UT LAW CLE Continuing Legal Education

eConference

2023 Taxation eConference: Day 2 - Focus on Tax Controversy

Session 1 2.00 hrs	**Recent Developments** Review significant court decisions, rulings, and statutory and regulatory developments of the past year. **Bruce A. McGovern,** South Texas College of Law Houston - Houston, TX
Session 2 1.00 hr	**Texas Tax Disputes: Four Ways to Get Your Ticket to the Courthouse/SALT Update** Whether you're challenging the Comptroller's audit assessment or denial of your refund claim, more options are available, including one that does not require paying upfront. Hear an explanation of the different ways and the advantages and disadvantages of each, insight into tax law changes from the 2023 Legislature, and more. **Jimmy Martens,** Martens, Todd, & Leonard - Austin, TX
Session 3 1.00 hr | 1.00 Ethics	**The Government's Crackdown on Tax Fraud Enablers: How Tax Professionals Can Avoid Becoming Criminal Defendants** Tax professionals are increasingly finding themselves in very uncomfortable positions, as targets and co-defendants in criminal investigations. Hear valuable information from a former FBI agent and federal prosecutor on how tax professionals can stay out of the government's crosshairs. **Tony Box,** Gray Reed & McGraw LLP - Dallas, TX
Session 4 1.50 hrs	**IRS Operations: Looking Back and Looking Ahead** The Inflation Reduction Act of 2022 appropriated almost $80 billion to the IRS to be expended over 10 years, mostly for Taxpayer Services, Enforcement, Operations Support, and Business Systems Modernization. The speakers discuss the importance of these funds to support meaningful, effective tax administration for your clients, you, and our country. **Charles P. Rettig,** Former IRS Commissioner - Los Angeles, CA **Michael J. Desmond,** Former IRS Chief Counsel, Gibson, Dunn & Crutcher LLP - Los Angeles, CA **Tom Cullinan,** Former IRS Counselor to the Commissioner, Chamberlain Hrdlicka - Atlanta, GA
Session 5 1.00 hr	**Effect of the APA on IRS Guidance** Taxpayers are increasingly challenging the validity of Treasury Regulations and Notices under the Administrative Procedure Act (APA). The IRS has traditionally relied on the Anti-Injunction Act as a barrier to pre-enforcement challenges to its rules and regulations, but courts are now finding APA challenges outside the scope of the Anti-Injunction Act's limitation on judicial review. Hear a discussion of current law on APA challenges to IRS guidance, as well as where the law should move. **Kristin E. Hickman,** University of Minnesota Law School - Minneapolis, MN **Calvin H. Johnson,** The University of Texas School of Law - Austin, TX **Susan C. Morse,** The University of Texas School of Law - Austin, TX
Session 6 1.00 hr	**Penalty Abatement Strategies That Work**

With the IRS increasingly assessing penalties and viewing penalties as a source of revenue, what practical strategies work to get the IRS to abate penalties? How can I optimize the chances to get my client’s penalties abated? How does the Independent Office of Appeals analyze and resolve penalty cases? Hear the answers to those questions and more.

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