



Learn New Strategies to Better
Protect Your Clients and Outsmart
the Competition at

**the 32nd Annual National
Institute on Criminal Tax Fraud
and the**

**Fifth Annual National Institute
on Tax Controversy**

December 9-11, 2015
Wynn | Encore
Las Vegas, NV



The 32nd Annual National Institute on Criminal Tax Fraud and the Fifth Annual National Institute on Tax Controversy

Visit www.ShopABA.org/2015criminal to register.

The 32nd Annual National Institute on Criminal Tax Fraud is the annual gathering of the criminal tax defense bar combined with the Fifth Annual National Institute on Tax Controversy. This program brings together high-level government representatives, judges, corporate counsel, and private practitioners engaged in all aspects of tax controversy, tax litigation, and criminal tax prosecutions and defense.

Curriculum topics include:

- Roundtable discussions with senior officials from the IRS and Justice Department
- Strategies for experienced practitioners when representing clients in examination, at appeals, and during criminal investigations
- Breakout sessions focused on civil tax controversy and criminal tax defense strategies
- Advice from judges on what they want to hear from you



ABA CLE National Institutes bring you face-to-face with nationally recognized experts on substantive topics—often while fulfilling most of your annual CLE requirements.

December 9-11, 2015
Wynn | Encore
Las Vegas, NV



Register Now!

	Early Bird Rate (through Oct. 30)	Advance Rate (through Nov. 20)	Standard Rate (effective Nov. 21)
Section of Taxation, Criminal Justice Section, and AAA-CPA Members	\$875	\$975	\$1,080
ABA Member	\$985	\$1,100	\$1,220
Non-ABA Member	\$1,150	\$1,285	\$1,425
Government	\$400	\$440	\$550
First-Time Attendee*	\$775	\$875	\$980

*First-time attendees are attendees who did not attend the Criminal Tax Fraud and Tax Controversy National Institute in 2010-2014. Fees do not include travel or lodging.

Presented by Section of Taxation

Criminal Justice Section

American Association of Attorney-Certified Public Accountants (AAA-CPA)

Sponsored by

Bronze Level:

Caplin & Drysdale, Chartered
Chamberlain, Hrdlicka, White,
Williams & Aughtry
DLA Piper LLP (US)
EisnerAmper LLP
Hochman, Salkin, Rettig,
Toscher & Perez, P.C.

Kostelanetz & Fink, LLP
Marcum LLP
Meadows, Collier, Reed, Cousins,
Crouch & Ungerman, L.L.P.
Miller & Chevalier Chartered
Post & Schell, P.C.
Rosenberg Martin Greenberg, LLP
Williams & Connolly, LLP

Jerry Feffer Annual Luncheon:

Capes, Sokol, Goodman & Sarachan, P.C.
Caplin & Drysdale, Chartered
Collora LLP
Ian Comisky
GL Howard and Company CPAs, LLP
Greenberg Traurig, LLP
Marcus Neiman & Rashbaum LLP
Morgan Lewis & Bockius LLP

Sills Cummis & Gross, P.C.
Williams & Connolly, LLP



Up to 15 CLE credit hours
Including 2.0 hours of
Ethics Credit

Not an ABA Member?
Join Now!
www.ambar.org/join

Faculty

Wendy Abkin

Partner
Abkin Law LLP
San Francisco, CA

Frank Agostino

Partner
Agostino & Associates, P.C.
Hackensack, NJ

Joan C. Arnold

Partner
Pepper Hamilton LLP
Philadelphia, PA

Hon. Tamara Ashford

U.S. Tax Court
Washington, DC

Sandra R. Brown

Chief, Tax Division
U.S. Attorney's Office,
Central District of CA
Los Angeles, CA

James A. Bruton, III

Partner
Williams & Connolly, LLP
Washington, DC

Christin Bucci

Founding Partner
The Bucci Law Offices
Ft. Lauderdale, FL

Larry A. Campagna

Shareholder
Chamberlain, Hrdlicka, White,
Williams & Aughtry
Houston, TX

Caroline Ciraolo

Acting Assistant Attorney
General
U.S. Dept. of Justice,
Tax Division
Washington, DC

