

## 13<sup>th</sup> Annual IRS Representation Conference

### Foxwoods Hotel & Casino

#### Wednesday July 15<sup>th</sup>

8:30 – 9:00 am

#### **Registration**

9:00 – 10:00 am

**What’s Hot and What’s Not: 2026 Enforcement Update.** Our panel will review what is hot right now in terms of IRS enforcement, including ERC Audits, defaulted SBA Loans, high net-worth audits, digital assets and crypto-currency, reasonable compensation audits of S Corporations, employment tax issues and worker classification, and abusive tax shelters.

Moderator: Sara Neill, Esq, Neill, Schwerin & Boxerman, P.C.

Panelists: Dan Mayo, Esq., Withum

Chris Ferguson, Esq., Kostelanetz

James Grimaldi, Esq., Citrin Cooperman

10:00 – 10:15 am

#### **Coffee Break**

10:15 – 12:00 pm

**IRS Audits Under The Centralized Partnership Audit Regime (BBA).** The Bipartisan Budget Act (“BBA”) was signed into law on November 2, 2015, replacing the partnership audit procedures for partnerships under the Tax Equity and Fiscal Responsibility Act of 1982 (“TEFRA”). The BBA represents a major change in the way adjustments are made to partnerships are audited and how partnerships make changes to their prior year returns. BBA audits have been on the rise with revenue agents and tax professionals working together to navigate filing and notice requirements, imputed underpayment computations and adjustments, push out elections, and litigation of BBA matters in court. Our panel will provide an overview of the complex rules contained in the centralized partnership audit regime and provide practitioners with the information they need to know to accurately spot issues and advise their clients for both filing and in the event of a BBA audit.

Moderator: Robert Day, Esq., Green & Sklarz LLC

Panelists: Jenni Black, Esq., Citrin Cooperman

Andrew Weiner, Esq., Kostelanetz

12:00 – 1:00 pm

**Lunch**

1:00 – 2:15 pm

**IRS Enforcement in a Resource-Constrained Environment: Trends and Challenges**

As the IRS continues to navigate significant staff reductions and limited resources, taxpayers and practitioners are experiencing a shifting audit and enforcement landscape. This panel will provide update on the current state of IRS audits, including changes in enforcement priorities, the impact of staffing shortages, and the practical implications of these developments on both audits and litigation.

Moderator: Eric Green, Esq., Green & Sklarz LLC

Panelists: Beverly Winsted, Esq. Law Offices of Beverly Winsted

Roger Nemeth, EA, Tax Help Software

Darren Guillot, Alliant Group (*Invited*)

2:15 -3:30 pm

**The Fine Line Between Tax Planning and Tax Evasion.** The Internal Revenue Service continues to caution taxpayers to stay alert for abusive tax avoidance schemes and the unscrupulous individuals who promote them. Variations of these schemes are featured in the IRS's "Dirty Dozen." Still, some of these areas can be legitimate planning tools. Our panel will review the applicable statutes and regulations, the forms these transactions often take, and how good tax planning crosses the line to tax evasion.

Moderator: Dawn Brolin, CPA, CFE, Powerful Accounting, Inc.

Panelists: Damon Rowe, Esq., Meadows, Collier, Reed, Cousins, Crouch & Ungerman, LLP

Kathy Enstrom, Moore Tax Law Group, LLC

Craig Cafaro, CPA, Citrin Cooperman

3:30 – 3:45 pm

**Coffee & Snack Break**

3:45 – 5:00 pm

**Offers-in-Compromise: Items that Create Issues.** It is one thing to understand the IRS's Reasonable Collection Potential ("RCP") formula, but another to know what issues the taxpayer might have that will create a nightmare with the Centralized Offer-in-Compromise Unit. Our panel will review what issues representatives should be on the watch for, and what can be done prior to the Offer being filed to help smooth the way for an acceptance letter.

Moderator: Christina Walker, EA, Green & Sklarz LLC  
Panelists: Beverly Winsted, Esq., Law Offices of Beverly Winsted  
Amanda Evans, EA, Green & Sklarz LLC  
Nina Tross, EA, AZ Business Solutions, Inc.

### **Thursday July 16<sup>th</sup>**

8:30 – 9:00 am **Registration**

9:00 – 10:00 am **Where’s My Money? Bringing a Refund Action.** With the current chaos at the IRS, mor and more taxpayers are waiting for refunds that may or may not ever show up. These taxpayers and their professionals are often not aware the clock is ticking for them to bring an action and obtain their refund. This panel will review the statutory requirements for refunds, deadlines you need to be aware of, and how to bring a refund action against the government.

Moderator: Jeffrey Sklarz, Esq. Green & Sklarz LLC  
Panelists: Walter Pagano, CPA, CFE, Eisner Advisory, LLC  
Chris Ferguson, Esq., Kostelanetz

10:00 – 10:10 am **Coffee Break**

10:10 – 11:00 am **International Forms 101: Foreign Tax Forms You Need to Know.** International reporting is no longer a niche issue—it’s a routine risk area for today’s tax practitioner. With the IRS continuing to increase enforcement around foreign assets, accounts, and income, even “ordinary” clients can trigger serious reporting obligations and penalties if key international forms are missed or misunderstood. Our panel will break down the most common—and most dangerous—foreign reporting forms every tax professional should recognize. You’ll learn when these forms apply, what triggers filing requirements, how they intersect with one another, and where practitioners most often get it wrong.

