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PRIVATE LAW PRACTICE, Washington, DC

1987-Present Engaged in the private practice of law, primarily in the area of white collar criminal defense, with special emphasis on tax fraud litigation, financial crimes and investigations. Practicing with the Law Offices of Justin Thornton since 1993. Previously a partner in the Washington offices of law firms based in North Carolina and Chicago (1987-1992). Consistently rated "AV" by Martindale-Hubbell since 1994. Rated 10.0 (superb) by Avvo. Ranked as one of Washington, DC's top lawyers by *Washingtonian* magazine, as a Washington, DC *Super Lawyer*, and as one of *The Best Lawyers in America* in the practice area of white collar criminal defense. Most recently, *U.S. News & World Report* ranked the Law Offices of Justin Thornton as one of the *Best Law Firms* in Washington, DC for white collar criminal defense.

U.S. DEPARTMENT OF JUSTICE, Washington, DC

1979-1987 Senior Trial Attorney with Tax Division: Extensive litigation experience in all phases of federal criminal prosecutions. Successfully prosecuted in federal courts throughout the United States more than 75 fraud cases involving complex financial crimes. Supervised and trained numerous other trial attorneys.

Award Recipient: Tax Division's Outstanding Attorney Award; IRS Assistant Commissioner's Award and designation as Honorary IRS Special Agent for successful prosecution of tax fraud and related crimes.

1978-1979 Trial Attorney with Criminal Division: Prosecuted 500 non-felony criminal cases as a Special Assistant U.S. Attorney. Assisted in the review and drafting of criminal legislative proposals and departmental policies.

Professional Organizations, Appointments & Affiliations

- Counsel to the Special Committee of the Judicial Council of a federal judicial circuit, appointed to investigate allegations of judicial misconduct by a sitting federal judge (2006-2007).
- Fellow, American College of Tax Counsel, and American Bar Foundation.
- Member, Board of Editors, *Business Crimes Bulletin*.
- International Bar Association: Committee on Business Crime, former Vice-Chair & former Conference Chair.
- Permanent Member, Judicial Conference of the United States Court of Appeals for the Fourth Circuit.
- United States Sentencing Commission, Practitioners' Advisory Group, former member & advisor on federal sentencing guideline matters.
- American Bar Association: Section of Criminal Justice, Liaison to ABA Section of Taxation, and former Chair of Tax Enforcement Subcommittee of the White Collar Crime Committee; Section of Taxation, member of Committee on Civil & Criminal Tax Penalties.
- Member, National Association of Criminal Defense Lawyers, International Association of Prosecutors.
- District of Columbia Bar: Former Vice-Chair, Tax Audits & Litigation Committee.

Publications

- "Federal Criminal Tax Enforcement," UNC Tax Institute Speaker Series (2020), 18th Annual NC/SC/GA Tax Section Workshops (2019), ABA 31st Annual National Institute on Criminal Tax Fraud (2014), International Bar Association 12th Transnational Crime Conference (2009), and ABA 23rd Annual National Institute on White Collar Crime (2009).
- "Federal Criminal Tax Enforcement in the USA," 20th Annual Conference & General Meeting of the International

Association of Prosecutors (2015).

