



NYU

SCHOOL OF
PROFESSIONAL STUDIES

18TH ANNUAL TAX CONTROVERSY FORUM

JUNE 25-26, 2026

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 Form 2848, Power of Attorney, and Address Issues
With Representatives of the IRS!*

CONFERENCE CO-CHAIRS:

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

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

FINANCE AND TAXATION PROGRAMS

CO-CHAIRS

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

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

LEARNING OBJECTIVES

The NYU School of Professional Studies is pleased to present the 18th 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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18TH ANNUAL TAX CONTROVERSY FORUM

THURSDAY, JUNE 25, 2026

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. Ciruolo, Esq., *Partner, Kostelanetz, Washington, DC*

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

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 year, we have seen an unprecedented reduction in the federal workforce, substantial, continuing cuts in funding for the Internal Revenue Service (IRS), and the dissolution of the Justice Department (DOJ) Tax Division. Despite these tumultuous times, the IRS and DOJ are leveraging available resources and relationships, and are investing in emerging tools and technologies to maintain tax administration and focus tax enforcement. The message is clear – those taxpayers who view these times as an opportunity to ignore their tax and reporting obligations, engage in abusive tax advantaged transactions, or evade the assessment or payment of tax due so at their own risk. Today's 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.

A VIEW FROM THE TOP - A CONVERSATION WITH IRS CEO FRANK BISIGNANO

In this keynote conversation, IRS CEO Frank Bisignano shares his perspective on the agency's strategic direction, operational priorities, and modernization efforts. The discussion addresses current challenges facing the IRS, including resource constraints, technology transformation, and workforce initiatives, as well as the agency's approach to enforcement and taxpayer service. Attendees gain insight into leadership priorities and what those mean for taxpayers and practitioners in the evolving tax administration landscape.

Moderator: Michael J. Desmond, Esq., *Member and Tax Department Chair, Miller & Chevalier, Chartered, Washington, DC*

Hon. Frank J. Bisignano, *Chief Executive Officer, Internal Revenue Service, Washington, DC*

9:05 a.m.

A CONVERSATION WITH IRS OPERATING DIVISION COMMISSIONERS AND WHISTLEBLOWER OFFICE LEADERSHIP

As the IRS evolves, it is seeking to maximize all available resources including human capital, tools, technology, and process efficiencies to facilitate sound tax administration encompassing both service and compliance. Our panel of IRS compliance executives provides insight into IRS operations, resources, and priorities.

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

Lia Colbert, *Commissioner, Small Business/Self-Employed Division, Internal Revenue Service, Washington, DC*

Mabeline Baldwin, CPA, *Acting Commissioner, Large Business and International Division, Internal Revenue Service, Washington, DC*

Edward R. Killen, Esq., *Commissioner, Tax Exempt and Government Entities, Internal Revenue Service, Washington, DC*

Erick Martinez, *Acting Director, Whistleblower Office, Internal Revenue Service, Washington, DC*

10 a.m. REFRESHMENT BREAK

10:10 a.m.

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

The Tax Court and IRS Office of Chief Counsel sit at the center of tax controversy, with cases ranging from multibillion dollar transfer pricing disputes and challenges to economic substance, to collection due process matters with relatively small amounts at stake but often presenting issues of first impression. Decisions from the Tax Court have broad consequences across the federal tax system. This panel

enforcement and resource constrained environment. The panelists also discuss the current state of affairs within the IRS Office of Chief Counsel including current leadership, staffing, workload, priorities, and the role of field counsel attorneys in advising Exam, Appeals and other IRS functions.

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

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

The Hon. Patrick J. Urda, *Chief Judge, United States Tax Court, Washington, DC*

Kenneth J. Kies, Esq., *Acting Chief Counsel, Internal Revenue Service; Assistant Secretary, Tax Policy, US Department of the Treasury, Washington, DC*

10:55 a.m. PROGRAM BREAK

11:05 a.m.

ERC - FROM AMENDED RETURNS TO THE COURTROOM

This panel explores the current landscape of Employee Retention Credit (ERC) claims, including recent trends in audits, administrative appeals, and pending litigation, managing the risk of parallel proceedings, and best practices and strategies for substantiating and defending claims.

