# 2026 CRIMINAL TAX FRAUD AND TAX CONTROVERSY

## DECEMBER 10-12
## WYNN LAS VEGAS



## PRELIMINARY PROGRAM

AMERICANBARASSOCIATION

Tax Section

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# GENERAL INFORMATION

## CONFERENCE VENUE

**Wynn Las Vegas**
3131 Las Vegas Blvd S
Las Vegas, NV 89109
Tel: (702) 770-7000
Website: www.wynnlasvegas.com

## CONFERENCE CO-CHAIRS

**Sandra R. Brown**, Hochman Salkin Toscher Perez P.C.

**Frank Jackson**, McDermott Will & Schulte

**Steven Toscher**, Hochman Salkin Toscher Perez P.C.

## REGISTRATION

Registration is available at the following website:

ambar.org/26TaxCTF

All individuals attending any part of the Conference must register and pay the registration fee. Shared registrations are not permitted. To request bank wire details, or if you have a question about registration, please contact taxmeeting@americanbar.org.

## SPONSORSHIP OPPORTUNITIES

Sponsorships are designed to provide maximum brand profile and interaction with attendees from around the world representing government, industry, private practice and academia. Your organization will receive high-profile recognition before, during and after the conference. Contact Mona Cotton at mcotton@showcare.com to learn more about sponsorship opportunities.

**Additional information is provided on pages 20-21.**

# SCHEDULE AT-A-GLANCE

| Time & Location | Session/Event Title | Page |
|---|---|---|
| **WORKSHOPS – THURSDAY, DECEMBER 10** | | |
| 10:00 AM – 5:00 PM Registration 2 | Registration | 8 |
| 10:00 AM – 5:00 PM Montrachet | Taxpayer Advocate Service *(No CLE/CPE)* | 8 |
| 10:30 AM – 12:30 PM Margaux 1 | Low-Income Taxpayers Workshop: Refund Litigation and Administrative Abatements | 8 |
| 12:30 PM – 1:30 PM Latour 5-7 | Welcome Lunch for First-Time and Veteran Attendees *(No CLE/CPE)* | 8 |
| 1:30 PM – 2:30 PM La Tache | Inclusiveness Dessert *(No CLE/CPE)* | 8 |
| 2:30 PM – 5:00 PM Margaux 1 | Civil Tax Workshop: Art Valuation Controversies – From Donation Through Trial | 9 |
| 2:30 PM – 5:00 PM Margaux 2 | Criminal Tax Workshop | 9 |
| 5:00 PM – 6:00 PM Location TBA | Women in Tax Forum Networking Event | 10 |
| 5:00 PM – 6:00 PM Wynn Tower Suites Bar | The Other Tax Pros Networking Hour | 10 |
| 6:30 PM – 9:30 PM Location TBA | Conference Networking Dinner *(Ticket Required)* | 10 |

# SCHEDULE AT-A-GLANCE

| Time & Location | Session/Event Title | Page |
|---|---|---|
| **CONFERENCE – FRIDAY, DECEMBER 11** | | |
| 7:00 AM – 5:30 PM<br>Registration 2 | Registration | 11 |
| 7:30 AM – 8:45 AM<br>La Tache | Women's Breakfast | 11 |
| 7:30 AM – 8:45 AM<br>Latour 5-7 | Networking Breakfast | 11 |
| 8:00 AM – 5:00 PM<br>Montrachet | Taxpayer Advocate Service *(No CLE/CPE)* | 11 |
| 8:45 AM – 9:00 AM<br>Latour 1-4 | Co-Chairs' Remarks *(No CLE/CPE)* | 11 |
| 9:00 AM – 9:30 AM<br>Latour 1-4 | The State of the IRS Enforcement | 11 |
| 9:30 AM – 9:35 AM | Transition Break | 11 |
| 9:35 AM – 10:30 AM<br>Margaux 1 | Civil Enforcement Priorities | 11 |
| 9:35 AM – 10:30 AM<br>Margaux 2 | Criminal Enforcement Priorities | 12 |
| 10:30 AM – 10:45 AM<br>Latour 5-7 | Networking Break | 12 |
| 10:45 AM – 11:35 AM<br>Margaux 1 | Civil Tax: The Wealth Squad | 12 |
| 10:45 AM – 11:35 AM<br>Margaux 2 | Criminal Tax: Diaz for the Defense | 13 |
| 11:35 AM – 11:40 AM<br>Latour 5-7 | Transition Break | 13 |

