 2001. Copy supplied.

ABA Tax Section Meeting: IRS Office Of Professional Responsibility Director Outlines Changes, Tax Notes Today, May 10, 2004. Copy supplied.

Namorato Promises More Vigorous Activity In Office of Professional Responsibility, Kathleen David, Bloomberg BNA, Daily Tax Report, May 11, 2004. Copy supplied.

IRS OPR Officials Assess Changes During Past Year, Allen Kenney, Tax Analysts, Tax Notes Today, July 8, 2004. Copy supplied.

Shelter Investors Queried by OPR, About Possible Jenkins & Gilchrist Conflicts, Kathleen David, Bloomberg BNA, Daily Tax Report, October 5, 2004. Copy supplied.

Jenkins Settlement Info Reveals 'Wealth' Of Shelter Advisers, Sheryl Stratton, Tax Analysts, Tax Notes Today, October 12, 2004. Copy supplied.

IRS, Justice Officials Discuss Booming Criminal Tax Business, Sheryl Stratton, Tax Analysts, Tax Notes Today, November 4, 2004. Copy supplied.

OPR Working to Utilize Increased Authority, To Push for Adherence to Tax Rules, Ethics, Stephen Joyce, Bloomberg BNA, Daily Tax Report, November 8, 2004. Copy supplied.

New Tools Help IRS Combat EO Abuses, Says OPR Chief, Christopher Quay, Tax Analysts, Tax Notes Today, November 8, 2004. Copy supplied.

New Tools Help IRS Combat EO Abuses, Says OPR Chief (Section 501(c)(3) – Charities), Exempt Organizations Text, November 10, 2004. Copy supplied.

OPR Cracking Down On Practitioner 'Bad Apples', Karla L. Miller and Christopher Quay, Tax Notes, November 15, 2004. Copy supplied.

US Tax Professionals Face New Ethical Standards, Dow Jones International News, December 17, 2004. Copy supplied.

IRS toughens ethical rules on tax advice, The Star-Ledger (Newark, New Jersey), December 18, 2004. Copy supplied.

IRS Issues Final Circular 230 Regulations, Proposed Rules on Municipal Bond Opinions, Stephen Joyce, Bloomberg BNA, Daily Tax Report, December 20, 2004. Copy supplied.

IRS Announces Regs Amending Circular 230 (Section 6700 – Promoting Abusive Tax Shelters), Tax Notes Today, December 20, 2004. Copy supplied.

OPR To Continue Careful Watch On Standards Of Practice, Namorato Says, Heather Bennett, Tax Analysts, Tax Notes Today, January 25, 2005. Copy supplied.

IRS Aims to Use All Resources to Ensure Circular 230 Compliance, Namorato Says, Alison Bennett, Bloomberg BNA, January 26, 2005. Copy supplied.

News Analysis: Shelter Penalties: Or Else What? Part 3, Lee A. Sheppard, Tax Notes, February 21, 2005. Copy supplied.

Does IRS Want To End Justice Dept. Review Of Tax Cases?, Sheryl Stratton, Tax Analysts, Tax Notes Today, February 28, 2005. Copy supplied.

Circular 230 Clarifications On The Way, Namorato Says, Allen Kenney, Tax Analysts, Tax Notes Today, April 29, 2005. Copy supplied.

IRS to Release Circular 230 Clarifications On Ethical Standards for Tax Professionals, Michael Bologna, Bloomberg BNA, Daily Tax Report, April 29, 2005. Copy supplied.

Namorato Says IRS Will Issue Clarifications For Circular 230 Standards Implementation, Stephen Joyce, Bloomberg BNA, Daily Tax Report, May 11, 2005. Copy supplied.

Common Sense Urged By IRS At Circular 230 Program, Sheryl Stratton, Tax Analysts, Tax Notes Today, May 11, 2005. Copy supplied.

Reform Panel Not Sold On National Retail Sales Tax, Robert J. Wells, Tax Notes, May 16, 2005. Copy supplied.

Namorato Chastises Errant Professionals, Sheryl Stratton, Tax Analysts, Tax Notes Today, May 24, 2005. Copy supplied.

