



Jay Weill
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SERVICES

Tax

Criminal Defense

BIOGRAPHY

Jay Weill concentrates his practice on civil and criminal tax controversy matters, white collar defense and complex commercial litigation. Mr. Weill was a trial attorney with the Tax Division of the U.S. Department of Justice from 1970 – 1975. In 1978 he became an Assistant U.S. Attorney in the Tax Division of the U.S. Attorney's Office in San Francisco. In 1982, he was appointed by the U.S. Attorney to be Chief of the Division, where he remained as Chief for 25 years.

As Chief of the Tax Division Mr. Weill supervised criminal and civil tax cases filed in courts within the Northern District of California Judicial District and personally maintained a full caseload of criminal and civil cases. These cases covered the spectrum – from tax fraud, evasion and money laundering, to structuring civil cases including refund, fraudulent conveyances, lien determinations, summons enforcement, bankruptcy and collection matters. These matters were litigated in both federal and state courts within the Northern District of California, as well as in the Ninth Circuit Court of Appeals. Mr. Weill also assisted other Assistant U.S. Attorneys in the prosecution of securities and fraud cases. The number of cases he litigated and/or supervised are numerous, but he has over 135 reported cases that can be found in legal research databases such as Lexis or Westlaw. He also acted as the liaison between IRS Criminal Investigation and the U.S. Attorney's Office.

Mr. Weill's 35 years as a government prosecutor and his relationships with other prosecutors, agents, Department of Justice and Internal Revenue Service attorneys enables him to resolve expeditiously client disputes with the IRS and other enforcement agencies of the federal government.

Mr. Weill has extensive experience in the following:

- Defending clients in IRS criminal investigations and prosecutions
- Representing clients in civil administrative proceedings, administrative appellate proceedings, Tax Court and Federal District Court trials and Appeals against the Department of Justice Tax Division, the U.S. Attorney's Office, the IRS, FTB, EDD, SBOE and local tax assessors in the following tax matters:
 - IRS search warrants
 - IRS grand jury subpoenas
 - Tax evasion
 - IRS summonses
 - False tax returns
 - Unreported income

- Overstated deductions
- Determinations of trade or business status
- Determination of Employee and Independent Contractor status
- Penalty determinations
- IRS and FTB income tax audits
- Employment tax audits
- Trust Fund Recovery Penalty
- Tax shelters
- Innocent Spouse Claims
- Compliance with offshore reporting obligations
- Failures to file foreign bank account reports and related forms
- IRS and FTB settlements
- IRS and FTB penalties
- IRS fraud investigations and fraud penalties
- Interest abatement claims
- IRS whistleblower claims
- IRS and FTB liens and levies
- Subordination of liens
- Collection matters
- Collection Due Process
- IRS and FTB Offers in Compromise and Installment Agreement
- Accountant malpractice
- Attorney malpractice
- Provision as expert of analysis in valuation and risk assessment matters

DECISIONS

- Schwab v. Comm’r., 715 F.3d 1169 (9th Cir. 2013)
- Schwab v. Comm’r., 136 T.C. No. 6 (2011)
- U.S. v. Montgomery Global Advisors V, 95 A.F.T.R.2d 2005-1997 (N.D. Cal. 2006)
- Edwards v. I.R.S., 98 A.F.T.R.2d 2006-8106 (N.D. Cal. 2006)
- U.S. v. Bronte, 97 A.F.T.R.2d 2006-1707 (9th Cir. 2006)
- King v. U.S., 98 A.F.T.R.2d 2006-5522 (N.D. Cal. 2006)
- Acar v. U.S., 98 A.F.T.R.2d 2006-6296 (N.D. Cal. 2006)
- Leveroni v. U.S., 98 A.F.T.R.2d 2006-7241 (N.D. Cal. 2006)
- Roulac v. U.S., 97 A.F.T.R.2d 2006-2847 (N.D. Cal. 2006)
- U.S. v. Holland, 98 A.F.T.R.2d 2006-6927 (9th Cir. 2006)
- Roulac v. U.S., 96 A.F.T.R.2d 2005-6348 (N.D. Cal. 2006)
- Douglas v. U.S., 98 A.F.T.R.2d 2006-6307 (N.D. Cal. 2006)
- Stevens v. U.S., 98 A.F.T.R.2d 2006-5184 (N.D. Cal. 2006)
- U.S. v. Prakasam, , 98 A.F.T.R.2d 2006-5324 (N.D. Cal. 2006)
- U.S. v. Prakasam, 97 A.F.T.R.2d 2006-2218 (N.D. Cal. 2006)
- U.S. v. Montgomery Global Advisors V LLC, 97 A.F.T.R.2d 2006-1528 (N.D. Cal. 2006)
- AWS Management, LLC ex rel Petty v. U.S., 97 A.F.T.R.2d 2006-1851 (N.D. Cal. 2006)
- Norman v. U.S., 98 A.F.T.R.2d 2006-5523 (N.D. Cal. 2006)

