



NYU

SCHOOL OF  
PROFESSIONAL STUDIES

# 17<sup>TH</sup> ANNUAL TAX CONTROVERSY FORUM

## JUNE 26-27, 2025

WESTIN NEW YORK AT TIMES SQUARE  
NEW YORK, NY

FINANCE AND TAXATION PROGRAMS

SPECIAL FEATURE THIS YEAR:

Two Days of Problem-Solving Sessions

Bring a Power of Attorney and Address Issues

With Representatives of the IRS!

CONFERENCE CO-CHAIRS:

Caroline D. Ciralo, Esq., *Partner, Kostelanetz, Washington, DC*

Michael J. Desmond, Esq., *Member and Co-Chair of Tax Controversy Group,  
Miller & Chevalier, Chartered, Washington, DC*

FINANCE AND TAXATION PROGRAMS

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Caroline D. Ciraolo, Esq., *Partner, Kostelanetz, Washington, DC*

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## LEARNING OBJECTIVES

The NYU School of Professional Studies is pleased to present the 17th Annual Tax Controversy Forum. The Tax Controversy Forum brings together representatives from the government and expert private practitioners to compare perspectives on a variety of topics involving tax audits, appeals, and litigation. The Forum covers a wide range of topics across the tax compliance and enforcement spectrum, from policy updates, to procedural seminars, substantive programs, international issues, ethical problems, current enforcement initiatives, sensitive audits, and civil and criminal tax penalties.

Tax compliance and enforcement are essential elements of our federal tax system. The Tax Controversy Forum is an opportunity to stay current on new developments, exchange ideas, and share practice tips that can contribute to a better functioning system. Participants qualify for CPE, CLE, and CE credits.

As a premier educational institution, the NYU School of Professional Studies is committed to providing the highest standard of professional enrichment.

## WHO SHOULD ATTEND?

Accountants, attorneys, enrolled agents, in-house practitioners, and tax professionals at all levels who prepare for or handle audits, appeals, or tax litigation, as well as those involved in planning and transactional work who could benefit from a better understanding of the implications of their work for audit defense.

## SPECIAL IRS IN-PERSON PROBLEM-SOLVING SESSIONS

### POWER OF ATTORNEY REQUIRED

Representatives of the IRS will be available in designated areas at the Tax Forum location in the Westin New York at Times Square to help tax practitioners resolve current tax problems.

The Taxpayer Advocates will provide one-to-one guidance, direction on next steps, and case building ideas.

If a tax professional's client's problem meets the Taxpayer Advocate Service's criteria, a Case Advocate will be assigned to work with the tax professional to resolve the taxpayer's issue. To take advantage of problem-solving sessions, you must bring a fully executed IRS Form 2848 "Power of Attorney and Declaration of Representative"

## NYU SCHOOL OF PROFESSIONAL STUDIES

Angie Kamath, MPP, *Dean*

## DIVISION OF PROGRAMS IN BUSINESS

Martin Ihrig, MBS, PhD, *Associate Dean and Clinical Professor*

## DEPARTMENT OF FINANCE AND TAXATION PROGRAMS

Kathleen Costello, CMP, *Assistant Director*

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# 17<sup>TH</sup> ANNUAL TAX CONTROVERSY FORUM

## THURSDAY, JUNE 26, 2025

7:30 a.m.

### REGISTRATION AND CONTINENTAL BREAKFAST

8 a.m.

### WELCOME

Kathleen Costello, CMP, *Assistant Director, NYU School of Professional Studies, New York, NY*

### OPENING REMARKS

Caroline D. Ciraolo, Esq., *Partner, Kostelanetz, Washington, DC*

Michael J. Desmond, Esq., *Member and Co-Chair of Tax Controversy Group, Miller & Chevalier, Chartered, Washington, DC*

### TAX COMPLIANCE AND ENFORCEMENT UPDATE: PART I

Voluntary compliance and enforcement of the tax law are at the heart of our tax system. Over the past several years, the Internal Revenue Service (IRS) and Justice Department (DOJ) have been pursuing new and more efficient ways to ensure that all taxpayers pay the correct amount of tax. In recent weeks, however, the future and efficacy of those programs have been called into question as resource constraints are being imposed across the federal government. These panels, including three afternoon breakout sessions, provide a comprehensive update on developments and priorities across various functions of the Treasury Department, Justice Department Tax Division and IRS relating to enforcement of and compliance with our Nation's tax laws.

8:30 a.m.

### WHAT'S NEXT FOR THE IRS? A BUDGET AND POLICY PERSPECTIVE

The world has changed at the IRS. At our 2024 program, the IRS's Operating Division Commissioners provided an update on a new leadership structure at the IRS designed to align its enforcement priorities with a surge in funding provided by the Inflation Reduction Act. This year, that enforcement focus has flipped, with a turnover in leadership, a major reduction in funding and staff, and projections for further material resource reductions. The future of IRS enforcement is now tied up with broader legislative and executive branch priorities, including extension of the individual and various expiring business provisions of the Tax Cuts and Jobs Act and the creation of the External Revenue Service, suggesting an uncertain future for the IRS. Meanwhile, the rest of the world is rapidly moving forward with implementation of the Organisation for Economic Co-operation and Development's (OECD) Global Anti-Base Erosion Rules (GloBE) (Pillar 2), while the United States is pursuing a new strategy at the OECD. Our panel of experts work at the intersection of tax administration and policy and they provide insight into what all of this means for the future of tax administration, and what lies ahead for tax controversy and enforcement, both domestically and around the world

**Moderator:** Sharon Katz-Pearlman, Esq., *Shareholder, Greenberg Traurig, New York, NY*

Loren C. Ponds, Esq., *Partner, Skadden, Arps, Slate, Meagher & Flom, Washington, DC*

Scott Levine, Esq., *Former Deputy Assistant Secretary, International Tax Affairs, Washington, DC*

Joshua Odintz, Esq., *Partner, Holland & Knight, Washington, DC*

Terry Lemons, *Former Communications & Liaison Chief, Internal Revenue Service, Washington, DC*

9:20 a.m. PROGRAM BREAK

9:30 a.m.

