

# IRS AUDITS AND APPEALS

## Insights and Skills for Tax Controversy Success

May 21-23, 2014

Washington, D.C.

Hyatt Regency Crystal City  
Arlington, Virginia

New York City

Millennium Broadway Conference Center  
& Skadden, Arps, Slate, Meagher & Flom Offices  
New York, New York

Dear Colleague,

For well over a quarter century, Tax Executives Institute has offered its Audits and Appeals seminar, educating over 5000 tax professionals in the nuts, bolts and nuance of tax controversy. A number of years ago, in response to member feedback, a third programming day was added focusing on foreign audits, a recognition that modifying this already successful program was essential to ensuring its continuing position as the premier tax controversy educational program.

This year, we have again modified our program to refresh its format, refocus it to make it more “hands-on,” and expand its reach, in our continuing effort to meet member needs.

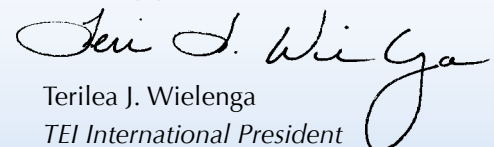
This year,

- Audits and Appeals will be hosted live in two cities, Washington, D.C. and New York City to facilitate greater attendance;
- Day 1 content has been revamped to focus on practical, hands-on issues and scenarios arising from selected facets of the tax controversy lifecycle. Participants will be able to observe, model and develop controversy-related skills. How do you perform an effective tax return scrub? How do you effectively prepare a non-tax employee for an IRS interview? What does an actual “issue-based” IDR look like? What documents and other “proof” should you identify and preserve to better ensure audit success? How do you develop a comprehensive and effective audit strategy? As you can see, the emphasis of Day 1 will be on “show me” rather than “tell me.”
- Day 1 sessions will be professionally recorded for future use.
- Day 2 programming will be comprised of 15 concurrent, 75 minute sessions focusing on technical, strategic and practical controversy issues; this programming will take place live in both Washington, D.C. (Arlington, VA) and New York City.
- Day 3 content, delivered live in Washington, D.C. only, will again focus on foreign audits and will be led by tax professionals from Baker & McKenzie.

By emphasizing a hands-on approach, we expect to better leverage the wealth of practical experience our instructors possess as well as provide attendees with more readily usable tools and skills. Also, we ensure that our curriculum remains flexible, capable of focusing on different aspects of the tax controversy lifecycle from one year to the next, thus better ensuring content freshness.

So, whether you attend all three days, days one and two or solely day three, please be sure to register early as spaces are likely to fill fast.

Sincerely yours,



Terilea J. Wielenga  
TEI International President

# IRS AUDITS AND APPEALS

## Insights and Skills for Tax Controversy Success

WEDNESDAY, MAY 21

(Sessions take place concurrently in New York City and Washington, D.C.)

