

Message From the Institute Chair, Charles P. Rettig

For 28 years, this has been among the preeminent conferences in the United States exclusively dedicated to 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.

This year turned out to be especially sad with the passing of Elliott Kajan of Kajan, Mather & Barish, APC. Elliot had been actively involved in the Annual Tax Controversy Institute for the entire 28-year history of the Institute! Elliott is survived by his wife Judy, sons Jordan and Evan, and granddaughter London. Elliott specialized in tax controversy matters throughout his career. Prior to entering private practice, he served as a Revenue Agent in the Examination Division of the Internal Revenue Service, Trial Attorney in the Tax Division of the U.S. Department of Justice in Washington, D.C. and Assistant U.S. Attorney, Tax Division of the Office of the U.S. Attorney in Los Angeles, California. Together with Steve Mather and Ken Barish, Elliott was a founding member of Kajan Mather and Barish, APC, in Beverly Hills, CA. Elliott was born in Cleveland, Ohio and attended Ohio State University and later Cleveland State Law School. Elliott was a special person, outstanding lawyer and friend to tax practitioners everywhere. He devoted untold hours helping others within the tax community with often difficult, complex or sensitive tax-related issues. A frequent lecturer regarding civil and criminal tax procedural issues at various advanced tax seminars and major professional organizations, Elliott served as a "go to" source of advice and mentoring to many within our community. He was admired, respected and will be missed by all!

The Annual Tax Controversy Institute could not function without the strong financial commitments of our sponsors and the Host Committee. This year we are most appreciative to include CCH; Hochman, Salkin, Rettig, Toscher, & Perez, PC; Crowe Horwath; KPMG

LLP; Brager Tax Law Group APC; Caplin & Drysdale; HCVT - Holthouse Carlin & Van Trigt LLP; Kirsch Kohn & Bridge, LLP; Wayne R. Johnson & Associates, PLC; Wayne, Gaynor, Umanoff, LLP; Law Offices of Joseph A. Broyles; Martin A. Schainbaum, APLC; Bessolo, Haworth & Vogel, LLP; Holtz, Slavett and Drabkin, APLC; David Lee Rice APLC; Gary L. Howard, CPA; Givner & Kaye; Greenberg Traurig; Kajan, Mather and Barish, APC; Steven L. Jager, CPA, An Accountancy Corporation; and Laffer & Gottlieb. 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 2012 Annual Tax Controversy Institute. A very special thanks to our good friend Claudia Hill for continuing to coordinate this effort with CCH!

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 longtime participation of IRS Territory Manager Ted Meyer who has been instrumental in coordinating the Advisory Board and inviting many government speakers. Ted retired from the IRS on January 4, 2013. At the Annual Bruce I. Hochman Award Luncheon, we honored Ted for his 34 years, 8 months and 10 days of exemplary service! Ted is among the most respected IRS representatives in the country and has long served as an invaluable resource for many practitioners! Throughout, he has remained a true professional, and we are most fortunate to include Ted as a friend, colleague and now recipient of the Annual Bruce I. Hochman Award!

At the luncheon, we also recognized the retirement of Linda J. Petrillo, Director, California Examination Area, SBSE. Linda started at the IRS in 1982 and has long participated in conferences and seminars throughout California. Linda and Ted are, by all

accounts, simply irreplaceable. We wish them well on their future endeavors and thank them for their service and years of dedicated service!

Each year, the Planning Committee presents a gift of wine to the parent of a daughter or son currently serving active military duty. While at the Beverly Hills Hotel enjoying a fine lunch, we were reminded of the personal sacrifices faced by those serving active duty and their families. This year, we made a special presentation to Fred Mashian who coordinated a gift to the U.S. Marines in December 2011 of two pallets of toys for military children. Fred followed up with a similar gift in December 2012. On behalf of all of us, THANK YOU FRED! 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. They would all 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—it means a lot to them as individuals.

The Annual Tax Controversy Institute enjoys unparalleled 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!

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!

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 ... hopefully we will each make today count!

Annual Bruce I. Hochman Award

Each year, the Planning Committee for the UCLA Extension Annual Tax Controversy Institute provides an award in honor of Bruce I. Hochman to a tax practitioner exemplifying the highest professional attributes. The Bruce I. Hochman Award is presented to recognize the recipient's many outstanding achievements and contributions as a leader, friend and colleague in the tax practitioner community.

The 2012 Bruce I Hochman Award was presented to Ted Meyer, examination Territory Manager, Small Business/Self Employed (SB/SE), Division of the Internal Revenue Service. Ted Meyer is an Examination Territory Manager in the Small Business/Self Employed (SB/SE) Division of the Internal Revenue Service. Ted's territory includes the nine general program Revenue Agent groups in the Los Angeles, Glendale, and Van Nuys IRS offices, which includes approximately 100 Revenue Agents. Ted is a native of Southern California who graduated from Brigham Young University with a Bachelors degree in Accounting, and passed the CPA examination in 1982. He has been with the IRS in the Los Angeles area for 34 years with experience as a Tax Auditor, Revenue Agent, Instructor, and Revenue Agent Group Manager. Ted Meyer was a Field Examination Division Branch Chief for 11 years prior to being selected as a Territory Manager, a position he has held for the last 8 years. Ted Meyer has long served as a contributing member of the Advisory Board of the UCLA Extension Annual Tax Controversy Institute.

