How the IRS Reconstructs Income in Tax Fraud Cases Part 1

Total: **60 Minutes**

Speakers:
Michael DeBlis III

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In one of the climactic scenes from 1954's On The Waterfront, Crime Commission prosecutors had to make their corruption case against union boss Johnny Friendly (a/k/a Michael Skelly) by convincing a reticent yet pure-hearted Terry Malloy to come forward and tell what he knew about corruption in the International Longshoremen's Association, beginning with the murder of Joey Doyle, because an underling insisted that "we were robbed last night and can't find no books."

If that same case came up in 21st Century tax court, Eva Marie Saint and Karl Malden could've stayed at home rather than serving as Marlon Brando's cheering section, because government prosecutors could reconstruct the ILA's income, based on the records retention requirements in Section 6500 et seq.

In this course, we will discuss the elements of the federal tax evasion statute and delve into the methods that the IRS uses to reconstruct income in tax fraud cases.

Topics include -

- Substantial tax deficiency (12 min.)
- Affirmative Attempt to Evade Tax (10 min.)
- FBAR Rule (10 min.)
- Burden & Standard of Proof (10 min.)
- Badges of Fraud (10 min.)

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- Direct, indirect, and Hybrid Methods (8 min.)

Total: 60 minutes

Speakers

Michael DeBlis III, Esq, LL.M.

Michael is a trial lawyer. He graduated Cum Laude from The Thomas M. Cooley Law School and Summa Cum Laude from the Thomas Jefferson School of Law with his Masters of Law in Taxation. Michael is known for his charismatic personality and his unyielding dedication to his clients.

Michael spent the first five years of his legal career as a public defender in the NJ Office of the Public Defender cutting his teeth on some of the most serious felony cases to pass through the state courts of New Jersey. He then joined his father's law practice, DeBlis Law, expanding the practice into civil tax controversies and international tax compliance.

As a graduate of the National Criminal Defense College, Michael has trained under some of the best-known criminal defense attorneys in the country. That experience has taught him that justice for a person accused of a crime is only won through a full understanding of the client and the case.

To that end, Michael attempts to understand each client's case as a convincing narrative, not just as a set of innocuous facts and arcane legal rules.

When he's not in the courtroom, you can find Michael on stage. As a professionally trained actor, Michael's passionate about helping trial lawyers harness the power of persuasion and positive communication in the courtroom in order to connect to the jury on a human level.

Michael's training as an actor allows him to combine a unique blend of left-brain thinking with right brain artistry to make even the most dull and abstract areas of the law come to life.

Michael is a prolific writer and a passionate blogger. He has written articles that have been featured in leading tax journals and "Law 360."

Michael is a living example of the tremendous power that comes from combining passion, preparation, persuasion, and positive communication in the courtroom. His courage and relentless

work ethic has earned him a reputation as a zealous advocate and one of New Jersey's rising stars of the legal profession.

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