



NYU

SCHOOL OF
PROFESSIONAL STUDIES

7TH ANNUAL TAX CONTROVERSY FORUM

JUNE 5, 2015

**CROWNE PLAZA
TIMES SQUARE MANHATTAN**

NEW YORK, NY

KEYNOTE ADDRESS:

William J. Wilkins, Esq., *Chief Counsel,
Internal Revenue Service; Assistant General Counsel,
U.S. Department of the Treasury, Washington, D.C.*

CONFERENCE CO-CHAIRS:

Bryan C. Skarlatos, Esq., *Partner, Kostelanetz & Fink, LLP,
New York, NY*

Scott D. Michel, Esq., *Member, Caplin & Drysdale,
Chartered, Washington, D.C.*

FINANCE AND LAW PROGRAMS



CROWNE PLAZA TIMES SQUARE MANHATTAN NEW YORK, NY

PROGRAM CO-CHAIRS:

Bryan C. Skarlatos, Esq., *Partner, Kostelanetz & Fink, LLP, New York, NY*

Scott D. Michel, Esq., *Member, Caplin & Drysdale, Chartered, Washington, D.C.*

LEARNING OBJECTIVES

The NYU School of Professional Studies is pleased to present the 7th Annual Tax Controversy Forum. The Tax Controversy Forum brings together representatives from the government and expert private practitioners to compare perspectives on a variety of topics involving federal tax audits, appeals, and litigation. The Forum covers a wide range of controversy work, from procedural seminars to substantive programs, international issues, ethical problems, current enforcement initiatives, sensitive audits, and civil and criminal tax penalties.

Enforcement is an essential part of our federal tax system. The Tax Controversy Forum is an opportunity to stay current on new developments, exchange ideas, and share practice tips, which can contribute to better functioning of the system. Participants qualify for CPE and CLE credits.

As a premier educational institution, the NYU School of Professional Studies is committed to providing the highest standard of professional enrichment.

WHO SHOULD ATTEND?

Accountants, attorneys, enrolled agents, in-house practitioners, and tax professionals at all levels who prepare for or handle audits, appeals, or tax litigation, as well as those involved in planning and transactional work who could benefit from a better understanding of the implications of their work for audit defense.

NYU SCHOOL OF PROFESSIONAL STUDIES

Dennis Di Lorenzo, B.A., *Harvey J. Stedman Dean*

DIVISION OF PROGRAMS IN BUSINESS

Scott Stimpfel, M.B.A., Ed.D., *Associate Dean*

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7TH ANNUAL TAX CONTROVERSY FORUM JUNE 5, 2015

PLANNING COMMITTEE

PLANNING COMMITTEE CHAIR

Sidney Kess, CPA, J.D., LL.M., *Of Counsel, Kostelanetz & Fink, LLP, New York, NY*

PLANNING COMMITTEE MEMBERS

Jerald David August, Esq., *Partner, Fox Rothschild LLP, Philadelphia, PA & West Palm Beach, FL*

Howard J. Berman, Esq., *Director, IRS Tax Controversy Practice, Deloitte Tax LLP, New York, NY*

Sandra R. Brown, Esq., *Assistant United States Attorney, Chief, Tax Division,
The United States Attorney's Office, Central District of California, Los Angeles, CA*

N. Jerold Cohen, Esq., *Partner, Sutherland Asbill & Brennan LLP, Atlanta, GA*

Erin M. Collins, Esq., *Managing Director, Tax Controversy Services, KPMG LLP, Los Angeles, CA*

Eli J. Dicker, Esq., *Executive Director, Tax Executives Institute, Inc., Washington, D.C.*

Miriam L. Fisher, Esq., *Partner, Latham & Watkins LLP, Washington, D.C.*

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Jeffrey A. Neiman, Esq., *Partner, Marcus Neiman Rashbaum LLP, Fort Lauderdale, FL*

Pamela F. Olson, Esq., *Deputy Tax Leader and Washington Tax Services Practice Leader,
PricewaterhouseCoopers LLP, Washington, D.C.*

Walter Pagano, CPA, CFE, CFF, *Partner, Tax Controversy Practice Leader, Forensic Accountant
and Litigation Consultant, EisnerAmper LLP, New York, NY*

