

The 28th Annual National Institute on
Criminal Tax Fraud and the
First National Institute on **Tax Controversy**

**December
1-2, 2011**

Wynn Las Vegas
Las Vegas, NV



Presented by

**The American Bar Association
Section of Taxation,
Criminal Justice Section,
and the ABA Center for
Continuing Legal Education
in cooperation with the
State Bar of Nevada**

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Program Description

The National Institute on Criminal Tax Fraud is the annual gathering of the criminal tax defense bar. This year, it will be combined with the National Institute on Tax Controversy, bringing together high-level government representatives, judges, corporate counsel, and private practitioners engaged in all aspects of tax controversy, tax litigation, and criminal tax defense.

The two institutes will meet each morning of the conference in joint plenary sessions, addressing issues concerning international tax enforcement and ethics. Participants will then choose breakout sessions that will focus on current civil tax controversy or criminal tax defense topics.

As in past years, these institutes will offer the most knowledgeable panelists from the government, the judiciary, and the private bar. Attendees will include attorneys and accountants just beginning to practice in tax controversy and tax fraud defense as well as highly experienced practitioners. The breakout sessions will encourage an open discussion of hot topics. The program will provide valuable updates on new developments and strategies along with the opportunity to meet colleagues, renew acquaintances, and exchange ideas.

The IRS has focused on international enforcement, from its reorganization of its Large Business and International Division to its focus on global high wealth taxpayers and offshore activities, and both institutes will focus on these issues, in a combined plenary session and in breakout sessions. The breakout sessions will also include roundtable discussions with senior representatives from the IRS and the Treasury and Justice departments, and panels will focus on topics ranging from the nuts-and-bolts of representing clients in examination, at appeals, at trial and in criminal investigations, to the hottest areas of civil and criminal enforcement. It promises to be a program that no tax litigator should miss.

Program Chair

Charles P. Rettig, *Hochman, Salkin, Rettig, Toscher & Perez, P.C.*, Beverly Hills, CA

Kathryn Keneally, *Fulbright & Jaworski L.L.P.*, New York, NY

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Partner
Abkin Law, LLP
San Francisco, CA

Frank Agostino

Partner
Agostino & Associates, PC
Hackensack, NJ

David F. Axelrod

Shareholder
Axelrod Laliberte LLC
Columbus, OH

Megan L. Brackney

Attorney
Kostelanetz & Fink, LLP
New York, NY

Sandra R. Brown

Chief
Tax Division
U.S. Attorney's Office
Los Angeles, CA

James A. Bruton, III

Partner
Williams & Connolly, LLP
Washington, DC

Deborah A. Butler

Associate Chief Counsel
Procedure and Administration
Office of Chief Counsel
Internal Revenue Service
Washington, DC

Larry A. Campagna

Shareholder
*Chamberlain, Hrdlicka, White,
Williams & Aughtry*
Houston, TX

Nancy Chassman

Global Head
Tax Controversy
*American International
Group, Inc.*
New York, NY

Ronald A. Cimino

Deputy Assistant
Attorney General
Tax Division
U.S. Department of Justice
Washington, DC

Caroline D. Ciraolo

Partner
*Rosenberg, Martin,
Greenberg, LLP*
Baltimore, MD

John M. Colvin

Chicoine & Hallet, PS
Seattle, WA

Ian M. Comisky

Partner
Blank Rome, LLP
Philadelphia, PA

Ted Cronin

Division Counsel/Associate
Chief Counsel, Criminal Tax
Office of Chief Counsel
Internal Revenue Service
Washington, DC

Thomas A. Cullinan

Partner
*Sutherland Asbill &
Brennan, LLP*
Atlanta, GA

Nanette L. Davis

Assistant Chief
Northern Criminal
Enforcement Section
Tax Division
U.S. Department of Justice
Washington, DC

Michael Desmond

Partner
Bingham McCutchen, LLP
Washington, DC

All-Star Program Faculty (Continued)

Eli J. Dicker

Chief Tax Counsel
Tax Executives Institute, Inc.
Washington, DC

Kevin M. Downing

Senior Trial Attorney
Office of the Assistant
Attorney General
Tax Division
U.S. Department of Justice
Washington, DC

