



NYU

SCHOOL OF
PROFESSIONAL STUDIES

9TH ANNUAL TAX CONTROVERSY FORUM

JUNE 15-16, 2017

**CROWNE PLAZA
TIMES SQUARE MANHATTAN**

NEW YORK, NY

CONFERENCE CO-CHAIRS:

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

David A. Lifson, CPA, *Partner, Crowe Horwath,
New York, NY*

FINANCE AND LAW PROGRAMS

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U.S. Individual Income Tax
For the year Jan. 1-Dec. 31, 2016, or other tax year

**NYU****SCHOOL OF
PROFESSIONAL STUDIES**

9TH ANNUAL TAX CONTROVERSY FORUM

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LEARNING OBJECTIVES

The NYU School of Professional Studies is pleased to present the 9th 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, BA, *Harvey J. Stedman Dean*

DIVISION OF PROGRAMS IN BUSINESS

Martin Ihrig, MBS, PhD, *Associate Dean and Clinical Professor*

DEPARTMENT OF FINANCE AND LAW PROGRAMS

Kathleen Costello, CMP, *Assistant Director*

The NYU School of Professional Studies reserves the right to change, with or without notice, any statement in this brochure concerning, but not limited to, rules, policies, tuition, fees, curriculum, courses, speakers, and programs.

CROWNE PLAZA TIMES SQUARE MANHATTAN NEW YORK, NY JUNE 15-16, 2017

PLANNING COMMITTEE

PLANNING COMMITTEE CHAIR

Sidney Kess, CPA, JD, LLM, *Of Counsel, Kostelanetz & Fink; Senior Consultant, Citrin Cooperman, New York, NY*

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Howard J. Berman, Esq., *Director, Tax Controversy Services, Deloitte Tax, New York, NY*

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Stephen M. Brecher, CPA, JD, MBA, LLM, CIRA, *Senior Advisor, Mazars USA, New York, NY*

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

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John Gamino, CPA, Esq., *Clinical Assistant Professor, Department of Accounting, University of Texas at Dallas, Dallas, TX*

Noelle T. Geiger, Esq., *Director and Principal of Tax Controversy Services, Grassi & Co., Jericho, NY*

Gersham Goldstein, Esq., *Stoel Rives, Portland, OR*

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Robert E. Spierer, CPA, MBA, *Partner, Perelson Weiner, New York, NY*

9TH 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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THURSDAY, JUNE 15, 2017

8:00 a.m.

REGISTRATION AND DISTRIBUTION OF MATERIALS CONTINENTAL BREAKFAST

8:30 a.m.

OPENING REMARKS

8:40 a.m.

TAX COMPLIANCE AND ENFORCEMENT UPDATE PART I

Voluntary compliance and enforcement of the tax law are at the heart of our tax system. Over the past several years, the IRS and DOJ have been challenged to come up with new and more efficient ways to ensure that all taxpayers pay the correct amount of tax. This panel provides an update on new developments and priorities across the IRS and DOJ.

IRS LARGE BUSINESS AND INTERNATIONAL DIVISION UPDATE

Thomas J. Kane, Esq., *Division Counsel, Office of Chief Counsel, Large Business & International Division, Internal Revenue Service, Washington, DC*

Interviewer: Thomas A. Cullinan, Esq., *Partner, Eversheds Sutherland (US), Atlanta, GA*

IRS SMALL BUSINESS/SELF-EMPLOYED DIVISION UPDATE

Mary Beth Murphy, *Commissioner, Small Business/Self-Employed Division, Internal Revenue Service, Washington, DC*

Interviewer: Sheldon M. Kay, Esq., CPA, *Principal-in-Charge of Washington National Tax, Crowe Horwath, Washington, DC*

IRS COLLECTION OPERATIONS UPDATE

Phyllis Brown, *SB/SE Director, Headquarters Collection, Internal Revenue Service, Washington, DC*

Interviewer: Frank Agostino, Esq., *President, Agostino & Associates, PC, Hackensack, NJ*

IRS CRIMINAL INVESTIGATION DIVISION UPDATE

Richard Weber, Esq., *Chief, Criminal Investigation Division, Internal Revenue Service, Washington, DC*

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

10:00 a.m.

LB&I COMPLIANCE CAMPAIGNS: WHAT ARE THEY, WHY DO WE HAVE THEM, AND HOW WILL THEY AFFECT TAXPAYERS?

