

# 13<sup>TH</sup> ANNUAL TAX CONTROVERSY FORUM

## JUNE 24-25, 2021

TIME: AFTERNOON • LOCATION: ONLINE

FINANCE AND LAW PROGRAMS

**Thursday, June 24th, 12:00 - 6:00 PM**

**12:00 - 1:30 PM**

**A DAY IN THE LIFE: A ROUNDTABLE DISCUSSION WITH SENIOR IRS EXECUTIVES ABOUT IRS OPERATIONAL AND ENFORCEMENT PRIORITIES**

The Internal Revenue Service is a dynamic organization that is constantly seeking new ways to further its mission of helping taxpayers comply with the tax law. The past year has been even more challenging than most, forcing a change in work routines and additional responsibilities to implement various stimulus initiatives. Recent proposals to dramatically increase the IRS budget will revitalize the IRS and support its modernization efforts. In this program, senior IRS executives discuss emerging compliance trends and how the IRS charts policy, makes decisions, and works synergistically to address non-compliance.

**Moderator:**

- Charles P. Rettig, Esq., Commissioner, Internal Revenue Service, Washington, DC

**Panelists:**

- Kevin Q. McIver, Chief of Staff, Internal Revenue Service, Washington, DC
- Douglas W. O'Donnell, CPA, Deputy Commissioner, Services and Enforcement, Internal Revenue Service, Washington, DC
- William M. Paul, Esq., Acting Chief Counsel, Internal Revenue Service, Washington, DC
- Drita Tonuzi, Esq., Deputy Chief Counsel (Operations), Internal Revenue Service, Washington, DC
- Jeffrey Tribiano, Deputy Commissioner for Operations Support, Internal Revenue Service, Washington, DC

**1:30 - 2:30 PM**

**ENSURING TAX ACCOUNTABILITY OF LARGE ENTITIES AND WEALTHY TAXPAYERS - CURRENT PRIORITIES AND FUTURE PLANS OF THE LARGE BUSINESS AND INTERNATIONAL DIVISION OF THE IRS**

LB&I is responsible for tax administration for domestic and international businesses with US tax reporting requirements and assets of \$10 million or more, as well as the Global High Wealth and International Compliance programs. This is your chance to meet the new leadership of LB&I and hear about the current state of the compliance campaigns, partnership audit activity, the IRS-wide high-income initiative, implementation of the

Taxpayer First Act, the International Compliance Assurance Program, and other topics of interest to domestic and multinational **entities**.

**Moderator:**

- Sharon Katz-Pearlman, Esq., National Principal-in-Charge, Tax Controversy Services, KPMG, New York, NY; Global Head, Tax Dispute Resolution and Controversy, KPMG International

**Panelists:**

- Jennifer L. Best, Esq., Director, Treaty & Transfer Pricing Operations Practice Area, Internal Revenue Service, Washington, DC
- Nikole C. Flax, Esq., Commissioner, Large Business & International Division, Internal Revenue Service, Washington, DC
- Holly Paz, Esq., Deputy Commissioner, Large Business and International Division, Internal Revenue Service, Washington, DC

**2:30 - 3:00 PM Break****3:00 - 4:00 PM****FOCUS ON TAX PRACTITIONERS: ETHICAL AND PENALTY ISSUES**

Tax practitioners are the gatekeepers to the country's tax system and are subject to standards and penalties designed to ensure that practitioners give taxpayers clear and impartial advice about how to comply with the tax law. The Office of Professional Responsibility is charged with enforcing these standards and penalties and the IRS recently established the Office of Promoter Investigations to focus on practitioners who promote abusive tax transactions. This panel discusses tax practitioner standards and how the IRS enforces those standards.

**Moderator:**

- Sandra R. Brown, Esq., Principal, Hochman, Salkin, Toscher & Perez, PC, Beverly Hills, CA

**Panelists:**

- Jonathan R. Black, Esq., Associate, Caplin & Drysdale, Chartered, Washington, DC
- Lois Deitrich, CPA, Acting Director, Office of Promoter Investigations, Small Business/Self-Employed Division, Internal Revenue Service, Washington, DC
- Sharyn M. Fisk, Esq., Director, Office of Professional Responsibility, Internal Revenue Service, Washington, DC

**4:00 - 5:00 PM****EQUITY, DIVERSITY, AND INCLUSION IN TAX PRACTICE**

The United States has more than 150 million taxpayers reporting more than \$11 trillion of adjusted gross income each year. This huge group of taxpayers is extremely diverse and the IRS is constantly working to better serve each individual taxpayer. Did you know that the IRS has policies to provide access for taxpayers with limited English proficiency and to make reasonable accommodations for taxpayers with disabilities? In addition, the IRS is subject to laws regarding non-discrimination, civil rights, and equal opportunity. This program addresses issues around bias and discrimination in tax practice, including how to report discrimination by IRS or IRS partners, IRS rules regarding Limited English Proficiency taxpayers, and what to do about preparers who take advantage of immigrant and Limited English Proficiency communities.

