



**NYU**

SCHOOL OF  
PROFESSIONAL STUDIES

# 10<sup>TH</sup> ANNUAL TAX CONTROVERSY FORUM

**SPECIAL FEATURE THIS YEAR:**

**TWO DAYS OF PROBLEM-SOLVING SESSIONS  
BRING A POWER OF ATTORNEY AND ADDRESS  
YOUR CLIENTS' ISSUES IN PERSON WITH  
REPRESENTATIVES OF THE IRS AND NYS!**

## JUNE 21-22, 2018

**CROWNE PLAZA  
TIMES SQUARE MANHATTAN**

NEW YORK, NY

**CONFERENCE CO-CHAIRS:**

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

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

**FINANCE AND LAW PROGRAMS**



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

## 10<sup>TH</sup> ANNUAL TAX CONTROVERSY FORUM

### CO-CHAIRS:

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

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

### LEARNING OBJECTIVES

The NYU School of Professional Studies is pleased to present the 10th 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 that can contribute to a better functioning 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.

### SPECIAL IRS AND NYS IN-PERSON PROBLEM-SOLVING SESSIONS

Representatives of the IRS and New York State Taxpayer Advocates will be available in designated areas at the Tax Forum location in the Crowne Plaza to help tax practitioners with unresolved IRS problems. The Taxpayer Advocates will provide one-to-one guidance, direction on next steps, and case building ideas. If a tax professional's client's problem meets the Taxpayer Advocate Service's criteria, a Case Advocate will be assigned to work with the tax professional to resolve the taxpayer's issue. To take advantage of problem-solving sessions, you must bring an executed IRS Form 2848 "Power of Attorney and Declaration of Representative."

### 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*

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# CROWNE PLAZA TIMES SQUARE MANHATTAN NEW YORK, NY

JUNE 21-22, 2018

## PLANNING COMMITTEE

### PLANNING COMMITTEE CHAIR

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

### PLANNING COMMITTEE MEMBERS

**Mark D. Allison, Esq.**, *Member, Caplin & Drysdale, Chartered, New York, NY*

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

**Stephen M. Brecher, CPA, JD, MBA, LL.M., CIRA**, *Managing Director, Greenwich Corporate Strategy Group, Greenwich, CT*

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

**Eduardo S. Chung, Esq.**, *Senior Manager and Tax Practice and Procedures Group Practice Leader, Mazars USA, New York, NY*

**N. Jerold Cohen, Esq.**, *Partner, Eversheds Sutherland (US), Atlanta, GA*

**Eli J. Dicker, Esq.**, *Executive Director, Tax Executives Institute, Washington, DC*

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

**John Gamino, CPA, Esq.**, *Clinical Professor, Jindal School of Management, University of Texas at Dallas, Dallas, TX*

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

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

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

**Claudia Hill, EA, MBA**, *President, TaxMam, Cupertino, CA*

**Kathryn Keneally, Esq.**, *Partner, Jones Day, New York, NY*

**S. Starling Marshall, Esq.**, *Special Counsel, Covington & Burling, New York, NY*

**Charles J. (Chad) Muller, III, Esq.**, *Shareholder, Chamberlain, Hrdlicka, White, Williams & Aughtry, PC, San Antonio, TX*

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

**Pamela F. Olson**, *US Deputy Tax Leader and Washington National Tax Services Practice Leader, PricewaterhouseCoopers, Washington, DC*

**Carlos F. Ortiz, Esq.**, *Partner, Blank Rome, Princeton, NJ*

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

**Leon M. Reimer, CPA**, *Partner, Citrin Cooperman, New York, NY*

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

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

**Amy Walsh, Esq.**, *Partner, Orrick, Herrington & Sutcliffe, New York, NY*

# 10<sup>TH</sup> ANNUAL TAX CONTROVERSY FORUM

## 10<sup>TH</sup> ANNUAL TAX CONTROVERSY FORUM SPONSORS

### PROGRAM SPONSOR:

**KOSTELANETZ & FINK**

### PLATINUM SPONSORS:



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### EXHIBITOR:





## THURSDAY, JUNE 21, 2018

8:00 a.m.

### REGISTRATION AND DISTRIBUTION OF MATERIALS CONTINENTAL BREAKFAST

8:30 a.m.

#### WELCOME

**Kathleen Costello, CMP**, *Assistant Director, NYU School of Professional Studies, New York, NY*

#### OPENING REMARKS

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

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

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 has 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 at the IRS and in the Tax Court.