- Texaco, Inc. & Subsidiaries v. U.S., 96 A.F.T.R.2d 20055151 (N.D. Cal. 2005)
- U.S. v. Holland, 96 A.F.T.R.2d 2005-5479 (9th Cir. 2005)
- Gran v. U.S., 96 A.F.T.R.2d 2005-7468 (N.D. Cal. 2005)
- U.S. v. Cohan, 97 A.F.T.R.2d 2006-1002 (N.D. Cal. 2005)
- Schulz v. U.S., 96 A.F.T.R.2d 2005-6554 (N.D. Cal. 2005)
- U.S. v. Wessel, 96 A.F.T.R.2d 2005-6481 (N.D. Cal. 2005)
- U.S. v. Montgomery Global Advisors V LLC, 96 A.F.T.R.2d 2005-5849 (N.D. Cal. 2005)
- Gran v. U.S., 96 A.F.T.R.2d 2005-6043 (N.D. Cal. 2005)
- Zarcone v. U.S., 94 A.F.T.R.2d 2004- 6210 (N.D. Cal. 2004)
- Miller v. U.S., 345 F.Supp.2d 1046 (N.D. Cal. 2004)
- U.S. v. Pelayo, 94 A.F.T.R.2d 2004-5034 (N.D. Cal. 2004)
- Zarcone v. U.S., 94 A.F.T.R.2d 2004-5470 (N.D. Cal. 2004)
- U.S. v. Jensen, 91 A.F.T.R.2d 2003-2228 (N.D. Cal. 2003)
- U.S. v. Garcia, 287 F.Supp.2d 1083 (N.D. Cal. 2003)
- U.S. v. Soon Dong Han, 181 F.Supp.2d 1039 (N.D. Cal. 2002)
- U.S. v. ChevronTexaco Corp., 241 F.Supp.2d 1065 (N.D. Cal. 2002)
- McBride v. U.S., 146 F.Supp.2d 1105 (N.D. Cal. 2001)
- Lugli v. I.R.S., 86 A.F.T.R.2d 2000-5680 (Bankr. N.D. Cal. 2000)
- In re Miller, 284 B.R. 121 (Bankr. N.D. Cal. 2000)
- U.S. v. Mitchell, 2001 1 USTC P 50,231 (N.D. Cal. 2000)
- San Francisco Baseball Associates L.P. v. U.S., 88 F.Supp.2d 1087 (N.D. Cal. 2000)
- Shotgun Delivery, Inc. v. U.S., 85 F.Supp.2d 962 (N.D. Cal. 2000)
- In re Miller, 253 B.R. 455 (Bankr. N.D. Cal. 2000)
- U.S. v. Bell, 57 F.Supp.2d 898 (N.D. Cal. 1999)
- Refvem v. Mirch, 83 A.F.T.R.2d 99-2596 (N.D. Cal. 1999)
- Sherwood v. U.S., A.F.T.R.2d 99-1811 (9th Cir. 1999)
- Piljak v. I.R.S., 78 A.F.T.R.2d 96-6100 (N.D. Cal. 1996)
- In re Patin, 199 B.R. 728 (N.D. Cal. 1996)
- Jones v. U.S., 77 A.F.T.R.2d 96-1024 (N.D. Cal. 1996)
- Golden ADA, Inc. v. U.S., 934 F.Supp. 341 (N.D. Cal. 1996)
- U.S. v. Marsh, 77 A.F.T.R.2d 96-1069 (N.D. Cal. 1996)
- In re Pacific Atlantic Trading Co., 77 A.F.T.R.2d 96-2321 (Bankr. N.D. Cal. 1996)
- In re Fitzsimmons, 78 A.F.T.R.2d 96-5412 (Bankr. N.D. Cal. 1996)
- Sunbelt Beverage Corp. v. U.S., 78 A.F.T.R.2d 96-6065 (N.D. Cal. 1995)
- U.S. v. Redevelopment Agency of City of Oakland, 926 F.Supp. 928 (N.D. Cal. 1995)
- Bellus v. U.S., 198 B.R. 792 (N.D. Cal. 1995)
- McInerney & Dillion, P.C., v. Pimentel Construction, Inc., 77 A.F.T.R.2d 96-438 (N.D. Cal. 1995)
- Watkins v. Agents For Intern. Monetary Fund, 76 A.F.T.R.2d 95- 6675 (N.D. Cal. 1995)
- Stambaugh v. Department of Treasury, 75 A.F.T.R.2d 95-1768 (N.D. Cal. 1995)
- Gabel v. I.R.S., 82 A.F.T.R.2d 98- 5891 (N.D. Cal. 1994)
- In re Robert, 171 B.R. 881 (Bankr. N.D. Cal. 1994)
- Gabel v. C.I.R., 879 F.Supp. 1037 (N.D. Cal. 1994)
- Girard v. Bentsen, 94 2 USTC P 50,625 (N.D. Cal. 1994)
- Galedrige Const., Inc. v. U.S.I.R.S., 73 A.F.T.R.2d 94-1299 (N.D. Cal. 1994)
- In re Pacific Atlantic Trading Co., 160 B.R. 136 (N.D. Cal. 1993)
- Roberts v. U.S., 71 A.F.T.R.2d 93-1608 (N.D. Cal. 1993)

