

# A Note from the Editor-in-Chief

**W**e are starting to experience a post-Covid new normal as the Internal Revenue Service (IRS) starts turning back on its compliance engine. While a number of the collection notices clients have presented in my office seem to have omitted a few steps in the normal notice sequence, at least controversy work is starting to keep the phones ringing. We are also seeing examination cases that we thought disappeared crawl out from wherever they have been and moving immediately to assessment. Crazy-maker notices seem to be generated. We can usually get a clue that we are not alone in receipt of such letters, because the Practitioner's Priority Line becomes backlogged with calls and we are asked to call on a different day. We have even received multiple notices on small-dollar accounts that have been moved to outside debt collectors. Something for everyone!

Good news and bad, but I am confident we will find a new normal as we go forward.

What a treat it was to experience in-person the UCLA Tax Controversy Institute this year. IRS personnel make up about one-third of the attendees and actively participate in panel discussions. This year, the Taxpayer Advocate's Office did a Problem Solving Day in conjunction with the Institute, reminding advisors that taxpayers of all income levels can experience qualifying hardship situations with how the law is being administered and reach out for assistance. Problem Solving Day events offer free face-to-face service to taxpayers and their representatives who need help with IRS tax matters.

Continuing our celebration that *live and in-person* conferences are back, we feature the UCLA *Message from the Institute Co-Chairs*, **Steven Toscher** and **Sandra R. Brown**, followed by Los Angeles Taxpayer Advocate **Luis Tejada's**.

Next, a thank you to our columnists and writers who are willing to share their expertise and insights.

**George A. Hani** and **Omar M. Hussein** on **Exam** discuss the *Effective Use of Alternative Dispute Resolution Programs in IRS Examinations*. There are many tools available to us as representatives, and knowing which tool or technique is best suited to resolve the client's case is important. The column by George and Omar compares five ADR programs and evaluates their best uses.

**Eric L. Green** on **Collection** tells us *The Tidal Wave Is Coming. It's Just a Question of When*. I am sure many appreciated the lengthy delays and delayed automated enforcement programs the IRS permitted during the Pandemic pause. The Pandemic relief has stopped, and now it looks like there will be lots of opportunities for practitioners to assist delinquent taxpayers get back into compliance.

**Matt Cooper**, **Teresa Abney**, and **Eileen Cota** on **IRS Watch** share enforcement announcements, including high-income/high-wealth and partnership compliance work, audit fairness, and protecting taxpayers from scams. Using Inflation Reduction Act funding, the IRS has created a new work unit to focus



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on large or complex passthrough entities, modernize technology, and offer business tax accounts online. Be sure to check out the list of documents on which e-signatures are now allowed.

A UCLA panel on *The New IRS Collection Process—The Best Ways to Resolve an IRS Debt* featured Dennis Brager, Darren Guillot (former IRS Deputy Commissioner, SBSE Collection and Operations Support), Marty Davidoff, **Michael Dallo**, and **Michele Leichtman Weiss**. Michele and Michael share with us the intricacies of Collection Due Process (CDP) and Collection Appeals Program (CAP) in *The New IRS Collection Process: The Best Ways to Resolve an IRS Dispute*.

What is fair market value when it comes to business interests? **Bruce C. Wood** is often called upon when the IRS challenges a taxpayer's position, and the case escalates to litigation. In *Valuation in Tax Cases: Best Practices and Emerging Issues*, Bruce discusses the role of the "second appraiser" and key considerations in working with them.

Bruce sees the business appraisal as an investment and form of insurance.

