

A photograph of a large, illuminated neon sign for Las Vegas. The sign features the word "LAS VEGAS" in large, bold, red letters, with "NEVADA" in smaller blue letters below it. Above "LAS VEGAS" is the word "Fabulous" in a blue cursive font. The sign is set against a dark blue sky and is decorated with strings of colorful lights. In the top left corner, there is an orange circular graphic containing text.

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The 30th Annual National Institute on Criminal Tax Fraud and the Third Annual National Institute on Tax Controversy

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The 30th Annual National Institute on Criminal Tax Fraud is the annual gathering of the criminal tax defense bar combined with the Third Annual National Institute on Tax Controversy. This program brings together high-level government representatives, judges, corporate counsel, and private practitioners engaged in all aspects of tax controversy, tax litigation, and criminal tax defense.

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December 11-13, 2013
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Agenda

Wednesday, December 11, 2013

3:00 - 5:30 p.m. Trial Skills and Strategies Workshop

Panelists: Frank Agostino, Thomas A. Cullinan, Kathryn Keneally, Hon. L. Paige Marvel
Moderator: Hon. Francis M. Allegra

Sign me up! An introductory workshop designed by a federal judge and experienced trial attorneys to discuss different skill sets and strategies in tax litigation proceedings before the Tax Court, Bankruptcy Court, district courts, and Claims Court including pre-litigation and litigation strategies, drafting pleadings, discovery, dispositive motions, pre-trial conferences, trial strategies, opening & closing statements, effective examinations and cross-examinations of witnesses, and use of experts as well as practical considerations for the choice of litigating forum.

Criminal Tax Workshop

Panelists: Sandra R. Brown, Lawrence S. Horn, Kathryn Keneally, Joseph A. Rillotta, Edward M. Robbins, Jr., Richard A. Speier, Jr., D. Loren Washburn; **Moderator:** Caroline D. Ciraolo

Following on the “standing room only” success of last year’s workshop, learn about differing strategies and techniques when handling a sensitive civil examination, a criminal investigation, and defending a criminal prosecution. The workshop addresses when to anticipate the criminal referral; IRS Special Agent interviews of the taxpayer or preparer; representation of a target, subject, or witness in a criminal investigation; requesting and what to anticipate in the Department of Justice conference; procedural and trial issues every criminal tax attorney should know; when and how to argue tax loss issues; effective plea negotiations; and the impact of relevant conduct and 5K benefits in sentencing. The workshop includes a “criminal tax toolkit” of ideas and practice tips prepared by experienced criminal tax practitioners! The workshop begins with a brief introduction to the Tax Division of the Department of Justice by Kathryn Keneally, Assistant Attorney General, Tax Division, Department of Justice.

5:30 - 7:00 p.m. Institute Reception

Thursday, December 12, 2013

8:30 a.m. Welcome Remarks and Introductions

8:45 - 10:00 a.m. Plenary Session: Global Tax Enforcement Priorities of the U.S.

Panelists: Ian M. Comisky, Patricia Haynes, Kathryn Keneally, Bruce Zagaris; **Moderator:** Scott D. Michel

The IRS and the Department of Justice have been increasing their global activities in both civil and criminal enforcement. Senior government representatives and experienced practitioners survey cooperation among international taxing authorities in criminal investigations and civil examinations including the use of MLATs, bilateral and multilateral TIEAs, and joint audit initiatives, in criminal and civil enforcement efforts.

10:00 - 10:10 a.m. Break

10:10 - 11:10 a.m. Concurrent Sessions

Department of Justice Criminal Tax Roundtable

Panelists: Sandra R. Brown, Ronald A. Cimino, Nanette L. Davis, Nathan J. Hochman
Moderator: James A. Bruton, III

Hot topics and current priorities in criminal tax enforcement will be presented by current and former prosecutors from the Department of Justice in this roundtable session.

Courtroom Trial Strategies: Making a Difference

Panelists: Hon. Francis M. Allegra, Megan L. Brackney, Hon. Marvin J. Garbis, Hon. L. Paige Marvel;
Moderator: Miriam L. Fisher

Judges and experienced tax litigators provide invaluable trial tips and strategies for use when litigating your case at trial . . . and making a difference. Learn what and how to present information to secure a favorable ruling for your client.