#### IRS SMALL BUSINESS/SELF-EMPLOYED DIVISION UPDATE

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

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

#### IRS COLLECTION OPERATIONS UPDATE

**Paul J. Mamo**, *Director, Collection, Internal Revenue Service, Covington, KY*

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

#### IRS OFFICE OF CHIEF COUNSEL UPDATE

**Drita Tonuzi, Esq.**, *Deputy Chief Counsel (Operations), Internal Revenue Service, Washington, DC*

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

#### TAX COURT UPDATE

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

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

10 a.m.

#### THE FUTURE IS NOW: WHAT TO WATCH OUT FOR UNDER THE NEW PARTNERSHIP AUDIT RULES

Partnership returns filed in 2018 and beyond will be audited under the new partnership audit rules unless the partnership opts out. The new rules are a radical departure from prior law, and Treasury has issued guidance on several points in the past few months. This panel reviews the recent guidance and discusses what steps you should be taking now to advise your clients, modify partnership agreements, and prepare for your first audit notice under the new regime.

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

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

**Kelley C. Miller, Esq.**, *Counsel, Reed Smith, Washington, DC*

**Ruth Perez, Esq.**, *Principal, Tax Controversy & Regulatory Services, PricewaterhouseCoopers, Washington, DC*

**Joy Gerdy Zogby, Esq.**, *Attorney, Office of the Chief Counsel (Procedure and Administration), Internal Revenue Service, Washington, DC*

11 a.m.

#### REFRESHMENT BREAK

# 10<sup>TH</sup> ANNUAL TAX CONTROVERSY FORUM

11:15 a.m.

## ETHICAL ISSUES ON THE ROAD FROM EXAM TO TAX COURT

Some of the most difficult ethical issues arise only after the tax return has been filed. Can you represent taxpayers in an audit or in Tax Court if you advised on the transaction or return in question? How much due diligence is required before you submit information to the IRS or the Tax Court? What do you do if it turns out that the information you submitted is not accurate? This panel highlights the professional standards that govern tax practice by exploring real-life fact patterns faced by tax practitioners in everyday practice before the Internal Revenue Service and United States Tax Court.

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

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

**Mario J. Verdolini, Esq.**, *Partner, Davis Polk & Wardwell, New York, NY*

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

12:15–1:15 p.m.

## LUNCHEON

BUFFET LUNCH SERVED

1:15–2:15 p.m.

## BREAKOUT SESSIONS

### TRACK I

#### DEVELOPMENTS IN THE LARGE BUSINESS AND INTERNATIONAL DIVISION: WHERE WE ARE NOW AND WHAT'S COMING NEXT

LB&I is continuing to adjust its approach to tax enforcement. A second tranche of compliance campaigns has been issued together with new taxpayer directives. The division is rolling out new "Acknowledgement of Facts" Information Document Requests. There is a new Appeals Division pilot program that introduces the presence of representatives from exam and counsel at appeals conferences. And, in the context of global disputes, there are a host of new acronyms you should know about, including BEPS, ICAP, EOI, and MLI. This panel examines these new developments, explores how they will affect taxpayers, and provides strategies you can use to better represent your clients.

**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*

**Roland Barral, Esq.**, *Of Counsel, Skadden, Arps, Slate, Meagher & Flom, New York, NY*

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

**Reinhard Schmuck, Esq.**, *Program Manager, Office of Appeals, Internal Revenue Service, New York, NY*

### TRACK II

#### COLLECTING MORE WITH LESS: THE GOVERNMENT'S USE OF PRIVATE AGENCIES AND PASSPORT REVOCATIONS TO COLLECT TAX DEBTS

In an effort to leverage limited resources, the IRS is using new tools to collect unpaid taxes, including outsourcing collection activities to private debt collectors and threatening to revoke passports of taxpayers who owe more than \$50,000 in taxes. Some states have used similar techniques with varying degrees of success. This panel reviews the IRS programs for private debt collection and passport revocation, compares them to similar state programs, and provides details on how these programs are working in the field.

**Moderator:** **Fran Obeid, Esq.**, *Founder, MFO LAW, PC, New York, NY*

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

**Paul J. Mamo**, *Director, Collection, Internal Revenue Service, Covington, KY*

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

2:15 p.m.

## REFRESHMENT BREAK

2:40–3:40 p.m.