Practitioners Laud New Circular 230 Rules, Continue to Seek Implementation Guidelines, Stephen Joyce, Bloomberg BNA, Daily Tax Report, May 24, 2005. Copy supplied.

Tax Report: IRS Revises Rules for Advisers in Shelter Crackdown, Tom Herman, The Wall Street Journal, May 25, 2005. Copy supplied.

Chicago's Mayor Seeks IRS' Help To Go After Gangs, Mark Battersby, Investment News, May 30, 2005. Copy supplied.

Penalty Protection For The Taxpayer: Circular 230 And The Code, Burgess J.W. Raby and William L. Raby, Tax Analysts, Tax Notes Today, June 2, 2005. Copy supplied.

Putting Tax Advisers On the Line, Albert B. Crenshaw, The Washington Post, June 5, 2005. Copy supplied.

IRS, Treasury Revise Standards For Tax Professionals, Mark Battersby, Investment News, June 6, 2005. Copy supplied.

Prepping For New Era After Tax-Shelter Shocker; Firms Get Ready For KPMG's Rich Refugees, Revamp Strategies To Keep Noses Clean, Tommy Fernandez, Crain's New York Business, September 26, 2005. Copy supplied.

Service May Further Restrict Agreements On Contingency Fees in Circular 230 Rules, Barney Tumey, Bloomberg BNA, Daily Tax Report, September 30, 2005. Copy supplied.

Damage Control; Sidley Agrees To Pay \$40 Million For a Rogue Partner's Tax Shelter Schemes, But The Tab Is Still Running, Ben Hallman, The American Lawyer, November, 2005. Copy supplied.

ABA Sections, Including Taxation, Suggest, IRS Retain Current OPR Hearing Structure, Stephen Joyce, Bloomberg BNA, Daily Tax Report, December 12, 2005. Copy supplied.

Report On Cisneros Alleges IRS, Justice Interference, Tax Notes Today, January 20, 2006. Copy supplied.

Transparency At The IRS Office of Professional Responsibility: A Two-Way Street, Sheryl Stratton, Tax Analysts, Tax Notes Today, February 6, 2006. Copy supplied.

IRS Not Offering Amnesty From Prosecution, In Shelter Promoter Settlement, Officials Say, Alison Bennett, Bloomberg BNA, Daily Tax Report, February 16, 2006. Copy supplied.

IRS Considering Principle-Based Rules For Opinion Standards, Sheryl Stratton, Tax Analysts, Tax Notes Today, March 6, 2006. Copy supplied.

Namorato Says Service's Study Group To Consider Changing Circular 230 Rules, Stephen Joyce, Bloomberg BNA, Daily Tax Report, March 6, 2006. Copy supplied.

IRS Officials Discuss Accountability, Proposed Circular 230 Changes, Sheryl Stratton, Tax Analysts, Tax Notes Today, March 7, 2006. Copy supplied.

IRS Should Consider Principles-Based Rules, In Place of Circular 230 Section, AICPA Says, Stephen Joyce, Bloomberg BNA, Daily Tax Report, March 7, 2006. Copy supplied.

IRS Rethinking Opinion Standards While Defending Transparency, Sheryl Stratton, Tax Notes, March 13, 2006. Copy supplied.

Whitlock Named Acting Director Of Professional Responsibility Office, Stephen Joyce, Bloomberg BNA, Daily Tax Report, April 5, 2006. Copy supplied.

OPR Allowing Convicted Practitioners To Continue Work Before IRS, TIGTA Says, Stephen Joyce, Bloomberg BNA, Daily Tax Report, April 6, 2006. Copy supplied.

Some Tax Preparers Remain On the Job Despite Violations, Rob Wells, The Wall Street Journal, April 6, 2006. Copy supplied.

Namorato Leaves IRS for Private Sector After Expanding, Improving OPR, Stephen Joyce, Bloomberg BNA, Daily Tax Report, April 14, 2006. Copy supplied.

Florida Bar Tax Section Members Comment On Proposed Regs Modifying Circular 230, Tax Notes Today, April 25, 2006. Copy supplied.

Covered Opinion Standards Should Be Repealed, Namorato Says, Sheryl Stratton, Tax Analysts, Tax Notes Today, May 9, 2006. Copy supplied.