Kathleen M. Pakenham, Esq., *Partner, Cooley LLP, New York, NY*

Christopher S. Rizek, Esq., *Member, Caplin & Drysdale, Chartered, Washington, D.C.*

Martin A. Schainbaum, Esq., *Principal, Martin A. Schainbaum, P.L.C., San Francisco, CA*

Steven R. Toscher, Esq., *Principal, Hochman, Salkin, Rettig, Toscher & Perez, P.C., Beverly Hills, CA*

Philip J. Wilson, CPA, *Partner-in-Charge, California Region, Marcum LLP, Irvine, CA*

7TH ANNUAL TAX CONTROVERSY FORUM

SPONSORS

The NYU School of Professional Studies thanks the following organizations for their contribution to the enhancement and the continued success of the Tax Controversy Forum:

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EXHIBITOR:



THURSDAY, JUNE 4, 2015

OPTIONAL EVENING SESSION

4.30–6.30 P.M.

IRS OFFERS IN COMPROMISE: A CASE STUDY

This comprehensive workshop takes participants on a hands-on journey through the entire IRS Offer in Compromise (“OIC”) process, including how to effectively complete the appropriate financial disclosure package for individuals (Form 433-A (OIC) and Form 656). The program provides you with skills that enable you to:

- Compute Reasonable Collection Potential (RCP) for OIC’s in light of the rules established in May 2012 and updated forms of January 2015
- Determine acceptable Installment Agreement levels
- Determine whether a taxpayer qualifies for Currently Not Collectable Status
- Advise clients regarding pre-submission planning for OIC’s
- Understand the practical considerations in collection cases

E. Martin Davidoff, CPA, Esq., *Owner, E. Martin Davidoff & Associates, Dayton, NJ*

You must register separately for this workshop and the related CLE/CPE credits. A fee of \$249 to attend the workshop will be charged. Space is limited, so please register in advance.

FRIDAY, JUNE 5, 2015

8 A.M.

REGISTRATION AND DISTRIBUTION OF MATERIALS CONTINENTAL BREAKFAST

8.30 A.M.

OPENING REMARKS

8.40 A.M.

NON-TRADITIONAL TAX ADVOCACY

Traditional tax advocacy occurs at the agency level and in court. In some cases, it may be more effective to avoid traditional litigation and, instead, resolve issues through other channels. This panel addresses several non-traditional tax advocacy alternatives such as Constituent Services available through Congressional representatives, the IRS Taxpayer Advocate Service, the Treasury Inspector General for Tax Administration, the Internal Revenue Service Advisory Counsel and social media.

Moderator: Frank Agostino, Esq., *President, Agostino & Associates, P.C., Hackensack, NJ*

Fred F. Murray, Esq., *Managing Director, Tax, Grant Thornton LLP, Washington, D.C.*

Minna Elias, Esq., *New York Chief of Staff, Office of Congresswoman Carolyn Maloney, New York, NY*

William Kalb, *Assistant Special Agent-in-Charge, New York Field Division, Treasury Inspector General for Tax Administration, New York, NY*

7TH ANNUAL TAX CONTROVERSY FORUM

9.30 A.M.

TAX ENFORCEMENT PRIORITIES: WHAT'S HAPPENING NOW

Enforcement of the tax law and collection of taxes is at the heart of our tax system. In today's ever-changing business, political, and technological environment, government agencies must constantly develop new priorities and strategies to ensure that all taxpayers report and pay the appropriate amount of tax. This panel provides an update on what is happening now at the Department of Justice and the IRS to face these challenges.

DEPARTMENT OF JUSTICE UPDATE

Caroline D. Ciraolo, Esq., *Acting Assistant Attorney General, Tax Division, U.S. Department of Justice, Washington, D.C.*

Interviewer: Kathy Keneally, Esq., *Partner, DLA Piper LLP (US), New York, NY*

IRS LARGE BUSINESS & INTERNATIONAL DIVISION UPDATE

Douglas W. O'Donnell, *Deputy Commissioner (International), Large Business & International Division, Internal Revenue Service, Washington, D.C.*

Interviewer: Diana L. Wollman, Esq., *Partner, Cleary Gottlieb Steen & Hamilton LLP, New York, NY*