In January 2017, the IRS Large Business and International Division announced 13 campaigns covering a range of issues and industries on which it will focus its compliance and enforcement resources. This new issue-based approach is intended to help conserve IRS resources and create a more efficient examination process. The Compliance Campaigns are a major change in the compliance landscape for LB&I taxpayers and raise many questions about how the campaigns will operate, how taxpayers will be affected, what can be expected from the new process, and what will change in the way the IRS conducts examinations. This panel explores these questions and more as it addresses the practical implications of this shift in approach.

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

Kevin Brown, Esq., *Principal, Leader, Tax Controversy and Regulatory Services, PricewaterhouseCoopers, Washington, DC*

Armando Gomez, Esq., *Partner, Skadden, Arps, Slate, Meagher & Flom, Washington, DC*

Thomas J. Kane, Esq., *Division Counsel, Office of Chief Counsel, Large Business & International Division, Internal Revenue Service, Washington, DC*

11:00 a.m.

REFRESHMENT BREAK

9TH ANNUAL TAX CONTROVERSY FORUM

11:15 a.m.

KEYNOTE ADDRESS

The IRS Taxpayer Advocate addresses current issues facing the IRS with respect to tax compliance, enforcement, and administration.

Nina E. Olson, Esq., *National Taxpayer Advocate, Internal Revenue Service, Washington, DC*

12:15 – 1:15 p.m.

LUNCHEON

BUFFET LUNCH SERVED

1:15 – 2:15 p.m.

BREAKOUT SESSIONS

TRACK I

INTERNATIONAL EXCHANGE OF INFORMATION AND EVIDENCE GATHERING

In an increasingly globalized economy, taxpayers—from multinational corporations to globe-trotting individuals—can have financial dealings and information relevant to tax enforcement in many different countries. International agreements, including treaties, tax information exchange agreements, automatic exchange agreements, and local laws, dramatically affect whether and how information can be obtained and shared with other countries' tax authorities. This panel examines the various methods that are used and issues that arise when one country's tax authorities seek information and evidence within the jurisdiction of another country.

Moderator: Caroline D. Ciraolo, Esq., *Former Acting Assistant Attorney General, Tax Division, US Department of Justice, Washington, DC*

Nancy Chassman, Esq., *Partner, Roberts & Holland, New York, NY*

Lindsay L. Clayton, Esq., *Trial Attorney, Tax Division, US Department of Justice, Washington, DC*

Don Fort, *Deputy Chief, Criminal Investigation Division, Internal Revenue Service, Washington, DC*

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

TRACK II

DOING MORE WITH LESS: THE USE OF PRIVATE AGENCIES TO COLLECT FEDERAL TAX DEBTS

For at least a decade, private collection agencies have been used to collect federal, state, and municipal debt. Several states, including the State of New Jersey, have employed private collection agencies to assist in the collection of outstanding state taxes. In December 2015, Congress passed a law requiring the IRS to use private debt collection agencies to help collect unpaid federal taxes. This panel discusses how the IRS plans to incorporate private debt collection agencies into the federal tax collection regime.

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

Phyllis Brown, *SB/SE Director, Headquarters Collection, Internal Revenue Service, Washington, DC*

E. Martin Davidoff, CPA, Esq., *Managing Member, E. Martin Davidoff & Associates CPAs, Dayton, NJ*

Thomas MacDonald, *Chief of Operations, Treasury, New Jersey Division of Taxation, Trenton, NJ*

2:15 p.m.

REFRESHMENT BREAK

2:40 – 3:40 p.m.

BREAKOUT SESSIONS

TRACK I

INTERNATIONAL ENFORCEMENT: WHAT'S HAPPENING NEXT IN THE BATTLE AGAINST UNREPORTED FOREIGN ASSETS

For years now, the IRS and DOJ have focused resources on unreported foreign assets. This trend shows no sign of abating. To the contrary, as the government learns more about foreign financial institutions and foreign advisors, US enforcement is moving to different jurisdictions, utilizing new techniques, benefitting from greater international cooperation, and exploring more complex and sophisticated cases. Even eight years after the UBS Deferred Prosecution Agreement, US taxpayers and their advisors can expect increasing and aggressive activity in this area. This panel discusses what is happening now and what we can expect over the next year in this fertile area of tax enforcement.