Niles A. Elber

Member
Caplin & Drysdale
Washington, DC

Diane L. Erbsen

Partner
DLA Piper LLP (US)
New York, NY

Lawrence S. Feld

Member
Law Offices of Lawrence S. Feld
New York, NY

Faris R. Fink

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

Miriam L. Fisher

Partner
Morgan Lewis & Bockius, LLP
Washington, DC

Armando Gomez

Partner
*Skadden, Arps, Slate,
Meagher & Flom, LLP*
Washington, DC

Marshall Greene

Partner
Marshall Greene, CPA
Washington, DC

Donna Hansbury

LB&I Industry Director
Global High Wealth Industry
Internal Revenue Service
Washington, DC

Karen L. Hawkins

Director
Office of Professional
Responsibility
Internal Revenue Service
Washington, DC

Nathan J. Hochman

Partner
Bingham McCutchen, LLP
Santa Monica, CA

Lawrence S. Horn

Member
Sills Cummis & Gross P.C.
Newark, NJ

Jenny L. Johnson

Partner
Holland & Knight, LLP
Chicago, IL

Paula M. Junghans

Partner
Zuckerman Spaeder, LLP
Washington, DC

Gerald A. Kafka

Global Chair of Tax
Controversy, Tax Department
Chair
Latham & Watkins
Washington, DC

Thomas J. Kane

Senior Level Counsel and
Counselor to the
Associate Chief Counsel
Procedure and Administration
Office of Chief Counsel
Internal Revenue Service
Washington, DC

Barbara T. Kaplan

Shareholder
Greenberg Traurig, LLP
New York, NY

Douglas E. Kingsbery

Partner
Tharrington Smith, L.L.P.
Raleigh, NC

Judge L. Paige Marvel

U.S. Tax Court
Washington, DC

Mark E. Matthews

Partner
Morgan Lewis & Bockius LLP
Washington, DC

John C. McDougal

Special Trial Attorney
Office of Chief Counsel
Small Business/Self-
Employed Division
Internal Revenue Service
Washington, DC

Charles M. Meadows, Jr.

Partner
*Meadows, Collier, Reed,
Cousins, Crouch &
Ungerman, LLP*
Dallas, TX

Scott D. Michel

Member
Caplin & Drysdale
Washington, DC

Charles J. Muller

Shareholder
*Chamberlain, Hrdlicka, White,
Williams & Aughtry*
San Antonio, TX

Fred F. Murray

Executive Director
Tax Practice Policy and Quality
Grant Thornton LLP
Washington, DC

Jeffrey A. Neiman

*Law Office of
Jefferey A. Neiman*
Fort Lauderdale, FL

Stanley J. Okula, Jr.

Assistant U.S. Attorney
Tax Coordinator
U.S. Attorney's Office (SDNY)
New York, NY

Roger M. Olsen

Law Offices of Roger M. Olsen
Washington, DC

Kathleen Pakenham

Partner
Cooley LLP
New York, NY

Emily A. Parker

Partner
Thompson & Knight, LLP
Dallas, TX

Martin R. Press

*Gunster, Yoakley & Stewart,
P.A.*
Ft. Lauderdale, FL

Cary D. Pugh

Counsel
*Skadden, Arps, Slate,
Meagher & Flom, LLP*
Washington, DC

Rick Raven

Deputy Chief
Criminal Investigation
Internal Revenue Service
Washington, DC

Ellis L. Reemer

Partner
DLA Piper LLP (US)
New York, NY

Alka Sagar

Assistant U.S. Attorney
U.S. Attorney's Office (CD CAL)
Los Angeles, CA

Richard J. Sapinski

Member
Sills Cummis & Gross P.C.
Newark, NJ

All-Star Program Faculty (Continued)

Martin A. Schainbaum

Martin A. Schainbaum, APLC
San Francisco, CA

Rosemary Sereti

LB&I Director
International Individual
Compliance
Internal Revenue Service
New York, NY

Bryan C. Skarlatos

Partner
Kostelanetz & Fink, LLP
New York, NY

Victor S.O. Song

Chief
Criminal Investigation
Internal Revenue Service
Washington, DC

Richard Speier, Jr.

