National Institutes: Criminal Tax Fraud/Tax Controversy

December 11-13, 2019
Wynn | Encore Las Vegas
Las Vegas, NV

Visit www.ambar.org/ctf2019 to register
DESCRIPTION OF PROCEEDINGS

The 36th Annual National Institute on Criminal Tax Fraud and the 9th Annual National Institute on Tax Controversy is the yearly gathering of the tax controversy and criminal tax defense bar. 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.

Join us for:

- 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

Join the conversation with #ABACTF2019

Register Now!

www.ambar.org/ctf2019 to register

Presented by

Section of Taxation
Criminal Justice Section

Silver Sponsor

Bronze Sponsor

www.ambar.org/ctf2019 to register
<table>
<thead>
<tr>
<th>Name</th>
<th>Title/Role</th>
<th>Firm/Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>Randall P. Andreozzi</td>
<td>Partner</td>
<td>Andreozzi Bluestein LLP</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Clarence, NY</td>
</tr>
<tr>
<td>Frank Agostino</td>
<td>Partner</td>
<td>Agostino &amp; Associates, PC.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Hackensack, NJ</td>
</tr>
<tr>
<td>Hon. Tamara W. Ashford</td>
<td>Judge</td>
<td>US Tax Court</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Washington, DC</td>
</tr>
<tr>
<td>Sanford Boxerman</td>
<td>Shareholder</td>
<td>Capes, Sokol, Goodman</td>
</tr>
<tr>
<td></td>
<td></td>
<td>&amp; Sarachan, PC.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Hackensack, NJ</td>
</tr>
<tr>
<td>Jennifer Breen</td>
<td>Partner</td>
<td>Morgan Lewis &amp; Bockius LLP</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Washington, DC</td>
</tr>
<tr>
<td>Sandra R. Brown</td>
<td>Principal</td>
<td>Hochman Salkin</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Toscher &amp; Perez PC.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Beverly Hills, CA</td>
</tr>
<tr>
<td>Larry Campagna</td>
<td>Shareholder</td>
<td>Chamberlain, Hrdlicka</td>
</tr>
<tr>
<td></td>
<td></td>
<td>White, Williams &amp; Aughtry</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Houston, TX</td>
</tr>
<tr>
<td>Caroline D. Ciraolo</td>
<td>Partner</td>
<td>Kostelanetz &amp; Fink, LLP</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Washington, DC</td>
</tr>
<tr>
<td>William Cohan</td>
<td>Attorney</td>
<td>William A Cohan PC</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Rancho Santa Fe, CA</td>
</tr>
<tr>
<td>John Colvin</td>
<td>Attorney</td>
<td>Colvin + Hallett</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Seattle, WA</td>
</tr>
<tr>
<td>Ian Comisky</td>
<td>Partner</td>
<td>Fox Rothschild LLP</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Philadelphia, PA</td>
</tr>
<tr>
<td>Hon. Elizabeth Copeland</td>
<td>Judge</td>
<td>United States Tax Court</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Washington, DC</td>
</tr>
<tr>
<td>Edward J. Cronin</td>
<td>Associate Chief Counsel</td>
<td>Internal Revenue Service</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Washington, DC</td>
</tr>
<tr>
<td>Thomas A. Cullinan</td>
<td>Counselor to the Commissioner</td>
<td>Internal Revenue Service</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Washington, DC</td>
</tr>
<tr>
<td>Evan J. Davis</td>
<td>Attorney</td>
<td>Hochman Salkin</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Toscher Perez P.C.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Beverly Hills, CA</td>
