

Pedram Ben-Cohen, Esq., CPA

J.D., Georgetown Law Center, 2003

Cum Laude

B.S., Accounting, University of Southern California, 2000

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Pedram Ben-Cohen is an **Attorney-at-Law** and a **Certified Public Accountant (CPA)** who specializes in civil and criminal tax controversy and litigation. Mr. Ben-Cohen is also a **Certified Taxation Law Specialist**, certified by the State Bar of California Board of Legal Specialization. He has been selected to the **Southern California Super Lawyers** list in the field of Tax Litigation by *Super Lawyers* an honor achieved by no more than five percent of lawyers in Southern California. In addition, Mr. Ben-Cohen has been quoted as a tax expert by the media, including **Forbes Magazine**, **Bloomberg**, and **Tax Notes International**.

Mr. Ben-Cohen represents clients in civil and criminal tax matters, including voluntary disclosures, offshore matters, audits, appeals, litigation, and collection defense. He also assists clients with state and local tax matters, including representation before the California Franchise Tax Board, the State Board of Equalization, and Employment Development Department.

Prior to establishing the Ben-Cohen Law Firm, PLC in 2009, Mr. Ben-Cohen was associated with the international law firms of **Latham & Watkins, LLP** and **Gibson, Dunn & Crutcher, LLP**. He also gained tax controversy experience working at Deloitte & Touche, LLP and the Tax Division of the U.S. Attorney's Office. Mr. Ben-Cohen was admitted to the California Bar in 2003.

Mr. Ben-Cohen is a member of the Tax Section of the American Bar Association and admitted to practice before the **U.S. Tax Court** and the **United States District Court**.

REPRESENTATIVE ENGAGEMENTS

- Mr. Ben-Cohen represents numerous taxpayers who are voluntarily disclosing to the IRS offshore bank accounts and related income tax liabilities.
- Mr. Ben-Cohen represents a number of taxpayers who are being criminally investigated by the Department of Justice for failure to report foreign bank accounts and income earned on those accounts.
- Mr. Ben-Cohen has developed an expertise in sensitive civil tax examinations where fraud or substantial penalty issues may arise.
- Mr. Ben-Cohen handles criminal tax fraud investigations.
- Mr. Ben-Cohen represents taxpayers facing criminal and civil tax disputes with the California Franchise Tax Board and other state and local taxing agencies.
- Mr. Ben-Cohen obtains favorable private letter rulings from the IRS for taxpayers.

EDUCATION

Mr. Ben-Cohen earned his law degree *cum laude* from [Georgetown University Law Center](#). While at Georgetown, Mr. Ben-Cohen was a member of *The Tax Lawyer*, where he published The Real Estate Exception to the Passive Activity Rules in *Mowafi v. Commissioner* and the New Burden Shifting Statute, 55 *TAX LAW.* 96 (2002). Mr. Ben-Cohen has also published Public Civil Defenders: A Right to Counsel for Indigent Civil Defendants, 10 *GEO. J. ON POVERTY L. & POL'Y*, 1 (2003). He earned a B.S. degree *cum laude* from the [University of Southern California](#), where he majored in accounting.

ARTICLES

- **OVDPs: The IRS Should Put Its Money Where Its Mouth Is**
Tax Notes International, August 11, 2014
- **IRS's Offshore Bait and Switch: The Case for FAQ 35**
Daily Tax Report, March 9, 2011
- **New Safe Harbor For Like-Kind 1031 Exchanges**
Real Property Section Review, Los Angeles County Bar Association, Volume V, Issue 4, June 2010
- **Payments by Majority Shareholders to Minority Shareholders to Secure Change in Control: Ordinary Income or Capital Gain?, *Daily Tax Report***
By Pedram Ben-Cohen - 2005
- **Consideration of Subject Matter Jurisdiction of District Courts Required When Preparing Cases Where Taxpayers Seek Solely Statutory Interest, *Daily Tax Report***
By Pedram Ben-Cohen - 2004
- **The Real Estate Exception To The Passive Activity Rules In *Mowafi v. Commissioner And The New Burden Shifting Statue, TheDailyTaxTaxLawyerReport***
By Pedram Ben-Cohen - 2002
- **Public Civil Defenders: A Right To Counsel For Indigent Civil Defendants**
By Pedram Ben-Cohen & Simran Bindra - 2003