

Partner Emeritus

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Practice Areas

- White Collar Defense
- Tax
- Litigation
- Securities Litigation
- Class Action Defense

Education

- Stanford University (LL.M., Corporate Problems and Taxation, 1966)
- DePaul University (LL.B., 1965)

Martin Gelfand

Martin Gelfand specializes in defending criminal tax, civil tax, and white-collar crime matters. In addition, he is outside counsel to the St. Louis Rams (formerly Los Angeles Rams) football team.

From 1970-1972, Mr. Gelfand served as an Assistant United States Attorney, Central District of California, Tax Division. After leaving the government, his practice has generally involved criminal and civil tax litigation, white-collar criminal defense, and representing the St. Louis Rams football team in general business matters, including the move from Los Angeles to St. Louis.

- Criminal Tax: Mr. Gelfand has represented clients such as Darryl Strawberry in federal and state criminal tax prosecutions. He has represented clients in the early stages of a criminal investigation, grand jury proceedings, in the United States District Court, and in the Ninth Circuit Court of Appeals. Mr. Gelfand is a regular speaker at the American Bar Association National Institute on Criminal Tax Fraud. He has also been a speaker at the American Bar Association Meeting on Asset Forfeiture in White-Collar Cases and at the American Bar Association Criminal Justice Section Meeting, discussing the IRS obstruction statute and the Sentencing Guidelines.
- Civil Tax: Mr. Gelfand has represented clients, from large corporations to high-net worth individuals, in federal and state tax cases. This includes all phases of the federal and state administrative process, including appeals before the IRS Office of Appeals and California Franchise Tax Board hearing officers. Mr. Gelfand has also represented clients in the United States Tax Court, United States District Court, and in the Ninth Circuit Court of Appeals. These cases have involved the full range of tax controversies, including the imposition of penalties.
- White-Collar Crime: Mr. Gelfand has represented clients in the early stages of criminal investigations, corporate internal investigations, grand jury proceedings, in the United States District Court, and in the Ninth Circuit Court of Appeals.

Martin Gelfand (continued)

Cases include mail and wire fraud, kickback schemes, bank fraud, real estate fraud, bribery, obstruction of justice, violation of oil regulations, false statements to government agencies, defense contractor fraud, perjury, theft of satellite signals, the fraudulent issuance of municipal bonds, etc.

- St. Louis Rams: Mr. Gelfand represents the St. Louis Rams in all aspects of the team's business activities and sports-related issues.

Mr. Gelfand was a Lawyer-Delegate to the Ninth Circuit Judicial Conference. Mr. Gelfand was also selected for inclusion in Southern California "Super Lawyers" by *Los Angeles Magazine* in 2006.

Bar & Court Admissions

- 1965, Illinois; 1968, California
- U.S. District Court, Northern and Southern Districts of California, Ninth Circuit Court of Appeals, and United States Tax Court