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

Megan E. Marlin, Esq., *Principal, PwC, Washington, DC*

Daniel Graham Strickland, Esq., *Partner, Holland & Knight, Washington, DC*

Leila D. Carney, Esq., *Member, Caplin & Drysdale, Chartered, Washington, DC*

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

12-1 p.m.

LUNCHEON

Lunch served

1-1:50 p.m.

BREAK OUT SESSIONS

TRACK I

PUERTO RICO, USVI, AND MALTA - OH MY!

The IRS continues its cross-border efforts to scrutinize and challenge US taxpayer's claims of Puerto Rico and US Virgin Islands bona fide residency and related income-sourcing positions, as well as the investment in and use of Malta pension plans. This panel reviews the taxpayer arguments with respect to these tax-advantaged transactions, the response of the IRS and DOJ, trends in audits, administrative appeals, and civil litigation, and parallel criminal investigations. The panelists offer their views of what we can expect in the coming year and strategies for managing these disputes.

Moderator: Elizabeth J. Stevens, Esq., *Member, Caplin & Drysdale, Chartered, Washington, DC*

Joseph A. DiRuzzo, III, Esq., CPA, *Partner, Margulis Gelfand DiRuzzo & Lambson, Fort Lauderdale, FL*

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

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

TRACK II

DEFINING AND DEFENDING ECONOMIC SUBSTANCE

The Codified Economic Substance Doctrine (CESD) is playing a critical role in high stakes, high value tax controversies involving corporate and individual taxpayer transactions. The IRS is challenging transactions that, in its view, do not have a meaningful non-tax economic impact and/or lack a non-tax business purpose, to which strict liability penalties would apply. This panel discusses the enforcement trends, recent court decisions, the practical application of the two-prong test, and best practices for planning and transactional attorneys to prevent future ESD challenges.

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

Nikki S. Bossert, Esq., *Senior Technician Reviewer, Office of the Associate Chief Counsel (Procedure & Administration), Internal Revenue Service, Washington, DC*

Julie Ciamporcero Avetta, Esq., *Senior Attorney Advisor, Litigation, Tax Law Center at NYU School of Law, New York, NY*

S. Starling Marshall, Esq., *Partner, Crowell & Moring, New York, NY*

TRACK III

SEEKING AN INDEPENDENT REVIEW - THE CURRENT STATE OF IRS APPEALS AND ADR

The IRS Independent Office of Appeals stands as the critical administrative mechanism for resolving tax disputes without litigation. However, recent workforce reductions, leadership departures, and increased workloads have fundamentally altered how taxpayers and tax practitioners interact with this office. This panel brings together top tax controversy practitioners, former Appeals officers, and institutional experts

to dissect the current operational reality of the IRS Appeals process, including the availability of and reaction to Post Appeals Mediation (PAM). Panelists analyze how Appeals is balancing its statutory mandate of independence with the IRS's broader modernization and enforcement goals, and offer practical insights and best practices for navigating the administrative appeals and ADR process.

Moderator: Darren John Guillot, *National Director, alliant, Washington, DC*

Elizabeth P. Askey, Esq., *Of Counsel, Skadden, Arps, Slate, Meagher & Flom, Washington, DC*

Tomika L. Bullet, CPA, *Principal, Tax Controversy, Windham Brannon, Atlanta, GA*

Yvonne R. Cort, Esq., *Partner, Capell Barnett Matalon & Schoenfeld, Syosset, NY*

1:50 p.m. PROGRAM BREAK

2:10–3 p.m.

BREAK OUT SESSIONS

TRACK I

HIGH WEALTH AUDITS - THE GREATEST HITS (SECA, AIRCRAFT)

The IRS continues its aggressive enforcement campaign against high-wealth taxpayers pursuing tax minimization strategies. Leveraging data analytics and other technology to offset its reduced resources, the IRS is opening new, and expanding existing, examinations investigating the use of related pass-through entities and trusts, use of private aircraft, limited partner interests and the impact on self-employment tax, shareholder loans, and other tax reduction strategies. This panel brings together top tax controversy attorneys to dissect the IRS's strategic focus on high-income, high-wealth individuals, how the IRS is selecting taxpayers for examination, issues that catch the attention of revenue agents, audit procedures, and best practices for defending a taxpayer facing these inquiries.