Lindsay Clayton

Trial Attorney
U.S. Dept. of Justice,
Tax Division
Washington, DC

John Colvin

Attorney
Colvin + Hallett
Seattle, WA

Ian M. Comisky

Partner
Blank Rome LLP
Philadelphia, PA

Edward "Ted" Cronin

Division Counsel/Associate
Chief Counsel (Criminal Tax)
Internal Revenue Service
Washington, DC

Thomas A. Cullinan

Partner
Sutherland Asbill & Brennan
LLP
Atlanta, GA

Mark Daly

Senior Litigation Counsel
U.S. Dept. of Justice,
Tax Division
Washington, DC

Michael Danilack

Principal
PriceWaterhouseCoopers
Washington, DC

Nanette Davis

Senior Litigation Counsel
U.S. Dept. of Justice, Tax Division
Washington, DC

Michael J. Desmond

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

Eli Dicker

Executive Director
Tax Executives Institute, Inc.
Washington, DC

Sheri Dillon

Partner
Morgan Lewis & Bockius LLP
Washington, DC

Niles A. Elber

Member
Caplin & Drysdale
Washington, DC

Diana L. Erbsen

Deputy Assistant Attorney
General
U.S. Dept. of Justice, Tax Division
Washington, DC

Lawrence S. Feld

Attorney at Law
Law Office of Lawrence S. Feld
New York, NY

Caryn Finley

Assistant Chief
U.S. Dept. of Justice, Tax Division
Bethesda, MD

Miriam L. Fisher

Partner
Latham & Watkins LLP
Washington, DC

Hon. Marvin Garbis

U.S. District Court (District of
Maryland)
Baltimore, MD

Justin Gelfand

Counsel
Capes, Sokol, Goodman &
Sarachan, P.C.
St. Louis, MO

Armando Gomez

Partner
Skadden, Arps, Slate, Meagher &
Flom LLP
Washington, DC

Eric Green

Partner
Green & Sklarz LLC
New Haven, CT

Peter D. Hardy

Principal
Post & Schell, P.C.
Philadelphia, PA

Claudia Hill

President
TaxMam, Inc.
Cupertino, CA

Nathan J. Hochman

Partner
Morgan Lewis & Bockius LLP
Santa Monica, CA

Lawrence S. Horn

Member
Sills Cummis & Gross, P.C.
Newark, NJ

David Horton

Acting Deputy Commissioner
(International LB & I)
Internal Revenue Service,
International Individual
Compliance
Downers Grove, IL

Frank Jackson

Partner
DLA Piper LLP (US)
New York, NY

Jenny L. Johnson

Partner
Holland & Knight, LLP
Chicago, IL

Paula M. Junghans

Partner
Zuckerman Spaeder LLP
Washington, DC

Richard Kando

Director
Navigant Consulting, Inc.
New York, NY

Barbara T. Kaplan

Shareholder
Greenberg Traurig, LLP
New York, NY

Sheldon M. Kay

Partner
Sutherland Asbill & Brennan LLP
Atlanta, GA

Kathryn Keneally

Partner
DLA Piper LLP (US)
New York, NY

Leigh Kessler

Partner
Rosenberg Martin Greenberg,
LLP
Baltimore, MD

J. Allen Kosowsky

Principal
J. Allen Kosowsky, CPA, PC
Shelton, CT

Tara Krieger

Associate
Agostino & Associates, P.C.
Hackensack, NJ

Hon. David Laro

U.S. Tax Court
Washington, DC

Matthew D. Lerner

Partner
Sidley Austin LLP
Washington, DC

Francine Lipman

William S. Boyd Professor of Law
William S. Boyd School of Law
Las Vegas, NV

William J. Lovett

Managing Partner
Collora LLP
Boston, MA

Hon. L. Paige Marvel

U.S. Tax Court
Washington, DC

Mark E. Matthews

Member
Caplin & Drysdale
Washington, DC

Faculty (Cont'd.)