### UPDATE FROM THE IRS INDEPENDENT OFFICE OF APPEALS

The IRS Independent Office of Appeals (Appeals) has always served a critical role in resolving tax disputes short of litigation, considering hazards of litigation for taxpayers and the IRS alike. Over the past two years, Appeals has been calibrating a renewed focus on alternative dispute resolution (ADR) procedures as a tool to complement its traditional conference procedures. In the current resource constrained environment, with a large inventory of complex cases pending in Exam, Appeals and in litigation, Appeals in general and ADR programs in particular are likely to play an increasingly important role in minimizing delay in dispute resolution. The Chief of IRS Appeals has been invited to give her perspective on ADR and to provide an update on Appeals activities in general.

**Moderator:** Emily P. Hughes, PC, Esq., *Partner, Kirkland & Ellis, Washington, DC*

Elizabeth Askey, Esq., *Chief, IRS Independent Office of Appeals, Washington, DC (invited)*

9:55 a.m. REFRESHMENT BREAK

10:05 a.m.

## UPDATE FROM THE US TAX COURT AND THE IRS OFFICE OF CHIEF COUNSEL

The US Tax Court and the IRS Office of Chief Counsel sit at the center of federal tax controversy, with more than 25,000 pending cases ranging from multibillion-dollar transfer pricing disputes to collection due process matters involving modest amounts—but often raising important legal questions. Decisions from the Tax Court continue to have broad and lasting consequences across the federal tax system. This panel provides insight into significant cases currently pending before the Tax Court, as well as matters under development by Chief Counsel that may soon proceed to litigation. The Court offers an update on recent rule changes and their implementation, and an update on current case statistics. The discussion also covers key jurisdictional issues as well as how Counsel is navigating case resolution in a resource-constrained environment, particularly in light of recent workforce reductions. The panel concludes with a discussion of broader developments affecting both the Court and Chief Counsel, including the one-year impact of *Loper Bright*, recent executive orders, current and emerging government litigating positions, and the growing impact of artificial intelligence on the tax controversy practice.

**Moderator:** Jennifer Breen, Esq., *Partner, Morgan Lewis & Bockius, Washington, DC*

**Moderator:** Diana L. Erbsen, Esq., *Partner, DLA Piper, New York, NY*

**The Hon. Elizabeth A. Copeland, Judge, United States Tax Court, Washington, DC (invited)**

**Audrey M. Morris, Esq., Deputy Chief Counsel (Operations), Office of Chief Counsel, Internal Revenue Service, Washington, DC (invited)**

10:50 a.m. PROGRAM BREAK

11 a.m.

## PSYCHOLOGY AND TAX ENFORCEMENT

Psychological and mental health issues are an often-overlooked factor in tax practice. These issues often create or magnify tax compliance problems such as non-filing, non-payment, and an impaired ability to interact with the IRS to resolve or address a tax dispute. Properly explained and understood, these issues can also provide a basis for reasonable accommodation requests, penalty relief, late filing relief, late election relief, and other relief. Further, clients suffering from psychological issues, including mental health disabilities, may face barriers in communicating with their attorneys. Understanding psychological disabilities will help attorneys to not only have more inclusive practices, but also more effectively advocate for their clients. This panel considers the impact of psychological issues on tax compliance and enforcement, including the use of experts, best practices for attorneys advising clients with psychological and mental health disabilities, and advocating against mental health bias in tax administration.

**Moderator:** Daniel N. Price, Esq., *Managing Member, Law Offices of Daniel N. Price, San Antonio, TX*

**Kaitlyn Loughner, Esq., CPA, Partner, Frost Law, Annapolis, MD**

**Guinevere M. Moore, Esq., Managing Member, Moore Tax Law Group, Chicago, IL**

**Carlos F. Ortiz, Esq., Partner, BakerHostetler, New York, NY**

**Russell Wade, Psychotherapist, Russell I Wade, ACSW LICSW, Washington, DC**

12-1 p.m.

## LUNCHEON

Lunch served

1-1:50 p.m.

## BREAK OUT SESSIONS

### TRACK I

## FREEDOM OF INFORMATION ACT REQUESTS: STRATEGIC CONSIDERATIONS FROM PRE-EXAM THROUGH LITIGATION

Transparency in its operations and activities is a hallmark of the federal government in general and the tax system in particular. This helps to ensure that development and enforcement of the tax law are transparent and helps to assure taxpayers that it is being uniformly and consistently applied. The Freedom of Information Act (FOIA) is an important tool for taxpayers and their advisors to access that transparency, both in development of the law through FOIA requests for formal and informal guidance background files and in enforcement of the law through FOIA requests for audit and other taxpayer-specific files. This panel discusses strategic considerations around whether and when to make a FOIA request and provides practical insight on how to make and advance those requests through the IRS, the administrative appeal process and in court.

