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**the 31st Annual National  
Institute on Criminal Tax Fraud  
and the**

**Fourth Annual National  
Institute on Tax Controversy**

December 10-12, 2014  
Encore at Wynn Las Vegas  
Las Vegas, NV



# The 31st Annual National Institute on Criminal Tax Fraud and the Fourth Annual National Institute on Tax Controversy

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The 31st Annual National Institute on Criminal Tax Fraud is the annual gathering of the criminal tax defense bar combined with the Fourth 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



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December 10-12, 2014  
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# Agenda

## Wednesday, December 10, 2014

### 3:00 – 5:30 p.m. Using Tech to Litigate a Tax Case Workshop

**Panelists:** Grover Hartt, III, Professor Fredric I. Lederer, Jean A. Pawlow

**Moderator:** Honorable Francis M. Allegra

Planning on litigating in one of the tax fora anytime soon? Well, chances are good you will encounter the use of technology by the court, government attorneys and private litigants. Electronic evidence introduced in electronic courtrooms are increasingly the norm. And the skill sets needed to manage the use of that technology do not easily translate from what used to be good practice.

This workshop brings together experts on the use of courtroom technology. It will give you a sense of what works—and does not—in this new environment. The topics to be discussed include how to introduce and present electronic evidence, how to examine and cross-examine witnesses, and the effective use of trial preparation and presentation software.

### Criminal Tax Workshop

**Panelists:** Sandra R. Brown, Ian M. Comisky, Hon. Marvin J. Garbis, Justin K. Gelfand, Lawrence S. Horn, Martin A. Schainbaum, Richard A. Speier, Jr.

**Moderator:** Caroline D. Ciraolo

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 includes a “criminal tax toolkit” of practice tips prepared by experienced practitioners.

### 5:30 - 7:00 p.m. Institute Reception

## Thursday, December 11, 2014

### 8:30 – 8:45 a.m. Welcoming Remarks and Announcements

Kathryn Keneally & Charles P. Rettig

### 8:45 - 10:00 a.m. Comprehensive Tax Enforcement

**Panelists:** Ronald A. Cimino, Caroline D. Ciraolo, R. Scott Clarke, Paula Junghans

**Moderator:** Steven R. Toscher

The government has recently undertaken efforts to address tax enforcement in a more comprehensive manner. In areas ranging from employment taxes, abusive promoters and preparers, through offshore activities, the government is looking at the full range of available enforcement tools and coordinated proceedings. This plenary panel will discuss this evolution in law enforcement and its impact.

### 10:00 – 10:15 a.m. Break

### 10:15 – 11:15 a.m. Civil Enforcement Priorities

**Panelists:** R. Scott Clarke, Michael J. Desmond, Diana L. Erbsen

**Moderator:** Barbara T. Kaplan

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.

### DOJ Criminal Roundtable

**Panelists:** Sandra R. Brown, Nathan J. Hochman, Margaret Leigh Kessler, Larry Wszalek

**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.

### 11:15 a.m. - 12:15 p.m. Resolution Strategies at IRS Exam and Appeals

**Panelists:** Sanford J. Boxerman, Gary L. Howard, Dennis Perez, W. Robert Pope, Jr.

**Moderator:** Sheldon M. Kay

The key to obtaining the best result for a client is finding the right point to bring a case to resolution, and knowing the strategies to get there. Experienced tax practitioners will discuss how to resolve a case at examination, appeals, or through alternative dispute resolution.

### IRS CI Roundtable

**Panelists:** Rick Lunger, Victor S.O. Song, Richard A. Speier, Jr., Toni M. Weirauch

**Moderator:** Mark E. Matthews

The IRS Criminal Investigation (CI) 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.

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

## 1:30 – 2:30 p.m. View From The Bench

**Panelists:** Hon. Francis M. Allegra, Hon. Marvin J. Garbis, Hon. L. Paige Marvel, Hon. Juan F. Vasquez  
**Moderator:** Miriam L. Fisher

Tax cases are litigated in the federal District Courts, the Court of Claims, and the Tax Court. For this panel, an experienced trial lawyer will lead a discussion of judges from all three forums concerning venue choice, practice considerations, effective trial strategies, and current hot topics.

## It's a Small World-Part 1: Offshore Accounts—To Volunteer or Not

**Panelists:** David Horton, John C. McDougal, Jay R. Nanavati, Josh O. Ungerman  
**Moderator:** Larry A. Campagna

The IRS and the Department of Justice have focused on enforcement against offshore bank accounts for over six years, and the end is not in sight. The past year saw significant changes to the Offshore Voluntary Disclosure Program, as well as a jury verdict against an account holder for the FBAR penalty. The program will discuss the risks and options available to accountholders, including the potential for future FBAR enforcement.

