

Message from the Institute Chair, Charles P. Rettig

By Charles P. Rettig

For 32 years, the Annual Tax Controversy Institute has been among the preeminent tax conferences in the United States exclusively dedicated to tax controversy and tax litigation! This year, I was honored and privileged to once again serve as Chair of The Annual Tax Controversy Institute!

Institute Chair Emeritus. The Institute was founded by Eugene “Gene” Silverman, deceased, formerly of the firm now known as De Castro, West, Chodorow, Mendler, Glickfeld & Nass, Inc. Gene set the foundation for extremely high-quality, practical presentations by sophisticated government and private practitioners from throughout the United States who enjoy an open discussion of sometimes sensitive practice issues with the audience. For years, we were blessed to attend presentations about accountability and life in the tax trenches from the “titans of tax controversy”—including Bruce I. Hochman, Elliott H. Kajan and Gene Silverman, each an *Institute Chair Emeritus* of the Annual Tax Controversy Institute.

The Institute enjoys national recognition in the field of tax controversy, representing a true partnership among members of the tax judiciary, government and private tax practitioners. We have avoided many potentially awkward situations by providing an informal forum for the discussion and exchange of concerns and information among government and private tax practitioners. Our responsibilities to tax administration and to the profession dictate an ongoing, strong commitment to this annual Institute. This year we again had a wealth of suggestions for potential topics and speakers—remember the Institute during the coming year and please let us know if you are interested in participating in the future!

VETS COUNT! The VETS COUNT Scholarship fund was launched at the 2016 Tax Controversy Institute and will hopefully inspire a wide audience of patriots and professionals to assist in giving back to those who have given so much. VETS COUNT is intended to provide financial assistance for active and former military personnel who desire to pursue a career in tax, accounting, wealth management and other aspects of financial services. Funds raised will also cover basic coursework for personal growth in budgeting, financial literacy and investing. For nearly 100 years, UCLA Extension has been helping adult learners to take their education wherever their imagination leads them, whether it is following a dream to change careers, learn a new skill or position oneself for a promotion. More than 50,000 individuals join in this journey each year, some 2,000 earning a coveted Professional Certificate and the rest dabbling, deep-diving or designing a curriculum pathway that suits their needs, curiosity and life circumstances. *Contributions in any amount are welcome and should be payable to*



CHARLES P. RETTIG is a Principal with Hochman, Salkin, Rettig, Toscher & Perez, P.C. in Beverly Hills, California. Mr. Rettig is Past-Chair of the IRS Advisory Council, a member of the Advisory Board for the California Franchise Tax Board, a past-member of the Advisory Council for the California State Board of Equalization and a Regent and Elected Fellow of the American College of Tax Counsel.

The UCLA Foundation (reference Vets Count in the memo section) mailed to Renita Tyson, UCLA Extension, 10995 Le Conte Avenue Suite 770, Los Angeles, CA 90024.

Each year, the Planning Committee presents a gift to the immediate family member of a currently serving active military duty. This year's recipient—Ernest Howard, CPA—has three active duty grandchildren—we are extremely proud and tip our hats to each of them! While enjoying the fine surroundings of the Beverly Hills Hotel, we are reminded of the personal sacrifices faced by those serving active duty and their families. Those serving are all volunteers, going where they are told to go and doing what they are told to do, to the best of their abilities. All would rather be home with their families. In a nonpolitical sense, we would not enjoy the lives we do without them. We are not curing cancer and neither are they, but they are closer to it than us. Wherever, whenever you see them, let them know you care and are proud of them—your comments and nods of appreciation as you pass by will be well received by all.

2016 Annual Bruce I. Hochman Award to Frank Agostino! At the luncheon, we were extremely honored to present the 2016 Annual Bruce I. Hochman Award to Frank Agostino, President of Agostino & Associates, P.C., a tax law firm in Hackensack, New Jersey specializing in civil and white collar criminal litigation, tax controversies and tax planning. Prior to entering private practice, Mr. Agostino was an attorney with the District Counsel of the IRS in Springfield, Illinois and in Newark, New Jersey. He also served as a Special Assistant U.S. Attorney, where he prosecuted primarily criminal tax cases. As an adjunct professor, Mr. Agostino has taught tax controversy at Rutgers School of Law and served as the co-director of the Rutgers Federal Tax Law Clinic.

Frank Agostino has long served as a role model for both government and private tax practitioners aggressively representing taxpayers (and those who ought to be taxpayers) in both a *pro bono* and professional capacity, having a deep understanding and appreciation for life in the tax trenches.



