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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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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<tr>
<th>Name</th>
<th>Title/Position</th>
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<tbody>
<tr>
<td>Frank Agostino</td>
<td>Partner, Agostino &amp; Associates, P.C., Hackensack, NJ</td>
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<tr>
<td>Caryn Mark Finley</td>
<td>Assistant Chief, Tax Division, U.S. Dept. of Justice, Bethesda, MD</td>
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<tr>
<td>David Axelrod</td>
<td>Partner, Shumaker Loop &amp; Kendrick LLP, Columbus, OH</td>
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<td>Sanford J. Boxerman</td>
<td>Shareholder, Capes, Sokol, Goodman &amp; Sarachan, P.C., St. Louis, MO</td>
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<td>Jennifer Breen</td>
<td>Partner, Morgan Lewis &amp; Bockius LLP, Washington, DC</td>
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<td>Sandra R. Brown</td>
<td>Principal, Hoachman Salkin Toscher Perez P.C., Beverly Hills, CA</td>
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<td>Larry A. Campagna</td>
<td>Shareholder, Chamberlain Hrdlicka, Houston, TX</td>
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<tr>
<td>Caroline Ciraolo</td>
<td>Partner, Kostelanetz &amp; Fink, LLP, Washington, DC</td>
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<tr>
<td>Philip Colosanto</td>
<td>Associate, Agostino &amp; Associates, P.C., Hackensack, NJ</td>
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<tr>
<td>John Colvin</td>
<td>Attorney, Colvin + Hallett, Seattle, WA</td>
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<tr>
<td>Ian M. Comisky</td>
<td>Partner, Fox Rothschild LLP, Philadelphia, PA</td>
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<tr>
<td>Geoffrey M. Davis</td>
<td>Partner, Jenner &amp; Block, Chicago, IL</td>
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<tr>
<td>Jeffrey Dirmann</td>
<td>Associate, Agostino &amp; Associates, P.C., Hackensack, NJ</td>
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<tr>
<td>Janice R. Feldman</td>
<td>Division Counsel/Associate Chief Counsel, IRS Office of Chief Counsel, Washington, DC</td>
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<td>Jenny L. Johnson Ware</td>
<td>Partner, Johnson Moore, Chicago, IL</td>
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<td>Paula Junghans</td>
<td>Partner, Zuckerman Spaeder LLP, Washington, DC</td>
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<td>Barbara T. Kaplan</td>
<td>Shareholder, Greenberg Traurig, LLP, New York, NY</td>
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<tr>
<td>Kathryn Keneally</td>
<td>Partner, Jones Day, New York, NY</td>
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<tr>
<td>Leigh Kessler</td>
<td>Former Assistant Chief, Tax Division, U.S. Dept. of Justice</td>
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<td>Matthew D. Lerner</td>
<td>Partner, Sidley Austin LLP, Washington, DC</td>
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<tr>
<td>Michelle Abroms Levin</td>
<td>Attorney At Law, Sirote &amp; Permutt, PC, Huntsville, AL</td>
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<tr>
<td>Francine J. Lipman</td>
<td>Professor of Law, William S. Boyd School of Law, Las Vegas, NV</td>
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<tr>
<td>Richard T. Lunger III</td>
<td>Deputy Division Counsel, Deputy Associate Chief Counsel (Criminal Tax), Internal Revenue Service, Washington, DC</td>
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<tr>
<td>Samuel R. (Bob) Lyons</td>
<td>Chief, Criminal Appeals &amp; Tax Enforcement Policy Section, US Department of Justice, Washington, DC</td>
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<tr>
<td>Bernard S. Mark</td>
<td>Of Counsel, Kestenbaum &amp; Mark, Great Neck, NY</td>
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<tr>
<td>Mark E. Matthews</td>
<td>Member, Caplin &amp; Drysdale, Washington, DC</td>
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Washington, DC  

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**Civil Workshop: Responding to Summons**