Moderator: Scott D. Michel, Esq., *Member, Caplin & Drysdale, Chartered, Washington, DC*

Thomas E. Bishop, *Senior Manager, National Forensic, Litigation and Valuation Services, Baker Tilly Virchow Krause, New York, NY*

Nanette L. Davis, Esq., *Senior Litigation Counsel, Tax Division, US Department of Justice, Washington, DC*

Carolyn A. Schenck, Esq., *Senior Counsel, Office of Chief Counsel, Internal Revenue Service, St. Paul, MN*

TRACK II

LOSING YOUR DRIVER'S LICENSE, PASSPORT, OR WORSE: COLLATERAL SANCTIONS FOR TAX NON-COMPLIANCE

It is not unusual for the IRS or state tax authorities to assess monetary penalties for failure to report or pay taxes. More recently, new laws have been developed to impose additional sanctions, such as denial of hunting permits, suspension of driver's licenses, revocation of passports, and even deportation, to penalize tax non-compliance. This panel reviews those new laws and explores how they can affect your clients.

Moderator: Joshua D. Blank, Esq., *Professor of Tax Law, Faculty Director of the Graduate Tax Program, NYU School of Law, New York, NY*

Argi O'Leary, Esq., *Deputy Commissioner, Civil Enforcement Division, New York State Department of Taxation and Finance, Albany, NY*

Nina E. Olson, Esq., *National Taxpayer Advocate, Internal Revenue Service, Washington, DC*

Yvonne R. Cort, Esq., *Partner, Capell Barnett Matalon & Schoenfeld, Jericho, NY*

3:40 p.m.

REFRESHMENT BREAK

4:00 – 5:00 p.m.

BREAKOUT SESSIONS

TRACK I

CAPTIVE INSURANCE: THE GOOD, THE BAD, AND THE UGLY

Over the past several years, the IRS has seen an uptick in the number of small and medium businesses that take advantage of special rules allowing small insurance companies to avoid tax on a limited amount of premium income. While many of these arrangements are completely legitimate insurance vehicles, some of the arrangements are abusive schemes that exist merely to provide tax benefits. The IRS recently has designated such abusive arrangements as Transactions of Interest and the subject of a specific LB&I Compliance Campaign. This panel discusses the line between legitimate insurance and an abusive tax shelter and the ways the IRS examines and challenges these arrangements.

Moderator: Rachel L. Partain, Esq., *Member, Caplin & Drysdale, Chartered, New York, NY*

Miriam L. Fisher, Esq., *Global Chair of Tax Controversy, Latham & Watkins, Washington, DC*

M. Kristan Rizzolo, Esq., *Partner, Eversheds Sutherland (US), Washington, DC*

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

9TH ANNUAL TAX CONTROVERSY FORUM

TRACK II

WHAT'S HAPPENING NOW WITH NEW YORK STATE CIVIL TAX ENFORCEMENT

Compliance, enforcement, and collection of taxes are top priorities for the New York State Department of Taxation and Finance. This panel of distinguished public and private practitioners discusses New York State's current programs and priorities.

Moderator: Karen J. Tenenbaum, Esq., CPA, Partner, Tenenbaum Law, PC, Melville, NY

Argi O'Leary, Esq., Deputy Commissioner, Civil Enforcement Division, New York State Department of Taxation and Finance, Albany, NY

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

Jack Trachtenberg, Esq., Principal, Deloitte Tax, New York, NY

5:00 p.m.

RECESS

FRIDAY, JUNE 16, 2017

8:00 a.m.

REGISTRATION AND DISTRIBUTION OF MATERIALS
CONTINENTAL BREAKFAST

8:30 a.m.

OPENING REMARKS

8:40 a.m.

TAX COMPLIANCE AND ENFORCEMENT UPDATE PART II

Voluntary compliance and enforcement of the tax law are at the heart of our tax system. Over the past several years, the IRS and DOJ have been challenged to come up with new and more efficient ways to ensure that all taxpayers pay the correct amount of tax. This panel provides an update on new developments and priorities across the IRS and DOJ.

