



Steven M. Katz

Partner

One Embarcadero Center
Twenty-Second Floor

T: 415.392.1960

F: 415.392.0827

skatz@sideman.com

Services

Tax
Criminal Defense

Biography

Steven Katz is a highly experienced attorney who concentrates his practice on the full spectrum of taxpayer controversies, including tax disputes, business crimes and government investigations. Mr. Katz represents individuals, corporations, partnerships, and trusts and estates. He counsels his clients in all phases of disputes against the Internal Revenue Service (IRS), the California State Board of Equalization, the California Franchise Tax Board, and the California Employment Development Department, including audits, administrative appeals, and both routine and complex collection matters.

When matters cannot be resolved through administrative means, Mr. Katz represents his clients in litigation in the U.S. Tax Court, U.S. District Courts, U.S. Claims Court, U.S. Courts of Appeals, and California State courts. He also represents clients charged with business crimes, criminal tax matters, including government investigations, prosecutions, sentencing and appeals. In addition to tax matters, Mr. Katz represents clients in other white collar criminal defense cases.

Mr. Katz has assisted clients with the following tax matters:

- IRS and FTB income tax audits
- Sales tax audits
- Employment tax audits
- Estate and gift tax audits
- IRS criminal investigations and prosecutions
- IRS search warrants
- IRS summonses
- IRS grand jury subpoenas
- Tax evasion
- False tax returns
- Unreported income

- Overstated deductions
- Tax shelters
- Unreported foreign bank accounts
- 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
- IRS and FTB offers in compromise and installment agreements
- Innocent Spouse Claims

Representative Matters

Civil Matters

- Negotiated millions of dollars in reductions to IRS and FTB assessments of both taxes and penalties for both individual and corporate clients
- Represented the estate of a winery owner in the U.S. Tax Court, prevailing against the IRS in a valuation case
- Defeated an IRS jeopardy assessment and levy against an individual
- Represented a construction company in defeating California Employment Development Department claims of fraud and substantial tax assessments
- Negotiated a substantial settlement with the IRS on behalf of a food company related to overpayment of interest
- Represented a large family trust in a multimillion-dollar dispute with the California Franchise Tax Board regarding whether the trust was subject to taxation by California; the FTB conceded the case
- Represented taxpayers in securing a multimillion-dollar refund of interest from the IRS based on IRS delays
- Represented numerous individuals in securing offers in compromise with the IRS, resulting in substantial reduction of tax penalties and interest

Criminal Matters

- Successfully challenged an IRS summons in a criminal investigation on Fifth Amendment grounds
- Negotiated a non-prosecution agreement on behalf of a food market in a case involving alleged food stamp fraud
- Negotiated a deferred prosecution agreement in an alleged multimillion-dollar wire fraud case
- Secured non-prison sentences in numerous IRS criminal cases
- Persuaded the IRS and Department of Justice to terminate numerous criminal investigations

Professional Involvement

Named Best Lawyers® 2021 San Francisco “Lawyer of the Year” for Litigation and Controversy – Tax

Listed in *The Best Lawyers in America*®, *Litigation and Controversy – Tax*: 2013-2021

Listed in Northern California Super Lawyers: 2020

Publications

- Commentary, "Top 15 Red Flags Triggering an IRS Audit," The Street, 2016
- "Don't Forget To Challenge IRS Interest Assessments," Law360, 2014
- Commentary, "An Awkward Moment as Taxman Eyes Bitcoin," San Francisco Daily Journal, 2014
- Commentary, "The Odds of a Tax Audit (and How You Can Reduce Them)," eHow Personal Finance, 2013
- Commentary, "How to Make Old Tax Debts Disappear," Reuters, 2012
- Co-author, Civil Tax Litigation, part of the CCH Tax Research Network
- Contributor, Federal Taxation - Practice and Procedure, 8th Ed, Sideman & Meldman
- Eight Sideman & Bancroft Attorneys Recognized in 2021 Edition of The Best Lawyers in America©

Speaking Engagements

- Steven Katz joins "Men: An Essential Part of the Diversity Solution" panel at the 2019 Annual Meeting of the California Tax Bar
- Steve Katz on "Setting the Record Straight: How (and How Not) to Build a Record at All Stages of a Tax Matter" for the Fourth Annual Young Tax Lawyers 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.G.S., with high distinction, 1990

University of Michigan
J.D. 1992, cum laude