IRS SMALL BUSINESS/SELF-EMPLOYED DIVISION UPDATE

Scott Prentky, *Director, Collection, Small Business/Self-Employed Division, Internal Revenue Service, Lanham, MD*

Interviewer: Kathy Petronchak, M.B.A., *Director of IRS Practice & Procedure, alliantgroup, LP, Washington, D.C.*

IRS CRIMINAL INVESTIGATION DIVISION UPDATE

Thomas E. Bishop, *Assistant Special Agent-in-Charge, Internal Revenue Service, Criminal Investigation, New York Field Office, New York, NY*

Interviewer: Josh O. Ungerman, Esq., CPA, *Partner, Meadows, Collier, Reed, Cousins, Crouch & Ungerman, L.L.P., Dallas, TX*

10.50 A.M.

REFRESHMENT BREAK





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11 A.M.

WHAT'S NEXT IN INTERNATIONAL TAX ENFORCEMENT?

Since 2008, the IRS and the Justice Department have aggressively pursued taxpayers with unreported foreign financial accounts and other assets. These efforts have revolutionized bank secrecy, exchanges of information, and global banking. Where is the government going next in its hunt for undisclosed offshore assets? What will the IRS do with the information it is starting to receive under the Foreign Asset Tax Compliance Act? How do high net-worth taxpayers manage large audits in multiple jurisdictions? This panel addresses these and other questions relating to international tax enforcement.

Moderator: Charles P. Rettig, Esq., *Principal, Hochman, Salkin, Rettig, Toscher & Perez, P.C., Beverly Hills, CA*

Nanette L. Davis, Esq., *Senior Litigation Counsel, Tax Division, U.S. Department of Justice, Washington, D.C.*

John C. McDougal, Esq., *Special Trial Attorney, Office of Chief Counsel, Small Business/Self-Employed Division, Internal Revenue Service, Washington, D.C.*

Theodore D. Setzer, Esq., *Program Manager, International Business Compliance, LB&I, Internal Revenue Service, New York, NY*

.....
12 NOON

LUNCHEON KEYNOTE ADDRESS: TAX ADMINISTRATION PRIORITIES FROM THE OFFICE OF CHIEF COUNSEL

The IRS Chief Counsel addresses today's high-profile topics in tax enforcement and tax administration.

William J. Wilkins, Esq., *Chief Counsel, Internal Revenue Service; Assistant General Counsel, U.S. Department of the Treasury, Washington, D.C.*

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12.30-1.30 P.M.

LUNCHEON

BUFFET LUNCH SERVED

7TH ANNUAL TAX CONTROVERSY FORUM

1.30-2.30 P.M.

BREAK OUT SESSIONS

TRACK I

WHAT'S IT WORTH? HANDLING A VALUATION CASE FROM EXAM THROUGH TRIAL

No standard arises with greater frequency in the Internal Revenue Code, nor engenders more disputes, than fair market value. From estate and gift tax disputes, through easements and other charitable contributions, and now to all manner of Subchapter C tests, valuation issues permeate the tax law. Knowing how to properly—and creatively—build a compelling valuation argument is an essential skill for every tax controversy professional.

Moderator: David D. Aughtry, Esq., *Shareholder, Chamberlain, Hrdlicka, White, Williams & Aughtry, Atlanta, GA*

The Honorable David Laro, *Senior Judge, United States Tax Court, Washington, D.C.*

Marc L. Caine, Esq., *Senior Counsel, Office of Chief Counsel, Small Business/Self-Employed Division, Internal Revenue Service, Westbury, NY*

Jay E. Fishman, FASA, *Managing Director, Financial Research Associates, Bala Cynwyd, PA*

James E. Weaver, Esq., *Senior Litigation Counsel, Tax Division, U.S. Department of Justice, Washington, D.C.*

TRACK II

A DEBATE ABOUT THE FUTURE OF TAX ETHICS—RESOLVED: THE IRS HAS LEGAL AUTHORITY TO AND SHOULD REGULATE RETURN PREPARERS

Recent cases such as *Loving v. IRS* and *Ridgely v. Lew* have raised questions regarding the scope of the Treasury's authority to regulate tax return preparers and whether certain portions of Circular 230 are invalid. This panel, conducted in the format of a timed debate, explores what the effect of these decisions may, and should, have on the ethics of tax practice and the future of Circular 230. One speaker takes the affirmative side of the resolution and the other takes the opposing view. OPR Director Karen Hawkins serves as judge and commentator in what should be a robust, back and forth discussion.