DEPARTMENT OF JUSTICE UPDATE

David A. Hubbert, Esq., Acting Assistant Attorney General, Tax Division, US Department of Justice, Washington, DC

Interviewer: Caroline D. Ciraolo, Esq., Former Acting Assistant Attorney General, Tax Division, US Department of Justice, Washington, DC

IRS WHISTLEBLOWER OFFICE UPDATE

Lee D. Martin, PMP, Director, Whistleblower Office, Internal Revenue Service, Washington, DC

Interviewer: Dean Zerbe, Esq., Partner, Zerbe, Miller and Fingeret, Houston, TX

US TAX COURT UPDATE

The Honorable L. Paige Marvel, Chief Judge, United States Tax Court, Washington, DC

Interviewer: Charles P. Rettig, Esq., Principal, Hochman, Salkin, Rettig, Toscher & Perez, PC, Beverly Hills, CA

9:45 a.m.

THE WORLD IS CHANGING ON JANUARY 1, 2018: THE NEW PARTNERSHIP AUDIT RULES AND WHAT THEY MEAN FOR YOU

The new partnership audit rules enacted in 2015 are effective for tax years beginning after December 31, 2017, and the old TEFRA partnership audits rules will no longer apply. Nearly all partnerships, from small family limited partnerships to publicly traded partnerships with thousands of partners, will have to interact with the IRS in new and different ways. This panel outlines some of the most significant changes and issues for which taxpayers must be prepared.

Moderator: Fred F. Murray, Esq., CPA, *Professor of Law, University of Florida Levin College of Law, Gainesville, FL*

Jerald David August, Esq., *Partner, Kostelanetz & Fink, New York, NY*

Gregory T. Armstrong, Esq., *Senior Technician Reviewer, Office of the Associate Chief Counsel (Procedure and Administration), Internal Revenue Service, Washington, DC*

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

10:45 a.m.

REFRESHMENT BREAK

11:00 a.m.

READING BODY LANGUAGE TO EVALUATE TRUTHFULNESS

Whether you are an attorney, accountant, agent or investigator, you often are faced with the challenge of evaluating the truthfulness of others who may have been involved in deceptive or dishonest behavior. There is no reason to be left in the dark, wondering why you didn't see the clues to deception that seem so obvious in hindsight. Detecting deception is a learned skill, and the truth is often right before your eyes when you know what to look for. Susan Constantine has spoken to and trained representatives of the FBI, DEA, Homeland Security, state prosecutor and public defender offices, and numerous private corporations and organizations.

Susan Constantine, MPsy, *Body Language Expert, Orlando, FL*

12 Noon

LUNCH RECESS

1:15 – 2:15 p.m.

BREAKOUT SESSIONS

TRACK I

WHAT WORKS AND WHAT DOESN'T IN APPEALS

As the old saying goes "the deals are in Appeals." However, recent structural and procedural changes at the IRS Office of Appeals make it more important than ever for taxpayers and their representatives to prepare in advance for Appeals conferences. This panel discusses the factors that help resolve cases and practical strategies for getting a "deal."

Moderator: Sheldon M. Kay, Esq., CPA, *Principal-in-Charge of Washington National Tax, Crowe Horwath, Washington, DC*

Daniel A. Dumezich, *National Leader of Federal Tax Controversy Services, Deloitte Tax, Chicago, IL*

Donna C. Hansberry, Esq., *Chief, Appeals, Internal Revenue Service, Washington, DC*

Brian W. Kittle, Esq., *Partner, Mayer Brown, New York, NY*

9TH ANNUAL TAX CONTROVERSY FORUM

TRACK II

THE EXPANDING SCOPE OF 7212: WHEN DOES FRUSTRATING THE IRS BECOME CRIMINAL?

Taxpayers frequently make the IRS's job harder by failing to maintain accurate business records, reporting or structuring transactions in a way that reduces the red flags for audit, or resisting requests for information or interviews in an audit. But when do taxpayers and their advisors cross the line and commit a felony by "corruptly" obstructing or impeding the administration of the tax laws? Recent cases demonstrate that the line is uncomfortably blurry, and this panel of expert private and public practitioners explores the boundaries of the omnibus clause of Section 7212.

Moderator: Jenny L. Johnson, Esq., *Partner, Johnson Moore, Chicago, IL*

Ian M. Comisky, Esq., *Partner, Fox Rothschild, Philadelphia, PA*

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

Todd A. Ellinwood, Esq., *Assistant Chief, Southern Criminal Enforcement Section, Tax Division, US Department of Justice, Washington, DC*

.....
2:15 p.m.

REFRESHMENT BREAK

.....
2:40 – 3:40 p.m.