## BREAKOUT SESSIONS

### TRACK I

#### RESOLVING TAX DEBTS FOR TAXPAYERS IN BANKRUPTCY

Many taxpayers are unable to resolve tax debts with the IRS through offers in compromise or installment agreements because their income or reasonable collection potential is too high under the IRS collection guidelines. However, taxes sometimes can be discharged in bankruptcy, making bankruptcy an important tool for taxpayers and practitioners in these circumstances. This panel outlines rules, strategies, and current issues in discharging taxes in bankruptcy.

**Moderator: Daniel S. Rosefelt, Esq., CPA**, *Tax Attorney, Daniel Rosefelt & Associates, Bethesda, MD*

**Burton J. Haynes, Esq.**, *Tax Attorney, Burton J. Haynes, PC, Burke, VA*

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

**Henry J. Riordan, Esq.**, *Assistant Chief, Civil Trial Section, Northern Region, Tax Division, US Department of Justice, Washington, DC*

### TRACK II

#### PENALTIES FOR FAILURE TO REPORT FOREIGN ASSETS: THE DIFFERENCE BETWEEN A HUGE PROBLEM AND AN INNOCENT OVERSIGHT

Clients with unreported foreign assets want to know “how bad is it?” Some cases are not a big deal and the client can easily clean up the past and become compliant going forward, while other cases can result in crushing penalties that can lead to bankruptcy or even criminal prosecution. This panel discusses what standards and procedures apply to taxpayers with unreported foreign assets and how you can advocate to minimize the consequences for failing to report foreign assets.

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

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

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

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

**Adam D. Strait, Esq.**, *Trial Attorney, Tax Division, US Department of Justice, Washington, DC*

3:40 p.m.

## REFRESHMENT BREAK

4–5 p.m.

## BREAKOUT SESSIONS

### TRACK I

#### CAPTIVE INSURANCE: WHAT WORKS AND WHAT DOESN'T

Some captive insurance arrangements serve important business objectives and others look like tax shelters. The Tax Court's recent decision in *Avrahami* provides some guidance about what works and what doesn't but also leaves many questions unanswered. This panel reviews the current state-of-play with respect to captives and discusses what to watch out for as more audits and cases make their way through the system.

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

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

**Barbara B. Franklin, Esq.**, *Deputy Division Counsel (Operations), Large Business & International Division, Internal Revenue Service, Washington, DC*

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

**Rosemary Sereti, MST, CPA**, *Managing Director, Washington National Tax, Tax Controversy Services, Deloitte Tax, Washington, DC*

# 10<sup>TH</sup> ANNUAL TAX CONTROVERSY FORUM

## TRACK II

### NEW YORK STATE TAX ENFORCEMENT UPDATES—RESIDENCY AUDITS, DRIVER'S LICENSE SUSPENSION, AND THE SEARCH FOR GHOST PREPARERS

The New York State Department of Taxation and Finance (NYS DTF) is on the forefront of modern state and local tax administration issues. This panel discusses programs being pursued by the NYS DTF that are likely to become the model for other states tax administrators, including driver's license suspensions, residency audits, and NYS DTF's regulation of preparers and ghost preparers.

**Moderator:** Jack Trachtenberg, Esq., *Principal, Deloitte Tax, New York, NY*

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

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

**Lawrence Mele, CPA,** *Program Manager, Income Franchise Field Audit Bureau, New York State Department of Taxation and Finance, Albany, NY*

**Karen J. Tenenbaum, JD, LLM (Tax), CPA,** *Partner, Tenenbaum Law, PC, Melville, NY*

.....  
5 p.m.

RECESS

FRIDAY, JUNE 22, 2018

.....  
8 a.m.

REGISTRATION AND DISTRIBUTION OF MATERIALS  
CONTINENTAL BREAKFAST

.....  
8:30 a.m.

OPENING REMARKS

.....  
8:35 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.

#### IRS TAXPAYER ADVOCATE UPDATE

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

**Interviewer:** Diana L. Erbsen, Esq., *Partner, DLA Piper (US), New York, NY*

#### IRS CRIMINAL INVESTIGATION DIVISION UPDATE

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

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

#### DEPARTMENT OF JUSTICE UPDATE

**Richard E. Zuckerman, Esq.,** *Principal Deputy Assistant Attorney General, Tax Division, US Department of Justice, Washington, DC*

**Interviewer:** Caroline D. Ciruolo, Esq., *Partner, Kostelanetz & Fink, 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*



9:45 a.m.

