

#### Practice Areas

- Tax Controversy & Litigation
- Criminal Tax Defense
- International Tax
- State and Local Tax Planning & Controversy
- Federal White Collar Crime Defense
- Tax

#### Education

- Loyola University Maryland, B.B.A. (Accounting) 2002
- New York Law School, J.D. 2005 (Cum Laude)

#### Honors

- Tax Division Outstanding Attorney Award - U.S. Department of Justice, 2013 & 2015
- Listed in The Legal 500 U.S. – Tax Controversy, 2017, 2021, 2023
- Lawyer on the Fast Track Professional Excellence Award - American Lawyer Media's The Legal Intelligencer, 2020

#### Bar Admissions

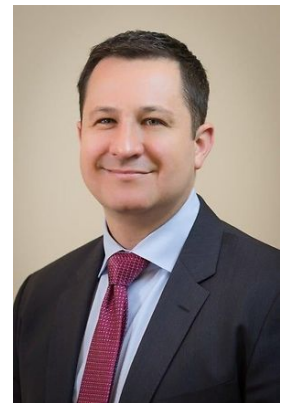
- Pennsylvania
- New Jersey
- New York

### Kevin F. Sweeney

Shareholder

Philadelphia

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Kevin Sweeney is an experienced tax attorney and former federal prosecutor who specializes in defending clients in civil and criminal tax controversy and litigation matters. He focuses on high-stakes IRS audits, civil tax litigation, white-collar criminal defense and investigations, and whistleblower matters for high and ultra-high net worth individuals, corporate executives, business owners, and public and private companies worldwide. Kevin also utilizes this litigation experience to assist tax planners at his firm in designing transactions that will withstand IRS and state taxing authority scrutiny. His experience and longstanding connections enable him to anticipate government action, expertly navigate clients through difficult situations, and deliver arguments that resonate with judges, juries, prosecutors, and federal and state taxing authorities.

Kevin counsels companies and individuals on tax compliance matters and defends them in IRS audits and civil tax litigation before the United States Tax Court, District Courts, Circuit Courts, and Court of Federal Claims. He draws on his prior experience as a trial attorney for the U.S. Department of Justice's Tax Division (DOJ). Kevin's skill set is particularly suited for complex civil tax issues as well as sensitive tax matters where penalty, fraud, or even criminal issues could arise. He has successfully assisted clients with cases involving offshore and foreign tax information reporting, reports of foreign bank and financial accounts (FBARs), cryptocurrency, tax credits, tax shelters, captive insurance, reportable transactions, material adviser disclosure statements, employment taxes, passive activity loss rules, hobby loss rules, mark-to-market elections, like-kind exchanges, promoter audits, trust fund recovery penalties and preparer penalties. Kevin has also assisted clients with state sales tax and residency issues.

In cases where a civil tax disposition is not possible, Kevin counsels and defends clients in IRS administrative investigations, grand jury investigations, and federal prosecutions. As a former federal tax prosecutor for DOJ Tax and several U.S. Attorney's Offices, he is a seasoned white-collar criminal defense attorney. Kevin has investigated and litigated dozens of federal financial fraud cases throughout the

#### **Court Admissions**

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- United States Supreme Court
- United States District Court for the District of New Jersey
- United States District Court for the Eastern District of Pennsylvania
- United States Tax Court
- United States Court of Federal Claims
- United States Court of Appeals for the Armed Forces
- United States Army Court of Criminal Appeals

#### **Kevin F. Sweeney, *Continued***

country involving tax evasion, tax preparer, employment tax, FBAR, money laundering, currency structuring, Foreign Corrupt Practices Act (FCPA), and other financial fraud issues. Cases Kevin has litigated have been covered by Fortune, Bloomberg, and The Financial Times.

Kevin is uniquely positioned to counsel financial institutions, asset managers, professional services firms, and executives on U.S. regulatory and tax enforcement issues including FATCA and to represent individuals with foreign bank accounts and virtual currency wallets in civil tax audits, criminal tax investigations, voluntary disclosures, and other IRS tax compliance matters. At DOJ Tax he was part of a select team of attorneys who specialized in offshore tax enforcement matters. He led many of the offices most successful international cases including landmark tax enforcement actions against Swiss banks BSI SA, Union Bancaire Privée (UBP) SA, and Edmond de Rothschild SA.

Kevin served on active duty as a judge advocate (JAG) in the United States Army from 2006-2010 and the Army Reserve from 2010-2016. After graduating from Airborne School in 2006, Kevin deployed to Iraq with the 4th Infantry Division where he advised commanders on criminal law issues and internal investigations into serious combat-related incidents. Upon returning from Iraq, he served first as a prosecutor at Fort Hood and then as an appellate attorney in Washington, DC. As a JAG, Kevin litigated dozens of criminal cases and appeals.

Kevin frequently speaks and writes on civil and criminal tax controversy and litigation matters and is often quoted by national media outlets including the Wall Street Journal, CNBC and CNN. He wrote the book on defending against IRS/DOJ attempts to compel evidence during civil audits and criminal investigations to include Fifth Amendment and privilege assertions. See Bloomberg Tax Portfolio, *Compelled Production of Documents and Testimony in Tax Examinations*, No. 633. Kevin is admitted to practice law in New York, New Jersey, and Pennsylvania.

