The “due process of law” clause to the Bill of Rights provides that “No person shall be … deprived of life, liberty, or property without due process of law.” Toward that end, in IRS Policy Statement 4-7 acknowledges: “An ex-action by the United States Government, which is not based upon law, statutory or otherwise, is a taking of property without due process of law, in violation of the Fifth Amendment to the United States Constitution.”

Due process of law includes a person’s right to be adequately notified of proceedings, the opportunity to be heard at these proceedings, and that the person or panel making the final decision over the proceedings is impartial in regards to the matter before them. It is against this background, that in 1927 the Internal Revenue Service (IRS) established the Office of Appeals (Appeals). Appeals’ mission is to resolve tax controversies without litigation on a basis that is fair and impartial to both the IRS and the taxpayer. Regarding the need for independence, the Internal Revenue Service Restructuring and Reform Act of 1998 prohibits ex

(Continued on page 2)
parte communications that compromise Appeals’ independence from the IRS. And further recognizing the importance of the independence of Appeals, the IRS enacted the 2014 Taxpayer Bill of Rights which guarantees “The Right to Appeal an IRS Decision in an Independent Forum.” Moreover, in 2012 the IRS introduced a project known as Appeals Judicial Approach and Culture (“AJAC” or “AJAC Project”). The stated purpose of AJAC is to ensure that the IRS Appeals Office fulfills its role as an independent forum where taxpayers and the IRS can resolve tax disputes. Since its announcement, the IRS has issued interim guidance to implement the AJAC Project. Below, we explain how the AJAC Project has impacted the tax controversy profession.

AJAC & Appeals in Cases Developed by the Examination Division

Traditionally, the Office of Appeals resolved appeals of changes to taxpayers’ returns proposed by the IRS’ Examination Division. Tax disputes are considered by the Appeals Office after the taxpayer: (1) protests the findings of the Revenue Agent Report or (2) requests a redetermination of the tax by filing a petition with the U.S. Tax Court. Tax Court cases are sent to the Appeals Office for consideration when the Appeals did not consider or complete its consideration of the case before the Tax Court petition was filed.

Aspirationally, the role of the Appeals Officers under AJAC is like that of a judge or an arbitrator except that, under AJAC, Appeals Officers are not fact finders. Consequently, the guidance implementing AJAC took the position that the Appeals Officer should not, and would not, consider any documents or information supporting the tax return position that was not provided to, and considered by, the Examination Division.

After the Examination Division forwards a case to the Appeals Office, AJAC contemplates that Appeals Officers will review the administrative file and attempt to resolve the case with the taxpayer based upon an independent review of the facts, consideration of the merits, and assessment of the hazards of litigation. Stated simply, the role of the Appeals Office is to evaluate the merits of the parties’ positions, fairly and impartially. For example, if the parties disagree on the deductibility of a business expense, the taxpayer may propose to settle for payment of 75% of the proposed assessment based on his belief that there is a 1-in-4 chance that the taxpayer may lose if the case proceeds to trial. If the Appeals Officer agrees with the taxpayer’s evaluation of the hazards of litigation, the case may settle for the offered amount.

To discourage gamesmanship by taxpayers and their representatives, and to discourage the Examination Division from sending undeveloped files to the Appeals Office, the AJAC Appeals Office will return cases to the Examination Division if any of the following conditions is present:

(Continued on page 3)
1. The taxpayer filed an incomplete protest;
2. The case was a reopened case pursuant to Rev. Proc. 2005-32;
3. Some action is required before Appeals Office can adequately consider the case;
4. Exam did not secure a consent to extent the statute of limitations;
5. The case involves a penalty abatement request that is not meritorious;
6. There is a failure to comply with significant requirements of the IRM;
7. Technical advice was pending when the case was transferred to Appeals;
8. The discovery of possible fraud, malfeasance or misrepresentation of material facts;
9. The taxpayer submits information to the Appeals Office that was not considered by the Examination Division; or
10. The taxpayer raises a new issue that was not considered by the Examination Division.

The remand criteria emphasizes the AJAC Project’s goal to ensure that all fact finding is completed before a case is considered by the Appeals Office. When newly discovered information supports a taxpayer’s meritorious position, the Appeals Officer must return the case to Examination Division for verification of the data. In other words, AJAC is designed to force Appeals Officers to work cases like judges and arbitrators. The Appeals Office will neither evaluate information that was not given to the Examination Division, nor will they raise new issues that were not developed by the Examination Division.

To ensure that the Appeals Office has the time needed to consider a case, AJAC limits an Appeals Officer’s ability to accept a case if the statute of limitation is close to expiration. Appeals will not accept a case if there is less than 365 days (270 days for estate tax cases) remaining on the statute of limitations. A taxpayer’s failure to consent to a statute extension will result in the mailing of a notice of deficiency. As explained above, however, the Appeals Office will consider a case referred for consideration after the Tax Court petition has been filed.

During the implementation of AJAC, some taxpayer representatives and Revenue Agents complained that returning cases to examination for further development was inefficient, bureaucratic, and caused delay. However, in practice, Appeals’ rigid adherence to AJAC has caused taxpayer
representatives and Revenue Agents to engage in earlier and more frequent conversations about the information needed to resolve a proposed adjustment as well as the development needed for early referrals to Appeals, and the fast-track alternate dispute resolution options available in the Appeals Office.