- Schachter v. U.S., 847 F.Supp. 140 (N.D. Cal. 1993)
- Robnett v. U.S. I.R.S., 74 A.F.T.R.2d 94-5828 (N.D. Cal. 1993)
- Estate of Ravetti v. U.S., 71A A.F.T.R.2d 93-4847 (N.D. Cal. 1992)
- Miller v. U.S., 813 F.Supp. 715 (N.D. Cal. 1992)
- Brownfield Inv. Corp., N.V. v. U.S., 70 A.F.T.R.2d 92-5255 (N.D. Cal. 1992)
- In re Warner, 146 B.R. 253 (Bankr. N.D. Cal. 1992)
- Malcolm v. U.S., 69 A.F.T.R.2d 92-898 (N.D. Cal. 1992)
- Matter of Fondiller, 125 B.R. 805 (N.D. Cal. 1991)
- Miller v. U.S., 763 F.Supp. 1534 (N.D. Cal. 1991)
- Kim v. U.S., 709 F.Supp. 932 (N.D. Cal. 1989)
- Garcia v. U.S., 714 F.Supp. 1036 (N.D. Cal. 1989)
- Jenkins v. Department of Treasury, I.R.S., 64 A.F.T.R.2d 89-5437 (N.D. Cal. 1989)
- U.S. v. Laurins, 857 F.2d 529 (9th Cir. 1988)
- William E. Schrambling Accountancy Corp. v. U.S., 689 F.Supp. 1001 (N.D. Cal. 1988)
- U.S. v. Laurins, 660 F.Supp. 1579 (N.D. Cal. 1987)
- Lampert v. U.S., 59 A.F.T.R.2d 87-960 (N.D. Cal. 1987)
- Crouch v. U.S., 665 F.Supp. 813 (N.D. Cal. 1987)
- In re Frazier, 82 B.R. 114 (Bankr. N. D. Cal. 1987)
- Husby v. U.S., 672 F.Supp. 442 (N.D. Cal. 1987)
- Caramucci v. U.S., 12 Cl. Ct. 263 (1987)
- Peinado v. U.S., 669 F.Supp. 953 (N.D. Cal. 1987)
- U.S. v. Laurins, 659 F.Supp. 847 (N.D. Cal. 1987)
- Committee of Russian Federation on Precious Metals and Gems v. U.S., 987 F.Supp. 1181 (N.D. Cal. 1987)
- Figur v. U.S., 662 F.Supp. 515 (N.D. Cal. 1987)
- Transamerica Corp. v. U.S., 670 F.Supp. 1454 (N.D. Cal. 1986)
- U.S. v. Shortt Accountancy Corp., 785 F.2d 1448 (9th Cir. 1986)
- Medina v. U.S., 664 F.Supp. 1318 (N.D. Cal. 1986)
- Madsen v. U.S., 58 A.F.T.R.2d 86-6223 (N.D. Cal. 1986)
- Reggi v. U.S., 632 F.Supp. 5 (N.D. Cal. 1986)
- Syufy v. U.S., 651 F.Supp. 1282 (N.D. Cal. 1986)
- C.I.R. v. Hayes, 631 F.Supp. 785 (N.D. Cal. 1985)
- Filice v. U.S., 621 F.Supp. 1184 (N.D. Cal. 1985)
- Engineers Club of San Francisco v. U.S., 609 F.Supp. 519 (N.D. Cal. 1985)
- United Energy Corp. v. U.S., 622 F.Supp. 43 (N.D. Cal. 1985)
- Bruce v. U.S., 54 A.F.T.R.2d 84-5169 (Bankr. N.D. Cal. 1984)
- Mauroni v. U.S., 54 A.F.T.R.2d 84-5833 (N.D. Cal. 1984)
- Margolis v. U.S., 570 F.Supp. 170 (N.D. Cal. 1983)
- U.S. v. Stephens, 568 F.Supp. 1198 (N.D. Cal. 1983)
- Certified Stainless Services, Inc. v. U.S., 569 F.Supp. 302 (N.D. Cal. 1983)
- Huettl v. U.S., 675 F.2d 239 (9th Cir. 1982)
- Potlatch Corp. v. U.S., 548 F.Supp. 155 (N.D. Cal. 1982)
- Lee v. National Collection Agency, Inc., 543 F.Supp. 920 (N.D. Cal. 1982)
- Gerdes v. U.S., 498 F.Supp. 385 (N.D. Cal. 1980)
- Aleut Corp. v. Arctic Slope Regional Corp., 484 F.Supp. 482 (D. Alaska 1980)
- Aleut Corp. v. Arctic Slope Regional Corp., 424 F.Supp. 397 (D. Alaska 1976)

