

**32nd ANNUAL NATIONAL INSTITUTE ON CRIMINAL TAX FRAUD
5th NATIONAL INSTITUTE ON TAX CONTROVERSY**

December 9-11, 2015

Wynn Encore Las Vegas, Las Vegas, NV

INSTITUTE CHAIRS

Kathryn Keneally Charles Rettig

INSTITUTE CO-CHAIRS

Frank Agostino Larry A. Campagna Scott D. Michel Bryan Skarlatos

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WEDNESDAY, DECEMBER 9

Noon – 1:00 p.m. FIRST-TIME ATTENDEES RECEPTION

1:00 – 2:45 p.m.

LOW INCOME TAXPAYER ASSISTANCE WORKSHOP

Many taxpayers cannot afford professional advice - Low Income Taxpayer Clinics (LITCs) represent lower income individuals in disputes with the IRS, including audits, appeals, collection matters, and federal tax litigation. LITC also help taxpayers respond to IRS notices and correct account problems and provide advice about taxpayer rights and responsibilities. This workshop will address issues of importance to every tax practitioner – all are invited to attend – registration is not required but preference will be provided to those expressing a desire to assist low income taxpayers in their local community.

Moderator: Frank Agostino
Speakers: Armando Gomez
Francine Lipman, Professor, UNLV

Introduction: Frank Agostino

3:00 - 5:30 p.m.

CIVIL TAX WORKSHOP

Back by popular demand, this workshop will demonstrate the different skill sets and strategies in tax litigation before the Tax Court, District Court, and Federal Court of Claims. You will hear from judges and experienced trial lawyers on issues including pre-litigation and litigation strategies, drafting pleadings, discovery, dispositive motions, pre-trial conferences, trial witnesses, and expert testimony. The panelists will also discuss practical considerations in choosing a litigating forum, and will highlight recent procedural issues.

Moderator: Frank Agostino
Speakers: Hon. Marvin Garbis
 Sherri Dillon
 Frank Jackson
 Andrew Strelka

Introduction: Armando Gomez

CRIMINAL TAX WORKSHOP

This popular workshop will teach you strategies and techniques for handling sensitive civil examinations and criminal investigations, and defending a criminal prosecution. The workshop addresses when to anticipate a criminal referral, IRS Special Agent interviews of the taxpayer or preparer, representation of a target, subject or witness in a criminal investigation, how to approach a Department of Justice conference, procedural and trial issues that every criminal tax defense attorney should know, when and how to argue tax loss issues, effective plea negotiations, and sentencing strategies. The workshop materials include an invaluable “criminal tax toolkit” of practice tips prepared by experienced practitioners.

Moderator: Sandra R. Brown
Speakers: Larry Horn
 Peter Hardy
 Marty Schainbaum
 Caryn Finley
 Rick Speier
 Victor Song

Introduction: Dennis Perez

5:30 – 7:00 p.m. INSTITUTE RECEPTION

THURSDAY, DECEMBER 10

8:30 – 9:00 a.m.

WELCOMING REMARKS, ANNOUNCEMENTS AND OVERVIEW

Kathryn Keneally and Charles Rettig

9:00 – 10:00 a.m.

CONFLICTS AND CHAOS: THE IMPORTANCE OF TIMELY RECOGNIZING AND MANAGING CONFLICTS OF INTEREST IN TAX LITIGATION. Using hypotheticals, this panel will examine counsel’s ethical obligations in tax litigation to identify, disclose, and manage conflicts of interest before they infect the litigation, creating problems for the parties, counsel and the Court. The panel will discuss Tax Court Rule 24(g) and relevant provisions of the Model Rules of Professional Responsibility and explore some of the problems presented by concepts such as informed consent, imputation of conflict, and unwaivable conflict. The panel will also explore the difficulties created by late disclosure and nondisclosure of conflicts, and discuss the related issue of trial counsel as a “necessary witness.” ***Ethics Credit***

Moderator: Hon. L. Paige Marvel
Speakers: Miriam Fisher
Michael Desmond
Ashton “Hap” P. Trice
Steve Whitlock

Introduction: Armando Gomez

10:00 – 10:15 a.m. BREAK

10:15 – 11:15 a.m.

CIVIL ENFORCEMENT PRIORITIES

Hear a roundtable discussion of hot topics, recent decisions, and enforcement priorities in civil tax enforcement. The speakers include high-ranking officials at the Department of Justice and the IRS and leading practitioners.