BREAKOUT SESSIONS

TRACK I

DOING YOUR HOMEWORK: HOW TO PREPARE A CASE FOR TAX COURT

It has been said that the key to winning at trial is preparation. Focus on discovery and pre-trial procedure can make the difference between winning and losing. From drafting the petition, to the Branerton letter, document requests, depositions, requests to admit, stipulations of fact, and the pre-trial order, this panel of experienced practitioners and a Tax Court Judge discusses how best to position your case before the first day of trial.

Moderator: Todd Welty, Esq., *Partner and Co-Chair Tax Controversy Practice, McDermott Will & Emery, Dallas, TX*

Lawrence M. Hill, Esq., *Partner, Winston & Strawn, New York, NY*

The Honorable L. Paige Marvel, *Chief Judge, United States Tax Court, Washington, DC*

Peter N. Scharff, Esq., *Senior Attorney, Office of Chief Counsel, Small Business/Self-Employed Division, Internal Revenue Service, New York, NY*

TRACK II

STEPPING LIGHTLY: PRACTICAL ADVICE FOR HANDLING ETHICAL AND SENSITIVE ISSUES IN A CIVIL AUDIT

Unaccounted for transactions, unusual corporate deductions, and overly aggressive interpretations of the Internal Revenue Code are hallmarks of a sensitive-issue audit. These are the kinds of issues that keep practitioners awake at night. This panel addresses strategies for successfully navigating the ethical and legal issues that arise in a sensitive-issue audit while continuing to zealously represent your client.

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

James D. Robnett, *Special Agent-in-Charge, Internal Revenue Service, Criminal Investigation, Chicago Field Office, Chicago, IL*

Michael Sardar, Esq., *Associate, Kostelanetz & Fink, New York, NY*

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

3:40 p.m.

REFRESHMENT BREAK

4:00 – 5:00 p.m.

BREAKOUT SESSIONS

TRACK I

**BUT IT'S NOT MY FAULT! DEVELOPING A ROBUST REASONABLE
CAUSE DEFENSE TO PENALTIES**

Taxpayers can establish reasonable cause for a tax understatement and avoid penalties by proving that they attempted in good faith to determine their proper tax liability. One of the primary ways taxpayers attempt to determine their proper tax liability is by obtaining professional advice. However, simply paying for an opinion does not go far enough to avoid penalties. This panel discusses the increasingly technical rules for when reliance on professional advice is sufficient to establish reasonable cause.

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

Matthew J. Avon, Esq., *Special Trial Attorney, Office of Chief Counsel, Internal Revenue Service, New York, NY*

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

Frank J. Jackson, Esq., *Partner, DLA Piper (US), New York, NY*

Lawrence W. Sherlock, Esq., *Shareholder, Chamberlain, Hrdlicka, White, Williams & Aughtry, Houston, TX*

TRACK II

**WAKING UP THE DEAD: REOPENING THAT ASSESSMENT
YOUR CLIENT THOUGHT WAS FINAL**

From overlooked notices to procedural missteps, taxpayers sometimes find themselves with a tax assessment that they should not owe. While paying and suing for a refund is theoretically possible, full payment is not always a practical option. This panel reviews techniques for practitioners to reopen and correct these assessments through procedures such as a Collection Due Process Hearing, a request for audit reconsideration, or the filing of a doubt as to liability Offer in Compromise.

Moderator: Eric L. Green, Esq., *Partner, Green & Sklarz, New Haven, CT*

Phyllis Brown, *SB/SE Director, Headquarters Collection, Internal Revenue Service, Washington, DC*

Eduardo S. Chung, Esq., *Senior Manager, Mazars USA, New York, NY*

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

David A. Shuster, Esq., *Director, International & Tax Controversy Services, Friedman, New York, NY*

5:00 p.m.

CONFERENCE CONCLUDES

9TH ANNUAL TAX CONTROVERSY FORUM

GENERAL INFORMATION

CONFERENCE FEE

The **conference fee of \$995** includes tuition, continental breakfast, refreshment breaks, lunch on day one, and one set of course materials on a USB flash drive. Full and partial waivers of the Conference fee based upon financial need are available as well. To request a waiver application, please call **212-992-3320** or email your request to sps.tax@nyu.edu.

SINGLE-DAY REGISTRATION FEE

The **single-day conference fee of \$575** includes tuition for one day of sessions, continental breakfast, refreshment breaks, lunch on day one (if applicable for the selected day), and one set of course materials on a USB flash drive for the day of attendance.