- Aleut Corp. v. Arctic Slope Regional Corp., 421 F.Supp. 862 (D. Alaska 1976)
- Aleut Corp. v. Arctic Slope Regional Corp., 417 F.Supp. 900 (D. Alaska 1976)
- Stewart v. U.S., 512 F.2d 269 (5th Cir. 1975)
- McKay v. U.S., 510 F.2d 579 (5th Cir. 1975)
- Laird v. U.S., 391 F.Supp. 656 (N.D. Ga. 1975)
- Peters v. U.S., 407 F.Supp. 304 (S.D. Fla. 1974)
- Alterman Foods, Inc. v. U.S., 505 F.2d 873 (5th Cir. 1974)
- Sherman v. U.S., 492 F.2d 1045 (5th Cir. 1974)
- Heyman v. U.S., 497 F.2d 121 (5th Cir. 1974)
- Midland Distributors, Inc. v. U.S., 481 F.2d 730 (5th Cir. 1973)
- Sherman v. U.S., 360 F.Supp. 119 (N.D. Ga. 1973)
- Beth W. Corp. v. U.S., 350 F.Supp. 1190 (S.D. Fla. 1972)
- Simmons v. U.S., 341 F.Supp. 947 (M.D. Ga. 1972)
- Brooks v. U.S., 339 F.Supp. 1031 (M.D. Tenn. 1971)
- McAdams v. U.S., 339 F.Supp. 826 (M.D. Tenn. 1971)
- Anderson v. U.S., 71 A.F.T.R.2d 93-1589 (N.D. Cal. 1993)

PROFESSIONAL INVOLVEMENT

Mr. Weill has appeared on numerous panels discussing criminal and civil tax litigation matters sponsored by the ABA, Practicing Law Institute, California State Bar, San Francisco Bar Association, California CPA Education Foundation, UCLA Annual Tax Institute, Office of Legal Education, UC Berkeley, Executive Office of U.S. Attorneys, and other associations and groups.

Listed in *The Best Lawyers in America*®: 2013-2020

Listed in Northern California Super Lawyers®: 2008-2013, 2015

PUBLICATIONS

- Co-author, "The US Tax Man Speaks For The First, But Not Last Time," CoinDesk: The Voice of Digital Currency, 2014
- Commentary, "IRS Faces Budget and ID Theft Challenges for Tax Season," Accounting Today, 2015
- Commentary, "Beanie Baby Billionaire Sentence Comes Amid Tax Leniency," Bloomberg, 2013
- Commentary, "Not Quite an Amnesty: IRS Launches Second Voluntary Disclosure Initiative," Accounting Today, 2011
- Commentary, "Congressional Panel Grills CEO Tim Cook on Apple's Tax Practices," San Jose Mercury News, 2013
- Featured, "Defense Attorney Happily Changes His Mind Before Circuit," San Francisco Daily Journal, 2012

Speaking Engagements

- Jay Weill on “Criminal Tax Investigations” for the Sacramento Bar Association’s 2019 Tax Law Symposium
- Jay Weill joins panel discussion on “Civil and Criminal Employment Tax Enforcement” at the 2015 Meeting of the California Tax Bar
- Foreign Income and Account Reporting, International Tax Conference
- Jay Weill, Steve Katz and Emily Kingston discuss the Latest on the IRS Offshore Voluntary Disclosure Program & IRS Investigations of Offshore Accounts for CalCPA
- Jay Weill, Emily Kingston and Steven Katz speak at the San Francisco Estate Planning Council on “Litigating Against the IRS – Views from the Front Lines”

Education

University of Michigan
B.A. 1967

George Washington University
J.D. 1970