

**STEVEN TOSCHER, ESQ.**  
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## PROFESSIONAL BIOGRAPHICAL INFORMATION

### PRACTICE SPECIALTY

Steven Toscher is a principal of Hochman, Salkin, Rettig, Toscher & Perez, P.C., specializing in civil and criminal tax litigation. Mr. Toscher is a Certified Tax Specialist in Taxation, the State Bar of California Board of Legal Specialization. He maintains an active practice before the United States Tax Court, the Federal District Courts in California and Nevada, the Ninth Circuit Court of Appeals and the California State Courts. He frequently appears before the Internal Revenue Service, the California Franchise Tax Board and the California State Board of Equalization. Mr. Toscher's tax practice includes a wide array of substantive areas including income taxes, estate taxes, employment taxes, excise taxes, sales taxes and property taxes. In 1993, California Law Business Management named Mr. Toscher one of the **"Up and Coming Tax Litigators under 40"** in the State of California. In 2004 Mr. Toscher was named one of Southern California's Top Lawyers by SuperLawyers.com. Mr. Toscher was selected by his peers to be included in the 2006 edition of "The Best Lawyers in America." He has received an "A-V" rating from Martindale-Hubbell.

Mr. Toscher has been actively involved in California unitary tax controversies and Federal and State employment tax controversies involving garment workers; health care workers; insurance salesmen; financial services representatives; real estate personnel and production employees.

He has handled extensive tax litigation involving government securities; wind and solar energy; horse racing and breeding; equipment leasing; motion picture transactions; oil and gas and other natural resource ventures.

Reported decisions in which Mr. Toscher acted as lead trial counsel include: Addis v. Commissioner, 374 F.3d 881 (9<sup>th</sup> Cir. 2004) (split-dollar life insurance); Hoffman v. Commissioner, 119 T.C. 140 (2002) (collection due process/statute of limitations); United States v. McKoy, 78 F.3d 446 (9th Cir. 1996) (Jenks Act; Double Jeopardy); Purcell v. United States, 1 F.3d 932 (9th Cir. 1993) (IRC Section 6672); 85 Gorgonio Wind Generating Co. v. Commissioner, T.C. Memo 1994-544 (wind energy credit); Costello v. United States, 765

F.Supp. 1003 (C.D. Calif. 1991) (case of first impression involving statute of limitations and injunctive relief in TEFRA partnership proceedings); Hodgdon v. Commissioner, 98 T.C. 424 (1992) (bargain sale rules); Robertson v. Commissioner, T.C. Memo 1992-32 (innocent spouse); A. Ross Winans Grantor Trust v. Commissioner, T.C. Memo 1989-653 (horse breeding).

In addition to his civil tax practice, Mr. Toscher has an active practice in the criminal tax field, representing clients in the Federal and State courts, grand jury proceedings and before the Internal Revenue Service Criminal Investigation Division and Department of Justice Tax Division.

## EDUCATION

Mr. Toscher received his Juris Doctor degree from the University of San Diego in 1979 where he graduated **number one** in his class receiving the designation of *Summa Cum Laude*. He received his undergraduate degree in accounting from the University of Nevada, Las Vegas, where he graduated *with honors*.

## PRIOR LEGAL EXPERIENCE

Prior to joining the Firm, Mr. Toscher was a partner in Finley, Kumble, Wagner, Heine, Underberg, Manley, Myerson & Casey, responsible for Finley Kumble's West Coast tax litigation practice. While with Finley Kumble, Mr. Toscher served as Special Tax Litigation Counsel for the Securities and Exchange Commission court appointed receiver in Securities and Exchange Commission v. Elmas Trading Corp., et al., Case No. CV-R-85-263-ECR (D. Nev).

Prior to joining Finley Kumble in 1983, Mr. Toscher was a Trial Attorney with the Tax Division of the United States Department of Justice, representing the United States in tax litigation matters. Mr. Toscher was co-lead counsel in the first tax shelter injunction case brought by the Attorney General pursuant to Section 7408 of the Internal Revenue Code. United States v. Packaging Industries Group, Inc., No. 83-2307N (D. Mass. 1983) (consent decree). Mr. Toscher received a special commendation from the Department of Justice for the successful prosecution of the matter. In 1982, Mr. Toscher was the recipient of the United States Department of Justice Outstanding Attorney Award.