Ted retired from the IRS in January 2013 following 34 years, 8 months and 10 days of truly invaluable service on behalf of the IRS as well as the taxpayer and tax practitioner communities! Ted will be missed by everyone fortunate enough to have had the honor and privilege of working him. Looking back, there have been approximately 27 major tax bills enacted since Ted began at the IRS in 1978 ... a time when Jimmy Carter was President of the United States; Jerome Kurtz was Commissioner of the IRS; Bill Connett was the IRS District Director in Los Angeles; the IRS processed a total of 136 million returns (for FY 2011, a total of 234 million returns were processed); gross collections by the IRS were \$4 billion (gross collections for FY 2011 were \$2.4 trillion); the top marginal federal individual income tax rate was 70 percent; a gallon of gas cost 63 cents (today it hovers in the range of \$4.00 ... thanks Ted!); gold was at \$200/ounce (today it hovers in the range of \$1,700/ounce ... thanks Ted!); the world population

was about 4.4 billion people (estimated today to be about 7.0 billion people ... again, thanks Ted!); the Nobel Peace Prize was awarded to Mohamed Anwar Al-Sadat and Menachem Begin; Annie Hall won the Academy Award for Best Picture; Pete Rose got his 3,000th major league hit (many of the people who work for you today might be asking “Who is Pete Rose?”); the NY Yankees beat the LA Dodgers to win the World Series (thanks Ted !); Kobe Bryant was born; popular movies included movies included Saturday Night Fever, Animal House, The Deer Hunter and Grease, and the Internet was in its infancy!

Ted has long been the “face of the IRS” (such as it is) before the tax practitioner community. As the Institute Chair of the UCLA Extension Annual Tax Controversy Institute (now in its 29th year), I would like to add my personal appreciation for the longtime “behind the scenes” efforts of Ted as Chair of the Advisory Board. His efforts have helped secure presentations from the Division Commissioners, Area Directors and numerous others. Forever, Ted has participated together at conferences for numerous professional

accounting and bar associations. He has consistently encouraged practitioners and others to come to him with questions or problems, exhibiting a strong desire to help, vast knowledge and experience, friendly demeanor and inviting personality that simply cannot be replaced. Well done from every perspective!

Ted’s reputation for excellence extends to the halls of the IRS National Office as well as throughout California and, most certainly, Los Angeles. At the luncheon, Ted also received recognition for his years of invaluable service from Steve Miller, Acting Commissioner of the IRS; John Chung, Controller for the State of California; and André Birotte Jr., U.S. Attorney for the Central District of California. Although the IRS will certainly continue on as an institution, it will never be the same without Ted Meyer. In closing, we wish Ted and his wonderful wife Cherrie all the best life has to offer! We are looking forward to our paths crossing again in the near future and are privileged to forever be able to consider Ted both a close friend and colleague. Ted, be well and make every day count ... you are the “best of the best” in our profession!

Recipients of The Bruce I. Hochman Award

- 2012** **TED MEYER**, Examination Territory Manager Los Angeles, Area 7, Small Business/Self Employed Division Internal Revenue Service.
- 2011** **JERRY FEFFER**, Williams & Connolly, Washington, D.C.
- 2010** **WILLIAM TAGGART**, Law Offices of William E. Taggart Jr., A Professional Corporation, Oakland, CA.
- 2009** **MARTIN A. SCHAINBAUM**, Law Offices of Martin A. Schainbaum, San Francisco, CA
- 2008** **SIDNEY MACHTINGER**, Greenberg Glusker, Los Angeles, CA
- 2007** **MARY ANN COHEN**, Judge, United States Tax Court, Washington, D.C.
- 2006** **CONO NAMORATO**, Caplin & Drysdale Chartered, Washington, D.C. - formerly Deputy Assistant Attorney General, U.S. Department of Justice (in charge of criminal tax enforcement); Director of the Office of Professional Responsibility for the Internal Revenue Service; and Senior Advisor to the Commissioner of the Internal revenue Service re complex enforcement matters.
- 2005** **STEPHEN J. SWIFT**, Judge, United States Tax Court, Washington, D.C.
- 2004** **IRENE SCOTT CARROLL**, Special Litigation Assistant, IRS Counsel, Small Business/Self Employed Division, Area 8, Los Angeles, California.
- 2003** **B. JOHN WILLIAMS, JR.**, Skadden, Washington, D.C. - former Judge, United States Tax Court and former Chief Counsel, Internal Revenue Service.
- 2002** **GENE SILVERMAN**, deceased, formerly with DeCastro, West, Chodorow, Mendler, Glickfeld & Nass, *founder of the UCLA Extension Annual Tax Controversy Institute in 1984*

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