#### **Representative Matters**

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- Represents multiple ultra-high net worth individuals concerning cryptocurrency and offshore bank account tax compliance matters to include voluntary disclosures, streamlined filing procedures, delinquent FBAR procedures, and international information return procedures
- Represents a large multi-national corporation in an IRS audit concerning Form 5471, Subpart F Income, and professional fee issues

## **Kevin F. Sweeney, Continued**

- Represents multiple companies and executives in IRS audits concerning payroll, sales tax, trust fund recovery penalty and responsible party matters
- Represents multiple U.S. residents in IRS audits of claimed tax treaty benefits
- Represents multiple financial services firms and its executives in IRS promoter audits of captive insurance transactions
- Represents multiple All-Pro/All-Star professional athletes and Grammy Award winning entertainers in IRS audits of captive insurance transactions
- Represents a top accounting firm in an IRS audit concerning the reporting of a series of complex, high-dollar transactions disclosed on a Form 8275
- Represents multiple private equity, investment banking, and corporate finance executives in sensitive audits involving the reporting of complex, high-dollar transactions
- Represents multiple individuals under criminal investigation by DOJ and the IRS concerning alleged undeclared offshore bank account, currency structuring, tax evasion, and payroll tax issues
- Represents multiple witnesses in grand jury investigations including pools of employees in high-profile, corporate investigations

## **Previous Experience**

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- Trial Attorney, U.S. Department of Justice, Tax Division (2010-2016)
- Special Assistant United States Attorney, U.S. Attorney's Office for the District of Colorado (2012), U.S. Attorney's Office for the Eastern District of Virginia (2016)
- Major, U.S. Army Judge Advocate General's Corps – Reserves (2011-2016)
- Captain, U.S. Army Judge Advocate General's Corps – Active Duty (2006-2010)

## **Publications**

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- Specifically Identifying Exchange-Based Crypto: An Old Solution to a New Problem, Bloomberg Tax, April 15, 2019
- Keeping a Lid on the Crypt: Protecting Taxpayers' Fifth Amendment Rights to Not Produce Incriminating Crypto Records, CCH Journal of Tax Practice and Procedure 20-5 issue, February 2019
- Defending Business Executives Against Personal Sales Tax Liability in Pennsylvania, PICPA's CPA Now, December 5, 2018
- Don't Miss the US Tax Compliance Boat – OVDP Ends Sept 2018, Expat Network, Expat Network, September 2018
- How to Mount a Tax Defense for Unreported Crypto Income, Coindesk, April 2018
- When Keeping Investments in Offshore Insurance Wrappers Goes Wrong: The Tax Risks and Benefits of Offshore Private Placement Insurance, AICPA Practical Tax Strategies, April 2018
- What to Do When the IRS Comes Knocking: A 'To Do' List for Facilitating a Smooth and Robust Audit Defense, Corporate Counsel, June 2017

## **Kevin F. Sweeney, Continued**

### **Media Mentions**

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- *CNN*, "How the GOP dossier chase may help House Democrats get Trump's tax records," May 13, 2019
- *Tax Notes*, "Taxpayers With Crypto Might Spurn New Voluntary Disclosure Regime," December 18, 2018
- *Trusts & Estates*, "IRS Announces New Voluntary Disclosure Guidelines," December 17, 2018
- *Law360*, "5 Top Federal Tax Decisions Of 2018," December 14, 2018
- *Tax Notes*, "U.S. Requests Assistance From Greece, Liechtenstein in FBAR Case," August 30, 2018
- *Tax Notes*, "Manafort's Tax Charges Headed to Closing Arguments, Then the Jury", August 15, 2018
- *Tax Notes*, "New LB&I Compliance Campaigns Address Virtual Currency and More", July 3, 2018
- *Tax Notes*, "Practitioners See Possible Pros and Cons in Fraud Program Changes", June 20, 2018
- *Tax Notes*, "Voluntary Disclosure for Virtual Currency Is Domestic (Usually)," May 25, 2018
- *Tax Notes*, "ABA Members Submit Comments on Voluntary Compliance Programs," May 3, 2018
- *CNBC*, "How Cryptocurrency Investors Could Find Themselves Behind Bars," April 9, 2018
- *Law360*, "High Court Criminal Tax Ruling Leaves Some Leeway For Feds," March 21, 2018
- *The Wall Street Journal*, "Mueller's Tax Case Against Manafort Rests on Hard-to-Get Evidence," March 18, 2018
- *Bloomberg BNA – Daily Tax Report*, "Offshore Voluntary Disclosure Program Shutdown Fuels Speculation," March 15, 2018
- *Tax Notes*, "Judge Vastly Narrows Summons on Coinbase Bitcoin Exchange Users," December 4, 2017
- *Tax Notes*, "Marijuana Audit Challenge Includes Claimed Hidden Criminal Case," October 24, 2017
- *Tax Notes*, "Manafort Raid Could Indicate Suspected FBAR Violations," October 10, 2017
- *Tax Notes*, "U.S. Court Decision on FBAR Willfulness Standard Set for Appeal," December 15, 2016
- *Tax Notes*, "DOJ Seeks John Doe Summons on Largest U.S. Bitcoin Exchanger," November 22, 2016
- *Tax Notes*, "IRS Adds 47 Facilitators to Increased OVDP Penalty List," October 18, 2016

### **Professional Affiliations**

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- American Bar Association, Taxation Section, Civil and Criminal Tax Penalties Committee
- American Bar Association, Criminal Justice Section, White-Collar Crime Committee
- American Bar Association, International Law, Anti-Corruption, Anti-Money Laundering, and Tax Committees