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Mar. 17, 2014

Lee Gottesman, a Toms River, New Jersey lawyer, was sentenced Tuesday to six months in prison and six months of home confinement for evading federal income taxes, U.S. Attorney Paul J. Fishman said.

Gottesman, 58, a Toms River resident who also operated a law office in Toms River, evaded taxes by hiding assets in an attorney trust account in his wife's name while he already was in debt to the Internal Revenue Service, Fishman said.

U.S. District Judge Freda L. Wolfson imposed the prison term on Gottesman and also ordered that he be placed on supervised release for three years when he gets out of prison and that he pay \$27,385 owed to the IRS. That amount represents taxes Gottesman owes from 2006 to the present, according to Fishman.

Gottesman pleaded guilty last April to one count of federal income tax evasion and one count of failing to pay payroll taxes for the employees of his law firm.

According to court documents, the IRS in 2002 placed a levy on Gottesman's assets because of unpaid taxes. Gottesman then opened a sub-account within his attorney trust account in the name of his wife, who had never been a legal client of his.

The court documents allege that Gottesman ran nearly all of his personal and business expenses through that account and closed all other business and personal accounts in his name.

Payments from the sub-account included more than \$90,000 in mortgage payments

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Gottesman's license to practice law was suspended last May, authorities said.

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