</tr>
<tr>
<td>Hon. Michael J. Desmond</td>
<td>Chief Counsel</td>
<td>Internal Revenue Service</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Washington, DC</td>
</tr>
<tr>
<td>Sheri A. Dillon</td>
<td>Partner</td>
<td>Morgan Lewis &amp; Bockius LLP</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Washington, DC</td>
</tr>
<tr>
<td>Jeffrey Dirmann</td>
<td>Associate</td>
<td>Agostino &amp; Associates</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Hackensack, NJ</td>
</tr>
<tr>
<td>Antoinette L. Ellison</td>
<td>Counsel</td>
<td>Jones Day</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Atlanta, GA</td>
</tr>
<tr>
<td>Diana L. Erbsen</td>
<td>Partner</td>
<td>DLA Piper LLP</td>
</tr>
<tr>
<td></td>
<td></td>
<td>New York, NY</td>
</tr>
<tr>
<td>G. Michelle Ferreira</td>
<td>Shareholder</td>
<td>Greenberg Taurig, LLP</td>
</tr>
<tr>
<td></td>
<td></td>
<td>San Francisco, CA</td>
</tr>
<tr>
<td>Caryn Finley</td>
<td>Assistant U.S. Attorney</td>
<td>US Department of Justice</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Charlotte, NC</td>
</tr>
<tr>
<td>Miriam L. Fisher</td>
<td>Partner</td>
<td>Latham &amp; Watkins LLP</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Washington, DC</td>
</tr>
<tr>
<td>Hon. Maurice B. Foley</td>
<td>Chief Judge</td>
<td>United States Tax Court</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Washington, DC</td>
</tr>
<tr>
<td>Don Fort</td>
<td>Chief, Criminal Investigation Division</td>
<td>Internal Revenue Service</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Washington, DC</td>
</tr>
<tr>
<td>David Foster</td>
<td>Partner</td>
<td>Skadden, Arps, Slate,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Meagher &amp; Flom LLP</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Washington, DC</td>
</tr>
<tr>
<td>Justin K. Gelfand</td>
<td>Partner</td>
<td>Margulis Gelfand</td>
</tr>
<tr>
<td></td>
<td></td>
<td>St. Louis, MO</td>
</tr>
<tr>
<td>Armando Gomez</td>
<td>Partner</td>
<td>Skadden, Arps, Slate,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Meagher &amp; Flom LLP</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Washington, DC</td>
</tr>
<tr>
<td>Eric L. Green</td>
<td>Attorney at Law</td>
<td>Green &amp; Sklarz LLC</td>
</tr>
<tr>
<td></td>
<td></td>
<td>New Haven, Connecticut</td>
</tr>
<tr>
<td>Darren J. Guillot</td>
<td>Deputy Commissioner, Small Business/Self-Employed Division</td>
<td>Internal Revenue Service</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Washington, DC</td>
</tr>
<tr>
<td>Peter Hardy</td>
<td>Partner</td>
<td>Ballard Spahr LLP</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Philadelphia, PA</td>
</tr>
<tr>
<td>Charles E. Hodges II</td>
<td>Partner</td>
<td>Jones Day</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Atlanta, GA</td>
</tr>
<tr>
<td>Nathan J. Hochman</td>
<td>Partner</td>
<td>Browne George Ross</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Los Angeles, CA</td>
</tr>
<tr>
<td>Hon. Mark Holmes</td>
<td>Judge</td>
<td>US Tax Court</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Washington, DC</td>
</tr>
<tr>
<td>Gary Howard</td>
<td>Managing Partner</td>
<td>Gl. Howard &amp; Company</td>
</tr>
<tr>
<td></td>
<td></td>
<td>CPAs, LLP</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Los Alamitos, CA</td>
</tr>
</tbody>
</table>