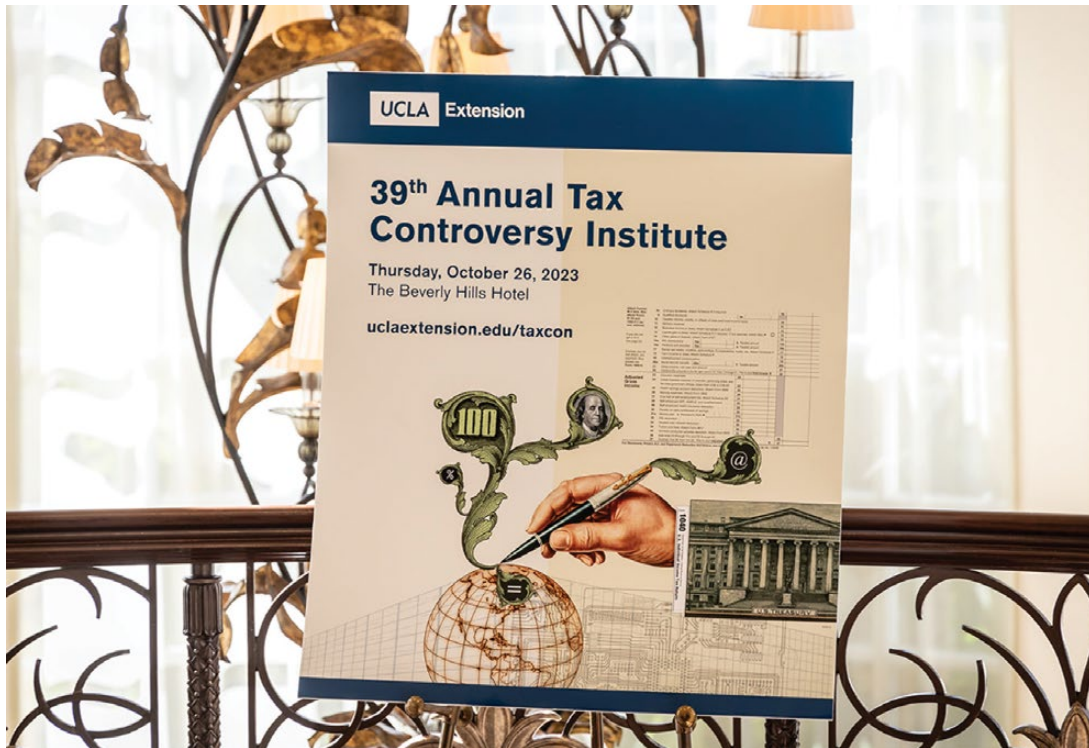
**Hale E. Sheppard** digs deep into three unique areas addressed in the recent *Aroeste v. United States: Narrow FBAR Dispute Generates Broad Victories for All Taxpayers*, by focusing on residency, timely *vs* late filing, and weight of guidance issued by notice instead of regulation.

What a wonderful assortment of topics are addressed in this edition of the JTTP. We hope you will enjoy viewing photos from the UCLA Tax Controversy Institute featured below.

If you have a topic you have researched and prepared for use in a representation engagement or CPE panel presentation, why not take a little more time now to turn your efforts into an article that would help your peers and set you out as the expert. We are always on the lookout for great content. Send a note to me, [claudia@taxmam.com](mailto:claudia@taxmam.com). *Please enjoy the photos from the UCLA Tax Controversy Institute held October 26, 2023 at The Beverly Hills Hotel.*



IRS Commissioner, Daniel I. Werfel. Photograph reprinted with permission from UCLA Extension.



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*Employee Retention Credits – Promoters, (Ghost) Preparers and the Employers Caught in the Middle*, presented by Thomas D. Kramer, Program Manager, SB/SE, IRS, Joseph A. Broyles, Law Offices of Joseph A. Broyles, Dan Mayo, Withum, National Tax Services Group, Kathy Enstrom, Moore Tax Law Group, and moderated by Dennis Perez. Photograph reprinted with permission from UCLA Extension.





Event Co-chair Sandra Brown and Drita Tonuzi present the Bruce I Hochman Award. Steve Toscher, Drita Tonuzi, Award Recipient and Retired Area Counsel, SBSE Sherri Wilder, and Sandra Brown. Photograph reprinted with permission from UCLA Extension.



Darren Guillot gratefully accepts the Annual Chillin' & Grillin' Award from Marck Tracht. Photograph reprinted with permission from UCLA Extension.



*The New IRS Collection Process – The Best Ways to Resolve and IRS Dispute*, presented by panelists Darren Guillot, Marty Davidoff, Michele Weiss, Michael Dallo, and moderated by Dennis Brager. Photograph reprinted with permission from Hochman Salkin Toscher Perez P.C.



*The Tax Court Update*, presented by panelists Special Trial Judge Peter Panuthos, Drita Tonuzi, Deputy Chief Counsel, Operations IRS Chief Counsel, Caroline Ciruolo, and moderated by Frank Agostino. Photograph reprinted with permission from Hochman Salkin Toscher Perez P.C.



*Valuation in Tax Cases – Best Practices and Emerging Issues*, presented by panelists Sebastian Voth, Office of IRS Chief Counsel, Lisa Piehl, Program Manager, Estate and Gift Tax Policy Division, Cory Stigile, Bruce Wood, and moderated by Larry Campagna. Photograph reprinted with permission from Hochman Salkin Toscher Perez P.C.





The Morning Keynote address was from Erin Collins, National Taxpayer Advocate. Photograph reprinted with permission from Hochman Salkin Toscher Perez P.C.



James Lee, Chief IRS Criminal Investigation, delivered the Afternoon Keynote. Photograph reprinted with permission from Hochman Salkin Toscher Perez P.C.



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