**Moderator:** John Colvin, Esq., *Partner, Colvin + Hallett, Seattle, WA*

Richard J. Sapinski, Esq., *Partner, Sills Cummis & Gross PC, Newark, NJ*

Benjamin L. Tompkins, Esq., *Partner, Nardiello Turanchik Tompkins, Washington, DC*

Melissa L. Wiley, Esq., *Partner, Kostelanetz, Washington, DC*

## TRACK II

### THE ROLE OF US TRADE AGREEMENTS IN TAX DISPUTES

The number of Bilateral Investment Treaties (BITs) and Free Trade Agreements (FTAs) is comparable to the number of tax treaties. Many of these BITs and FTAs give investors from one country the right to recover a tax collected from their companies in the other, host, country, if such tax collection is determined by an arbitration panel to constitute an indirect expropriation or otherwise violate certain standards of fairness. However, considerable costs and potential roadblocks must be considered. This panel reviews the potential use of BITs and FTAs for taxes imposed by foreign governments on US-owned foreign companies (including taxes scheduled to be imposed for 2026 under the OECD Pillar 2 Undertaxed Profits Rule, which taxes are a principal target of the current Administration). The panel also considers the potential use of BITs and FTAs for US taxes imposed by the IRS on foreign-owned US companies.

**Moderator:** Alan S. Lederman, Esq., *Shareholder, Gunster, Fort Lauderdale, FL*

Santiago Gómez Cifuentes, Esq., *Associate, Steptoe, New York, NY*

Jorge M. Obén-Cuadros, Esq., *International Tax Senior Counsel, Procopio, Washington, DC*

Heather Fincher, Esq., *Associate, Kostelanetz, Washington, DC*

## TRACK III

### THE IMPACT OF *LOPER BRIGHT* ON TAX COMPLIANCE AND ENFORCEMENT

The scope and complexity of tax legislation requires interpretation and implementation through regulations and other guidance, with extensive “priority guidance” plans published by Treasury and the IRS each year to identify areas of specific focus based on stakeholder input. The treatment of tax regulations by the courts, including the level of deference provided to those regulations, has evolved significantly in recent years, most recently with the Supreme Court’s 2024 decision in *Loper Bright*, which mandated that the more deferential “any reasonable interpretation” of a statute standard that had existed for 30 years under the Court’s 1984 *Chevron* decision be replaced with a requirement that regulations only be sustained if they are the “best” interpretation of the relevant standard. This panel explores the meaning and impact of the *Loper Bright* decision and provides insight on where and how practitioners should consider regulatory deference issues in handling tax disputes.

**Moderator:** Andrew Weiner, Esq., *Counsel, Kostelanetz, Washington, DC*

David W. Foster, Esq., *Partner, Kirkland & Ellis, Washington, DC*

Katherine Jordan, Esq., *Director of Tax Controversy, GBX Group, Cleveland, OH*

Michele F.L. Weiss, Esq., *Principal, Holtz, Slavett & Drabkin, Los Angeles, CA*

1:50 p.m. PROGRAM BREAK

2:10–3 p.m.

BREAK OUT SESSIONS

## TRACK I

### MANAGING STATUTES OF LIMITATION

Practitioners are generally familiar with the three-year period the IRS has to assess a tax deficiency, the ten-year period the IRS has to collect an assessed tax and the applicable periods for filing administrative refund claims and refund actions based on those claims. Beyond these general limitation periods is a growing web of exceptions and overrides, the application of which can be of critical importance for taxpayers in deciding how to handle a tax dispute. Most often, limitations period considerations arise when a taxpayer is asked to extend the IRS’s assessment period, either to provide more time for the IRS to complete an examination or to take a dispute to IRS Appeals. This panel provides an overview of key exceptions to the general limitations periods in the Code, identifies potential traps for the unwary (and the wary) and highlights strategic considerations including when to grant or not grant an IRS extension request and circumstances where a restricted consent should be considered and might be granted.

**Moderator:** George A. Hani, Esq., *Member, Miller & Chevalier, Chartered, Washington, DC*

Michelle Abroms Levin, Esq., *Shareholder, Dentons Sirote, Huntsville, AL*

Josh O. Ungerman, Esq., CPA, *Partner, Meadows, Collier, Reed, Cousins, Crouch & Ungerman, Dallas, TX*

Phillip Colasanto, Esq., *Senior Associate, Withers Bergman, New York, NY*

## TRACK II

### PARTNERSHIP AUDITS AND LITIGATION UNDER THE BBA

The Bipartisan Budget Act (“BBA”) was signed into law on November 2, 2015, replacing the audit and collection procedures for partnerships under the Tax Equity and Fiscal Responsibility Act of 1982 (“TEFRA”) for tax years generally beginning in 2018. BBA audits have been on the rise with revenue agents and tax professionals working together to navigate jurisdictional issues, notice requirements, imputed underpayment computations and adjustments, push out elections and litigation of BBA matters in court. This panel explains the centralized partnership audit regime and addresses recent partnership audit trends, notices to expect from the IRS, actions to take during the audit, methods to challenge proposed adjustments, and the impact on the individual partners.

**Moderator:** James Dawson, Esq., *Partner, Holland & Knight, West Palm Beach, FL*

Paul T. Butler, Esq., *Associate Chief Counsel (Procedure & Administration), Office of Chief Counsel, Internal Revenue Service, Washington, DC (invited)*

Kate Kraus, Esq., *Partner, Covington & Burling, Los Angeles, CA*

Jennifer M. Black, Esq., *Managing Director, Citrin Cooperman, Washington, DC*

## TRACK III

### NAVIGATING JOHN DOE SUMMONSES

John Doe summons can provide the IRS with an important enforcement tool to obtain the names and other information for taxpayers thought to be worthy of examination or inquiry through a source other than return filings. John Doe summonses have their own unique procedural requirements and attributes, including judicial review and suspension of the assessment limitations period. They can raise particular challenges and concerns when issued to law firms and others where privilege and other important considerations can come into play. This panel reviews recent cases in which John Does summonses have been issued and authorized by the courts and considers some of the issues and challenges presented in those cases, including for both the persons receiving the summonses and the taxpayers whose information is being sought, all to provide insight and tips from practitioners as to how to handle them.