Faculty subject to change without notice.
Planning Committee

Faculty

Eric Hylton
Commissioner, Small Business/
Self-Employed Division
Internal Revenue Service
Washington, DC

Aaron Iny
Director
American Express
New York, NY

Frank J. Jackson
Partner
Jones Day
New York, NY

Jenny Johnson Ware
Partner
Johnson Moore LLC
Chicago, IL

Eric Hylton
Commissioner, Small Business/
Self-Employed Division
Internal Revenue Service
Washington, DC

Aaron Iny
Director
American Express
New York, NY

Frank J. Jackson
Partner
Jones Day
New York, NY

Jenny Johnson Ware
Partner
Johnson Moore LLC
Chicago, IL

Faculty

Charles M. Meadows, Jr.
Partner
Meadows, Collier, Reed,
Cousins, Crouch &
Ungerman, L.L.P.
Dallas, TX

Scott D. Michel
Member
Caplin & Drysdale
Washington, DC

Steven Miller
National Director of Tax
Alliantgroup
Washington, DC

Guinevere M. Moore
Partner
Johnson Moore LLC
Chicago, IL

Barbara T. Kaplan
Shareholder
Greenberg Traurig LLP
New York, NY

Robert W. Keaster
Chamberlin Keaster & Brockman LLP
Encino, CA

Kathryn Keneally
Partner
Jones Day
New York, NY

Matthew Lerner
Partner
Sidley Austin LLP
Washington, DC

Michelle Levin
Partner
Sirote & Permutt PC
Huntsville, AL

Mark E. Matthews
Member
Caplin & Drysdale Chtd
Washington, DC

Sharon L. McCarthy
Attorney
Kostelanetz & Fink LLP
New York, NY

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

Brian C. McManus
Partner
Latham & Watkins LLP
Boston, MA

Jason Poole
Trial Attorney
US Department of Justice
Washington, DC

Hon. Charles P. Rettig
Commissioner
Internal Revenue Service
Washington, DC

Christopher S. Rizek
Caplin & Drysdale Chtd
Washington, DC

Alexander Robbins
Section Reviewer
U.S. Department of Justice, Tax Division
Washington, DC

Edward Robbins Jr.
Principal
Hochman, Salkin, Rettig,
Toscher & Perez, PC.
Beverly Hills, CA

Larry Sannicandro
Associate
McCarter & English LLP
Newark, NJ

Richard Sapinski
Member
Sills Cummis & Gross PC
Newark, NJ

Michael Sardar
Partner
Kostelanetz & Fink LLP
New York, NY

Martin Schainbaum
Principal
Martin A Schainbaum APLC
San Francisco, CA

Carolyn Schenck
Assistant Division Counsel
(International), SB/SE
Internal Revenue Service
St. Paul, MN

Michelle Feit Schwerin
Shareholder
Capes Sokol Goodman
& Sarachan PC
Saint Louis, MO

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

Planning Committee Co-Chairs

Faculty subject to change without notice.
Gino Soave  
Director  
Navigant  
New York, NY

Victor Song  
President  
Victor Song Consulting  
Ladera Ranch, CA

Richard Speier  
Principal  
Richard Speier & Associates  
Claremont, CA

Michel Stein  
Partner  
Hochman, Salkin, Rettig, Toscher & Perez, P.C.  
Beverly Hills, CA

Tara Sullivan  
Special Agent in Charge  
Internal Revenue Service  
Las Vegas, NV

Kevin Sweeney  
Shareholder  
Chamberlain Hrdlicka, White, Williams & Aughty  
Philadelphia, PA

Rollin Thorley  
Counsel  
Internal Revenue Service  
Las Vegas, NV

Justin Thornton  
Attorney at Law  
Law Offices of Justin Thornton  
Washington, DC

Steven R. Toscher  
Principal  
Hochman, Salkin, Toscher, Perez, P.C.  
Beverly Hills, CA

Josh O. Ungerman  
Partner  
Meadows, Collier, Reed, Cousins, Crouch & Ungerman, L.L.P.  
Dallas, TX

Jaime Vasquez  
Shareholder  
Chamberlain Hrdlicka  
San Antonio, TX

Michael Villa  
Partner  
Meadows, Collier, Reed, Cousins, Crouch & Ungerman, L.L.P.  
Dallas, TX

Michael Wallace  
Enrolled Agent  
Agostino & Associates, P.C.  
Hackensack, NJ

Todd Welty  
Chief Legal Officer  
ThreeCo LLC  
Atlanta, GA

Betty Williams  
Managing Shareholder  
Williams & Associates, PC  
Sacramento, CA

