Pedram Ben-Cohen, Esq., CPA

J.D., <u>Georgetown Law Center</u>, 2003 *Cum Laude* Admitted to the <u>California Bar</u> on December 2, 2003

Board Certified Taxation Law Specialist

B.S., Accounting, <u>University of Southern California</u>, 2000

Cum Laude

Pedram Ben-Cohen is an <u>Attorney-at-Law</u> and a <u>Certified Public Accountant (CPA)</u> who specializes in civil and criminal tax controversy and litigation. Mr. Ben-Cohen is also a <u>Certified Taxation Law Specialist</u>, certified by the State Bar of California Board of Legal Specialization. He has been selected to the <u>Southern California Super Lawyers</u> 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 <u>Forbes Magazine</u>, <u>Bloomberg</u>, and <u>Tax Notes International</u>. Mr. Ben-Cohen represents clients in civil and criminal tax matters, including audits, appeals, litigation, voluntary disclosures, offshore matters, 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 <u>Latham & Watkins, LLP</u> and <u>Gibson, Dunn & Crutcher, LLP</u>. 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>United States Tax Court</u> and the <u>United States District Court</u>.

REPRESENTATIVE ENGAGEMENTS

- Mr. Ben-Cohen has developed an expertise in sensitive civil tax examinations where fraud or substantial penalty issues may arise.
- Mr. Ben-Cohen represents a number of taxpayers who are being criminally investigated by the Department of Justice for underreporting income and overreporting deductions.
- Mr. Ben-Cohen handles criminal tax fraud investigations.

- Mr. Ben-Cohen obtains criminal clearance for taxpayers that may have committed tax crimes through the IRS' Voluntary Disclosure Program.
- Mr. Ben-Cohen represents taxpayers facing criminal and civil tax disputes with the California Franchise Tax Board and other state and local taxing agencies.

EDUCATION

Mr. Ben-Cohen earned his law degree *cum laude* from <u>Georgetown Law Center</u>. 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 <u>University of Southern California</u>, where he majored in accounting.