Program Description:

In the last two decades, civil injunction lawsuits initiated by the Department of Justice, Tax Division citing Section 7402 have risen significantly compared to historical data. More recently, these suits for injunction have also included claims for disgorgement under Section 7402 and have been applied against not only fraudulent tax return preparation businesses but also against promoters of allegedly abusive tax shelters and other tax avoidance techniques. This panel explores the current legal and enforcement landscape surrounding injunction and disgorgement actions under Section 7402 of the Internal Revenue Code in light of historical trends, Congress’s 1998 IRS reforms, and legal developments in the SEC disgorgement context.

Featured Speakers:

Sandra Brown, Hochman Salaskin Toscher Perez PC, Beverly Hills, CA
Matthew J. Mueller, Wiand Guerra King P.A., Tampa, FL
Derick Vollrath, Marcus, Neiman & Rashbaum, LLP, Miami, FL

Earn MCLE Credit:

The ABA will seek 1.5 hours of CLE credit in 60-minute states, and 1.8 hours of CLE credit for this program in 50-minute states. Credit hours are estimated and are subject to each state’s approval and credit rounding rules.

Please visit the program website (https://www.americanbar.org/events-cle/mtg/web/379332039/) for program CLE details or visit www.americanbar.org/mcle for general information on CLE at the ABA.

Fees (select one):

- $75 for Section of Taxation Members
- $150 ABA Member*
- $125 Young Lawyers
- $75 Government / Academic / Non-Profit
- $195 All other registrants
- FREE Full-time J.D., LL.M., or M.T. Candidates & Tax Section Members who are Law Professors
- FREE Press

Group Discounts Available: 5 or more: $60 per attendee; 10 or more: $50 per attendee. Please e-mail the tax section (taxlserve@americanbar.org) for group registration.

*ABA Member registrants will become Tax Section members for 2018-19. Law Student registrants, who are current nonmembers, will also receive complimentary membership to the ABA and the Section of Taxation.

THREE WAYS TO REGISTER

Online: Register online with your credit card and receive instant confirmation on the ABA Webstore.

- Mail*: Complete this form and mail to: American Bar Association, Attn: Service Center - Mtg/Event Registration Dept., TX1908W2, 321 N. Clark Street, Floor 16 Chicago, IL 60654. Include check or money order made payable to the ABA Tax Section.
- Fax*: Complete this form and fax to: 202.662.8682. Mail a check made payable to the ABA Tax Section to: American Bar Association, Attn: Service Center - Mtg/Event Registration Dept., TX1908W2, 321 N. Clark Street, Floor 16 Chicago, IL 60654. Please include a copy of this form with your check.

Full Name: ____________________________________________ ABA ID No. (if applicable): ____________

Firm/Company: __________________________________________________________________________

Address/Suite: _______________________________________ City/State/Zip: _________________________

Phone: __________________ E-mail: ________________________________________________________________

*To protect your credit card security, we are accepting credit cards only through online registration. Fax and mail registrations must be accompanied by a check or money order.

All cancellation requests must be received in writing by August 14, 2019. All refunds will incur a $25 cancellation fee. Absolutely no refunds will be granted on the day of or after the teleconference. To request a refund or substitution, please e-mail taxlserve@americanbar.org.

Scholarships to defray tuition expense are available upon application on a case-by-case basis. To request an application, please email taxlserve@americanbar.org.