Moderator: Karen L. Hawkins, Esq., *Director, Internal Revenue Service Office of Professional Responsibility, Washington, D.C.*

Michael J. Desmond, Esq., *The Law Offices of Michael J. Desmond, APC, Santa Barbara, CA*

Steve R. Johnson, Esq., *Professor, Florida State University College of Law, Tallahassee, FL*

2.30–3.30 P.M.

BREAK OUT SESSIONS

TRACK I

DOCUMENT REQUESTS VS. DOCUMENT DEMANDS: NEW IRS ATTITUDES TOWARD COLLECTING INFORMATION DURING AUDITS

An essential part of any audit is the collection of information by the IRS. The IRS has recently developed more aggressive procedures to collect information. LB&I has rolled out directives that will lead more quickly to the issuance of summonses. Meanwhile, a new IRS policy known as the Appeals Judicial Approach and Culture provides that Appeals Officers have discretion to decide issues without considering evidence that was not provided to the examining agent, thereby raising the stakes for taxpayers who do not muster all of their evidence during the initial examination. Adding an additional layer of complexity to the information gathering process, is the increasing frequency of cross-border requests. This group of expert practitioners discusses how to address information requests, including strategies for interacting with examining agents and supervisors, working with clients to obtain documentation under tight deadlines, and the larger implications for on-going examinations.

Moderator: Sharon Katz-Pearlman, Esq., *National Principal-in-Charge, Tax Controversy Services, KPMG LLP, New York, NY; Global Head, Tax Dispute Resolution and Controversy, KPMG International*

John P. Barrie, Esq., *Partner, Bryan Cave LLP, Washington, D.C. & New York, NY*

James R. Gadwood, Esq., *Associate, Sullivan & Cromwell LLP, New York, NY*

Ellis L. Reemer, Esq., *Partner, DLA Piper LLP (US), New York, NY*

M. Todd Welty, Esq., *Partner, McDermott Will & Emery LLP, Dallas, TX*

TRACK II

COMING INTO COMPLIANCE: REPRESENTING TAXPAYERS WITH UNREPORTED FOREIGN ASSETS

Taxpayers continue to use the Offshore Voluntary Disclosure Program and related programs to report previously undeclared foreign assets. The IRS changed the OVDP in July 2015 to allow certain taxpayers to make streamlined submissions and to pay reduced penalties or to avoid penalties altogether. However, streamlined submissions are available only to taxpayers who can certify that their past non-compliance was not willful. What does willfulness mean in this context and who is eligible to make a streamlined submission? This program discusses which taxpayers must use the OVDP and which taxpayers should consider a streamlined submission, as well as the issues involved in making streamlined submissions.

Moderator: Larry A. Campagna, Esq., *Shareholder, Chamberlain, Hrdlicka, White, Williams & Aughtry, Houston, TX*

Megan L. Brackney, Esq., *Partner, Kostelanetz & Fink, LLP, New York, NY*

David W. Horton, *Director, International Individual Compliance, Internal Revenue Service, Downers Grove, IL*

John C. McDougal, Esq., *Special Trial Attorney, Office of Chief Counsel, Small Business/Self-Employed Division, Internal Revenue Service, Washington, D.C.*

Jeremy H. Temkin, Esq., *Principal, Morvillo Abramowitz Grand Iason & Anello P.C., New York, NY*

3.30 P.M.

REFRESHMENT BREAK

7TH ANNUAL TAX CONTROVERSY FORUM



3.45–4.45 P.M.

BREAK OUT SESSIONS

TRACK I

CONTESTING TAX PENALTIES

Over the past 10 years, the number of accuracy-related penalties and penalties for failure to file various information returns assessed against taxpayers have increased dramatically. Are there more bad taxpayers, or is the IRS getting better at imposing penalties? Is the concept of a taxpayer's reasonable cause being devalued by the government? How can tax practitioners prevent the imposition of penalties during an audit and what are the best ways to contest penalties once they are asserted?