Sharon L. McCarthy

Partner
Kostelanetz & Fink, LLP
New York, NY

John C. McDougal

Senior Special Trial Attorney
Internal Revenue Service,
Office of Chief Counsel
Richmond, VA

Janet M. McHard

Founding Partner
McHard Accounting Consulting LLC
Albuquerque, NM

Brian C. McManus

Partner
Latham & Watkins LLP
Washington, DC

Charles M. Meadows

Partner
Meadows, Collier, Reed, Cousins,
Crouch & Ungerman, L.L.P.
Dallas, TX

Scott D. Michel

Member
Caplin & Drysdale, Chartered
Washington, DC

Steven Miller

National Director of Tax
alliantgroup
Washington, DC

Charles J. Muller

Shareholder
Chamberlain, Hrdlicka, White,
Williams & Aughtry
San Antonio, TX

Fred Murray

Managing Director, Tax Practice
Policy & Quality
Grant Thornton LLP
Washington, DC

Jay R. Nanavati

Counsel
BakerHostetler
Washington, DC

Sara G. Neill

Shareholder
Capes, Sokol, Goodman &
Sarachan, P.C.
St. Louis, MO

Jeffrey Neiman

Partner
Marcus, Neiman & Rashbaum, LLP
Ft. Lauderdale, FL

Nina Olson

National Taxpayer Advocate
Internal Revenue Service
Washington, DC

Kathleen Pakenham

Partner
Cooley LLP
New York, NY

Wm. Robert Pope, Jr.

Member
White & Reasor, PLC
Nashville, TN

Ellis L. Reemer

Partner
DLA Piper LLP (US)
New York, NY

Charles Rettig

Managing Principal
Hochman, Salkin, Rettig, Toscher
& Perez, P.C.
Beverly Hills, CA

Alexander P. Robbins

U.S. Department of Justice,
Tax Division
Washington, DC

Edward M. Robbins, Jr.

Principal
Hochman, Salkin, Rettig, Toscher
& Perez, P.C.
Beverly Hills, CA

Lawrence A. Sannicandro

Associate
Agostino & Associates, P.C.
Hackensack, NJ

Richard J. Sapinski

Member
Sills Cummis & Gross P.C.
Newark, NJ

Martin A. Schainbaum

Attorney
Martin A. Schainbaum P.L.C.
San Francisco, CA

Michelle Feit Schwerin

Associate
Capes, Sokol, Goodman &
Sarachan, P.C.
St. Louis, MO

Bryan C. Skarlatos

Partner
Kostelanetz & Fink, LLP
New York, NY

Victor Song

Chief, IRS Criminal Investigation
(Retired)
Internal Revenue Service
Ladera Ranch, CA

Richard Speier

Consultant
Richard Speier & Associates
Deputy Chief (Retired)
Internal Revenue Service
Claremont, CA

Andrew Strelka

Counsel
Miller & Chevalier
Washington, DC

Justin Thornton

Attorney at Law
Law Offices of Justin Thornton
Washington, DC

Drita Tonuzi

Deputy Division Counsel, Large
Business and International
Division
Internal Revenue Service
Washington, DC

Steven Toscher

Principal
Hochman, Salkin, Rettig, Toscher
& Perez, P.C.
Beverly Hills, CA

Ashton “Hap” Trice

Chief, Branch 2 (Procedure and
Administration)
IRS Office of Chief Counsel
Washington, DC

Josh O. Ungerman

Partner
Meadows, Collier, Reed, Cousins,
Crouch & Ungerman, L.L.P.
Dallas, TX

Juan Vasquez, Jr.