Tax Report: Congress Probes Tax Preparers, Presses Bill to Set Standards, Tom Herman, The Wall Street Journal, May 10, 2006. Copy supplied.

Namorato Recommends Eliminating Circular 230's Covered Opinion Provision, Kathleen David, Bloomberg BNA, Daily Tax Report, May 10, 2006. Copy supplied.

Circular 230 Panel Looks At Fees, Conflicts, And Transparency, Tax Practice & Controversies, May 26, 2006. Copy supplied.

IRS Criminal Division Increasing Activities, In Scrutinizing Highly Technical Tax Cases, Stephen Joyce, Bloomberg BNA, Daily Tax Report, May 31, 2006. Copy supplied.

Korb Urges Practitioners to Aid In Efforts to Expand Role of OPR, John Herzfeld, Bloomberg BNA, Daily Tax Report, June 5, 2006. Copy supplied.

IRS Collects Only 11% Of Fines On Tax Preparers; \$518,000 Of \$4.7M Obtained In 3 Years, Kevin McCoy, USA Today, June 21, 2006. Copy supplied.

Amendments to Circular 230 Coming Soon; Radical Changes to Section 10.35 Possible, Stephen Joyce, Bloomberg BNA, Daily Tax Report, June 21, 2006. Copy supplied.

IRS Headquarters Closed Until Late July; Flood Damage Repairs to Exceed \$10 Million, Stephen Joyce and Heather M. Rothman, Bloomberg BNA, Daily Tax Report, June 30, 2006. Copy supplied.

Little Progress Made in Considering Written Advice Standards Changes, Practitioners Say, Stephen Joyce, Bloomberg BNA, Daily Tax Report, September 19, 2006. Copy supplied.

Former Foley Aide To Testify Thursday, Larry Margasak, The Associated Press, October 10, 2006. Copy supplied.

Kolbe Says He Told House GOP Staff Aide Years Ago Of Foley E-Mails, Andrew Taylor, The Associated Press, October 10, 2006. Copy supplied.

More Foley Fallout; Hastert Says He'll Dismiss Staffers Involved In Cover-Up, Chicago Tribune, October 11, 2006. Copy supplied.

US House Page Program Supervisor Questioned By Panel, Dow Jones International News, October 11, 2006. Copy supplied.

House Panel Will Hear Ex-Foley Aide, Larry Margasak, Orlando Sentinel, October 11, 2006. Copy supplied.

Boehner, Former House Clerk Testify In Foley Investigation, Andrew Taylor, The Associated Press, October 20, 2006. Copy supplied.

Majority Leader Testifies In Foley Case, Leaves Open Rift With Hastert, Larry Margasak, The Associated Press, October 20, 2006. Copy supplied.

House GOP Leaders Seek to Shift Debate From Ethics to Policy Issues, Heather M. Rothman, Bloomberg BNA, Daily Tax Report, October 20, 2006. Copy supplied.

Boehner and Ex-Clerk of House Testify; Handling of Foley Matter By Members, Aides at Issue, Charles Babington, The Washington Post, October 20, 2006. Copy supplied.

Insider In Foley Case Testifies; Ex-House Clerk Talks To Panel But Maintains Public Silence, Bob Dart and Jessica Wehrman, Cox News Service, San Jose Mercury News, October 20, 2006. Copy supplied.

Korb Praises, Practitioners Question Enforcement Pendulum Shift, Sheryl Stratton, Tax Analysts, Tax Notes Today, October 24, 2006. Copy supplied.

Current And Former IRS, Treasury Officials Disagree Over OPR Procedures, Sheryl Stratton, Tax Analysts, Tax Notes Today, November 17, 2006. Copy supplied.

OPR to Review Circular 230 Changes, Initial Monetary Penalties Use in 2007, Stephen Joyce, Bloomberg BNA, Daily Tax Report, January 16, 2007. Copy supplied.

What to Know When Choosing A Tax Preparer, Tom Herman, The Wall Street Journal, March 7, 2007. Copy supplied.

Confirming IRS Leader Could Prove Difficult; Vacancy Might Require Political Arrangement, Stephen Joyce, Bloomberg BNA, Daily Tax Report, May 17, 2007. Copy supplied.