Among the more significant reported cases handled by Mr. Toscher during his tenure with the Department of Justice were the following: Pyle v. United States, 581 F.Supp. 252 (C.D. Ill. 1984) (gift tax); United States v. Cecere, 83-1 U.S.T.C. ¶9361 (D. N.J. 1983) (interest equalization tax-fraud); Cantillo v. Coleman, 559 F.Supp. 205 (D. N.J. 1983) (jeopardy assessment); Estate of Dederick v. United States, 526 F.Supp. 845 (D. N.J. 1983) (estate tax standing); United States v. Liebman, 569 F.Supp. 761 (D. N.J. 1983), rev'd, 742 F.2d 807 (3rd Cir. 1984) (attorney-client privilege); United States v. Barth, 571 F.Supp. 91 (D. Conn. 1984), aff'd in part and rev'd in part, 745 F.2d 1984 (2nd Cir. 1984), cert. denied, 105 S.Ct. 1356 (Fifth Amendment); In the Matter of the Tax Liabilities of John Does, 671 F.2d 977 (6th Cir. 1982)

(IRS summons enforcement - John Doe); Magnola v. United States, 82-1 U.S.T.C. ¶9130 (D. N.J. 1982) (I.R.C. Section 6672); and United States v. Northumberland Insurance Company, 521 F.Supp. 70 (D. N.J. 1982) (foreign premium excise tax).

Prior to entering law school, Mr. Toscher served as an Internal Revenue Agent from 1974 to 1976.

## **PROFESSIONAL ACTIVITIES**

In addition to his law practice, Mr. Toscher has served as an Adjunct Professor at the University of Southern California since 1995, where he teaches Federal Tax Procedure. During 1987 and 1988, Mr. Toscher also served as an Adjunct Professor of Law, University of San Diego School of Law, Graduate Tax Program, where he taught Tax Procedure and Advanced Tax Procedure. Mr. Toscher has served on the Faculty of the American Bar Association Criminal Tax Fraud Program since 1998.

Mr. Toscher is a member of the California, Nevada and Colorado Bars. He is a member of the Tax Sections of the American Bar Association, the California Bar, the Los Angeles County Bar Association and Beverly Hills Bar Association. He is a former Chair of the Taxation Section and former Chair of the Committee on Tax Procedure and Litigation of the Los Angeles County Bar. Mr. Toscher is also a Fellow of the American College of Tax Counsel. Mr. Toscher served as a member of the Editorial Board for the *Los Angeles Lawyer* from 1996 to 1999, where he coordinated and edited all tax related articles. He is a Board Member of the Accounting and Tax Advisory Board of California State University Los Angeles, Office of Continuing Education, and is on the Planning Committee of the Annual UCLA Extension Tax Controversy Institute.

## **LECTURES**

Mr. Toscher is a frequent lecturer to professional groups. His lectures include USD - Procopio International Tax Institute, "OVDP Civil FBAR Penalties after Zwerner," (October 2014); UCLA Tax Controversy Institute, (October 2014); Cambridge Symposium on Economic Crime, "Due Diligence - knowing too much to be good or too little to be useful" (September 2014); ABA Webinar Panel "Sentencing and Incarceration Considerations When Representing the Guilty Client" (July 2014); NACDL's 4<sup>th</sup> Annual West Coast White Collar Crime, "Criminal Tax Enforcement" (June 2014); the 2013 Annual Meeting of the California Bar, "Hot Topics in Criminal Tax Matters (November 2013); Hawaii Tax Institute, "What Every Estate Planner Needs to Know About Civil and Criminal Tax Litigation", (October 2013); UCLA Tax Controversy Institute, (October 2013); the San Fernando Valley Discussion Group of California Society of CPA's, "What Every CPA Needs to Know About the Reporting of Foreign Related Transactions to Keep Themselves and Their Clients Out of Trouble," (June 2013); Association of Federal Defense Attorneys, "Defending Criminal Tax Fraud Cases," online webinar (May 2013); LACBA 2013 California Tax Practitioners' Conference, "Recent Developments in Federal Tax Litigation and Administrative Law," (May 2013); ABA 29<sup>th</sup> Annual National Institute on Criminal Tax Fraud, "Jury Selection in Criminal and Civil Tax Cases," (December 2012); CSULA Criminal Tax Program, "Criminal Tax Enforcement - How to Help Your Client