# SCHEDULE AT-A-GLANCE

| Time & Location | Session/Event Title | Page |
|---|---|---|
| **CONFERENCE – FRIDAY, DECEMBER 11** | | |
| 11:40 AM – 12:30 PM Margaux 1 | Civil Tax: One Size Does Not Fit All | 13 |
| 11:40 AM – 12:30 PM Margaux 2 | Criminal Tax: Living on Island Time | 14 |
| 12:30 PM – 1:45 PM Latour 1-4 | Jerry Feffer Annual Lunch – Keynote Speaker: Erin M. Collins, National Taxpayer Advocate, Office of the Taxpayer Advocate, IRS *(No CLE/CPE)* | 14 |
| 1:45 PM – 2:40 PM Margaux 1 | Civil Tax: Hallucinations, Sanctions and Privilege Waivers – Oh My! Ethical and Best Practice Tips for AI in the Legal Profession and Practice *(Ethics Credit)* | 14 |
| 1:45 PM – 2:40 PM Margaux 2 | Criminal Tax: Beyond Facebook, Instagram, LinkedIn and Twitter | 15 |
| 2:40 PM – 2:45 PM | Transition Break | 15 |
| 2:45 PM – 3:45 PM Margaux 1 | Civil Tax: View From the Bench – Judicial Perspectives on Best Practices before the Tax Court | 15 |
| 2:45 PM – 3:45 PM Margaux 2 | Criminal Tax: The Duties of Candor and Zeal | 16 |
| 3:45 PM – 4:00 PM | Networking Break | 16 |
| 4:00 PM – 5:00 PM Margaux 1 | Civil Tax: Handling Tax Collection Cases – When Two Worlds Collide | 16 |
| 4:00 PM – 5:00 PM Margaux 2 | Criminal Tax: Roll of the Dice — Civil Tax Obligations and Criminal Consequences of Gambling Activities | 17 |

# SCHEDULE AT-A-GLANCE

| Time & Location | Session/Event Title | Page |
|---|---|---|
| **CONFERENCE – FRIDAY, DECEMBER 11** | | |
| 5:00 PM – 5:15 PM<br>Latour 5-7 | Networking Break | 17 |
| 5:15 PM – 6:15 PM<br>Latour 1-4 | The Rule of Law: Civility in the Courtroom and Beyond *(Specialty Credit)* | 17 |
| 6:15 PM – 7:45 PM<br>Latour 5-7 | Conference Networking Reception | 17 |
| **CONFERENCE – SATURDAY, DECEMBER 12** | | |
| 7:00 AM – 12:00 PM<br>Registration 2 | Registration | 18 |
| 7:30 AM – 8:30 AM<br>Latour 5-7 | Networking Breakfast | 18 |
| 8:30 AM – 8:45 AM<br>Latour 1-4 | Co-Chairs' Remarks *(No CLE/ CPE)* | 18 |
| 8:45 AM – 9:45 AM<br>Latour 1-4 | The New National Fraud Enforcement Division | 18 |
| 9:45 AM – 10:00 AM<br>Latour 5-7 | Networking Break | 18 |
| 10:00 AM – 11:00 AM<br>Latour 1-4 | The IRS's Regulation (and Proposed Regulations) Impacting Federal Exempt Status | 18 |
| 11:00 AM – 11:05 AM | Transition Break | 19 |
| 11:05 AM – 12:05 PM<br>Latour 1-4 | Coming Clean and Keeping it Civil When Representing Non-Compliant Clients *(Ethics Credit)* | 19 |

