



## Michael Sardar

### Partner

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## Biography

Michael Sardar has extensive experience on a wide range of tax controversy and white-collar criminal defense matters. Michael represents clients in all stages of civil and criminal tax controversies before the Internal Revenue Service (IRS), state tax authorities, the Department of Justice, and local prosecutors.

Michael also represents and advises taxpayers facing audits and investigations of noncompliance with IRS foreign bank and asset reporting requirements, utilizing his skill, creative thinking, and deep knowledge of the law in this area. In addition, Michael has a great deal of experience representing corporate and individual taxpayers making voluntary disclosures of unreported income to the IRS and state tax authorities. He has also represented scores of clients with unreported foreign assets, enabling the repatriation of over half a billion dollars of offshore assets through the IRS Offshore Voluntary Disclosure Program, the Streamlined Compliance Procedures, and the IRS' current Voluntary Disclosure Practice.

Michael represents clients in criminal tax investigations, including those involving allegations of willful nondisclosure of foreign bank accounts and under-reporting of income. He also represents clients in various white collar criminal matters, such as customs fraud and bank fraud, and he advises clients in connection with internal investigations regarding corporate and entity noncompliance. Michael represents taxpayers in New York State and City residency audits and investigations, including those involving the sourcing of income for multi-state taxpayers, and he has represented clients in connection with tax investigations conducted by the New York State Attorney General's Office. Michael has also advised many nonprofit organizations on federal and state tax issues including general tax exemption and Unrelated Business Income Tax (UBIT). Additionally, Michael represents clients in gift and estate tax audits, where he is called upon to assist taxpayers in challenging the IRS's valuation of gifts and bequests and/or the includability of certain transfers.

Michael joined Kostelanetz LLP in 2009, and was named partner in January 2019. Prior to joining our firm, Michael was an attorney with Heller Ehrman LLP, where his practice was focused on transactional tax matters.

Michael is Co-Chair of the Federal Bar Association (FBA) Section on Taxation, New York Chapter. He also serves as Co-Chair of the Subcommittee on Offshore Enforcement of the ABA Committee on Civil and Criminal Tax Penalties. He is a former Vice-Chair of the New York County Lawyers' Association (NYCLA) Taxation Committee. Michael lectures and writes frequently on tax controversy topics, including foreign asset reporting and non-compliance.

Michael graduated summa cum laude from Baruch College in 2004 with a bachelor's degree in Business Administration and received his law degree from Cornell University Law School in 2007.

## Education

- Baruch College, BBA in Marketing Management (2004), summa cum laude
- Cornell Law School, J.D. (2007)

## Bar Admissions

- New York State
- District Court – Southern District of New York
- District Court – Eastern District of New York
- United States Tax Court

## Background

- Associate at Rabinowitz, Boudin, Standard, Krinsky & Lieberman, PC
- Served as court-appointed counsel for indigent criminal defendants at the Office of the Appellate Defender for a two-year term.
- Associate at Cahill Gordon & Reindel, LLP
- Law Clerk to the Honorable John J. Gibbons, Chief Judge, United States Court of Appeals for the Third Circuit

## Awards & Recognition

- Super Lawyers (2019-2023)