

UCLA 39th Annual Tax Controversy Conference: Message from the Institute Co-Chairs

By Steven Toscher and Sandra R. Brown



For THIRTY-NINE 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, along with my partner, Sandra R. Brown, were again honored and privileged to serve as Co-Chairs 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. Additionally, as many of you are aware, the Institute benefitted for many years from the contributions of our long term Chair, who also served our Country as 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 long embraced the collaboration between government and private tax practitioners, which encourages an atmosphere of enhanced relationships by providing an informal forum for the discussion and exchange of concerns and information among these partners. 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. **Look for our Save the Date for October 2024.**

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We were privileged to again this year have as our keynote luncheon speaker *Dany Werfel*, the 50th Commissioner of Internal Revenue. We were also excited to have additional keynotes provided throughout the day by IRS National Taxpayer Advocate *Erin Collins* and IRS Chief of Criminal Investigation *James Lee*, as well as participation by Special Trial Judge *Peter J. Panuthos*, United States Tax Court.

In addition to Commissioner Werfel, National Taxpayer Advocate Collins, and Chief Lee, we were fortunate to have extraordinary government participation, including *Drita Tonuzi*, Deputy Chief Counsel, Operations, IRS Chief Counsel, *Darren Guillot*, IRS Deputy Commissioner, SBSE, Collection & Operations Support, *Eric P. Cirelli*, IRS LB&I Director of Field Operations, Pass-Through Entities Practice Area-Global High Wealth & High Income, *Hans F. Famularo*, IRS Chief Counsel, *Clifford R. Scherwinski*, IRS LB&I Director of Pass-Through Entities Practice Area, *Trisha M. Turner*, Supervisory Internal Revenue Agent, SBSE, Bryan R. Stiernagle, Program Manager, LB&I, IRS, *Sebastian Voth*, IRS Chief Counsel, *Lisa M. Piehl*, Program Manager, Estate and Gift Tax Policy Division, IRS, *Thomas D. Kramer*, IRS Program Manager, SB/SE, *Tyler R. Hatcher*, IRS CI SAC, *Lorraine Y. Yu*, Deputy Area Counsel (CI), IRS, and *Alexander P. Robbins*, AUSA, USAO-CDCA. We are indebted to all of the government speakers and the many private practitioners, some of whom have transitioned from participating as government speakers themselves, for their insight, assistance, and valued participation. The Institute would not be what it is without all of their continuing support.

A special shout out to *DeGina LaCour* who has been critical in coordinating the IRS team for preparation of the program.

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 giving.ucla.edu/vetscount.

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.

2023 Annual Bruce I. Hochman Award. We were honored this year to present the 2022 Annual Bruce I. Hochman Award to Sherri S. Wilder. The Annual Bruce I. Hochman Award is presented in recognition of the many outstanding achievements and contributions of Sherri as a leader in tax administration, rising to the ranks of IRS Area Counsel, SBSE, and having built an esteemed career serving in many capacities as an IRS attorney and as a Special Assistant United States Attorney, as well as a dear friend, mentor, and colleague in the tax practitioner community. Sherri started her tax career by joining the Office of Chief Counsel in 1988 as an Honors Hire. Her cases were wide-ranging, and after an illustrious litigation career, Sherri was appointed an Assistant District Counsel in Laguna Niguel in 1996. Her work as a manager responsible for promoter injunction referrals to DOJ inspired the creation of the civil Lead Development Center in Laguna Niguel and the revised Internal Revenue Manual on promoter/preparer investigations. In 2013, Sherri was selected to the position of Deputy Area Counsel, SB/SE Area 8. In 2014, she was promoted to the SES position of Area Counsel. She spearheaded the creation of national Area partnership cadres dedicated to combatting complex basis manipulation transactions in hundreds of cases, and helped start and grow the Special Trial Attorney program in SBSE. One of Sherri's most notable achievements in Counsel was to lead a national team that created the first IRS Counsel Diversity, Equity, Inclusion and Access Strategic Plan, a five-year plan to lead the office's EDI efforts into the future.

Previous recipients of the Annual Bruce I. Hochman Award include 2022—Paula M. Junghans, former Acting Assistant Attorney General of the Tax Division of the U.S. Department of Justice; 2021—Juan F. Vasquez, Judge, United States Tax Court; 2020—Larry Campagna, Chamberlain Hrdlicka; 2019—Bryan Skarlatos, Kostelanetz & Fink; 2018—Avram Salkin, Hochman Salkin Toscher Perez; 2017—Miles Friedman, Former Associate Area Counsel, IRS; 2016—Frank Agostino, Agostino & Associates; 2015—Karen L. Hawkins, Former Director of the Office of Professional Responsibility, IRS; 2014—Steve Sims, KPMG, Former Taxpayer Rights Advocate of the California Franchise Tax Board; 2013—Elliott H. Kajan, Kajan Mather Barish; 2012—Ted B. Meyer, CPA, Former IRS Examination Territory Manager Los Angeles, SB/SE; 2011—Jerry Feffer, Williams & Connolly; 2010—William Taggart, Law Offices of William E. Taggart Jr.; 2009—Martin A. Schainbaum, Law Offices of Martin A. Schainbaum; 2008—Sidney Machtinger, Greenberg Glusker; 2007—Mary Ann Cohen, Judge, United States Tax Court; 2006—Cono Namorato, Caplin & Drysdale Chartered; 2005—Stephen J. Swift, Judge, United States Tax Court, Washington, D.C.; 2004—Irene Scott Carroll, Former Special Litigation Assistant, IRS Counsel; 2003—B. John Williams, Skadden, Arps, Slate, Meagher & Flom; 2002—Gene Silverman, formerly with DeCastro, West, Chodorow, Mendler, Glickfeld & Nass, founder of the UCLA Extension Annual Tax Controversy Institute in 1984.

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.

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 former IRS Exam Territory Manager (Southwest Area, SB/SE) *Mark Tracht*.

Thank You to our Sponsors and Planning Committee.

The Annual Tax Controversy Institute could not function without the strong financial commitments of our sponsors. We extend our appreciation to all of our sponsors. Our Gold Sponsors: Silicon Ledger. Our Silver Sponsors: Dallo Law Group, Kostelanetz LLP, Prager Metis, Taylor Nelson Amitrano LLP, and Todd Welty PC. Our Bronze Sponsors: Brady Ware Arpeggio, LLC, The Law Offices of Joseph A. Broyles, Inc.; Fineman West & Company LLP. Howard, Kittle & Company CPAs, Moore Tax Law Group LLC, Nardiello Turanchik LLP, and RJS Law. Our evening reception networking event sponsor: Marcum LLP.

All of our sponsors are 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 2023 Annual Tax Controversy Institute.

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

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In closing, we wish to extend our personal appreciation to each of you for the honor and privilege to serve as Co-Chairs 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.



Wolters Kluwer

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