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Thomas Che Goldstein's Fall from Grace

White-Collar Sentence Mitigation Strategies by Dr. Marc Blatstein

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Thomas Goldstein's tax fraud indictment included reporting, filing, and paying obligations. Through a mix of calculated financial moves to sustain his gambling habits, attempts to meet repayment obligations, and extensive spending on women, his legal troubles ultimately escalated into charges of tax fraud. The Department of Justice's 22-count tax indictment underscored their comprehensive grasp of his actions, backed by a historical conviction rate of nearly 97%.

The irony is striking. Once a highly respected attorney, he co-founded SCOTUSblog in 2003, a pioneering resource for Supreme Court coverage, and was a founding partner of Goldstein and Howe (now Goldstein & Russell). He also taught [Supreme Court](#)

Litigation at Harvard Law School in 2004 and at Stanford Law School from 2004 to 2012. Now, he navigates the legal system as a criminal defendant.

Despite his circumstances, his sharp legal mind remains apparent in the team he assembled for his defense. Risa Heller Communications, public relations, and crisis management experts were called to handle the public narrative. On the legal front, he retained John Lauro of Lauro & Singer and Christopher Kise of Continental, who are known for their work, including defending Donald Trump. While some might speculate about the possibility of a presidential pardon, basing decisions solely on promises or probabilities is never wise. Instead, securing a legal team involves many practical considerations beyond hypothetical outcomes.

Taking a calculated risk, it's crucial to acknowledge the turmoil currently engulfing the Department of Justice due to the purge initiated by the White House. This upheaval results in a substantial loss of talent while creating a brain drain that will take years to recover. Beyond this depletion of skilled professionals, we are witnessing a cascading effect on numerous cases, many of which are now stalled, delayed, or, in some instances, may never reach resolution – which may include his.

If convicted at trial or via plea agreement, he could face significant penalties. These include up to five years for tax evasion, three years for filing false tax returns, one year for willful failure to pay taxes, and 30 years for making false statements to mortgage lenders.

What Happens Next Depends on You

Attorneys should provide their clients with honest, sometimes uncomfortable truths about the outcomes of the federal process. An example of this is the 1/29/2025 Guilty verdict following the trial of ex-US Senator Bob Menendez, who was sentenced to 11 years in prison.

Two gambling-related sentencing examples (2024) for Goldstein to consider include:

- An Ohio man was sentenced to over seven years in prison for tax, money laundering, and gambling offenses.
- Two Ohio men received combined sentences of 262 months (over 21 years) for tax, money laundering, and gambling crimes.

Preparing for the Presentence Interview is the most important event in your life.

Before sentencing, defendants must focus on earning the respect and trust of the probation officer conducting their interview. Judges heavily rely on the probation officer's assessment when deciding on sentencing and determining a defendant's placement in a Bureau of Prisons (BOP) facility.

Your Pre-sentence Interview and Probation Officer

The most pivotal person you'll meet is your probation officer. Create a well-written personal narrative that offers an honest account of your life—the highs and lows—and explains the circumstances leading to your offense. Take full responsibility for your actions, express genuine remorse for your victims, and avoid making excuses. Make sure your materials are well-organized and free of errors.

Submit this comprehensive packet to your probation officer with letters attesting to your character at least a week before the interview. By the time you meet your probation officer, they will now have the time to get to know you personally, asking any remaining questions they may have. They may even leave the meeting, realizing you're not the person painted in your indictment.

Understanding Your Federal Judge

Your Federal Judge already knows this:

- The Department of Justice (DOJ) aims for convictions.
- The prosecutor seeks prison time. Why? Because they are motivated by several key factors:
 - Retribution satisfies society by holding individuals accountable for their actions.
 - Incapacitation ensures public safety by placing offenders in secure environments where they cannot commit further crimes.
 - Deterrence dissuades individuals and others from engaging in criminal behavior, ultimately reducing future offenses.

- Rehabilitation transforms offenders, helping them reenter society successfully and contribute positively.

