



→ John Marston

Partner

2099 Pennsylvania Avenue, N.W.
Suite 100
Washington, DC 20006-6801

T: +1.202.747.3317

jmarston@sheppardmullin.com

John Marston is a partner in the Governmental Practice in the firm's Washington, D.C. office.

Areas of Practice

John has led numerous investigation matters and tried more than 50 civil and criminal cases to verdict. He uses his experience as a former federal prosecutor to provide holistic and practical advice to clients.

Whether representing charged individuals, or companies under investigation, John fights for his clients at each phase of a case, and tirelessly pursues solutions to problems.

John has defended clients against government agencies across several subject matters, which includes tax, bankruptcy, securities laws, antitrust and federal and local criminal laws. His experience also extends across industries, having achieved results for individuals and companies in the fields of life sciences, technology, finance, energy, shipping, professional services and non-profits. John routinely appears in federal and local courts, where he has become a renowned advocate for clients facing significant charges.

Prior to joining Sheppard Mullin, John gained valuable experience investigating and trying cases as a federal prosecutor as an Assistant United States Attorney, serving in the Fraud and Public Corruption Division in Washington, D.C. He is well aware of the high burden the government faces in prosecuting a case and employs his vast experience to help individuals and companies facing investigation, indictment or trial. As a senior fraud and corruption prosecutor, he conducted substantial investigations with numerous federal agencies across a range of subject areas including bankruptcy, tax, finance, antitrust, healthcare and cyber security.

Prior to his government service, John was an associate in the Tax Controversy group in the Washington, D.C. office of an international law firm, where he litigated cases against the Internal Revenue Service and Department of Justice in Tax Court and U.S. District Courts. John collaborates frequently with attorneys in the Tax & Employee Benefits Group. Clients benefit from his deep understanding of tax issues and his unique experience as a federal prosecutor.

John believes strongly in pro bono work as a way to use his skills to help his community. For example, he defended a client charged with 26 offenses in Prince George's County Circuit Court and achieved a successful reversal of all convictions, and he has argued two appeals, including one as defense counsel in a double homicide.

Honors

Distinguished Service Award, given by Special Agent in Charge, FBI and Inspector in Charge, USPIS

Special Achievement Award, given by U.S. Attorney

Recipient of West Outstanding Scholastic Achievement Award and Kerr Memorial Prize, 2004

Experience

Criminal Defense

- Represented individual charged with federal weapons offense and obtained full dismissal of indictment.
- Represented individual charged with federal weapons offenses and obtained sentence significantly below federal guidelines.
- Represent former government employee in federal case involving multiple potential life-maximum charges.
- Represented individual charged with federal drug offense and obtained sentence of time-served, which was significantly below federal guidelines.
- Represented individual indicted on charges related to alleged government procurement fraud.
- Represented individual under investigation by federal law enforcement agencies and the U.S. Attorney's Office for the Southern District of New York - individual not charged.
- Advised non-U.S. energy company in connection with SEC and DOJ investigations of a domestic company.
- Defended individual charged with multiple felony offenses in Maryland, and obtained full reversal of convictions on appeal.
- Defended individual on appeal from homicide conviction in Maryland.

Civil Tax Matters

- Represent multiple partnerships in audits and Tax Court litigation involving the validity and value of conservation easement deductions.
- Represent multiple individual investors in connection with IRS inquiries into conservation easement deductions.
- Represent Big Four accounting firm as witness in multiple civil litigation matters.
- Represented national shipping company in connection with its classification of workers as contractors, resulting in full concession by IRS while still in the audit phase.
- Represented major financial institutions in litigation and trials related to the validity of hundreds of millions of dollars in claimed foreign tax credits.
- Represented national retailer before IRS Appeals in connection with the validity of loss deductions from sales of stores, resulting in settlement of the dispute prior to litigation.
- Represented multinational technology and pharmaceutical companies in responses to congressional inquiries concerning international tax matters, and prepared executives for potential testimony.
- Member of team that tried estate tax case in U.S. Tax Court, resulting in complete victory for the taxpayer.
- Represented substantial charity in IRS audit related to possible excess benefit transactions, resulting in no liability at the conclusion of the audit.

- Represented individual before IRS to resolve tax debts.

Government Enforcement

- Represent former hedge fund manager in tax investigation by New York Attorney General's Office.
- Represent company in grand jury investigation by DOJ Antitrust Division.
- Represent accounting firm in grand jury investigation by DOJ Tax Division.
- Represent multiple consulting firm employees and partners as witnesses in DOJ investigation.
- Investigated home improvement contractor who had committed bankruptcy, welfare, and contracting fraud.
- Investigated former employee of multinational investment bank on wire fraud, identity theft, tax evasion, and money laundering charges.
- Investigated collision center manager who conspired with a U.S. Department of State employee to misappropriate government vehicles.
- Investigated substantial international money-laundering case.
- Investigated substantial data breach involving government website, which led to nearly \$40 million in false tax returns; investigation resulted in money-laundering prosecutions in multiple districts.
- Investigated former high-ranking D.C. government official with subscribing a false tax return.
- Investigated false bomb and hostage-crisis threats called into the D.C. 911 system; identified perpetrator despite his use of deactivated phones and spoofed numbers.
- Investigated congressional chief of staff on false statement charges.

Other Notable Experience

- Opinion writer published by USA Today and The Hill.
- Commentator featured on CNN and in articles published by Vanity Fair, CNBC and the New York Times.

Professional Experience

- United States Attorney's Office, Assistant U.S. Attorney, Fraud and Public Corruption Section, Washington, D.C., January 2013 to April 2018

Speaking Engagements

- Panelist, "Significant Legal Developments in the Regions - Northeast Region," ABA's 38th National Institute on White Collar Crime, March 2023

Memberships

Member, J. Edgar Murdock Inn of Court

Editor, Cornell Law Review

Practices

Governmental Practice

Litigation

Securities Enforcement

Securities Litigation

Tax

White Collar Defense and Corporate Investigations

Industries

Healthcare

Education

J.D., Cornell Law School, 2004, *summa cum laude*, Order of the Coif

B.A., Wheaton College, 1999, *summa cum laude*

Admissions

District of Columbia

New York

Virginia

U.S. Court of Appeals for the District of Columbia Circuit

U.S. District Court for the District of Columbia

U.S. District Court for the Eastern District of Virginia

U.S. District Court for the Western District of Virginia

U.S. District Court for the Southern District of New York

U.S. Tax Court