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American Bar Association Awards Jules Ritholz Memorial Merit Award to Steven R. Toscher

[Steven Toscher](#), the managing principal for [Hochman Salkin Toscher Perez P.C.](#), has received the Jules Ritholz Memorial Merit Award from The American Bar Association's (ABA) Tax Section Civil and Criminal Tax Penalties Committee. The award was presented during ABA's 2024 May Tax Meeting, held in Washington, DC. on May 3, 2024.

"I've known Steve for 35 years. He has been a valued colleague and sounding board, and an amazingly talented co-counsel, but most importantly, he is a dear friend," said Scott D. Michel, Chair of the American Bar Association Section of Taxation and Member, Caplin & Drysdale. *"He is always giving of his time and his incredibly insightful thoughts on any issue. He also has done a fabulous job as Co-Chair of the Criminal Tax Fraud and Tax Controversy Conference, making it one of the premier events on the conference calendar every year. I cannot imagine a more deserving recipient of the Ritholz Award, recognizing his many contributions to the practice of law, the field of tax controversy, and the ABA Tax Section."*

"Steve is one of the best lawyers I know. He has great technical skills and experience, and his judgement is second to none. When I have a difficult

legal question that has no answer, he is my first call. He never hesitates to take the time to listen and share his wisdom. But it is on a personal level where he really shines. I am fortunate to call him my good friend.” said Bryan Skarlatos, who introduced Steve for the presentation of the Ritholz Memorial Merit Award at the May Tax Meeting and is a partner at Kostelanetz LLP. *“Jules Ritholz was an outstanding tax lawyer and a true renaissance man and he would be very pleased to know that Steve has been selected to receive an award dedicated in his honor.”*

The Jules Ritholz Memorial Merit Award was established in 1994 and is presented each year to recognize an individual who demonstrates outstanding legal work in the complex field of criminal and civil tax controversies and litigation. The award also honors those who have devoted themselves to the advancement of the tax bar, thought leadership, and the teaching and mentoring of younger lawyers. Its namesake Jules Ritholz was a nationally renowned tax lawyer, senior partner in the firm of Kostelanetz, Ritholz, Tigue & Fink, and one of the co-founders of the ABA Tax Section Civil and Criminal Tax Penalties Committee. Mr. Ritholz was also an adjunct professor of law at New York University as well as an elected fellow of both the American College of Trial Lawyers and the American College of Tax Counsel.

“I have known Steve for two decades. He has been a mentor to countless young tax lawyers across the country and a trusted advisor to clients. Steve is the kind of person who will stop whatever he is doing to brainstorm with a colleague on a moment's notice. He is a valued member and leader of the ABA Tax Section, but more importantly, a true gentleman and friend to his fellow tax attorneys,” said Michael Villa, Chair for ABA

Tax Section's Civil and Criminal Tax Penalties Committee and partner at Meadows, Collier, Reed, Cousins, Crouch & Underman, LLP. *"On behalf of the ABA Tax Section's CCTP Committee, it is truly a pleasure to recognize and honor Steve with the Jules Ritholz Memorial Merit Award."*

Steve began his tax career as a Revenue Agent with the Internal Revenue Service. After received his Juris Doctor degree from the University of San Diego where he graduated number one in his class receiving the designation of Summa Cum Laude, Steve served as a trial attorney for the Tax Division of the United States Department of Justice in Washington, D.C. While serving as a trial attorney for the Tax Division, representing the United States in tax litigation matters, Steve was co-lead counsel in the first tax shelter injunction case brought by the Attorney General pursuant to Section 7408 of the Internal Revenue Code for which he received a special commendation from the Department of Justice for the successful prosecution of the matter and was the recipient of the United States Department of Justice Outstanding Attorney Award.

Steve is a Certified Specialist in Taxation from the State Bar of California Board of Legal Specialization, and in his more than 45 years of private practice, he has resolved thousands of civil and criminal litigation matters, many involving sophisticated and complex legal issues that established precedent in courts at all levels. Steve has earned a reputation as a respected leader in the representation of taxpayers throughout the world in matters involving a wide array of substantive areas including income taxes, estate taxes, employment taxes, excise taxes, sales taxes, and

property taxes. He is routinely involved in sensitive issue or complex civil tax examinations and administrative appeals on behalf of wealthy individuals and their closely held entities as well as large corporations involving both domestic and foreign tax related issues.

Early in his career as a private practitioner, Steve was named by California Law Business Management as one of the “Up and Coming Tax Litigators under 40” in the State of California. Continuing that trajectory of respect by his peers, in 2017, Steve received the Joanne M. Garvey Award presented by the Taxation Section of the State Bar of California recognizing his lifetime achievements and outstanding contributions in the field of tax law. Steve has been listed among Southern California’s Top Lawyers by SuperLawyers.com, The Best Lawyers in America, and continues to be ranked in Band 1, both nationally and in California, by *Chambers USA* and in the High Net Worth Guide Tax: Private Client USA.

In addition to his law practice, Steve has served as an Adjunct Professor at the University of Southern California since 1995, where he teaches Federal Tax Procedure. He previously served as an Adjunct Professor of Law, University of San Diego School of Law, Graduate Tax Program, where he taught Tax Procedure and Advanced Tax Procedure. Steve also served as a member of the Editorial Board for the Los Angeles Lawyer, where he coordinated and edited all tax related articles. Steve is a frequent published author and has co-authored several editions of the Tax Crimes, Tax Management Portfolio (Pub. 636), published by BNA.

Steve is a Fellow of the American College of Tax Counsel. He is a member of the Tax Sections of the American Bar Association, the Los Angeles County Bar Association (former Chair) and Beverly Hills Bar Association. Steve is also a member of the California, Nevada, and Colorado State Bars.

Steve serves as the Co-Chair of the National Institute on Criminal Tax Fraud & Tax Controversy and is the Co-Chair of the UCLA Annual Extension Tax Controversy Institute. He also serves on the Executive Committee for the University of Southern California Gould School of Law Tax Institute, and is a former Chair of the Committee on Tax Procedure and Litigation of the Los Angeles County Bar in California.

Steve helped start and is actively involved with the VETS COUNT Scholarship fund which was launched at the 2016 UCLA Annual Tax Controversy Institute and continues to inspire a wide audience of tax professionals to assist in giving back to those who have given so much. Steve also serves as a board member of the Tierra Del Sol Foundation. Tierra serves people of disabilities through creative pathways to employment, education, and the arts by empowering Tierra associates to lead productive and personally meaningful lives.