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ALI-ABA Course of Study

How To Handle a Tax Controversy at the IRS and in Court

Sponsored with the Cooperation of the ABA Section of Taxation

May 3-4, 2007
Boston, Massachusetts

PROGRAM

Thursday, May 3, 2007

7:30 a.m.  Registration and Continental Breakfast
8:30 a.m.  Administrative Procedures: Audits – Messrs. Salch, and Meier; Ms. Hawkins
General overview, including IRS structure, operating divisions, industry groups, and compliance functions
9:00 a.m.  Administrative Procedures and New Audit Techniques – Messrs. Salch and Meier; Ms. Hawkins,
SB/SE and LMSB audits, including enforcement initiatives
10:00 a.m.  Coffee Break
10:15 a.m.  Administrative Procedures: Appeals Office and Dispute Resolution Programs, including fast track mediation – Messrs. Salch, Butler, Huey, and Meier and Ms. Hawkins and Ingram
Appeals Division structure and current dispute resolution initiatives
11:15 a.m.  Administrative Procedures: Qualified Offers, Collection Due Process Hearings, and Requests for relief from Joint & Several Liability – Ms. Hawkins, Messrs. Salch and Butler and Ms. Ingram
12:00 noon  Questions and Answers
12:30 p.m.  Lunch Break
2:00 p.m.  Procedural Aspects - Commencement of a Tax Court Case – Messrs. Kafka, Huey, Butler, and Salch; Ms. Hawkins; and Judge Cohen
Jurisdiction, Petition, place of trial, Answer, role of counsel, Reply, and joinder. Petitions under Sections 6330 and 6015.
3:15 p.m.  Coffee Break
3:30 p.m.  Tax Court Pretrial Procedures – Messrs. Kafka, Huey, Greenaway, and Salch; Ms. Hawkins; and Judge Cohen
Discovery, request for admissions, depositions, stipulations, Pretrial orders and conferences, motions, and settlement
5:15 p.m.  Questions and Answers
5:45 p.m.  Adjournment for the Day
Friday, May 4, 2007

8:00 a.m. Continental Breakfast

8:30 a.m. **Tax Court Procedures in Large and Complex Cases** – Messrs. Oates, Huey, and Salch and Judge Cohen

9:00 a.m. **Tax Court Trial** – Messrs. Oates, Greenaway, and Salch and Judge Cohen
Organization, witnesses, expert witness reports, and evidentiary issues, including witness examination demonstrations

10:00 a.m. Coffee Break

10:15 a.m. **Tax Court Decision** – Messrs. Huey, Greenaway, Oates, and Salch and Judge Cohen
Briefing, opinion, and decision; Tax Court Rule 155 and supplemental proceedings

11:15 a.m. **Choice of Forum: Review of Factors** – Messrs. Salch, DiCicco, and Kafka, and Judges Cohen, Garbis, and Allegra

11:40 a.m. Questions and Answers

12:00 noon Lunch Break

1:30 p.m. **Refund Cases in the District Courts and U.S. Court of Federal Claims** – Messrs. Kafka, Salch, and DiCicco and Judges Garbis and Allegra
Jurisdiction, Federal Rules (including discovery), jury trials, dealing with the Department of Justice, and handling experts.

2:30 p.m. **Summons Trends and Practice** – Messrs. Kafka, Huey, Salch, and DiCicco; Ms. Hawkins; and Judges Garbis and Allegra
Summons usage in audits and collection, including third-party summonses, summonses for tax accrual workpapers, work product issues, and practical considerations for taxpayers

3:15 p.m. Coffee Break

3:30 p.m. **Collection-Related Issues** – Ms. Hawkins and Messrs. Butler and Salch
Offers in compromise, installment agreements, and bankruptcy

4:00 p.m. **Current Issues in Tax Practice Ethics** – Messrs. Salch and Kafka and Mss. Gray and Hawkins
Including Circular 230, practitioner discipline, and sanctions