Chuck Rettig greeting attendees



Nathan Hochman and Steve Toscher



Lavar Taylor, David Rice and William Ryden



Lavar Taylor, Darren Guillot (IRS Director of Collections) Dennis Brager and Steve Mather



Gary Skavett, David Holtz, Frank Agostino, Claudia Hill and Larry Sannicandro



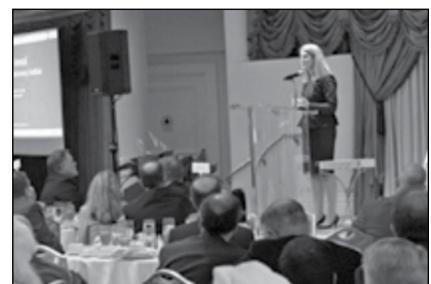
Wayne Smutz, Dean UCLA Extension and Rich Burnes, Program Director, UCLA Extension, Financial Management Programs



Steve Toscher, Caroline Ciralo, Sandra Brown, Sherri Wilder, Nathan Hochman, Richard Speier and Martin Schainbaum



Chuck Rettig, Frank Agostino, Steve Toscher, Nathan Hochman following presentation of the Bruce I. Hochman Award



Luncheon speaker Caroline Ciralo, Principal Deputy Assistant Attorney General, Tax Division, U.S. Department of Justice

In 2012, Frank Agostino received Janet Spragens Pro Bono Award from American Bar Association Section of Taxation. The Janet Spragens Pro Bono Award is presented to an individual lawyer or law firm that has demonstrated outstanding and sustained commitment to *pro bono* legal services, particularly with respect to federal and state tax law. “Frank Agostino sets the standard for pro bono work in the tax area,” said William M. Paul, then Chair of the ABA Tax Section. “He saw a need to assist unrepresented taxpayers and he has dedicated a huge amount of time and energy to pro bono and community-centered activities,” Paul continued. “His work in New York and New Jersey is a model for others to replicate, and is a testament to his commitment and dedication to helping taxpayers in need.” The 2016 Annual Bruce I. Hochman Award was presented in recognition of the many outstanding achievements and contributions of Frank Agostino as a leader, friend and colleague in the tax practitioner community which will always be remembered and appreciated.

Previous recipients of the Annual Bruce I. Hochman Award include 2015—Karen L. Hawkins; 2014—Steve Sims, KPMG, formerly the Taxpayer Rights Advocate of the California Franchise Tax Board; 2013—Elliott H. Kajan of, Kajan Mather Barish; 2012—Ted B. Meyer, CPA, Former IRS Examination Territory Manager Los Angeles, SB/SE; 2011—Jerry Feffer, Williams & Connolly, Washington, D.C.; 2010—William Taggart, Law Offices of William E. Taggart Jr., APC, Oakland, CA; 2009—Martin A. Schainbaum, Law Offices of Martin A. Schainbaum, San Francisco, CA; 2008—Sidney Machtenger, Greenberg Glusker, Los Angeles, CA; 2007—Mary Ann Cohen, Judge, U.S. Tax Court, Washington, D.C.; 2006—Cono Namorato, Caplin & Drysdale Chartered, Washington, D.C.; 2005—Stephen J. Swift, Judge, U.S. Tax Court, Washington, D.C.; 2004—Irene Scott Carroll, Special Litigation Assistant, IRS Counsel, SB/SE; 2003—B. John Williams, Skadden, Washington, D.C.; 2002—Gene Silverman, formerly with DeCastro, West, Chodorow, Mendler, Glickfeld & Nass, founder of the UCLA Extension Annual Tax Controversy Institute in 1984.

Thank You to the Staff at UCLA Extension, the Advisory Board and the Planning Committee! We are most appreciative of the year-long efforts by the dedicated staff at UCLA Extension! We are also honored to have a supportive private practitioner Planning Committee together with our government Advisory Board. The Advisory Board includes many dedicated government representatives from throughout the country.

We are especially thankful for the participation of the Co-Chairs of our Advisory Board—former IRS Territory Manager Ted Meyer and IRS Exam Territory Manager

(Southwest Area, SB/SE) Mark Tracht who have each been instrumental in coordinating the Advisory Board and inviting many government speakers. Former IRS District Director Steve Jensen has long served as a Co-Chair of the Advisory Board before recently relocating to Denver, Colorado. On behalf of the Advisory Board, Ted Meyer and Mark Tracht presented the annual “Chillin’ and Grillin’” Award to Annette Streeter, Appeals Area Director, Appeals Area 9, IRS.

Thank You to our Sponsors and Planning Committee!

