

IRS AUDITS AND APPEALS

The Ever-Changing Face of Tax Controversy

February 21-23, 2012 | The US Grant Hotel
San Diego, California



Dear Colleague,

The effect of the slow recovery on tax receipts has prompted tax authorities around the world to step up their enforcement efforts and, by extension, has raised the stakes for in-house tax professionals who manage their companies' tax disputes. The basics of federal tax audits, appeals, and litigation controversies may not change from year to year, but the nuances, risks, and opportunities increase exponentially. Tax law complexity, enhanced penalty regimes, closer coordination among taxing authorities, and the myriad implications of Schedule UTP combine to test the skills of the savviest, most experienced tax executives. To assist tax executives in meeting these challenges, Tax Executives Institute will hold its perennial tax controversy seminar, "**IRS Audits and Appeals: The Ever-Changing Face of Tax Controversy**," in San Diego on February 21-23, 2012.

Our three-day seminar will begin on Tuesday, February 21, with a comprehensive survey of the tax controversy landscape. Participants will review first principles of developing their audit management strategy and explore what will work best for their circumstances, during their audit, Appeals, and (if it comes to that) litigation. The luncheon speaker on the first day will be Sheldon M. Kay, Deputy Chief, Appeals, Internal Revenue Service, who previously participated in the program as a practitioner.

On the second day, participants will build their own tax controversy curriculum from a broad menu of concurrent sessions, including the uses and limitations of tax opinions, responding to IDRs, building an effective transfer pricing case, ethical dilemmas in tax controversy matters, and state tax consequences of federal tax controversies. These small sessions will maximize interaction between our best-in-class faculty and registrants. At the end of day two, there will be a vendor show including representatives from professional services and advisory firms engaged in various aspects of tax controversy practice. To date, the following firms have committed to participating: Deloitte Tax, DLA Piper, IPRG, Longview Solutions, TAARP Group, and Thomson Reuters.

The final day of the seminar will focus on managing foreign audits. Once again, TEI will team with **Baker & McKenzie** to address developments and trends associated with tax audits around the world. With international experts from around the globe, seminar registrants will explore a range of topics, including spontaneous audits, extraordinary audit techniques, indirect tax audits, country-specific issues, and alternative dispute resolution. (NOTE: Registrants may sign up for the whole seminar, the first two days, or just the final day on foreign audits.)

Flexible registration options make it easy to tailor your attendance to your needs, budget, and schedule: You may sign up for the entire seminar, the first two days, or just the final day on foreign audits. And because a single registrant cannot cover all the sessions, your company should consider sending more than one person. The schedule will depend on the preferences of seminar registrants; register early to ensure your choices are taken into account.

2012 marks the 30th year that TEI has offered its audits and appeals program. For three decades, seminar has been the unrivaled source for information and insights on managing tax controversies. And because it is offered by TEI, it has maintained its status as the best, most affordable program around. I urge you or a member of your staff to attend.

Sincerely yours,

Handwritten signature of David M. Penney

David M. Penney
International President

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TUESDAY, FEBRUARY 21

7:30 – 8:30 am **Registration & Continental Breakfast**

8:30 – 8:45 am **Welcome**

Michael J. Bernard

Microsoft Corporation
Redmond, Washington
Chair, TEI's IRS Administrative Affairs Committee

Ernest N. Gates

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

8:45 – 11:45 am **Audit Management Strategies in a
Schedule UTP World**

- Preparation and Risk Analysis
- Opening Conference
- Audit Plan
- Statute of Limitations Strategy
- Use of Specialized Procedures, including CAP
- International Information Sharing

Armando Gomez

Skadden, Arps, Slate, Meagher & Flom LLP
Washington, D.C.

John R. Keenan

Deloitte Tax LLP
Washington, D.C.

Pamela F. Olson

PricewaterhouseCoopers LLP
Washington, D.C.

Managing the Audit

- IDRs
- Fast Track
- Summonses
- Economic Substance
- Penalties
- Early Referral Strategies

Armando Gomez

Skadden, Arps, Slate, Meagher & Flom LLP
Washington, D.C.

John R. Keenan

Deloitte Tax LLP
Washington, D.C.

Pamela F. Olson

PricewaterhouseCoopers LLP
Washington, D.C.

10:15 – 10:30 am **Break**

11:45 am – Noon **Open Forum**

Noon – 1:30 pm **Luncheon**

Speaker: **Sheldon M. Kay**
Deputy Chief, Appeals
Internal Revenue Service
Washington, D.C.

1:30 – 4:00 pm **Closing the Audit**

- NOPAs
- 870
- 870-AD
- Closing Agreements
- Appeals and Beyond
- Protests
- Designated Cases
- Privilege/Work Product Doctrine

Larry A. Campagna

Chamberlain, Hrdlicka, White, Williams & Aughtry
Houston, Texas

Jean A. Pawlow

McDermott Will & Emery LLP
Washington, D.C.