**Moderator:** Sanford J. Boxerman, Esq., *Shareholder, Neill Schwerin Boxerman, PC, St. Louis, MO*

Ellen S. Brody, Esq., *Partner, Roberts & Holland, New York, NY*

Niles A. Elber, Esq., *Member, Caplin & Drysdale, Chartered, Washington, DC*

Jeremy H. Temkin, Esq., *Principal, Morvillo Abramowitz Grand Iason & Anello PC, New York, NY*

3 p.m. REFRESHMENT BREAK

3:20–4:10 p.m.

BREAK OUT SESSIONS

## TRACK I

### SECURING RELIEF FROM LATE ELECTIONS, 9100 AND BEYOND

Taxpayers often fail to make timely elections, sometimes due to input—or the lack thereof—from a tax professional. With various limits and conditions, relief from certain missed election is available through regulations, commonly known as “section 9100 relief.” Two types of relief are offered by Treas. Regs. §§ 301.9100-1 through -3: Automatic relief and nonautomatic relief. This panel discusses the types of missed elections eligible for section 9100 relief, provides insight on the circumstances under which such relief may be granted or denied, and provides practical tips on how to prepare and present requests for section 9100 relief.

**Moderator:** Miri Forster, Esq., *Partner and National Tax Controversy Leader, EisnerAmper, New York, NY*

Aaron Esman, Esq., *Member, Ziering & Esman, New York, NY*

Michael Sardar, Esq., *Partner, Kostelanetz, New York, NY*

Christopher S. Rizek, Esq., *Partner, Holland & Knight, Washington, DC*

## TRACK II

### CROSS BORDER INFORMATION GATHERING AND DISCOVERY

Cases raising cross-border issues often raise complex substantiation issues when documents or other information located abroad are needed to examine or sustain a return reporting position. This panel discusses offshore information gathering techniques available to the IRS including FATCA research, exchange of information requests, consent directives and letters of request. While more broadly available to the IRS than to taxpayers, it can be advantageous for taxpayers to encourage the IRS to pursue these techniques, including in cases where the taxpayer may carry the burden of proof.

**Moderator:** Stephen Josey, Esq., *Counsel, Vinson & Elkins, New York, NY*  
Christopher Slade, Esq., *Partner, Aird & Berlis, Toronto, Canada*  
Philip J. Wilson, CPA, *Managing Director, CBIZ, Costa Mesa, CA*  
Parul Jain, Esq., CPA, *Head of International Tax Practice, Nishith Desai Associates, New Delhi, India*

### TRACK III

#### HANDLING DISPUTED TAX ISSUES IN BANKRUPTCY

Federal bankruptcy courts can provide an alternative path to the Tax Court and refund forums for taxpayers to contest tax liabilities. Taxpayers may, however, have little control over the timing of a bankruptcy filing and the filing itself, driving unique considerations in bankruptcy including around the dischargeability of taxes, which is often a function of timing. As added complexity, older and open tax years may be in very different procedural postures at the time of a bankruptcy filing, with some years may be under IRS examination and other in administrative appeals or in litigation. Due to the unique treatment of taxes in bankruptcy, including as a potential priority claim, the IRS's interests in a case may be more adversarial to other creditors than to the taxpayer itself. This panel considers and provides insight on the unique aspects of adjudicating tax disputes in bankruptcy.

**Moderator:** Carmela G. Walrond, Esq., *Partner, JLD Tax Resolution Group, Union City, NJ*  
Yvonne R. Cort, Esq., *Partner, Capell Barnett Matalon & Schoenfeld, Syosset, NY*  
Sally Reddy, Esq., *Attorney, The Law Office of Sally Reddy, San Diego, CA*  
Jeffrey M. Sklarz, Esq., *Founding Partner, Green & Sklarz, New Haven, CT*

4:10 p.m. PROGRAM BREAK

4:30-5:30 p.m.

#### BREAK OUT SESSIONS

### TRACK I

#### AVOIDING AND ABATING CIVIL TAX PENALTIES

The US tax system is based on "voluntary compliance," meaning that taxpayers self-assess their liabilities on an annual basis and pay voluntarily. However, the IRS has several methods to encourage taxpayer compliance, such as passport revocation and criminal prosecution. The most frequent mechanism used is assessing penalties. This panel provides an overview of common accuracy-related, information reporting and other penalties and defenses thereto. This panel also provides insight on handling penalties on audit, in administrative appeals, and in litigation.

**Moderator:** Michel R. Stein, Esq., *Principal, Hochman Salkin Toscher Perez, PC, Beverly Hills, CA*  
Zhanna A. Ziering, Esq., *Managing Member, Ziering & Esman, New York, NY*  
Matthew Cooper, Esq., *Principal, Deloitte Tax, Washington, DC*  
Eman Cuyler, Esq., *Associate, Skadden Arps Slate Meagher & Flom, Washington, DC*  
Fran Obeid, Esq., *Founder, MFO LAW, PC, New York, NY*

### TRACK II

#### SUBSTANTIATING AND DEFENDING AUDITS OF IRA CLEAN ENERGY CREDITS

The clean energy credits enacted in and expanded under the Inflation Reduction Act present a number of novel technical issues, ranging from qualification requirements to assignability, prevailing wage and apprenticeship requirements. These novel aspects of the credits will present challenges for taxpayers (including assignees) and the IRS alike as they come into focus in examinations. This panel provides insight on issues that are being raised in clean energy credit audits and discusses steps taxpayers and practitioners can take to prepare for and manage the audits.

