

Message from the Institute Chair

By Charles P. Rettig and Steven Toscher

For 33 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, Steve Toscher and I were honored and privileged to serve as Co-Chairs 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, 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’re 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’s 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.

At the luncheon, we were honored to have Sid Machtinger talk with us regarding his experiences as a navigator in the Pacific during WWII on the bomber that



CHARLES P. RETTIG and **STEVEN TOSCHER** are Principals with Hochman, Salkin, Rettig, Toscher & Perez, P.C., in Beverly Hills, California.

located the “Lost Imperial Fleet.” Following WWII, Sid used the GI Bill to attend college and ultimately became one of the most prominent tax lawyers in the country and a name partner at Greenberg Glusker Fields Claman & Machtinger LLP in Los Angeles. Now, at a very young 95 years of age, Sid Machtinger recalled the importance of financial educational assistance to our military veterans upon leaving their military service. Mr. Machtinger made a \$1,000 pledge (quickly followed up by a \$1,000 pledge from Nathan Hochman) and announced the Vets Count Scholarship matching gift program—contributions will be matched by Hochman, Salkin, Rettig, Toscher & Perez, P.C., up to a total of \$10,000! *Contributions in any amount at any time are welcome*—for more information contact Olivia Lam at 310-206-5255 or olam@uclaextension.edu or go online [rehttps://giving.ucla.edu/vetscount](https://giving.ucla.edu/vetscount).

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Each year, the Planning Committee presents a gift to the immediate family member of a currently serving active military duty. 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 proud 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 all rather be home with their families. In a non-political sense, we would not enjoy the lives we do without them. 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.

2017 Annual Bruce I. Hochman Award to Miles Friedman! At the luncheon, we were extremely honored to present the 2017 Annual Bruce I. Hochman Award to Miles Friedman, (former) Associate Area Counsel, IRS, Laguna Niguel, CA. The 2017 Annual Bruce I. Hochman Award was presented in recognition of the many outstanding achievements and contributions of Miles Friedman 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 2016—Frank Agostino, Agostino & Associates, Hackensack, N.J.; 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 Phil Edwards, Examination Territory Manager, IRS, SB/SE.

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 Greenberg Glusker. Our Silver Sponsors A. Lavar Taylor, LLP; Greenberg Traurig, Kirsch Kohn & Bridge, CPAs LLP; and Marcum, LLP. Our Bronze Sponsors Bessolo Haworth, CPAs LLP, CCH Incorporated; Gaynor & Umanoff, CPAs; GL Howard &

Company CPAs, LLP; Holtz Slavett & Drabkin, APLC; Steven L. Jager, CPA Corporation; 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 J. TAX PRACTICE AND PROCEDURE dedicated to the 2017 Annual Tax Controversy Institute. A very special thanks to our good friend Claudia Hill for continuing to coordinate this effort with CCH!

2017 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 last 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 are truly unparalleled.

In closing, we wish to extend our personal appreciation to each of you for the honor and privilege to again serve as Co-Chairs 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.

“Life’s journey ... Is NOT to arrive at the gates of heaven in a well preserved body, but rather to SKID IN SIDEWAYS, totally worn out, shouting ‘*Holy Smokes, What a Ride!!!!*’ (Thank you JP)—*reputations are earned every day ... by making each day count, you can make a difference, for yourself and for others, enjoy the ride, we love you all!!!!*”

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