National Institutes: Criminal Tax Fraud/Tax Controversy

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

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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

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<th>Early-Bird Rate May 1, 2019</th>
<th>Advance Rate Oct. 11, 2019</th>
<th>Standard Rate Nov. 11, 2019</th>
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The ABA reserves the right to correct all typographical errors. Fees do not include travel or lodging.

www.ambar.org/ctf2019 to register

Presented by
Section of Taxation
Criminal Justice Section

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Planning Committee
Co-Chairs

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## Agenda

### All Three Days

**Taxpayer Advocate Service: Problems solved in real time**

Representatives from the IRS Taxpayer Advocate Service will conduct live problem-solving meetings.

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

<table>
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| 11:00 a.m. - 1:00 p.m. | **Low Income Taxpayers: The role of hardship in tax and tax collection.**  
**Moderator:** Frank Agostino  
**Panelists:** Hon. Elizabeth Copeland, Jennifer Breen, Rollin Thorley, Jaime Vasquez, Michael Wallace  
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.) |

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| 1:00 p.m. - 2:15 p.m. | **First time attendees / old-timer welcome lunch (Non-CLE)**  
**Sponsored by:** Capes Sokol, Caplin & Drysdale, Green & Sklarz LLC, Greenberg Traurig, LLP, Holtz, Slavett & Drabkin, APLC, Marcus Neiman & Rashbaum LLP |

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| 2:30 p.m. - 5:00 p.m. | **Civil Workshop – The Trust Fund Penalty – from investigation through litigation, including 6672(d ) contribution**  
**Moderator:** Frank Agostino  
**Panelists:** Philip Colosanto, Antoinette L. Ellison, Darren J. Guillot, Michael Villa, Wesley J. Wong  
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. |

### Criminal Tax Workshop

**Moderators:** Justin K. Gelfand and Michelle Felt Schwerin  
**Panelists:** Sandra R. Brown, Caroline D. Ciraolo, Caryn Finley, Eric Nemeth, Charles J. Muller, Michael Sardar, Martin Schainbaum, Richard Speier, Tara Sullivan  
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.

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<tr>
<td>5:00 p.m. - 6:30 p.m.</td>
<td><strong>Institute Reception</strong></td>
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### Day Two — Thursday, December 12, 2019

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<th>Time</th>
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| 7:30 a.m. - 9:00 a.m. | **Women's Networking Breakfast (Non-CLE)**  
**Sponsor:** Johnson Moore LLC |

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<tr>
<td>9:00 a.m. - 9:15 a.m.</td>
<td><strong>Introduction</strong></td>
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### 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.

### Break

### 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:** Andrew C. Strelka, Latham & Watkins LLP

### DOJ Criminal Roundtable

**Moderator:** Sandra R. Brown  
**Panelists:** Richard Zuckerman; Nathan Hochman, Justin Thornton

Hear a roundtable discussion of hot topics, recent decisions, and enforcement priorities in criminal tax enforcement. The speakers are all current or former Department of Justice leaders and prosecutors.

**Introduction:** Lacey E. Strachan, Hochman Salkin Toscher Perez PC

### 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

### IRS CI Roundtable

**Moderator:** Mark E. Matthews  
**Panelists:** Edward J. Cronin, Don Fort, Victor Song

The IRS Criminal Investigation Division is on the front line of criminal tax investigations. Current and former IRS CI representatives and practitioners will discuss the top priorities and future challenges in criminal tax enforcement.

**Introduction:** Robert M. Russell, Kostelanetz & Fink, LLP

### Jerry Feffer Annual Lunch (Non-CLE)

**Keynote:** Hon. Charles P. Rettig, Commissioner, Internal Revenue Service

### 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
### What you Don’t Know But Need to Know About Internet Provider Searches
**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.