Avoid Going to Jail!,” (October 2012); University of San Diego Law School Procopio 2012 International Tax Institute, “The Expanding Scope of Criminal Tax Investigations in International Transactions,” (October 2012); UCLA Tax Controversy Institute, (October 2012); SBE/LACBA 2012 Tax Practitioners’ Conference, “IRS Litigation and Agency Update,” (May 2012); ABA Section of Taxation Midyear 2012 Meeting, “Integrity of Domestic & Offshore Accounts: The U.S. Perspective,” (February 2012); USC Gould 2012 Tax Institute, “Top Tax Practice Tips & Representation Strategies,” January 2012; 28<sup>th</sup> Annual National Institute on Criminal Tax Fraud, “Ask the Experts: Top Criminal Tax Practice Tips & Representation Strategies” (December 2011); Strafford Publications Webinar, “After the FBAR Overhaul: Foreign Account Reporting Enforcement” (November 2011); California State University, Los Angeles Division of Extended Education, “Criminal Tax Enforcement” (November 2011); 2011 State Bar of California Taxation Section Annual Meeting & California Tax Policy Conference, “Ready or Not, Here it Comes: The Hire Act, FACTA and the New Voluntary Disclosure Initiative” (November 2011); 2011 Annual Tax Controversy Institute, UCLA Extension, “Handling the Foreign Bank Account (“FBAR”) Examination - Procedures and Pitfalls” (October 2011); 7<sup>th</sup> Annual University of San Diego, School of Law - Procopio International Tax Institute, “Avoiding Risks Relating to Money Laundering in the International Tax Practice” (October 2011); 29<sup>th</sup> International Symposium of Economic Crime, University of Cambridge, “Foreign Bank Account Compliance” (September 2011); Strafford Publications Webinar, “FBAR and Preparing for Filings Under New Deadlines” (August 2011); Strafford Publications Webinar, “FBAR 2011 Filing” (May 2011); Strafford Publications Webinar, “Report of Foreign Bank and Financial Accounts: Preparing for 2011 Filings” (February 2011); ABA 27<sup>th</sup> National Institute on Criminal Tax Fraud, “The UBS Enforcement Initiative and the Future of Voluntary Disclosure” (December 2010); California CPA Education Foundation - 2008 Fraud in Audit, Accounting and Tax Conference - “Tax Payer Compliance” (November 2010); California Society of CPAs, Tax Night, “Criminal Tax Enforcement” (November 2010); CSULA, Division of Extended Education, “Criminal Tax Enforcement” (November 2010); UCLA Extension 2010 Tax Controversy Institute, “The UBS Enforcement Initiative and the Future of Voluntary Disclosure” (October 2010); Tax Management, “Civil and Criminal Tax Enforcement Implications of the UBS Enforcement - the Future of Voluntary Disclosure” (October 2010); International Bar Association Conference, “When Criminal Tax Prosecutor Comes Knocking—How to Defend Criminal Tax Charges from Different Jurisdictions’ Perspectives” (October 2010); ABA Section of Taxation 2010 Joint CLE Meeting, “Keeping Matters Civil: Handling the IRS Examination with Fraud Applications” (May 2010); UCLA Extension 2009 Tax Controversy Institute, “Resolutions 101: FBARs, Penalties and Practitioners - LMBS Steps Into FBAR Enforcement” (October 2009); CSULA Criminal Tax Enforcement, “Criminal Tax Enforcement - Voluntary Disclosures & Foreign Bank Accounts - What’s Next?” (October 2009); ABA Section of Taxation 2009 Joint Fall CLE Meeting, “The History and Character of the Defendant - Sentencing Issues of the Tax Offender after Gall” (September 2009); Cambridge University 27<sup>th</sup> International Symposium on Economic Crime, (September 2009); Beverly Hills Bar Association, Taxation Section, “Enforcement Goes Global - Foreign Bank Accounts, UBS, Voluntary Disclosures and the New IRS (Kinder and Gentler?) Penalty Regime” (August 2009); Young Tax Lawyers, Los Angeles County Bar Association, “Enforcement Goes Global - Foreign Bank Accounts, UBS, Voluntary Disclosures and the New IRS (Kinder and Gentler?) Penalty Regime” (July 2009); Orange County Bar Association Tax Law Section, “Enforcement Goes