**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 Ciraolo  
**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.
### 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**
<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
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<tbody>
<tr>
<td>11:30 a.m.–</td>
<td><strong>How to Persuade: Tips on Trial Practice Techniques</strong></td>
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<td>12:30 p.m.</td>
<td><strong>Moderator:</strong> Kathleen Pakenham</td>
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<td><strong>Speakers:</strong> Hon. Maurice B. Foley, Frank Jackson, Michel R. Stein</td>
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<td>Find out from seasoned practitioners and Judges how to make your</td>
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<td>points at trial. Learn what will and will not work in before the</td>
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<td>Court.</td>
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<td><strong>Must Do Motions: A Check List for Criminal Cases</strong></td>
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<td><strong>Moderator:</strong> Charles Muller</td>
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<td><strong>Speakers:</strong> David Axelrod, Peter Hardy, Patricia Pileggi</td>
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<td></td>
<td>Is it all about the trial, or the pre-trial motions that you must</td>
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<td>consider in any criminal tax case. From Dahlstrom to severance, to</td>
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<td>venue and jury waivers, find out what works and what will put your</td>
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<td>client in the best possible position for a win. Also hear the</td>
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<td>Government’s view!</td>
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<td>12:30 p.m.–</td>
<td><strong>Jerry Feffer Annual Lunch</strong></td>
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<td>1:30 p.m.</td>
<td><strong>Keynote Speaker:</strong> John D. Fort, Chief, IRS Criminal Investigation</td>
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<td>Cummis &amp; Gross P.C.</td>
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<td>1:30 p.m.–</td>
<td><strong>What Tax Controversy Lawyers Should Know About The Tax Cuts</strong></td>
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<td>3:00 p.m.</td>
<td>and Jobs Act</td>
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<td><strong>Moderator:</strong> Frank Agostino</td>
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<td><strong>Speakers:</strong> Michelle Abroms Levin, Jennifer Breen, Nancy Chassman,</td>
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<td>Charles Hodges II, Matthew Lerner</td>
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<td>The TCJA presents many challenges to the IRS, and opportunities and</td>
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<td>pitfalls for taxpayers and their tax professionals. Look into the</td>
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<td>crystal ball with these tax experts and get prepared for what is to</td>
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<td>3:00 p.m.–</td>
<td><strong>Criminal Trial Practice / Ask the Experts</strong></td>
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<td>3:15 p.m.</td>
<td><strong>Moderator:</strong> Justin Thornton</td>
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<td><strong>Speakers:</strong> Sandra Brown, Leigh Kessler, Charles Meadows, Jay</td>
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<td>Nanavati</td>
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<td>The most difficult topics faced by criminal defense tax practitioners</td>
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<td>will be discussed. Bring your questions and find out if someone has</td>
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<td>a solution.</td>
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<td>3:15 p.m.–</td>
<td><strong>Break</strong></td>
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<tr>
<td>3:15 p.m.–</td>
<td><strong>Litigating Foreign-Related Penalties</strong></td>
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<tr>
<td>4:15 p.m.</td>
<td><strong>Moderator:</strong> Richard Sapinski</td>
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<td><strong>Speakers:</strong> John Colvin, Tom Sawyer, Zhanna Ziering</td>
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<td>After years of virtually sitting dormant in the Internal Revenue</td>
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<td>Code and Title 31, the IRS has found a new enthusiasm for asserting</td>
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<td>penalties regarding foreign information reporting, including the</td>
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<td>FBAR penalty. Join a panel of experts who will be examining</td>
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<td>recent procedural and substantive developments on the challenges</td>
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<td>faced by practitioners and taxpayers when the civil penalties</td>
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<td>are not resolved by the IRS.</td>
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<td><strong>How to Protect Your Client’s Civil Tax Interests When Agreeing</strong></td>
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<td><strong>To A Criminal Plea / collateral consequences</strong></td>
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<td><strong>Moderator:</strong> Steven Walker</td>
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<td><strong>Speakers:</strong> Sandy Boxerman, Sharyn Fisk, Karen Hawkins</td>
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<td>A plea in a criminal tax case can trigger many collateral</td>
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<td>consequences to a taxpayer and to a taxpayer’s spouse. These experts</td>
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<td>will let you know where the minefields are and how to avoid them.</td>
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</table>
| 4:15 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. |
| 4:15 p.m.–     | 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.–     | Section Reception                                                    |                                                                                             |
| 5:15 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 —   | What Everyone Needs To Know About Cryptocurrency:                   |                                                                                             |
| Saturday,      | Part One: Tax Treatment of Cryptocurrency Transactions              |                                                                                             |
| December 15,   | Part Two: Enforcement When Cryptocurrency Transactions Go Wrong     |                                                                                             |
| 2018          | 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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Step 1: Registration Rates