Richard Speier & Associates
Claremont, CA

Christopher B. Sterner

Deputy for Operations
Chief Counsel's Office
Internal Revenue Service
Washington, DC

John E. Sullivan

Senior Litigation Counsel
Office of the Assistant
Attorney General
Tax Division
U.S. Department of Justice
Washington, DC

William E. Taggart, Jr.

Taggart & Hawkins
Oakland, CA

Jasper G. Taylor III

Partner
Fulbright & Jaworski, LLP
Houston, TX

Justin A. Thornton

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

Steven Toscher

Principal
*Hochman, Salkin, Rettig,
Toscher & Perez, P.C.*
Beverly Hills, CA

Josh O. Ungerman

Partner
*Meadows, Collier, Reed,
Cousins, Crouch &
Ungerman, LLP*
Dallas, TX

David M. Wooldridge

Shareholder
Sirote & Permutt, PC
Birmingham, AL

Kathryn A. Zuba

Special Counsel to the
Associate Chief Counsel
Procedure &
Administration
Internal Revenue Service
Washington, DC

UNABLE TO ATTEND?



See registration and order form for course materials and audio CD from this program.

Program Agenda

Day One ■ Thursday ■ December 1, 2011

8:00 a.m. Registration

8:45 a.m. Welcome Remarks and Introductions

Charles P. Rettig and Kathryn Keneally, Program Chairs

9:00 - 10:15 a.m. Plenary Session: Where in the World is U.S. Tax Enforcement?

The IRS has been increasing its global activities in both civil and criminal enforcement. This panel will bring together high level representatives of the IRS and the Department of Justice with experienced practitioners to survey these efforts.

Moderator: Miriam L. Fisher

Panelists: Ronald A. Cimino
Rosemary Sereti
Victor S.O. Song

Christopher B. Sterner
Justin A. Thornton

10:15 - 10:30 a.m. Break

10:30 - 11:20 a.m. Breakout Session I

A. DOJ ROUNDTABLE

This panel will continue the discussion of hot areas of criminal tax enforcement by the Department of Justice. Current and former prosecutors will focus on priorities in both domestic and offshore tax cases.

Moderator: James A. Bruton, III

Panelists: Sandra R. Brown
Nathan J. Hochman

Stanley J. Okula, Jr.

B. IRS EXAM

This panel will continue the discussion of current IRS examination priorities in both domestic and offshore cases. Hear where we are with the wealth squad, employment taxes, and other hot issues. Representatives of SB/SE and LB&I will be joined by experienced practitioners.

Moderator: Josh O. Ungerman

Panelists: Faris R. Fink
Donna Hansbury

William E. Taggart, Jr.

11:25 - 12:15 p.m. Breakout Session II

A. IRS CI ROUNDTABLE

The criminal case starts with the IRS special agent. Hear what to expect from the IRS Criminal Investigation Division and practitioners on the front lines in criminal enforcement.

Moderator: Mark E. Matthews

Panelists: Caroline D. Ciralo
Ted Cronin

Rick Raven
Victor S.O. Song

B. IRS APPEALS

IRS appeals are vital to perceived and real fairness and serves the system through the opportunity for compromise. The panelists will discuss the pressures on Appeals and how it is working today.

Moderator: Kathleen Pakenham

Panelists: Gerald A. Kafka
Emily A. Parker

Martin R. Press

12:25 - 2:00 p.m. Jerry Feffer Networking Lunch

Sponsored by:

Agostino & Associates, PC
Bingham McCutchen, LLP
Blank Rome, LLP
Caplin & Drysdale
Cooley LLP

5:00 p.m. **Adjourn**

6:00 - **Networking Reception**

7:00 p.m.

Day Two ■ Friday ■ December 2, 2011

8:45 -

10:00 a.m.