Prosecutors may also have personal goals, such as nurturing political ambitions or advancing their careers as white-collar defense attorneys. However, your attorney's obligation is to YOU and to keep you out of prison.

Your Role in the Sentencing Process

Federal Judge Robert N. Scola put it best when he advised, "Start preparing for your sentencing hearing as soon as you secure legal counsel." Don't wait to focus on sentencing advocacy. For 99 percent of federal defendants, sentencing lies ahead, and early preparation can drastically shape the outcome.

Your job is pivotal. You must help your judge understand who you are, what led you to this point, and why you made the choices you did. By sharing your own story honestly and compellingly, you can humanize yourself and provide critical context for the court to consider.

This includes *the good, the bad, and the ugly* parts of your life; nothing is off the table. Lawyers often focus on the legal aspects of your case, and their fees can reach thousands of dollars per hour. However, investing in yourself is vital. Whether written or video, present your life history to the judge.

Was your crime related to drugs, alcohol, sex, gambling, or another factor? Have you pursued AA, NA, GA, or therapy sessions independently and retained documentation? If so, that's great—the judge wants to see it. On the other hand, what have you been doing—working, volunteering, caring for a family member, or just relaxing at home? The judge will not view idleness favorably.

Anticipating restitution? If you can pay some or all of it off, do so. Your attorney can explain that they have it in an escrow account and will provide it to the clerk after your sentencing. This will look favorably to the judge. At the same time, avoid showing up in expensive cars while claiming no ability to pay.

How to Craft Your Allocution for Maximum Leniency

Understanding who you are is critical for a judge's evaluation. Demonstrating humility and proactive efforts, such as addressing mental health issues and settling some or all of

your restitution before your presentence interview (or sentencing), can significantly enhance your standing with the court. Sharing with the court that you have already learned about some of the programs available in the BOP to assist you will show that you're already taking positive steps to correct your behavior at this early stage.

Inside federal facilities, several programs are designed to support rehabilitation and provide opportunities for inmates to work toward an earlier release date, including the following:

- **First Step Act (FSA) Programs:** Rehabilitation and education initiatives to reduce recidivism, offering time credits toward earlier release.
- **Residential Drug Abuse Program (RDAP):** Substance abuse treatment that can reduce sentences by up to one year.
- **Financial Responsibility Program (FRP):** This program helps inmates meet financial obligations like restitution while improving their early release prospects.

Prison Is Temporary – Your Life Is Not Over – Things To Consider

Establishing a daily routine while in prison is essential for your mental and emotional well-being. A structured schedule can help you stay focused, maintain a sense of purpose, and manage stress effectively. It's crucial to engage in activities such as exercise, educational programs, or vocational training that align with your goals for the future.

Before you enter a plea, make it a priority to discuss critical matters with your attorney, including supervised release options, potential monetary penalties, and any restitution you may be required to pay. Understanding these elements can significantly influence your decision-making process. Remember, you are at the center of this legal journey, and your active involvement is vital.

It's important to share your personal story with your judge and legal team because the more they understand you, the better they can defend you. By providing context about your life circumstances, challenges, and the steps you've taken towards rehabilitation, you help them see the authentic you, which can greatly enhance your defense strategy.

Additionally, it's wise to start developing a comprehensive release plan. This includes identifying housing options, employment opportunities, and support systems, such as family, friends, or community organizations that can assist in your transition. Although it may seem premature, creating a thoughtful plan now underscores your readiness to

reintegrate into society and demonstrates your commitment to making positive changes in your life.

Thomas Goldstein has a wealth of experience that he could offer to those around him. If he ends up incarcerated, he has the potential to make a positive impact by mentoring individuals who are less fortunate through meaningful classes. Once he is released, he will have the chance to explore new possibilities, finding hope and opportunity in a world that is ready to embrace him.

Counsel and First Impressions

It might be helpful for your client to consider preparing for their presentence interview. A thoughtfully crafted personal narrative and well-structured release plan can serve as strong foundations for making a positive first impression on the court.

“For assistance with these items and others related to Presentence Mitigation concerns, reach me at <https://pprsus.com>”

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