## 2:30 – 3:20 p.m. Ethical Issues in Challenging Client Relationships

**Panelists:** Karen L. Hawkins, Robert E. McKenzie, Sara G. Neill  
**Moderator:** Justin A. Thornton

We advise and advocate for our clients, but sometimes it is the client relationship that is the biggest challenge. This panel will explore the ethical issues in sensitive client relationships, including spousal and other conflicts, and what to do when the client lies or rejects the lawyer's advice and proceeds to act contrary to it.



## It's A Small World – Part 2: Criminal Enforcement Against Offshore Bank Accounts

**Panelists:** Wendy B. Abkin, Daniel W. Levy, Larry Wszalek  
**Moderator:** Bryan C. Skarlatos

Banks, bankers, lawyers, accountants, financial advisors, account-holders – all have been targeted for criminal tax enforcement for activities that have spanned the globe. The OVDP, DOJ's Swiss bank program, cooperators, whistleblowers – all are sources for the IRS and DOJ in an expanding criminal enforcement environment. This panel will discuss the nature and scope of the criminal enforcement efforts yesterday, today and tomorrow!

## 3:20 – 3:30 p.m. BREAK

## 3:30 – 4:30 p.m. How Will the Government Find Out, and Who Will the Government Tell: International Information Exchanges

**Panelists:** Brian C. McManus, Jeffrey A. Nieman, Bruce Zagaris  
**Moderator:** M. Todd Welty

The government's tools for obtaining information from other countries, including FATCA, treaties, MLATs, and TIEAs, have become increasingly significant in recent years. The extent to which the IRS will assist other countries in their tax enforcement is also of critical importance. Learn what you should but don't know on these key topics.

## When the Company is the Target: Ethical and Other Issues

**Panelists:** Caryn Finley, Peter D. Hardy, Matthew W. Lerner, Ellis L. Reemer  
**Moderator:** Scott D. Michel

The DOJ's Swiss Bank Program heralds a more global enforcement strategy aimed at financial institutions and other business entities perceived to have assisted Americans in engaging in tax crimes. Representing a company or its employees in a criminal tax investigation, or even a special "disclosure" program, poses multiple tactical, ethical and substantive challenges, especially if the client is non-U.S. and inconsistent foreign laws are involved. Aside from the core issue of what institutional conduct can violate U.S. law (especially if the entity is foreign-based), this panel will address the ethical questions of conflicts of interest, privilege, and confidentiality; broader issues such as cooperation and penalties; and key strategies for conducting internal investigations and resolving corporate criminal investigations.



## 4:30 – 4:40 p.m. BREAK

## 4:40 – 5:55 p.m. Trial Strategies: Valuations

**Panelists:** John M. Colvin, Jenny L. Johnson, Honorable David Laro, Lawrence A. Sannicandro  
**Moderator:** Frank Agostino

Valuation issues are central to many tax disputes. Tax Court Judge David Laro wrote the book on this topic and will address how to prepare and present valuation issues for trial. For every practitioner, this is an invaluable opportunity to learn essential techniques and strategies from the bench and experienced trial lawyers practicing in the tax trenches!

## Ask the Experts: Top Tips in Criminal Tax Cases

**Panelists:** Sandra Brown, Sharon L. McCarthy, Charles M. Meadows, Jr., Edward M. Robbins, Jr., Richard E. Robinson  
**Moderator:** Charles J. Muller

Get practical guidance and personal views from leading criminal tax experts on both sides regarding the most challenging issues. Panelists will engage in a fast-paced discussion about trial strategies and the hottest of topics, including: the use of jury and trial consultants; the benefits and perils of the good faith and reliance defenses; the willful blindness charge, admissibility of delinquent and amended returns and the payment of tax; the unsworn witness rule; cross examination of the cooperating witness, the agents and the summary witnesses; prosecuting and defending a case where the defendant is charged with tax, mail and wire fraud charges; parallel cases; and the jury charge and sentencing issues.

# Agenda (Cont'd.)

**6:00 - 7:00 p.m.                      Holland & Knight Fourth 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!



**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.



**Friday, December 12, 2014**

**8:30 - 10:00 a.m.                      Alternative Tax Advocacy: What To Do When The System Isn't Working**

**Panelists:** Carmen Gilbert, Rena Girinakakis, William Kalb, David Voreacos  
**Moderator:** Kathleen Pakenham

Sometimes you take all the right steps, but the system breaks down. There are alternatives. This plenary session will include presentations from the Taxpayer Advocate Service, the Inspector General for Tax Administration, a Congressional constituent service representative, and the media, on how each may play a role in fixing what went wrong.

