

Message from Institute Chair, Chuck Rettig

For 25 years, the Annual Tax Controversy Institute Sponsored by UCLA Extension has been the preeminent conference in the United States solely dedicated to civil and criminal tax controversy and tax litigation. The Institute's continued success is structured around 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.

The Annual Tax Controversy Institute could not function without the strong financial commitments of our Sponsors. This year we are most appreciative to include among our Gold Sponsors: CCH, a Wolters Kluwer business; Crowe Horwath; Givner & Kaye, APC; and Hochman, Salkin, Rettig, Toscher & Perez PC. Our Silver Sponsors include Hothouse, Carlin & Van Tright, LLP; Holtz, Slavett & Drabkin, APLC; KPMG; Kirsch, Kohn & Bridge, LLP; Law Offices of A. Lavar Taylor and Valensi Rose, PLC. Our Bronze Sponsors include Bessolo, Haworth & Vogel, LLP; Brager Tax Law Group, APC; Holme, Roberts & Owen, LLP; Kajan, Mather & Barish, APC; Laffer & Gottlieb, CPAs; Law Offices of Joseph A. Broyles; Martin

A. Schainbaum, APLC; Steven L. Jager, CPA, An Accountancy Corporation; and Wayne, Gaynor & Umanoff, LLP. 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's JOURNAL OF TAX PRACTICE AND PROCEDURE dedicated to the 2009 Annual Tax Controversy Institute. A very special thanks to our good friend Claudia Hill for continuing to coordinate this effort with CCH!

We would not be here without the year-long efforts by the dedicated staff at UCLA Extension—they are the foundation for the 2009 Annual Tax Controversy Institute! Throughout the year, they coordinate topics, speakers, administrative matters and have learned to be extremely patient with the Institute Chair!

The 2009 Annual Bruce Hochman Award was presented to Martin A. Schainbaum,



Starting from the left is: **Heidi Townshend-Zellner**, Director, Business, Management and Legal Programs, UCLA Extension; **Charles P. Rettig**, Conference Chair and Principal with Hochman, Salkin, Rettig, Toscher & Perez, P.C.; and **Cathy Sundeen**, Dean, UCLA Extension. (Photo Credit to Brian Brian Raimondi, Program Manager, UCLA Extension's Real Estate & Legal Programs).

Esq., San Francisco, acknowledging his many years of exemplary leadership and professionalism in the tax trenches. At the luncheon, the “tax warrior” discussed his respect for the profession and the accountability of government and private practitioners for their actions. Marty reminded us that we should fight the good fight when required but do so with the utmost integrity!

We are honored to have a supportive private practitioner Planning Committee together with an Advisory Board that includes Judge Juan Vasquez of the U.S. Tax Court; Steve Jensen (formerly the IRS District Director in Los Angeles); IRS Territory Manager Ted Meyer, IRS Fraud Technical Advisor Group Manager Luis Tejeda; and many other dedicated representatives from the IRS in both California and Washington, D.C. together with representatives from various state taxing authorities within California and Hawaii. We were honored to

share in the retirement festivities of IRS Chief of Fraud Policy and Operations, Martin F. Malarkey III and IRS LMSB Director of Field Operations—Natural Resources and Construction, Paul Cordova. We wish Marty and Paul many enjoyable sunsets and thank them for their many years of dedicated service!

We all share a concern for the accountability of both government and private practitioners to the system of tax administration and to the profession—lessons not to be forgotten by any of us in these most difficult times. Working together, we can eliminate problems before they arise and enhance the reputation of the profession for credibility, integrity and responsibility to others! 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 ... make today count!

Here is a selection of photos taken at this year's Annual Tax Controversy Institute reception.



Starting from the left is: **Luis Tejeda**, IRS Fraud Technical Advisor Group Manager; **Deborah A. Butler**, IRS Associate Chief Counsel (Procedure & Administration); **Mrs. and Judge Juan Vasquez**, U.S. Tax Court; and **Claudia A. Hill**, Owner and Principal of Tax Mam, Inc., and TMI Tax Services Group, Inc., and Editor-in-Chief of CCH's JOURNAL OF TAX PRACTICE & PROCEDURE.



Starting from the left is: **Charles P. Rettig**, Conference Chair and Principal with Hochman, Salkin, Rettig, Toscher & Perez, P.C.; and **William P. Davis**, Davis & Beverly, PLLC.



Starting from the left is: **Beth Elfrey**, IRS Director, Fraud/BSA; **Victor S. O. Song**, Chief, IRS, Criminal Investigation; **Sandra Brown**, Chief, Tax Division, U.S. Attorneys Office (C.D. Cal); and **Eileen Mayer**, Former Chief, IRS Criminal Investigation.



Starting from the left is: **Claudia A. Hill**, Owner and Principal of Tax Mam, Inc., and TMI Tax Services Group, Inc., and Editor-in-Chief of CCH's JOURNAL OF TAX PRACTICE & PROCEDURE, **Bill Taggart**, Taggart & Hawkins; **Karen Hawkins**, Director, IRS Office of Professional Responsibility.



Starting from the left is: **Chris Wagner**, IRS Commissioner, SB/SE; **Steven Jensen**, Laguna Niguel; and **Wayne A McEwan**, Wayne McEwan & Associates.



Starting from the left is: **Steve Toscher**, Hochman, Salkin, Rettig, Toscher & Perez, P.C.; **Sandra Brown**, Chief, Tax Division, U.S. Attorneys Office (C.D. Cal); and **Scott D. Michel**, Caplin & Drysdale.

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