11:10 - 11:20 a.m. Break

11:20 - 12:20 p.m. Concurrent Sessions

IRS CID Roundtable

Panelists: Edward F. Cronin, Patricia Haynes, Lawrence S. Horn, Richard A. Speier, Jr.,
Moderator: Sharon L. McCarthy

Hear from the IRS Criminal Investigation Division and practitioners on the front lines about the current and future priorities in criminal tax enforcement.

Tax Whistleblowers – Handling the Administrative and Judicial Proceedings

Panelists: Frank Agostino, John M. Colvin, Kathleen Pakenham, Ellis L. Reemer
Moderator: Bryan C. Skarlatos

Recent historic IRS whistleblower awards have increased the public’s attention on uncovering tax indiscretions of others. Experienced practitioners discuss various techniques and strategies involved in the coordination and submission of a whistleblower claim to the IRS Whistleblower Office, monitoring the claim, and post-claim denial litigation options. Panelists will also discuss how to advise your business client in order to limit vulnerability in an employee-related whistleblower claim.

Agenda (Cont'd.)

12:20 - 1:45 p.m.

Jerry Feffer Annual Luncheon

1:45 - 2:45 p.m.

Concurrent Sessions

Prosecution and Defense of a Klein Conspiracy

Panelists: Lawrence S. Horn, Charles M. Meadows, Jr., Stanley J. Okula, Jr., Justin A. Thornton

Moderator: Charles J. Muller

Representing the practitioner in a criminal tax proceeding may involve allegations of concealment as efforts to impede the functions of the IRS, alterations of books and records, and misrepresentations and other mis-statements to the IRS. Experienced practitioners analyze the “offense clause” and the “defraud clause” of 18 U.S.C. § 371 in the context of defining the difference between zealous client advocacy and “impairing” or “impeding” the function of the IRS.

Recent Trends in BSA and Structuring Investigations

Panelists: Douglas B. Kingsbery, Richard J. Sapinski, Richard A. Speier, Jr., Betty J. Williams

Moderator: Josh O. Ungerman

Anti-money laundering enforcement is closely aligned with tax enforcement. Learn about ongoing BSA/AML examinations, notable distinctions between a BSA exam and a Title 26 examination, identifying areas of non-compliance, reporting considerations regarding domestic currency transactions, and other things for the practitioner to consider.

2:45 p.m. – 3:00 p.m. Break

3:00 - 4:15 p.m.

Concurrent Sessions

(Un)Usual Challenges Involved in Criminal Tax Prosecutions

Panelists: Nanette L. Davis, Paula M. Junghans, Steven R. Toscher

Moderator: Thomas E. Zehnle

This session covers pre-trial and trial considerations, including considerations regarding waiving a jury trial; presentation and cross-examination of the government’s primary witness/cooperator; limitations on the scope of summary testimony; and opening and closing themes in a criminal tax prosecution.

Practical Investigative Techniques for Lawyers

Panelists: Diana L. Erbsen, G. Michelle Ferreira, David Gannaway, Gary L. Howard,

Robert E. McKenzie; **Moderator:** Wendy K. Abkin

Experienced panelists will discuss best practices and tips for developing facts and evidence to effectively evaluate your client’s case and identify potential challenges, including sifting through data, interviewing your client and other witnesses, using client information in discovery requests, and limitations on the use of Kovel accountants in a forensic investigation. The session will also discuss the ethical issues that can arise when working with investigators, evidence of what the witness actually did or did not do, and effective information gathering.

4:15 - 4:30 p.m.

Break

4:30 - 5:45 p.m.

Concurrent Sessions

Everything Is Fine Until It Isn’t – Ethical Problems in a Tax Practice

Panelists: Karen L. Hawkins, William J. Lovett, Fred F. Murray, Walter Pagano

Moderator: Michael J. Desmond

Practical “in the tax trenches” ethical guidance from a leading panel of experts regarding the most difficult ethical “do’s and don’ts” in a tax practice. What to do when the unexpected occurs? When might the return preparer become the target of a criminal investigation? When is reliance upon the client or other advisor no longer reasonable? What are the requirements to effectively obtain a conflict waiver?