**Moderator:**

- Frank Agostino, Esq., President, Agostino & Associates, PC, Hackensack, NJ

**Panelists:**

- Keisha Clark-Proctor, Associate Director, Civil Rights Unit, Equity, Diversity and Inclusion Office, Internal Revenue Service, Washington, DC
- Valerie A. Gunter, Chief Diversity Officer, Equity, Diversity and Inclusion Office, Internal Revenue Service, Washington, DC

**5:00 - 6:00 PM****TIPS FOR HANDLING AUDITS OF PASS-THROUGH ENTITIES UNDER THE CENTRALIZED PARTNERSHIP AUDIT REGIME**

The use of partnerships and other flow-through structures has continued to expand and now accounts for over 50% of all net business income in the United States. With a growing consensus around increased funding for the IRS, a significant uptick in partnership examination activity is expected, focusing particularly on complex ownership arrangements, cross-border activities, and structured transactions. For most, these examinations will be conducted under the new centralized partnership audit regime. For partnerships that elect out of the centralized audit regime, the IRS will have to audit, assess, and collect from individual partners. This panel discusses practical topics such as how the IRS links partnership and partner cases in its systems, IRS' challenges in obtaining statute extensions from all partners, the potential for inconsistent results, and strategies for representing partnerships that have opted out of the centralized audit regime.

**Moderator:**

- Michael J. Desmond, Esq., Partner, Gibson, Dunn & Crutcher, Los Angeles, CA

**Panelists:**

- Megan L. Brackney, Esq., Partner, Kostelanetz & Fink, New York, NY
- Rochelle Hodes, Esq., Principal, Washington National Tax, Crowe, Washington, DC
- Holly Paz, Esq., Deputy Commissioner, Large Business and International Division, Internal Revenue Service, Washington, DC

**Friday, June 25, 12:00 - 5:00 PM****12:00 - 1:00 PM****HELPING TAXPAYERS MEET THEIR TAX OBLIGATIONS: WHAT'S NEW AT THE SMALL BUSINESS/SELF-EMPLOYED DIVISION OF THE IRS**

SB/SE focuses on approximately 57 million taxpayers that are small businesses with less than \$10 million in assets, self-employed individuals, and other taxpayers engaged in business activities. In this panel, the newly-appointed leadership of SB/SE discusses the division's activities as we evolve out of the Pandemic, including its response to the Taxpayer First Act, current and future plans to address non-filing and non-payment of taxes, and enhanced collection activities.

**Moderator:**

- Eric L. Green, Esq., Partner, Green & Sklarz, New Haven, CT

**Panelists:**

- Darren John Guillot, Commissioner, Small Business/Self-Employed Division, Collection, Internal Revenue Service, Washington, DC
- De Lon Harris, Commissioner, Small Business/Self-Employed Division, Examination, Internal Revenue Service, Washington, DC

**1:00 - 1:30 PM****NEW LEADERSHIP IN THE TAXPAYER ADVOCATE'S OFFICE: ONE YEAR LATER**

On March 30, 2020, just as the Pandemic hit, Erin Collins took over as the new National Taxpayer Advocate to lead the Taxpayer Advocate Service. Before becoming the Taxpayer Advocate, Ms. Collins represented taxpayers before the IRS in private practice and she brings that perspective to TAS. This panel covers the types of matters TAS handles, tips on how to open cases, and the challenges presented by the Pandemic, and it provides insight into the role that TAS plays in IRS compliance and enforcement.

**Moderator:**

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

**Panelist:**

- Erin M. Collins, Esq., National Taxpayer Advocate, Internal Revenue Service, Washington, DC

**1:30 - 2:00 PM****WHAT'S NEW IN IRS CRIMINAL INVESTIGATIONS**

Schemes to defraud the IRS are becoming more complex every day and IRS Criminal Investigation is responsible for investigating and prosecuting those intent on paying less than their share of tax. CI special agents are trained to use specialized technology to wade through computerized financial records and recover data to help prosecute tax evasion. The globalization of business transactions, the Pandemic, and a limited budget have made CI's job even more challenging. Hear from the former and current Chiefs of IRS CI on how the IRS will meet these challenges and continue to enforce the tax law.