D.C.: Hyatt Regency Crystal City

NYC: Millennium Broadway Conference Center

7:30 – 8:30 am	<b>Registration &amp; Continental Breakfast</b>	1:45 – 2:45 pm	<b>Facts and Fact-Finding: Part II</b>
8:00 – 8:15 am	<b>Welcome &amp; Introduction</b>		<b>Jean A. Pawlow</b> McDermott Will & Emery, LLP
	<b>Ernie Gates</b> Wal-Mart Stores, Inc. <i>Chair, TEI's IRS Administrative Affairs Committee</i>		<b>Gerald A. Kafka</b> Latham & Watkins LLP
8:15 – 8:30 am	<b>Overview &amp; Format</b>	2:45 – 3:45 pm	<b>Getting Ready for Appeals</b>
8:30 – 9:30 am	<b>Developing Your Audit Management Strategy</b>		<b>Diane Ryan</b> Skadden, Arps, Slate, Meagher & Flom LLP
	<b>Matthew Lerner</b> Sidley Austin LLP		<b>Sheldon M. Kay</b> Sutherland Asbill & Brennan LLP
	<b>Pamela F. Olson</b> PricewaterhouseCoopers LLP	3:45 – 4:00 pm	<b>Refreshment Break</b>
9:30 – 10:30 am	<b>Pre-Transaction Documentation</b>	4:00 – 5:30 pm	<b>Preparing Witnesses – The Good, Bad &amp; Ugly</b>
	<b>Matthew Lerner</b> Sidley Austin LLP		<b>Larry Campagna</b> Chamberlain, Hrdlicka, White, Williams & Aughtry
	<b>Pamela F. Olson</b> PricewaterhouseCoopers LLP		<b>Philip Karter</b> Chamberlain, Hrdlicka, White, Williams & Aughtry
10:30 – 10:45 pm	<b>Refreshment Break</b>	5:30 – 7:00 pm	<b>Reception &amp; Vendor Show</b> (Washington, D.C. only)
10:45 – 11:45 am	<b>Facts and Fact-Finding: Part I</b>		
	<b>Jean A. Pawlow</b> McDermott Will & Emery, LLP		
	<b>Gerald A. Kafka</b> Latham & Watkins LLP		
Noon – 1:45 pm	<b>Luncheon</b>		
	Speakers: NYC – Rosemary Sereti, Internal Revenue Service D.C. – Kirsten Wielobob, Internal Revenue Service		

## Planning Committee

### Terilea J. Wielenga

Allergan, Inc.  
Irvine, California  
*TEI's International President*

### Ernest N. Gates

Wal-Mart Stores, Inc.  
Bentonville, Arkansas  
*TEI's IRS Administrative Affairs Committee*

### Eli J. Dicker

Executive Director  
Tax Executives Institute  
Washington, D.C.

### W. Patrick Evans

Chief Tax Counsel  
Tax Executives Institute  
Washington, D.C.

# IRS AUDITS AND APPEALS

## Insights and Skills for Tax Controversy Success

THURSDAY, MAY 22

(Sessions take place separately in New York City and Washington, D.C.)