10:00 AM – 5:00 PM REGISTRATION 2

**Registration**

10:00 AM – 5:00 PM MONTRACHET

**Taxpayer Advocate Service *(No CLE/CPE Credit)***

10:30 AM – 12:30 PM MARGAUX 1

**Low-Income Taxpayers Workshop: Refund Litigation and Administrative Abatements**

The path to an effective refund claim starts well before filing the lawsuit. This panel will provide a framework for practical tips in identifying and assisting clients who may be eligible for refund claims under Section 7508A, as well as navigating examination, appeals, CDP and Tax Court, and addressing opportunities to obtain an abatement of penalties and interest with the IRS and evaluate state-level considerations.

Moderator

**Frank Agostino**, Kostelanetz LLP

Speakers

**Naveid Jahansouz**, Meadows, Collier, Reed, Cousins, Crouch & Ungerman, L.L.P.

**Kaitlyn Loughner**, Frost Law

**M. Dennis Nguyen**, Taylor Nelson Amitrano LLP

**Amanda K. Tomack**, Caplin & Drysdale

12:30 PM – 1:30 PM LATOUR 5-7

**Welcome Lunch for First-Time and Veteran Attendees *(No CLE/CPE Credit)***

1:30 PM – 2:30 PM LA TACHE

**Inclusiveness Dessert**

2:30 PM – 5:00 PM MARGAUX 1

**Civil Tax Workshop: Art Valuation Controversies – From Donation Through Trial**

This annual workshop teaches basic skills in civil litigation in the context of specific issues and procedures. Join our expert panelists as they walk through a civil controversy problem in one sitting – from substantiation, examination, expert reports, settlement to litigation.

Co-Moderators

**Frank Agostino**, Kostelanetz LLP

**S. Starling Marshall**, Crowell & Moring LLP

Speakers

**Hon. Mark V. Holmes**, Senior Judge, United States Tax Court

**Kevin Sweeney**, Chamberlain Hrdlicka

**Carneil D. Wilson**, Dentons

**Phil Wilson**, CBIZ

2:30 PM – 5:00 PM MARGAUX 2

**Criminal Tax Workshop**

This popular workshop will teach you strategies and techniques for handling sensitive civil examinations and criminal investigations and defending 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.

Co-Moderators

**Jay R. Nanavati**, Kostelanetz LLP

**Mary Wood**, Meadows, Collier, Reed, Cousins, Crouch & Ungerman, L.L.P.

Speakers

**Kathy Enstrom**, Moore Tax Law Group

**Tino Lisella**, Carlton Fields

**Rick Speier**, Richard Speier P.C.

**Ben Tompkins**, Nardiello Turanchik Tompkins LLP

**Rick Yandle**, Yandle Tax Law

5:00 PM – 6:00 PM LOCATION TBA

### Women in Tax Forum Networking Event

*More information coming soon.*

5:00 PM – 6:00 PM WYNN TOWER SUITES BAR

### The Other Tax Pros Networking Hour

Connect with fellow **EAs, CPAs, and other tax controversy practitioners** at the meetup for Other Tax Pros. Find us at the **Wynn Tower Suites Bar** (head past the lunch ballrooms and turn right—then follow signs straight to the Tower Suites). Grab a seat, your beverage of choice (you pay), share war stories and practical tips, and meet potential mentors and collaborators. Curious how the Tax Section can support your practice? Stop by, say hello, and ask us while you unwind!

6:30 PM – 9:30 PM LOCATION TBA

### Conference Networking Dinner *(Ticketed Event)*

Join your fellow attendees for the popular Conference Networking Dinner.