The Annual Tax Controversy Institute could not function without the strong financial commitments of our sponsors. This year we were most appreciative to include as invaluable Gold Sponsors Gaynor & Umanoff, CPAs LLP and CCH Incorporated. Our Silver Sponsors A. Lavar Taylor, LLP; Greenberg Traurig, Holthouse Carlin & Van Tright LLP; Kirsch Kohn & Bridge, CPAs LLP; and Marcum, LLP. Our Bronze Sponsors Bessolo Haworth, CPAs LLP, Brager Tax Law Group, GL Howard & Company CPAs, LLP, Holtz Slavett & Drabkin, APLC; Steven L. Jager, CPA Corporation; Laffer & Gottlieb CPAs; Mather Law Corporation; University of San Francisco; and RSJ Law. *Each and every sponsor is critical to the ongoing success of the Institute!*

CCH has continued their strong, ongoing involvement by publicizing the Institute throughout the country and again publishing papers from our panelists in this special issue of the CCH JOURNAL OF TAX PRACTICE AND PROCEDURE dedicated to the 2016 Annual Tax Controversy Institute. A very special thanks to our good friend Claudia Hill for continuing to coordinate this effort with CCH!

2016 UCLA Extension Annual Tax Controversy Institute. We all share a concern for the accountability of both government and private practitioners to our system of tax administration and to the profession—lessons not to be forgotten by any of us in these most difficult economic times. Working together, we can continue to improve tax compliance within the taxpayer community, eliminate problems before they arise and enhance the reputation of the profession for credibility, integrity and responsibility to others!

It was especially touching this year for all to have the opportunity at the luncheon to view the video tribute to the Institute Chair including many friendly comments such as, paraphrasing, “He is incredibly well-respected not only as a professional, a father and as an outstanding member of the community, he’s the type of guy everybody knows, likes and would want to be around and I think probably the only downside is, and all of us who know Chuck know we trust him with our issues, our relationships ... *but not one person in that room could trust him with the last beer in the fridge or the last steak on the grill, not one.*” The friendship and camaraderie among the tax controversy professional community is truly unparalleled.

In closing, I wish to extend my personal appreciation to each of you for the honor and privilege to again serve as Chair of the UCLA Extension Annual Tax Controversy Institute! Learn to respect those who can

do nothing for you or to you and help those who are less fortunate and unable to help themselves. *Reputations are earned every day ... by making each day count, you can make a difference!*

VETS COUNT

EXTENDING LEARNING OPPORTUNITIES FOR VETERANS & ACTIVE DUTY IN THE TAX, ACCOUNTING & FINANCIAL SERVICES FIELDS

For nearly 100 years, UCLA Extension has been helping adult learners to take their education wherever their imagination leads them, whether it's following a dream to change careers, learn a new skill, or position oneself for a promotion. More than 50,000 individuals join us in this journey each year, some 2,000 earning a coveted Professional Certificate and the rest dabbling, deep-diving, or designing a curriculum pathway that suits their needs, curiosity, and life circumstances.

Unlike "typical" University students, Extension students are juggling careers, family, military service and other obligations to improve their lives, their prospects, and their ability to contribute meaningfully to their community. Unlike "regular" University faculty, Extension instructors are real-world, day-to-day experts and practitioners in the fields they teach. It is a powerful combination with an immediate return!

The results and impact of UCLA Extension's courses and certificate programs on a student's career and life can be priceless, but they still have a price-tag. For returning and retired military, for active duty soldiers, the cost can be a serious barrier to entry. And this is unfortunate, because these are exactly the kind of students whom UCLA Extension wants to proudly serve. Namely, individuals who've had some education, work experience or training, but are seeking higher earning and/or greater satisfaction in their work.

Some statistics help round out this picture:

- The country has made great strides employing vets, and the veteran unemployment rate (4.6%) is now lower than the rate for rest of the workforce (5.2%).
- However, **57% of unemployed veterans are 45+ and 37% are 25- to 44-years old**, two key demographic groups UCLA Extension serves.
- The biggest challenge—and opportunity—for vets in the workforce comes in the area of "underemployment," defined as "having part-time work and wanting full-time work, or holding a job that doesn't require or utilize your education, experience, or training."
- **Veterans report being underemployed at 14% higher rate (57%) than the already concerning rate of the broader workforce (43%)!**

But what may seem like a problem to pundits and politicians, is a golden opportunity for UCLA Extension, for our veterans, and for those who want to help them.

This is the genesis of VETS COUNT, a scholarship fund for active and retired military who want to pursue a career in tax, accounting, wealth management, and other aspects of financial services. Funds raised will also cover basic coursework for personal growth in budgeting, financial literacy, and investing. The VETS COUNT Scholarship is being launched at the 2016 Tax Controversy Institute, and will inspire a wide audience of patriots and professionals to assist in giving back to those who have given so much.

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