Shareholder
Chamberlain, Hrdlicka, White,
Williams & Aughtry
Houston, TX

Richard Weber

Chief, Criminal Investigation
Internal Revenue Service
Washington, DC

Max Weder

Partner
DLA Piper LLP (Canada)
Vancouver, British Columbia

Stephen Whitlock

Director, Office of Professional
Responsibility
Internal Revenue Service
Washington, DC

William J. Wilkins

Chief Counsel
Internal Revenue Service
Washington, DC

Betty J. Williams

Managing Shareholder
Law Office of Williams &
Associates, P.C.
Sacramento, CA

Diana Wollman

Partner
Cleary Gottlieb Steen & Hamilton
LLP
New York, NY

Bruce Zagaris

Partner
Berliner, Corcoran & Rowe LLP
Washington, DC

Terra-Lynn Zentara

IRS Counsel
Internal Revenue Service
Washington, DC

Agenda

Wednesday, December 9, 2015

12:00 – 1:00 p.m.

First-Time Attendees Reception

1:00 – 2:45 p.m.

Low Income Taxpayer Assistance Workshop

Panelists: Armando Gomez, Claudia Hill, Francine Lipman

Moderator: Frank Agostino

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. LITCs 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.

***Introduction:** Frank Agostino*

2:45 – 3:00 p.m.

Break

3:00 – 5:30 p.m.

Civil Tax Workshop

Panelists: Sheri Dillon, Hon. Marvin Garbis, Frank Jackson, Andrew Strelka

Moderator: Frank Agostino

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.

***Introduction:** Armando Gomez*

Criminal Tax Workshop

Panelists: Caryn Finley, Peter Hardy, Lawrence Horn, Martin Schainbaum, Victor Song, Richard Speier

Moderator: Sandra R. Brown

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.

***Introduction:** Dennis Perez*

5:30 – 7:00 p.m.

Institute Reception

Thursday, December 10, 2015

8:30 – 9:00 a.m.

Welcoming Remarks, Announcements and Overview

Kathryn Keneally & Charles Rettig

9:00 – 10:00 a.m.

Conflicts and Chaos: The Importance of Timely Recognizing and Managing Conflicts of Interest and Related Problems in Tax Litigation

Panelists: Michael Desmond, Miriam Fisher, Ashton “Hap” Trice, Stephen Whitlock

Moderator: Hon. L. Paige Marvel

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.”

***Introduction:** Armando Gomez*

10:00 – 10:15 a.m.

Break

10:15 – 11:15 a.m.

Civil Enforcement Priorities

Panelists: Hon. Tamara Ashford, Diana Erbsen, Drita Tonuzi

Moderator: Kathleen Pakenham

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.

***Introduction:** Ellis Reemer*

DOJ Criminal Roundtable

Panelists: Sandra R. Brown, Caroline Ciraolo, Mark Daly, Charles J. Muller

Moderator: James A. Bruton, III

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.

***Introduction:** Leigh Kessler*

Ethics
Credit

11:15 a.m. - 12:15 p.m. What's New at Exam and Appeals

Panelists: John Colvin, Sheldon Kay, Steven Miller
Moderator: Jenny Johnson

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.

Introduction: Brian McManus

IRS CI Roundtable

Panelists: Edward Cronin, Charles Meadows, Richard Speier, Richard Weber
Moderator: Mark E. Matthews

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.

Introduction: Victor Song

12:15 - 1:30 p.m. Jerry Feffer Annual Luncheon

1:30 - 2:30 p.m. IRS Penalty Collections: How to Protect Your Client's Rights

Panelists: Christin Bucci, Tara Krieger, Robert Pope
Moderator: Sara Neill

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.

Introduction: Frank Jackson

Offshore: Where in the World is Enforcement Now?

Panelists: Nanette Davis, Max Weder, Terra-Lynn Zentara
Moderator: Scott Michel

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.

Introduction: Dan Levy

2:30 - 3:20 p.m. When the Accountant is a Witness: Ethical and Other Considerations

Panelists: Paula Junghans; Richard Kando; J. Allen Kosowsky, CPA; Michelle Feit Schwerin
Moderator: Richard Sapinski

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.

Introduction: Michelle Schwerin

Offshore: What Should the Noncompliant Accountholders Be Doing Now?

