The written materials for the 2015 Annual Tax Controversy Institute were, for the most part, prepared by the private practitioners involved in each presentation. No statement, position or opinion set forth in any of such materials should be construed as reflecting the official position of any government agency or their participating representatives.

**PRESENTATIONS**

8:25 - 8:30  OPENING REMARKS.  
Rich Burnes, Program Director, UCLA Extension  
Charles Rettig, Institute Chair, Hochman, Salkin, Rettig, Toscher & Perez, PC

8:30 - 9:20  AUDIT ISSUES FOR S CORPORATIONS: AVOIDING THE AXE. Shareholders of an S corporation make an election to be treated as such for the purpose of avoiding double taxation. An IRS audit of an S corporation is like no other; it routinely involves the examination of multiple issues that are perhaps fatal to that status or frustrate the purpose of avoiding double taxation. Those issues include items such as the validity of the election, the number and type of shareholders, the adequacy of shareholder/employee compensation, whether there is too much passive investment income, and whether there is built-in gain on assets. This program will review those issues, as well as others, and provide practitioners with cautionary tales and practices tips for effectively resolving them during an audit.  *Moderator and Panelist: Chad Nardiello, Nardiello Law Firm, PLC. Panelists: Ernest F. Howard, CPA; Timothy J. Bilotta, Territory Manager, IRS SB/SE. Introduction: Kip Dellinger, CPA, Cooper Moss Resnick Klein & Co. LLP*

9:20 - 10:10  COMPREHENSIVE REVIEW OF ASSESSMENT STATUTES OF LIMITATION. Overview of various statutes of limitations, extensions and waivers for income taxes, employment taxes, various penalties including Sections 6672, 6701, the foreign compliance penalties, FBAR penalties etc.  *Moderator and Panelist: David L. Rice, Law Offices of David Lee Rice, APLC. Panelist: Dennis N. Brager, Brager Tax Law Group; David Holtz, Holtz, Slavett & Drabkin. Introduction: Steven L. Jager, CPA, Steven L. Jager, CPA Accountancy Corporation*

10:20 - 10:30  BREAK
10:30 - 11:20  **UNDERSTANDING TAX LIENS.** How they are created, how they are perfected, how they can be challenged (CDP, quiet title, CAP, etc.), technical issues involving priority and divestment of liens under Sections 6323(a) and (b). Experienced practitioners provide a practical approach to obtaining a discharge of lien, subordination of lien, certificate of non-attachment, etc., *Moderator and Panelist: A Lavar Taylor, Law Offices of A. Lavar Taylor. Panelists: Steve Mather, Steve Mather Law Corporation. Introduction: Gary Slavett, Holtz, Slavett & Drabkin.*

11:20 - 12:10  **DIALING FOR DOLLARS: THE IRS COLLECTION PROCESS.** What you need to know to properly advise and protect your client’s rights and property. Strategies and selected recent developments regarding IRS enforced collection procedures and the Appeals Judicial Approach and Culture (AJAC) policy which could radically alter the way tax collection cases are handled in the field and on appeal within the IRS. *Moderator and Panelist: Robert E. McKenzie, Arnstein & Lehr, LLP, Chicago, IL. Panelist: Joseph Broyles, The Law Offices of Joseph A. Broyles, Inc.; Steven L. Jager, CPA, Steven L. Jager, CPA Accountancy Corporation; Wendy Abkin, Abkin Law LLP, San Francisco, CA. Introduction: Wayne R. Johnson of Wayne R. Johnson & Associates, PLC*

12:10 - 1:45  **ANNUAL BRUCE I. HOCHMAN AWARD LUNCHEON**

**BRUCE I. HOCHMAN AWARD RECIPIENT / LUNCHEON SPEAKER:**
Award Recipient: Karen L. Hawkins, Former Director, IRS Office of Professional Responsibility, IRS, Washington, D.C.
*Introduction and Presentation of Award: Introduction and Presentation of Award: Charles Rettig, Institute Chair, Hochman, Salkin, Rettig, Toscher & Perez, PC and Nathan J. Hochman, Morgan Lewis (former Assistant Attorney General, Tax Division, U.S. Department of Justice)*

**ANNUAL CHILLIN’ & GRILLIN’ AWARD**
*Introduction: Steven Jensen and Ted B. Meyer*

1:45 - 2:45  **A WALK ON THE WILD SIDE--IRS EXAMINATIONS OF FOREIGN ACCOUNT HOLDERS WHO DID NOT PARTICIPATE IN OR OPTED OUT OF THE IRS OVDP.** To what extent will the IRS track down and examine those non-participating taxpayers or those who opted out of an OVDP? What methods is IRS using to find the non-compliant taxpayers? How do these examinations differ from other IRS examinations? What is the potential for referrals to criminal investigation? What penalties is this group of taxpayers subject to and how is the best way to mitigate these penalties - cooperation or confrontation? Practical representation advice for the non-compliant, foreign accountholder. *Moderator and Panelist: Scott D. Michel, Caplin & Drysdale, Washington, D.C. Panelists: Victor Song, former Chief, Criminal Investigation, IRS, Washington, D.C.; Stephen Lepore, IRS SEP Manager; Gary L. Howard, CPA. Introduction: Dennis L. Perez, Hochman, Salkin, Rettig, Toscher & Perez, PC*

2:45 - 3:00  **BREAK**
3:00 - 4:00  BEST REPRESENTATION IDEAS DEFENDING TAXPAYER PENALTIES. The IRS has become more diligent about asserting taxpayer penalties, and recent cases have limited the ability to avoid penalties by relying on the advice of a professional. Experienced practitioners will provide practical advice and recommendations of various penalty considerations and defensive techniques regarding issues of good faith, reasonable cause, reliance or ignorance as a possible defense to civil penalties together with the use of Qualified Amended Returns, adequate disclosures, and penalty abatement considerations. Learn to protect your client . . . and yourself! Moderator and Panelist: Robert Horwitz, Law Offices of Robert Horwitz. Panelists: G. Michelle Ferreira, Greenberg Traurig, LLP, San Francisco, CA; Claudia Hill, EA, Tax Mam, Inc./TMI Tax Services Group, Inc. and Editor-in-Chief, CCH Journal of Tax Practice & Procedure; Michael Cohen, De Castro, West, Chodorow, Mendler, Glickfeld & Nass, Inc. Introduction: William Davis, Davis Law & Associates, Dallas, TX.

4:00 - 5:00  POST-RETURN CONDUCT IMPACTING THE CIVIL AND CRIMINAL CASE – Roundtable discussion will include various strategies employed during a sensitive issue civil examination or criminal investigations that can impact the resolution of the case, including the impact of post-return conduct, cooperation vs. confrontation, delayed or incomplete responses as possible basis to establish fraudulent intent at the time the return was filed, current filing issues in the midst of an examination or a criminal investigation, etc. What should you consider before, during and after the administrative process? Moderator and Panelist: Steven Toscher, Hochman, Salkin, Rettig, Toscher & Perez, P.C. Panelists: Sandra Brown, Chief, Tax Division, United States Attorney's Office (C.D. Cal.) (Invited); Martin A. Schainbaum, Martin A. Schainbaum, APC; Ken Barish, Barish Tax Law; Nathan J. Hochman, Morgan Lewis (former Assistant Attorney General, Tax Division, U.S. Department of Justice); and Richard Speier, (former Deputy Chief, IRS Criminal Investigation, Washington, DC). Introduction: Wayne McEwan, (former Chief, IRS Criminal Investigation, Los Angeles, CA).

5:00 -  RECEPTION