Moderator: John M. Colvin, Esq., *Colvin + Hallett, P.S., Seattle, WA*

Thomas A. Cullinan, Esq., *Partner, Sutherland Asbill & Brennan LLP, Atlanta, GA*

Judith A. Hagley, Esq., *Senior Litigation Counsel, Appellate Section, Tax Division, U.S. Department of Justice, Washington, D.C.*

Brian R. Harris, Esq., *Partner, Akerman LLP, Tampa, FL*

David A. Shuster, Esq., *Director of Tax Controversy Services, Grassi & Co., Jericho, NY*

TRACK II

FILING SENSITIVE TAX AND INFORMATION RETURNS: LEGAL ISSUES AND STRATEGIC CONSIDERATIONS

Taxpayers who are under audit or who fear prosecution are often faced with the prospect of filing an income tax return or other information return relating to the issues under examination or investigation. Such filings can disclose information that can be used against them. Can the taxpayer avoid a filing? When can information on a tax return be used against a taxpayer? What information must be disclosed and when can a taxpayer redact entries? Have the "required records" decisions impacted these questions for FBAR filings? This panel of experts addresses these and other questions about filing sensitive returns.

Moderator: Richard J. Sapinski, Esq., *Partner, Sills Cummis & Gross P.C., Newark, NJ*

Ian M. Comisky, Esq., *Partner, Blank Rome LLP, Philadelphia, PA*

Eric L. Green, Esq., *Attorney-at-Law, Green & Sklarz LLC, New Haven, CT*

Barbara T. Kaplan, Esq., *Shareholder, Greenberg Traurig LLP, New York, NY*

Robert E. McKenzie, Esq., *Partner, Arnstein & Lehr LLP, Chicago, IL*

SPECIAL SKILLS WORKSHOP

2.30–3.30 P.M.; 3.45–4.45 P.M.

(2-hour workshop with one 15 minute break)

CORRESPONDENCE EXAMS—HOW THEY ARE SUPPOSED TO WORK AND WHAT TO DO WHEN THEY DON'T

Most recent IRS statistics indicate 75% of individual exams are conducted by correspondence. Correspondence exams also have the highest no-response rate and the lowest agreement rate, often defaulting to a deficiency before the taxpayer realizes what has happened. This session covers what to do when a correspondence audit gets off-track. It covers procedural issues in correspondence audits, how to respond to 30-day letters and statutory notices of deficiency, and how to request audit reconsiderations after the tax has been assessed. This program provides information and tools that are essential for any practitioner who represents clients before the IRS.

Claudia Hill, EA, M.B.A., *President, TaxMam, Inc., Cupertino, CA*

4.45 P.M.

CONFERENCE CONCLUDES



7TH ANNUAL TAX CONTROVERSY FORUM

GENERAL INFORMATION

CONFERENCE FEE

The Conference fee of \$525 includes the one-day tuition, continental breakfast, lunch, refreshment breaks, and all written materials. If you are a full-time government official, the fee is \$295. You must provide proof of full-time government employment with registration. Full and partial waivers of the Conference fee based upon financial need are available as well. To request an application, please call **(212) 992-3320**, fax **(212) 995-3653**, or e-mail your request to sps.tax@nyu.edu. Invited speakers are pre-registered. To register online for the full-time government official discount, please call **(212) 992-3320** or e-mail sps.tax@nyu.edu for a special discount code. **(Please Note: The discounted full-time government official fee of \$295 does not include the optional Thursday evening workshop.)**

You may register online, by mail or on-site at the Conference. To register by mail, complete the registration form and return it with a check or money order. All registrations sent by mail must be received by 12 p.m. (EDT) on Tuesday, June 2, 2015.

To register on-site, you may pay by check, money order, or credit card. To pay by credit card, all walk-ins will be required to self-register at available kiosks. For faster service, conference attendees should plan to register in advance online at sps.nyu.edu/taxcontroversy.

OPTIONAL THURSDAY EVENING WORKSHOP FEE

You must register separately for the Thursday evening workshop and the related CLE/CPE credits. The fee to attend the evening session workshop is \$249. We strongly advise you to register in advance as space is limited. Walk-in registrations for the Thursday evening session workshop cannot be guaranteed.