5:00 p.m. Questions and Answers

5:30 p.m. Adjournment
ALI-ABA Course of Study

How To Handle a Tax Controversy at the IRS and in Court

Sponsored with the cooperation of the ABA Section of Taxation

May 3-4, 2007
Boston, Massachusetts

PLANNING CHAIR

Steven C. Salch, Esquire
Fulbright & Jaworski L.L.P.
51st Floor
1301 McKinney Street
Houston, TX  77010

PLANNING VICE-CHAIRS

Karen L. Hawkins, Esquire
Taggart & Hawkins, P.C.
Suite 1600
1901 Harrison Street
Oakland, CA  94612

Gerald A. Kafka, Esquire
Latham & Watkins LLP
555 Eleventh Street, NW
Washington, DC  20004

FACULTY

The Honorable Francis M. Allegra
U.S. Court of Federal Claims
103 Howard T. Markey National Courts
Building
Suite 709
717 Madison Place, NW
Washington, DC  20005

Paul T. Butler, Esquire
Associate Area Counsel
SB/SE Division
Internal Revenue Service
Room 401
10 Causeway Street
Boston, MA  02222

The Honorable Mary Ann Cohen
U.S. Tax Court
400 Second Street, NW
Washington, DC  20217
202/521-0655

John A. DiCicco, Esquire
Deputy Assistant Attorney General
Tax Division
U.S. Department of Justice
Room 4744
950 Pennsylvania Avenue, NW
Washington, DC  20530
The Honorable Marvin J. Garbis  
Senior U.S. District Judge  
Room 740  
101 West Lombard  
Baltimore, MD  21201

Carolyn H. Gray, Esquire  
Senior Counsel  
Office of Professional Responsibility  
Internal Revenue Service  
SE:OPR Room 7238 IR  
1111 Constitution Avenue, NW  
Washington, DC  20224

Thomas D. Greenaway, Esquire  
Litigation Attorney  
Large and Mid-Size Business Division  
Internal Revenue Service  
Room 401  
10 Causeway Street  
Boston, MA  02222

Reid M. Huey, Esquire  
Associate Area Counsel  
Large and Mid-Size Business Division  
Internal Revenue Service  
Galtier Plaza, Suite 650  
380 Jackson Street  
St. Paul, MN  55101

Sarah Hall Ingram, Esquire  
National Chief of Appeals  
Internal Revenue Service  
Suite 4200-E  
1099 14th Street, NW  
Washington, DC  20005

W. Kurt Meier, Esquire  
Director of Field Operations  
Retailers, Food, Pharmaceuticals, and Healthcare  
Large and Mid-Size Business Division  
Internal Revenue Service  
Suite 310  
1901 Butterfield Road  
Downers Grove, IL  60515

Mark A. Oates, Esquire  
Baker & McKenzie LLP  
One Prudential Plaza  
130 East Randolph Drive  
Chicago, IL  60601
FACULTY BIOGRAPHIES

Planning Chair

Steven C. Salch, Houston, Texas
Fulbright & Jaworski L.L.P.
B.B.A., J.D., Southern Methodist University
Texas State-Certified Mediator; Member, Tax Panel, CPR Institute for Dispute Resolution
Fellowships: American College of Tax Counsel (Secretary Treasurer, 2006- ; Regent, 5th Circuit, 2000-05); American Bar Foundation; Houston Bar Foundation
Memberships: American College of Tax Counsel; American Bar Association (Section of Taxation: Chair, 1996-97; Vice Chair, 1988-91; Council Director, 1985-88); State Bar of Texas; Houston Bar Association; International Fiscal Association
Publications Include: \textit{TAX PRACTICE BEFORE THE IRS} (Co-Author) (Shepard's/McGraw-Hill 1994); \textit{CIVIL TAX PROCEDURE CHECKLIST, LEGAL CHECKLISTS} (Callaghan & Co. 1991)

