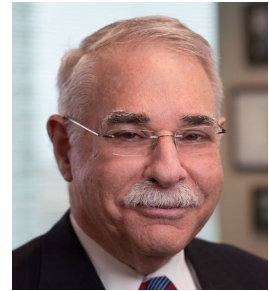


Martin R. Press

Of Counsel

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Practice & Industry Areas

- Tax Law

Education

- University of Miami School of Law, LL.M., Taxation, 1976
- Brooklyn Law School, J.D., 1973
- Hofstra University, B.B.A., 1969

Bar & Court Admissions

- Florida, 1973
 - Board Certified, Taxation Law
- New York, 1973
- United States Supreme Court
- United States Tax Court
- United States Court of Federal Claims
- United States Court of Appeals
 - Fifth and Eleventh Circuits
- United States District Courts
 - Southern District of Florida
 - Southern District of New York
 - Eastern District of New York

Overview

Martin Press was the first board certified tax attorney in the state of Florida.

He has served tax clients in planning, international issues and tax controversies. Prior to becoming a tax lawyer, he was employed by three of the national CPA firms.

In 2014 and 2018, Martin had three highly noted tax cases, including U.S. v. Clarke, U.S. Supreme Court and U.S. v. Zwerner, a highly publicized international tax related case, and Dynamo Holdings in the U.S. Tax Court.

Martin is a frequent speaker on tax matters at the ABA Section on Taxation, the Annual National Institute on Criminal Tax Fraud and the National Institute on Tax Controversy. He has been quoted in Time Magazine, the Wall Street Journal, USA Today and the Los Angeles Times, and has appeared on ABC News, Fox Business News and Swiss National Television. He is frequently quoted on matters involving voluntary disclosure of offshore accounts, identity theft and fraud.

Martin serves as a trustee of Nova Southeastern University, and is chairman emeritus of the board of Nova Law School. In 2018, Mr. and Mrs. Press donated to Nova Southeastern University the new Health Professions Division Library that bears their names. The award winning Martin and Gail Press Health Professions Division Library serves the medical schools, dental and nursing schools and other health related colleges.

Honors

- AV Preeminent rating as independently determined by Martindale-Hubbell
- *Chambers & Partners*, "Leaders in Their Field," Tax, 2004-23
- *The Best Lawyers in America*[®], Tax Law, 2007-24
- *Fort Lauderdale Magazine*, "Top Lawyers," Tax Law, 2021-22
- *South Florida Legal Guide*, Top Lawyer, 2005-14
- *Florida Super Lawyers*, 2006-13

Publications & Presentations

- Quoted in *USA Today*, "IRS Unlikely to Pursue Tax Fraud Allegations Against Donald Trump and Family, Experts Say," October 3, 2018
- Moderator, "Anti-Money Laundering Compliance Conference, IRS Investigations by the Department of Justice in the United States" at Panama Bankers Association Convention, August 15-19, 2016, Hard Rock Hotel Panama Megapolis, Panama
- Interviewed by *WLRN- NPR* by Tim Padgett about "Sunset Mansions Vs. Sunshine Laws: Do Shell Companies Darken Florida's Image?," April, 19, 2016
- Quoted in *USA Today*, "Panama Papers Firm Linked to Over 1,000 U.S. Companies," April 7, 2016
- Quoted in *Daily Business Review*, "Curacao Stock Exchange Seeks International Startups," March 30, 2016