PRESS BADGES

If your publication plans to cover the NYU School of Professional Studies 7th Annual Tax Controversy Forum, please e-mail coverage and press credentials to sps.press@nyu.edu.

ELECTRONIC REGISTRATION CONFIRMATION

An automated e-mail confirmation will be sent to the e-mail address provided to the NYU School of Professional Studies at the time of registration. Please use an individual e-mail address for each registrant. If a confirmation is not received within two days of online registration submission (allow one to two weeks for registrations sent by mail), e-mail sps.tax@nyu.edu to request a duplicate copy.

CONFERENCE LOCATION AND HOTEL ACCOMMODATIONS

The Crowne Plaza Times Square Manhattan is located at 1605 Broadway and 49th Street. Accommodations also are available at the hotel, which is easily accessible to Times Square, Broadway theaters, Radio City Music Hall, Carnegie Hall, Rockefeller Center, Central Park, and Fifth Avenue shopping. Single-or double-occupancy rooms are available at the NYU School of Professional Studies group rate of \$314 by calling **(888) 233-9527** and referring to the NYU School of Professional Studies Tax Forum. Book your reservation in advance. Hotel rooms can sell out prior to cut-off date. These rooms will be held as a block, unless exhausted, until May 18, at which time they will be released to the general public.

CANCELLATION AND SUBSTITUTION POLICY

A written request for cancellation must be faxed to **(212) 995-3653** or e-mailed to sps.tax@nyu.edu to the attention of: Conference Administration. Requests received by May 20 will receive a 100% tuition refund, less a \$100 cancellation fee. Due to financial obligations incurred by the NYU School of Professional Studies, there are no refunds available after May 20. We are not able to arrange cancellation exceptions or to accept on-site cancellations. If you cannot attend but would like to send someone in your place, please fax written notification to **(212) 995-3653** or e-mail sps.tax@nyu.edu no later than June 2.

SPECIAL NEEDS

Any participant who has special needs (physical or dietary), is encouraged to e-mail sps.tax@nyu.edu or to call the Department of Finance and Law Programs at **(212) 992-3320** at least two weeks prior to the Conference start date to indicate their particular requirement.

CROWNE PLAZA TIMES SQUARE MANHATTAN

CONFERENCE CHECK-IN AND COURSE MATERIALS PICK-UP

The NYU School of Professional Studies Tax Controversy Forum Registration Desk will open, and materials will be available beginning at 8 a.m. on Friday, June 5. If you are attending the Thursday evening session workshop, a separate badge and materials will be available for pick up outside the workshop meeting room on Thursday, June 4 beginning at 4 p.m. Proper photo identification is required for badge retrieval. One set of conference materials per paid registrant is provided at the time of badging. Badges must be displayed in all public spaces throughout the Conference.

SPONSORSHIP AND EXHIBIT OPPORTUNITIES

For information on becoming a Forum Sponsor or exhibiting at the Conference, please contact Kathleen Costello at **(212) 992-3320** or kathleen.costello@nyu.edu.

RECORDING DEVICES

The use of tape or digital recorders in meeting rooms is prohibited. Please switch off mobile phones, e-mail devices, etc., upon entering the meeting room.

CONTINUING EDUCATION CREDIT

The NYU School of Professional Studies is a recognized leader in professional continuing education. The NYU School of Professional Studies Department of Finance and Law Programs has been certified by the New York State Continuing Legal Education Board as an Accredited Provider of continuing legal education in the State of New York. This conference meets the educational requirements of many organizations and agencies with mandatory CLE/CPE filing requirements. We urge you to contact our office at **(212) 992-3320** or at sps.tax@nyu.edu **at least 30 days prior** to the Conference start date to ensure the availability of credit for a specific MCLE state, as we cannot guarantee that credit will be applied for in all cases.

ESTIMATED CONTINUING EDUCATION CREDITS

6.5 based upon a 60-minute hour, including 1.0 ethics credit

8.0 based upon a 50-minute hour, including 1.0 ethics credit

THURSDAY EVENING WORKSHOP CREDITS

2.0 based upon a 60-minute hour

2.0 based upon a 50-minute hour

Except where indicated, CLE credits are non-transitional in the categories of professional practice/practice management. CLE boards define a credit hour as either 60 minutes or 50 minutes.