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

Elizabeth Julia Smith, Esq., *Counsel, Skadden, Arps, Slate, Meagher & Flom, Boston, MA*

Kevin Spencer, Esq., *Partner, White & Case, Washington, DC*

Katherine Jordan, Esq., *Counsel, Miller & Chevalier, Chartered, Washington, DC*

TRACK II

A GUIDE TO UNDERSTANDING BBA AUDITS AND APPEALS

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. Nearly a decade later, BBA audits are the new reality and revenue agents and tax professionals are often struggling with the procedural and substantive morass created by the centralized partnership audit regime, including jurisdictional issues, notice requirements, required authorizations, imputed underpayment computations and adjustments, push-out elections and litigation. This panel provides an overview of the audit regime, related notices to expect from the IRS, recent audit trends, actions required during the audits, methods to challenge proposed adjustments, the impact on the individual partners, best practices and cautionary tales.

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

Jonathan Kalinski, Esq., *Principal, Hochman Salkin Toscher Perez, PC, Beverly Hills, CA*

Matthew Cooper, Esq., *Principal, Deloitte Tax, Washington, DC*

Cory Ellenson, Esq., *Managing Director, Andersen Tax, Washington, DC*

TRACK III

MVPs - WORKING WITH ACCOUNTANTS IN TAX CONTROVERSIES, LITIGATION, AND INVESTIGATIONS

In high-stakes tax controversies, civil litigation, and criminal investigations, financial data is often the most critical battleground. A legal team's success frequently hinges on its ability to dissect complex transactions, reconstruct incomplete records, and present bulletproof financial evidence. This panel brings together leading tax controversy attorneys, veteran forensic accountants, and a former special agent with IRS-Criminal Investigation to explore the strategic integration of financial experts at every stage of a tax dispute. Attendees learn how to effectively leverage forensic accounting skills to strengthen their cases, manage risk, and communicate complex financial narratives clearly to taxing authorities, judges, and juries.

Moderator: Daniel Nettles, Esq., *Director, Andersen Tax, Costa Mesa, CA*

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

G. Michelle Ferreira, Esq., *Managing Shareholder, Greenberg Traurig, San Francisco, CA*

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

Kathy A. Enstrom, MBA, EA, COO and Director of Investigations, *Moore Tax Law Group, Chicago, IL*

3 p.m. REFRESHMENT BREAK

3:20–4:10 p.m.

BREAK OUT SESSIONS

TRACK I

FACING THE INEVITABLE - UPDATE ON ESTATE AND GIFT TAX CONTROVERSIES

The IRS continues to target wealth transfer strategies and estate and gift planning efforts. Navigating the evolving landscape of IRS estate and gift tax audits requires a deep understanding of current enforcement priorities and judicial precedents. This panel features leading tax practitioners and litigators who analyze the most significant developments over the past year in these high stakes, high value tax controversies.

Moderator: Mary E. Wood, Esq., *Partner, Meadows, Collier, Reed, Cousins, Crouch & Ungerman, Dallas, TX*

John W. Porter, Esq., *Senior Partner, Baker Botts, Houston, TX*

Kathryn Meyer, Esq., *Founder & Principal Attorney, Kathryn Meyer Law, PC, Alexandria, VA*

Kelley C. Miller, Esq., *Partner, Loeb & Loeb, McLean, VA*

TRACK II

IS THE TIDE FINALLY TURNING? UPDATE ON FBAR LITIGATION

The IRS continues to prioritize offshore tax compliance and to pursue US taxpayers who fail to accurately and timely report their interests in foreign financial accounts. This panel provides a comprehensive update on the current trends in Bank Secrecy Act examinations involving Reports of Foreign Bank and Financial Accounts (FBARs), related administrative appeals, and federal court litigation. Our panel of seasoned tax controversy experts and trial attorneys analyzes the downstream impacts of recent landmark court decisions on FBAR penalty assessments, including constitutional challenges that may have a seismic impact on the entire FBAR penalty regime, and best practices for successfully managing these disputes.