7:00 AM – 5:30 PM REGISTRATION 2
**Registration**

7:30 AM – 8:45 AM LA TACHE
**Women's Breakfast**

7:30 AM – 8:45 AM LATOUR 5-7
**Networking Breakfast**

8:00 AM – 5:00 PM MONTRACHET
**Taxpayer Advocate Service *(No CLE/CPE Credit)***

8:45 AM – 9:00 AM LATOUR 1-4
**Co-Chairs' Remarks *(No CLE/CPE Credit)***

9:00 AM – 9:30 AM LATOUR 1-4
**The State of the IRS Enforcement**

Introducers

**Sandra R. Brown**, Hochman Salkin Toscher Perez P.C.

**Frank Jackson**, McDermott Will & Schulte

**Steven Toscher**, Hochman Salkin Toscher Perez P.C.

Speakers

**Jarod Koopman**, Chief, IRS Criminal Investigation and IRS Chief Compliance Officer

9:30 AM – 9:35 AM
**Transition Break**

9:35 AM – 10:30 AM MARGAUX 1
**Civil Enforcement Priorities**

Hear a roundtable discussion of hot topics, recent decisions, enforcement priorities and navigating civil tax litigation without a DOJ current or Tax Division and with reduced IRS resources. The speakers are all former Internal Revenue Service or Department of Justice leaders and trial attorneys.

Moderator

**Scott E. Fink**, Greenberg Traurig LLP

Speakers

**Lindsay Clayton**, Baker McKenzie

**Carolyn Schenck**, Caplin & Drysdale

U.S. Department of Justice NFED (Invited)

9:35 AM – 10:30 AM MARGAUX 2

**Criminal Enforcement Priorities**

Hear a roundtable discussion of hot topics, recent decisions, enforcement priorities and navigating criminal tax enforcement within the framework of current DOJ Policies. The speakers are all current or former Internal Revenue Service or Department of Justice leaders and prosecutors.

Moderator

**Karen E. Kelly**, Kostelanetz LLP

Speakers

**Elizabeth Hadden**, Deputy Division Counsel/Deputy Associate Chief Counsel (Criminal Tax), IRS Criminal Investigation

**Eric Hylton**, alliantgroup

**Erick Martinez**, Director, Whistleblower Office, IRS

IRS Executive (Invited)

10:30 AM – 10:45 AM LATOUR 5-7

**Networking Break**

10:45 AM – 11:35 AM MARGAUX 1

**Civil Tax: The Wealth Squad**

Representing high-net-worth individuals, families and family offices facing AI-driven case selection and holistic examinations targeting entire financial enterprises rather than isolated returns.

Moderator

**Michael Scarduzio**, McDermott Will & Schulte

Speakers

**Lewis Booth**, Booth Law Firm

**G. Michelle Ferreira**, Greenberg Traurig, LLP

**Cory Stigile**, Hochman Salkin Toscher Perez P.C.

10:45 AM – 11:35 AM MARGAUX 2

**Criminal Tax: *Diaz* for the Defense**

The admissibility and role of expert witness testimony regarding mental state as a defense in criminal tax cases and recognizing if, and when, to bring in a mental health expert.

Moderator

**Evan J. Davis**, Hochman Salkin Toscher Perez P.C.

Speakers

**Andy Choate**, Parkinson Benson & Potter

**Peter Hardy**, Holland & Knight LLP

**Sara Neill**, Neill, Schwerin, Boxerman, P.C.

11:35 AM – 11:40 AM LATOUR 5-7

**Transition Break**

11:40 AM – 12:30 PM MARGAUX 1

**Civil Tax: One Size Does Not Fit All**

Advising and representing clients in light of the IRS's end of its uniform conservation easement settlement initiative and establishment of an Office of Conservation Easements designed to coordinate policy, enforcement and case-resolution strategy across the IRS.

Moderator

**Elizabeth Blickley**, Fox Rothschild LLP

Speakers

**Seamus Bresnahan**, DLA Piper

**Sarah Green**, Dentons

**Todd Welty**, Kostelanetz LLP

11:40 AM – 12:30 PM MARGAUX 2

**Criminal Tax: Living on Island Time**

Understanding Malta pension plans, Puerto Rico Act 60, and other IRS enforcement priorities focused on offshore shifting of incomes of high-income taxpayers.