Planning Vice-Chairs

Karen L. Hawkins, Oakland, California
Taggart & Hawkins, P.C.
B.A., University of Massachusetts; M.Ed., University of California at Davis; J.D., M.B.A. (Tax), Golden Gate University
Instructor, Golden Gate University: Law School (1978-79); School of Tax (1983-84)
Honors: ABA Section of Taxation Pro Bono Award (2004); V. Judson Klein Award (California Tax Bar)
Fellow, American College of Tax Counsel
Memberships: American Bar Association (Tax Section: Vice Chair, Professional Services, 2001-03; Council Director, 1998-2000; Chair, Subcommittee on Civil Penalties, Committee on Civil and Criminal Penalties, 1989-95; IRS Regional Liaison Meetings Committee, 1995-97); State Bar of California (Taxation Section: Chair, 1995-96; Executive Committee, 1991-94); Bar Association of San Francisco (Tax Section: Chair, Judicial Appointments Advisory Committee, 1986); San Francisco Area Women Tax Lawyers (President, 1986-88); World Trade Club of San Francisco (Vice President, 2002- ; Board of Directors, 1997-2003)

Gerald A. Kafka, Washington, D.C.
Latham & Watkins LLP
B.S., Wheeling Jesuit College; J.D., University of Cincinnati; M.L.T., Georgetown University
Adjunct Professor, Graduate Tax Program, Georgetown Law Center (1979-)
Fellow, American College of Tax Counsel
Memberships: American Bar Association (Section of Taxation: Chair, Tax Court Appointments Committee, 2003- ; Chair, Court Procedure Committee, 1993-95); District of Columbia Bar (Chair, Tax Audits and Litigation Committee, Section of Taxation, 1985-87); Master, J. Edgar Murdock American Inns of Court (U.S. Tax Court)
Publications Include: *LITIGATION OF FEDERAL CIVIL TAX CONTROVERSIES* (Co-Author) (Warren, Gorham & Lamont, 2d Ed., 1996); *OBTAINING INFORMATION FROM THE GOVERNMENT — DISCLOSURE STATUTES AND DISCOVERY* (BNA Tax Management Portfolio No. 632); *REASONABLE COMPENSATION* (BNA Tax Management Portfolio No. 390-3d)

**Faculty**

**Francis M. Allegra,** Washington, D.C.
Judge, U.S. Court of Federal Claims (appointed 1998)
B.A. Borromeo College; J.D., Cleveland State University
Other Government and Public Service: U.S. Department of Justice (Deputy Associate Attorney General, 1994-98; Counselor to the Associate Attorney General, 1994; Counselor to the Assistant Attorney General, Tax Division, 1990-94; Special Assistant to the Assistant Attorney General, Tax Division, 1989-90; Line Attorney, Appellate Section, Tax Division, 1984-89); Law Clerk to Hon. Philip R. Miller (Ct. Claims) (1981)

**Paul T. Butler,** Boston, Massachusetts
Associate Area Counsel, SB/SE Division, Internal Revenue Service
B.B.A., Loyola University (Maryland); J.D., University of Maryland

**Mary Ann Cohen,** Washington, D.C.
Judge, United States Tax Court (appointed 1982, Chief Judge 1996-2000)
B.S., University of California at Los Angeles; J.D., University of Southern California
Other Government and Public Service: Attorney General Advisory Committee on Tax Litigation (1979-80)
Honors: Jules Ritholz Memorial Merit Award (ABA Tax Section Committee on Civil and Criminal Tax Penalties, 1999); Dana Latham Memorial Award (Los Angeles County Bar Association, 1997, for contributions to the legal profession in the field of taxation)
Member, American Bar Association (Section of Taxation, Judicial Administration Division)

**John A. DiCicco,** Washington, D.C.
Deputy Assistant Attorney General, Tax Division, U.S. Department of Justice
B.A., Michigan State University; J.D., Wayne State University