Moderator: Zhanna A. Ziering, Esq., *Managing Member, Ziering & Esman, New York, NY*

Jason B. Freeman, Esq., *Managing Member, Freeman Law PLLC, Dallas, TX*

Jeffrey A. Neiman, Esq., *Partner, Neiman Mays Floch & Almeida PLLC, Fort Lauderdale, FL*

Chad M. Vanderhoef, Esq., *Partner, Holland & Knight, Tampa, FL*

TRACK III

COLLECTION ALTERNATIVES FOR YOUR HIGH WEALTH CLIENTS

The lifecycle of civil and criminal tax controversies often end with tax collection. With our national tax gap estimated to be at \$696 billion (as of 2022), the IRS is aggressively focused on high-income, high-wealth taxpayers with balances due. Our panel of seasoned tax professionals reviews the current state of IRS collection, IRS enforcement priorities, investigative tools available to IRS revenue officers, asset valuation and liquidity challenges, and negotiation tactics necessary to protect high-wealth clients.

Moderator: Beverly Winstead, Esq., *Principal, Law Office of Beverly Winstead, Baltimore, MD*

Barbara T. Kaplan, Esq., *Shareholder, Greenberg Traurig, New York, NY*

Jeffrey D. Trevillion, Jr., Esq., CPA, *Director, Crowe & Dunlevy, Oklahoma City, OK*

Jessica Marine, Esq., *Partner, Frost Law, Annapolis, MD*

4:10 p.m. PROGRAM BREAK

4:30–5:30 p.m.

BREAK OUT SESSIONS

TRACK I

CHALLENGING CIVIL TAX PENALTIES AND INTEREST - REASONABLE CAUSE, 7508A, AND MORE

Navigating the complex landscape of IRS penalties and interest assessments requires a deep understanding of applicable statutes and regulations, administrative procedures and guidance, key judicial decisions, and strategic defense tactics. These are high-stakes, high-dollar disputes that arise in nearly every tax controversy. This panel of experienced tax professionals reviews the current landscape and provides actionable insights into successfully challenging civil tax penalties and mitigating compounding interest. Panelists dissect the legal standards for establishing "reasonable cause" across various non-compliance scenarios and analyze the application of Section 7508A for disaster-related relief, including what must be filed by July 10, 2026.

Moderator: Michel R. Stein, Esq., *Principal, Hochman Salkin Toscher Perez, PC, Beverly Hills, CA*

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

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

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

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

TRACK II

OBTAINING, DEFENDING, AND RETAINING TAX CREDITS

This panel discusses the substantial uptick in audits regarding energy tax credits and research and development credits, hot issues that the IRS is considering and practical tips for dealing with such controversies.

Moderator: Amish Shah, Esq., *Partner, Holland & Knight, Washington, DC*

Carina C. Federico, Esq., *Partner, Crowell & Moring, Washington, DC*

Joshua D. Smeltzer, Esq., *Partner, Gray Reed, Dallas, TX*

Kathleen King, CPA, *Managing Director, Alvarez & Marsal Tax, Washington, DC*

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

TRACK III

A PRACTICAL GUIDE AND BEST PRACTICES FOR TAX REFUND LITIGATION

When resolving disputes with the IRS goes beyond the administrative appeals process, filing a tax refund lawsuit is often a taxpayer's final avenue for relief. In pursuing this path, tax professionals must navigate complex procedural and substantive requirements to ensure that a claim can be heard on the merits. This panel provides a comprehensive, practical roadmap for navigating federal tax refund litigation, including administrative prerequisites, forum selection between US District Courts and the Court of Federal Claims, advanced evidentiary strategies, and recent case developments.

Moderator: Jeffrey M. Sklarz, Esq., *Founding Partner, Green & Sklarz, New Haven, CT*

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

Andrew Strelka, Esq., *Partner, Willkie Farr & Gallagher, Washington DC*

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

Sandra R. Brown, Esq., *Principal, Hochman Salkin Toscher Perez, PC, Beverly Hills, CA*

5:30 p.m.

RECESS

FRIDAY, JUNE 26, 2026

8 a.m.

REGISTRATION AND CONTINENTAL BREAKFAST

TAX COMPLIANCE AND ENFORCEMENT UPDATE: PART II

8:30 a.m.

