

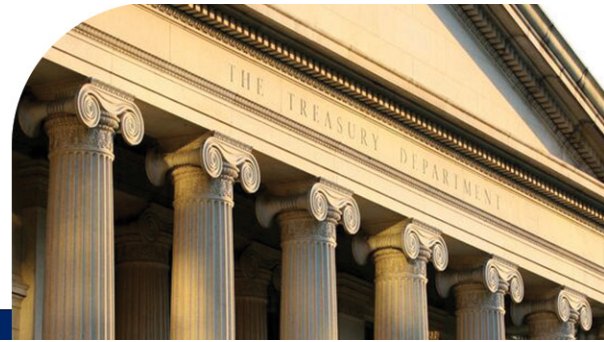


# MANAGING TAX AUDITS AND APPEALS

Thursday, October 6, 2022

Washington, DC

<b>8:30 am</b>	<b>Breakfast and Registration</b>	
<b>9:00 am</b>	<b>Welcome and Introductory Remarks</b>	<i>David Blair</i>
<b>9:15 am</b>	<b>Recent Developments in the IRS Large Business &amp; International Division (LB&amp;I)</b>	<i>David Blair</i> <i>Carina Federico</i>
	<u>Guest Speaker:</u> Nikole Flax Commissioner, Large Business & International Division, Internal Revenue Service	
	<ul style="list-style-type: none"><li>• Inflation Reduction Act Funding</li><li>• Audit Selection, Data Analytics, and Campaigns</li><li>• Post-Filing Disclosures after Rev. Proc. 94-69</li></ul>	
<b>10:00 am</b>	<b>Transfer Pricing in Flux</b>	<i>David Fischer</i>
	<u>Guest Speaker:</u> Nicole Welch Acting Director, Advance Pricing and Mutual Agreement (APMA) Program, Internal Revenue Service	
	<ul style="list-style-type: none"><li>• Trends and challenges for Advance Pricing Agreements and Mutual Agreement Procedure cases</li><li>• Best practices for working with APMA</li><li>• The International Compliance Assurance Process</li></ul>	
<b>10:45 am</b>	<b>Break</b>	
<b>11:00 am</b>	<b>Recent Tax Accounting Cases Answer Important Questions</b>	<i>Dwight Mersereau</i> <i>Samantha Skabelund</i>
	<ul style="list-style-type: none"><li>• What does “clearly reflect income” mean</li><li>• How to determine whether litigation expenses must be capitalized</li></ul>	
<b>Noon</b>	<b>Lunch &amp; Legislative Update</b>	<i>Jim Flood</i> <i>Scott Douglas</i>



**2:00 pm**

**Cui Bono: Hot Topics in Employee Benefits for Tax Departments**

- Presentation will focus on the deduction, employment tax, and inclusion issues raised by various compensation items
- Specific topics to include the latest compensation trends including lifestyle-focused fringe benefits, profits interests, and deferred compensation

*Anthony Provenzano  
Kristy Wrigley-Durer  
Hillary Webb*

**3:00 pm**

**Avoiding and Abating: A Discussion of Penalties and Defenses**

Guest Speakers:

Hon. L. Paige Marvel  
Senior Judge, U.S. Tax Court

Ashton P. “Hap” Trice  
Deputy Associate Chief Counsel, Office of Chief Counsel  
(Procedure & Administration), Internal Revenue Service

- Overview of Common Penalties and Defenses
- Section 6676 Penalty for erroneous claim for refund or credit
- IRS procedures to assert penalties

*Carina Federico  
Samantha Skabelund*

**4:00 pm**

**Break**

**4:15 pm**

**Audits Involving Aircraft and Air Transportation Issues**

- Accelerated/Bonus Depreciation and Qualified Business Use Requirements
- Issues Relating to the Provision of Air Transportation for Personal Travel
- Recordkeeping Requirements and Related Compliance Issues

*Chris Younger  
Eric Homs*

**5:15 pm**

**Cocktail Reception**



# MANAGING TAX AUDITS AND APPEALS

Friday, October 7, 2022

Washington, DC

**8:30 am**      **Breakfast & Registration**

**9:00 am**      **Recent Developments at IRS Appeals**

*David Fischer  
Eleanor McWaters*

Guest Speakers:

Andrew Keyso  
Chief, Independent Office of Appeals, Internal Revenue Service

Amy Giuliano  
Attorney-Advisor, Independent Office of Appeals, Internal Revenue Service

- Effect of Taxpayer First Act on Appeals
- Appeals Team Case Leader Conferencing Pilot Program
- Appeals mediation
- Appeals hiring

**9:45 am**      **Navigating Privilege in the Audit Context**

*S. Starling Marshall  
Reid Tomasello*

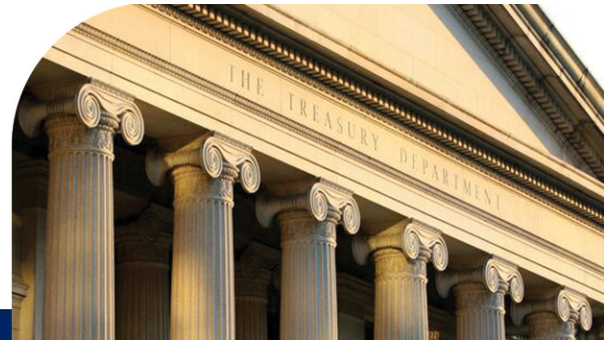
- Overview of privileges and common waiver traps for the unwary
- Recent case law developments to be aware of regarding attorney-client privilege, federally authorized tax practitioner privilege, and the work product doctrine

**10:30 am**      **Break**

**10:45 am**      **A New Wave of Partnership Audits – What to Know Now and How to Prepare**

*Charlie Hwang  
Reid Tomasello*

- Overview of the Bipartisan Budget Act partnership procedures
- Large Business and International active campaigns involving partnerships
- Schedule K-2/K-3 requirements and guidance
- Recommended actions to take in preparation of an audit



**11:30 am**

**Looking Over the Horizon**

- Recently Announced IRS Audit Campaigns
- Large Taxpayers and Digital Assets
- The Expansion of Tax Credit Universe – Prepare Today for Tomorrow’s LB&I Audit
- State Audit Issues
  - Continuous trouble with nexus
  - Remote workers
  - State taxation of digital assets
- Other Areas of Interest

*Irina Pisareva*

*Eric Homs*

**12:15 pm**

**Concluding Remarks**

*David Blair*