



# The 35th Annual National Institute on Criminal Tax Fraud and the Eighth Annual National Institute on Tax Controversy

December 13-15, 2018  
Wynn Encore Las Vegas  
Las Vegas, NV

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# The 35th Annual National Institute on Criminal Tax Fraud

December 13-15, 2018 | Wynn Encore | Las Vegas, NV

## DESCRIPTION OF PROCEEDINGS

The 35th Annual National Institute on Criminal Tax Fraud is the yearly gathering of the criminal tax defense bar combined with the Eighth 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:

- Round-table 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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Section of Taxation	\$875	\$975	\$1,080
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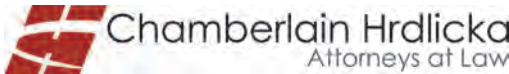
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# Agenda

## Day One — Thursday, December 13, 2018

9:30 a.m.–  
12:00 p.m.

### **Civil Workshop: Responding to Summonses**

**Moderator:** Frank Agostino

**Speakers:** Hon. Marvin Garbis; Hon. Mark Holmes, Philip Colosanto, Timothy Mulvey, Gwen Moore, Wesley Wong

Your client has received a summons. Now what? This panel of practitioners and Judges will address the basic issues of how to comply with a summons, how to prepare a taxpayer or a return preparer for an IRS interview, who may and should attend the interview, what objections may be made before and during the interview, and the differences between summons compliance and a civil deposition, and litigation issues.

In more and more cases, the IRS has lost or destroyed its administrative files. The government is using IRS Form 4340 to substitute for the original files and affirmatively prove facts needed to pursue collection of an assessment. This panel will review when and how to challenge IRS Forms 4340 before the District Court and Tax Courts.

### **Criminal Workshop**

**Moderators:** Sandra Brown and Caroline Ciruolo

**Speakers:** Ian Comisky, Sara Neill, Marty Schainbaum, Richard Speier, Tara Sullivan

Taxpayers can become aware they are the subject of a criminal tax investigation with notice of a summons, a grand jury subpoena or execution of a search warrant and end in a declination of prosecution, a plea or a trial. Learn the nuts and bolts of handling a criminal tax case from some of the top experts in the field.

12:00 p.m.–  
1:30 p.m.

### **First time Attendees / Old-Timer Welcomers Lunch**

12:15 p.m.–  
2:15 p.m.

### **Low Income Taxpayers program Innocent Spouse: Proving Abuse**

**Moderator:** Frank Agostino

**Speakers:** Jennifer Breen, Philip Colosanto, Jeffrey Dirmann, Janice Feldman, Francine J. Lipman, Michael Wallace, two psychology experts have been invited

Representing a spouse who has been the subject of mental or physical abuse presents unique challenges. The issues may arise in asserting an innocent spouse at examination, trial or collection. There may be issues as to whether the abused spouse signed a tax return or engaged in financial transactions under duress. This panel will identify these issues, and discuss how to work with experts to protect these vulnerable taxpayers.

2:00 p.m.–  
2:15 p.m.

### **Welcome / Opening Remarks**

2:15 p.m.–  
3:30 p.m.

### **Plenary:**

### **Wisdom Across the Generations: How to Address Ethical Challenges in Tax Practice**

**Moderator:** Scott Michel

**Speakers:** Hon. Juan Vasquez, Caryn Mark Finley, Bernard Mark, Jan Neiman, Jeffrey Neiman, Alexander P. Robbins, Edward Robbins Jr., Juan Vasquez Jr.

Learn how very seasoned tax controversy specialists and their almost as experienced children view and deal with ethical issues which seem to repeat themselves over time. It's a Family Feud!



3:30 p.m.–  
3:45 p.m.

### **Break**

# Agenda

3:45 p.m.–  
4:45 p.m.

## **Civil Enforcement Priorities**

**Moderator:** Barbara Kaplan

**Speakers:** Steve Miller, Drita Tonuzi

Learn the top civil enforcement priorities and challenges – from LB&I campaigns to SBSE initiatives and DOJ priorities. Hear the views from the inside and be ready.

## **Department of Justice Roundtable**

**Moderator:** Kathryn Keneally

**Speakers:** Paula Junghans, Tom Zehnle, Richard Zuckerman

The Swiss Bank Program is (almost) over and many non-compliant taxpayers have been brought to justice. Find out what is of concern to the DOJ Tax Division now.

4:45 p.m.–  
5:35 p.m.

## **With All Deference: What Standard Should The Court Apply To Tax Regulations**

**Moderator:** Lavar Taylor

**Speakers:** Hon. Mark Holmes, Adriana Lofaro Wirtz, Gilbert Rothenberg

This panel will explore the standards utilized by the courts to decide the validity of Treasury Regulations and provide guidance as to when the court will and when the court will not uphold government regulations. The panel will address the continued vitality of the Chevron doctrine and its application to Treasury regulations.