## IS CRYPTOCURRENCY THE NEW FOREIGN ACCOUNT AND HOW WILL THE IRS RESPOND?

There are hundreds of cryptocurrencies worth hundreds of billions of dollars. What is this new technology and how does the IRS treat it? Can cryptocurrencies be tracked and when will taxpayers be subject to civil or even criminal penalties for failure to properly report their transactions? This panel addresses the IRS rules, ambiguities, and issues involved in taxing cryptocurrencies.

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

**Gary L. Alford,** *Special Agent, Criminal Investigation Division, Internal Revenue Service, New York, NY*

**Brian E. Klein, Esq.,** *Partner, Baker Marquart, Los Angeles, CA*

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

10:45 a.m.

## REFRESHMENT BREAK

11 a.m.

## LITIGATION IN THE NEWS: THE ROLE OF THE PRESS IN TAX COMPLIANCE AND ENFORCEMENT

The press and public are often interested in tax cases, and it is important for taxpayers and their representatives to be prepared to deal with press issues. How should taxpayers and tax practitioners interact with the press, what are the dangers and prohibitions on releasing information about a case, and what should stay off the record? This panel of attorneys and journalists explores these issues in the context of prior tax cases and current events.

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

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

**Mark E. Matthews, Esq.,** *Member, Caplin & Drysdale, Chartered, Washington, DC*

**Lee A. Sheppard, Esq.,** *Contributing Editor, Tax Analysts, Falls Church, VA*

**Laura Saunders, MA,** *Special Writer, The Wall Street Journal, New York, NY*

12 p.m.

## LUNCH RECESS

1:15-2:15 p.m.

## BREAKOUT SESSIONS

### TRACK I

#### HOW TO HANDLE INTERNAL INVESTIGATIONS IN TAX CASES

Some due diligence and investigation are required in every case before properly addressing taxpayer problems. When the taxpayer is an organization, certain issues arise that affect how the investigation should be conducted. What is the purpose of the investigation, who is the real client, how do you deal with whistleblowers, and what should you do with the ultimate findings? This panel discusses the issues and the complications that may surface as you try to understand the extent of your client's problems.

**Moderator: Sandra R. Brown, Esq.,** *Principal, Hochman, Salkin, Rettig, Toscher & Perez, PC, Beverly Hills, CA*

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

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

**Alan M. Katz, CPA, CFF,** *Senior Forensic Auditor, Monitoring and Investigations Practice, Guidepost Solutions, New York, NY*

# 10<sup>TH</sup> ANNUAL TAX CONTROVERSY FORUM

## TRACK II

### HOW THE TAXPAYER BILL OF RIGHTS AND TAXPAYER ADVOCATES CAN BE YOUR CLIENT'S FRIEND

Taxpayers sometimes find themselves in situations that quickly spin out of control and become huge problems. Federal and State Taxpayer Bills of Rights give taxpayers important rights and Taxpayer Advocates can help taxpayers navigate an unfriendly tax administration system and enforce those rights. The IRS National Taxpayer Advocate, the New York State Taxpayer Advocate, and the New Jersey Deputy Director of Taxpayer Services review Taxpayer Bills of Rights, discuss some of the most serious problems facing taxpayers, and explain how to work with their offices to address issues such as expediting refunds, resolving disputes with private collection agencies, reinstating driver's licenses, and avoiding revocation of passports.

**Moderator: The Honorable Diana Leyden**, *Special Trial Judge, United States Tax Court, Washington, DC*

**Margaret Neri, Esq.**, *Deputy Commissioner, Office of the Taxpayer Rights Advocate, New York State Department of Taxation and Finance, Albany, NY*

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

**Marita R. Sciarrotta, MPA**, *Deputy Director, Taxpayer Services, New Jersey Division of Taxation, Trenton, NJ*

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

### REFRESHMENT BREAK

.....  
**2:40–3:40 p.m.**

### BREAKOUT SESSIONS

## TRACK I

### MAY I HAVE MY MONEY BACK NOW PLEASE? THE LEGAL LANDSCAPE OVERSEAS AND STRATEGIES TO NAVIGATE INTERNATIONAL ASSET SEIZURES

Governments around the world are paying more attention to the source and use of money that passes through their financial systems and enacting legislation, such as the UK Criminal Finances Act of 2017, to combat the facilitation of tax evasion. Drawing on their experience in government and private practice, this panel reviews the UK approach, including how financial institutions react to suspicious transactions, outlining the procedures for restraining and seizing accounts and offering strategies you can use to assist clients when a financial institution suspends access to an account.