Global - Foreign Bank Accounts, UBS, Voluntary Disclosures and the New IRS (Kinder and Gentler?) Penalty Regime” (July 2009); CCH Audio Seminar, “Foreign Bank Account (‘FBAR’) Reporting Requirements and the IRS Voluntary Disclosure Initiative” (June 2009); CCH Audio Seminar - Foreign Bank and Financial Accounts Report (‘FBAR’) (February 2009); ABA 25<sup>th</sup> Annual National Institute on Criminal Tax Fraud - Federal Sentencing Guidelines (December 2008); Beverly Hills Bar Association - The Death of Secrecy - Continues (December 2008); California CPA Education Foundation - 2008 Fraud in Audit, Accounting and Tax Conference - Practice/Controversy “Foreign Bank Account Reporting - An Update” (November 2008); UCLA Extension 2008 Tax Controversy Institute - Civil Examination and Criminal Enforcement: No, It’s Not Just A Civil Matter (October 2008); ABA Section of Taxation 2008 Joint Fall Meeting - Off-Shore Bank Accounts: A Tidal Wave of Enforcement (September 2008); California CPA Education Foundation - 2008 Fraud in Audit, Accounting and Tax Conference - “Your Financial Statement is Fraudulent - Criminal Tax Enforcement and Exposure to Practitioners” (June 2008); USD - Procopio International Tax Conference - Panel on International Audits (May 2008); Internal Revenue Service CPA’s, “On the Way to the Courtroom - - Recent Developments in Tax Enforcement From a Practitioner’s Point of View” (March 2008); State Bar of California, Taxation Section, Procedure & Litigation Committee, “Update on Criminal Investigation - - Federal and State” (March 2008); USC Gould School of Law, 2008 Tax Institute, “Tax Planning vs. Tax Evasion: More Than Semantics?” (February 2008); AAA-CPA 2008 Western Regional Education Conference, “Recent Developments in Criminal Tax and the Thin Line Between Aggressive Tax Planning and Tax Evasion” (January 2008); ABA 24<sup>th</sup> Annual National Institute of Criminal Tax Fraud 2007, “Federal Sentencing Guidelines Panel” (December 2007); UCLA Extension 2007 Tax Controversy Institute, “Strictly Civil Until the Criminal Bell Rings!” (October 2007); ABA - 2007 Joint Fall CLE Meeting, “Foreign Bank Account Reporting (‘FBAR’): What You Should Know & Way You Should Care” (September 2007); San Fernando Valley CPA Group - “IRS Enforcement Priorities, New IRS Whistle Blower Legislation and Tax Preparer Standard” (June 2007); Society of Trust and Estate Practitioners USA, “Estate Planning Practitioners in the Crucible: How to Defend an Estate Plan in Appeals and Court” (March, 2007); ABA -23<sup>rd</sup> National Institute on Criminal Tax Fraud, “Federal Sentencing Guidelines - Life After Booker” Panel (December, 2006); Annual Meeting of the California Tax Bars “It’s All About the Lies - Criminal Tax Enforcement in Technical Tax Cases” and “State and Local Tax Litigation Panel” (November, 2006); UCLA Tax Controversy Institute, “Eggshell Audits - Why Won’t the IRS Just Go Away?” (October, 2006); California State University, Los Angeles, “IRS Criminal Enforcement Mock Trial” (September, 2006); “2006 Fraud in Audit Accounting & Tax Program - Tax Fraud,” California CPA Education Foundation (June 2006); Federal Sentencing Guideline Panel of the 22<sup>nd</sup> National Institute on Criminal Tax Fraud 2005, American Bar Association (November 2005); “Eggshell Audits - Why Won’t the IRS Just Go Away?”, UCLA Tax Controversy Institute (October 2005); “IRS Criminal Enforcement Program Update,” California State University, Los Angeles (October 2005); “Can You Really Indict & Convict a Ham Sandwich? and Update on the Federal Sentencing Guidelines for Tax Crimes,” State Bar of California, Taxation Section (February 2005); “Current IRS Enforcement Initiatives, Investigation Activities and Examination Programs for Tax Exempt Organizations,” 3<sup>rd</sup> Annual CPE Seminar Series (November 2004); Federal Sentencing Guidelines - Rewarding the Early Bird,” California State Bar Meeting (November 2004); “Criminal Enforcement Program Update,” California State University, Los Angeles, Division of Extended Education (October