2:45 – 3:00 pm **Break**

4:15 – 4:30 pm **Open Forum**

5:00 – 7:00 pm **Reception & Vendor Show**

EXHIBITORS INCLUDE:

- Deloitte Tax LLP
- DLA Piper US LLP
- IPRG LLC
- Longview Solutions
- Milbank, Tweed, Hadley & McCoy LLP
- TAARP Group
- Thomson Reuters

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Wednesday, February 22, 2012 | The US Grant Hotel • San Diego | **BREAKOUT SESSIONS**



Registration and Continental Breakfast			
Breakout Rooms	Breakout Session Room #1	Breakout Session Room #2	Breakout Session Room #3
7:00-8:00 am			
Breakout Sessions	<p>Practical Aspects of Responding to IDRs (Including Privilege & Work Product)</p> <p>Ernest N. Gates (Moderator) Wal-Mart Stores, Inc. Bentonville, Arkansas</p> <p>Gerald A. Kafka Latham & Watkins LLP Washington, D.C.</p> <p>Nicole M. Reuling Mayer Brown LLP Washington, D.C.</p>	<p>Winning at Appeals</p> <p>Michael J. Bernard (Moderator) Microsoft Corporation Redmond, Washington</p> <p>Diane S. Ryan Skadden, Arps, Slate, Meagher & Flom LLP Chicago, Illinois</p>	<p>Penalties: Nuts and Bolts and Nuances</p> <p>C. Vincent Quella (Moderator) SAIC San Diego, California</p> <p>Michael J. Desmond Law Offices of Michael J. Desmond, APC Santa Barbara, California</p> <p>Jeffrey H. Paravano Baker Hostetler Washington, D.C.</p>
8:00-9:30 am			
Breakout Sessions	<p>Recent Developments in Tax Litigation</p> <p>Ernest N. Gates (Moderator) Wal-Mart Stores, Inc. Bentonville, Arkansas</p> <p>Michael Quigley White & Case LLP Washington, D.C.</p> <p>Colleen F. Romero Baker & McKenzie LLP Chicago, Illinois</p>	<p>Hot Topics in International Tax Controversy</p> <p>Michael J. Bernard (Moderator) Microsoft Corporation Redmond, Washington</p> <p>Michael P. Dolan KPMG LLP Washington, D.C.</p> <p>Kimberly T. Majure KPMG LLP Washington, D.C.</p>	<p>Selected Employment Tax Examination Issues</p> <p>Paul Heller (Moderator) Royal Bank of Canada New York, New York</p> <p>Mary B. Hevener Morgan, Lewis & Bockius LLP Washington, D.C.</p> <p>Patrick Rehfield Morgan, Lewis & Bockius LLP Washington, D.C.</p>
9:45-11:15 am			
Breakout Sessions	LUNCH		
11:30 am-12:30 pm			
Breakout Sessions	<p>Building an Effective Transfer Pricing Case</p> <p>Paul Heller (Moderator) Royal Bank of Canada New York, New York</p> <p>J. Bradford Anwyll PricewaterhouseCoopers LLP Washington, D.C.</p> <p>Michael F. Patton DLA Piper LLP Los Angeles, California</p>	<p>Tax Do-Over: Rescission, 9100 and Other Problem Solvers</p> <p>Brian P. Kaufman (Moderator) Capital One Financial Corporation McLean, Virginia</p> <p>Robert E. Culbertson Covington & Burling LLP Washington, D.C.</p> <p>Daniel Luchsinger Covington & Burling LLP Washington, D.C.</p>	<p>Know Your Exam Team</p> <p>Mark C. Silbiger (Moderator) The Lubrizol Corporation Wickliffe, Ohio</p> <p>Walter S. Goldberg Grant Thornton LLP Washington, D.C.</p> <p>Richard A. Hussein Baker Botts L.L.P. Houston, Texas</p>
12:45-2:15 pm			
Breakout Sessions	<p>Ethical Dilemmas in Tax Controversy Matters</p> <p>C. Vincent Quella (Moderator) SAIC San Diego, California</p> <p>Cynthia K. Husted Deloitte Tax LLP San Francisco, California</p> <p>Peter S. Wilson McGladrey & Pullen, LLP Washington, D.C.</p>	<p>Do I Really Need an Opinion: Uses and Limitations of External Tax Advice</p> <p>Brian P. Kaufman (Moderator) Capital One Financial Corporation. McLean, Virginia</p> <p>Matthew D. Lerner Stephens & Johnson LLP Washington, D.C.</p> <p>Mark S. Mesler Ernst & Young LLP Atlanta, Georgia</p>	<p>State Tax Consequences of Federal Tax Controversies</p> <p>Mark C. Silbiger (Moderator) The Lubrizol Corporation Wickliffe, Ohio</p> <p>Pilar Mata Sutherland Asbill & Brennan LLP Washington, D.C.</p> <p>Marc A. Simonetti Sutherland Asbill & Brennan LLP New York, New York</p>
2:30-4:00 pm			
Breakout Sessions			
4:30-5:30 pm			
Reception: Sponsored by			