**Moderator: Caroline D. Ciraolo, Esq.**, *Partner, Kostelanetz & Fink, Washington, DC*

**Keith D. Krakaur, Esq.**, *Partner, Skadden, Arps, Slate, Meagher & Flom, London, UK*

**Alison Levitt, QC, CFE**, *Partner, Head of the Business Crime Group, Mishcon de Reya, London, UK*

**Polly Sprenger, Esq.**, *Partner, Katten Muchin Rosenman UK, London, UK*

## TRACK II

### TAX WHISTLEBLOWERS: AN IMPORTANT TOOL OF TAX ENFORCEMENT OR A DIFFICULT PROBLEM FOR THE GOVERNMENT?

The IRS Whistleblower Office is much more organized and efficient, but recent Tax Court decisions have limited the review of IRS determinations and narrowed the types of claims eligible for award. Likewise, the tax provisions of the New York False Claims Act have proven an increasingly significant source of tax whistleblower claims, many of serious dimensions. This panel reviews the current status of both the IRS Whistleblower Law and the tax provisions of the New York False Claims Act, discusses what kind of information the IRS and NY Attorney General's Office are looking for, and considers what types of claims are likely to result in cash awards.

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

**Thomas Teige Carroll, Esq.**, *Chief, Taxpayer Protection Bureau, New York State Office of the Attorney General, New York, NY*

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

**Robert T. Wearing, Esq.**, *Deputy Associate Chief Counsel (Procedure and Administration), Internal Revenue Service, Washington, DC*

3:40 p.m.

REFRESHMENT BREAK

4-5 p.m.

BREAKOUT SESSIONS

TRACK I

**THE IRS VOLUNTARY DISCLOSURE PROGRAM: PAST, PRESENT, AND FUTURE**

The Offshore Voluntary Disclosure Program, one of the IRS's most successful tax compliance and enforcement programs ever, is scheduled to end on September 28, 2018. However, the IRS has had a general voluntary disclosure policy for decades. Many taxpayers are surprised to learn that they also can make a voluntary disclosure to correct domestic non-compliance as well as international non-compliance. How do domestic voluntary disclosures work and how will the general voluntary disclosure policy apply in cases of unreported foreign assets? This panel walks through the options and considerations for correcting domestic, as well as international, non-compliance after September 2018.

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

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

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

**James D. Robnett,** *Special Agent-in-Charge, Internal Revenue Service, Criminal Investigation, New York Field Office, New York, NY*

TRACK II

**THE ELEPHANT IN THE ROOM: ADDRESSING SENSITIVE ISSUES WHEN BOTH SIDES KNOW THERE IS A PROBLEM**

Funding for traditional audits has dried up, but audits triggered by specific issues such as unreported offshore assets, cryptocurrency, or cash from a marijuana business are on the rise. These sensitive issue audits can be very dangerous for taxpayers because the agents suspect non-compliance at the outset. Such audits involve unique considerations about whether and how to assert privileges, whether to allow the taxpayer to be interviewed, and what to do if the IRS has already spoken to the taxpayer. This panel uses a hypothetical problem to illustrate the difficult decisions a practitioner might face during one of these audits.

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

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

**Monica E. Koch, Esq.,** *Associate Area Counsel, Small Business/Self-Employed Division, Internal Revenue Service, Westbury, NY*

**Philip J. Wilson, CPA,** *Office Managing Partner, Marcum, Irvine, CA*

5 p.m.

CONFERENCE CONCLUDES

# 10<sup>TH</sup> ANNUAL TAX CONTROVERSY FORUM

## GENERAL INFORMATION

### CONFERENCE FEE

The **conference fee of \$1025** 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](mailto:sps.tax@nyu.edu).

### SINGLE-DAY REGISTRATION FEE

The **single-day conference fee of \$595** 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 fulltime government official discount, please call **212-992-3320** or email [sps.tax@nyu.edu](mailto: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 19, 2018.

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](https://sps.nyu.edu/taxcontroversy).

### PRESS BADGES

If your publication plans to cover the NYU School of Professional Studies 10th Annual Tax Controversy Forum, please email coverage strategy and press credentials to [sps.press@nyu.edu](mailto: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](mailto: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 21, 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](mailto:sps.tax@nyu.edu) to the attention of: Conference Administration. Requests received by June 6 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 June 6. 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](mailto:sps.tax@nyu.edu) no later than June 19.