**Moderator:**

- Don Fort, CPA, Director of Investigations, Kostelanetz & Fink, Washington, DC

**Panelist:**

- James Lee, Chief, Criminal Investigation Division, Internal Revenue Service, Washington, DC

**2:00 - 3:00 PM****WHAT IS TAX FRAUD AND WHY DOES IT MATTER?**

With increased focus on the Tax Gap and IRS enforcement comes a renewed emphasis on taxpayer penalties, including civil and criminal fraud penalties. In the past, fraud penalties may have been a consideration of last resort, but now the possible existence of tax fraud will be evaluated whenever taxpayer behavior warrants such a review. Last year, the IRS created the Fraud Enforcement Office to help coordinate the evaluation of unscrupulous taxpayer behavior across divisions of the IRS and determine whether and when civil fraud penalties or referrals for criminal enforcement are appropriate. Hear from senior IRS and DOJ personnel about what they are looking for and how fraud referrals work.

**Moderator:**

- Sara G. Neill, Esq., Shareholder, Capes, Sokol, Goodman & Sarachan, PC, Saint Louis, MO

**Panelists:**

- Guy Ficco, Executive Director, Criminal Investigation, Internal Revenue Service, Washington, DC
- Damon Rowe, Esq., Executive Director, Fraud Enforcement Office, Small Business and Self-Employed Division, Internal Revenue Service, Washington, DC
- Carolyn A. Schenck, National Fraud Counsel and Assistant Division Counsel (International), Internal Revenue Service, Rochester, NY
- Olga I. Zverovich, Esq., Assistant United States Attorney, United States Attorney's Office, Southern District of New York, New York, NY

**3:00 - 3:30 PM Break****3:30 - 4:30 PM****SHINING A LIGHT ON DIRTY MONEY: CORPORATE TRANSPARENCY AND ANTIMONEY LAUNDERING ACTS OF 2020**

Last year, Congress passed the first major overhaul of the Bank Secrecy Act ("BSA") in fifty years. The new law requires certain entities to report the identities of their beneficial owners, enhances the government's ability to obtain foreign bank records, creates new reporting requirements for cryptocurrencies and antiquities dealers, expands the powers and duties of FinCEN, enhances inter-agency information sharing, and establishes a new whistleblower program for violations of the BSA. This panel explains these new provisions and how they could affect your clients.

**Moderator:**

- Evan J. Davis, Esq., Principal, Hochman Salkin Toscher Perez PC, Beverly Hills, CA

**Panelists:**

- Ian M. Comisky, Esq., Partner, Fox Rothschild, Philadelphia, PA
- Deborah L. Connor, Esq., Chief, Money Laundering and Asset Recovery Section, US Department of Justice, Washington, DC
- Andrew Winerman, Esq., Senior Advisor to the Director, Financial Crimes Enforcement Network (FinCEN), Strategic Operations Division, Washington, DC

**4:30 - 5:30 PM****FOCUS ON TAX COLLECTION: HOT TIPS ON DEALING WITH IRS LIENS**

A federal tax lien protects the government's legal claim against a taxpayer's property and puts other creditors on notice that the taxpayer owes taxes. Tax liens can be devastating to a taxpayer's personal or business financial affairs. This program explores techniques for dealing with tax liens, such as obtaining a release, subordination, or withdrawal of lien or a discharge of property subject to a lien. Learn practical tips from expert private practitioners and IRS personnel.

**Moderator:**

- E. Martin Davidoff, CPA, Esq., Partner-in-Charge - National Tax Controversy Practice, Prager Metis, Cranbury, NJ

**Panelists:**

- Yvonne R. Cort, Esq., Partner, Capell Barnett Matalon & Schoenfeld, Jericho, NY
- Guy Esposito, Advisory Group Manager, Small Business/Self-Employed Division, Internal Revenue Service, Freehold, NJ
- Alison Gadoua, Tax Controversy Specialist, Prager Metis, Cranbury, NJ
- Dawn Harris, Director, Civil Enforcement Advice and Support Operations, Small Business/Self-Employed Division, Internal Revenue Service, New York, NY