The IRS Has A New Weapon: Your Tax Pro – Law ‘Deputizes’ Preparers To Police Their Clients; Higher Fees a Likely Result, Tom Herman, The Wall Street Journal, July 11, 2007. Copy supplied.

OPR Director Offers Warning For Appraisers And In-House Tax Counsel, Dustin Stamper, Tax Analysts, Tax Notes Today, October 11, 2007. Copy supplied.

Ex-IRS Official Says Agency ‘Won War’ On Shelters, Has ‘Fallen Short’ on Tax Gap, Steve Burkholder, Bloomberg BNA, Daily Tax Report, October 11, 2007. Copy supplied.

Namorato Calls Return Preparer Standards ‘A Total Mess,’ Says Language Is Overbroad, Alison Bennett, Bloomberg BNA, Daily Tax Report, December 3, 2007. Copy supplied.

Office of Professional Responsibility Unveils Groundbreaking Settlement With Attorneys, Diane Freda, Bloomberg BNA, Daily Tax Report, December 7, 2007. Copy supplied.

OPR Settlement Announcement Could Be First Of Many, Jeremiah Coder, Tax Notes, December 10, 2007. Copy supplied.

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13. Public Office, Political Activities and Affiliations:

- a. List chronologically any public offices you have held, other than judicial offices, including the terms of service and whether such positions were elected or appointed. If appointed, please include the name of the individual who appointed you. Also, state chronologically any unsuccessful candidacies you have had for elective office or unsuccessful nominations for appointed office.**

Deputy Assistant Attorney General, Tax Division (1977). Appointed by Attorney General Griffin Bell.

IRS OPR Director (2004 – 2006) and Acting Deputy Commissioner (2004 – 2006). Appointed by Commissioner Mark Everson.

- b. List all memberships and offices held in and services rendered, whether compensated or not, to any political party or election committee. If you have ever held a position or played a role in a political campaign, identify the particulars of the campaign, including the candidate, dates of the campaign, your title and responsibilities.

None.

14. Legal Career: Answer each part separately.

- a. Describe chronologically your law practice and legal experience after graduation from law school including:

- i. whether you served as clerk to a judge, and if so, the name of the judge, the court and the dates of the period you were a clerk;

I have not served as a clerk to a judge.

- ii. whether you practiced alone, and if so, the addresses and dates;

I have not practiced alone.

- iii. the dates, names and addresses of law firms or offices, companies or governmental agencies with which you have been affiliated, and the nature of your affiliation with each.

2006 – present
Caplin & Drysdale
One Thomas Circle, NW, Suite 1100
Washington, DC 20005
Member of the Firm

2004 – 2006
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20224
Director of the Office of Professional Responsibility
(Designated as Acting Deputy Commissioner for certain matters.)

1978 – 2004
Caplin & Drysdale
One Thomas Circle, NW, Suite 1100
Washington, DC 20005
Member of the Firm

1968 – 1978

Department of Justice, Tax Division
950 Pennsylvania Avenue, NW
Washington, DC 20530
Attorney; Chief of the Criminal Section; Deputy Assistant
Attorney General

1963 – 1968

Internal Revenue Service
Intelligence Division (now known as the Criminal Investigation
Division)
250 Livingston Street
Brooklyn, NY 11201
Special Agent (Criminal Investigator)

- iv. whether you served as a mediator or arbitrator in alternative dispute resolution proceedings and, if so, a description of the 10 most significant matters with which you were involved in that capacity.**

I have never served as a mediator or arbitrator.

b. Describe:

- i. the general character of your law practice and indicate by date when its character has changed over the years.**

I graduated from law school in 1968 and joined the Tax Division of the U.S. Department of Justice as an "Honors Program" hire.

I began at the Tax Division as a trial attorney and conducted grand jury investigations of Title 26 (criminal tax) offenses, reviewed prosecution recommendations from the Internal Revenue Service and the various U.S. Attorneys' Offices, and tried numerous cases on behalf of the government to verdict. In 1974, I became the Chief of the Criminal Section in the Tax Division, and while I continued to participate in investigations and litigation, my practice on behalf of the government began to encompass more management responsibilities. In 1976, I was appointed Deputy Assistant Attorney General in charge of criminal matters in the Tax Division, and took over supervisory responsibility for all criminal tax cases nationwide.