### Washington, D.C.

Hyatt Regency Crystal City

7:00 – 8:00 am **Registration & Continental Breakfast**

8:00 – 9:15 am **CONCURRENT SESSIONS (choose 1)**

*Managing and Resolving R&D Issues*

**Alex Sadler**

Ivins, Phillips & Barker

**Jeffrey Moeller**

Ivins, Phillips & Barker

*Knowing your Exam Team & Coping with Intractable Agents*

**Paul DeNard**

PricewaterhouseCoopers LLP

**Linda Stiff**

PricewaterhouseCoopers LLP

*Navigating Into, Through and Out of CAP*

**George Hani**

Miller & Chevalier Chartered

**Ned Connelly**

Ernst & Young LLP

9:15 – 9:30 am **Refreshment Break**

9:30 – 10:45 am **CONCURRENT SESSIONS (choose 1)**

*Information Reporting – Selected Issues (Including FATCA)*

**Debbie Pflieger**

Ernst & Young LLP

*So You're Done: How To Close My IRS Case?*

**Erin Collins**

KPMG LLP

**Tom Greenaway**

KPMG LLP

*Managing Privilege*

**Mark Oates**

Baker & McKenzie LLP

**Kristen Proschold**

Baker & McKenzie LLP

10:45 – 11:00 am **Refreshment Break**

11:00 am – 12:15 pm **CONCURRENT SESSIONS (choose 1)**

*Defending Taxpayer Penalties*

**Tom Cullinan**

Sutherland Asbill & Brennan LLP

**Joe DePew**

Sutherland Asbill & Brennan LLP

*Effective Use of Alternative Resolution Strategies*

**Kim Boylan**

White & Case LLP

*Document Retention – What Should I Keep?*

**Nathan Clukey**

King & Spalding

12:30 – 2:00 pm **Lunch**

2:15 – 3:30 pm **CONCURRENT SESSIONS (choose 1)**

*Understanding Competent Authority:*

*Nuts, Bolts & Nuance*

**Amanda Varma**

Step toe & Johnson LLP

**Howard Berger**

Internal Revenue Service

*Do I Need an Expert?*

**Jeremy Spector**

Covington & Burling LLP

**Sheri Dillon**

Bingham McCutchen LLP

*Coordinating Corporate Income and Employment Tax Audits*

**Anne Batter**

Baker & McKenzie LLP

**Joseph Judkins**

Baker & McKenzie LLP

3:30 – 3:45 pm **Refreshment Break**

3:45 – 5:00 pm **CONCURRENT SESSIONS (choose 1)**

*Tax Litigation Developments*

*(Technical & Procedural)*

**Miriam Fisher**

Latham & Watkins LLP

# IRS AUDITS AND APPEALS

## Insights and Skills for Tax Controversy Success

THURSDAY, MAY 22 (Continued)

(Sessions take place separately in New York City and Washington, D.C.)

### Washington, D.C.

Hyatt Regency Crystal City

#### *Managing Transfer Pricing Audits*

**Mathew Kramer**

Skadden, Arps, Slate, Meagher & Flom LLP

**Darrin Litsky**

Deloitte Tax LLP

#### *Ethical Dilemmas in Tax Controversy Matters*

**Peter Wilson**

McGladrey LLP

**Jeff Frishman**

Grant Thornton LLP

5:00 – 6:30 pm

**Reception**

Sponsored by: Baker & McKenzie LLP

### New York City

Skadden, Arps, Slate, Meagher & Flom, LLP Offices

7:00 – 8:00 am **Registration & Continental Breakfast**

8:00 – 9:15 am **CONCURRENT SESSIONS (choose 1)**

#### *Managing and Resolving R&D Issues*

**James Eberle**

Alvarez & Marsal Taxand, LLC

**Kathleen King**

Alvarez & Marsal Taxand, LLC

#### *Knowing your Exam Team & Coping with Intractable Agents*

**Pat Chaback**

Ernst & Young LLP

**Roland Barral**

Skadden, Arps, Slate, Meagher & Flom LLP

#### *Navigating Into, Through and Out of CAP*

**David Blair**

Crowell & Moring LLP

**Harold Heltzer**

Crowell & Moring LLP

9:15 – 9:30 am **Refreshment Break**

9:30 – 10:45 am **CONCURRENT SESSIONS (choose 1)**

#### *Information Reporting – Selected Issues (Including FATCA)*

**Kim Majure**

KPMG LLP

#### *So You're Done: How To Close My IRS Case?*

**Paul DiSangro**

Mayer Brown LLP

**Tom Kittle-Kamp**

Mayer Brown LLP

#### *Managing Privilege*

**Julia Kazaks**

Skadden, Arps, Slate, Meagher & Flom LLP

**Armando Gomez**

Skadden, Arps, Slate, Meagher & Flom LLP

10:45 – 11:00 am

**Refreshment Break**

11:00 am – 12:15 pm

**CONCURRENT SESSIONS (choose 1)**

#### *Defending Taxpayer Penalties*

**Mark Allison**

Caplin & Drysdale

**Philip Pillar**

Grant Thornton LLP

#### *Effective Use of Alternative Resolution Strategies*

**Mike Dolan**

KPMG LLP

**Sharon Katz-Pearlman**

KPMG LLP

#### *Document Retention – What Should I Keep?*

**Robert Morris**

Norton Rose Fulbright LLP

**Patricia Burquest**

McGladrey LLP

# IRS AUDITS AND APPEALS

## Insights and Skills for Tax Controversy Success

THURSDAY, MAY 22 (Continued)

(Sessions take place separately in New York City and Washington, D.C.)

