

# Message from the Institute Chair

By Steven Toscher\*

For 34 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 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, 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.

This year we were honored to have as our opening keynote speaker, Eric Hylton, Deputy Chief, Criminal Investigation Division, speaking on IRS criminal investigation priorities. Eric hit it out of the park and set the tone for a lively and informative conference. We were also fortunate to have extraordinary government participation, including Cassidy Collins, IRS Office of Chief Counsel, Magdalena (“Maggie”) Rivas-Bezerra, Territory manager LB&I, Rebecca Warren, EDD Southern Region Program Manager, Amanda Bartman, Attorney Advisor to the National Taxpayer Advocate, Darren John Guillot, Director, IRS Field Collection Operations, John Tuzynski, SBSE Director Examination-Central, TCJA Implementation Team, Dawn Harris, Western Collection Area Director, Luis Tejeda, Fraud Technical Advisor and Damon Rowe, Special Agent in Charge, IRS Criminal Investigation, Los Angeles. We are indebted to all of the Government speakers for their assistance and participation.

**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.

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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.

We were pleased to announce a Vets Count Scholarship matching gift program—contributions made were matched by Hochman Salkin Toscher Perez, P.C. up to a total of \$10,000. *Contributions in any amount are welcome*—for more information contact Olivia Lam at 310-206-5255 or [olam@uclaextension.edu](mailto:olam@uclaextension.edu) or go online re <https://giving.ucla.edu/vetscount>.

**2018 Annual Bruce I. Hochman Award to Avram Salkin.** At the luncheon, we were honored to present the 2018 Annual Bruce I. Hochman Award to Avram Salkin. The 2018 Annual Bruce I. Hochman Award is presented in recognition of the many outstanding achievements and contributions of Avram Salkin as a leader, friend and colleague in the tax practitioner community which will always be remembered and appreciated. We were honored to have Avram's wife Dorothy present a special tribute to Avram, which appears below.

Previous recipients of the Annual Bruce I. Hochman Award include 2017—Miles Friedman 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.

**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, LLP. Our Silver Sponsors A. Lavar Taylor, LLP; Caplin & Drysdale; Greenberg Traurig; Holthouse, Carlin & Van Trigt, LLP; Kirsch Kohn & Bridge, CPAs LLP; Marcum, LLP; and RJS Law. Our Bronze Sponsors Cooper, Moss, Resnick; The Law Offices of Joseph A. Broyles; Holtz Slavett & Drabkin, APLC; Steven L. Jager, CPA Corporation; Mather Turanchik Law Corporation; Michael Blue, Attorney at Law; and the University of San Francisco. *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 2018 Annual Tax Controversy Institute. A very special thanks to our good friend Claudia Hill for continuing to coordinate this effort with CCH!

**2018 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 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.

In closing, I wish to extend my personal appreciation to each of you for the honor and privilege to serve as Chair of the UCLA Extension Annual Tax Controversy Institute.



**2018 ANNUAL BRUCE I. HOCHMAN AWARD WINNER:  
AVRAM SALKIN**

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.

*Steven Toscher, 2018 Institute Chair  
Hochman Salkin Toscher Perez, P.C.  
Beverly Hills, CA*

## Avram Tribute

Written and presented by his wife, Dorothy Salkin Hochman, Salkin, what a pair, relationship unique and rare,  
And they became a team.  
Super lawyers, ethics high, helping clients to get by,  
And held in top esteem.  
1960 that was the date, boutique tax firm they did create,  
For forty long years, were renowned and they were great!  
In the days when Bruce was gone, Avram Salkin carried on,  
The firm's reputation grew, justice and success were there,  
Client service that was rare, and the Internal Revenue.  
Avram Salkin, modest, low key, respected, admired, cool as can be,  
Able, resourceful, the Tax Lawyer's Lawyer is he!  
Understated guy, you see, at Cal he got his LLB,  
He's calm, good listener too. Controversy, complex tax,  
Always got his clients backs, he tells them what to do.

Martindale-Hubbell, always an A, got Honors in accounting at UCLA  
Mammoth and Lake Arrowhead are where he likes to play.  
Abe's the guy you gotta see, he knows the Code from A to Z,  
in Tax Law, he's the best.  
Partnerships and real estate, he never files the taxes late,  
He's famous in the West.  
Acquisitions, making a deal, estate planning, property real,  
Knows how to do it, so that Uncle Sam can't take the money.  
Tax technical whiz is what he is, Master of Regulation Quiz,  
He quotes subchapter S,  
Liquidation and formation, how to form a corporation,  
All done with finesse.  
So if your affairs are in a mess, no need to panic or to stress,  
'Cause Abe'll show you how to sock to the IRS.  
Every night he dreams of Tax, That's why his knowledge never lacks,  
Tax lawyer for so long, reading always up to date,  
New solutions does create, Goin' strong in year 58  
Husband, father, grandfather fine,  
Clients think that he is divine, at numbers a real star,  
Makes adversaries tow the line.  
In many sports he does excel, skiing, swimming, more as well,  
Been active in the Bar.  
Respected and admired he, loves doing living trusts, you see,  
He is quite a star.  
Litigator, integrity true,  
He is known for thinking things through,  
Advisor, compensator, analytic and assertive too.  
Your peers, law firm and family here, Honor Avram - you this year,  
You've set the bar so high, helpful mentor and good friend,  
So many reasons why.  
Unflappable, all can attest, no question at all,  
You've met every test  
Deficiency Destroyer, the ultimate tax lawyer,  
Avram you are the best, yes!  
Salkin the very best!!!

### ENDNOTE

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