- “DOJ and IRS Use ‘Carrot ‘n Stick’ to Enforce Global Tax Laws,” *Criminal Justice*, Vol. 29, No. 2, Summer 2014.
- “Compete or Enforce?: U.S. Chooses Enforcement of Tax Laws over Competition on Tax Rates,” *Business Crimes Bulletin*, Vol. 21, No. 2, October 2013.
- “Privileged Communications and the One-Sided Nature of Crime-Fraud Litigation,” *Business Crimes Bulletin*, Vol. 18, No. 11, July 2011.
- “Government Searches of Computers,” *Business Crimes Bulletin*, Vol. 17, No. 12, August 2010.
- “Tax Crimes: Has the Bright Line Moved?,” *Business Crimes Bulletin*, Vol. 15, No. 6, February 2008.
- “Complaints of Judicial Misconduct,” *Business Crimes Bulletin*, Vol. 14, No. 7, March 2007.
- “New Agreements with Europe on Extradition and Mutual Legal Assistance,” *Business Crimes Bulletin*, Vol. 13, No. 2, October 2005.
- “The IRS Office of Professional Responsibility: What Responsible Professionals Need to Know,” *Business Crimes Bulletin*, Vol. 11, No. 11, December 2004.
- “The War on Judicial Sentencing Discretion: What Corporate Counsel Needs to Know,” *Business Crimes Bulletin*, Vol. 11, No. 4, May 2004.
- “Avoiding Criminal Tax Prosecution of the Client with Foreign Accounts: An Analysis of the IRS Offshore Voluntary Compliance Initiative,” *Business Crimes Bulletin*, Vol. 10, No. 7, August 2003.
- “Dealing with the Media and with Professionals as Clients: A U.S. Perspective,” *International Law Practitioner*, Vol. 28, No. 2, July 2003.
- “Avoiding Criminal Tax Prosecution: The Newly Revised IRS Voluntary Disclosure Policy,” *Business Crimes Bulletin*, Vol. 9, No. 12, January 2003.
- “Money Laundering, Fraud, and the Three Dimensions of Chapter 3D of the Federal Sentencing Guidelines,” *49 Federal Lawyer* 38 (2001).
- “Taking Smaller Bytes Protects Constitutional Rights: Addressing the Novel Problem Posed by Deleted Data,” *ABA National Institute on White Collar Crime* (2001).
- “*Apprendicitis*: A Troubling Diagnosis for the Sentencing of Hackers, Thieves, Fraudsters, and Tax Cheats,” *9 George Mason Law Review* 419 (2000).
- “Conundrum in the Caymans: Unilateral Tax Enforcement Presents a New Challenge to Foreign Sovereignty and Due Process,” *International Bar Association, 1999 Business Law International Conference in Barcelona, Spain*; republished for *ABA National Institute on White Collar Crime* (2000).

Speaking Engagements

- Frequent speaker to numerous professional groups on white collar criminal matters, including American Bar Association meetings in Atlanta, Chicago, Honolulu, Las Vegas, Miami, New York, Orlando, San Francisco, Toronto, and Washington; and, various other lawyer and CPA groups in Colorado, Florida, Georgia, Maryland, North Carolina, Ohio, and South Carolina, as well as Prague, Czech Republic; Milan, Italy; Cape Town, South Africa; Barcelona, Spain; Beijing, China; Dublin, Ireland; and Zurich, Switzerland. Commentator on Fox Business Network (2009) concerning IRS voluntary disclosure program regarding offshore bank accounts and on National Public Radio’s “All Things Considered” program (1997) concerning criminal tax fraud investigation and prosecution procedures.

Bar Memberships

- District of Columbia (1979).
- North Carolina (1988).
- South Carolina (1977).

Education

- University of South Carolina, Columbia, SC; Juris Doctor degree (1977).
- University of Exeter, Exeter, England; International Law Program (1976).
- University of North Carolina, Chapel Hill, NC; Bachelor of Arts degree (1971).

Practice Areas

TAX CRIMES & INVESTIGATIONS - Representative clients include:

- Principal of a financial investment firm under ongoing IRS criminal investigation regarding allegations of abusive tax shelters relating to the promotion of syndicated conservation easement transactions.
- Multi-national businessman and international consultant under federal grand jury investigation by the U.S. Attorney's Office for the Eastern District of Virginia concerning allegations of income tax evasion, filing false tax returns, and failure to report foreign financial accounts. Prosecution declined.
- Numerous U.S. citizens with unreported income from undisclosed, offshore bank accounts. Amended tax returns filed pursuant to IRS voluntary disclosure program. Civil settlements agreed to in lieu of any criminal prosecutions.
- CPA and former partner with a national accounting firm designated as a subject of a federal grand investigation in New York concerning allegations of promoting illegal tax shelters. Prosecution not initiated.
- Principal officer of one of the world's largest non-profit organizations under federal grand jury investigation for misappropriation of funds, tax fraud and obstruction of justice. Prosecution declined.
- South Carolina businessman under nationwide IRS and Department of Justice investigation of tax shelters in U.S. Virgin Islands. Plea bargain to misdemeanor charge of failure to file income tax returns resulting in probationary sentence.
- Prominent North Carolina attorney who was the target of an Atlanta federal grand jury investigation of fraudulent offshore tax shelter. Prosecution declined.
- Restaurateur with businesses in southern U.S. & Mexico under lengthy IRS criminal investigation, followed by federal grand jury investigation, for multiple allegations of tax fraud. Prosecution declined.
- Key witness subpoenaed in the grand jury investigation and trial of the former President of the United Way of America. Client was granted immunity from prosecution.
- CPA who was the target of an IRS undercover investigation of an allegedly fraudulent tax shelter scheme and of conspiracy to prepare false tax returns. Prosecution declined.
- Majority-shareholder of a New Jersey corporation under IRS criminal investigation for personal and corporate income tax evasion. Prosecution declined.
- President of a New York City service company, and a president of a North Carolina industrial manufacturer, both charged with tax evasion. Plea bargains resulted in probation in both cases.
- Maryland healthcare consultant, North Carolina physician, Florida CPA, Northern Virginia businessman and Washington, DC minister & community leader, all of whom failed to file tax returns for multiple years. Physician and CPA received probation following plea bargain; healthcare consultant received minimal term of community confinement and home detention following plea bargain; prosecution was declined in the other cases.
- Targets, subjects and witnesses in ongoing and expansive federal grand jury and IRS administrative criminal investigations in various federal judicial districts throughout the United States.