FULL-TIME GOVERNMENT OFFICIAL REGISTRATION FEES

If you are a full-time government official, the fee is \$195 for one day or \$295 for both days. You must provide proof of full-time government employment with registration. To register online for the full-time government official discount, please call **212-992-3320** or email sps.tax@nyu.edu for a special discount code.

You may register online, by mail, or onsite at the conference. We can only accept credit card payments through the online payment portal. We do not accept faxed registrations or wire transfers as a form of payment. 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 noon (EDT) on Tuesday, June 13, 2017.

To register onsite, 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.

PRESS BADGES

If your publication plans to cover the NYU School of Professional Studies 9th Annual Tax Controversy Forum, please email coverage and press credentials to sps.press@nyu.edu.

ELECTRONIC REGISTRATION CONFIRMATION

An automated email confirmation will be sent to the email address provided to the NYU School of Professional Studies at the time of registration. Please use an individual email 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), email sps.tax@nyu.edu to request a duplicate copy.

CONFERENCE LOCATION AND HOTEL ACCOMMODATIONS

The Conference will be held at the Crowne Plaza Times Square Manhattan, 1605 Broadway and 49th Street. Accommodations are available at the hotel, which is easily accessible to Times Square, Broadway theatres, Radio City Music Hall, Carnegie Hall, Rockefeller Center, Central Park, and Fifth Avenue shopping. To provide a quality conference at the best possible cost, the NYU School of Professional Studies has negotiated special room rates and has committed to a block of rooms at the Crowne Plaza Times Square. We ask you to support the NYU School of Professional Studies by reserving your sleeping accommodations within the room block. Your support allows us to keep our registration fees reasonable. Single- or double-occupancy rooms are available at the NYU School of Professional Studies group rate of \$329 by calling **888-233-9527** and referring to the NYU School of Professional Studies Tax Forum. These rooms will be held as a block, unless exhausted, until May 15, at which time they will be released to the general public. Book your reservation in advance, as hotel rooms can sell out prior to the cut-off date.

CANCELLATION AND SUBSTITUTION POLICY

A written request for cancellation must be emailed to sps.tax@nyu.edu to the attention of: Conference Administration. Requests received by May 31 will receive a 100% tuition refund, less a \$150 cancellation fee. Due to financial obligations incurred by the NYU School of Professional Studies, there are no refunds available after May 31. We are not able to arrange cancellation exceptions or to accept onsite cancellations. If you cannot attend but would like to send someone in your place, please email sps.tax@nyu.edu no later than June 13.

CONFERENCE MATERIALS

Course materials are provided for each day of the Forum for which you are registered. **NEW!** Registrants will receive a USB flash drive, which is included in the conference fee, at the time of check-in that contains the materials for the day(s) of attendance. In addition, registrants will receive an email from NYU approximately 2-3 days before the Forum, which contains a link and special password in order to access and to download and/or print the course materials for the day(s) of attendance. Free Wi-Fi will be available for attendees at the Conference. **Bound hard copies of the course materials will be available only upon advanced request for an additional fee of \$200.** If you wish to have a printed set of materials available at the NYU Registration Desk for the day(s) of your attendance, please indicate this when registering and submit the additional fee of \$200. Printers will not be available at the conference. Please note that materials not provided to NYU in advance may be available in hard copy onsite and/or may be emailed to registrants after the Forum upon request. However, last-minute materials will not be on the USB flash drive. If you are unable to attend the Forum but would like to receive a copy of the course materials on a USB flash drive, please send your request to NYU 9th Annual Tax Controversy Forum Course Materials Order, 11 West 42nd Street, Suite 400, New York, NY 10036; call **212-992-3320**; or email sps.tax@nyu.edu to reserve your copy. See the Conference Registration Form for further details on how to order course materials.

CONFERENCE CHECK-IN AND MATERIALS PICK-UP

The NYU School of Professional Studies Tax Controversy Forum Registration Desk will open, and materials will be available, at 8 a.m. on Thursday and Friday. 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.

SPECIAL NEEDS

Any participant who has special needs (physical or dietary) is encouraged to email 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 his/her particular requirement.

CONTINUING EDUCATION CREDIT

The NYU School of Professional Studies is a recognized leader in professional continuing education. The NYUSPS 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

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

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

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: nasbaregistry.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).