ETHICS

The Office of Professional Responsibility and Current Ethics Enforcement Priorities

The Director of the Office of Professional Responsibility will be joined by experienced practitioners in a discussion of current enforcement issues. The panelists will focus on hot issues under Circular 230.

Moderator: **Larry A. Campagna**

Panelists: Diane L. Erbsen Karen L. Hawkins
Lawrence S. Feld

10:00 -

Break

10:15 a.m.

10:15 -

Breakout Session I

11:15 a.m.

A. FOREIGN ASSETS: FROM VOLUNTARY DISCLOSURE TO FATCA

Recent international tax enforcement efforts have focused on undeclared interests in foreign financial accounts from Liechtenstein to Switzerland to Asia. This panel will discuss the past, the present and the future of international tax enforcement as we prepare for the implementation of FATCA.

Moderator: **Scott D. Michel**

Panelists: David F. Axelrod Lawrence S. Horn
Kevin M. Downing John E. Sullivan

B. SCHEDULE UTP: WHERE ARE WE WITH GLOBAL TAX RISK MANAGEMENT

The big companies have a year under their belts while others are still gearing up for compliance. This panel will discuss where we are today with reporting uncertain tax positions and expanding global transparency.

Moderator: **Cary D. Pugh**

Panelists: Nancy Chassman Kathryn A. Zuba
Eli J. Dicker

11:15 a.m. -

Breakout Session II

12:00 p.m.

A. SENTENCING: THE BOTTOM LINE

While the client may not want to even think about it, it is too often most important to structure a defense with a view toward the sentencing day. This panel will discuss the best approaches to difficult sentencing issues.

Moderator: **Niles A. Elber**

Panelists: Megan L. Brackney Martin A. Schainbaum
Ian M. Comisky

B. CIVIL PENALTIES: THE CURRENT STATE OF AFFAIRS AND THE NEED FOR REFORM

We have seen an evolution, if not a revolution, in the judicial application as well as the codification of penalties. These panelists will discuss where we are and some proposals for reform.

Moderator: **Thomas A. Cullinan**

Panelists: Wendy K. Abkin John C. McDougal
John M. Colvin

12:00 p.m.

Adjourn

Program Information

Registration Fees

To register, or for additional information, call 800.285.2221 or visit the ABA-CLE Web site at ambar.org/ctf2011.

Tuition

- **\$1,150** for the General Public
- **\$1,060** for ABA Members (\$90 Savings)
- **\$920** for Section of Taxation, Criminal Justice Section and the State Bar of Nevada Members (\$230 Savings)
- **\$480** for Government Employees

Group and Other Discounts

Register three or more people at the same time to receive an additional \$50 reduction on each program tuition. Larger group discounts and special rates for full-time law students, academics, and government employees are also available. For more information, contact Yolanda Muhammad at 312.988.6210 ext: 6118.

MCLE

ABA programs ordinarily receive CLE credit in AK, AL, AR, AZ, CA, CO, FL, GA, GU, HI, IA, ID, IL, IN, KS, KY, LA, ME, MN, MS, MO, MT, NH, NM, NV, NY, NC, ND, OH, OK, OR, PA, SC, TN, TX, UT, VT, VA, VI, WA, WI, WV, and WY. These states sometimes do not approve a program for credit before the program occurs. This course is expected to qualify for 8.6 CLE credit hours (including 1.0 ethics hours) in 60-minute-hour states, and 10.3 credit hours (including 1.0 ethics hours) in 50-minute-hour states. This transitional program is approved for both newly admitted and experienced attorneys in NY. For more information about CLE accreditation in your state, visit ambar.org/ctf2011.

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

Course Materials

Course materials for ABA-CLE National Institutes will be provided and distributed via flash drive as part of your registration fee. Hard copy course materials are available for purchase for an additional \$50 fee.

Please select the option to purchase hard copy course materials when registering for this program.

Scholarships

Scholarships to defray tuition expense for National Institutes are available upon application. Preference will be given to public interest lawyers, government lawyers, law professors, and solo or small firm practitioners. For scholarship applications, go to americanbar.org/groups/cle/scholarship.

Services for Persons with Disabilities

If special arrangements are required, please contact Courtney Anderson at 312.988.6210. Reasonable advance notice is requested.