Philip J. Wilson  
Managing Partner  
Marcum LLP  
Costa Mesa, CA

Wesley J. Wong  
Senior Counsel  
IRS Office of Chief Counsel  
Las Vegas, NV

Bruce Zagaris  
Partner  
Berliner Corcoran & Rowe LLP  
Washington, DC

Thomas Zehnle  
Attorney at Law  
Bryan Cave LLP  
Darnestown, MD

Zhanna Zeiring  
Member  
Caplin & Drysdale  
New York, NY

Richard Zuckerman  
Deputy Assistant Attorney General  
US Department of Justice Tax Division  
Washington, DC

Planning Committee  Co-Chairs  
Faculty subject to change without notice.
<table>
<thead>
<tr>
<th>All Three Days</th>
<th>Taxpayer Advocate Service: Problems solved in real time</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Representatives from the IRS Taxpayer Advocate Service will can conduct live problem-solving meetings.</td>
</tr>
</tbody>
</table>

### Day One — Wednesday, December 11, 2019

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>11:00 a.m. -</td>
<td><strong>Low Income Taxpayers: The role of hardship in tax and tax collection.</strong></td>
</tr>
<tr>
<td>1:00 p.m.</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Moderator:</strong> Frank Agostino</td>
</tr>
<tr>
<td></td>
<td><strong>Panelists:</strong> Hon. Elizabeth Copeland, Jennifer Breen, Rollin Thorley, Jaime Vasquez, Michael Wallace</td>
</tr>
<tr>
<td></td>
<td>This panel will address the impact of hardship on the computation and collection of tax. Government representatives and practitioners will discuss best practices for proving hardship. All are welcome, and all are encouraged to use what they learn to help the low income taxpayer community. (Registration not required for this panel.)</td>
</tr>
<tr>
<td>1:00 p.m. - 2:15 p.m.</td>
<td><strong>First time attendees / old-timer welcome lunch (Non-CLE)</strong></td>
</tr>
<tr>
<td></td>
<td><strong>Sponsored by:</strong> Capes Sokol, Caplin &amp; Drysdale, Green &amp; Sklarz LLC, Greenberg Traurig, LLP, Holtz, Slavett &amp; Drabkin, APLC, Marcus Neiman &amp; Rashbaum LLP</td>
</tr>
<tr>
<td>2:30 p.m. - 5:00 p.m.</td>
<td><strong>Civil Workshop – The Trust Fund Penalty – from investigation through litigation, including 6672(d ) contribution</strong></td>
</tr>
<tr>
<td></td>
<td><strong>Moderator:</strong> Frank Agostino</td>
</tr>
<tr>
<td></td>
<td><strong>Panelists:</strong> Jeffrey Dirmann, Antoinette L. Ellison, Darren J. Guillot, Michael Villa, Wesley J. Wong</td>
</tr>
<tr>
<td></td>
<td>This popular workshop will teach the fundamentals of representing taxpayers in civil tax controversy by focusing on trust fund penalty issues. The program will provide an overview of section 6672 and its applicability to employment and other taxes. Panelists will demonstrate how to prepare a client to be interviewed and what written submissions to make. Learn best practices before IRS Collection and IRS Appeals, including collection due process proceedings, how to present your case in court, when and how to bring a contribution claim, when to make a Taxpayer Bill of Rights 2 request, and how to consider private causes of action. The skills addressed in this workshop will serve all practitioners across substantive tax controversy issues.</td>
</tr>
</tbody>
</table>

### Criminal Tax Workshop

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>Moderators:</strong> Justin K. Gelfand and Michelle Felt Schwerin</td>
</tr>
<tr>
<td></td>
<td><strong>Panelists:</strong> Sandra R. Brown, Caroline D. Ciraolo, Caryn Finley, Eric Nemeth, Charles J. Muller, Michael Sardar, Martin Schainbaum, Richard Speier, Tara Sullivan</td>
</tr>
<tr>
<td></td>
<td>This popular workshop will teach you strategies and techniques for handling sensitive civil examinations and criminal investigations, and defending a criminal prosecution. What to do in a domestic voluntary disclosure, special agents telling witnesses / witness’s counsel not to talk with the target / target’s counsel 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</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>5:00 p.m. - 6:30 p.m.</td>
<td><strong>Institute Reception</strong></td>
</tr>
</tbody>
</table>

