

STEVEN TOSCHER, Esq., is a Principal with Hochman, Salkin, Toscher & Perez P.C., in Beverly Hills, California.

UCLA 35th Annual Tax Controversy Conference

Message from Steven Toscher, Institute Chair

By Steven Toscher

For 35 years the Annual Tax Controversy Institute has been among the pre-eminent tax conferences in the United States exclusively dedicated to tax controversy and tax litigation. This year, I was again 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. I was honored to take over Chair responsibilities from our long term Chair and now the 49th Commissioner of Internal Revenue, Charles P. Rettig.

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. Save the Date—October 20, 2020, at the Beverly Hills Hotel.

We were privileged to have as our keynote luncheon speaker Charles P. Rettig, the 49th Commissioner of Internal Revenue. Chuck just recently completed his first year in the job and by all accounts had received very high marks. Tax administration is in very good hands.

This year we are again honored to have as our opening keynote speaker, Eric Hylton, recently appointed Commissioner of SBSE and former Deputy Chief, Criminal Investigation Division. Eric hit it out of the park last year and set the tone for a lively and informative conference.

Michael Desmond, the newly appointed Chief Counsel, Internal Revenue Service will be giving our afternoon keynote.

We were also very lucky to have speaking this year the Honorable Mary Ann Cohen, Judge, United States Tax Court. Judge Cohen is a past recipient of the Bruce I. Hochman Award and as a former tax controversy practitioner from Los Angeles, someone near and dear to the Institute. We are honored to have her back in LA.

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We were also fortunate to have extraordinary government participation, including newly appointed Deputy Commissioner of SBSE, Darren John Guillot; Judy McNamara, Director of Field Operations, International Individual Compliance; Fred Ferrarin, Esq., Appeals Team Manager; Shelly Foster, Director Examination Appeals; Maria B. Dolan, IRS Executive Assistant, Technical; Carolyn A. Schenck, Assistant Division Counsel (International) SB/SE; James Lee, Deputy Chief of CI; Jean Song, Area Counsel, IRS; and Ryan Korner Special Agent in Charge, IRS Criminal Investigation, Los Angeles. We are indebted to all of the government speakers for their assistance and participation. The Institute would not be what it is without their enthusiastic support.

A special shout out to Mark Tracht who has been critical in coordinating the IRS team for preparation of the program. There is a rumor he is retiring from IRS, but we hope he will continue to be active in the Institute.

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 over 100 years, UCLA Extension has been helping adult learners 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. Contributions in any amount are welcome—for more information contact Elise Lebron at 310-825-7728 or elebron@uclaextension.edu, or go online at <https://giving.ucla.edu/vetscount>.

2019 Annual Bruce I. Hochman Award. We were honored this year to present the 2019 Annual Bruce I. Hochman Award to Bryan Skarlatos. Bryan is a legendary tax litigator who leads the prestigious firm of Kostelanetz & Fink. The Annual Bruce I. Hochman Award is presented in recognition of the many outstanding achievements and contributions of Bryan 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 2018—Avram Salkin; 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 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.; 2005—Stephen J. Swift, Judge, United States 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 Fineman West & Co.; and Wells Fargo Wealth Management. Our Silver Sponsors Caplin & Drysdale; Greenberg Traurig, LLP; Holthouse, Carlin & Van Trigt, LLP; Kirsch Kohn & Bridge, LLP; Kostelanetz & Fink, LLP; KROST CPAs; Law Offices of A. Lavar Taylor, LLP; Marcum LLP; and RJS Law Firm. Our Bronze Sponsors Bessolo & Haworth, LLP; Cooper, Moss, Resnick, Klein & Co., LLP; Dakessian Law LTD; GL Howard and Company CPAs, LLP; The Law Offices of Joseph A. Broyles, Inc.; and Mather Turanchik Law Corporation. 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 2019 Annual Tax Controversy Institute.

This year we are very excited that CCH is partnering with the Institute to sponsor a writing competition for accounting and law students who will have the opportunity to participate in the Institute and publish a paper in the prestigious CCH Tax Practice and Procedure Journal.

A very special thanks to our good friend Claudia Hill for continuing to coordinate this effort with CCH.

2019 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. 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, 2019 Institute Chair
Hochman Salkin Toscher Perez, PC
Beverly Hills, CA



Group Shot Attendees



Brian Scarlatos, Bruce I Hochman Award Recipient



IRS Commissioner Charles Rettig



IRS Chief Counsel, Mike Desmond



Panel: Frank Agostino, Caroline Ciruolo, Igor Drabkin, James Lee, Carolyn Schenck, Asst. Division Counsel (Int'l) SB/SE



IRS Deputy Commissioner SB/SE, Darren Guillot, and Lavar Taylor



Frank Agostino



Sandra Brown, Carolyn Schenck, Asst. Division Counsel (Int'l) SB/SE, with Brian Skarlatos, and Mike Desmond, IRS Chief Counsel



Eric Hylton, IRS Commissioner SB/SE



Frank Agostino, Commissioner Rettig, Brian Skarlatos, and Steve Toscher



Chris Campbell, Maria Dolan, IRS Executive Assistant, Technical, and Stephen Turanchik.



Nathan Hochman, Dennis Perez, Steve Toscher, and Brian Skarlatos



IRS Commissioner Charles Rettig and Conference Chair, Steve Toscher



IRS Commissioner Rettig, Sid Machtinger, and Avram Salkin



Caroline Ciraolo and Avram Salkin



IRS Employees



Sandra Brown, Nathan Hochman, Brian Skarlatos, Ryan Korner, IRS Special Agent in Charge, Jean Song, Area Counsel, IRS Office of Chief Counsel, and Marty Schainbaum.



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