MANAGING TAX AUDITS AND APPEALS – 2017

Washington, DC

Day 1: Thursday, October 5, 2017*

8:30 am  Registration

9:00 am  Coffee and Danish

9:00 am  Welcome and Introductory Remarks

9:30 am  LB&I’s Issue-Focused Audit Paradigm – One Year Later; Status of IRS Enforcement Campaigns; Handling the New Acknowledgement of Facts IDR; Recurring Audit Issues Affecting Large Corporate Taxpayers (2017)

10:15 am  Current Developments in International Tax: IRS Transfer Pricing Roadmap in Practice; Transfer Pricing Campaigns; Litigation Report; State Aid; Penalties Associated with International Compliance

10:45 am  Coffee Break

11:00 am  Guest Speaker – Government Speaker Invited
Country-By-Country Reporting and Exchange of Information Agreements; Impact of LB&I Changes on Transfer Pricing; OECD Base Erosion and Profit Shifting (BEPS) Project and New OECD Transfer Pricing Guidelines; Current Developments Regarding APAs and Competent Authority

12:00 Noon  Luncheon Guest Speaker – Government Speaker Invited
APA Litigation and Its Impact on the IRS Guidance Process: IRS Resource Constraints

2:00 pm  Guest Speaker Invited
Reporting Federal Tax Adjustments and Refunds to the States

2:45 pm  Guest Speaker Invited
Legislative and Administrative Proposals Impacting the Exam and Appeals Processes

3:30 pm  Coffee Break

3:45 pm  Partnerships – Upcoming Changes to IRS Audits of Partnerships; Comparison to TEFRA Partnership Audits; Updating Partnership and LLC Agreements
4:30 pm  Employee Benefits – Scratch the Tax - Health Savings Accounts (HSAs) - Move over 401(k)s

5:00 pm  Adjournment

5:15 pm  Cocktail Reception

**Day 2: Friday, October 6, 2017**

8:30 am  Coffee and Danish

9:00 am  Recent Developments in the Law of Privilege and the Work Product Doctrine

9:45 am  Corporate Developments – Section 6901; When Does a Purchaser of Assets Inherit the Seller’s Tax Liabilities?

10:15 am  Coffee Break

10:30 am  Developments at IRS Appeals – Dealing with Appeals Technical Specialists; Changes to Settlement Process and Centralization of Settlement Authority; Changes to Conference Procedures and When to Seek a Face-to-Face Conference; Impact of the Acknowledgment of Facts IDR and AJAC Rules on New Facts or Issues; Challenges to Ex Parte; Impact of the 2015 and 2016 TIGTA Appeals Reports; Handling Penalty Issues at Appeals

11:30 am  Developments in Tax Accounting – New Audit Technique Guide for Tangible Property Regulations When Can IRS Assert a Change in Method of Accounting? National Office Reasserts Authority over Change in Method Issues Raised by the Taxpayer; Developments under Section 199

12:00 Noon  Concluding Remarks

*subject to change*