The written materials for the 2014 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 COURT JURISDICTION -- IT'S NOT JUST FOR LAW PROFESSORS!** The panel will explain why understanding the scope of the jurisdiction of the Tax Court and the District Court (or the Court of Federal Claims) to hear tax cases will help you design the optimal strategy for resolving your client’s tax dispute, even if your client never sets foot in court. The discussion will focus on practical issues that affect taxpayers and practitioners. **Moderator and Panelist:** A Lavar Taylor, Law Offices of A. Lavar Taylor. **Panelists:** Steve Mather, Kajan, Mather & Barish. **Introduction:** Kip Dellinger, Cooper Moss Resnick Klein & Co. LLP

**9:20 - 10:10 EFFECTIVELY RESOLVING AN IRS EXAMINATION.** Open forum discussion regarding strategies and techniques when handling an IRS examination including requests to interview the taxpayer or return preparer, limiting extensions of the statute of limitations, anticipating conflicts of interest, affirmatively using indirect methods of determining income, use of IRS Audit Technique Guides, filing of current tax and information returns during an examination, and other invaluable practice tips! Learn to expect the unexpected! Brief update regarding IRS voluntary disclosures for foreign financial interests and examinations of non-participating taxpayers. **Moderator and Panelist:** Wendy Abkin, Abkin Law LLP, San Francisco, CA. **Panelists:** Mark Jaramillo, IRS Territory Manager; Ted B. Meyer, (former) IRS Territory Manager; Stephen Lepore, IRS SEP Manager; Claudia Hill, EA, Tax Mam, Inc./TMI Tax Services Group, Inc. and Editor-in-Chief, CCH Journal of Tax Practice & Procedure; Michel Stein, Hochman, Salkin, Rettig, Toscher & Perez, P.C. **Introduction:** Steven L. Jager, CPA, Steven L. Jager, CPA Accountancy Corporation.

**10:10 - 10:30 BREAK**
10:30 - 11:20 DIALING FOR DOLLARS: THE IRS COLLECTION PROCESS. What you need to know to properly advise and protect their client's rights and property. Strategies and selected recent developments regarding IRS enforced collection procedures including summary assessments in criminal tax cases, and the Appeals Judicial Approach and Culture (AJAC) program which could radically alter the way tax collection cases are handled. The program will also cover collection of FBAR penalties. **Moderator and Panelist:** David L. Rice, Law Offices of David Lee Rice, APLC. **Panelist:** Dennis N. Brager, Brager Tax Law Group. **Introduction:** Ernest F. Howard, CPA.

11:20 -12:10 TAXPAYER ADVOCATE - WHO, WHEN AND HOW THEY CAN HELP YOU! When should you call and how can the Taxpayer Advocate help your client? **Moderator and Panelist:** Joseph Broyles, The Law Offices of Joseph A. Broyles, Inc. **Panelists:** Steve Sims, Taxpayer Advocate, Franchise Tax Board; Todd Gilman, Taxpayer Advocate, State Board Of Equalization; Tim Chu, Acting Taxpayer Advocate, Employment Development Department; Michael Shuler, Acting Local Taxpayer Advocate, IRS (Los Angeles). **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:**
Steve Sims, Taxpayers’ Rights Advocate, Franchise Tax Board, Rancho Cordova, CA

**Presented by:** Marcy Jo Mandel, Deputy Controller, State of California

**ANNUAL CHILLIN’ & GRILLIN’ AWARD**

**Introduction:** Steven Jensen and Ted B. Meyer

**LUNCHEON SPEAKER:** Karen L. Hawkins, Director, IRS Office of Professional Responsibility, IRS, Washington, D.C. **Introduction:** Wendy Abkin, Abkin Law LLP, San Francisco, CA.

1:45 - 2:45 DEFENDING TAXPAYER PENALTIES. A panel of leading tax controversy experts will provide a thorough discussion of various penalty considerations and defensive techniques regarding issues of good faith, reasonable cause and reliance or ignorance as a possible defense to civil penalties together with the use of Qualified Amended Returns, adequate disclosures, and penalty abatement considerations. The IRS has become more diligent about asserting taxpayer penalties, and recent cases have addressed taxpayers’ ability to avoid penalties by relying on the advice of a professional. Experienced practitioners will provide practical advice and recommendations to protect your client . . . and you! **Moderator and Panelist:** Robert E. McKenzie, Arnstein & Lehr, LLP, Chicago, IL. **Panelists:** William Davis, Calvo Fisher & Jacob, Dallas, TX, Igor Drabkin, Holtz, Slavett & Drabkin; Gary L. Howard, CPA and Michelle Ferreira, Greenberg Traurig, LLP, San Francisco, CA. **Introduction:** Robert Horwitz, Law Offices of A. Lavar Taylor

2:45 - 3:00 BREAK
3:00 - 4:00  EFFECTIVELY RESOLVING AN IRS APPEAL. IRS Appeals has the primary responsibility for the administrative resolution of tax disputes. Open discussion with leading practitioners regarding the efficient resolution of matters before the IRS Office of Appeals, including pre-Appeals considerations, advantages and disadvantages of preparing a thorough Protest, benefits of a timely FOIA request, strategies for the Appeals conference, AJAC, the “new issue” doctrine, and how to expedite the dispute resolution process. **Moderator and Panelist:** Erin M. Collins, Director-Tax Controversy Services, KPMG, LLP. **Panelists:** Keith Matsuda, Team Manager, IRS Appeals; Ken Jones, Sutherland Asbill, Washington, D.C. and Michael Cohen, De Castro, West, Chodorow, Mendler, Glickfeld & Nass, Inc. **Introduction:** Gary Slavitt, Holtz, Slavett & Drabkin;

4:00 - 5:00  POST-RETURN CONDUCT IMPACTING THE CIVIL AND CRIMINAL CASE – Roundtable panel discussion will include various examination and pre-litigation strategies including the impact of post-return conduct, such as 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 a sensitive issue civil 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:** Robert Conte, AUSA, Tax Division, U.S. Attorney’s Office (C.D. Cal); Martin Schainbaum, Martin A. Schainbaum, APC; Nathan J. Hochman, Bingham (former Assistant Attorney General, Tax Division, U.S. Department of Justice); Richard Speier, (former Deputy Chief, IRS Criminal Investigation, Washington, DC) and Victor Song, (former Chief, IRS Criminal Investigation, Washington, DC). **Introduction:** Wayne McEwan, (former Chief, IRS Criminal Investigation, Los Angeles, CA).

5:00 -  RECEPTION