2004); "2004 Tax Planning for High Net Worth Individuals," California CPA Education Foundation (October 2004); "Sentencing Guidelines for Federal Tax Crimes - - Impact of the Protect Act and *Blakely*," UCLA Extension, 2004 Annual Tax Controversy Institute (October 2004); "Strategies for Avoiding and Handling Criminal Employment Tax Matters," ABA Teleconference (September 2004); "Tax Fraud Case Study," 2004 Financial Statements and Tax Fraud Conference, California CPA Education Foundation (June 2004); "What You Don't Know About Criminal Tax Could Put You in Jail," Annual Spring Tax Conference at California State University, Northridge (May 2004); "California's New Abusive Tax Avoidance Transaction Legislation," Los Angeles County Bar Association, Taxation Section (February 2004); "Bureau of Prisons Panel" and "Caution Amber Alert: Your Tax Client May be Taken To Prison Against His Will," 20<sup>th</sup> Annual National Institute Criminal Tax Fraud, American Bar Association, Section of Taxation (December 2003); "To Catch a (Tax) Thief," 2<sup>nd</sup> Annual California CPE Seminar (November 2003); "The Attorney-Client Privilege: When Can You Use It and When Should You Use It," Annual Meeting of the California State Tax Bar and California Tax Policy Conference (November 2003); "Statistics From the U.S. Sentencing Commission - The Trend Is Not Good For the Tax Offender," Tax Controversies Seminar, HSCPA Tax Committee (September 2003); "Federal Sentencing Guidelines Panel" and "Dealing with BOP," Criminal Tax Fraud 2002, American Bar Association (December 2002); "Tax Planning for High Income and/or High Net Worth," California CPA Education Foundation (October, 2002); "Civil and Criminal Tax Fraud - - Renewed IRS Enforcement," Association of Valley CPAs (May 2002); "Federal Sentencing Guidelines Panel" and "Dealing with BOP," Criminal Tax Fraud 2001, American Bar Association (December 2001); "What's Going On with the IRS," 2001 Tax Update and Planning Conference, California CPA Education Foundation (November 2001); "Asset Protection - The Good, The Bad and The Ugly," 2001 Tax and Financial Planning for High Income and/or High Net Worth Individuals Conference, California CPA Education Foundation (October 2001); "Tax Fraud," 2001 Financial Statements and Tax Fraud Conference, California CPA Education Foundation (June 2001); "Shortening Your Tax Client's Stay With the Bureau of Prisons - The Intensive Confinement Center Program," American Bar Association Criminal Tax Fraud 2000 (December 2000); "From Egg Shells Into the Frying Pan," 2000 Annual Meeting of the California Tax Bars (November 2000); "Protecting the Client and Yourself: What You Need to Know About Privileges," American Bar Association Section of Taxation Fall Meeting (October 2000); "Tax Enforcement Efforts and You," 2000 UCLA Extension Tax Controversy Institute (October 2000); Eagles Lodge West, State and Local Tax Committee, State Bar of California (March 2000); "Federal Sentencing Guidelines, Criminal Tax Fraud 1999," 16<sup>th</sup> Annual National Institute, American Bar Association (December 1999); "Changes in the IRS Criminal Investigation Division - What Can We Expect?," Los Angeles County Bar Association (December 1999); "Estate and Gift Tax Examinations - How to Avoid Them and How to Win Them," California State University, Los Angeles - Institute on Estate Tax Planning & Asset Protection (November 1999); California Tax Bar Meeting (November 1999); "1999 UCLA Extension Tax Controversy Institute" (October 1999); "IRS Restructuring and Reform - Where Are We A Year Later?" California State University, Los Angeles (October 1999); Participant, Eagles Lodge West, State and Local Tax Committee, State Bar of California (March 1999); "Federal Sentencing Guidelines, Criminal Tax Fraud 1998," American Bar Association (December 1998); "Criminal Tax Enforcement and Sentencing" 1998 Annual Meeting of the California Tax Bars (November 1998); California State Bar Annual Meeting

