

Pedram Ben-Cohen, Esq., CPA

J.D., Georgetown Law Center, 2003

Cum Laude

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

Cum Laude

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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.

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 has been named a Rising Star in Tax Law by Super Lawyers from 2009 to 2016, an honor achieved by no more than 2.5 percent of the lawyers in California. In addition, Mr. Ben-Cohen [ranked in the top 100 of the Up-And-Coming Rising Stars by Super Lawyers in 2015](#). He is also a member of the Tax Section of the American Bar Association.

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 Statute, The Tax Lawyer***
By Pedram Ben-Cohen - 2002
- **Public Civil Defenders: A Right To Counsel For Indigent Civil Defendants**
By Pedram Ben-Cohen & Simran Bindra - 2003

Mr. Ben-Cohen lives in Little Holmby, Los Angeles with his wife and three children. He enjoys spending time with his family, traveling, and collecting watches.