BUSINESS CRIMES & INVESTIGATIONS - Representative clients include:

- CPA and partner with a national accounting firm prosecuted in the District of Columbia for aiding and abetting a conspiracy to make false statements and to defraud the U.S. Department of Labor. Plea bargain resulted in probationary sentence following downward departure under federal sentencing guidelines.
- Maryland physician investigated by U.S. Department of Justice for alleged antitrust and health care violations. Civil settlement in lieu of criminal prosecution.
- Health care company CEO under criminal investigation for alleged obstruction of justice, health care fraud, and antitrust violations. Prosecution declined.
- French corporate officer of a major helicopter manufacturer, under criminal investigation by the FBI and Department of Defense for allegations of submitting false and fraudulent certifications to the federal government. Criminal prosecution not pursued.
- North Carolina businessman charged with conspiracy and failure to report the international transportation of monetary

instruments. Plea bargained from felony to misdemeanor with no fine or incarceration imposed.

- District of Columbia mental health center under criminal investigation for alleged Medicaid fraud. No charges filed.
- North Carolina businessman committing securities fraud and embezzlement by defrauding investors of several million dollars. Plea bargain resulted in substantially reduced sentence.
- Northern Virginia corporation and president indicted under the 1986 Immigration Reform Act for bringing in, harboring and employing illegal aliens. Plea bargain resulted in probation.
- District of Columbia bank teller charged with felony theft. Plea bargain to misdemeanor resulted in probation.
- International banking promoter under investigation by the FBI, SEC & Canadian authorities for alleged violations of securities and mail fraud statutes.
- District of Columbia businessman subpoenaed as witness in bank fraud investigation. Granted immunity.
- North Carolina businessman investigated by U.S. Postal Service for pyramid mail scheme. Civil settlement.
- District of Columbia attorney indicted for conspiracy to commit wire fraud in furtherance of mortgage loan scam against three financial institutions. Plea bargain resulted in reduced sentence.
- Key witness in multi-million dollar international SEC investigation of insider trading.
- Northern Virginia corporation under criminal investigation by EPA for government contract fraud.
- Former HUD official subpoenaed by Office of Independent Counsel as witness in the investigation of alleged improprieties at HUD.
- Several Washington area accounting firms subpoenaed as witnesses in Iran-Contra and Pentagon procurement fraud investigations.
- Arkansas state law enforcement official subpoenaed by the Office of Independent Counsel in its investigation of Whitewater Development Corporation and Madison Guaranty Savings & Loan.
- Targets, subjects and witnesses in numerous federal grand jury investigations in various federal judicial districts throughout the United States.

OTHER MATTERS – Representative clients include:

- Former Department of Justice official interviewed by the FBI and the U.S. Attorney's Office for the Southern District of New York during the investigation into the pardon of fugitive financier Marc Rich.
- Key witness in the Clarence Thomas/Anita Hill hearings before the U.S. Senate Judiciary Committee.
- Resident of southern Virginia indicted on arson charges. Jury trial resulted in complete acquittal.
- Northern Virginia businessman mistakenly identified as armed robber. No charges initiated.
- Former IRS and FBI officials engaged in employment disputes with their agencies. Civil settlements.