(November 1998); "Due Diligence & Avoiding Practitioner Liability in Asset Protection Planning," California State University, Los Angeles - Estate Tax Institute (November 1998); "1998 Tax Controversy Institute," University of California at Los Angeles (October 1998); "Is Anything Changing? Criminal Tax Enforcement," California State University, Los Angeles (October 1998); "Criminal Tax Enforcement in the 90's - What to Do if CID Knocks on the Door," Southern California Accountants Society/Foothill Chapter (April 1998); Participant, Eagles Lodge West, State and Local Tax Committee, State Bar of California (March 1998); "Nuts and Bolts of Federal Tax Procedure," Young Tax Lawyers' Discussion Group (February 1998); "First Annual Golden Gate University Federal Tax Controversy Institute," (December 1997); "Federal Sentencing Guidelines, Criminal Tax Fraud 1997," American Bar Association (December 1997); Moderator, Federal Procedure Roundtable, California State Bar Tax Section (November 1997); California State University, Los Angeles, Annual Institute of Taxation - "Recent Developments in Criminal Tax Enforcement" (October 1997); "Voluntary Disclosure" (Association of San Fernando Valley CPA's, July 1997); "Avoiding Tax Traps" (American Academy of Matrimonial Lawyers, Southern California Chapter, June 1997); "Maintaining the Attorney/Client Privilege in the Corporate Tax Practice" (Tax Executives Institute, February 1997); "Project Esquire - IRS Attorney Audits" (San Fernando Valley CPA Society, January 1997); "Planning to Avoid a Hobby Loss Challenge and How to Handle Such a Dispute If It Arises," (Guest Lecturer at the U.S.C. Law School, Institute on Federal Taxation, January 1997); "Developments in Federal and State Tax Procedures" (CSCPA/Channel Islands, December 1996); "A Temporary and Transitory Visit With California Residency" (CSCPA/Hollywood-Beverly Hills Discussion Group, December 1996); "Taxpayer Bill of Rights 2" (Los Angeles County Bar Association, November 1996); "Bill of Rights 2" (CSCPA/Business Managers Committee, November 1996); "Federal and State Payroll Tax Issues" (California State University, Los Angeles, November 1996); "Federal and State Tax Collection" (UCLA Tax Controversy Institute, October 1996); "Taxpayer Bill of Rights 2" (Association of Valley CPAs, October 1996); "Federal Tax Procedure Nuts and Bolts" (Los Angeles County Bar Association, September 1996); "Taxpayer Bill of Rights and Project Esquire" (Society of California Accountants and CPA's, September 1996); "Latest Developments re: Project Esquire" (Hollywood/Beverly Hills Discussion Group of the California Society of CPA's, August 1996); "The CPA's Role in Tax Controversy" (Ozur, Anderson & Radder, July 1996); "Administrative Appeals Seminar" (Tax Executives Institute, Los Angeles Chapter, May 1995); "EDD Amnesty" (Los Angeles County Bar, Tax Procedure and Litigation Committee, March 1995); "Lawyer Beware! - The Taxman Cometh" (State Bar of California, Standards of Practice Committee, November 1994); "Project Esquire" (Los Angeles County Bar, October 1994); "EDD Offers in Compromise" (Los Angeles County Bar Association, January 1994); "Contesting California Employment Development Department Assessments," (Los Angeles County Bar Tax Procedure and Litigation Committee, September 1993); "Litigation of Non-Tax Disputes - Civil Damage Actions Against United States for Violations of Internal Revenue Code" (State Bar of California, September 1992); "Recent Developments in Tax Procedure and Litigation" (Los Angeles County Bar Tax Section Fifteenth Annual Developments Conference - June 1992); California State University Annual Institute of Taxation - 1992-1994); "Dealing with Potential IRS Reclassification of Independent Contractors" (Professional Accounting Education and Training Services - December 1991); "Selected Topics Concerning TEFRA Partnership Proceedings - 'Judicial Stages' and 'California Rules'" (Los Angeles County Bar Tax Procedure and Litigation