**10:00 - 10:15 a.m.                      Break**

**10:15 - 11:15 a.m.                      Eggshell Audits in a Comprehensive Tax Enforcement Environment**

**Panelists:** J. Allen Kosowsky, Janet M. McHard, Walter Pagano, James C. Sherwood  
**Moderator:** Richard J. Sapinski

Numerous IRS examinations have been commenced for non-participating Offshore Voluntary Disclosure Initiative taxpayers as a result of treaty disclosures, whistleblowers, cooperators, country-wide settlement discussions, and other sources for bank and financial information worldwide. How should a representative respond to demands to interview the taxpayer? How should you proceed if the government is relying upon false or misleading information received from the taxpayer or from a prior representative? What happens if the taxpayer declines an interview request by claiming the protections afforded by the Fifth Amendment? How does the taxpayer claim the protections afforded by the Fifth Amendment? What advice can you provide regarding the filing of current tax and information returns during a sensitive issue examination? Will a FOIA request provide meaningful information?

**Mitigating the Conviction: Addressing Immediate and Collateral Consequences**

**Panelists:** Megan L. Brackney, Niles A. Elber, Herb Hoelter, Alexander P. Robbins  
**Moderator:** William J. Lovett

A criminal conviction can have the immediate impact of incarceration, and a broader range of consequences, including immigration status and licensing and state tax issues, including the possibility of dual prosecutions. Steps taken before and at sentencing may also have an impact on how the Bureau of Prisons may implement a sentence. This panel will highlight these issues. The panel will also provide a brief overview of recent developments in sentencing.

**11:15 a.m. - 12:15 p.m.                      Summonses, Subpoenas, IDRs: What the Changing Landscape Really Means**

**Panelists:** G. Michelle Ferreira, Fred Murray, Betty J. Williams  
**Moderator:** Thomas A. Cullinan

The IRS announced new procedures for the enforcement of IDRs, and the Supreme Court weighed in on the standards for summons enforcement. This panel will discuss what these developments mean in day-to-day practice.

**Where Did the Money Go, and How Will the Government Find It?**

**Panelists:** David F. Axelrod, Sandra R. Brown, Frank Jackson, Jason Silver  
**Moderator:** Thomas E. Zehnle

The IRS and Department of Justice are well along on the road to making it difficult to use foreign bank accounts to hide untaxed dollars. But money will go somewhere. This panel will address the other cash reporting regimes — CTRs, CMIRs, Form 8300—and it will also review the IRS's tools to find and collect money outside the United States.



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| Government Lawyers / Employees   | \$400           | \$440                          | \$550                           |

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- To qualify for a group discount, **three or more people** must register together. Please call us to register your group or send all registrations in the same envelope. Not applicable to government rates.

Step 2: Criminal Tax and Tax Controversy 2014 Workshops

Wednesday • December 10, 2014 • Concurrent Workshops • 3:00 p.m. – 5:30 p.m.  
Each workshop is an additional \$50. *You must R.S.V.P. to attend either workshop.* Limited seating available.  
(Please check the box to R.S.V.P. for the workshop of your choice.)

☐ Using Tech to Litigate a Tax Case Workshop - Enter your \$50 enrollment on line 6C.☐ Criminal Tax Workshop - Enter your \$50 enrollment on line 6D.

Thursday • December 11, 2014 • 12:15 p.m. – 1:30 p.m.

☐ The Jerry Feffer Annual Luncheon is free. *You must R.S.V.P. to attend this luncheon.*  
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Additional Events – Please check each applicable box to R.S.V.P.

☐ Holland & Knight Women’s Networking Event is free. (Please check the box to R.S.V.P.)☐ Dinner at Maggiano’s – **This dinner is an additional \$75 and is a ticketed event. *You must R.S.V.P. to attend this dinner.*** (Please check the box to R.S.V.P.) - Enter your \$75 enrollment on line 6E.☐ After-Hours Event – **This reception is free. *You must R.S.V.P. to attend this reception.***  
(Please check the box to R.S.V.P.)

Please check one workshop for each day and time slot.

Thursday • December 11, 2014 • Breakout Session I • 10:15 a.m. – 11:15 a.m.

- ☐ A. Civil Enforcement Priorities
- ☐ B. DOJ Criminal Roundtable

Thursday • December 11, 2014 • Breakout Session II • 11:15 a.m. – 12:15 p.m.