(continued on next page)

9TH ANNUAL TAX CONTROVERSY FORUM

GENERAL INFORMATION *(continued)*

IRS CONTINUING PROFESSIONAL EDUCATION CREDITS



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PROVIDER

The NYU School of Professional Studies is a qualified sponsor (Sponsor #673) of continuing professional education required for individuals enrolled to practice before the Internal Revenue Service (enrolled agents).

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 email sps.tax@nyu.edu.

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, email devices, etc., upon entering the meeting room.

REGISTRATION INSTRUCTIONS

ONLINE REGISTRATION

- Visit sps.nyu.edu/taxcontroversy
- Highly recommended for fastest response
- Automated email confirmation will be sent to the email address provided to the NYU School of Professional Studies at the time of registration
- Please use an individual email 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 email confirmation of registration will be sent to the email 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: 9th Annual Tax Controversy Forum.

Onsite: To register onsite, 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 noon (EDT) on Tuesday, June 13, 2017. To register onsite, visit the NYU School of Professional Studies registration desk at the Crowne Plaza Times Square Manhattan beginning at 8 a.m. on Thursday, June 15, 2017.

Note: Each person attending the 9th Annual Tax Controversy Forum must register individually by using a separate form, or in a separate online registration session. **Sharing registrations is NOT permitted.** Only registered attendees are eligible to receive continuing education credits.

To register online for the **Full-Time Government Official Discount**, please call **212-992-3320** or email sps.tax@nyu.edu for a special discount code. To qualify, proof of employment will be required.

We can only accept credit card payments through the online payment portal. 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 email sps.tax@nyu.edu.

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: 9th Annual Tax Controversy Forum

CHECK ONE FOR REGISTRATION AND PAYMENT:

- Individual Conference Registration:

☐ 9th Annual Tax Controversy Forum, Thursday–Friday, June 15–16, 2017 for \$995

☐ Day One, Thursday, June 15, 2017 ONLY for \$575

☐ Day Two, Friday, June 16, 2017 ONLY for \$575
- Full-Time Government Official Registration:
To qualify, please enclose identification.

☐ Full-Time Government Official Registration for \$295

☐ Day One, Thursday, June 15, 2017 ONLY for \$195

☐ Day Two, Friday, June 16, 2017 ONLY for \$195

PRINTED COURSE MATERIALS—Extra Option for an Additional Fee

We are going green; to help defray costs, printed materials are available for an additional \$200. Check here if you want a bound copy of the materials for the day(s) of your attendance and include the \$200 fee.

- ☐ **Printed Materials for \$200**
*Included in the conference fee, **registrants will be provided access to download and/or print the course materials prior to the Forum and also will receive a USB flash drive at the time of check-in containing the materials for the day(s) of attendance.***

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? State: _____

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

Name: _____

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Business Phone: _____

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*(*Email is required—registration confirmations are sent via email.)*

CAN'T ATTEND

If you are unable to attend the Forum but would like to receive a copy of the course materials on a USB flash drive, please send your request to NYU School of Professional Studies, Tax Controversy Forum Course Materials Orders, 11 West 42nd Street, Suite 428, New York, NY 10036; call **212-992-3320**; or email sps.tax@nyu.edu to reserve your copy by May 31, 2017. We cannot guarantee fulfillment after May 31. The price for each set of materials is \$200. There is no additional charge for shipping and handling in the continental US; please add an additional \$20 when shipping orders outside of the continental US. Please make check or money order payable to New York University, or email sps.tax@nyu.edu to learn how to pay by credit card.
Materials are mailed at the conclusion of the Tax Controversy Forum.

- ☐ Please send me the 9th Annual Tax Controversy Forum Course Materials

Name: _____

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9TH ANNUAL TAX CONTROVERSY FORUM

JUNE 15–16, 2017
CROWNE PLAZA
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NEW YORK, NY

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Internal Revenue Service

David A. Hubbert, Esq., *Acting Assistant Attorney General,*
Tax Division, US Department of Justice

Thomas J. Kane, Esq., *Division Counsel, Office of Chief Counsel,*
Large Business & International Division, Internal Revenue Service

Lee D. Martin, PMP, *Director, Whistleblower Office,*
Internal Revenue Service

The Honorable L. Paige Marvel, *Chief Judge, United States*
Tax Court

Mary Beth Murphy, *Commissioner, Small Business/Self-Employed*
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