

**72<sup>nd</sup> Annual Taxation Conference: Day 2 - Focus on Tax Controversy**  
**December 5, 2024 • AT&T Conference Center • Austin, TX**  
**December 5, 2024 • Live Webcast**

**Thursday Morning, Dec. 5, 2024**

**Presiding Officer:**

**Michael L. Cook**, Cook Brooks Johnson PLLC - Austin, TX

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7:30 am  
In Austin Only

**Continental Breakfast and Conference Room Opens**

**Thank You to Our Thursday Breakfast Sponsor**



8:45 am  
1.50 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

10:15 am

**15-Minute Break**

10:30 am  
0.50 hr

**Texas Tax Update**

Update on this year's Texas tax cases and rulings.

Gordon J. Martens, Martens Law - Austin, TX

11:00 am  
1.00 hr

**Liens and IRS Collection Appeals: Nuances and Opportunities**

If your client owes money to the IRS, the IRS will inevitably file a lien against your client. What are the processes and procedures to avoid the filing of the IRS Notice of Federal Tax Lien (NFTL)? If the IRS has already filed an NFTL, or they are threatening to levy your client, how do you appeal the filing of the NFTL or avoid the levy of your client's assets? Learn the processes and nuances of utilizing Collection Appeals Program (CAP) and Collection Due Process (CDP) hearings to protect your client's rights, including practical information that includes both IRS and practitioner viewpoints.

Sharon P. Carr, Collection Appeals Area 1, IRS - Memphis, TN  
 E. Martin Davidoff, Davidoff Tax Law & Prager Metis CPAs - Cranbury, NJ

12:00 pm  
In Austin Only

**Pick Up Lunch (in Austin)**

Included in registration.

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**Thursday Afternoon, Dec. 5, 2024**

**Presiding Officer:**

**Lee Meyercord**, Holland & Knight - Dallas, TX

**LUNCHEON PRESENTATION**

12:30 pm  
1.00 hr

**An Update from the IRS Commissioner**

Key topics will include current issues affecting tax administration, IRS programs and services, and future agency initiatives. At the conclusion of this presentation, participants will have a better understanding of:

- efforts to improve tax compliance to ensure fairness for all taxpayers;
- the work being done to bring about long-term transformational change at the IRS, using the resources provided under the Inflation Reduction Act;
- an update on the IRS's modernization efforts, such as enhancements to IRS Online Account and efforts to digitally scan paper returns and forms; and
- the latest initiatives to improve services online, over the phone and in person.

Moderator:

Terry Lemons, Internal Revenue Service - Washington, DC

Panelists:

Danny Werfel, IRS Commissioner - Washington, DC

Lawrence B. Gibbs, Miller & Chevalier - Washington, DC

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**Thank You to Our Thursday Luncheon Sponsor**

**Holland & Knight**

1:30 pm

**15-Minute Break**

1:45 pm  
1.00 hr

**Handling BBA Partnership Audits**

Partnership audits are on the rise and practitioners must confront the entity-level tax that is the default rule under the BBA rules. Hear from a principal author of the BBA regulations, who will share strategic considerations for advisors and taxpayers to consider in deciding how to address the entity level tax. Our speaker also played a significant role in developing procedures and forms for the BBA's implementation and will offer practical tips for navigating the various procedural steps in a BBA audit.

*This presentation was originally scheduled on Thursday at 2:45 p.m.*

Moderator:

Lee Meyercord, Holland & Knight - Dallas, TX

Panelist:

Jenni Black, Citrin Cooperman

2:45 pm  
1.00 hr

**Enhancing Your Success in Controversy Cases**

Explore the often-overlooked litigation options and tools available to all taxpayers, including closely held businesses, such as qualified offers and global settlements.

*This presentation was originally scheduled on Thursday at 1:45 p.m.*

Scott S. Ahroni, Polsinelli PC - New York, NY

3:45 pm

**15-Minute Break**

4:00 pm  
1.00 hr ethics

**Fixing Federal Tax Return Mistakes**

Mistakes happen in tax. Fixing those mistakes usually gets harder as time goes by. This presentation surveys a range of potential options: rescission, tax elections including Section 9100 relief, amended returns, method changes, attribute redeterminations, and more. The presentation also highlights ethical obligations that arise when considering how to best address prior mistakes.

Tom Greenaway, KPMG LLP - Boston, MA

5:00 pm

**Adjourn**