In 1978, I joined the Washington, DC law firm of Caplin & Drysdale. Since that time, except for a two and one-half year term as IRS Director of the Office of Professional Responsibility (2004 – 2006), I have engaged in the private practice of law full time to the present. Since joining Caplin & Drysdale, my practice has encompassed mostly matters relating to federal criminal tax cases, and some additional matters, as follows:

- Advising individual and corporate clients in connection with ongoing criminal tax investigations, covering all aspects of such investigations, *i.e.*, representing targets, subjects and witnesses during the investigative phase of such cases, participating in litigation over summonses and subpoenas where privilege or other issues are involved, engaging with prosecutors in the Tax Division and U.S. Attorneys' Office during the review phases of potential prosecutions, negotiating plea agreements, trying cases as defense counsel, and representing clients during sentencings and appeals.
- Providing client consultation and advice in IRS civil matters where possible fraud or criminal issues may arise.
- Representing clients in civil tax examinations subsequent to federal criminal tax cases.
- Counseling clients with regard to domestic and offshore IRS voluntary disclosures and providing related advice to clients on coming into tax compliance, including advising individuals seeking elected or appointed state or federal office as to rectifying potential tax problems.
- Conducting and/or supervising internal corporate investigations with regard to tax or related matters.
- Defending clients in certain state tax or related matters, nearly all of which were in the State of New York or the District of Columbia, and often connected to ongoing or related federal tax matters.
- On a few occasions, representing clients before Congress, including matters in the jurisdiction of the Senate Permanent Subcommittee on Investigations and the House Ethics Committee.
- Handling non-criminal tax cases on occasion, including antitrust, government contracting fraud, Medicare fraud, campaign finance violations, political corruption, Title 31 structuring and money laundering offenses and Independent Counsel investigations (prior to the statute's repeal).
- Representing practitioners in disciplinary actions and before the IRS Office of Professional Responsibility.

ii. your typical clients and the areas at each period of your legal career, if any, in which you have specialized.

Since I became a private practitioner, my typical clients have largely been individuals who have come under audit or criminal investigation and companies ranging from small businesses to Fortune 100 entities with criminal tax or related

issues. My clients have been located throughout the United States and in various countries around the world.

- c. Describe the percentage of your practice that has been in litigation and whether you appeared in court frequently, occasionally, or not at all. If the frequency of your appearances in court varied, describe such variance, providing dates.**

My entire practice currently consists of tax litigation and tax controversy work, and I occasionally appear in court.

i. Indicate the percentage of your practice in:

1. federal courts – 20%
2. state courts of record – 5%
3. other courts – 0%
4. administrative agencies – 75%

ii. Indicate the percentage of your practice in:

1. civil proceedings – 25%
2. criminal proceedings – 75%

Most of my client representations have not involved court appearances, as much of the work is done in defending clients during investigations and in advocating for the government to decline prosecution in cases. Only some of my representations have become a matter of public record, and my court appearances have been limited to the occasional subpoena or summons matters, trials, guilty pleas, and sentencings that arise in my cases. Most of these courtroom appearances have been in federal court. In general, I would estimate that my practice has been approximately 85%-90% related to criminal matters, and the remaining items relating to civil tax matters.

- d. State the number of cases in courts of record, including cases before administrative law judges, you tried to verdict, judgment or final decision (rather than settled), indicating whether you were sole counsel, chief counsel, or associate counsel.**

As a government lawyer between 1968 and 1974, I tried approximately 6 cases to verdict, some of them to a jury, and argued several cases before the Second Circuit Court of Appeals. In these 6 cases, I was either sole counsel or chief counsel. In private practice, I have been involved in occasional cases that involved pre-trial and/or trial proceedings.

i. What percentage of these trials were:

1. Jury – 50%
2. Non-Jury – 50%

- e. **Describe your practice, if any, before the Supreme Court of the United States. Supply four (4) copies of any briefs, amicus or otherwise, and, if applicable, any oral argument transcripts before the Supreme Court in connection with your practice.**

United States v. Doe, 487 U.S. 201 (1988). Copy of brief supplied.