Moderator: Amanda Evans, EA  
Panelists: Stephanie Svenonius, EA  
Dan Mayo, Esq., Withum

11:00 – 12:00 pm **International Tax Enforcement: What the IRS can and cannot do regarding taxpayers operating offshore.** As global financial activity becomes increasingly transparent, the Internal Revenue Service has

expanded its focus on U.S. taxpayers with offshore income, assets, and business operations. Yet despite its broad enforcement powers, the IRS is not without limits. Our panel will provide an overview of International tax enforcement, focusing on what the IRS can do when pursuing taxpayers operating outside the United States, and how the IRS detects offshore activity, the legal tools available to enforce compliance, and the jurisdictional and procedural constraints that shape international enforcement efforts.

Moderator: Lisa Perkins, Esq., Green & Sklarz LLC

Panelists: Damon Rowe, Esq., Meadows, Collier, Reed, Cousins,  
Crouch & Ungerman, LLP

Kathy Enstrom, Moore Tax Law Group, LLC

12:00 – 1:00 pm

**Lunch**

1:00 – 3:00 pm

**Ethics: Advising Clients for Penalty Protection and Return Positions, including a Discussion of Privileges in Tax Transactions.** This panel addresses the role of tax advisors when advising clients on tax positions while considering penalty protections in transactions and while under audit. An overview of the application and protection of legal privileges for tax and transactional advice will also be discussed.

Moderator: G. Michelle Ferreira, Greenberg Traurig

Panelists: Scott Fink, Esq., Greenberg Traurig

Pamela Grewal, Andersen Tax

3:00 – 3:15 pm

**Coffee & Snack Break**

3:15 – 4:05 pm

**Freedom of Information Act Requests: The Benefits and Limitations of FOIA.** Maybe the client was audited, has been assessed a trust fund recovery penalty, or is the subject of a criminal investigation after dealing with the IRS Collections Division. There are many reasons why it would be really helpful to have a look at what the IRS file says about the taxpayer and their situation. This panel will discuss the mechanics of drafting and filing a request under the Freedom of Information Act including what records are available, what records might be withheld pursuant to various exemptions, and how best to make use of that information to help your taxpayer.

Moderator: Lisa E. Perkins, Esq., Green & Sklarz LLC

Panelists: Michael Sardar, Esq., Kostelanetz LLP

Walter Pagano, CPA, CFE, Eisner Advisory, LLC

4:05 – 5:00 pm

**Limited Partner Exception to Self-Employment Taxes: Where Things Stand After a Half-Century of Fighting.** Many entities treated as partnerships are now under attack. The IRS claims that they have incorrectly treated their owners as “limited partners,” thereby escaping self-employment taxes on their distributive shares. This presentation analyzes the root of the issue in 1977, relevant IRS and court rulings over the following decades, current Compliance Campaign, recent Tax Court decisions, pending cases with various Courts of Appeals, and what it all means for partner characterization in the future.

Moderator: Sanford Boxerman, Esq., Neill, Schwerin & Boxerman, P.C.

Panelists: Hale Sheppard, Esq., Eversheds Sutherland  
Barry Fischman, CPA, CBiz

### **Friday July 17<sup>th</sup>**

8:30 – 9:00 am

#### **Registration**

9:00 – 10:15 am

**Whistleblowing to the IRS: Where Are We Now.** Moderator Eric Green is joined by Stephen Kohn, Chairman of the National Whistleblower center and Dean Zerbe, former Senior Counsel to the U.S. Senate Finance Committee. Our panel will review the current state of the IRS whistleblower program, issues that need to be addressed by Congress, and issues tax professionals need to be aware of when considering having a client bring a whistleblower claim.

Moderator: Eric Green, Green & Sklarz LLC

Panelists: Steve Kohn, Kohn, Kohn & Colapinto, LLP  
Dean Zerbe, Alliant Group  
Bradley Birkenfeld (*invited*)

10:15 – 10:30 am

#### **Coffee Break**

10:30 – 12:00 pm

**Revisiting ADR, Fast-Track and Post-Appeals Mediation in a Resource-Challenged Environment: Opportunities and Obstacles in Tax Controversies.**

In today's climate of increasing case complexity and constrained governmental resources, the IRS and taxpayers alike face mounting pressure to resolve disputes efficiently. This panel will explore the evolving role of alternative dispute resolution (ADR) tools, including Early Referral, Fast Track Settlement (FTS), Last Chance FTS, the traditional Appeals processes, and Post-Appeals Mediation, with a special focus on how these tools function—or falter—in a resource-challenged environment. Panelists will examine the strategic use of ADR in both pre- and post-docketed cases, addressing practical considerations in timing and issue selection. Panelists will also explore how Appeals is navigating resource limitations, staffing constraints, and how these pressures affect the effectiveness of mediation alternatives.

Moderator: Maxine Aaronson, Esq., Attorney at Law;

Panelists: Elizabeth Askey, Esq., Skadden, Arps, Slate, Meagher & Flom, LLP; *(invited)*

Sarah Green, Esq., Dentons Sirote *(invited)*

Darren Guillot, Alliant Group *(invited)*