



## Jay R. Nanavati

Partner

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### Biography

Jay Nanavati is a criminal tax defense attorney and a fellow of both the American College of Trial Lawyers and the American College of Tax Counsel. According to Chambers USA, which has ranked him nationally for the last seven years, Jay “is held in high regard for his strength in handling criminal tax matters . . . . He is an excellent trial attorney, he’s very sophisticated. His judgment is excellent.”

Jay represents individuals and entities facing investigations and prosecutions by the IRS, the FBI, state investigative agencies, U.S. Attorney’s offices, and the Department of Justice Tax Division. His clients rely on his ability to analyze cases from the government’s perspective and trust his sound judgment to guide them through their most difficult challenges.

Jay has defended clients against federal investigations and charges throughout the country. He regularly handles matters involving allegations of offshore tax evasion, employment tax violations, cryptocurrency reporting violations, use of shell companies, currency reporting violations, and underreporting of business income. He also has substantial experience representing clients accused of promoting or participating in so-called tax shelters, including captive insurance programs, conservation easements, and [Puerto Rico’s Act 20/Act 22](#) program. In many instances, Jay represents tax professionals facing such accusations.

Jay spent more than a decade as both a federal and a state prosecutor. At the Department of Justice’s Tax Division, he supervised more than 30 federal tax prosecutors and oversaw criminal tax enforcement for a region covering 22 states. He investigated and prosecuted, among many other tax offenses, an [e-commerce tax fraud scheme](#), a [thoroughbred race horse tax fraud scheme](#), an [abusive trust scheme](#), and numerous individuals and businesses engaged in tax evasion. In addition to the cases that he prosecuted, he was also responsible for reviewing and authorizing criminal tax grand jury investigations and prosecutions in the various U.S. Attorney’s Offices in his 22-state region. He is a veteran trial lawyer, having conducted dozens of jury trials and hundreds of bench trials.

Jay is a member of the ABA’s Section of Taxation, Civil and Criminal Tax Penalties Committee, as well as of the ABA’s

Criminal Justice Section, White Collar Crime Committee, and a member of the Edward Bennett Williams Inn of Court.

From 2013 to 2016, Jay assisted the White House Office of Presidential Personnel in a pro bono capacity by vetting potential presidential appointees for possible tax-related problems.

### Education

- J.D., University of Virginia School of Law, 1999, Order of the Coif, Virginia Law Review
- B.A., Government and Foreign Affairs, University of Virginia, 1996, high honors, Phi Beta Kappa, Echols Scholar

### Bar Admissions

- District of Columbia
- Virginia
- U.S. Court of Appeals for the Third Circuit
- U.S. Court of Appeals for the Fifth Circuit
- U.S. District Court for the Central District of Illinois
- U.S. District Court for the District of Columbia
- U.S. District Court for the Eastern District of Virginia
- U.S. Tax Court

### Representative Matters

- Represented Paul J. Manafort in prosecution by the U.S. Office of the Special Counsel in United States v. Paul J. Manafort, on charges involving allegations of the use of offshore bank accounts to commit tax fraud.
- Achieved a rare acquittal for a business owner in a federal tax fraud conspiracy jury trial after four weeks of government evidence and 117 government witnesses. The government was represented by a team of three attorneys from the U.S. Attorney’s Office and the Department of Justice Tax Division.
- Obtained dismissal before trial of all 53 counts of federal mail fraud, money laundering, conspiracy, and criminal forfeiture, in a case that the FBI, IRS-CI, and the U.S. Attorney’s office had spent five years investigating and prosecuting.

- Represented a multinational financial institution facing a federal grand jury investigation for allegedly assisting U.S. taxpayers in evading their U.S. tax obligations.
- Persuaded IRS-CI to terminate an investigation of the owner of a tax return preparation business for allegedly preparing false tax returns.
- Persuaded a U.S. Attorney's office to terminate an investigation of a business owner who failed to report large amounts of income. During the subsequent IRS audit of the client, persuaded the IRS to drop civil fraud penalties.
- Avoided criminal prosecution and substantial civil tax penalties for a U.S. expatriate residing in Europe. The IRS's audit related to the client's use of a Panama foundation, a Seychelles international business company, and a Cyprus bank account.
- Persuaded a U.S. Attorney's office to cease a grand jury investigation of a client whose name was one of the first that UBS turned over to the Department of Justice in 2009 pursuant to its landmark deferred prosecution agreement. During the subsequent IRS audit of the client, persuaded the IRS not to pursue substantial "FBAR" and fraud penalties.
- Represented a businessman facing a federal grand jury investigation for the felonies of tax evasion and structuring cash transactions. Persuaded the U.S. Attorney's office to abandon the felony charges and bring only a single charge of misdemeanor failure to file a tax return.
- Represented the owner of a healthcare company who was indicted by state authorities for multiple felonies arising from an alleged failure to pay employment taxes. Negotiated the reduction of felony charges to misdemeanor charges.
- Persuaded a U.S. Attorney's office not to indict a client, a CPA who was suspected of structuring currency transactions to evade the requirement to file with the IRS Form 8300, Report of Cash Payments Over \$10,000 Received in a Trade or Business.

## Background and Experience

- Department of Justice Tax Division
  - Assistant Chief for the Western Criminal Enforcement Section
  - Counsel to the Deputy Assistant Attorney General for Criminal Matters
  - Trial Attorney
- Assistant Commonwealth's Attorney for Fairfax County, Virginia
- Law Clerk for Chief Judge Hector M. Laffitte of the U.S. District Court for the District of Puerto Rico

## Professional Associations

- American Bar Association Section of Taxation
  - Civil and Criminal Tax Penalties Committee
- American Bar Association Criminal Justice Section
  - White Collar Crime Committee
- American College of Trial Lawyers
  - Fellow
  - District of Columbia State Committee
- American College of Tax Counsel
  - Fellow
- National Association of Criminal Defense Lawyers
- Federal Bar Association: Taxation Section, Criminal Law Section
- Community Tax Law Project
  - Board Member
- Edward Bennett Williams Inn of Court
  - Barrister

## Awards & Recognition

- American College of Tax Counsel: Fellow
- American College of Trial Lawyers
  - Fellow
  - District of Columbia State Committee
- Best Lawyers: Criminal Defense: White Collar (2022-2024)
- Best Lawyers: Litigation and Controversy – Tax (2024)
- Super Lawyers, Top Rated White Collar Crime Attorney in Washington, DC (2018, 2019, 2020, 2021, 2022, 2023, 2024)
- Super Lawyers, Top 100 in Washington, D.C. (2023, 2024)
- Chambers USA: Nationwide Tax Fraud (2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023)
- Martindale-Hubbell: AV Preeminent
- Department of Justice Tax Division
  - Outstanding Attorney Award (2009, 2010)
  - Special Commendation Award (2008)
  - Special Act or Service Award (2007)
- Edward Bennett Williams Inn of Court: Barrister