Moderator: Kathleen Pakenham
Speakers: Hon. Tamara Ashford
Drita Tonuzi
Diana Erbsen
Introduction: Ellis Reemer

DOJ CRIMINAL ROUNDTABLE

Hear a roundtable discussion of hot topics, recent decisions, and enforcement priorities in criminal tax enforcement. The speakers are all current or former Department of Justice leaders and prosecutors.

Moderator: James A. Bruton III
Speakers: Caroline Ciraolo
Sandra Brown
Chad Muller
Mark Daly

Introduction: Leigh Kessler

11:15 a.m. – 12:15 p.m.

WHAT'S NEW AT EXAM AND APPEALS

The IRS has made significant changes to procedures at Examination and Appeals during the last several years, and has stated that there is more to come. Hear about the new approaches from IRS and practitioners, and the everyday impact that these changes are having.

Moderator: Jenny Johnson
Speakers: John Colvin
Sheldon Kay
Steve Miller

Introduction: Brian McManus

IRS CI ROUNDTABLE

The IRS Criminal Investigation Division is on the front line of criminal tax investigations. IRS CI representatives and practitioners will discuss the top priorities and future challenges in criminal tax enforcement.

Moderator: Mark E. Matthews
Speakers: Richard Weber
Ted Cronin
Rick Speier
Chuck Meadows

Introduction: Victor Song

12:15 – 1:30 p.m. JERRY FEFFER ANNUAL LUNCH

1:30 – 2:30 p.m.

IRS PENALTY COLLECTIONS: HOW TO PROTECT YOUR CLIENT'S RIGHTS

From collection due process to innocent spouse, this panel will address the procedures and substantive issues that you need to know to protect your client. In particular, enforcement in connection with the use of offshore bank accounts has seen an increase in assertion and collection of penalties in this area. This panel will work through a series of hypotheticals to demonstrate how to be effective in these cases.

Moderator: Sara Neill
Speakers: Bob Pope
Gary Howard, CPA
Christian Bucci

Introduction: Frank Jackson

OFFSHORE: WHERE IN THE WORLD IS ENFORCEMENT NOW?

It is over seven years and counting, and enforcement by the IRS and the Department of Justice continues on. Much of this focus has been on Swiss accounts, culminating in the Swiss Bank Program. This panel will discuss criminal and FBAR penalty enforcement efforts against banks, bankers, professionals, facilitators, and accountholders, including an update on the Swiss Bank Program and where the government may next turn its attention.

Moderator: Scott Michael
Speakers: Nanette Davis
Terra-Lynn Zentara
Max Weder

Introduction: Dan Levy

2:30 – 3:20 p.m.

WHEN THE ACCOUNTANT IS A WITNESS: ETHICAL AND OTHER CONSIDERATIONS

Accountants play many roles. An accountant may be a key witness for either the government or the defense, or part of the team in a sensitive examination, or the forensic expert. This panel will bring together practitioners and accountants to explore the ethical and strategic issues that arise.

(Ethics Credit)

Moderator: Rich Sapinski
Speakers: Paula Junghans
Richard Kando
J. Allen Kosowsky, CPA

Introduction: Michelle Feit Schwerin

OFFSHORE: WHAT SHOULD THE NONCOMPLIANT ACCOUNTHOLDERS BE DOING NOW?

Over 50,000 foreign accountholders have come forward through the IRS Offshore Voluntary Disclosure Programs and the Streamline Program. Remarkably, still more have not. These panelists will discuss the risks and options available to accountholders, and many of the recurring issues under the various programs.

Moderator: Larry Campagna
Speakers: David Horton
John McDougal
Wendy Abkin
Niles Elber

Introduction: Jenny Johnson

3:20 – 3:30 p.m. BREAK

3:30 – 4:30 p.m.

WHEN THE TRANSACTION CROSSES THE BORDER: WHAT YOU NEED TO KNOW

Businesses of all sizes engage in cross-border transactions. Increasingly, IRS examinations are bringing a more sophisticated analysis to the tax consequences. This panel will set out what you need to know today and tomorrow to help your clients address issues including withholding obligations, transfer-pricing, BEPS, and similar issues.

Moderator: Joan Arnold
Speakers: David Horton
Diana Wollman
Matt Lerner

Introduction: Matthew S. Cooper

WHEN THE PAST ISN'T THE PAST: HOW TO CORRECT PAST WRONGDOING

Unreported income, employees paid in cash, misclassified expenses, overstated inventory – these are some of the recurring issues that clients bring us. Past wrongdoing may need to be addressed when a business is being sold. This panel will address how to remedy past non-compliance in scenarios ranging from when the client just can't sleep to when to consider voluntary disclosure.