Committee - May 1991); Program Coordinator - "Recent Developments in Tax Procedure and Administration" (California Continuing Education of the Bar - January-March 1991); "Selected Topics Concerning Sales and Exchanges of Real Property: Like Kind Exchanges" and "Sales of Principal Residence" (California Association of Independent Accountants - Annual Seminar - October 1990); "Civil Tax Penalty Reform - Some Sanity Brought to an Insane Situation" (The Greater Los Angeles Chapter of the California Association of Independent Accountants - May 1990); "Taxpayer Bill of Rights - More Procedural Fairness in Tax Administration" (Pasadena Discussion Group of Los Angeles Chapter of The California Society of Certified Public Accountants - November 1988).

## **PUBLICATIONS**

Mr. Toscher is a co-author of Tax Management's *"Tax Crimes"* Portfolio, 636-3rd T.M., published by The Bureau of National Affairs (2011); and a co-author of the Employment Tax Chapter of Matthew Bender's publication - *"Advising California Partnerships and Sole Proprietorships"* (1992).

Mr. Toscher is the author of numerous articles including *"Proving Willfulness in Civil FBAR Cases,"* Los Angeles Lawyer, April 2013; *"Recently Proposed Amendment to the Federal Sentencing Guidelines Affect Criminal Tax Cases,"* Journal of Tax Practice & Procedure, December 2012-January 2013; *"Risks loom in waiting to file voluntary disclosure,"* LA Daily Journal, November 21, 2012; *"Proving Willfulness in an FBAR Case,"* Journal of Tax Practice & Procedure, April-May 2012; Chapter 11 - *"Signing a Tax Return is Not Enough - Proving Willfulness in an FBAR Case Requires Other Surrounding Facts and Circumstances,"* University of Southern California Gould School of Law, 64<sup>th</sup> Institute on Federal Taxation – Major Tax Planning 2012, Matthew Bender & Co., Inc., August 2012; *"FBAR Examination, Appeals and Collection Procedures in the Post-Amnesty World,"* Journal of Tax Practice & Procedure, December 2011-January 2012; *"Foreign Bank Account Report ("FBAR") Enforcement by the IRS and Voluntary Disclosures - What's Next?,"* Valley Lawyer, November, 2011; *"How About a Second Chance - Recent Developments in Reducing the Convicted Tax Offender's Time in Prison,"* CCH Journal of Tax Practice & Procedure, April-May 2011; *"Civil and Criminal Tax Enforcement Implications of the UBS Enforcement Initiative and the Future of the Voluntary Disclosure,"* 2010; *"How About a Second Chance—Recent Developments in Reducing the Convicted Tax Offender's Time in Prison,"* ABA-CLE 2010; *"When Penalties are Excessive—The Excessive Fines Clause as a Limitation on the Imposition of the Willful FBAR Penalty,"* Journal of Tax Practice & Procedure, December 2009-January 2010; *"Counseling Corporations Involved in Government Investigations and the Principles of Federal Prosecution of Business Organizations,"* Corporate Business Taxation Monthly, February 2009; *"Expect Increased Criminal Tax Enforcement of Employment Taxes,"* Business Crimes Bulletin, January 2009; *"Discretion Restored - Sentencing in Criminal Tax Cases,"* November 2008; *"FBAR Enforcement - Five Years Later,"* Journal of Tax Practice & Procedure, June-July 2008; *"The Options Aren't Looking as Good,"* Journal of Tax Practice & Procedure, October-November 2006; *"Tax Collectors Among Us - The New IRS Whistle Blower Program,"* Journal of Tax Practice & Procedure, October-November 2007; *"Criminal Enforcement of FBAR Filing*