**Moderator:** Carina C. Federico, Esq., *Partner, Crowell & Moring, Washington, DC*  
Harry Ballan, Esq., *Head of Tax Insurance, Munich Re, New York, NY*  
Shirley Chin, Esq., *Head of Tax Insurance, WTW, San Francisco, CA*  
Sharyn M. Fisk, Esq., *Associate Professor, Cal Poly Pomona, Pomona, CA*  
Amish Shah, Esq., *Partner, Holland & Knight, Washington, DC*

### TRACK III

#### CORRECTING THE RECORD: PATHS TO COMPLIANCE

In filing tax returns and making other submissions to the IRS mistakes happen, particularly as the tax law grows more complex. Some errors are discovered by taxpayers, others by auditors and others. Often, errors are identified in connection with the preparation of a subsequent year's return or in connection with an IRS examination. Taxpayers and their advisors typically want to be forthcoming and transparent, knowing that self-identification and correction can mitigate exposure. This panel explores opportunities to fix mistakes, discusses strategic considerations, and provides practical guidance.

**Moderator:** Tom Greenaway, Esq., *Designated Principal, KPMG Law US, Tempe, AZ*  
Anna Tavis, Esq., *Staff Attorney, Brooklyn Legal Services, Brooklyn, NY*  
Kathy A. Enstrom, MBA, EA, *Director of Investigations, Moore Tax Law Group, Chicago, IL*  
Sarah Green, Esq., *Senior Managing Associate, Dentons Sirote, Birmingham, AL*  
James M. Bandoblu, Jr., Esq., *Managing Partner, Hodgson Russ, Palm Beach, FL*

5:30 p.m.

RECESS

## FRIDAY, JUNE 27, 2025

8 a.m.

### REGISTRATION AND CONTINENTAL BREAKFAST

#### TAX COMPLIANCE AND ENFORCEMENT UPDATE: PART II

8:30 a.m.

#### UPDATE FROM THE TAX DIVISION, US DEPARTMENT OF JUSTICE

The Tax Division is going through a historic change in leadership and is the subject of ongoing discussions on its role and placement in tax administration. Meanwhile, along with other federal agencies, the Tax Division is dealing with a curtailment of resources while also absorbing an increase in the number of tax cases filed in refund, bankruptcy and other courts around the country. The Tax Division is also responsible for representing the United States in the various courts of appeal on cases involving tax at a dynamic time for important issues such as the standard for review of agency rulemaking. This interview provides an update on these and other important topics.

**Moderator:** Rod J. Rosenstein, Esq., *Partner, Baker & McKenzie, Washington, DC*

Karen E. Kelly, Esq., *Acting Deputy Assistant Attorney General, Tax Division, US Department of Justice, Washington, DC*

8:55 a.m. PROGRAM BREAK

9:05 a.m.

#### CRIMINAL TAX ENFORCEMENT UPDATE

Criminal tax cases impact tax enforcement and administration far beyond the cases charged and tried every year, sending a signal to taxpayers and practitioners of areas of compliance that are a particular focus for the IRS. In a resource constrained environment, this signal could be more important than ever, as practitioners gage the future of tax compliance and enforcement. This panel provides inside perspective on the status of IRS criminal investigations and what to expect going forward.

**Moderator:** Don Fort, CPA, *Director of Investigations, Kostelanetz, Washington, DC*

Justin H. Campbell, CPA, *Acting Deputy Chief, Criminal Investigation Division, Internal Revenue Service, Washington, DC*

Karen E. Kelly, Esq., *Acting Deputy Assistant Attorney General, Tax Division, US Department of Justice, Washington, DC*

Ian M. Comisky, Esq., *Partner, Fox Rothschild, Philadelphia, PA*

Jenny G. Sugar, Esq., *Member, Moore & Van Allen, Charlotte, NC*

10:05 a.m. PROGRAM BREAK

10:20 a.m.

#### IRS WHISTLEBLOWER OFFICE UPDATE

With the enactment of recent changes to section 7623, claims for whistleblower awards have skyrocketed and the IRS Whistleblower Office has a full plate of work: processing new submissions; managing open claims and issuing awards. To ensure it is successfully meeting these challenges, the Whistleblower Office has embarked on an ambitious Whistleblower Program Improvement Plan. Key goals of the plan include: increasing high-value claims coming in; improving the Whistleblower's Office ability to identify such claims; and better tracking of such claims through improved systems—and efforts to pay awards sooner. This panel provides an update from the IRS Whistleblower Office on recent reform efforts, highlights issues that the IRS is particularly interested in hearing more about from whistleblowers, what makes for a good whistleblower submission, as well as touches on recent court decisions addressing this important practice area.

**Moderator:** Dean Zerbe, Esq., *Partner, Zerbe, Miller, Fingeret, Frank & Jadav, Houston, TX*

John W. Hinman, CPA, *Director, Whistleblower Office, Internal Revenue Service, Washington, DC (invited)*

Randall M. Fox, Esq., *Partner, Kirby McInerney, New York, NY*

10:45 a.m. PROGRAM BREAK

10:55 a.m.

### TAXPAYER ADVOCATE UPDATE

Erin Collins became the National Taxpayer Advocate (“NTA”) on March 30, 2020, at the outset of the COVID-19 pandemic. With the IRS pushed to its breaking point by the pandemic and now facing the challenge of a resource constrained environment, Collins and her team continue their dual focus on addressing systemic issues (of which there are many) and handling individual taxpayer cases (of which there are many more). Hear about the lessons learned over Collins’ past five years in the role and her vision for the future of the Taxpayer Advocate Service.

