

DESCRIPTION OF PRACTICE

Richard Sideman, Founder of Sideman & Bancroft, concentrates his practice on the full spectrum of federal tax issues, including tax planning and tax controversies involving both civil and criminal claims. With over 40 years' experience in handling tax controversies, Mr. Sideman works closely with clients to identify Internal Revenue Service (IRS) and related tax compliance issues before they occur.

For twelve years before founding Sideman & Bancroft LLP, Mr. Sideman served as a trial attorney in the Department of Justice Tax Division and as an Assistant United States Attorney in the Tax Division for the Northern District of California. In these posts, he represented the IRS and the Department of Justice in civil and criminal matters relating to federal taxation in the Federal District Courts and the Superior Courts of the State of California. His extensive government background provides Mr. Sideman and the firm with the contacts and insights needed to help resolve his clients' tax matters quickly and with highly favorable results, usually without litigation.

Should tax litigation be required, Mr. Sideman's years of practice in the U.S. Tax Court, Federal District Courts, Federal Courts of Appeal, and the U.S. Supreme Court are invaluable in representing individuals, estates, trusts, and corporations against the IRS or the U.S. Department of Justice.

PROFESSIONAL & COMMUNITY INVOLVEMENT

Mr. Sideman has published a number of books and articles including Sideman & Meldman, *Federal Taxation - Practice and Procedure*, 8th Ed. c2004, *Tax Litigation for Benefits Lawyers and ERISA Litigation Update* (Lecture and Seminar), State Bar of California Taxation Section, Employee Benefits Committee (1993); *The Tax Practitioner's Guide to Selecting a Judicial Forum*, *The Practical Tax Lawyer* (Summer, 1991); *Current and Future Issues for the U.S. Tax Court* (Lecture and Seminar), State Bar of California Taxation Section, Tax Procedure and Litigation Committee Seminar (1991); and *Taxes and Revised Federal Sentencing Guidelines*, *California Lawyer* (October, 1990).

Mr. Sideman helped found the Close Up Foundation, a nonprofit organization dedicated to citizenship education for young students. Mr. Sideman recently retired as the Foundation's chairman after serving over 25 years. He also served for a number of years on the Board of Clausen House, an organization dedicated to providing independent and assisted living opportunities for developmentally disabled people.

Currently Mr. Sideman serves as President of the American Jewish Committee, an organization dedicated to advancing democracy, pluralism, and mutual understanding.

(continued)

Sideman & Bancroft

Listed in *The Best Lawyers in America*®: 1996-2009

Listed in *Northern California Super Lawyers*®: 2004-2009

Listed in *Best Lawyers in the Bay Area*®, *Bay Area Lawyer Magazine*; 2005

EDUCATION

B.A., University of Michigan, 1961

LL.B., Harvard Law School, 1964

LL.M. in Taxation, New York University School of Law, 1965