Panelists: Wendy Abkin, Niles Elber, David Horton, John C. McDougal
Moderator: Larry A. Campagna

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.

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

Panelists: David Horton, Matthew D. Lerner, Diana Wollman
Moderator: Joan Arnold

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.

Introduction: Matthew Cooper

When The Past Isn't The Past: How To Correct Past Wrongdoing

Panelists: Eric Green, Barbara Kaplan, Janet McHard
Moderator: Ellis Reemer

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.

Introduction: Sanford Boxerman



Agenda (Cont'd.)

4:30 – 4:40 p.m.

Break

4:40 – 5:55 p.m.

Hot-Tubbing: How To Get To The Truth From Expert Testimony

Panelists: Jenny Johnson, Hon. David Laro, Lawrence A. Sannicandro

Moderator: Frank Agostino

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 a judge about these tools, and from practitioners about how to prepare expert witnesses in this evolving environment.

Introduction: *Matthew Turtoro*

Ask the Experts: Top Tips in Criminal Tax Cases

Panelists: Ian Comisky, Lawrence Feld, Hon. Marvin Garbis, Nathan Hochman, Sharon McCarthy, Edward Robbins

Moderator: Bryan Skarlatos

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.

Introduction: *Kathleen Agbayani*

6:00 - 7:00 p.m.

Holland & Knight Fifth Annual Women's Networking Event

Join Jenny Johnson of Holland & Knight at the Eastside Lounge for a relaxing reception with your favorite colleagues before the Institute Reception and Dinner at Maggiano's. We look forward to seeing you for a night of great food and lively conversation!

Holland & Knight

7:00 – 9:00 p.m.

Reception and Dinner at Maggiano's {Ticketed Event}

10:00 p.m. – TBD

Agostino & Associates Annual After-Hours Event

Agostino & Associates is again hosting a networking event at a nearby Las Vegas location. This is a chance for you to meet other attendees in an informal setting while developing professional relationships that will enhance your future practice! All associates, government attorneys, solo practitioners and students are strongly encouraged to attend. Space is limited so you must R.S.V.P.

AGOSTINO & ASSOCIATES

Friday, December 11, 2015

8:30 – 8:45 a.m.

Welcoming Remarks, Announcements and Introductions

Kathryn Keneally & Charles Rettig

8:45 – 10:00 a.m.

Tax Enforcement in a Resource-Challenged World

Panelists: Michael Danilack, Eli Dicker, Nina Olson, William Wilkins

Moderator: Thomas Cullinan

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.

10:00 – 10:15 a.m.

Break

10:15 – 11:15 a.m.

Employment Taxes: Always an Enforcement Priority

Panelists: Fred Murray, Josh Ungerman, Betty Williams

Moderator: Juan Vasquez Jr.

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

Introduction: *Eric Green*

Disclosure in a Criminal Prosecution: Are You Getting What You Should Have

Panelists: Justin Gelfand, Leigh Kessler, Jeffrey Neiman

Moderator: Jay Nanavati

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?

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**

Panelists: Lindsay Clayton, William J. Lovett, Bruce Zagaris
Moderator: Brian McManus

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.

Introduction: *Miriam Fisher*

Sentencing: Best Practices in a Changing Landscape

Panelists: Sandra Brown, Alexander Robbins (Invited), Justin Thornton
Moderator: Steven Toscher

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.

Introduction: *Lacey Strachan*

Step 1: Registration Rates

	Early Bird Rate (through Oct. 30)	Advance Rate (through Nov. 20)	Standard Rate (effective Nov. 21)
Section of Taxation, Criminal Justice Section, and AAA-CPA Members	\$875	\$975	\$1,080
ABA Member	\$985	\$1,100	\$1,220
Non-ABA Member	\$1,150	\$1,285	\$1,425
Government	\$400	\$440	\$550
First-Time Attendee*	\$775	\$875	\$980

*First-time attendees are attendees who did not attend the Criminal Tax Fraud and Tax Controversy National Institute in 2010-2014. Fees do not include travel or lodging.