### Day Two — Thursday, December 12, 2019

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>7:30 a.m. - 9:00 a.m.</td>
<td><strong>Women's Networking Breakfast (Non-CLE)</strong></td>
</tr>
<tr>
<td></td>
<td><strong>Sponsor:</strong> Johnson Moore LLC</td>
</tr>
<tr>
<td>9:00 a.m. - 9:15 a.m.</td>
<td><strong>Introduction</strong></td>
</tr>
</tbody>
</table>

Agenda subject to change without notice.
<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
</tr>
</thead>
</table>
| 9:15 a.m. – 10:15 a.m. | **Plenary: Write This Down? Experts Discuss Ethical and Other Considerations when Deciding Whether, How, and How Much to Document in the Life of a Civil or Criminal Tax Controversy**  
**Moderator:** Jenny Johnson Ware  
**Panelists:** Armando Gomez, Robert W. Keaster, Richard Sapinski  
During the life of a tax case, there are many moments when practitioners are faced with the dilemma of whether to document certain conversations, joint defense agreements, and more. The tension between protecting a client and the lawyer's self-interest especially comes into play when considering documenting conversations about options for cleaning up past tax mistakes. This panel will explore the most common "documenting" decisions civil and criminal tax attorneys face and discuss best practices for how to handle. |
| 10:15 a.m. – 10:30 a.m. | **Break** |
| 10:30 a.m. – 11:30 a.m. | **Civil Enforcement Priorities**  
**Moderator:** Miriam L. Fisher  
**Panelists:** Hon. Michael J. Desmond, Eric Hylton, Barbara T. Kaplan, Steven Miller  
IRS leadership has recently been delivering a clear enforcement message. This panel will let you hear about these priorities directly from those leaders, and how to be prepared from experienced practitioners.  
**Introduction:** Alissa Gipson, Chamberlain, Hrdlicka, White, Williams & Aughtry, P.C. |
| 11:30 a.m. – 12:30 p.m. | **Getting Out Front—Listed Transactions, Transactions of Interest and Injunction Actions**  
**Moderator:** Christopher S. Rizek  
**Panelists:** Thomas A. Cullinan, Charles E. Hodges, Michelle Levin  
This panel will explore how the IRS uses the tools of listed transactions and transactions of interest, and what this means for persons involved in the transactions. The panel will also consider how the IRS and the Department of Justice initiate and prosecute injunction actions.  
**Introduction:** S. Starling Marshall, Crowell & Moring LLP |
| 12:30 p.m. – 1:45 p.m. | **Jerry Feffer Annual Lunch (Non-CLE)**  
**Keynote:** Hon. Charles P. Rettig, Commissioner, Internal Revenue Service |
| 1:45 p.m. – 2:45 p.m. | **Ask the Judges**  
**Moderator:** Frank J. Jackson  
**Panelists:** Hon. Tamara W. Ashford, Hon. Maurice B. Foley, Hon. Mark Holmes, Todd Welty  
Every litigator needs to know how best to present the client's case. What do Judges consider to be best practices? What can Judges tell you about avoidable mistakes? Let this panel of Judges tell you how it looks from the bench.  
**Introduction:** Michael J. Scarduzio, Jones Day |
<table>
<thead>
<tr>
<th>Time</th>
<th>Session</th>
</tr>
</thead>
<tbody>
<tr>
<td>2:45 p.m. –</td>
<td><em>What you Don’t Know But Need to Know About Internet Provider Searches</em></td>
</tr>
</tbody>
</table>
| 3:35 p.m.    | Moderator: Sandra R. Brown  
Panelists: Jason Poole, Michael S. Pasano, Thomas Zehnle  
We now live in the digital world and the government may be searching your clients’ files without the historical knock on the door. The panel will discuss the statutory and constitutional issues caused by ISP searches, and the best practices and procedures to follow when the government employs this investigative tool.  
Introduction: Fran Obeid, MFO Law, P.C. |
| 3:50 p.m.    | *Break*                                                                 |
| 4:40 p.m.    | *Currents Trends and Practices in IRS Collection Actions*                |
| 5:30 p.m.    | *The Changing World of Evidence*                                        |
|              | Moderator: Peter Hardy  
Panelists: Ian Comisky, Evan J. Davis, Betty Williams  
Whether and when the government may bring money laundering charges in a tax case has long been a controversial topic. This panel will address developing issues in cryptocurrency enforcement, and whether money laundering may become the go-to charge when cryptocurrency is involved. Find out when this is a risk and the implications to the defendant if money laundering is charged.  
Introduction: Scott E. Fink, Greenberg Traurig, LLP |
|              | Moderator: Guinevere M. Moore  
Panelists: David Foster, Matthew Lerner, Michel Stein  
When Congress passed the Bi-Partisan Budget Act, TEFRA was repealed. IRS examination of partnerships and subsequent litigation over tax disputes as we know it will be vastly different from past years. Now that the Treasury Regulations setting forth the new audit regime have been finalized and the Tax Court rules regarding partnership have been amended, it is time to jump in and learn them.  
Introduction: Fran Obeid, MFO Law, P.C. |
|              | Moderator: Eric L. Green  
Panelists: Nina E. Olson, Robert E. McKenzie, Darren J. Guillot  
Private debt collectors, passport revocation, and other traditional and new tools for collection – this panel will explore what the IRS is doing today, and some of the policy concerns that are being raised. The speakers will also discuss best practices to protect your clients.  
Introduction: Christin M. Bucci, Bucci Law Offices |
|              | Moderator: Bryan C. Skarlatos  
Panelists: Sarah E. Paul, Alexander Robbins, Kevin Sweeney  
The Fifth Amendment continues to be a vital to the protections of taxpayers. The panel will discuss the how the new digital world is affecting the Fifth Amendment.  
Introduction: Jonathan Kalinski, Hochman Salkin Toscher Perez, P.C. |
|              | Moderator: Larry Sannicandro  
Panelists: Aaron Iny, Gino Soave, Philip J. Wilson  
We are well into a post-paper world. Evidence today comes not just from the obvious electronically stored information, but also from trillions of bits of data that are collected by private businesses, credit bureaus, social media platforms and the government. Find out what you need to know about how the government is using this data treasure trove.  
Introduction: Jennifer A. Vincent, Greenberg Traurig, LLP |

