



# Department of Justice

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Northern District of New York**

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**Attorney Charged with Tax and Bank Secrecy Act Crimes**

United States Attorney Richard S. Hartunian, United States Attorney for the Northern District of New York and Acting Special Agent in Charge Victor Lessoff of the New York Field Office of the Internal Revenue Service, Criminal Investigation Division, today announced that a grand jury has returned an indictment charging attorney STANLEY L. COHEN, age 61, with tax and Bank Secrecy Act violations. The Indictment charges COHEN with Obstructing and Impeding the Internal Revenue Service, in violation of Title 26, United States Code, Section 7212(a) (Count 1), and Failing to File Required Reports Regarding Currency Transactions, in violation of Title 31, United States Code, Section 5324(b)(1) and (d) (Counts 2 and 3), and includes a forfeiture allegation. COHEN resides in Jeffersonville, New York, and maintains a law practice in the City of New York. The indictment contains mere accusations, and the defendant is presumed innocent unless and until proven guilty beyond a reasonable doubt in a court of law.

A violation of 26 U.S.C. § 7212(a) carries a maximum penalty of three years incarceration and a fine of up to \$250,000. A violation of 31 U.S.C. § 5324(b)(1) and (d) carries a maximum penalty of five years incarceration and a fine of up to \$250,000. No date has been set for arraignment.

The Indictment alleges that COHEN corruptly obstructed and impeded the due administration of federal internal revenue laws by:

- Failing to file individual and corporate federal income tax returns for tax years 2005, 2006, 2007, 2008, 2009, and 2010;
- Failing to file a Form 8300 (“Report of Cash Payments Over \$10,000 Received in a Trade or Business”) when COHEN or the law practice received more than \$10,000 in currency in one transaction or two or more related transactions in the course of his trade or business;
- Failing to maintain books and records documenting financial information concerning the operation of COHEN’s law practice; and
- Soliciting and receiving cash payments for legal services, keeping significant amounts of cash in a safe and a safe deposit box, paying for expenses of the law practice with cash, and making regular deposits of cash into personal financial accounts, often in amounts less than \$10,000, thereby avoiding the filing of currency transaction reports.

The Indictment also alleges that COHEN caused his law practice to fail to file the requisite forms (Form 8300) after the law practice received from or on behalf of a client with initials TJF \$20,000 in cash in about August of 2008, and again after the law practice received from or on behalf of a client with initials JS \$15,000 in Canadian currency in about the summer of 2010, and seeks forfeiture of the \$20,000 and \$15,000 payments.

The investigation was conducted by the Syracuse Office of the Internal Revenue Service, Criminal Investigation Division. The case is being prosecuted by the Assistant United States Attorneys Stephen C. Green and John G. Duncan. Inquiries may be directed to First Assistant United States Attorney Grant C. Jaquith at 518-431-0247.