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| 2:45 p.m. – 3:35 p.m. | **It’s a Whole New World: Defending and Litigating Partnership Adjustments under the Bi-Partisan Budget Act of 2015** | Guinevere M. Moore | 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:** Scott E. Fink, Greenberg Traurig, LLP |
| 3:35 p.m. – 3:50 p.m. | **Break**                                                                                       |                |                                                                          |
| 3:50 p.m. – 4:40 p.m. | **Currents Trends and Practices in IRS Collection Actions**                               | Eric L. Green | 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 |
| 4:40 p.m. – 5:30 p.m. | **The Changing World of Evidence**                                                          | Jonathan Kalinski | Hochman Salkin Toscher Perez, P.C.  
The Fifth Amendment continues to be vital to the protections of taxpayers. The panel will discuss how the new digital world is affecting the Fifth Amendment  
**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

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<td>Dinner – Ferraro's <strong>(ticketed event)</strong></td>
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**Day Three — Friday, December 13, 2019**

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<td>8:30 a.m. - 9:30 a.m.</td>
<td>Plenary: Voluntary Disclosures and Addressing the Sins of the Past: Ethical and Other Considerations</td>
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<td><strong>Moderator:</strong></td>
<td>Larry Campagna</td>
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<tr>
<td><strong>Panelists:</strong></td>
<td>Diana L. Erbsen, Carolyn Schenck, Edward Robbins Jr., Tara Sullivan, Zhanna Zeiring</td>
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<td><em>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.</em></td>
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<td>9:30 a.m. - 9:45 a.m.</td>
<td>Break</td>
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<td>9:45 a.m. - 10:35 a.m.</td>
<td>Protecting Privileges—Domestic and International</td>
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<td>Frank Agostino</td>
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<tr>
<td><strong>Panelists:</strong></td>
<td>Sheri A. Dillon, Brian C. McManus, Patricia A. Pilleggi, Bruce Zagaris</td>
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<tr>
<td><em>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.</em></td>
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<td>Jeffrey Dirmann, Agostino &amp; Associates, P.C.</td>
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<td>10:35 a.m. - 11:35 a.m.</td>
<td>Plenary: Ethical Issues When Representing the Accountant in an IRS Service Investigation</td>
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<td><strong>Moderator:</strong></td>
<td>Sanford Boxerman</td>
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<td><strong>Panelists:</strong></td>
<td>G. Michelle Ferreira, Gary Howard, Sara G. Neill, Josh O. Ungereman</td>
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<tr>
<td><em>The accountant or tax preparer plays a crucial role 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.</em></td>
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<td><strong>Introduction:</strong></td>
<td>Kaid A. Koestler, Capes, Sokol, Goodman &amp; Sarachan, P.C.</td>
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- Dinner at Ferraro’s – $75

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Dinner at Ferraro’s – $75
Three or More People Registering (from Step 1)
ABA Tax Section Enrollment - $75 (from Step 2)

Step 5: Payment Information

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

Name as it appears on Card

Account Number

Expiration Date

Signature

Step 7: 4 Easy Ways to Register

Visit http: www.ambar.org/ctf2019
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 for program CLE details or visit 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.

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 Transliterators ❑ Oral ❑ Tactile ❑ Trilingual ❑ Deaf ❑ Other (please specify): ❑ Communication Access Realtime Translation (CART) (real-time 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): ❑ 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
Wynn | Encore Las Vegas
(meetings will take place at the Wynn)
3131 Las Vegas Boulevard South
Las Vegas, NV 89109

Hotel Deadline: November 19, 2019
Reservations can be made by calling the Wynn | Encore Las Vegas directly at 1-866-770-7555. Refer to the ABA National Institute on ABA Criminal Tax Law or use group code 8ABA1219 to get the group rate.

Group Rate:
- Single: Sun-Thurs $169/night Fri & Sat: $189/night
- Double: Sun–Thu: $189/night  Fri & Sat: $209/night
- Resort Fee: $15/night

Group Code: 8ABA1219

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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.”