Agenda subject to change without notice.
The Consequences of Conviction—The Sentencing Guidelines, Restitution, Forfeiture, and Other Bad Things That Happen.

Moderator: Charles M. Meadows, Jr.
Panelists: Randall P. Andreozzi, Caroline D. Ciraolo, Jeffrey A. Neiman

Whether by plea or verdict, a determination of guilt does not end the matter. This panel will address the ever-evolving challenges of applying the Sentencing Guidelines, addressing restitution and forfeiture, and other collateral consequences.

Introduction: Kelley C. Miler, Reed Smith LLP

6:30 p.m.  
Dinner – Ferraro’s (ticketed event)

10:30 p.m.  
After Hours Event

Sponsor: Agostino & Associates P.C.

Day Three — Friday, December 13, 2019

8:30 a.m. – 9:30 a.m.  
Plenary: Voluntary Disclosures and Addressing the Sins of the Past: Ethical and Other Considerations

Moderator: Larry Campagna
Panelists: Diana L. Erbsen, Carolyn Schenck, Edward Robbins Jr., Tara Sullivan, Zhanna Zeiring,

There is no legal duty to amend an incorrect tax return, but there may be ethical and strategic reasons to do so — including to avoid or mitigate civil and criminal tax penalties. There has been an evolution of the IRS voluntary disclosure practice over the last 10 years, with recent changes made in November 2018 and more recently with the IRS ‘soft letter’ crypto currency initiative. The panel will discuss ethical and other considerations in deciding whether to amend a tax return, and the tools available today to help mitigate both domestic and international compliance issues.