Ask the Experts: Top Civil Tax Practice Tips and Representation Strategies

Panelists: John M. Colvin, Thomas A. Cullinan, J. Allen Kosowsky, Ellis L. Reemer, Richard J. Sapinski, M. Todd Welty; **Moderator:** Jenny L. Johnson

This session is an open forum discussion on strategies and techniques to use when handling a sensitive issue examination, including requests to interview the taxpayer or return preparer, civil considerations during a criminal case/parallel proceedings, limiting extensions of the statute of limitations, anticipating conflicts of interest, affirmatively using indirect methods of determining income, use of IRS Audit Technique Guides, and asserting the 5th Amendment. The session also will cover what to expect thereafter, filing of current tax and information returns during an examination, and other invaluable practice tips. Learn to expect the unexpected!

6:00 - 7:00 p.m.

Holland & Knight Third Annual Women’s Networking Event

Join Jenny Johnson of Holland & Knight for a relaxing reception with your female colleagues before the Institute Reception and Dinner at Maggiano’s. We look forward to seeing you for a night of great food and lively conversation!



Holland & Knight

Agenda subject to change without notice.

Agenda (Cont'd.)

7:00 - 9:00 p.m. Reception and Dinner at Maggiano's {Ticketed Event}

10:00 p.m. - TBD Agostino & Associates Annual Under 40 Post-Reception

Agostino & Associates is again hosting a networking event for all under-40 attendees at a nearby Las Vegas location. This is the chance for you to meet other attendees in an informal setting while developing professional relationships that will enhance your future practice! All "Under 40" attendees are strongly encouraged to attend. **Space is limited so you must R.S.V.P.**

AGOSTINO & ASSOCIATES

Friday, December 13, 2013

8:30 - 10:00 a.m. Plenary Session: Foreign Accounts...In the Trenches

Panelists: Mark F. Daly, Kevin M. Downing, Daniel W. Levy, John C. McDougal, Bryan C. Skarlatos;
Moderator: Larry A. Campagna

This session is a fast-paced roundtable discussion regarding considerations for the recalcitrant foreign account-holder ranging from concerns about OVDP participation, non-OVDP voluntary disclosures, what to do now that the bank(er) is cooperating, and beyond. This session will provide an update regarding IRS voluntary disclosures for foreign financial interests and examinations of non-participating taxpayers. The panelists will review where we have been, where we are now, and where we are headed as we prepare for FATCA.

10:00 - 10:15 a.m. Break

10:15 - 11:15 a.m. Concurrent Sessions

Sentencing and Incarceration Considerations When Representing the Guilty Client

Panelists: Niles A. Elber, Hon. Marvin J. Garbis, Peter D. Hardy, Stanley J. Okula, Jr., Martin A. Schainbaum; **Moderator:** Steven R. Toscher

The panel will discuss considerations and a practical approach to criminal sentencing, including calculation of tax loss, relevant conduct, negotiating the PSR, Bureau of Prison designations, and beyond! Learn the best approaches to the most difficult sentencing and incarceration issues facing your clients!

Defending Taxpayer Penalties

Panelists: Hon. Francis M. Allegra, Sanford J. Boxerman, Barbara T. Kaplan, Brian C. McManus, Martin R. Press; **Moderator:** Matthew D. Lerner

This roundtable discussion will cover 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' abilities to avoid penalties by relying on the advice of a professional. Learn practical advice and recommendations to protect your client . . . and you!

11:15 - 11:30 a.m. Break

11:30 - 12:45 p.m. Concurrent Sessions

Ask the Experts: Top Criminal Tax Practice Tips and Representation Strategies

Panelists: Sandra R. Brown, Lawrence S. Feld, Paula M. Junghans, Sharon L. McCarthy, Edward M. Robbins, Jr., Justin A. Thornton; **Moderator:** Jeffrey A. Neiman

Get fast-paced personal "rules of the road" and practical guidance from leading criminal tax experts regarding the most difficult practice issues including alternative methods of charging tax crimes. Panelists also will discuss the need for counsel to protect themselves after the Wegelin use of tax repatriation as a basis for wire fraud supporting charges of money laundering and asset forfeiture, the absence of an exemption under 18, USC § 1957 for attorneys from charges for accepting legal fees, and other extremely hot topics! A "can't miss" presentation for every criminal tax practitioner!