**Moderator:** Larry A. Campagna, Esq., *Managing Shareholder, Chamberlain, Hrdlicka, White, Williams & Aughtry, PC, Houston, TX*

Erin M. Collins, Esq., *National Taxpayer Advocate, Internal Revenue Service, Washington, DC (invited)*

11:25 a.m. REFRESHMENT BREAK

11:40 a.m.

### IRS COLLECTION UPDATE

In this time of reduced resources, the IRS is likely to rely heavily on automated collection notices, including Final Notices of Intent to Levy and Notices of Federal Tax Lien. An increase in these notices will lead to an increase in Collection Due Process (CDP) proceedings and other collection appeals. This panel discusses the current state of IRS Collection, including current statistics, resources, and priorities, recent collection-related court decisions, and the current state of CDP litigation in the US Tax Court.

**Moderator:** E. Martin Davidoff, CPA, Esq., *Partner-in-Charge – National Tax Controversy Practice, Prager Metis, Cranbury, NJ*

Robert J. Fedor, Esq., *Managing Member, Robert J. Fedor, Esq., Cleveland, OH*

The Hon. Jennifer E. Siegel, *Special Trial Judge, United States Tax Court, Washington, DC (invited)*

12:20-1:40 p.m.

### LUNCHEON

Lunch served

1:40-2:30 p.m.

### BREAK OUT SESSIONS

#### TRACK I

##### CRYPTO TAX ENFORCEMENT

The cryptocurrency space is constantly changing and its underlying technologies are undeniably confusing for tax administrators and taxpayers alike. Taxpayers and practitioners have been navigating a patchwork set of formal and informal guidance, as well as “regulation by enforcement.” The IRS has issued formal and informal guidance on discrete issues, published frequently asked questions, and added questions about digital asset transactions to tax returns. Treasury and the IRS have also issued information reporting rules, portions of which have since been rescinded under the Congressional Review Act. For taxpayers making business, investment and reporting decisions and/or responding to IRS and state examinations, the uncertainty can be unsettling and disruptive. This panel discusses the latest issues involving digital assets and highlights important considerations for tax practitioners.

**Moderator:** Michelle F. Schwerin, Esq., CPA, *Shareholder, Neill Schwerin Boxerman, PC, St. Louis, MO*

Manny Muriel, MBA, EA, *Partner, Bishop Muriel & Weirauch, East Islip, NY*

James Creech, Esq., *Director, Baker Tilly, San Francisco, CA*

Jason Schwartz, Esq., *Partner, Cahill Gordon & Reindel, Washington, DC*

#### TRACK II

##### EMPLOYMENT TAXES—CIVIL AND CRIMINAL ENFORCEMENT

Employment taxes (including, for the purpose, income tax withholding) make up approximately 70 percent of all revenue collected by the IRS and employment tax non-compliance is a significant contributor to the annual Tax Gap. The IRS and Department of Justice continue to target this area with a variety of tools including audits, civil penalties, injunctions, and criminal investigations. This panel of experienced practitioners explores the government’s priorities in the employment tax space, the various enforcement efforts pursued, and strategies and best practices for navigating clients through these difficult waters.

**Moderator:** Megan E. Marlin, Esq., *Principal, PwC, Washington, DC*  
Mary B. Hevener, Esq., *Partner, Morgan, Lewis & Bockius, Washington, DC*  
Brian C. McManus, Esq., *Partner, Latham & Watkins, Boston, MA*  
Robert J. Kovacev, Esq., *Member, Miller & Chevalier, Chartered, Washington, DC*

### TRACK III

#### ASSERTING, MAINTAINING AND DEFENDING PRIVILEGES

Privileges can protect certain documents and communications from compulsory disclosure to the government and others. This, in turn, can protect the sanctity of certain relationships including most commonly that of an attorney and their clients. Beyond the attorney-client relationship, privileges can protect other circumstances and relationships from detailed inquiry, including materials prepared in anticipation of litigation (work product protection); communications between spouses (spousal privilege) and extensions of the attorney-client privilege to non-lawyers engaged to provide technical advice to a lawyer to enhance the lawyer's ability to provide informed legal advice to his client (Kovel privilege). The concept of the attorney-client privilege is also made applicable to non-attorney tax practitioners by section 7525 of the Code. This panel discusses the basic elements of privilege, reviews recent tax cases involving privilege and provides insight on how practitioners can best assert, maintain and defend privileges on behalf of their clients.

**Moderator:** S. Starling Marshall, Esq., *Partner, Crowell & Moring, New York, NY*  
Tino M. Lisella, Esq., *Shareholder, Carlton Fields, West Palm Beach, FL*  
Laura E. Krebs Al-Shathir, Esq., *Shareholder, Capes Sokol, PC, St. Louis, MO*  
Barbara T. Kaplan, Esq., *Shareholder, Greenberg Traurig, New York, NY*

2:30 p.m. REFRESHMENT BREAK

2:50–3:40 p.m.

BREAK OUT SESSIONS

### TRACK I

#### WHO PAYS? THIRD-PARTY RESPONSIBILITY IN TAX COLLECTION

Transferee liability involves situations where a third party can be held liable for the tax liability of another and often, although by no means only, arises in the procedural context of a determination made under the transferee liability assessment provisions of Code section 6901. This panel considers a range of third-party liability scenarios and provides insight on when the IRS pursues collection against third parties and tips for handling these cases.