WELCOME ABOARD! A CONVERSATION WITH THE DOJ CIVIL DIVISION TAX LITIGATION BRANCH

Civil tax litigation is now the responsibility of the new Tax Litigation Branch of the DOJ Civil Division. Notwithstanding the change in organizational structure and new leadership, the government continues to pursue proactive and defensive civil tax litigation in pursuit of fair and consistent tax enforcement. In this one-on-one conversation, Deputy Assistant Attorney General Joshua Wu, the inaugural head of the Branch, discusses the creation of the office, its mission, and how it fits within the broader DOJ and tax enforcement framework. The discussion explores the Branch's anticipated role in refund litigation and other civil tax matters, early priorities, and what this structural shift may mean for taxpayers and practitioners. Attendees gain insight into how the new Branch may shape the government's approach to civil tax litigation going forward.

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

Joshua Wu, Esq., *Deputy Assistant Attorney General for the Tax Litigation Branch, US Department of Justice, Civil Division, Washington, DC*

9 a.m. PROGRAM BREAK

9:10 a.m.

FOLLOWING THE MONEY: A CONVERSATION WITH JAROD KOOPMAN, CHIEF, IRS CRIMINAL INVESTIGATION

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 this conversation, IRS-CI Chief Koopman discusses with former IRS CI executives the agency's current staffing, resources, global footprint, and enforcement priorities. The discussion focuses on how CI identifies and develops cases, with particular emphasis on complex financial transactions, digital assets, and cross-border activity. Attendees gain insight into investigative trends, coordination with other

law enforcement agencies, and what practitioners should expect as CI continues to adapt its strategies in an increasingly sophisticated financial environment.

Moderator: Don Fort, CPA, *Senior Investigator, Kostelanetz, Washington, DC*

Moderator: Guy Ficco, CFE, *Senior Investigator, Kostelanetz, Washington, DC*

Jarod Koopman, *Chief, Criminal Investigation Division; Chief Tax Compliance Officer, Internal Revenue Service, Washington, DC*

9:40 a.m. PROGRAM BREAK

9:50 a.m.

WELCOME ABOARD! A CONVERSATION WITH STEPHEN WEISS, ASSOCIATE DEPUTY ATTORNEY GENERAL, REGARDING THE NEW DOJ NATIONAL FRAUD ENFORCEMENT DIVISION

As DOJ aggressively intensifies its crackdown on sophisticated financial fraud schemes, criminal tax investigations and prosecutions continue to be a top priority. This panel provides a rare opportunity to hear directly from Department leadership regarding the recent creation of the Department's National Fraud Enforcement Division, its mission, leadership, staffing, and resources, enforcement priorities, and recent achievements in combatting criminal tax violations.

Moderator: Karen E. Kelly, Esq., *Partner, Kostelanetz, Washington, DC*

Stephen Weiss, Esq., *Associate Deputy Attorney General, Office of the Deputy Attorney General, US Department of Justice, Washington, DC*

10:20 a.m. REFRESHMENT BREAK

10:35 a.m.

A LOOK INSIDE TREASURY: A CONVERSATION WITH SHELLEY LEONARD, DEPUTY TAX LEGISLATIVE COUNSEL

Join us for discussion featuring Shelley Leonard, Deputy Tax Legislative Counsel, who provides a look inside the Treasury Department's role in providing legal and policy advice and analysis relating to tax legislation, regulations, and other tax guidance. The discussion addresses current legislative and regulatory priorities, the rulemaking process, and real-world impacts of recent tax law changes on businesses and individuals.

Moderator: Scott Levine, Esq., *Partner, Baker McKenzie, Washington, DC*

Shelley Leonard, Esq., *Deputy Tax Legislative Counsel, Office of Tax Policy, US Department of the Treasury, Washington, DC*

11:05 a.m. PROGRAM BREAK

11:15 a.m.

LEADING THE CHARGE: A CONVERSATION WITH ERIN COLLINS, NATIONAL TAXPAYER ADVOCATE

National Taxpayer Advocate Erin M. Collins serves as the Voice of the Taxpayer within the IRS and before Congress, and has been recognized by numerous organizations as one of the most influential people shaping the future of tax administration. Join us for this one-on-one conversation with NTA Collins, who provides an inside look at the current state of tax administration, impact of the 2026 filing season, NTA's June Objective Report to Congress, the Taxpayer Assistance and Service Act (TAS Act), and how the Taxpayer Advocate Service is working to protect your rights, resolve systemic IRS issues, and simplify the taxpayer experience

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

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

11:45 a.m.-12:10 p.m.