## CONFERENCE MATERIALS

Course materials are provided for each day of the Forum for which you are registered. 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 10th 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](mailto: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.

## DIETARY REQUIREMENTS AND ACCESSIBILITY NEEDS

Participants who have special dietary requirements or accessibility needs are advised to email [sps.tax@nyu.edu](mailto:sps.tax@nyu.edu) or to call the Department of Finance and Law Programs at **212-992-3320** by June 15, 2018 to indicate their particular requirement(s). Special dietary requirements must be indicated by this deadline to receive a special meal for the Thursday luncheon.

## 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](mailto: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

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

15.0 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](http://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)*

# 10<sup>TH</sup> ANNUAL TAX CONTROVERSY FORUM

## GENERAL INFORMATION (CONTINUED)

### IRS CONTINUING PROFESSIONAL EDUCATION CREDITS



APPROVED  
CONTINUING EDUCATION  
PROVIDER

The NYU School of Professional Studies has been approved as an IRS CE Provider (Provider #P9CA0). Enrolled Agents and Tax Preparers should always look for IRS approved providers when fulfilling their continuing education requirements. Visit [irs.gov/taxpros/ce](https://irs.gov/taxpros/ce) for more information.

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](mailto: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](mailto: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](https://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: 10th 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](https://sps.nyu.edu/taxcontroversy).

All registrations sent by mail must be received by 12 noon (EDT) on Tuesday, June 19, 2018. 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 21, 2018.

Note: Each person attending the 10th 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](mailto: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](mailto:sps.tax@nyu.edu).

## REGISTRATION FORM

**Online:** [sps.nyu.edu/taxcontroversy](https://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: 10th Annual Tax Controversy Forum

## CHECK ONE FOR REGISTRATION AND PAYMENT:

Individual Conference Registration:

- ☐ 10th Annual Tax Controversy Forum  
for \$1025
- ☐ Day One, Thursday, June 21, 2018 ONLY  
for \$595
- ☐ Day Two, Friday, June 22, 2018 ONLY  
for \$595

Full-Time Government Official Registration:  
**To qualify, please enclose identification.**

- ☐ Full-Time Government Official Registration  
for \$295
- ☐ Day One, Thursday, June 21, 2018 ONLY for \$195
- ☐ Day Two, Friday, June 22, 2018 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 ☐ CE 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: \_\_\_\_\_  
Firm: \_\_\_\_\_  
Address: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_  
Business Phone: \_\_\_\_\_  
Email\*: \_\_\_\_\_

*(\*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 400A, New York, NY 10036; call **212-992-3320**; or email [sps.tax@nyu.edu](mailto:sps.tax@nyu.edu) to reserve your copy by June 15, 2018. We cannot guarantee fulfillment after June 15. 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](mailto: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 10th Annual Tax Controversy Forum Course Materials

Name: \_\_\_\_\_  
Firm: \_\_\_\_\_  
Address: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_  
Email: \_\_\_\_\_ Business Phone: \_\_\_\_\_

# 10<sup>TH</sup> ANNUAL TAX CONTROVERSY FORUM

JUNE 21-22, 2018  
CROWNE PLAZA  
TIMES SQUARE MANHATTAN  
NEW YORK, NY

## UPDATES FROM:

**Don Fort**, *Chief, Criminal Investigation Division,  
Internal Revenue Service*

**Paul J. Mamo**, *Director, Collection, Internal Revenue Service*

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

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

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

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

**Drita Tonuzi, Esq.**, *Deputy Chief Counsel (Operations),  
Internal Revenue Service*

**Richard E. Zuckerman, Esq.**, *Principal Deputy Assistant Attorney  
General, Tax Division, US Department of Justice*

## DON'T MISS PROGRAMS ON:

- TAX WHISTLEBLOWERS
- THE NEW PARTNERSHIP AUDIT RULES
- IS CRYPTOCURRENCY THE NEW FOREIGN ACCOUNT?
- THE ROLE OF THE PRESS IN TAX COMPLIANCE AND ENFORCEMENT
- ETHICAL ISSUES ON THE ROAD FROM EXAM TO TAX COURT

For more information, call **212-992-3320**

visit [sps.nyu.edu/taxcontroversy](https://sps.nyu.edu/taxcontroversy)

email [sps.tax@nyu.edu](mailto:sps.tax@nyu.edu)

PT18-0125 04/18



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10th Annual Tax Controversy Forum

11 West 42nd Street, Suite 400A

New York, NY 10036