



Benjamin Z. Eisenstat

MEMBER

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CRIMINAL TAX CASES & WHITE COLLAR DEFENSE | TAX DISPUTES & TAX LITIGATION

Benjamin Z. Eisenstat is a Member in Caplin & Drysdale’s Washington, D.C. office, where he assists individuals and corporations in all manner of civil and criminal tax controversies. Over the past decade, Mr. Eisenstat has helped clients effectively return to tax compliance and move forward with their lives, whether that involves correcting tax issues prior to contact from the government, navigating IRS audits, or defending against criminal investigations.

Mr. Eisenstat has consistently achieved favorable results for his clients. In the criminal context, he has a strong record of persuading the government not to bring forth an indictment. And when cases have reached the plea and sentencing stage, Mr. Eisenstat has successfully advocated for substantial downward departures and variances from the sentencing guidelines, including a recent case where a client received a non-incarceratory sentence despite a guidelines range of 24 to 30 months in prison. In the civil context, he consistently helps his clients minimize their tax and penalty exposure. To that end, Mr. Eisenstat recently assisted a captive insurance participant in achieving a full concession from the IRS in a docketed case in the U.S. Tax Court.

Mr. Eisenstat is also active with the American Bar Association’s Section of Taxation. He is currently a Co-Chair of the Civil and Criminal Tax Penalties – Criminal Litigation Sub-Committee.

Services

Mr. Eisenstat has experience representing clients in a broad range of cases including:

- All stages of criminal tax investigations conducted by the U.S. Justice Department and IRS Criminal Investigation from the pre-indictment phase, to the decision whether to plea or go to trial, to sentencing.
- Advising on highly-sensitive civil tax examinations of individuals or companies where potential fraud issues may arise (so-called “eggshell audits”).
- Representing clients before IRS appeals and the US Tax Court.
- Assisting clients in all stages of IRS examinations involving captive insurance arrangements, a current enforcement priority for the IRS.
- Assisting clients in criminal investigations or civil tax examinations specifically arising from unreported foreign accounts, assets or structures.

- Assisting clients in all manner of IRS collections matters, including negotiations of installment agreements and offers-in-compromise.
- Representing clients in connection with recently enacted qui tam provisions enabling private persons to bring claims for potential violations of District of Columbia and New York tax requirements, including cases that arise from allegations relating to a taxpayer's state of domicile or residence.
- Assisting individuals and corporations in coming back into tax compliance prior to contact from the IRS.

Admissions & Education

ADMISSIONS

District of Columbia

New York

U.S. District Court, District of Columbia

U.S. Tax Court

EDUCATION

LL.M., Taxation, Georgetown University Law Center, 2015

J.D., Georgetown University Law Center, 2014

B.A., University of Pennsylvania, 2010

Recognitions & Noteworthy

HONORS & RECOGNITIONS

- *Best Lawyers: Ones to Watch, 2024*

Professional Activities & Affiliations

PROFESSIONAL ACTIVITIES

Member and Co-Chair of the Civil and Criminal Tax Penalties – Criminal Litigation Sub-Committee, Section of Taxation, American Bar Association

Member, *The Tax Lawyer* (during law school)

Newsroom & Publications

NEWS

Benjamin Eisenstat Speaks to Bloomberg on Reporting Penalties After Tax Court Ruling
Bloomberg Law, 11.27.2023

Best Lawyers in America® Recognizes Caplin & Drysdale Attorneys in 2024 Edition
Awards & Rankings | 08.17.2023

Bloomberg Tax Quotes Benjamin Eisenstat and Jonathan Black on Tax Court Ruling Potentially Increases
Penalty Challenges
Bloomberg Tax, 04.27.2023

Caplin & Drysdale Elects Two New Members
10.03.2022

Captive Insurance Times Reports on Firm's Recent Captive Insurance Case
Captive Insurance Times, 11.12.2021

Bloomberg Tax Writes Article on Firm's Recent Captive Insurance Case
Bloomberg Tax, 11.10.2021

7 Caplin & Drysdale Attorneys Contribute to ABA's Annual Section of Taxation May Meeting
04.30.2021

SPEAKING ENGAGEMENTS

Benjamin Eisenstat Addresses Seeking Assistance to Avoid Penalties at Conference on IRS Act 22/60 Audits
San Juan, Puerto Rico & Virtual, 09.27.2023

Benjamin Eisenstat Analyzes Voluntary Disclosure at Conference on IRS Act 22/60 Audits
San Juan, Puerto Rico & Virtual, 09.27.2023

Benjamin Eisenstat Analyzes False Claims Act at ABA Midyear Tax Meeting
San Diego, California, 02.11.2023

Benjamin Eisenstat Moderates Panel on Privacy at ABA Fall Tax Meeting
3:00 PM
09.21.2021

Benjamin Eisenstat Addresses Important Developments in Criminal Litigation at ABA 2021 May Tax Meeting
2:30 PM ET
05.11.2021

Benjamin Eisenstat Addresses Tax Terms of Art at FBA Tax Law Conference
2:30 PM to 3:30 PM
03.03.2021

PUBLICATIONS & ALERTS

The IRS Announces 100 Criminal and Civil Audits of Puerto Rico Act 20, 22, and 60 Decree Holders
International Tax Alert | 07.17.2023

Tax Court Rules that IRS Lacks Statutory Authority to Assess Penalties for Failure to File Form 5471
Tax Alert | 04.06.2023

The Enduring Value of Departures in a Post-Booker World
Article | *ABA White Collar Crime Committee Newsletter*, 03.07.2022

Using Protected And Incorporated Cells To Provide Captive Insurance: Benefits And Considerations
Article | *IFC*, 05.12.2021

Are The IRS's New Terms Worth It
Article | *Captive Review*, 12.22.2020

Partnership Filing Relief
Tax Alert | 04.13.2020

IRS Announces Tax Collection Easing and Payment Flexibility During COVID-19 Crisis
Tax Alert | 03.30.2020

INSIGHT: Last Call for OVDP: Use It or Lose It
Article | *Bloomberg Tax: Daily Tax Report*, 04.20.2018

IRS's Offshore Voluntary Disclosure Program Ending: Impact on U.S. Taxpayers
Tax Alert | 03.14.2018

Paradise Papers: U.S. Citizens and Residents Required to Report on Offshore Assets
Tax Alert | 11.06.2017