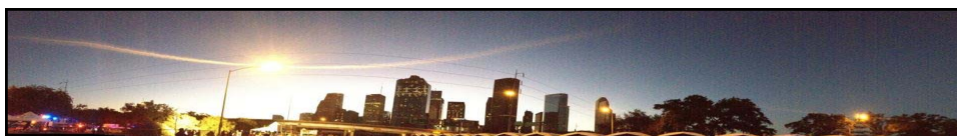




## ***Eggshell Audits: Handling IRS Examinations When There Are Potential Criminal Tax Issues***


Larry A. Campagna

63rd Annual University of Texas Taxation Conference  
Austin, Texas  
December 3, 2015




## **Recent Developments (p. 1-4)**

- ☐ Increased Role of Fraud Technical Advisors
- ☐ Parallel Proceedings
- ☐ Filip Guidelines/Yates Memo: Erosion of Privilege



*A Client Walks Into My Office.....*


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**Perils for the Representative  
(p. 5)**

- ☐ § 7206(2) Aiding or Assisting
- ☐ § 7212 Interference with Administration of the Internal Revenue laws
- ☐ Don't Make the Client's Problems YOUR Problems

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## The Goals of the Audit (p. 6)

- ❑ Priority #1 – Avoid a Referral
- ❑ Priority #2 – Avoid Fraud Penalties
- ❑ Priority #3 – Avoid Substantial Deficiencies

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# FREEDOM

Money

6

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