Dialing for Dollars: The IRS Collection Process – Administrative and Judicial Solutions

Panelists: Dennis N. Brager, Christin M. Bucci, Sara G. Neill, Frances D. Sheehy
Moderator: Wm. Robert Pope, Jr.

This session will discuss strategies and selected recent developments regarding the IRS uncollectible status, offers in compromise, full and partial pay installment payment agreements, and leveraging alternatives through a Collection Due Process hearing and Tax Court litigation. Will the Fresh Start Initiative help your client? When should bankruptcy be considered? And what impact do cost and effective litigation concerns, and possible objections by the IRS and the Tax Division with special consideration for high rollers in individual Chapter 11's have on your clients?

Step 1: Registration Rates

	Early Bird Rate	Advance Rate Effective Oct. 17	Standard Rate Effective Nov. 13
General Public	\$1,000	\$1,075	\$1,150
ABA Members	\$920	\$990	\$1,060
Section of Taxation Members	\$800	\$860	\$920
Criminal Justice Section Members	\$800	\$860	\$920
AAA-CPA Members	\$800	\$860	\$920
Government Lawyers / Employees	\$400	\$440	\$550

- I qualify for a \$50/person group discount. **Enter your \$50 discount on line 6B.**

To qualify for a group discount, **three or more people** must register together. Please call us to register your group or send all registrations in the same envelope. Not applicable to government rates.

Step 2: Criminal Tax and Tax Controversy 2013 Workshops

Wednesday ▪ December 11, 2013 ▪ Concurrent Workshops ▪ 3:00 p.m. – 5:30 p.m.

Each workshop is an additional \$50. **You must R.S.V.P. to attend either workshop.** Limited seating available. (Please check the box to R.S.V.P. for the workshop of your choice.)

- Trial Skills and Strategies Workshop - Enter your \$50 enrollment on line 6C.
 Criminal Tax Workshop - Enter your \$50 enrollment on line 6D.

Thursday ▪ December 12, 2013

- The Jerry Feffer Annual Luncheon is free. **You must R.S.V.P. to attend this luncheon.** (Please check the box to R.S.V.P.)
 Holland & Knight Women's Networking Event is free. (Please check the box to R.S.V.P.)
 Dinner at Maggiano's – **This dinner is an additional \$75 and is a ticketed event. You must R.S.V.P. to attend this dinner.** (Please check the box to R.S.V.P.) - Enter your enrollment on line 6E.
 Under 40 Post-Reception – **This reception is free. You must R.S.V.P. to attend this reception.** (Please check the box to R.S.V.P.)

Please check one workshop for each day and time slot.

Thursday ▪ December 12, 2013 ▪ Breakout Session I ▪ 10:10 a.m. – 11:10 a.m.

- A. Department of Justice Criminal Tax Roundtable
 B. Courtroom Trial Strategies: Making a Difference

Thursday ▪ December 12, 2013 ▪ Breakout Session II ▪ 11:20 a.m. – 12:20 p.m.

- A. IRS CID Roundtable
 B. Tax Whistleblowers – Handling the Administrative and Judicial Proceedings

Thursday ▪ December 12, 2013 ▪ Breakout Session III ▪ 1:45 p.m. – 2:45 p.m.

- A. Prosecution and Defense of a Klein Conspiracy
 B. Recent Trends in BSA and Structuring Investigations

Thursday ▪ December 12, 2013 ▪ Breakout Session IV ▪ 3:00 p.m. – 4:15 p.m.

- A. (Un)Usual Challenges Involved in Criminal Tax Prosecutions
 B. Practical Investigative Techniques for Lawyers

Thursday ▪ December 12, 2013 ▪ Breakout Session V ▪ 4:30 p.m. – 5:45 p.m.

- A. Everything Is Fine Until It Isn't – Ethical Problems in a Tax Practice
 B. Ask the Experts: Top Civil Tax Practice Tips and Representation Strategies

Friday ▪ December 13, 2013 ▪ Breakout Session I ▪ 10:15 a.m. – 11:15 a.m.

- A. Sentencing and Incarceration Considerations When Representing the Guilty Client
 B. Defending Taxpayer Penalties

Friday ▪ December 13, 2013 ▪ Breakout Session II ▪ 11:30 a.m. – 12:45 p.m.

