



# HOROWITZ LAW

Protecting Legal Rights & Improving Peace Of Mind



Santa Barbara Attorney

Sanford Horowitz

Partner

Phone: (805) 452-7214

Email: [sandy@horowitzforlaw.com](mailto:sandy@horowitzforlaw.com)

Sanford Horowitz is an extremely skilled trial attorney who zealously defends his clients to protect their legal rights and bring them peace of mind. Sanford started here in Santa Barbara County as a Prosecutor for the District Attorney's Office. Sanford focused on the prosecution of misdemeanor and general felony criminal offenses, where he gained significant jury trial experience. Sanford then managed the South Santa Barbara County Domestic Violence unit, where he added even more jury trial experience focusing on felony domestic violence, assault and battery, residential burglary, vandalism, witness dissuasion, and more.

Before moving to Santa Barbara, Sanford achieved invaluable jury trial experience during his time with the San Diego County District Attorney's Office. Since moving to Santa Barbara, he has spoken throughout the County at numerous school events on internet safety, the dangers of cyberbullying, cyberstalking, and Hate Crimes.

Before Sanford became a Prosecutor, he was a Special Agent for the Criminal Investigation Division of the Internal Revenue Service in San Diego. He



# HOROWITZ LAW

Protecting Legal Rights & Improving Peace Of Mind

investigated criminal violations of Federal law including tax evasion, tax fraud, money laundering, and asset forfeiture. He worked in conjunction with the U.S. Attorney's Office focusing on narcotics trafficking, alien smuggling, public corruption, and money laundering.

Sanford earned his Bachelor's degree in Accounting at Cal State Long Beach. Sanford then attended the University Of San Diego School Of Law where he graduated with a Juris Doctor degree along with a graduate law degree (LL.M.) in Taxation. During his law school career, Sanford clerked for the IRS Office of Chief Counsel, where he researched legal issues and prepared civil tax court cases for litigation in U.S. Tax Court. Sanford also worked as a student attorney in the Tax Clinic, where he represented low-income taxpayers before the IRS and the U.S. Tax Court.

Sanford participated in the Washington D.C. Delegation with the California State Bar Tax Section. He presented a proposal on Reform to Innocent Spouse Relief to the U.S. Treasury Department, IRS, and Congressional subcommittee staff members. Sanford's proposal was published in *Tax Notes Today*, a leading journal among tax practitioners. *"Tax Court Jurisdiction and Equitable Relief under Sections 6015(f) and 66(c)," Tax Notes Today (2003 TNT 94-129), May 2003.*

Sanford is an Adjunct Professor of Law at the University Of San Diego School Of Law. He teaches Federal Anti-Money Laundering and Asset Forfeiture. He has been a guest lecturer in Criminal Tax Fraud and Criminal Tax Procedure. Sanford defends his clients in federal and state tax audits, civil tax litigation and defense, tax evasion, fraud and other white collar investigations, as well as clients



# HOROWITZ LAW

Protecting Legal Rights & Improving Peace Of Mind

charged with misdemeanor and felony criminal offenses. Sanford brings extensive jury trial experience and courtroom prowess to leverage successful results for his clients. He is an active member of the California Bar and is admitted to practice in California, the U.S. District Court, Central District of California, and the U.S. Tax Court.

## PRACTICE AREAS:

- Criminal Defense
- Civil and Criminal Tax Litigation
- Family Law

## PUBLICATIONS:

“Tax Court Jurisdiction and Equitable Relief under Sections 6015(f) and 66(c),”  
Tax Notes Today (2003 TNT 94-129), May 2003