

# Tax Controversy and Audit: The Impact of the New LB&I Campaign Strategy on the Oil and Gas Sector

14<sup>th</sup> Biennial Parker C.  
Fielder Oil and Gas Tax  
Conference  
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## Introductions

❖ Moderator:

**Richard A. Hussein**, Baker Botts L.L.P. - Houston, TX

❖ Panelists:

**Mickey G. Culpepper**, Baker Hughes, a GE Company - Houston, TX

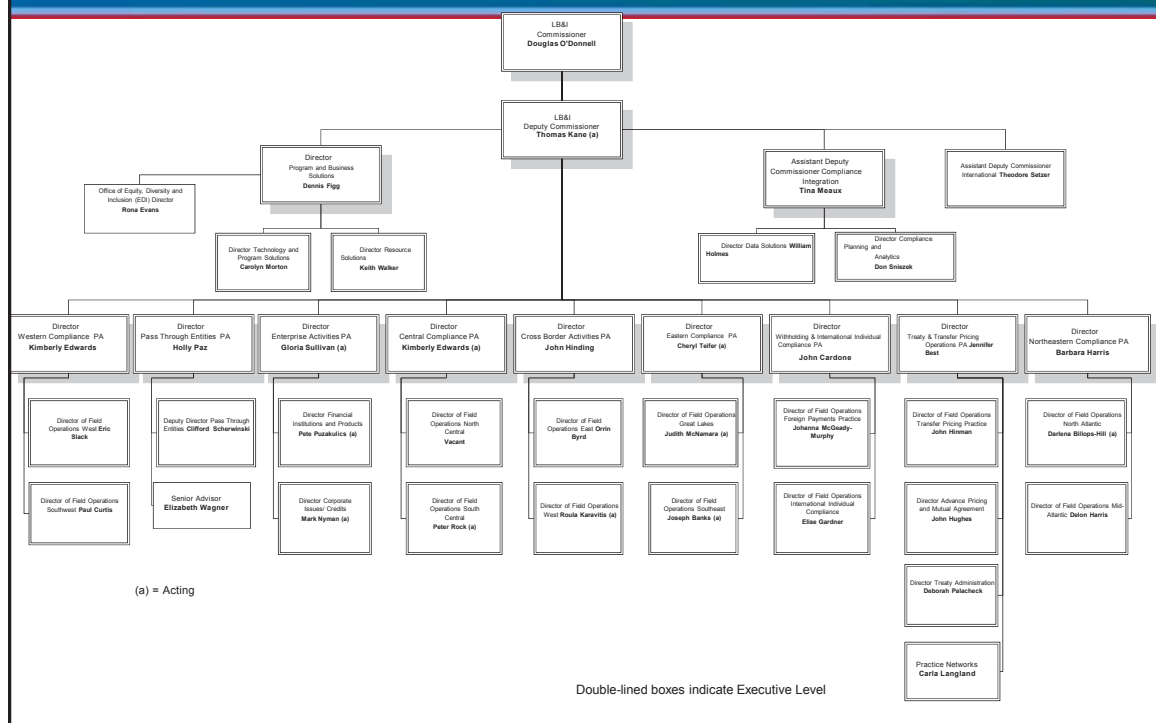
**Kimberly A. Edwards**, Internal Revenue Service - Oakland, CA

**Peter A. Lowy**, Chamberlain, Hrdlicka, White, Williams & Aughtry - Houston, TX

**Kathryn F. Patterson**, Office of Chief Counsel, Internal Revenue Service - Houston, TX



# LB&I Organizational Chart



## LB&I Environment

- ❖ Since standup (2000), the number of LB&I returns filed has increased about 70% (about 150,000 at standup to an estimated 254,700 in 2013)
- ❖ Diminished workforce. LB&I workforce is down significantly since standup.

## LB&I Environment

- ❖ A top LB&I priority is our issue management strategy – finding ways to resolve issues of controversy more efficiently and sooner in the audit process
- ❖ We're continuously working to improve both the timeliness and optimum cycle time – or examination duration - of our audits.

## LB&I Campaigns

- ❖ Fundamental part of LB&I's Future State
- ❖ Involve LB&I harnessing the combined intellect of our team to make intentional decisions about compliance risks
- ❖ Our decisions impact the most important resource we have – our people.

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