GRAB AND GO LUNCH

12:10-1:10 p.m.

GUIDING THE EXEMPT ORGANIZATION IN AN ERA OF ENHANCED ENFORCEMENT

Exempt organizations are facing unprecedented scrutiny under Executive Orders and a dramatic shift in targeted enforcement activities. From maintaining compliance with stated missions and requirements under the statutory and regulatory framework, to defending against enforcement efforts involving policies, procedures, and practices, exempt organizations are going back to basics and engaging counsel in anticipation of active controversies ahead. This panel examines current audit trends, compliance challenges, and key risk areas for tax-exempt entities, including governance, unrelated business income, and operational compliance. Panelists discuss practical strategies for navigating examinations, responding to IRS inquiries, maintaining compliance, and raising constitutional challenges.

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

Susanne Sachsman Grooms, Esq., *Partner, Cooley, Washington, DC*

Casey A. Lothamer, Esq., *Senior Counsel, Loeb & Loeb, Washington, DC*
Michelle McCarthy, Esq., *Senior Manager, RSM US, Hartford, CT*

1:30–2:20 p.m.

BREAK OUT SESSIONS

TRACK I

CLIENTS, CRYPTOCURRENCY, AND CONTROVERSIES - HEAR FROM THE EXPERTS

As digital assets continue to evolve, so too does the IRS's approach to enforcement in this space. 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. This panel explores the most pressing issues arising in cryptocurrency-related tax controversies, including substantive tax questions on digital assets, tax reporting obligations, valuation challenges, and audit trends. Panelists discuss practical strategies for advising clients, responding to IRS inquiries, and navigating the increasing scrutiny of digital asset transactions in both civil and potential criminal contexts.

Moderator: Michael Waalkes, Esq., *Associate, Kostelanetz, Washington, DC*

Philipp Behrendt, Esq., *Principal, Hochman Salkin Toscher Perez, PC, Beverly Hills, CA*

Sean P. McElroy, Esq., *Partner, Fenwick & West, Seattle, WA*

Amber R. Salotto, Esq., *Managing Director, RSM US, Washington, DC*

TRACK II

WHEN THE GOVERNMENT KNOCKS - RESPONDING TO SUMMONSES AND SUBPOENAS

IRS administrative summonses and government subpoenas are powerful investigative tools that can significantly and adversely impact taxpayers and their advisors. This session examines the legal framework governing these requests, recent developments, and common areas of dispute. Panelists provide practical guidance on responding to government inquiries, protecting information protected by various privileges and the work product doctrine, and developing strategies to manage risk and effectively represent clients when faced with compulsory process.

Moderator: Abbey Garber, Esq., *Partner, Holland & Knight, Dallas, TX*

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

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

Jared E. Dwyer, Esq., *Founding Shareholder, Dwyer Law PA, Miami, FL*

TRACK III

OUR FRIENDS TO THE NORTH: RULES OF THE ROAD FOR US CANADA CROSS BORDER TAX CONTROVERSIES

Cross-border tax controversies frequently involve complex procedural and substantive challenges. This panel explores key issues that arise, including coordinated enforcement efforts, exchange of information, applicable limitation periods and other defenses, as well as dispute resolution mechanisms under the Canada-US treaty. The discussion follows the progression of an imagined case study through various procedural steps and highlights practical considerations for managing cross-border audits, MAP / ACAP and multi-jurisdictional litigation.

Moderator: Christopher Slade, Esq., *Partner, Aird & Berlis, Toronto, Canada*

Amanda P. Swartz, Esq., *Of Counsel, Meadows, Collier, Reed, Cousins, Crouch & Ungerman, Dallas, TX*

J. Clark Armitage, Esq., *Member, Caplin & Drysdale, Chartered, Washington, DC*

Amie Colwell Breslow, Esq., *Of Counsel, Jones Day, Washington, DC*

2:20 p.m. REFRESHMENT BREAK

2:35–3:35 p.m.