- 15. Litigation: Describe the ten (10) most significant litigated matters which you personally handled, whether or not you were the attorney of record. Give the citations, if the cases were reported, and the docket number and date if unreported. Give a capsule summary of the substance of each case. Identify the party or parties whom you represented; describe in detail the nature of your participation in the litigation and the final disposition of the case. Also state as to each case:**

- a. **the date of representation;**
- b. **the name of the court and the name of the judge or judges before whom the case was litigated; and**
- c. **the individual name, addresses, and telephone numbers of co-counsel and of principal counsel for each of the other parties.**

United States v. Schipani, 293 F. Supp. 156 (E.D.N.Y. 1968)

This was a bench trial I handled before United States District Judge Jack Weinstein in the Eastern District of New York. Mr. Schipani was indicted on charges of income tax evasion, and convicted in 1968.

I also argued this case before the Second Circuit Court of Appeals, and the conviction was affirmed. *See* 414 F.2d 1262 (2d Cir. 1969).

Jacob Lefkowitz, defense attorney, address and phone number unknown.

United States v. Coppola, 296 F. Supp. 903 (D. Conn. 1969)

This case was an extensive net worth and expenditures investigation that resulted in the indictment of Paul Coppola on charges of income tax evasion in 1969. Mr. Coppola pled guilty to one count of the indictment and thereafter, unsuccessfully moved for arrest of judgment and dismissal of the indictment.

Judge Robert Zampano; Jack Zeldes, defense attorney; address and phone number unknown.

United States v. Levy, 326 F. Supp. 1285 (D. Conn. 1971)

Mr. Levy was a former Attorney General of Connecticut who was charged with tax offenses in 1971. I was lead prosecutor on this case, which was tried without a jury before Senior Judge Richard H. Levet, S.D.N.Y. (sitting by designation in the District of Connecticut). I obtained a conviction.

I also argued this case before the Second Circuit Court of Appeals, and the conviction was upheld on appeal. *See* 449 F.2d 769 (2d Cir. 1971).

Curtiss K. Thompson, defense attorney; address and phone number unknown.

United States v. Coblentz, 453 F.2d 503 (2d Cir. 1970)

Bernard Coblentz, a New York City attorney, was charged in a three-count indictment with income tax evasion in 1970. I tried this case before a jury in the Eastern District of New York and obtained a conviction on one count.

I also argued this case before the Court of Appeals for the Second Circuit and the conviction was affirmed. *See* 453 F.2d 503.

Judge Jacob Mischler; Henry Singer, defense attorney; address and phone number unknown.

United States v. Omni International Corp., 634 F. Supp. 1414 (D. Md. 1986)

Omni International Corp., its President, Chief Financial Officer (CFO), and return preparer were indicted on charges of tax evasion. I represented the CFO and was part of a team of four law firms that were involved in the defense of this matter. During a lengthy pre-trial hearing, the defense team was able to establish very credible acts of prosecutorial misconduct which resulted in the dismissal of the indictment.

This matter was decided by Judge Walter E. Black, Jr., in 1986 in the District of Maryland.

The other members of the defense team were Marvin J. Garbis, 101 West Lombard Street, Baltimore, MD 21201 (410-962-2600); Paula Junghans, 1800 M Street, NW, Washington, DC 20036 (202-778-1800); and Brendan V. Sullivan and Barry S. Simon; 725 12th Street, NW, Washington, DC 20005 (202-434-5000). The Government was represented by John R. Maney, Jr., formerly of the Tax Division of the Department of Justice, address and phone number unknown.

United States v. Doe, 487 U.S. 201 (1988)

This representation, listed above, involved counseling a client during a grand jury investigation in the Southern District of Texas. Prosecution was declined, though,

as noted, a matter in the case resulted in a Supreme Court decision. The issue in this case involved a novel Fifth Amendment claim. The Supreme Court held that a court order compelling the target of the grand jury investigation to authorize foreign banks to disclose records of his accounts, without identifying those documents or acknowledging their existence, does not violate the target's Fifth Amendment privilege against self-incrimination.

