

Michael Landman Authors Article on Recent Court Rulings Affecting IRS Civil Fraud Penalties

Partner Michael Landman authored the *Law360* article, “2 Rulings Highlight IRS' Uncertain Civil Fraud Penalty Powers,” examining the growing legal scrutiny surrounding the IRS's authority to administratively impose civil fraud penalties. The article explores how the Supreme Court's decision in *SEC v. Jarkesy* casts doubt on the agency's enforcement powers and highlights a federal court's finding in *U.S. v. Sagoo* that such penalties infringed upon a taxpayer's Seventh Amendment right to a jury trial.

A former tax attorney at the Department of Justice's Tax Division, Mr. Landman is regarded as a thought leader in white collar defense and government investigations, with articles published in *Law360*, *Daily Journal*, and *Chambers and Partners Global*. He is a recipient of Bloomberg Law's coveted award, *They've Got Next: The 40 Under 40*, as well as being recognized by *Benchmark Litigation* and the *Global Investigations Review* on a historic trial win in *U.S. v. Lynch and Chamberlain*.

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