- A. Ask the Experts: Top Criminal Tax Practice Tips and Representation Strategies
 B. Dialing for Dollars: The IRS Collection Process – Administrative and Judicial Solutions

Step 3: Section Membership

If you are already a member of one or more sections below, you can enroll in the others, or move on to Step 4.

- Enroll me in the Section of Taxation for \$60. **Enter your \$60 enrollment on line 6F.**
 Enroll me in the Criminal Justice Section for \$45. **Enter your \$45 enrollment on line 6G.**

Step 4: Course Materials *

Electronic course materials are provided on-site as part of your registration. Printed course materials are available on-site for an additional fee.

- Please provide printed course materials on-site for \$50. **Enter your \$50 fee on line 6H.**

Step 5: Your Information

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Step 6: Your Total Due Amount

Registration Rate (from Step 1)	6A	\$ _____
Three or More People Registering (from Step 1) <i>(\$50/person discount. Applicants must register together to receive discount. Not applicable to government rates.)</i>	6B	\$ - _____
Trial Skills and Strategies Workshop - Wednesday, Dec. 11 - \$50 (from Step 2)	6C	\$ + _____
Criminal Tax Workshop - Wednesday, Dec. 11 - \$50 (from Step 2)	6D	\$ + _____
Maggiano's Dinner - Thursday, Dec. 12 - \$75 (from Step 2)	6E	\$ + _____
ABA Section of Taxation Enrollment - \$60 (from Step 3)	6F	\$ + _____
ABA Criminal Justice Section Enrollment - \$45 (from Step 3)	6G	\$ + _____
Printed Course Materials - \$50 (from Step 4)	6H	\$ + _____
	Total	\$ _____

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* If you cannot attend, but would like to order the **Course Materials**, please visit us at www.ambar.org/2013criminal or call **(800) 285-2221** for pricing and availability. Course materials will be shipped after the event.



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The ABA directly applies for and ordinarily receives CLE credit for ABA programs in AK, AL, AR, AZ, CA, CO, DE, GA, GU, HI, IA, IL, IN, KS, KY, LA, MN, MS, MO, MT, NM, NV, NY, NC, ND, OH, OK, OR, PA, SC, TN, TX, UT, VT, VA, VI, WA, WI, and WV. These states sometimes do not approve a program for credit before the program occurs. This course is expected to qualify for 13.0 CLE credit hours (including 1.25 ethics hours) in 60-minute states, and 15.60 credit hours (including 1.5 ethics hours) in 50-minute 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 www.ambar.org/2013criminal.

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.

Scholarships

For more information on scholarships, visit www.americanbar.org/groups/cle/scholarship.

Attire

Business casual attire is appropriate for all activities.

Cancellations

Cancellations received five business days or more before the program will receive a full 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 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 course materials after program completion.

Services for Persons with Disabilities

If special arrangements are required, please contact Courtney Anderson at **(312) 988-6210** or courtney.anderson@americanbar.org. 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.

Program Confirmation

Written confirmation of your registration will be sent to you upon receipt. If you do not receive the confirmation notice prior to the program, please call the ABA at **(800) 285-2221** at least 24 hours in advance to confirm that your registration was received and that the program is being held as scheduled.

Hotel Information

Encore at Wynn Las Vegas
3131 Las Vegas Boulevard South
Las Vegas, NV 89109

Rate: \$159 Monday-Thursday | \$189 Friday-Sunday

Reservations: **(866) 770-7555**, group code 6ABA1213, or online at

<http://www.americanbar.org/calendar/2013/12/criminal-tax-fraud-and-tax-controversy-2013/travel.html>.

Hotel Deadline: Wednesday, November 20, 2013

Airline Information

Airline discount codes are available for ABA meetings as follows:

- **American Airlines:** Call **(800) 433-1790**, code A8913TT
- **United Airlines:** Call **(800) 426-1122** Agreement Code: 937323, Z Code: ZP65
- **Virgin America Airlines:** Go to www.virginamerica.com use promo code VXABA312

More details at www.americanbar.org/travel.

Standing Committee on Continuing Legal Education

Under the guidance of the Standing Committee on Continuing Legal Education, the Center for Professional Development administers and produces National Institutes, webinars, other technology-based products and written course materials to assist lawyers' professional development efforts.



The 30th Annual National Institute on Criminal Tax Fraud and the Third Annual National Institute on Tax Controversy

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