



MARTIN, BROWN, SULLIVAN,  
ROADMAN & HARTNETT, LTD.

ATTORNEYS AT LAW



## DANIEL T. HARTNETT

### Extensive Experience in:

- White-Collar Criminal Defense
- Civil Tax: Audits/Tax Court
- Corporate Internal Investigations
- Witness Assisted Investigations
- Appeals: Civil/Criminal

### Practice Description

Built on the foundation of his service as a federal prosecutor with the U.S. Department of Justice's Tax Division and as a civil trial attorney with the Tax Division's Office of Special Litigation, Mr. Hartnett's practice now focuses in 6 areas:

- representing individuals and entities in federal criminal prosecutions involving the FBI, IRS, SEC, HHS, USDA, FDA, Postal Inspection Service; and related enforcement actions in parallel civil suits and administrative proceedings.
- representing individuals and entities in civil tax controversies, including audits, summons enforcement proceedings, prepayment judicial review in the U.S. Tax Court, and refund litigation in the federal district courts.
- conducting corporate internal investigations of officer and employee irregularities; and providing counsel and crisis communication to the general counsel, senior management and the board of directors.
- representing accountants, attorneys, physicians and other professionals before licensing authorities.
- assisting professionals as witnesses before grand jury and law enforcement agency investigations.
- written and oral advocacy in federal and state appeals courts.

Mr. Hartnett often works with a client's principal counsel to furnish particularized legal services, thus assuring continuity in principal counsel's attorney-client relationship. His small-firm practice setting assures clients freedom from the entanglements sometimes encountered in other practice environments.

### Notable Cases and Results

United States v. Bailin, Case No. 05 CR 48 (S.D.N.Y.)(Criminal insider trading, false audit confirmations);  
SEC v. Bailin, 05 CV 286 (S.D.N.Y.)(parallel SEC civil enforcement action).

Estate of Lurie v. Commissioner, Case No. 04-3800 (7th Cir.) (Estate tax - apportionment, marital deduction);  
87 T.C.M. 830 (2004).

In re tax liabilities of John Does, Case No. 03 C 4190 (N.D. IL) (reported New York Times, March 4, 2004, Business Day, p.1)(Expert witness - IRS summons compliance).

Represented durable medical equipment sales representative in federal criminal investigation involving unauthorized sales of diagnostic devices (2005).

Represented medical supplies sales representative in federal criminal investigation involving purported violations of Medicare Anti-Kickback Act (2002-2005).



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United States v. Heffernan, 43 F.3d 1144 (7th Cir. 1994) (criminal antitrust sentencing - bid-rigging enhancement).

Universal Manufacturing Co. v. Commissioner, 68 T.C.M. (CCH) 305 (1994) (reasonable compensation deduction).

Windy City Meat Co. v. USDA, 926 F.2d 672 (7th Cir. 1991) (right to receive USDA inspection services on conviction of principal).

United States v. Duncan, 704 F. Supp. 830 (N.D. IL 1989) (summons enforcement denied - 5th Amendment assertion).

#### **Bar Admissions**

U.S. Supreme Court, 1986;

State of Illinois, 1977;

U.S. Tax Court, 1986;

U.S. Courts of Appeals for the Seventh, Fifth, Eighth and Eleventh Circuits;

U.S. Court of Military Appeals, 1978;

U.S. District Courts for the Northern District of Illinois, Western District of Michigan.

#### **Date of Birth**

1952

#### **Additional languages spoken**

German

#### **Law School**

Loyola University of Chicago, 1977

#### **Employment History**

Martin, Brown & Sullivan, Ltd. (1992 - present);

Silets & Martin, Ltd. (1986-1992);

Tax Division, U.S. Department of Justice, Office of Special Litigation (1984-1986), Criminal Section (1982-1984);

U.S. Army, Captain, JAGC (1978-1982).

#### **Bar/Professional Association Involvement**

American Bar Association, Tax Section (1986 - present), Committee on Civil and Criminal Tax Penalties - Reporter for Developments in the Sentencing Guidelines 1997-2003;

Member, Federal Defender Panel for the Federal Defender of the Northern District of Illinois (1991-present).

#### **Community Involvement**

Adjunct Professor, Federal Civil Tax Procedure, LL.M. Program in Tax Law,

The John Marshall Law School (1991-present);

City of Evanston Environment Board 1992-2000 (Chair, 1996-2000).



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### **Published Legal Writing**

Practice Under the Federal Sentencing Guidelines, Chapter 14 Author and annual updates reporter ("Tax and Money Laundering Offenses Under the Sentencing Guidelines") (Aspen Publishers, New York).

"Changes to the Sentencing Guidelines in Tax Offenses: More Pain, What Gain?" Journal of Tax Practice & Procedure 42 (CCH, Inc. Chicago, 2001).

"Punitive Damages and the Illinois Survival Act," 7 Loyola University of Chicago L.J. 811 (1976).

### **Legal Lectures**

Panelist, "Audited by the IRS . . . Now What?" Chicago Bar Association (December 2007)

Moderator, "What to Do About Dad's Swiss Bank Account: Dealing with Fraud Issues in Overlapping Income and Estate Tax Situations," ABA Section of Taxation (September, 2003);

"Current Tax Controversy Topics," presented at the June, 2003 RSM McGladrey Tax Conference;

"Amendments to the Sentencing Guidelines: The Changes and the Issues for White Collar Offenses," ABA Section of Taxation (January, 2002);

"Practical Guidance for Clients Reporting to the U.S. Bureau of Prisons," ABA Section of Taxation (January 2000);

"Federal Tax Controversies - Practice before the IRS, the District Court and the U.S. Tax Court," ABA Section of Taxation and Federal Bar Association (1992);

"There's a CID Agent at the Door: Practical Considerations for the Accounting Profession," IL CPA Society 38th Annual Tax Conference (1992).

### **Contact Mr. Hartnett**

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