

## CRIMINAL JUSTICE

# Lawyers turn sterile tax case into emotional acquittal

**Roy Black and Howard Srebnick**  
Black Srebnick Kornspan & Stumpf

To say race car driver and dancing phenom Helio Castroneves was just another big fish for the federal government to prosecute would be like saying Moby Dick was just another whale.

Castroneves is a force on the racetrack and is a previous champion of the popular reality show "Dancing with the Stars."

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Prosecuting high-profile tax evasion cases in April is old hat. Castroneves, though, would

walk out of the courthouse a free man and within days win his third Indianapolis 500 race.

The Brazilian celebrity's acquittal would be a rare tax defeat for the Miami U.S. attorney's office and another feather in the hat of criminal defense firm Black Srebnick Kornspan & Stumpf in Miami.

"The government wants to indict well-known people to get the word out to the rest of us, to frighten us to pay our taxes," said attorney Roy Black, who represented Castroneves.

Partner Howard Srebnick represented Castroneves' sister and business manager, Katiucia, who was charged in the case and also acquitted.

Castroneves faced five years in prison if convicted of failing to pay \$2.3 million in taxes from 1999 and 2004. The defense

maintained Castroneves was following his accountant's advice on contracts with the Brazilian marketing firm Coimex and in a \$5 million deal with Penske Racing in late 1999.

"It was this whole concept of this young guy coming out of Brazil, not knowing anything about U.S. taxes and getting this contract that was 39 pages single-spaced with words he didn't know," Black said.

He said there wasn't any pivotal point in the trial that turned the case toward acquittal but an overall strategy to humanize the defendant in a case largely about accounting.

"That's the hardest thing to get across in one of those sterile courtrooms: that there is a human being involved," Black said.

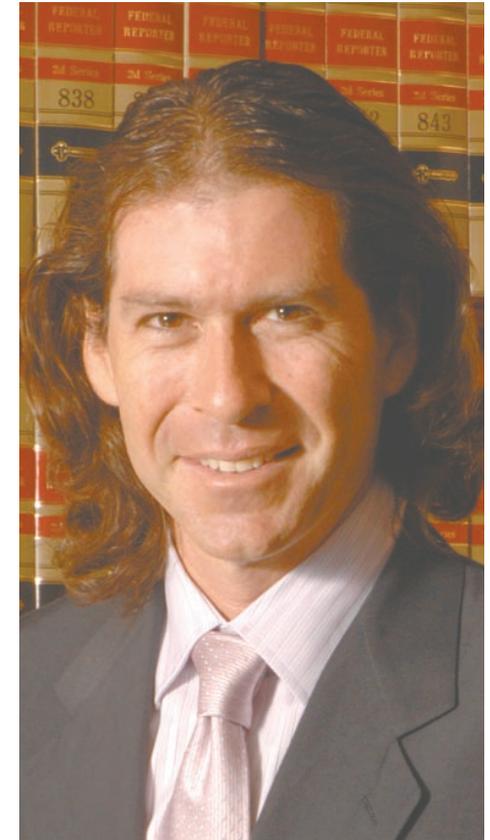
For a tax trial, there was a lot of emotion. When Brazilian journalist Americo Teixeira took the stand to testify for the defense, he spoke of watching Castroneves race go-carts as a youth. Both Teixeira and Castroneves were in tears.

Martin Press, a tax litigator at Gunster in Fort Lauderdale who was not involved in the case, said the government can boast a 90 percent conviction rate in tax cases, but it's a double-edged sword when it comes to prosecuting celebrities, especially one like Castroneves.

"The danger in prosecuting a celebrity is that you may get a lot of sympathy by jurors, whether it's Castroneves or O.J. Simpson," Press said.

There were seven women and five men on the jury.

Prosecutors were worried men on the



A.M. HOLT

**Attorney Roy Black said the key to clearing celebrity Helio Castroneves was showing the jury "that there is a human being involved." He represented the race car driver while partner Howard Srebnick represented Castroneves' sister and business manager.**

jury would be sympathetic toward a race car driver, but it was women jurors who were enamored by the good-looking defendant who went to pray every day at a nearby church, Press said.

"He was very emotional, a very nice guy," Press said. "I think they wanted to believe he really didn't understand or know this."