☐ **Group Discount**

To qualify for a group discount, **three or more people** must register together. Please call us to register your group. Not applicable to government rates. Enter your discount on line 6B.

Step 2: Workshops & Events

Wednesday • December 9, 2015

- ☐ **Low Income Taxpayer Assistance Workshop.** *No additional cost, but you must check the box to R.S.V.P. and to attend the workshop.*
- ☐ **Civil Tax Workshop** — Enter your \$50 enrollment on line 6C.
- ☐ **Criminal Tax Workshop** — Enter your \$50 enrollment on line 6D.

Thursday • December 10, 2015

- ☐ **The Jerry Feffer Annual Luncheon.** *No additional cost, but you must check the box to R.S.V.P. and to attend the luncheon.*
- ☐ **Holland & Knight Women’s Networking Event.** *No additional cost, but you must check the box to R.S.V.P. and to attend the Event.*
- ☐ **Dinner at Maggiano’s** — **This dinner is an additional \$75 and is a ticketed event.** *You must check the box to R.S.V.P. and to attend the Dinner.* Enter your \$75 enrollment on line 6E.
- ☐ **After-Hours Event.** *You must check the box to R.S.V.P. and to attend the Event.*

Step 3: Section Membership

If you are already a member of one or more sections below, you can enroll in the others or move on to Step 4.

- ☐ Enroll me in the Section of Taxation for \$60. Enter your \$60 enrollment on line 6F.
- ☐ Enroll me in the Criminal Justice Section for \$45. Enter your \$45 enrollment on line 6G.

Step 4: Course Materials*

Electronic course materials will be provided via download at least 48 hours prior to the start of the Institute. **Printed course materials are available for an additional \$50 fee.**

- ☐ Please provide printed course materials on-site for \$50. Enter your \$50 fee on line 6H.

Step 5: Your Information

Name

Law Firm/Organization

Address

Suite/Apt.

City

State

Zip Code

Telephone

Email

ABA Member ID

The ABA and many of its entities provide content through email. We do not share email addresses with anyone outside the ABA.

Step 6: Your Total Due Amount

Registration Rate (from Step 1)	6A	\$ _____
Group Discount (from Step 1) <i>(Applicants must register together to receive discount. Not applicable to government rates.)</i>	6B	\$ - _____
Civil Tax Workshop - Wednesday, Dec. 9 - \$50 (from Step 2)	6C	\$ + _____
Criminal Tax Workshop - Wednesday, Dec. 9 - \$50 (from Step 2)	6D	\$ + _____
Maggiano's Dinner - Thursday, Dec. 10 - \$75 (from Step 2)	6E	\$ + _____
ABA Section of Taxation Enrollment - \$60 (from Step 3)	6F	\$ + _____
ABA Criminal Justice Section Enrollment - \$45 (from Step 3)	6G	\$ + _____
Printed Course Materials - \$50 (from Step 4)	6H	\$ + _____
	Total	\$ _____

Step 7: Payment Information

- ☐ ABA Credit Card from Bank of America ☐ Visa/MasterCard
☐ American Express ☐ Check Payable to American Bar Association

Name as it appears on Card

Account Number

Expiration Date

Signature

Step 8: 4 Easy Ways to Register



Visit www.ShopABA.org/2015criminal



Complete and mail this form:



Call **(800) 285-2221**



Fax this form to **(312) 988-5850**

The American Bar Association
Financial Services Dept. CE1512CTF
P.O. Box 109078
Chicago, IL 60654-7598



Visit www.ShopABA.org/2015criminal



Call **(800) 285-2221**



Complete and mail this form:



Fax this form to **(312) 988-5850**

The American Bar Association

Financial Services Dept. CE1512CTF

P.O. Box 109078

Chicago, IL 60654-7598

MCLE

The ABA directly applies for and ordinarily receives CLE credit for ABA programs in AK, AL, AR, AZ, CA, CO, DE, GA, GU, HI, IA, IL, IN, KS, KY, LA, MN, MS, MO, MT, NH, NM, NV, NY, NC, ND, OH, OK, OR, PA, PR, SC, TN, TX, UT, VT, VA, VI, WA, WI, and WV. These states sometimes do not approve a program for credit before the program occurs. This course is expected to qualify for 12.5 CLE credit hours (including 1.5 ethics hours) in 60-minute states, and 15 credit hours (including 2 ethics hours) in 50-minute states. This transitional program is approved for both newly admitted and experienced attorneys in NY. Attorneys may be eligible to receive CLE credit through reciprocity or attorney self-submission in other states. For more information about CLE accreditation in your state, visit www.ShopABA.org/2015criminal or contact Shannon Burke at Shannon.Burke@americanbar.org or 312.988.6192.

NASBA

The American Bar Association 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 submitted to the National Registry of CPE Sponsors through its website: www.learningmarket.org.

Scholarships

For more information on scholarships, visit www.americanbar.org/groups/cle/scholarship.

Attire

Business casual attire is appropriate for all activities.

Cancellations

Cancellations received five business days or more before the program will receive a full refund, less a \$50 cancellation fee. No refunds will be provided for cancellations after that date; however, substitute registrants are welcome at any time. To cancel your registration or substitute another individual, please call the ABA at **(800) 285-2221** or fax your request to **(312) 988-5850**. Registrants who do not cancel within the allotted time period and who do not attend the program will receive a copy of the course materials after program completion.

Services for Persons with Disabilities

If special arrangements are required, please contact Donna Prather Williams at **312-988-6210** or Donna.Williams@americanbar.org. Reasonable advance notice is requested.

In-Person Registration

If you plan to register in person, please call the ABA at least 24 hours in advance to confirm that the program is being held as scheduled and that space is available. Cash payments will not be accepted.

Program Confirmation

Written confirmation of your registration will be sent to you upon receipt. If you do not receive the confirmation notice prior to the program, please call the ABA at **(800) 285-2221** at least 24 hours in advance to confirm that your registration was received and that the program is being held as scheduled.

Hotel Information

[Wynn | Encore Las Vegas](#)

3131 Las Vegas Boulevard South
Las Vegas, NV 89109

Rate (Single): \$179 Sunday-Thursday | \$209 Friday-Saturday

Rate (Double): \$209 Sunday-Thursday | \$239 Friday-Saturday

Reservations: **(702) 770-7000** or **(866) 770-7555**

Website Reservations: <https://resweb.passkey.com/go/NIC2015>

Hotel Deadline: Friday, November 13, 2015

Mention the group code (6ABA1214) to receive the group discount.

Airline Information

Airline discount codes are available for ABA meetings as follows:

- **American Airlines:** Call **(800) 433-1790**, Discount only available at ABA Orbitz for Business
- **United Airlines:** Call **(800) 426-1122** Agreement Code: 414489, Z Code: ZSZU
- **Delta Airlines:** Call (800) 328-1111, ABA File Meeting Code Domestic: NMKEJ; International: NMJHL, Discount Available via www.delta.com; Online Meeting Event Code DOM: NMKEJ; INTL: NMJHL

Standing Committee on Continuing Legal Education

Under the guidance of the Standing Committee on Continuing Legal Education, the Center for Professional Development administers and produces National Institutes, webinars, other technology-based products and written course materials to assist lawyers' professional development efforts.



The 32nd Annual National Institute on Criminal Tax Fraud and the Fifth Annual National Institute on Tax Controversy

AMERICAN BAR ASSOCIATION
321 N CLARK STREET
CHICAGO, ILLINOIS 60654

First Class
U.S. Postage
PAID
American Bar
Association



You May Also Like:
Careers in Tax
Available via www.ShopABA.org
Product Code: 5470719

Look inside for
Course Curriculum,
Faculty Roster, Early Bird
Savings and more!

Also from the ABA:



Value Pass Members Save 25% off
Institute Registration



Like Us

www.facebook.com/americanbarassociation



Follow Us

www.twitter.com/abaesq