*Requirements*,” Business Crimes Bulletin, June 2006; “*FBAR Enforcement - An Update*,” Journal of Tax Practice & Procedure, April-May 2006; “*Guided Discretion In Sentencing Criminal Tax Defendants*,” California Tax Lawyer, Winter 2005; “*IRS Scrutiny of Tax-Exempt Organizations*,” Los Angeles Lawyer, October 2005; “*FBAR Enforcement is Coming!*,” Tax Practice & Procedure/December 2003-January 2004; “*IRS Revised Voluntary Disclosure Policy: Feel Lucky?*,” Tax Practice & Procedure/June-July 2003; *Caution Amber Alert: Your Tax Client May be Taken to Prison Against His Will - - the PROTECT Act and Other Recent Developments Affecting the Sentencing Guidelines for Federal Tax Crimes*,” American Bar Association Criminal Tax Fraud, December 2003; “*Rickety Shelters*,” Los Angeles Lawyer, April 2002; “*The Multifront War Against Corporate Tax Shelters*,” Los Angeles Lawyer, November 2000; “*More Than Bad Luck: Differences in Civil and Criminal Fraud Sanctions Under the Internal Revenue Code*,” Journal of Tax Practice & Procedure, December 1999-January 2000; *The IRS Offers New Relief for Innocent Spouses*,” Los Angeles Lawyer, May 1999; American Bar Association, Criminal Tax Fraud 1998 - 15<sup>th</sup> Annual National Institute (December 1998); “*Discretion is Reserved Within the Sentencing Guidelines*” - - Downward Departures in Tax Cases, American Bar Association, Criminal Tax Fraud 1998; “*Capital Gains are Back*,” Los Angeles Lawyer, January 1998; “*Employment Status May Be Litigated in Tax Court*,” Los Angeles Daily Journal, December 1997; “*1997 Relief Tax Act Brings Expanded Tax Court Jurisdiction*,” Nevada Lawyer, December 1997; “*Court Enforces IRS Voluntary Disclosure & Non-Solicitation Policies*,” The Attorney-CPA (November 1997); “*1997 Relief Act Brings Expanded Tax Court Jurisdiction*,” Tax Management Weekly Report, October 1997; Principal Author, 1997 Los Angeles County Bar Washington, D.C. Delegation - “*Proposal to Expand Tax Court Jurisdiction to Review Determinations Made Under Internal Revenue Code Section 6672*” (April 1997); “*Court Enforces IRS Voluntary Disclosure and Non-Solicitation Policies*,” Federal Lawyer (March 1997); “*Classification Settlement Program Can Assist With IRS Worker Woes*” (Los Angeles Business Journal, March 1996); “*Materiality in False Tax Return Cases - - The Supreme Court's Decision in U.S. v. Gaudin*,” Tax Management Weekly Report, August 7, 1995; “*Forgive and Forget - The EDD Tax Amnesty*,” Los Angeles Lawyer, May 1995; “*Do the Right Thing, Lawyer Non-compliance with the Internal Revenue Code*,” Nevada Lawyer, January 1995; “*Materiality in False Tax Return Cases - Who Decides, Judge or Jury?*,” Tax Management, October 1994; “*Government Turns Up Heat on Criminal Tax Enforcement*,” Tax Management, February 1994; “*Do the Right Thing, Lawyer Non-compliance with the Internal Revenue Code*,” Los Angeles Lawyer, June 1994; “*Federal Sentencing Guidelines for Tax Crimes*,” Nevada Lawyer, May 1994; “*The New EDD Offer-in-Compromise Legislation*,” Los Angeles Lawyer, February 1994; “*Proposed Amendments to the U.S. Sentencing Commission Guidelines for Tax Crimes: A More Accurate Determination of Tax Loss; Longer Periods of Incarceration for Tax Offenders*,” Tax Management, June 1993; and “*Buying Time from the Collector - - Negotiating Installment Agreements with the Internal Revenue Service*” Beverly Hills Bar Journal, 1991.

**[Revised 6/3/2015]**

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