**Moderator:** Joshua D. Smeltzer, Esq., *Partner, Gray Reed, Dallas, TX*  
Jonathan Kalinski, Esq., *Principal, Hochman Salkin Toscher Perez, PC, Beverly Hills, CA*  
Darren John Guillot, *National Director, alliant, Washington, DC*  
Mary E. Wood, Esq., *Partner, Meadows, Collier, Reed, Cousins, Crouch & Ungerman, Dallas, TX*

### TRACK II

#### TALES FROM THE TRENCHES: CRIMINAL TAX TRIALS

The IRS and Justice Department are highly selective in the tax cases that proceed to indictment and most of the cases that do get indicted are resolved short of trial. Accordingly, the criminal cases that go to trial often involve unique circumstances that give a window for practitioners into enforcement challenges and priorities. This panel of experienced trial lawyers discusses their recent experiences in taking criminal tax cases to trial.

**Moderator:** Sharon L. McCarthy, Esq., *Partner, Kostelanetz, New York, NY*  
Nina Marino, Esq., *Partner, Kaplan Marino, Los Angeles, CA*  
Jeffrey A. Neiman, Esq., *Partner, Marcus Neiman Rashbaum & Pineiro, Fort Lauderdale, FL*  
Matt Mueller, Esq., *Partner, Fogarty Mueller Harris, Tampa, FL*

### TRACK III

#### THE BENEFITS AND DETRIMENTS OF USING ARTIFICIAL INTELLIGENCE IN TAX PRACTICE

What exactly is Artificial Intelligence (AI) and how will AI impact tax practice in the future? Join us for an AI demonstration, while we explore the types of AI that are currently available and how they differ from each other. Panelists also address how the IRS is using AI in its enforcement efforts and what tax practitioners should be aware of under Circular 230 and the ABA Model Rules.

**Moderator:** Frank Agostino, Esq., *Founder & President, Agostino & Associates, PC, Hackensack, NJ*  
Caitlin R. Tharp, Esq., *Associate, Steptoe, Washington, DC*  
Travis W. Thompson, Esq., *Counsel, Boutin Jones, Sacramento, CA*  
Erin R. Hines, Esq., *Partner, Akerman, Atlanta, GA*

3:40 p.m. PROGRAM BREAK

4-5 p.m.

BREAK OUT SESSIONS

### TRACK I

#### SECURING AND DEFENDING EMPLOYEE RETENTION CREDIT CLAIMS

The period for filing Employee Retention Credit (ERC) claims closed earlier this year. With all claims in hand, the IRS is tasked with responding to each, distinguishing valid claims from invalid and abusive claims. ERC applicants and tax practitioners have seen the IRS make significant changes to ERC claim administration in recent months. The ERC voluntary disclosure program has come to a close and increasing numbers of claims are being paid. The Department of Justice is defending a growing number of claim denials (and, in some cases, unprocessed claims) in litigation, while 100's of other claims remain pending. This panel discusses the current status of ERC refund claims and the IRS's targeted enforcement efforts, and provides an update on refund actions and other litigation involving the ERC.

**Moderator:** Pamela Grewal, Esq., *Managing Director, Andersen Tax, San Francisco, CA*

Thomas A. Cullinan, Esq., *Shareholder, Chamberlain, Hrdlicka, White, Williams & Aughtry, PC, Atlanta, GA*

Christopher M. Ferguson, Esq., *Partner, Kostelanetz, New York, NY*

Eric Hylton, *National Director, alliant, Washington, DC*

Daniel Mayo, Esq., *Partner, WithumSmith+Brown, PC, Red Bank, NJ*

### TRACK II

#### TAX ISSUES FOR TAX EXEMPTS: ENFORCEMENT ISSUES FOR EXEMPT ORGANIZATIONS

Examinations of tax-exempt organizations and enforcement activity in this area in general raise unique challenges and considerations. These arise, in part, due to the unique substantive issues involved in the organization and operation of exempt organizations, presenting challenges for the IRS and taxpayers alike. This panel of expert practitioners reviews issues that often arise in the examination of exempt organizations and discusses best practices in managing these examinations.

**Moderator:** Alexander L. Reid, Esq., *Partner, BakerHostetler, Washington, DC*

Kelley C. Miller, Esq., *Partner, Reed Smith, Washington, DC*

Casey A. Lothamer, Esq., *Area Counsel, Mid-Atlantic Region, Tax Exempt Government Entities, Internal Revenue Service, Washington, DC (invited)*

Rachel Leiser Levy, Esq., *Former Associate Chief Counsel, Employee Benefits, Exempt Organizations, and Employment Taxes, Office of Chief Counsel, Internal Revenue Service, Washington, DC (invited)*

Meghan R. Biss, Esq., *Partner, Loeb & Loeb, Washington, DC*

### TRACK III

#### CIVIL TAX LITIGATION

Recently decided and pending tax cases provide a window into the IRS's enforcement priorities and the types of issues giving rise to disputes with taxpayers that may be difficult to resolve on audit, in appeals or through other means. This panel reviews a number of recently decided cases and considers several pending cases for insight on areas of civil tax controversy.

**Moderator:** Justin L. Campolieta, *Partner, Jones Day, New York, NY*

Sarah E. Paul, Esq., *Partner, Eversheds Sutherland, New York, NY*

Andrew Strelka, Esq., *Counsel, Latham & Watkins, Washington DC*

Lisandra Ortiz, Esq., *Member, Miller & Chevalier, Chartered, Washington, DC*

Lindsay L. Clayton, Esq., *Assistant Chief, Western Civil Trial Section, Tax Division, US Department of Justice, Washington, DC (invited)*

5 p.m.

CONFERENCE CONCLUDES

## GENERAL INFORMATION

### IN-PERSON CONFERENCE FEE

The conference fee of \$1125 includes tuition, continental breakfast, refreshment breaks, lunch on both days, and one set of course materials. Full and partial waivers of the Conference fee based upon financial need are available as well. To request a waiver application, please email your request to [sps.tax@nyu.edu](mailto:sps.tax@nyu.edu).