- Quoted in *Tax Notes Today*, “Practitioners, DOJ Debate 8th Amendment FBAR Applicability,” October 13, 2015
- The American Law Institute CLE, Washington, D.C., October 9, 2015, “Litigating FBAR and Fraud Penalties in U.S. District Court and CFC”
- Moderator, “Memories Fade But Emails are Forever: New Electronic Discovery Rules in US Tax Court” at American Bar Association Section of Taxation meeting, May 7-9, 2015, Washington, DC
- FIBA Anti Money Laundering Compliance Conference “*Cross-Border Income Tax Investigations of Bank Customers*” March 6, 2015, Miami, FL
- Co-author “FBAR Penalties and U.S. v. Zwerner” *International Tax Journal*, 2015
- “The 2014 Tax Person of the Year,” 2015 *Tax Notes Today* 2-1, 2015
- University of San Diego, School of Law Procopio International Tax Institute “*Some Open Issues In Streamlined Program*” San Diego, CA, October 30 & 31, 2014
- Co-author “Plausible Inference Test” *Journal of Tax Practice & Procedure*, 2014
- The 6th Annual Tax Controversy Forum, New York, NY, June 20, 2014, “But This Is Just a Fishing Expedition! Contesting IRS Summonses”
- The 30th Annual National Institute on Criminal Tax Fraud and the Third Annual National Institute on Tax Controversy, Las Vegas, NV, December 13, 2013, “Defending Taxpayer Penalties”
- ABA Section of Taxation, Orlando, FL, 2013 Midyear Meeting – January 26, 2013, “Identity Theft: Issues for the Tax Practitioner and the Taxpayer”
- The 29th Annual National Institute on Criminal Tax Fraud and the Second Annual National Institute on Tax Controversy, Las Vegas, NV, December 6th, 2012, “Effectively Settling a Cast at Exam, Appeals or in Court”
- The Heckerling Institute on Estate Planning, Orlando, FL, January 13, 2011
- ABA Section on Taxation, Boca Raton, FL, 2011 Midyear meeting – January 20-22, 2011, “Smokin’ Hot Issues in IRS Enforcement” and “Voluntary Disclosure to the IRS Employment Taxes”
- Opal Trust, Tax and Estate Planning Forum, New York City, March 17, 2011, “Government Taxation & Regulation: What Are the Current Changes and How Do We Deal with Them?”
- IRS Internal Estate & Gift Tax Attorneys – CPE, Tampa, FL, August 10-11, 2011, “Hidden Offshore Assets – What Is the Ethical Practitioner to Do?”
- Panama Banker’s Association, Panama City, Panama, August 25, 2011, “How the Panamanian Banks Must Reduce Their Risks Associated with FATCA Understanding the Individual and Institutional Liabilities and Responsibilities”
- Quoted in *Tax Notes Today* about “Practitioners, DOJ Debate 8th Amendment FBAR Applicability,” October 13, 2015
- Quoted in *Tax Notes Today*, “2015 TNT 149-3 BUSH REMARKS REASSURE NORQUIST; TRUMP TRIES TO PAY LITTLE TAX,” August, 03, 2015
- Quoted in *Daily Tax Report*, “Tough Scrutiny of Taxpayers Seeking Streamlined OVDP Expected in 2015,” January 26, 2015

- Quoted in *South Florida Business Journal* about “What Obama’s State of the Union tax announcements mean for South Florida’s ultra-rich,” January 23, 2015
- Quoted in *BNA Daily Tax Report*, “Questions Surround Standards of Willful Conduct Under Streamlined OVDP,” September 18, 2014
- Quoted in *Daily Business Review*, “Feds Were “Outlawyered” in UBS Case, Experts Say,” November 4, 2014
- Quoted in *BNA Daily Tax Report*, “Experts Welcome Guidance on Streamlined OVDP, Say Willful Conduct Framework Needed,” October 14, 2014
- Quoted in *BNA Daily Tax Report*, “Questions Surround Standards of Willful Conduct Under Streamlined Version of OVDP,” September, 2014
- Quoted in *BNA Daily Tax Report*, *United States v. Clarke* – “Supreme Court Gives Taxpayer Standard to Challenge IRS Summonses for Bad Faith,” June 19, 2014
- Quoted in *Daily Business Review*, “Real Estate Deals Delayed: Blame the IRS,” March 19, 2014
- Quoted in *Bloomberg* about “Swiss Banks Seek Tax Amnesty as Third Accept U.S. Offer,” January 26, 2014
- Quoted in *USA Today*, “Swiss Banks Closer to Details in Tax Evasion Probe,” January 25, 2014
- Quoted in *Daily Business Review*, “Swiss Banks Seek to Join U.S. Tax Amnesty Program,” January, 2014
- Quoted in *Bloomberg News* about “Ex-UBS Banker Weil Seen Cooperating With Prosecutors,” December 16, 2013
- Quoted in *USA Today* about “When They Were Rich: Madoffs’ ’04 Tax Return,” December 13, 2013
- Interviewed by *BBC Business Matters*, London, England about “Switzerland Weighs U.S. Tax Deal to End Dispute,” May 30, 2013
- Quoted in *USA Today* about “Switzerland Weighs U.S. Tax Deal to End Dispute,” May 29, 2013
- Interviewed by *USA Today* about “Advocate: IRS Does Poor Job on Identity Theft,” January 9, 2013
- Quoted in *Daily Business Review* about “Tribe Dealt Another Blow,” October 16, 2012
- Quoted in *South Florida Business Journal* about “Will Election Affect Offshore Tax Evasion Crackdown?” October 12, 2012
- Quoted in *USA Today* about “Romney Releases Taxes, Claims He Has Paid Every Year,” September 22, 2012
- Quoted in *CNN Money* about “Romney Paid 14% Effective Tax Rate in 2011,” September 21, 2012
- Quoted in *Daily Business Review* about “UBS Whistle-blower to Get Record \$104 Million from IRS,” September 12, 2012
- Quoted in *Tax Notes Today* about “No Anomalies Apparent in Ryan Return, ” August 21, 2012