## **IRS CI Roundtable**

**Moderator:** Mark E. Matthews

**Speakers:** Don Fort, Richard Lunger, Victor Song, Thomas Zehnle

Find out what is new at the IRS Criminal Investigation Division – from undercover operations to enforce FATCA to new strategies to combat tax crimes.

7:00 p.m.

## **Dinner – Ferraro’s (ticketed event)**

## **Day Two — Friday, December 14, 2018**

9:00 a.m.–  
10:15 a.m.

## **Ethical and Other Issues When Representing Non-Compliant Taxpayers: Domestic and Foreign Voluntary Disclosures In a Post-Program World**

**Moderator:** Larry Campagna

**Speakers:** Dennis Perez, Daniel Price, Bruce Zagaris

The formal Offshore Voluntary Disclosure Program ended on September 28, 2018. Join a panel of civil and criminal tax experts who will address life after the OVDP, and ethical considerations for how to deal with domestic and foreign disclosures.



10:15 a.m.–  
11:15 a.m.

## **IRS Collection: More Than Money At Stake**

**Moderator:** Robert E. McKenzie

**Speakers:** Nina E. Olson, Bob Pope, Larry Sannicandro

The world of IRS collection has changed, including the real and present danger of your client losing his or her passport. Join a panel of experts exploring cutting edge collection issues.

## **Criminal Prosecution of Employment Tax Cases**

**Moderator:** Josh Ungerman

**Speakers:** Michelle Schwerin, Tara Sullivan, Ben Thompkins, Loren Washburn

Employment taxes account for a large part of the “tax gap” and the IRS is focused on this area. Find out where the government is looking and how to defend against these criminal prosecutions.

11:15 a.m.–  
11:30 a.m.

## **Break**

# Agenda

11:30 a.m.–  
12:30 p.m.

## **How to Persuade: Tips on Trial Practice Techniques**

**Moderator:** Kathleen Pakenham

**Speakers:** Hon. Maurice B. Foley, Frank Jackson, Michel R. Stein

Find out from seasoned practitioners and Judges how to make your points at trial. Learn what will and will not work in before the Court.

## **Must Do Motions: A Check List for Criminal Cases**

**Moderator:** Charles Muller

**Speakers:** David Axelrod, Peter Hardy, Patricia Pileggi

Is it all about the trial, or the pre-trial motions that you must consider in any criminal tax case. From Dahlstron to severance, to venue and jury waivers, find out what works and what will put your client in the best possible position for a win. Also hear the Government's view!

12:30 p.m.–  
1:30 p.m.

## **Jerry Feffer Annual Lunch**

**Keynote Speaker:** John D. Fort, Chief, IRS Criminal Investigation Division

**Sponsored by:** Fox Rothschild, Hogan Lovells US LLP, Holtz, Slavett & Drabkin, APLL, Marcus Neiman & Rashbaum LLP, Sills Cummis & Gross P.C.

1:30 p.m.–  
3:00 p.m.

## **What Tax Controversy Lawyers Should Know About The Tax Cuts and Jobs Act**

**Moderator:** Frank Agostino

**Speakers:** Michelle Abroms Levin, Jennifer Breen, Nancy Chassman, Charles Hodges II, Matthew Lerner

The TCJA presents many challenges to the IRS, and opportunities and pitfalls for taxpayers and their tax professionals. Look into the crystal ball with these tax experts and get prepared for what is to come.

## **Criminal Trial Practice / Ask the Experts**

**Moderator:** Justin Thornton

**Speakers:** Sandra Brown, Leigh Kessler, Charles Meadows, Jay Nanavati

The most difficult topics faced by criminal defense tax practitioners will be discussed. Bring your questions and find out if someone has a solution.

3:00 p.m.–  
3:15 p.m.

## **Break**

3:15 p.m.–  
4:15 p.m.

## **Litigating Foreign-Related Penalties**

**Moderator:** Richard Sapinski

**Speakers:** John Colvin, Tom Sawyer, Zhanna Ziering

After years of virtually sitting dormant in the Internal Revenue Code and Title 31, the IRS has found a new enthusiasm for asserting penalties regarding foreign information reporting, including the FBAR penalty. Join a panel of experts who will be examining recent procedural and substantive developments on the challenges faced by practitioners and taxpayers when the civil penalties are not resolved by the IRS.

## **How to Protect Your Client's Civil Tax Interests When Agreeing To A Criminal Plea / collateral consequences**

**Moderator:** Steven Walker

**Speakers:** Sandy Boxerman, Sharyn Fisk, Karen Hawkins

A plea in a criminal tax case can trigger many collateral consequences to a taxpayer and to a taxpayer's spouse. These experts will let you know where the minefields are and how to avoid them.