Moderator

**Josh O. Ungerman,** Meadows, Collier, Reed, Cousins, Crouch & Ungerman, L.L.P.

Speakers

**Anson Asbury**, Asbury Gardner Tax Counsel

**Jed Dwyer**, Dwyer Law

**Jason Freeman**, Freeman Law, PLLC

12:30 PM – 1:45 PM LATOUR 1-4

**Jerry Feffer Annual Lunch**

Keynote Speaker

**Erin M. Collins**, National Taxpayer Advocate, Office of the Taxpayer Advocate, IRS

1:45 PM – 2:40 PM MARGAUX 1

**Civil Tax: Hallucinations, Sanctions and Privilege Waivers – Oh My!** ***(Ethics Credit)***

This panel offers ethical and practical tips for using AI in tax practice. Panelists will discuss how to avoid AI-generated errors, how to protect client confidentiality and privilege, and what courts expect from practitioners who use these tools.

Moderator

**Michael J. Desmond**, Miller & Chevalier

Speakers

**Kathy Pakenham**, Vinson & Elkins

**Stephen Reynolds**, McDermott Will & Schulte LLP

**Hon. Emin Toro**, Judge, United States Tax Court

**Danny Werfel**, Senior Fellow, The Johns Hopkins University

1:45 PM – 2:40 PM MARGAUX 2

**Criminal Tax: Beyond Facebook, Instagram, LinkedIn and Twitter**

Understanding CI's broad power to obtain electronic evidence from social media sites and emails through subpoenas and search warrants under the Stored Communications Act and Potential Defense Strategies.

Moderator

**Larry Campagna**, Chamberlain Hrdlicka

Speakers

**Ian Comisky**, Fox Rothschild LLP

**Loren Washburn**, Parkinson Benson & Potter

**Tracy Wilkison**, FTI Consulting

2:40 PM – 2:45 PM

**Transition Break**

2:45 PM – 3:45 PM MARGAUX 1

**Civil Tax: View From the Bench – Judicial Perspectives on Best Practices before the Tax Court**

*Description coming soon.*

Moderator

**Hon. Jennifer E. Siegel**, Special Trial Judge, United States Tax Court

Speakers

**Hon. Tamara W. Ashford**, Judge, United States Tax Court

**Hon. Patrick J. Urda**, Chief Judge, United States Tax Court

**Hon. Christian N. Weiler**, Judge, United States Tax Court

2:45 PM – 3:45 PM MARGAUX 2

**Criminal Tax: The Duties of Candor and Zeal**

Can you be both a zealous advocate and an officer of the Court? Navigating ethical obligations concerning client confidentiality and zealous representation and candor, truthfulness and disclosure obligations in a criminal case.

Moderator

**Michelle Schwerin**, Neill, Schwerin, Boxerman, P.C.

Speakers

**Guinevere Moore**, Moore Tax Law Group

**Chad Nardiello**, Nardiello Turanchik Tompkins LLP

**Jeff Neiman**, Marcus Neiman Rashbaum & Pineiro LLP

**Richard Sapinski**, Sills Cummis & Gross

3:45 PM – 4:00 PM

**Networking Break**

4:00 PM – 5:00 PM MARGAUX 1

**Civil Tax: Handling Tax Collection Cases – When Two Worlds Collide**

Managing concurrent enforcement when both the IRS and a state revenue department target your client simultaneously. This panel will explore federal tax lien priority, choateness doctrines, simultaneous levy conflicts on bank accounts or wages, and resolution strategies when limited taxpayer assets force a multi-agency standoff.