BREAK OUT SESSIONS

TRACK I

DON'T FORGET THE SALT: HOT TOPICS IN SALT COMPLIANCE, ADMINISTRATION AND AUDITS *ETHICS

Don't forget the SALT—it is where many of the most aggressive audits, novel theories, and costly disputes begin. In an era of economic nexus, expanding reporting requirements, and increasingly aggressive state taxing authorities, SALT issues have become too significant to overlook. This panel examines current state and local tax audit trends, including nexus determinations, apportionment disputes, and the use of data analytics in identifying noncompliance. Panelists discuss practical strategies for managing multistate controversies, coordinating with federal proceedings, ethical issues that arise in this process, and navigating the evolving enforcement landscape at the state level.

Moderator: Debra Silverman Herman, Esq., *Partner, Hodgson Russ, New York, NY*
Catherine Chiou, Esq., *Managing Director, Andersen Tax, New York, NY*
Richard L. Jones, Esq., *Partner, Sullivan & Worcester, Boston, MA*
Jeremy Abrams, Esq., *Managing Member, ABRAMS TAX LAW, Jersey City, NJ*

TRACK II

TAX EVASION OR PROFESSIONAL OVERSIGHT? ANALYZING THE PROSECUTION OF THOMAS GOLDSTEIN *ETHICS

Following the reduction in the federal workforce, state and local tax authorities seized on the available talents and have increased their personnel and tax enforcement efforts. This enhanced enforcement landscape presents challenges to taxpayers and tax professionals in effectively and ethically managing areas of noncompliance. This panel examines current state and local tax audit trends, including nexus determinations, apportionment disputes, and the use of data analytics in identifying noncompliance. Panelists discuss practical strategies for managing multistate controversies, coordinating with federal proceedings, ethical issues that arise in this process, and navigating the evolving enforcement landscape at the state level.

Moderator: Tino M. Lisella, Esq., *Shareholder, Carlton Fields, West Palm Beach, FL*
Rod J. Rosenstein, Esq., *Partner, Baker & McKenzie, Washington, DC*
Carlos F. Ortiz, Esq., *Partner, BakerHostetler, New York, NY*
Sara G. Neill, Esq., *Shareholder, Neill Schwerin Boxerman, PC, St. Louis, MO*

TRACK III

PRIVILEGE, CONFIDENTIALITY, & WORK PRODUCT IN THE AGE OF AI *ETHICS

The rapid adoption of artificial intelligence tools is reshaping how tax professionals create, store, and share information—raising new questions about privilege and confidentiality. This panel explores how ethic rules and traditional doctrines, including attorney-client privilege and work product protection, apply in an AI-driven environment. Panelists discuss risks associated with data sharing, preservation of privilege, navigating the ethical landscape, and practical steps practitioners can take to safeguard sensitive information while leveraging new technologies.

Moderator: Michael Sardar, Esq., *Partner, Kostelanetz, New York, NY*
Caitlin R. Tharp, Esq., *Partner, Steptoe, Washington, DC*
Kimberly B. Tyson, Esq., *Managing Partner, K. Tyson Law, PLLC, Charlotte, NC*
Conor P. Desmond, Esq., *Associate, Caplin & Drysdale, Chartered, Washington, DC*

3:35 p.m. PROGRAM BREAK

3:50–4:50 p.m.

BREAK OUT SESSIONS

TRACK I

LEARNING FROM *LEARNING RESOURCES*: UPDATE ON TARIFF ENFORCEMENT AND REFUNDS

In its landmark 6–3 decision in *Learning Resources, Inc. v. Trump*, the Supreme Court held that the International Emergency Economic Powers Act (IEEPA) does not grant the President the power to impose tariffs. This ruling created an unprecedented administrative and legal scramble for refunds of the billions of dollars paid pursuant to the now-terminated Executive Orders. This panel examines the Court's analysis and how it affects the legal framework and policy choices governing customs duties. Panelists discuss the decision's impact on ongoing and future refund claims, enforcement actions, and litigation strategy.

Moderator: Deanne Morton, Esq., *Managing Director, Andersen Tax, San Francisco, CA*
Stephen Josey, Esq., *Counsel, Vinson & Elkins, New York, NY*
Gray Proctor, Esq., *Counsel, Kostelanetz, Atlanta, GA*
John Colvin, Esq., *Partner, Colvin + Hallett, Seattle, WA*
Kathleen Claussen, Esq., *Professor of Law; Anne Fleming Research Professor, Georgetown Law, Washington, DC*
Nita Asher, Esq., *Principal, Washington National Tax Office, PwC, Washington, DC*

TRACK II

COMING IN TO COMPLIANCE - WHAT ARE THE OPTIONS?

