

DESCRIPTION OF PRACTICE

Emily Kingston concentrates her practice on litigation, including civil and criminal tax controversies, general civil matters, white collar criminal defense, and the representation of victim companies and individuals in government investigations.

Ms. Kingston has focused on litigation throughout her legal career. She served as a clerk for the Honorable Michael C. Golden of the Wyoming Supreme Court for two years. For the next sixteen years, Ms. Kingston worked as a Trial Attorney in the Honors Program for the Tax Division of the United States Department of Justice, as an Attorney and Special Assistant United States Attorney for the Office of Chief Counsel of the Internal Revenue Service in San Jose, and as an Assistant U.S. Attorney for the United States Attorney's Office for the Northern District of California in San Francisco, first in the Civil Division and subsequently in the Tax Division. While in these posts, Ms. Kingston represented the Internal Revenue Service and other agencies, and the Department of Justice in civil and criminal matters relating primarily to federal taxation and general civil litigation in Federal District, Bankruptcy and State Courts in California, Nevada, Oregon, Washington and Wyoming.

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PROFESSIONAL & COMMUNITY INVOLVEMENT

Ms. Kingston is often invited by professional organizations to speak on and to participate in panels relating to tax issues.

EDUCATION

B.A., University of Vermont, 1984, Dean's List
J.D., Vermont Law School, 1987, cum laude

DECISIONS

McBride v. U.S., 146 F.Supp.2d 1105 (N.D. Cal. 2001)
Johnson v. Reno, 92 F.Supp.2d 993 (N.D. Cal. 2000)
Charles Schwab Corp. v. C.I.R., 107 T.C. No. 17 (U.S. Tax Ct. 1996)
Diaz v. Schiltgen, 946 F.Supp. 762 (N.D. Cal. 1996)
Harrison v. C.I.R., T.C. Memo. 1995-86 (U.S. Tax Ct. 1995)
Harrison v. C.I.R., T.C. Memo. 1994-614 (U.S. Tax Ct., 1994)
Pederson v. C.I.R., T.C. Memo. 1994-555 (U.S. Tax Ct. 1994)
Anagnoston v. C.I.R., T.C. Memo. 1994-334 (U.S. Tax Ct. 1994)
Fair v. C.I.R., T.C. Memo. 1994-276 (U.S. Tax Ct. 1994)
Harrison v. C.I.R., T.C. Memo. 1994-268 (U.S. Tax Ct. 1994)

(continued)

Sideman & Bancroft

Weakland v. C.I.R., T.C. Memo. 1993-135 (U.S. Tax Court 1993)

In re Fuller, 134 B.R. 945 (9th Cir. BAP (Wash.) 1992)

In re Leach, 130 B.R. 855 (9th Cir. BAP (Wash.) 1991)

Anderson v. U.S., 746 F.Supp. 15 (E.D. Wash. 1990)

Kortz v. State of Wyoming, 746 P.2d 435 (1987)