Recommended CPE credits are in the following NYS subject area: Taxation. NASBA Fields of Study: Taxes; Regulatory Ethics. In accordance with the Standards of the National Registry of CPE Sponsors, CPE credits are based upon a 50-minute hour. Please note that not all state boards accept half credits.

NASBA



The NYU School of Professional Studies Department of Finance and Law Programs is registered with the National Association of State Boards of Accountancy (NASBA), as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors through its website: www.learningmarket.org. Program Level: Overview. Delivery Method: Group live. Fields of Study: Taxes; Regulatory Ethics. Prerequisites: No prerequisite. Advanced Preparation: No advanced preparation required.

New York and Texas require sponsors to individually register with their states as continuing professional education sponsors; the NYU School of Professional Studies is a registered sponsor in the State of New York (Sponsor ID# 000493) and the State of Texas (Sponsor ID# 000439).

IRS CONTINUING PROFESSIONAL EDUCATION CREDITS



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PROVIDER

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A certificate of attendance is given to each registrant and validated upon completion of the program. For questions concerning credit hours or approvals, please call **(212) 992-3320** or e-mail sps.tax@nyu.edu.

REGISTRATION INSTRUCTIONS

ONLINE REGISTRATION

- Visit sps.nyu.edu/taxcontroversy
- Highly recommended for fastest response
- Automated e-mail confirmation will be sent to the e-mail address provided to the NYU School of Professional Studies at the time of registration
- Please use an individual e-mail address for each registrant
- Major credit cards accepted: American Express®, Discover®, MasterCard®, or Visa®

OTHER REGISTRATION OPTIONS

Mail: To register by mail, complete the registration form, and return it with a check or money order made payable to New York University. Mail to the address below. Payment must accompany the registration form. An e-mail confirmation of registration will be sent to the e-mail address provided to the NYU School of Professional Studies. Fill out a separate form for each registration. Send to: NYU School of Professional Studies Budget Office, New York University, 7 East 12th Street, 12th Floor, New York, NY 10003, Attention: 7th Annual Tax Controversy Forum.

On-Site: To register on-site, you may pay with check, money order, or credit card. To pay by credit card, all walk-ins will be required to self-register at available kiosks. For faster service, conference attendees should plan to register in advance online at sps.nyu.edu/taxcontroversy.

All registrations sent by mail must be received by 12 p.m. (EDT) on Tuesday, June 2, 2015. To register on-site, visit the NYU School of Professional Studies registration desk at the Crowne Plaza Times Square Manhattan beginning at 8 a.m. on Friday, June 5, 2015. We do not accept faxed registrations or wire transfers as a form of payment.

For further information regarding administrative policies, such as complaints and refunds, or if you need help registering, please call our conference administrators at **(212) 992-3320** or e-mail sps.tax@nyu.edu.



CROWNE PLAZA TIMES SQUARE MANHATTAN

REGISTRATION FORM

Online: sps.nyu.edu/taxcontroversy

Mail To: NYU School of Professional Studies Budget Office
New York University
7 East 12th Street, 12th Floor, New York, NY 10003
Attention: 7th Annual Tax Controversy Forum

CHECK ONE FOR REGISTRATION AND PAYMENT:

- Individual Registration—\$525
- Full-Time Government Official Discount Registration—\$295
To qualify: Please enclose identification.
- Additional Fee for Thursday Evening Workshop—\$249
(4.30–6.30 p.m. **IRS Offers in Compromise**)

Print or type clearly. Please DO NOT abbreviate. This information will appear on the attendee list and on your badge. (E-mails will not be publicized.)

Name: _____

Firm: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Business Phone: _____

E-mail*: _____

*(*E-mail is required—registration confirmations are sent via e-mail.)*

I am a/n CPA Attorney EA Other

I require CLE Credit CPE Credit

FOR CLE ONLY: For which state(s) is CLE credit being requested?

CAN'T ATTEND

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Douglas W. O'Donnell, Deputy Commissioner (*International*),
Large Business & International Division, Internal Revenue Service

Scott Prentky, Director, *Collection*,
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Thomas E. Bishop, Assistant Special Agent-in-Charge,
Internal Revenue Service, Criminal Investigation

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Karen L. Hawkins, Esq., Director, *Internal Revenue Service*
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