Co-counsel in the matter was Otis Carroll, 6101 S. Broadway Avenue (Suite 500), Tyler, TX (903-561-1600).

Independent Counsel Investigation of Henry Cisneros (1999)

This matter involved the representation of then Secretary of Housing and Urban Development Henry Cisneros during a preliminary investigation under the Independent Counsel Act and an ensuing Independent Counsel investigation. Another law firm replaced Caplin & Drysdale after indictment, although Caplin & Drysdale then advised Mr. Cisneros during an ensuing civil tax matter following the conclusion of the criminal case.

Independent Counsel David Barrett (deceased).

United States v. Georgia Pacific, Docket No. 1:91-cr-00321 (N.D. Ga. 1991)

In this matter, I represented a senior corporate executive of the Georgia Pacific Corporation who was involved in a criminal tax investigation of the company. Prosecution against our client was declined, but the company entered a guilty plea in 1991.

Co-counsel was Seth Waxman, then at Miller Cassidy Larocca & Lewin, and now at WilmerHale, 1875 Pennsylvania Avenue, NW, Washington, DC (202-663-6800).

Former Assistant United States Attorney Martin Weinstein, now with Willkie Farr & Gallagher, 1875 K Street, NW, Washington, DC 20006 (202-303-1000).

United States v. Calcagno, Docket No. 1:05-cr-00298 (E.D.N.Y. 2008)

I represented a businessman who pled guilty to criminal tax offenses in the Eastern District of New York before Judge Raymond Dearie.

Co-counsel was Michael Rosen, 61 Broadway (Suite 2602), New York, NY 10006 (516-381-6690).

Assistant United States Attorney Michael Warren, 271 Cadman Plaza East, Brooklyn, NY 11201 (718-254-6355).

I represented a real estate businessman who was charged with overstating his deductible expenses on his tax returns. The case ended in a guilty plea before Judge John F. Walter in Los Angeles. Co-counsel in this matter was Richard Steingard, 800 Wilshire Boulevard, Los Angeles, CA 90017 (213-260-9449).

Assistant United States Attorney Daniel O'Brien, 1200 U.S. Courthouse, 312 North Spring Street, Los Angeles, CA 90012 (213-894-2468).

16. Legal Activities: Describe the most significant legal activities you have pursued, including significant litigation which did not progress to trial or legal matters that did not involve litigation. Describe fully the nature of your participation in these activities. List any client(s) or organization(s) for whom you performed lobbying activities and describe the lobbying activities you performed on behalf of such client(s) or organizations(s). (Note: As to any facts requested in this question, please omit any information protected by the attorney-client privilege.)

The answers to questions 14 and 15 summarize the nature of my practice and major cases that I have been involved with. In addition, there are numerous matters that are not of public record as to which I have served as lead or participating counsel. These include the following:

- Advising numerous individuals with unreported offshore accounts regarding voluntary disclosures, and representing them during such disclosures. Prior to 2009, I would estimate that I handled 20 such cases, some of which involved substantial accounts. Since 2009, I estimate that I have advised in nearly 100 such cases.
- Representing individuals in criminal tax investigations for failure to report substantial offshore accounts. In such cases I have engaged in significant fact finding and participated in conferences at the Department of Justice Tax Division and at various U.S. Attorneys' Offices around the country.
- Representation of a Fortune 500 corporate executive in a criminal tax investigation. In this case I served as lead counsel for an individual as to whom prosecution was declined. I participated in factual investigative activity, advised the client as to tax filings, and advocated against prosecution before the Tax Division.
- Representation of the founder and principal owner of a high-tech company in connection with a joint investigation by the Tax Division and a U.S. Attorney's Office involving a sizable foreign trust. In this case I served as lead counsel during a series of conferences aimed at negotiating a guilty plea. The client died before the matter was concluded.