### New York City

Skadden, Arps, Slate, Meagher & Flom, LLP Offices

12:30 – 2:00 pm **Lunch**

2:15 – 3:30 pm **CONCURRENT SESSIONS (choose 1)**

*Understanding Competent Authority:*

*Nuts, Bolts & Nuance*

**Henry Birnkrant**

Alston & Bird LLP

*Do I Need an Expert?*

**Kathleen Pakenham**

Cooley LLP

**Jay Zimblar**

Sidney Austin LLP

*Coordinating Corporate Income and*

*Employment Tax Audits*

**Beth Tucker**

PricewaterhouseCoopers LLC

**Kathy Mort**

PricewaterhouseCoopers LLC

3:30 – 3:45 pm **Refreshment Break**

3:45 – 5:00 pm **CONCURRENT SESSIONS (choose 1)**

*Tax Litigation Developments*

*(Technical & Procedural)*

**Charles Hodges**

Kilpatrick Townsend Stockton LLP

**Rob Kovacev**

Stephoe & Johnson LLP

*Managing Transfer Pricing Audits*

**Mark Hardgrove**

DLA Piper US LLP

**Michael Patton**

DLA Piper US LLP

*Ethical Dilemmas in Tax Controversy Matters*

**Linda Galler**

Hofstra University School of Law

**Chris Rizek**

Caplin & Drysdale

# IRS AUDITS AND APPEALS

## Insights and Skills for Tax Controversy Success

FRIDAY, MAY 23

(Friday's sessions are being held exclusively in Washington, D.C. [Hyatt Regency Crystal City Hotel])

\*Note: All Speakers & Moderators are from Baker & McKenzie LLP unless otherwise noted.

### Resolving Foreign Controversies in Increasingly Aggressive Audit Environments Outside of the United States

8:15-8:20 am	<b>Welcome and Opening Remarks</b>	1:45-2:45 pm	<b>CONCURRENT SESSIONS (choose 1)</b>
8:20-9:15 am	<i>Protecting Your Confidential and Privileged Information Overseas.</i>		<i>VAT Issues – Corporate Compliance and Pitfalls to Avoid</i>
	Mark Oates, Moderator		Summer Austin, Moderator
	Martin Barreiro, Marc Bernard, Maria Kostenko, Sanjiv Malhotra (BMR), Jorge Narvaez-Hasfura, Giuliana Polacco		Maria Antonia Azpeitia, Jorge Narvaez-Hasfura, Michael Olesnick, Ulrich Raensch
9:15-10:15 am	<b>CONCURRENT SESSIONS (choose 1)</b>		<i>Practical Tips on How to Handle Foreign Tax Raid</i>
	<i>Hot Topics in the Americas</i>		Thomas Linguanti, Moderator
	Kristen Proschold, Moderator		Marc Benard, Sanjiv Malhotra (BMR Advisors), Giuliana Polacco, Paulo Sehn, Sai Ree Yun (Yulchon)
	Martin Barreiro, Jacques Bernier, Jorge Narvaez-Hasfura, Paulo Sehn, Jaime Vargas	2:45-3:00 pm	<b>Refreshment Break</b>
	<i>Hot Topics in Asia</i>	3:00-4:00 pm	<b>CONCURRENT SESSIONS (choose 1)</b>
	Phil Taylor, Moderator		<i>Hot Topics in the Americas</i>
	Jinghua Liu, Sanjiv Malhotra (BMR Advisors), Michael Olesnick, John Walker, Sai Ree Yun (Yulchon)		Kristen Proschold, Moderator
	<i>Hot Topics in Europe</i>		Martin Barreiro, Jacques Bernier, Jorge Narvaez-Hasfura, Paulo Sehn, Jaime Vargas
	Maria Antonia Azpeitia, Moderator		<i>Hot Topics in Asia</i>
	Marc Benard, Mark Bevington, Maria Kostenko, Giuliana Polacco, Ulrich Raensch		Phil Taylor, Moderator
10:15-10:30 am	<b>Refreshment Break</b>		Jinghua Liu, Sanjiv Malhotra (BMR Advisors), Michael Olesnick, John Walker, Sai Ree Yun (Yulchon)
10:30-11:30 am	<i>Response of Tax Authorities to OECD Proposals, Including Current Permanent Establishment Issues</i>		<i>Hot Topics in Europe</i>
	Josh Odintz, Moderator		Maria Antonia Azpeitia, Moderator
	Maria Antonia Azpeitia, Jacques Bernier, George Clarke, Carol Dunahoo, Jinghua Liu, Sai Ree Yun (Yulchon)		Marc Benard, Mark Bevington, Maria Kostenko, Giuliana Polacco, Ulrich Raensch
11:30-12:45 pm	<b>Lunch</b>	4:00-5:00 pm	<i>Litigating Tax Matters in Courts Around the Globe</i>
12:45-1:45 pm	<i>Current Developments in Mutual Assistance Procedures</i>		Andrew Crousore, Moderator
	Carol Dunahoo, Moderator		Maria Antonia Azpeitia, Mark Bevington, Michael Olesnick, Paulo Sehn, John Walker
	Summer Austin, Marc Bernard, Jacques Bernier, Jinghua Liu, Sanjiv Malhotra (BMR Advisors), Ulrich Raensch	5:00 pm	<b>Adjourn</b>

