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## James Bruton III

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Legal Times  
17-18-2005



Internal Revenue Service agents have raided your office and seized your tax records. You could be facing years in prison. Whom do you call?

For those in the know, the answer often is James Bruton III, a partner in D.C.'s Williams & Connolly who specializes in criminal tax matters.

A former high-ranking official in the Department of Justice's Tax Division, Bruton, 55, says his greatest triumphs are the cases that no one hears about. "If we're really successful and we're able to persuade the government not to prosecute, then it's often unknown to anyone."

Still, a few of his cases have made it into the public record in recent years. Perhaps best-known is Bruton's representation of Texas oilman Charlie Moncrief.

In 1994, 64 IRS agents raided Moncrief's family owned oil business in Fort Worth, "landing like an army on an enemy beach," Moncrief wrote in his 2002 book, *Wildcatters: The True Story of How Conspiracy, Greed, and the IRS Almost Destroyed a Legendary Texas Oil Family*.

Advised to hire "somebody big-time," Moncrief turned to Bruton, whom he described in the book as "one of the top five criminal tax lawyers in the country."

*Wildcatters* recounts a "tense" face-to-face meeting involving the IRS, Bruton, and co-counsel Robert Bennett of Skadden, Arps, Slate, Meagher & Flom, who represented Moncrief's father. The defense lawyers "anticipated everything the IRS had to say. . . . [They] were prepared to meet each of the IRS's 13 charges with a clear and logical explanation."

Initially, the government wanted \$300 million in penalties. In the end, the Moncriefs agreed to pay \$23 million, and the IRS dropped the criminal charges.

More recently, Bruton defended Cleveland real estate developer James Kassouf, who was indicted on four counts of attempted tax evasion, 21 counts of filing false returns, and one count of obstructing the IRS. On the eve of trial in 1999, Bruton secured a deal in which Kassouf pleaded guilty to one felony count of filing a false personal income tax return. Kassouf was sentenced to four months of home detention and agreed to pay all the back taxes he owed plus interest and penalties.

In 1997, Bruton, along with his partner Gerald Feffer, defended D.C. tax preparer Mohinder Singh. Singh was charged with creating false tax returns for his clients, including hundreds of D.C. police officers, and with inflating or inventing deductions to produce larger refunds. He was also charged with evading more than \$100,000 in personal income taxes.

Four weeks into the trial, U.S. District Judge Royce Lamberth declared a mistrial, citing "serious allegations of prosecutorial misconduct." The government subsequently dropped all charges against Singh.

Also in the late 1990s, Bruton defended National Basketball Association referee Jesse Ray Kersey against charges of tax evasion. Along with about 10 other NBA refs, Kersey allegedly downgraded first-class airline tickets to cheaper

ares and pocketed the difference in price. While the NBA allowed the practice, the referees failed to report the money as income to the IRS. Kersey pleaded guilty before trial, and the government agreed to a sentence of probation.

In today's post-Enron business climate, Bruton finds himself representing many more corporate clients. Typically, he says, the general counsel hires him to handle criminal matters. Bruton declines to name any specific companies, noting that his clients expect "the utmost discretion."

Bruton received his J.D. from Temple University's law school in 1975 and earned an LL.M. in taxation from Georgetown University Law Center in 1978. His first job out of law school was in the criminal tax division of the IRS' Office of Chief Counsel. From 1977 to 1981 Bruton worked as a trial attorney in the appellate section of the Justice Department's Tax Division.

Bruton joined Steptoe & Johnson in 1981 and made partner in 1984. He and Feffer both moved to Williams & Connolly in 1986.

Three years later, Bruton began a second stint in government, returning to the Tax Division as deputy assistant attorney general. He served as the division's acting assistant attorney general from 1992 to 1993.

"The legitimacy of the criminal justice system is dependent on how good the lawyers on both sides are," Bruton says. "You need to be able to say the prosecution and the defense both did their best, and if someone is acquitted, it's for a good reason."