Moderator

**Lauren Darwit**, Moore Tax Law Group

Speakers

**Michael Dallo**, Dallo Law Group

**Kathryn Meyer**, Kathryn Meyer Law PC

**Eli Noff**, Hughes Noff Tax Law LLC

**Lavar Taylor**, Taylor Nelson Amitrano LLP

4:00 PM – 5:00 PM MARGAUX 2

**Criminal Tax: Roll of the Dice — Civil Tax Obligations and Criminal Consequences of Gambling Activities**

This panel covers how the IRS learns of gambling winnings, how to report winnings and losses, and how the One Big Beautiful Bill Act (OBBBA) affects gambling losses. Panelists will also discuss the consequences of underreporting gambling income, drawing on recent high-profile gambling prosecutions.

Moderator

**Jonathan Kalinski, Hochman Salkin Toscher Perez P.C.**

Speakers

**John Abram**, Acting Special Agent in Charge, San Francisco Field Office, IRS Criminal Investigation

**Diane Bass**, Law Office of Diane C. Bass

**Michael Freedman**, The Freedman Firm PC

5:00 PM – 5:15 PM LATOUR 5-7

**Networking Break**

5:15 PM – 6:15 PM LATOUR 1-4

**The Rule of Law: Civility in the Courtroom and Beyond *(*Specialty Credit)***

*Description coming soon.*

Moderator

**Diana L. Erbsen**, DLA Piper

Speakers

**John Colvin**, Colvin + Hallett Law

**Niles Elber**, Caplin & Drysdale

**Katherine Jordan**, Miller & Chevalier Chartered

**Brian McManus**, Latham & Watkins LLP

**Civility & Professionalism CLE credit has been requested for states that offer it.*

6:15 PM – 7:45 PM LATOUR 5-7

**Conference Networking Reception**

7:00 AM – 12:00 PM REGISTRATION 2
**Registration**

7:30 AM – 8:30 AM LATOUR 5-7
**Networking Breakfast**

8:30 AM – 8:45 AM LATOUR 1-4
**Co-Chairs' Remarks *(No CLE/CPE Credit)***

8:45 AM – 9:45 AM LATOUR 1-4
**The New National Fraud Enforcement Division**

The creation of the National Fraud Enforcement Division in 2026 follows 20 years after DOJ last created the National Security Division in 2006, which Combining Intelligence Policy with the Counterterrorism and Counterespionage Sections. This panel will delve into what the National Fraud Enforcement Division's comprehensive and coordinated approach to investigating and prosecuting tax fraud means for tax controversy practitioners and their clients.

Moderator

**Caroline Ciraolo**, Kostelanetz LLP

Speakers

**Emily M. Earnshaw**, Holland & Knight LLP

**Rod J. Rosenstein**, Baker McKenzie

**Mike Villa**, Meadows, Collier, Reed, Cousins, Crouch & Ungerman, L.L.P.

9:45 AM – 10:00 AM LATOUR 5-7
**Networking Break**

10:00 AM – 11:00 AM LATOUR 1-4
**The IRS's Regulation (and Proposed Regulations) Impacting Federal Exempt Status**

As IRS enforcement priorities shift, tax-exempt organizations and the people who advise them face growing civil and criminal risk. This panel looks at recent and proposed IRS regulations that affect federal exempt status. Panelists will offer practical strategies for compliance, for responding to an IRS inquiry and for protecting exempt status under the current enforcement approach.

Moderator

**Michelle A. Levin**, Dentons

Speakers

**Meghan R. Biss**, Loeb & Loeb LLP

**Teri Jackson**, Fredrikson & Byron, P.A.

**Mark Milton**, Milton Law Group

**Matt Mueller**, Fogarty Mueller Harris, PLLC

11:00 AM – 11:05 AM

**Transition Break**

11:05 AM – 12:05 PM LATOUR 1-4

**Coming Clean and Keeping it Civil When Representing Non-Compliant Clients *(Ethics Credit)***

Understanding the benefits and burdens of the IRS's new (and improved) voluntary disclosure program while also minding your ethical duties under Circular 230 in ensuring due diligence in a time-sensitive representation and navigating ethical obligations while crafting the narrative required by Form 14457.