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.

Cancellations

Cancellations received 5 business days or more before the program will receive a 100% 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 Service Center 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 the program.

Program Confirmation

Written confirmation of your registration will be sent to you upon receipt. Please bring it with you to the National Institute as proof of registration. If you do not receive the confirmation notice prior to the presentation, please call the ABA at least 24 hours in advance to confirm that your registration was received and the program is being held as scheduled.

Hotel Information

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3131 South Las Vegas Boulevard
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Phone: 702.770.7000
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Rate: \$159 Weekday | \$229 Friday and Saturday

Hotel Deadline: November 7, 2011.

All room rates are subject to city occupancy and sales tax. One night's deposit is required for reservation. Unclaimed rooms will be released November 7, 2011, after which the hotel will accept reservations on a space-available basis only. **Mention this ABA meeting or group code 8CTF1111 to receive the special discount.**

Airline Information

Discounted airfares are available from ABA Orbitz for Business including ABA negotiated discounts on American and United. To book online, go to www.americanbar.org/travel. Click under the Orbitz for Business logo at the top of the page, and click on the appropriate link in the Self Paid Travel box. For assistance with online or offline reservations, call toll free 877.222.4185.

Discounts can also be obtained directly from the carrier. American: Call 800.433.1790, code A1210SS; United: Call 800.521.4041, code 578JG.

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Under the guidance of the Standing Committee on Continuing Legal Education, the Center for Continuing Legal Education administers and produces National Institutes, webinars, other technology-based offerings and written course materials to assist lawyers with their continuing legal education efforts.

David W. Hilgers, Chair

Brown McCarroll, LLP, Austin, TX

ABA Center for Continuing Legal Education

Jill Eckert McCall, Director

Yolanda Muhammad, Associate Director of Programming

Registration and Order Form

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First National Institute on **Tax Controversy**

December 1-2, 2011 ■ Wynn Las Vegas ■ Las Vegas, NV

STANDARD RATES

- \$1,150** for the General Public
- \$1,060** for ABA Members (\$90 Savings)
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- \$480** for Government Employees

- Three or more people have registered with me. Please apply the \$50 tuition reduction to each tuition rate above.
- Please provide the course materials via a printed book (**\$50 additional**).

Please check one workshop for each day and time slot.

BREAKOUT SESSION I ■ THURSDAY, 10:30 A.M.

- A. DOJ ROUNDTABLE
- B. IRS EXAM

BREAKOUT SESSION II ■ THURSDAY, 11:25 A.M.

- A. IRS CI ROUNDTABLE
- B. IRS APPEALS

BREAKOUT SESSION III ■ THURSDAY, 2:00 P.M.

- A. KEEPING IT CIVIL AND ETHICAL: HOW TO HANDLE A SENSITIVE EXAMINATION
- B. ECONOMIC SUBSTANCE DOCTRINE: THE BRAVE NEW WORLD

BREAKOUT SESSION IV ■ THURSDAY, 2:55 P.M.

- A. CRIMINAL TRIAL PRACTICE: HOW TO GET YOUR CASE BEFORE THE JURY
- B. TAX LITIGATION: THE VIEW FROM THE BENCH

BREAKOUT SESSION V ■ THURSDAY, 4:00 P.M.

- A. ASK THE EXPERTS: TOP CRIMINAL TAX PRACTICE TIPS AND REPRESENTATION STRATEGIES
- B. TAX LITIGATION: THE PRACTITIONERS' VIEW

BREAKOUT SESSION I ■ FRIDAY, 10:15 A.M.

- A. FOREIGN ASSETS: FROM VOLUNTARY DISCLOSURE TO FATCA
- B. SCHEDULE UTP: WHERE ARE WE WITH GLOBAL TAX RISK MANAGEMENT

BREAKOUT SESSION II ■ FRIDAY, 11:30 A.M.

- A. SENTENCING: THE BOTTOM LINE
- B. CIVIL PENALTIES: THE CURRENT STATE OF AFFAIRS AND THE NEED FOR REFORM

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