- ☐ A. Resolution Strategies at IRS Exam and Appeals
- ☐ B. IRS CI Roundtable

Thursday • December 11, 2014 • Breakout Session III • 1:30 p.m. – 2:30 p.m.

- ☐ A. View From The Bench
- ☐ B. It’s A Small World-Part 1: Offshore Accounts-To Volunteer or Not

Thursday • December 11, 2014 • Breakout Session IV • 2:30 p.m. – 3:20 p.m.

- ☐ A. Ethical Issues in Challenging Client Relationships
- ☐ B. It’s A Small World – Part 2: Criminal Enforcement Against Offshore Bank Accounts

Thursday • December 11, 2014 • Breakout Session V • 3:30 p.m. – 4:30 p.m.

- ☐ A. How Will the Government Find Out, and Who Will the Government Tell:  
International Information Exchanges
- ☐ B. When the Company is the Target: Ethical and Other Issues

Thursday • December 11, 2014 • Breakout Session VI • 4:40 p.m. – 5:55 p.m.

- ☐ A. Trial Strategies: Valuations
- ☐ B. Ask the Experts: Top Tips in Criminal Tax Cases

Friday • December 12, 2014 • Breakout Session I • 10:15 a.m. – 11:15 a.m.

- ☐ A. Eggshell Audits in a Comprehensive Tax Enforcement Environment
- ☐ B. Mitigating the Conviction: Addressing Immediate and Collateral Consequences

Friday • December 12, 2014 • Breakout Session II • 11:15 a.m. – 12:15 p.m.

- ☐ A. Summonses, Subpoenas, IDRs: What the Changing Landscape Really Means
- ☐ B. Where Did the Money Go, and How Will the Government Find It?

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    | \$ _____   |
| Three or More People Registering (from Step 1)<br>(\$50/person discount. Applicants must register together to<br>receive discount. Not applicable to government rates.) | 6B    | \$ - _____ |
| Using Tech to Litigate a Tax Case Workshop - Wednesday, Dec. 10 - \$50<br>(from Step 2)   | 6C    | \$ + _____ |
| Criminal Tax Workshop - Wednesday, Dec. 10 - \$50 (from Step 2)   | 6D    | \$ + _____ |
| Maggiano's Dinner - Thursday, Dec. 11 - \$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/2014criminal](http://www.ShopABA.org/2014criminal)

 Call **(800) 285-2221**

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

 Complete and mail this form:

**The American Bar Association**  
Financial Services Dept. CEN4CTF  
P.O. Box 109078  
Chicago, IL 60654-7598

\* If you cannot attend, but would like to order the **Course Materials**, please visit us at [www.ShopABA.org/2014criminal](http://www.ShopABA.org/2014criminal) or call **(800) 285-2221** for pricing and availability. Course materials will be shipped after the event.



Visit [www.ShopABA.org/2014criminal](http://www.ShopABA.org/2014criminal)



Call **(800) 285-2221**



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

## The American Bar Association

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### 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, 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 13.0 CLE credit hours (including 1.25 ethics hours) in 60-minute states, and 15.60 credit hours (including 1.5 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/2014criminal](http://www.ShopABA.org/2014criminal) or contact Shannon Burke at [Shannon.Burke@americanbar.org](mailto: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](http://www.learningmarket.org).

### Scholarships

For more information on scholarships, visit [www.americanbar.org/groups/cle/scholarship](http://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 Melissa Calahan at **(312) 988-6181** or [Melissa.Calahan@americanbar.org](mailto:Melissa.Calahan@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

Encore at Wynn Las Vegas  
3131 Las Vegas Boulevard South  
Las Vegas, NV 89109

**Rate:** \$169 Sunday-Thursday | \$199 Friday-Saturday

**Reservations:** **(702) 770-7000** or **(888) 320-9966**

**Website Reservations:** <http://www.americanbar.org/content/ebus/events/ce/2014/12/cen4ctf/travel.html>

**Hotel Deadline:** Wednesday, November 20, 2014

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**, code A5414SS
- **United Airlines:** Call **(800) 426-1122** Agreement Code: 461920, Z Code: ZP45
- **Virgin America Airlines:** Go to [www.virginamerica.com](http://www.virginamerica.com) use promo code VXABA312
- **Delta Airlines:** Call (800) 328-1111, ABA File Meeting Code Domestic: NMFUD; International: NMGGY, Discount Available via [www.delta.com](http://www.delta.com); Online Meeting Event Code: NMFUD

More details at [www.americanbar.org/travel](http://www.americanbar.org/travel).

### 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 31st Annual National Institute on Criminal Tax Fraud and the Fourth Annual National Institute on Tax Controversy

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