9:30 a.m. – 9:45 a.m.  
Break

9:45 a.m. – 10:35 a.m.  
Protecting Privileges—Domestic and International

Moderator: Frank Agostino
Panelists: Sheri A. Dillon, Brian C. McManus, Patricia A. Pilleggi, Bruce Zagaris

The tax practice and tax enforcement has increasing become a cross-border endeavor, with governments collaborating in tax enforcement. Privileges protecting against one sovereign may not be applicable against another sovereign, and collaboration among countries—such as the new J5 initiative, complicate these issues. The panel will discuss how to address privileges in these contexts.

Introduction: Jeffrey Dirmann, Agostino & Associates, P.C.

10:35 a.m. – 11:35 a.m.  
Plenary: Ethical Issues When Representing the Accountant in an IRS Service Investigation

Moderator: Sanford Boxerman
Panelists: G. Michelle Ferreira, Gary Howard, Sara G. Neill, Josh O. Ungerman

The accountant or tax preparer plays a crucial in any tax investigation. The panel will discuss ethical and strategic issues concerning when and how the accountant should be represented, and the extent to which the accountant may or must or should cooperate with the taxpayer. The panel will also consider the role of the accountant in a sensitive tax examination.

Introduction: Kaid A. Koestler, Capes, Sokol, Goodman & Sarachan, P.C.
### Step 1: Registration Rates

<table>
<thead>
<tr>
<th></th>
<th>Early-Bird Rate</th>
<th>Advance Rate</th>
<th>Standard Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General Public</strong></td>
<td>$1,195</td>
<td>$1,375</td>
<td>$1,520</td>
</tr>
<tr>
<td><strong>ABA Members</strong></td>
<td>$985</td>
<td>$1,125</td>
<td>$1,245</td>
</tr>
<tr>
<td><strong>Section of Taxation</strong></td>
<td>$875</td>
<td>$1,000</td>
<td>$1,105</td>
</tr>
<tr>
<td><strong>Criminal Justice Section</strong></td>
<td>$875</td>
<td>$1,000</td>
<td>$1,105</td>
</tr>
<tr>
<td><strong>Student Lawyers</strong></td>
<td>$150</td>
<td>$175</td>
<td>$200</td>
</tr>
<tr>
<td><strong>Government Lawyers</strong></td>
<td>$400</td>
<td>$425</td>
<td>$575</td>
</tr>
</tbody>
</table>

The ABA reserves the right to correct all typographical errors. Fees do not include travel or lodging.

### Step 2: Section Membership

- Tax Section – $75
- Dinner at Ferraro’s – $75

### Step 3: Your Information

- Name
- Law Firm/Organization
- Address
- Suite/Apt.
- City
- State
- Zip Code
- Telephone
- Email
- ABA Member ID

The ABA and many of its entities provide content through email. We do not share email addresses with anyone outside the ABA.
Step 4: Your Total Due Amount

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Registration Rate (from Step 1)</td>
<td>SA $</td>
</tr>
<tr>
<td>Dinner at Ferraro’s – $75</td>
<td>SB $+</td>
</tr>
<tr>
<td>Three or More People Registering (from Step 1)</td>
<td>SC $-</td>
</tr>
<tr>
<td>ABA Tax Section Enrollment - $75 (from Step 2)</td>
<td>SD $+</td>
</tr>
<tr>
<td>Total</td>
<td>$</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

Name as it appears on Card

Account Number

Expiration Date

Signature

Step 7: 4 Easy Ways to Register

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

MCLE
The ABA will seek 13.83 CLE credit hours in 60-minute-hour states, including 3 ethics and 16.60 credit hours in 50-minute states, including 3.60 ethics. Credit hours are estimated and are subject to each state’s approval and credit rounding rules. Please visit the program website at [ambar.org/ctf2019](http: ambar.org/ctf2019) for program CLE details or visit [www.americanbar.org/mcle](http: www.americanbar.org/mcle) for general information on CLE at the ABA.

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. Recommended CPE Credits and Fields of Study: Program attendees can earn up to 16.60 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).

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, 2019. For questions, please contact staff designee Donna Williams, Meetings Manager, at donna.
Every effort will be made to accommodate advance requests; onsite requests cannot be guaranteed.

I will need the following accommodations:

Interpreters:  
- ASL Transliterator  
- 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.