# GENERAL INFORMATION

**Questions?** Call TEI at 202.638.5601 or visit the website at [www.tei.org](http://www.tei.org). Click on "Events & Education."

## REGISTRATION

Detach and return completed registration form, along with remittance in U.S. funds to TEI, P.O. Box 9407, Uniondale, NY 11555-9407. Check or credit card information must accompany registration form. Photocopy form for additional registrants.

**WEB:** Go to [www.tei.org](http://www.tei.org).

**MAIL:** Send registration form with check or credit card information.

**FAX:** 202.638.5607. Credit card registrations only. VISA, MasterCard, American Express, Diners Club, and Discover accepted.

**Registration** is limited to members of TEI and other in-house tax professionals. (Individuals engaged in private law, accounting, or other consulting practice are ineligible to attend). Registration forms without payment will not be processed by TEI. Please note: Membership in Tax Executives Institute is on an individual basis. There are no "company" or "corporate" memberships. Only members of the Institute — or individuals whose membership applications are pending at TEI — are entitled to the member rate. All others are required to pay at the nonmember rate. For membership information, visit the "Membership" section of [www.tei.org](http://www.tei.org).

**Enrollment is limited** and registrations will be accepted on a first-come, first-served basis. Should maximum enrollment be reached prior to the seminar and TEI cannot accept your registration, you will be notified immediately. You will receive a confirmation by email; no other confirmation will be sent. Educational materials will be distributed electronically prior to the meeting. Seminar registrants should either download materials to their laptop/tablet or print the handouts they will need onsite.

All **cancellations** must be made in writing by 4:00 pm ET on May 5, 2014, and will be subject to an administrative service charge of \$75

(U.S.); for cancellations after May 5, 2014 (the date handout materials become available) and before May 12, the charge will be \$200 (U.S.). No refunds will be made for cancellations received after May 12 and for no-shows. To cancel please send an email [meetings@tei.org](mailto:meetings@tei.org). In the event of cancellation or oversubscription of the conference, TEI's liability is limited to the return of the registration fee.

## D.C. HOTEL RESERVATIONS

A block of rooms is being held at The Hyatt Regency Crystal City Hotel. Registrants are responsible for making their own reservations. Please telephone the hotel at (888) 421-1442, and identify yourself as a member of the Tax Executives Institute group. The room rate is \$209 single/double, plus tax. TEI's block of rooms will be released for sale to the public on **May 2, 2014**. Requests for accommodations after that date, or if the block sells out prior to May 2, cannot be ensured.

### Hyatt Regency Crystal City

2799 Jefferson Davis Hwy.  
Arlington, VA 22202  
(703) 418-1234

## NYC VENUES

Day 1- Millennium Broadway Conference Center, 145 West 44th St.  
New York, NY 10036

Day 2- Skadden Arps Slate Meagher & Flom Offices, Four Times Sq.  
New York, NY 10036

**Questions?** Call TEI at 202.638.5601 or visit the website at [www.tei.org](http://www.tei.org). Click on "Events & Education."

## CPE Credit Information

Tax Executives Institute 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 addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417. Website: [www.nasba.org](http://www.nasba.org).