Moderator: Ellis Reemer
Speakers: Janet McHard
Barbara Kaplan
Eric Greene

Introduction: Sanford Boxerman

4:40 – 5:55 p.m.

HOT-TUBBING: HOW TO GET TO THE TRUTH FROM EXPERT TESTIMONY

The expert is often the link to a successful result at trial. Valuation cases often become a battle of the experts. Recently judges have been using new tools, from court-appointed experts to “hot-tubbing,” to aid them in sorting through the conflicting positions to get to the essence of the matter. Hear from the judges about these tools, and from practitioners about how to prepare expert witnesses in this evolving environment.

Moderator: Frank Agostino
Speakers: Hon. David Laro
Jenny Johnson
Lawrence A. Sannicandro

Introduction: Matt Turtoro

ASK THE EXPERTS: TOP TIPS IN CRIMINAL TAX CASES

Get practical guidance and personal views from leading criminal tax experts on both sides regarding the most challenging issues. Panelists will discuss strategies during a criminal investigation, plea negotiations, pre-trial and trial strategies.

Moderator: Bryan Skarlatos
Speakers: Ian Comisky
Nathan Hochman
Larry Feld
Ed Robbins
Hon. Marvin Garbis
Sharon McCarthy

Introduction: Kathleen A. Agbayani

FRIDAY, DECEMBER 11

8:30 – 8:45 a.m.

WELCOMING REMARKS, ANNOUNCEMENTS AND INTRODUCTIONS

Kathryn Keneally and Charles Rettig

8:45 – 10:00 a.m.

TAX ENFORCEMENT IN A RESOURCE-CHALLENGED WORLD

The IRS has seen budget cuts and attrition, and has needed to adjust to these resource challenges. As a result, taxpayers have increasing difficulty getting some issues addressed. This panel will present an open discussion on the challenges to both the government and practitioners, and strategies on both sides.

Moderator: Tom Cullinan
Speakers: Nina Olson
Bill Wilkins
Mike Danilack
Eli Dicker

10:00 – 10:15 a.m. BREAK

10:15 – 11:15 am.

EMPLOYMENT TAXES: ALWAYS AN ENFORCEMENT PRIORITY

Issues from cash payroll to pyramiding to worker classification are a routine focus of tax enforcement. This panel will bring together the government and practitioners to discuss recent enforcement activity. The panel will also address IRC section 7434, which gives workers the right to seek damages for a wrong classification.

Moderator: Juan Vasquez Jr.
Speakers: Josh Ungerman
Betty Williams
Fred Murray

Introduction: Eric Greene

DISCLOSURE IN A CRIMINAL PROSECUTION: ARE YOU GETTING WHAT YOU SHOULD HAVE?

Defendants in criminal cases have the right to receive exculpatory evidence and witness statements under the long-standing principles of *Brady*, *Giglio* and the Jencks Act. Unlike many other law enforcement agencies, however, the IRS has a significant civil function, which will present challenges to the government and the defense. For example, who is on the prosecution team? What right does a defendant have to disclosure of civil audit results in other cases? Is an indicted return preparer entitled to disclosure of the IRS examinations for all of the returns that

he or she may have prepared? Is an indicted promoter entitled to disclosure of the civil audit results in cases that fit a particular pattern? How should the burden on the IRS be weighed? What is the impact of Section 6103 in addressing these issues?

Moderator: Jay Nanavati
Speakers: Leigh Kessler
Justin Gelfand
Jeff Neiman

Introduction: Sharon McCarthy

11:15 a.m. – 12:15 p.m.

WHEN THE MONEY ISN'T HERE: THE GOVERNMENT'S TOOLS TO COLLECT OUTSIDE THE UNITED STATES

Secrecy wasn't the only reason that the money went offshore, and some of the money went into assets that remained offshore. This panel will examine the government's ability to locate and collect when the assets are not in the United States.

Moderator: Brian McManus
Speakers: Lindsey L. Clayton
Bruce Zagaris
William J. Lovett

Introduction: Miriam Fisher

SENTENCING: BEST PRACTICES IN A CHANGING LANDSCAPE -

In recent years we have seen changes in the Sentencing Guidelines and significant developments in the issuance of restitution orders as part of sentencing. This panel brings together prosecutors and defense counsel to discuss the impact of these issues on representing clients at sentencing.

Moderator: Steve Toscher
Speakers: Justin Thornton
Sandra Brown
Thomas Zehnle

Introduction: Lacey Strachan

Faculty and agenda subject to change without notice.