Moderator

**Zhanna A. Ziering**, Ziering & Esman PLLC

Speakers

**Darianne De Leon**, Pillsbury Winthrop Shaw Pittman LLP

**Matthew Lerner**, Sidley Austin LLP

**Jessica Marine**, Frost Law

**Daniel Price**, Law Offices of Daniel N. Price

# ADDITIONAL INFORMATION

## CLE INFORMATION

You must be registered for the conference in order to attend and be eligible to receive CLE or ethics credit. The ABA will seek 14.5 hours of CLE credit in 60-minute states and 17.4 hours of CLE credit in 50-minute states. Credit hours are estimated and are subject to each state's approval and credit rounding rules. Please visit americanbar.org/mcle for general information on CLE at the ABA.

## CPE INFORMATION

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 for Group Live programs. 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.

Recommended CPE Credits and Field of Study: Taxes, Regulatory Ethics.

Program attendees can earn up to 14.5 CPE credits.

Pre-requisites: There are no prerequisites.

Advanced preparation: None

Program Level: Intermediate

Delivery Method: Group Live

## SCHOLARSHIP POLICY

A limited number of scholarships to defray tuition expenses are available for this program. To request a scholarship application, please contact the Tax Section at taxmeeting@americanbar.org. Scholarship applications must be received no later than 30 days prior to the program. For programs with tuition costs over $500, qualifying attorneys will receive at least a 50% reduction in the registration fee.

## ABA BUSINESS CONDUCT STANDARDS AND ABA TAX SECTION CODE OF CONDUCT

Conference attendees are required to review and consent to the ABA Business Conduct Standards and the ABA Tax Section Code of Conduct.

# ADDITIONAL INFORMATION

## SPONSORSHIP STATEMENT

Speakers and program content are selected independently by the planning group prior to any sponsorship outreach. Sponsorship does not include or imply a speaking role, nor does it provide influence over program development.

## CONTENT DISCLAIMER

All Workshop and Conference content, including live, recorded, and written presentations, represents the opinions of the authors and speakers and should not be construed to be those of either the ABA or Section of Taxation unless adopted pursuant to the bylaws of the Association. Nothing contained herein is to be considered as the rendering of legal advice for specific cases, and readers are responsible for obtaining such advice from their own legal counsel. This Workshop and Conference content and any forms and agreements herein are intended for educational and informational purposes only.

## ABOUT THE ABA TAX SECTION

www.americanbar.org/tax

As the national representative of the legal profession, the mission of the ABA Tax Section is to serve our members and the public through education and leadership to achieve an equitable, efficient, and workable tax system. The Tax Section puts all of the latest information on administrative and procedural developments right at your fingertips. Our publications, programs, and expert advice help you navigate the constantly changing landscape of tax law.

# UPCOMING EVENTS

| ABA TAX SECTION UPCOMING EVENTS<br>www.americanbar.org/groups/taxation/events | | |
|---|---|---|
| **DATE** | **EVENT** | **LOCATION** |
| December 10-12, 2026 | 2026 Criminal Tax Fraud and Tax Controversy Conference | Wynn Las Vegas<br>Las Vegas, NV |
| February 3-5, 2027 | 2027 Midyear Tax Meeting | Grand Hyatt San Antonio River Walk<br>San Antonio, TX |
| March 8-12, 2027 | 2027 ABA/IPT Advanced Tax Seminars | The Ritz-Carlton New Orleans, LA |
| April 7-9, 2027 | 27th Annual U.S. and Europe Tax Practice Trends Conference | InterContinental Barcelona<br>Barcelona, Spain |
| May 20-22, 2027 | 2027 May Tax Meeting | Marriott Marquis Washington, DC |
| June 16-18, 2027 | 19th Annual U.S. and Latin America Tax Practice Trends Conference | Four Seasons Hotel Miami<br>Miami, FL |



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Tax Section

**Where will TAX take you?**