For more information regarding administrative policies such as complaint or refund, please contact TEI directly at 202.638.5601.

**Date:** May 21-23, 2014

**Delivery Method:** Group Live

**Program Level:** Basic

**Field of Study:** Taxes

**Learning Objectives:** Designed to provide the tools and techniques to enable tax professionals to effectively manage federal tax controversies.

**Prerequisite:** No prerequisites

**Advanced Preparation:** No advance preparation required

### Day 1-2 Credits

**CPE Credit:** 15.5 credits based on a 50-minute hour

**CLE Credit:** 13 credits based on a 60-minute hour

**Ethics Credit:** 1.0 credits based on a 60-minute hour

### Day 3 Credits

**CPE Credit:** 8.0 credits based on a 50-minute hour

**CLE Credit:** 7.0 credits based on a 60-minute hour

Tax Executives Institute and TEI Education Fund accord to participants of any race, color, creed, sex, or national ethnic origin all the rights, privileges, programs, and activities generally accorded or made available to participants at its program, courses, and other activities.



# IRS AUDITS AND APPEALS SEMINAR

## REGISTRATION FORM | May 21-23, 2014

Make checks payable to Tax Executives Institute. Fee covers course materials and other items specified in course announcement. Applications will be accepted on a first-come, first-served basis, and must be mailed to Tax Executives Institute, P.O. Box 9407, Uniondale, NY 11555-9407. Applicants are encouraged to register via [www.tei.org](http://www.tei.org). **Do not mail applications to TEI's street address.** Credit card registrations may be faxed—see below. Questions? Call 202.638.5601.

Name \_\_\_\_\_

Nickname for Badge \_\_\_\_\_

Your Title \_\_\_\_\_


Company \_\_\_\_\_

Mailing Address \_\_\_\_\_

City \_\_\_\_\_ State/Province \_\_\_\_\_ Zip/Zone \_\_\_\_\_

Telephone \_\_\_\_\_ Fax \_\_\_\_\_

Email \_\_\_\_\_

  Please check here if you require special accessibility or assistance at this function. We will contact you.

**NOTE:** Registrants may sign up for the core two-day program, the special one-day foreign audits program, or all three days.

Seminar	Washington, D.C.	New York City
3-Day Registration (May 21-23)	<input type="checkbox"/> \$ 950 TEI Members <input type="checkbox"/> \$1,150 Non-Members	Not Available
2-Day Registration (May 21-22)	<input type="checkbox"/> \$ 700 TEI Members <input type="checkbox"/> \$ 800 Non-Members	<input type="checkbox"/> \$ 700 TEI Members <input type="checkbox"/> \$ 800 Non-Members
1-Day Registration (May 23)	<input type="checkbox"/> \$ 400 Member/Non-Member	Not Available

Charge to:  VISA  MasterCard  American Express  Discover  Diners Club

Card Number \_\_\_\_\_ Exp. Date \_\_\_\_\_

Signature \_\_\_\_\_

Cardholder Name (print) \_\_\_\_\_

**If faxing your registration using a credit card, please do so between 9:00 a.m. and 4:00 p.m. ET to ensure confidentiality. Fax number for registrations and cancellations is 202.638.5607.**

All cancellations must be made in writing by 4:00 pm ET on May 5, 2014, and will be subject to an administrative service charge of \$75 (U.S.); for cancellations after May 5, 2014 (the date handout materials become available) and before May 12, the charge will be \$200 (U.S.). No refunds will be made for cancellations received after May 12 and for no-shows. To cancel please send an email [meetings@tei.org](mailto:meetings@tei.org). In the event of cancellation or oversubscription of the conference, TEI's liability is limited to the return of the registration fee. TEI's Federal Taxpayer ID Number is 52-0239291. **Note:** There will be a \$50 charge for substitutions (plus any fee differential).

In accordance with section 274(n) of the Internal Revenue Code, registrants are notified that the portion of the seminar registration fee attributable to food and beverage is \$315 (U.S.) for the 2-day program and is \$400 (U.S.) for the 3-day program.