

# 2016 Annual Tax Controversy Institute

## UCLA Extension

October 25, 2016  
Beverly Hills Hotel, Beverly Hills, California

The written materials for the 2016 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

- 8:20 - 8:30**      **OPENING REMARKS.**  
Wayne Smutz, PhD, Dean, UCLA Extension  
Charles Rettig, Institute Chair, Hochman, Salkin, Rettig, Toscher & Perez, PC
- 8:30 - 9:20**      **COMMUNITY PROPERTY PART 1: THE RULES AND THEIR IMPACT ON INCOME TAX AND ESTATE TAX RETURN REPORTING.** Understanding the community property rules of the road with comparisons to alternative forms of ownership (separate property, quasi-community property, etc.), transmutation from one form to another, and common income tax/estate tax issues including when income should be split or not split on separate returns, dealing with inherited property, Section 66(c) innocent spouse relief in community property states, duty of consistency, differing approaches in the family law community and in the federal courts, including bankruptcy courts, district courts, and Courts of Appeals. **Moderator and Panelist:** A Lavar Taylor, Law Offices of A. Lavar Taylor. **Panelist:** David L. Rice, Law Offices of David Lee Rice, APLC and William Ryden Jaffee & Clemens. **Introduction:** Joseph Broyles, Law Offices of Joseph A. Broyles, Inc.
- 9:20 - 10:10**      **COMMUNITY PROPERTY PART 2: HOW DO COMMUNITY PROPERTY RULES AFFECT COLLECTION OF TAXES?** Panel discussion of important collection issues that will include interaction between community property laws and Section 6015 innocent spouse relief, procedurally how you fight the IRS when you are claiming that they can't pursue property that you think is separate property, post-nuptials and related potential fraudulent conveyance issues, how these issues affect Offers in Compromise, etc. **Moderator and Panelist:** A Lavar Taylor, Law Offices of A. Lavar Taylor. **Panelists:** Darren Guillot, IRS Director of Collection, Dennis N. Brager, Brager Tax Law Group and Steve Mather, Mather Law Corporation. **Introduction:** Steven L. Jager, CPA, Steven L. Jager, CPA Accountancy Corporation

**10:10 - 10:20 BREAK**

**10:20 - 11:00 MARY BETH MURPHY, DEPUTY COMMISSIONER, IRS SMALL BUSINESS / SELF EMPLOYED DIVISION, Lanham, MD**

**Introduction:** Mark Tracht, CPA, IRS Territory Manager, Central Coast.

**11:00 -12:00 CALIFORNIA'S CANNABIS INDUSTRY - CONFLICTS, CONTROVERSIES & OPPORTUNITIES.**

A distinguished panel will discuss the opportunities and pitfalls for tax professionals working with clients who are involved in California's cannabis industry. The topics covered will include: (1) professional risks and responsibilities arising from representation of California medical marijuana businesses; (2) current federal tax issues involving California's medical marijuana industry; (3) current local and state tax issues relating to California's medical marijuana industry; and (4) opportunities for tax professionals in California's evolving medical industry. **Moderator and Panelist:** William E. Taggart Jr., William E. Taggart Jr. APC. **Panelist:** Erin Salwel, IRS Counsel, San Diego; Sandford Millar, MillarLaw; Jennifer Taggart, Demetriou, Del Guercio, Springer & Francis, LLP **Introduction:** Ernest F. Howard, CPA

**12:00 – 1:35 ANNUAL BRUCE I. HOCHMAN AWARD LUNCHEON**

**Award Recipient:** Frank Agostino, Agostino & Associates, Hackensack, NJ

**Introduction and Presentation of Award:** Nathan J. Hochman, Morgan, Lewis & Bockius LLP and Charles Rettig, Institute Chair, Hochman, Salkin, Rettig, Toscher & Perez, PC

**Luncheon Speaker:** Caroline Ciraolo, Principal Deputy Assistant Attorney General, Tax Division, U.S. Department of Justice. **Introduction:** Nathan J. Hochman, Morgan, Lewis & Bockius LLP

**ANNUAL CHILLIN' & GRILLIN' AWARD**

**Presentation of Award:** Ted B. Meyer and Mark Tracht

**1:45 - 2:45 ESTATE AND GIFT TAX AUDITS AND APPEALS: WHAT YOU NEED TO KNOW** The panel will discuss, from both the government and practitioner perspective, on procedural and substantive issues that arise in estate and gift tax audits and appeals. Is there a "rule of thumb" for resolving valuation discounts? What consideration is given to "first death" returns? When does the IRS bring in an outside valuation expert? **Moderator and Panelist:** Michael Cohen, De Castro, West, Chodorow, Mendler, Glickfeld & Nass, Inc. **Panelists:** Kyle C. Martin, Supervisory Attorney (Estate Tax), IRS; Kym Masera Taborn, Supervisory Appeals Officer, IRS; Debra Estrem, Deloitte. **Introduction:** Kip Dellinger, CPA, CMRK, LLP

**2:45 - 3:00 BREAK**

**3:00 - 4:00**      **UNANTICIPATED CONSEQUENCES OF LATE FILING, AMENDED RETURN FILINGS AND QUIET VOLUNTARY DISCLOSURES AND BEST PRACTICES FOR PENALTY MITIGATION.**  
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:** Frank Agostino, Agostino & Associates, P.C. Hackensack, NJ **Panelists:** Larry Sannicandro, Agostino & Associates, P.C. Hackensack, NJ; David Holtz, Holtz, Slavett & Drabkin; Claudia Hill, EA, Tax Mam, Inc./TMI Tax Services Group, Inc. and Editor-in-Chief, CCH Journal of Tax Practice & Procedure. **Introduction:** Gary Slavitt, Holtz, Slavett & Drabkin

**4:00 - 5:00**      **ALL IN – THE "DO'S AND DON'TS" IMPACTING THE CIVIL TAX TRIAL OR CRIMINAL PROSECUTION**– Roundtable discussion will include various strategies employed during a civil examination or criminal investigation 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, qualified offers and the recovery of administrative and litigation costs, thorough discussion of various examination and pre-litigation strategies, "do's and don'ts" in the tax trenches, and penalty considerations. What should you consider before, during and after the administrative process? What may be discoverable, privileged, and why?  
**Moderator and Panelist:** Steven Toscher, Hochman, Salkin, Rettig, Toscher & Perez, P.C. **Panelists:** Caroline Ciralo, Principal Deputy Assistant Attorney General, Tax Division, U.S. Department of Justice; Sandra Brown, First Assistant U.S. Attorney, United States Attorney's Office (C.D. Cal.); Sherri Wilder, Area Counsel, SB/SE, IRS; Nathan J. Hochman, Morgan, Lewis & Bockius LLP Richard Speier, Richard Speier & Associates and Martin A. Schainbaum, Martin A. Schainbaum, APC. **Introduction:** Wayne McEwan, Wayne McEwan & Associates

**5:00 -**            **RECEPTION**