# Agenda

4:15 p.m.–  
5:15 p.m.

## **Your Case in the News: How the Government and Taxpayers Work With the Media**

**Moderator:** Bryan Skarlatos

**Speakers:** Nathan Richman, Lee Sheppard, David Voreacos

What do you do with a case that is or will be high profile? How do you deal with the press and publicity specialists? What messages do you want out in the public? What are the ethical limitations? Hear a lively discussion on these topics.

## **Sections 371 and 7212(a) – Life After Marinello**

**Moderator:** Armando Gomez

**Speakers:** Geoffrey Davis, Jenny Johnson Ware, Richard Lunger, Samuel R. (“Bob”) Lyons

The United States Supreme Court in *United States v. Marinello* substantially curtailed the use of IRC Section 7212(a) in criminal tax prosecutions. The panel, including those involved in the Marinello litigation, will discuss the implications of Marinello and what is left of IRC Section 7212(a) for tax enforcement.

5:15 p.m.–  
6:30 p.m.

## **Section Reception**

6:30 p.m.–  
8:00 p.m.

## **Women’s Reception – Debussy I**

10:00 p.m.

## **After Hours Event Sponsored by Marcum LLP**

10:00 p.m.

## **After Hours Event Sponsored by Agostino & Associates P.C.**

## **Day Three — Saturday, December 15, 2018**

9:00 a.m.–  
11:30 a.m.

## **What Everyone Needs To Know About Cryptocurrency: Part One: Tax Treatment of Cryptocurrency Transactions Part Two: Enforcement When Cryptocurrency Transactions Go Wrong**

**Moderator:** Steven Toscher

**Speakers:** Nathan Hochman, Guinevere Moore, Damon Rowe, Kevin Sweeney, Travis Thompson, Betty Williams

Cryptocurrency has dominated the concern of all government regulators, including the Internal Revenue Service. These panelists will discuss the income tax consequences of owning, trading and investing in cryptocurrency and enforcement issues facing the IRS, enforcement under the Bank Secrecy Act (BSA) and the IRS use of “Big Data.”

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	Early-Bird Rate Aug. 16, 2018	Advance Rate Oct. 11, 2018	Standard Rate Nov. 8, 2018
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ABA Members	\$985	\$1,100	\$1,220
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Student Lawyers	\$150	\$150	\$150
Government Lawyers	\$400	\$400	\$550

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Business casual attire is appropriate for all activities.

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Please specify your special needs below. To ensure your request is fulfilled, the registration form must be received by November 15, 2018. For questions, please contact staff designee Donna Williams, Meetings Manager, at [donna.williams@americanbar.org](mailto:donna.williams@americanbar.org); 312.988.6210.

Every effort will be made to accommodate advance requests; onsite requests cannot be guaranteed.

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Additional needs (please specify): \_\_\_\_\_

## 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 program course materials after program completion.

## 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

### Group Rate:

Encore Resort Guest Suite: \$169/night

Encore Resort Double Queen Suite: \$219/night

Resort Fee: \$15/night

Group Code: **6CTF1218**

## Hotel Deadline: November 20, 2018

Reservations can be made by calling the Encore at the Wynn Las Vegas directly at 1-866-770-7555. Refer to the ABA National Institute on ABA Criminal Tax Law or use group code **6CTF1218** to get the group rate.

## ABA Negotiated Airfare Discounts— Available Online!

With ABA Egencia\*, you can automatically obtain ABA negotiated airfare discounts for travel to the ABA Meetings. ABA Egencia enables you to purchase the best airfare at the time of booking, by providing you with the ability to search for and compare fares from virtually every airline serving the destination.

Reservations with ABA Egencia can be made online or offline. For offline reservations, call (877) 833-6285. ABA Egencia is available online via **ABA Travel Services\***. ABA airfare discounts on some carriers may also be obtained by purchasing your tickets under the ABA Discount Codes directly from the airline or through your travel agent.

American Airlines ABA Discount only available at **ABA Egencia**

United Airlines **800-426-1122** For ABA Meetings Only -

Agreement Code: **6338181 / Z** Code: **ZE6X**

Discount available at [www.united.com](http://www.united.com)

Online Discount Code: **ZE6X633818** Not for Leisure Travel

Delta Airlines **800-328-1111** ABA File Global Meeting

Code: **NMR3V** Discount available at [www.delta.com](http://www.delta.com)

Online Meeting Event Code: **NMR3V**

**Egencia** \*A Travel Profile is required when booking airline reservations with ABA Egencia, click for more information.

## 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, and other technology-based products and written course materials to assist lawyers' professional development efforts.