Taxpayers who have fallen out of compliance face a range of potential pathways to resolve past issues. This panel examines available options, including voluntary disclosure programs, streamlined filing procedures, qualified amended returns, and other corrective measures. Panelists discuss the benefits and risks associated with each approach, strategic decisions along the way, recent enforcement trends, and

practical considerations in selecting the most appropriate strategy based on a taxpayer's specific facts and exposure.

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

Wendy Abkin, Esq., *Partner, Abkin Law PLC, Berkeley, CA*

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

Fran Obeid, Esq., *Founder, MFO LAW, PC, New York, NY*

Sarah Green, Esq., *Senior Managing Associate, Dentons Sirote, Birmingham, AL*

TRACK III

RIPPED FROM THE HEADLINES: HIGH IMPACT CIVIL TAX DECISIONS

Recent civil tax judicial decisions are reshaping the landscape for taxpayers and practitioners alike, and raise a host of questions that you need to be able to answer. Can you show that your client's restructuring transaction has economic substance, in a post-*Liberty Global* world? Is your distributive share of ordinary partnership income at risk of being treated as self-employment income, or are you covered by the Fifth Circuit's decision in *Sirius Solutions*? Do taxpayers you advise have a defense against the imposition of failure-to-pay penalties or interest relief, either under *Kwong* for COVID-era deadlines or because, like the plaintiff in *Jarkesy*, they weren't afforded the right to a jury trial? These are among the hot-button issues that the panel addresses as it analyzes a recent wave of significant, high-profile tax cases. Panelists cover these and other key holdings and their practical implications, providing insight on how they may influence audit strategy, litigation risk, and future IRS enforcement positions.

Moderator: Jason B. Grover, Esq., *Counsel, Latham & Watkins, Chicago, IL*

Gilbert S. Rothenberg, Esq., *Adjunct Professor, American University, Washington, DC*

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

Rachel Borden, Esq., *Counsel, Mayer Brown, Washington, DC*

Todd Welty, Esq., *Partner, Kostelanetz, Atlanta, GA*

4.50 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.

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 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 to learn about Virtual Attendance Options.

PRESS BADGES

If your media outlet plans to cover the NYU School of Professional Studies 18th Annual Tax Controversy Forum, please email coverage and press credentials to 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 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 to the attention of: Conference Administration. **Requests received by June 17** 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 17. 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 no later than June 23.

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 \$485 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 **by June 18, 2026** 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 one to two 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.

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.

CONTINUING EDUCATION CREDIT

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 **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

13.0 based upon a 60-minute hour, including 1.0 Ethics credit

15.5 based upon a 50-minute hour, including 1.0 Ethics credit

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.

NASBA

The NYU School of Professional Studies Department of Finance and Taxation Programs 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 through its website: nasbaregistry.org. Program Level: Overview. Delivery Method: Group live. Field of Study: Taxes. Prerequisites: No prerequisite. Advanced Preparation: No advanced preparation required.

New York and Texas require sponsors to individually register with their states as continuing professional education sponsors; the NYU School of Professional Studies is a registered sponsor in the State of New York (Sponsor ID# 000493) and the State of Texas (Sponsor ID# 000439).

IRS CONTINUING PROFESSIONAL EDUCATION CREDITS

The NYU School of Professional Studies is a qualified sponsor (Sponsor #673) of continuing professional education required for individuals enrolled to practice before the Internal Revenue Service (enrolled agents).

A certificate of attendance is given to each registrant and validated upon completion of the program. For questions concerning credit hours or approvals, please email sps.tax@nyu.edu.

SPONSORSHIP AND EXHIBIT OPPORTUNITIES

For information on becoming a Forum Sponsor or exhibiting at the Conference, please contact Kathleen Costello at 212-992-3321 or kathleen.costello@nyu.edu.

RECORDING DEVICES

The use of tape or digital recorders in meeting rooms is prohibited. Please switch off mobile phones, email devices, etc., upon entering the meeting room.

For further information regarding administrative policies, such as complaints, refunds, or cancellation policies, or for help registering, please call Kathleen Costello at 212-992-3321 or email sps.tax@nyu.edu