

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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:   
UNITED STATES OF AMERICA :   
: INDICTMENT   
- v. - : 13 Cr. ( )   
:   
STANLEY L. COHEN, :   
:   
Defendant. :   
:   
- - - - - x

COUNTS ONE THROUGH FIVE  
(Failure to File Individual Income Tax  
Returns — 2006-2010 Tax Years)

The Grand Jury charges:

Background

1. At all times relevant to this Indictment, STANLEY L. COHEN, the defendant, was a resident of the Southern District of New York, maintaining residences at 119 Avenue D, Fifth Floor, New York, New York, and in Jeffersonville, New York.

2. At all times relevant to this Indictment, STANLEY L. COHEN, the defendant, was an attorney licensed to practice law in the State of New York, operating principally out of an office located in his residence at 119 Avenue D, Fifth Floor, New York, New York.

3. Prior to in or about October 2005, STANLEY L. COHEN, the defendant, reported the income and expenses of his law practice on a Schedule C attached to his U.S. Individual

Income Tax Return, Form 1040 ("Form 1040"). In or about October 2005, COHEN caused the incorporation, in the State of New York, of "Stanley L. Cohen & Associates, LLC," a single-member limited liability company, of which COHEN was the sole member, or "owner." COHEN thereafter carried out his law practice under that name by, among other things, employing letterhead that identified the name of his practice as "Stanley L. Cohen & Associates, LLC." Pursuant to the Internal Revenue Code and associated regulations, a single-member limited liability company owned by an individual is a "disregarded entity" -- that is, the activities of the company should be reflected on the owner's Form 1040, typically on a Schedule C.

4. Between 2005 and 2010, STANLEY L. COHEN, the defendant, performed legal services for dozens of clients in proceedings in federal and state courts in New York State and elsewhere. The services COHEN provided included the representation of clients at various stages of criminal proceedings, including arraignments, bail and other pre-trial hearings, guilty pleas, and sentencings. In exchange for those services, COHEN was paid in excess of \$500,000 in fee income for each of the years 2005-2010, which fee income COHEN either (a) caused to be deposited in various bank accounts; (b) received in

cash and thereafter stored in a safe deposit box at a bank located in Jeffersonville, New York; and/or (c) received by having clients or their representatives send wire transmittals that were routed directly to pay COHEN's American Express card bills.

COHEN's Failure to File U.S. Individual Income Tax Returns

5. On or about the tax return due dates for each of the calendar years 2005-2010, STANLEY L. COHEN, the defendant, filed with the Internal Revenue Service ("IRS") an IRS Form 4868, "Application for Automatic Extension of Time To File U.S. Individual Income Tax Return," thereby extending by six months the date by which COHEN was obligated to file his Form 1040. COHEN, however, failed to file a Form 1040 for each of the years 2005 through 2010.

Statutory Allegations

6. The allegations in paragraphs 1 through 5 of this Indictment are repeated and realleged as though fully set forth herein.

7. On or about the tax return due dates set forth below, in the Southern District of New York, STANLEY L. COHEN, the defendant, willfully and knowingly did fail to make an income tax return for the calendar years stated below, to the Internal Revenue Service Center, to a person assigned to receive returns at the local office of the Internal Revenue Service, or to another Internal Revenue Service office permitted by the Commissioner of the Internal Revenue Service to receive returns, stating specifically the items of his gross income and any deductions and credits to which he was entitled, whereas, as COHEN then and there well knew and believed, he had gross income requiring the filing of a return for each of such years, and, by reason of such income, he was required by law following the close of each calendar year, and on or before each of the tax return due dates stated below, to make said income tax returns to the Internal Revenue Service Center, to a person assigned to receive returns at the local office of the Internal Revenue Service, or to another Internal Revenue Service office permitted by the Commissioner of the Internal Revenue Service to receive returns:

COUNT	TAX YEAR	APPROXIMATE DUE DATE OF INCOME TAX RETURN	THRESHHOLD INCOME AMOUNT REQUIRING THE FILING OF INCOME TAX RETURN
1	2006	10/15/2007	\$400
2	2007	10/15/2008	\$400
3	2008	10/15/2009	\$400
4	2009	10/15/2010	\$400
5	2010	10/15/2011	\$400

(Title 26, United States Code, Section 7203.)

COUNT SIX  
(Wire Fraud)

The Grand Jury further charges:

8. Paragraphs 1 through 5 of this indictment are realleged and incorporated by reference as though fully set forth herein.

9. For the tax years 2005 through and including 2010, STANLEY L. COHEN, the defendant, failed to file a New York State Income Tax Return with the New York State Department of Taxation and Finance despite having a legal obligation to file a New York income tax return for each of those years. In addition, COHEN took various steps to evade his New York State income tax obligations, including: directing clients to pay legal fees in cash; storing portions of the cash legal fees in a safety

deposit box rather than depositing the fees in a bank account; directing clients to pay legal fees by sending wire transmittals that were routed directly to pay COHEN's American Express card bills; depositing legal fees in one or more personal bank accounts; and by paying personal expenses, such as credit card bills, with client fees that had been deposited in personal and other bank accounts.

#### Statutory Allegations

10. From in or about 2005 and continuing up to and including 2012, in the Southern District of New York and elsewhere, STANLEY L. COHEN, the defendant, knowingly and willfully, having devised and intending to devise a scheme and artifice to defraud, and for obtaining money and property by means of false and fraudulent pretenses, representations, and promises, to wit, a scheme to defraud the New York State Department of Taxation & Finance through various means, including, among others, those set forth above in paragraph 9, for the purpose of executing such scheme and artifice and attempting to do so, transmitted and caused to be transmitted by

means of wire communication in interstate commerce, writings, signals, pictures, and sounds, to wit, wire transfers, faxes, and telephone calls.

(Title 18, United States Code, Sections 1343 and 2.)



*Preet Bharara*

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PREET BHARARA  
United States Attorney

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*United States District Court*

SOUTHERN DISTRICT OF NEW YORK

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**THE UNITED STATES OF AMERICA**

vs.

**STANLEY L. COHEN,**

**Defendant.**

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**INDICTMENT**

13 Cr.

(Title 26, United States Code, Section 7203;  
Title 18, United States Code, Sections 1343 and 2)

**PREET BHARARA**

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United States Attorney.

**A TRUE BILL**

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