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<tr>
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<th>Early-Bird Rate</th>
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<th>Standard Rate</th>
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<td></td>
<td>Aug. 16, 2018</td>
<td>Oct. 11, 2018</td>
<td>Nov. 8, 2018</td>
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<tr>
<td>General Public</td>
<td>$1,150</td>
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<td>Student Lawyers</td>
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<tr>
<td>Government Lawyers</td>
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<td>$550</td>
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- Tax Section - $45
- Dinner at Ferraro's - $75

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<tbody>
<tr>
<td>Registration Rate (from Step 1)</td>
<td>$A</td>
</tr>
<tr>
<td>Dinner at Ferraro’s - $75</td>
<td>$B</td>
</tr>
<tr>
<td>Three or More People Registering (from Step 1)</td>
<td>$C</td>
</tr>
<tr>
<td>ABA Tax Section Enrollment - $45 (from Step 2)</td>
<td>$D</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$E</td>
</tr>
</tbody>
</table>

### Step 5: Payment Information

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

<table>
<thead>
<tr>
<th>Field</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name as it appears on Card</td>
<td></td>
</tr>
<tr>
<td>Account Number</td>
<td></td>
</tr>
<tr>
<td>Expiration Date</td>
<td></td>
</tr>
<tr>
<td>Signature</td>
<td></td>
</tr>
</tbody>
</table>

### Step 7: 4 Easy Ways to Register

- Call (800) 285-2221
- Fax this form to (312) 988-5850

### MCLE

The ABA directly applies for and ordinarily receives CLE credit for ABA programs in AK, AL, AR, AZ, CA, CO, CT, DE, GA, GU, HI, IA, IL, IN, KS, KY, LA, ME, MN, MS, MO, MP, MT, NH, NJ, 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 14.33 CLE credit hours in 60-minute states, including 2.5 ethics and 17.20 credit hours in 50-minute states, including 3 ethics. 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.ambar.org/ctf2018](http: www.ambar.org/ctf2018).

### 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). Recommended CPE Credits and Fields of Study: Program attendees can earn 17.20 CPE credits in Behavioral Ethics, & Taxes field of Study. There are no prerequisites.

### Scholarships

For more information on scholarships, visit [www.americanbar.org/groups/cle/scholarship](http: www.americanbar.org/groups/cle/scholarship).
Registration Information

Attire
Business casual attire is appropriate for all activities.

Attendees with Special Needs
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 designer Donna Williams, Meetings Manager, at donna.williams@americanbar.org; 312.988.6210.

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

I will need the following accommodations:
Interpreters: ☐ ASL Transliterater ☐ Oral ☐ Tactile
☐ Trilingual ☐ Deaf
☐ Other (please specify): _____________________________

☐ Communication Access Realtime Translation (CART) (realtime speech to text translation displayed on computer or large screen)
☐ Captioned videos ☐ Notetaker ☐ Reader

Assistive Listening Devices: ☐ Hearing/Induction Loops
☐ FM Systems ☐ Infrared Systems ☐ Other (please specify): _____________________________

☐ Headphones/Earbuds to Connect to Assistive Listening System

Materials in Alternative Formats:
☐ Large Print (specify font size: _____)
☐ Braille ☐ Audio ☐ Digital Files ☐ Flash Drive/CD
☐ Orientation by staff to the facility/meeting site

Special Diet:
☐ Vegetarian ☐ Vegan ☐ Gluten-free ☐ Dairy-free ☐ Nut-free ☐ Pre-cut Meal ☐ Other (please specify): _____________________________

☐ Accessible Transportation: Event _____________________________
☐ Date(s) _____________________________ Time(s) ______________
☐ Location(s) _____________________________

ADA Accessible Guestroom:
☐ Roll-in shower ☐ Shower/tub chair ☐ Visual alerts (fire and other emergency alarms, door knocks, phone calls)
☐ Audible alerts/alarms ☐ Scent free ☐ Wheelchair/Mobility Device Accessible ☐ Other (please specify): _____________________________

☐ A personal care attendant will be accompanying me.
☐ A service animal will be accompanying me.
☐ I will be using a mobility device at the conference.
☐ 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
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
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.