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THURSDAY, FEBRUARY 23

FOREIGN AUDIT CONTROVERSIES

8:00 – 8:15 am	Welcome & Opening Remarks
8:15 – 9:15 am	Effect of OECD and United Nations Pronouncements on Foreign Transfer Pricing & PE Audits
9:25 – 10:20 am	Option A: Corporate Best Practices in Managing Foreign Audits
	Option B: Hot Audit Topics in Europe
10:20 – 10:35 am	BREAK
10:35 – 11:30 am	Option A: Foreign Controversy Traps & Opportunities
	Option B: Hot Topics in the Americas
11:30 am – 12:45 pm	Lunch
12:45 – 1:40 pm	Option A: Taxpayer's Use of EU Fundamental Freedoms in EU Audits
	Option B: Hot Audit Topics in China, Korea, and India
1:50 – 2:45 pm	Option A: Litigation vs. ADR Procedures
	Option B: Hot Audit Topics in Europe
2:45 – 3:00 pm	BREAK
3:00 – 3:55 pm	Option A: Must All Double Tax Issues Wind Up in Competent Authority?
	Option B: Hot Topics in the Americas
4:05 – 5:00 pm	IRS's Joint Audit Program & Recent Multi-Jurisdictional Audit Experience

SPEAKER

COUNTRY

Maria Azpeitia	Spain
Martin Barreiro	Argentina
Mary Bennett	United States
Jacques Bernier	Canada
Pranay Bhatia (ELP Firm)	India
Pierre-Yves Bourtourault	France
Alexander Chmelev	Russia
Andrew Crousore	United States
Richard Fletcher	United Kingdom
Scott Frewing	United States
Amber Hoffman	United States
Brendan Kelly	China
Jorge Narvaez-Hasfura	Mexico
Mark Oates	United States
James O'Brien	United States
Jaclyn Pampel	United States
Giuliana Polacco	Italy
Kristen Proschold	United States
Ulrich Raensch	Germany
Patricia Anne Rexford	United States
Colleen Romero	United States
Paulo Sehn	Brazil
Caroline Silberstein	France
Duane Webber	United States
Sai Ree Yun (Yulchon Firm)	Korea

Planning Committee

David M. Penney

General Motors of Canada, Ltd.
Oshawa, Ontario
TEI International President

Carita R. Twinem

Spectrum Brands Holding, Inc.
Madison, Wisconsin
Chair, TEI's Continuing Education Committee

Michael J. Bernard

Microsoft Corporation
Redmond, Washington
Chair, TEI's IRS Administrative Affairs Committee

Ernest N. Gates

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

Timothy J. McCormally

Executive Director
Tax Executives Institute
Washington, D.C.

Eli J. Dicker


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


GENERAL INFORMATION


Questions? Call TEI at 202.638.5601 or visit the website at 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.

 **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.

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 February 9, 2012, and will be subject to an administrative service charge of \$75 (U.S.); for cancellations after February 9, 2012 (the date handout materials become available) and before February 14, the charge will be \$200 (U.S.). No refunds will be made for cancellations received after February 14 and for no-shows. To cancel please send an email 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.

HOTEL RESERVATIONS

A block of rooms is being held at the The US Grant Hotel. Registrants are responsible for making their own reservations. Please telephone the hotel at 619.232.3141, and identify yourself as a member of the Tax Executives Institute group. The room rate is \$169 single/double, plus tax. TEI's block of rooms will be released for sale to the public on **January 30, 2012**. Requests for accommodations after that date, or if the block sells out prior to January 30, cannot be ensured.

The US Grant Hotel

326 Broadway
San Diego, CA 92101
P: 619.232.3121

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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.



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

Date: February 21-23, 2012

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: 14.5 credits based on a 50-minute hour

CLE Credit: 12 credits based on a 60-minute hour

Ethics Credit: 1.5 credits based on a 60-minute hour

Day 3 Credits

CPE Credit: 7.5 credits based on a 50-minute hour

CLE Credit: 6.0 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 | February 21-23, 2012

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. **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. Registrants will be able to attend breakout sessions on Wednesday, February 22. You will be asked for your preferences after your registration is processed.

Seminar	Members	Nonmembers
IRS Audits & Appeals (Feb. 21-22)	<input type="checkbox"/> \$700 (U.S. Funds)	<input type="checkbox"/> \$ 800 (U.S. Funds)
IRS Audits & Appeals (Feb. 21-23)	<input type="checkbox"/> \$950 (U.S. Funds)	<input type="checkbox"/> \$1,150 (U.S. Funds)
IRS Audits & Appeals (Feb. 23 only)	<input type="checkbox"/> \$400 (U.S. Funds)	<input type="checkbox"/> \$ 400 (U.S. Funds)

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 February 9, 2012, and will be subject to an administrative service charge of \$75 (U.S.); for cancellations after February 9, 2012 (the date handout materials become available) and before February 14, the charge will be \$200 (U.S.). No refunds will be made for cancellations received after February 14 and for no-shows. To cancel please send an email 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.