- Representation of a large privately held company engaged in commodity trading in an investigation into government export subsidies. Prosecution was declined and the matter was resolved civilly. I served as co-lead counsel and engaged in significant fact finding work during the investigation, advising the company on issues regarding its employees, and advocating against prosecution before the U.S. Attorney's office.
- I served as lead counsel in conducting an internal investigation for one of the then "Big 8" accounting firms that had become involved in a public corruption matter. I supervised the fact finding, interviewed key personnel, advised the firm on addressing employee and related issues, and reported on the matter to the pertinent U.S. Attorney's Office.
- I acted as lead counsel during a criminal tax investigation of the CEO of a then Fortune 100 company arising from allegations of improper personal expenditures from corporate funds. I supervised the fact gathering and participated in a series of conferences with representatives of the pertinent U.S. Attorney's office and the IRS. The case was closed prior to any recommendation to prosecute.

I have never participated in lobbying activities on behalf of a client.

- 17. Teaching:** What courses have you taught? For each course, state the title, the institution at which you taught the course, the years in which you taught the course, and describe briefly the subject matter of the course and the major topics taught. If you have a syllabus of each course, provide four (4) copies to the committee.

None.

- 18. Deferred Income/ Future Benefits:** List the sources, amounts and dates of all anticipated receipts from deferred income arrangements, stock, options, uncompleted contracts and other future benefits which you expect to derive from previous business relationships, professional services, firm memberships, former employers, clients or customers. Describe the arrangements you have made to be compensated in the future for any financial or business interest.

I have a 401-K, as described on my Statement of Net Worth.

- 19. Outside Commitments During Service:** Do you have any plans, commitments, or agreements to pursue outside employment, with or without compensation, during your service with the court? If so, explain.

None.

- 20. Sources of Income:** List sources and amounts of all income received during the calendar year preceding your nomination and for the current calendar year, including all salaries, fees, dividends, interest, gifts, rents, royalties, licensing fees, honoraria, and other items exceeding \$500 or more (if you prefer to do so, copies of the financial

disclosure report, required by the Ethics in Government Act of 1978, may be substituted here).

See my SF-278 as provided by the Office of Government Ethics.

21. Statement of Net Worth: Please complete the attached financial net worth statement in detail (add schedules as called for).

See attached Statement of Net Worth.

22. Potential Conflicts of Interest:

- a. **Identify the family members or other persons, parties, affiliations, pending and categories of litigation, financial arrangements or other factors that are likely to present potential conflicts-of-interest when you first assume the position to which you have been nominated. Explain how you would address any such conflict if it were to arise.**

In connection with the nomination process, I have consulted with the Office of Government Ethics and the Department of Justice's designated ethics official to identify potential conflicts of interest. Any potential conflicts of interest will be resolved in accordance with the terms of an ethics agreement I have entered into with the Department's designated ethics official.

- b. **Explain how you will resolve any potential conflict of interest, including the procedure you will follow in determining these areas of concern.**

In the event of a potential conflict of interest, I will consult with ethics officials in the Department of Justice.

23. Pro Bono Work: An ethical consideration under Canon 2 of the American Bar Association's Code of Professional Responsibility calls for "every lawyer, regardless of professional prominence or professional workload, to find some time to participate in serving the disadvantaged." Describe what you have done to fulfill these responsibilities, listing specific instances and the amount of time devoted to each. If you are not an attorney, please use this opportunity to report significant charitable and volunteer work you may have done.

My law firm, Caplin & Drysdale, is an active supporter of "Buildable Hours," a program aimed at encouraging law firms nationwide to contribute time and money to local affiliates of Habitat for Humanity. I am an active supporter of Buildable Hours and have participated in annual builds with the D.C. affiliate of Habitat for Humanity.

I have volunteered time supervising junior attorneys in my firm who have handled various pro bono representations. One matter involved a criminal tax case in the U.S. District Court

for the District of Columbia. Another case was a substantial civil tax litigation. On occasion, I have also supervised attorneys handling matters in the Superior Court of the District of Columbia.

During and after my tenure as the IRS OPR Director, I spent considerable hours lecturing on the ethics of tax practice and educating accountants and lawyers on best ethical practices.

I have devoted substantial time volunteering on various ABA reports dealing with criminal tax enforcement policy in the United States. I have also been a frequent lecturer at continuing legal education programs at the University of Virginia, the University of North Carolina, the University of California – Los Angeles, the University of Denver and Washington University.