

May 19, 2021

Sandra R. Brown

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Hochman Salkin Toscher Perez P.C.



Daily Journal

Brown rose through the ranks over 27 years at the U.S. Attorney's Office for the Central District to head the tax division, then became first assistant and Acting U.S. Attorney before leaving for private practice. As a tax law prosecutor, she won the IRS' two most prestigious criminal and civil awards for Department of Justice employees.

"I was only the second person at the U.S. Attorney's Office to be hired directly out of law school," Brown said. "Chief [Lourdes G.] Baird was the first, and she hired me." Baird served on the Central District and Los Angeles Superior Court benches with an intervening stint as U.S. Attorney in the early 1990s, when Brown came aboard.

Brown joined the tax firm Hochman Salkin as a litigator in March 2018. Much of her practice involves representing individuals in non-public criminal tax and white collar investigations, with the goal of obtaining a prosecutorial declination. She also represents clients in civil tax investigations, seeking favorable administrative resolutions.

Because confidentiality is key in both situations, Brown does not identify clients publicly.

Over the past two years, she played a lead role in obtaining a declination in a criminal tax investigation involving more than \$20 million of unreported income. She obtained a non-prosecution in one of the largest international tax investigations in U.S. history. She got non-criminal dispositions in matters involving both domestic and international gambling. And she secured resolutions of civil tax and international reporting investigations that concluded with no or minimal penalties imposed against her clients.

"I enjoy private practice," Brown said. "My goal in doing the tax controversy work has been to keep clients out of the courtroom and the newspapers."

Brown spoke just days after President Biden announced he would seek \$80 billion to strengthen the IRS's capacity to audit high earning individuals. "From the old Al Capone days, the IRS has been expert at following the money," she said, referring to the gangster's 1931 conviction for failing to file tax returns. "And if the IRS gets more funding, they will definitely become more effective."

— John Roemer