### SINGLE-DAY REGISTRATION FEE

The single-day conference fee of \$695 includes tuition for one day of sessions, continental breakfast, refreshment breaks, lunch on the selected day, and one set of course materials for the day of attendance.

### FULL-TIME GOVERNMENT OFFICIAL REGISTRATION FEES

If you are a full-time government official, the fee is \$150 for one day or \$225 for both days. For the Virtual Options (Either the Live Broadcast or Video On-Demand) the fee for full-time government officials is \$175. You must provide proof of full-time government employment with registration. To register online for the fulltime government official discount, please email [sps.tax@nyu.edu](mailto:sps.tax@nyu.edu) for a special discount code.

### VIRTUAL OPTION

We understand that not everyone may be comfortable attending in-person events yet or able to travel at this time. Please visit the website at [sps.nyu.edu/taxcontroversy](http://sps.nyu.edu/taxcontroversy) to learn about Virtual Attendance Options.

### PRESS BADGES

If your media outlet plans to cover the NYU School of Professional Studies 17th Annual Tax Controversy Forum, please email coverage and press credentials to [sps.press@nyu.edu](mailto:sps.press@nyu.edu).

### ELECTRONIC REGISTRATION CONFIRMATION

An automated email confirmation will be sent to the email address provided to the NYU School of Professional Studies at the time of registration. Please use an individual email address for each registrant. If a confirmation is not received within two days of online registration submission email [sps.tax@nyu.edu](mailto:sps.tax@nyu.edu) to request a duplicate copy.

### CANCELLATION AND SUBSTITUTION POLICY

A written request for in-person conference cancellation must be emailed to [sps.tax@nyu.edu](mailto:sps.tax@nyu.edu) to the attention of: Conference Administration. **Requests received by June 18** will receive a 100% tuition refund, less a \$150 cancellation fee. Due to financial obligations incurred by the NYU School of Professional Studies, there are no refunds available after June 18. The School is not able to arrange cancellation exceptions or to accept onsite cancellations. If you cannot attend but would like to send someone in your place, please email [sps.tax@nyu.edu](mailto:sps.tax@nyu.edu) no later than June 24.

### CONFERENCE LOCATION AND HOTEL ACCOMMODATIONS

The Conference will be held at The Westin New York at Times Square, 270 West 43rd Street on the corner of Eighth Avenue. Hotel accommodations also are available at The Westin New York, which is easily accessible to Times Square, Broadway theaters, Radio City Music Hall, Carnegie Hall, Rockefeller Center, Central Park, and Fifth Avenue shopping. To provide a quality conference at the best possible cost the NYU School of Professional Studies has negotiated special room rates and has committed to a block of rooms at the Westin New York. We ask you to support the NYU School of Professional Studies by reserving your sleeping accommodations within the room block. Your support allows us to keep our registration fees reasonable. Single- or double occupancy rooms are available at the NYU School of Professional Studies group rate of \$450 by calling 888-627-7149 or 212-201-2700 and referring to the NYU tax conference. Book your reservation in advance. Hotel rooms can sell out prior to the cut-off date. These rooms will be held as a block, unless exhausted, until June 2, at which time they will be released to the general public.

### DIETARY REQUIREMENTS AND ACCESSIBILITY NEEDS

Participants who have special dietary requirements or accessibility needs are advised to email [sps.tax@nyu.edu](mailto:sps.tax@nyu.edu) **by June 20, 2025** to indicate their particular requirement(s). Special dietary requirements must be indicated by this deadline to receive a special meal for the luncheons.

## CONFERENCE MATERIALS

Course materials are provided for each day of the Forum for which you are registered. Registrants will receive an email from NYU approximately two to three days before the Forum containing a PDF of the course materials in order to download and/or print the course materials. Free WiFi also will be available for attendees at the Forum. Printers will not be available at the Forum. Please note that materials not provided to the NYU School of Professional Studies in advance may be available in hard copy onsite and/or may be emailed to registrants after the Forum upon request. If you are unable to attend the Forum but would like to receive a copy of the course materials (on a USB flash drive), please send your request to: NYU School of Professional Studies, Tax Controversy Forum Course Materials Order, 11 West 42nd Street, Suite 422, New York, NY 10036, or email [sps.tax@nyu.edu](mailto:sps.tax@nyu.edu) to reserve your copy.

## CONFERENCE CHECK-IN

The NYU School of Professional Studies Tax Controversy Forum Registration Desk will open at 8 a.m. on Thursday and Friday. Proper photo identification is required for badge retrieval. Badges must be displayed in all public spaces throughout the Conference.

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The NYU School of Professional Studies is a recognized leader in professional continuing education. The NYU SPS Department of Finance and Taxation Programs has been certified by the New York State Continuing Legal Education Board as an Accredited Provider of continuing legal education in the State of New York. This conference meets the educational requirements of many organizations and agencies with mandatory CLE/CPE filing requirements. We urge you to contact our office at [sps.tax@nyu.edu](mailto:sps.tax@nyu.edu) prior to the Conference start date to ensure the availability of credit for a specific MCLE state, as we cannot guarantee that credit will be applied for in all cases.

## ESTIMATED CONTINUING EDUCATION CREDITS

12.0 based upon a 60-minute hour

14.5 based upon a 50-minute hour

Except where indicated, CLE credits are non-transitional in the categories of professional practice/practice management. CLE boards define a credit hour as either 60 minutes or 50 minutes. Recommended CPE credits are in the following NYS subject area: Taxation. NASBA Field of Study: Taxes. In accordance with the Standards of the National Registry of CPE Sponsors, CPE credits are based upon a 50-minute hour. Please note that not all state boards accept half credits.

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