- Quoted in *Daily Business Review* about “Feds Get Lift Against Offshore Holders,” August 13, 2012
- Quoted in *Daily Business Review* about “For Tax Reasons, Wealthy Reconsider Citizenship” and “Campaign Finance Legal Influence,” June 4, 2012
- Quoted in *Tax Analysts Tax Notes Today* about “Obamas Pay 20.5 Percent Federal Tax Rate,” April 16, 2012
- Interviewed by *Marketplace Money* about “Home Business Tax Dodgers Beware!” April 7, 2012
- Interviewed by *Swiss National Media Television* about “Switzerland-USA Tax Agreement: the United States, Investigations Continue Against Tax Evaders,” February 2012 and subsequent follow-up interview March 29, 2012
- Quoted in *Daily Business Review* about “Justice Department Broadens War on Tax Evaders,” March 26, 2012
- Quoted in *Tax Analysts Tax Notes Today* about “Santorum Releases Tax Returns, Showing 28 Percent Effective Rate,” February 17, 2012
- Quoted in *Palm Beach Daily News* about “Capital Gains Key to Romney Tax Strategy,” January 29, 2012
- Quoted in *Tax Analysts Tax Notes Today* about “Romney’s Returns Could Jump Start Carried Interest Debate,” January 25, 2012
- Quoted in *USA Today* about “Gingrich’s Taxes Raise Red Flag,” January 24, 2012
- Quoted in *USA Today* about “Romney Confirms He Gets a Big Tax Break,” January 18, 2012
- Interviewed by *Marketplace Money* about “What Millionaires Pay in Taxes,” January 16, 2012
- Quoted in *Daily Business Review* about “Lawmakers Decry Proposed Change to IRS Rules,” November 21, 2011
- Quoted in *South Florida Business Journal* about “Regulations Pose Problems for Many South Florida Companies,” September 30, 2011
- Quoted in *Daily Business Review* about “Homebuyer Credit Plan Was Ripe for Abuse,” August 22, 2011
- Interviewed by the Swiss media about *US v. UBS*, *Swiss National Media Television*, May 11, 2011
- Interviewed by *Fox Business News* about “Breaking Down the Changes in Estate Tax Law,” May 4, 2011
- Quoted in *Daily Business Review* about “Best Bank Holdups Are Done with Pen, Not Gun,” January 24, 2011
- Interviewed by *Fox Business News* on “Giving Tips for Preparing Your Wallet for Tax Increases,” July 9, 2010
- Interviewed by Brian Ross on *ABC Nightly News* about “IRS Voluntary Disclosure Program,” October 12, 2009

- Quoted on tax issues in *Time Magazine*, *USA Today*, *New York Times*, *Wall Street Journal*, *Bloomberg*, BBC World, National Public Radio and German National Radio

Professional Associations & Memberships

- Nova Southeastern University, Trustee
- Nova Law School, Nova Southeastern University, 2003-10
 - Chairman
 - Board of Governors
- Greater Fort Lauderdale Tax Council, Founder
- South Florida Tax Litigation Council, Charter Member
- ABA Tax Section, Civil and Criminal Tax Penalties
- American College of Tax Counsel, Fellow

Civic & Community Service

- American Israel Public Affairs Committee, National Council
- Jewish Community Foundation of Broward County, past Chairman
- Jewish Federation of Broward County, past Chairman
- Nova Southeastern University
 - Trustee
 - Donor, Martin and Gail Press Health Professions Division Library