**Marvin J. Garbis,** Baltimore, Maryland
Senior U. S. District Judge for the District of Maryland (Appointed 1989)
B.E.S., Johns Hopkins University; J.D., Harvard University; LL.M. (Litigation), Georgetown University
Other Government and Public Service: Trial Attorney, Tax Division, U.S. Department of Justice (1963-67)
Honors: Visiting Scholar, Federal Court of Australia, Melbourne; Jules Ritholz Memorial Award (1996)
Publications Include: *CASES AND MATERIALS ON TAX PROCEDURE AND TAX FRAUD* (West 1992)
Carolyn H. Gray, Washington, D.C.
Senior Counselor to the Director, Office of Professional Responsibility, Internal Revenue Service (since 2004)
B.A., J.D., University of Texas; LL.M. (Taxation), Georgetown University
Other Government and Public Service: Internal Revenue Service (Senior Counsel, Office of Professional Responsibility, 2002-04; Senior Attorney, Office of Chief Counsel, 1998-2002); Law Clerk to Hon. Bohdan A. Futey (Ct. of Fed. Claims) (1991-93)

Thomas D. Greenaway, Boston, Massachusetts
Litigation Attorney, Large and Mid-Size Business Division, Internal Revenue Service (since 2006)
A.B., Columbia University; J.D., University of Connecticut
Other Government and Public Service: Internal Revenue Service: Attorney, Office of Chief Counsel, Small Business/Self-Employed Division (2004-06)

Reid M. Huey, St. Paul, Minnesota
Associate Area Counsel, Internal Revenue Service
B.A., Loyola University of Chicago; J.D., Valparaiso University
Other Government and Public Service: Internal Revenue Service (District Counsel, North Central, St. Paul, 1997-2000; International Special Trial Attorney, Office of Regional Counsel, Cincinnati, Ohio, 1987-97; Docket Attorney, Office of Chief Counsel, District Counsel, Indianapolis and St. Louis, 1980-87)
Honors: Internal Revenue Service: Chief Counsel National Litigation Award, 1995; Chief Counsel Special Trial Attorney Awards, 1991 and 1993

Sarah Hall Ingram, Washington, D.C.
National Chief of Appeals, Internal Revenue Service (appointed 2006)
B.A., Yale University; J.D., Georgetown University
Other Government and Public Service: Internal Revenue Service (Deputy Commissioner, Tax Exempt/Government Entities Division (TE/GE), 2004-06; Division Counsel/Associate Chief Counsel, TE/GE, 1999-2004; Associate Chief Counsel, Employee Benefits and Exempt Organizations (EBEO), 1994-99; Deputy Associate Chief Counsel, EBEO, 1992-94; Employee Plans Litigation Counsel, 1987-92; Attorney, Tax Litigation Division, 1982-87

W. Kurt Meier, Downers Grove, Illinois
Director of Field Operations, Retailers, Food, Pharmaceuticals, and Healthcare Industry, Large and Mid-Size Business Division, Internal Revenue Service
B.S. (Finance), University of Southern California; J.D., University of Illinois
Certified Public Accountant
Other Government and Public Service: Former Senior Industry Advisor, Retailers, Food, Pharmaceuticals, and Healthcare Industry, Large and Mid-Size Business Division, Internal Revenue Service
Former Senior Engagement Coordinator, Ernst & Young LLP; former Director of Taxes, Morton International
Current and Former Memberships: American Bar Association; Tax Executives Institute (Past President, Chicago Chapter); American Institute of Certified Public Accountants; Tax Foundation; Chicago Tax Club; Committee on State Taxation

Mark A. Oates, Chicago, Illinois
Baker & McKenzie LLP
B.S., M.B.A., Indiana University; J.D., University of Michigan
Memberships: American Bar Association (Section of Taxation: Past Chair, Committee on Affiliated and Related Corporations); Illinois state Bar Association; Colorado Bar Association; Chicago Bar Association; Denver Bar Association; Federal Bar Association; National Association of Criminal Defense Lawyers
Publications Include: Auditor Independence, Sarbanes-Oxley, and Tax Services (Co-Author), TAX EXECUTIVE (Sept.-Oct. 2002); Caveat Expert: Let the Expert Witness Beware (Co-Author), TAXES (July 1999); Resolution of International Tax Disputes In and Out of Court: Section 482 from the Trial Lawyer's View (Co-Author), TAX EXEC. (Jan.-Feb. 1993); JOURNAL OF GLOBAL TRANSACTIONS (Advisory Board); JOURNAL OF GLOBAL TRANSFER PRICING (Advisory Board)