AJAC & Appeals in Collection Cases

Taxpayers can appeal most decisions made in connection with the enforced collection of a tax liability to the Office of Appeals. Collection Division based appeals include, but are not limited to, the appeals of:

1. Notice of Federal Tax Lien Filing;
2. Notice of Levy;
3. Notice of Seizure;
4. Notice of Wage Garnishment;
5. Installment Agreement Rejection;
6. Installment Agreement Termination;
7. Offer in Compromise Rejection;
8. Proposed Trust Fund Recovery Penalty Assessment; and
9. The Calculation of the Tax Due.

AJAC has significantly impacted the Appeals Office hearings in Collection Appeal Program (“CAP”) and Collection Due Process cases under Sections 6320 and 6330 of the Code (“CDP”). Specifically, as a result of AJAC;

1. Appeals will not take investigative actions with respect to financial information provided by taxpayers;
2. Financial information needing investigation or verification will be sent to the Collection Division;
3. Appeals will only consider assets that were documented by Collection or introduced by the taxpayer;

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4. Appeals will accept as “verified” those financial statements reviewed by Collection within the previous 12 months; 

5. Appeals will not make recommendations to file Notices of Federal Tax Lien; 

6. All Offers in Compromise (OIC) submitted in Collection Due Process (CDP) or Equivalent Hearings will be reviewed by Collection for a preliminary recommendation or acceptance; and 

7. In non-CDP OIC cases, Appeals will only determine the acceptability of the OIC and will not offer other collection alternatives. 

For CAP cases and non-CDP cases, AJAC means that the Appeals Office will only “review the case for the appropriateness of the action, proposed or taken, based on laws, regulations, policy, and procedures (national and local), considering all of the relevant facts and circumstances.” Because of this limitation on the scope of review, the Appeals Office review “is limited to sustaining Collection or otherwise directing Collection to take the appropriate corrective action, e.g., to release a levy.” Stated another way, if a taxpayer files a CAP hearing request with the Appeals Office requesting a levy release, the Appeals Office can neither consider nor propose an installment agreement to resolve the underlying collection issue during the CAP hearing. Instead, the taxpayer must make an independent request for an installment agreement with the Collection Division. The Appeals Office will only consider the installment agreement alternative if and when the Collection Division separately denies the installment agreement request. Unfortunately, in CAP cases, AJAC ignores and rejects the taxpayers request for ‘one-stop shopping’ – a single point of contact they can work with to resolve all issues in their collection issues in a case – as well as the taxpayers request that the Appeals Office act as the ‘traffic cop’ to make sure that all collection alternatives be considered in an independent forum, consistent with a taxpayer’s right to appeal an IRS decision in an independent forum, before any non-consensual collection action can be taken. 

A CDP hearing before the Appeals Office is the taxpayer’s opportunity for a meaningful hearing before the IRS issues a levy or immediately after it files a notice of federal tax lien (“NFTL”) with respect to a tax liability. At the CDP hearing, the Appeals Office will consider all non-frivolous issues raised by the taxpayer with respect to the unpaid tax, the lien, or the proposed levy, including the appropriateness of the collection action, collection alternatives, spousal defenses, and under certain circumstances, the underlying tax liability. Unlike CAP proceedings, taxpayers have the right to judicial review of Appeal’s Office determination if they timely request the CDP hearing and timely petition the United States Tax Court. As a result of AJAC, Appeals Officers are prohib-
ited from doing even the most basic fact finding in CDP cases. Instead, Appeals Officer must refer a CDP case back to the Collection Division if the collection file does not contain sufficient information to evaluate the appropriateness of a taxpayer’s proposed collection alternative or the taxpayer provides a new information that must be verified to support a proposed collection alternative. Indeed, AJAC requires the Appeals Office to return a case to the Collection Division even when a simple public record search would verify the information reported in a Case Information Statement.

Conclusion

As explained above, the Mission of the Office of Appeals is to resolve tax controversies without litigation on a basis that is fair and impartial to both the IRS and the taxpayer. Taxpayers and tax controversy professionals understand that the administrative settlement of tax disputes is preferable to the litigation of those disputes and that the availability of an independent cost effective forum for the resolution of tax disputes is an integral component of a voluntary compliance system. To the extent that AJAC is administered in a way that is consistent with Appeals’ Mission, its objectives advance taxpayer due process protections and are laudable. However, thus far, AJAC appears to have had negative effects, including an increase in the number of cases returned to the compliance function, as well as an increase in the cost to resolve a case. Tax controversy professionals must understand both the changes AJAC has caused and, most importantly, insist that the Appeals Office interpret AJAC in a manner that allows tax controversies to be resolved by Appeals more efficiently, and less expensively, than in Court.

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FRESH START: SECTION 6321 AND THE SUBORDINATION OF THE FEDERAL TAX LIEN

By Frank Agostino, Esq.
Brian D. Burton, Esq.

“Pay what you owe, and you’ll know what’s your own.”

-Benjamin Franklin, Poor Richard, An Almanac for Planners

Internal Revenue Code ("IRC") section 6321 provides the federal government with an automatic or "secret" lien1 on almost everything a tax debtor owns, retroactive to the date of assessment. In order to establish the priority of that security interest in a debtor's real property, the IRS will file a Notice of Federal Tax Lien ("NFTL").2 For a financially distressed homeowner, a NFTL may dash any hopes of restructuring or refinancing a mortgage, or securing or consolidating a home loan, in order to reduce the monthly payments and lower the risk of foreclosure. In order to help taxpayers refinance mortgages on property encumbered by a federal tax lien, as well as use that property as collateral to secure a loan, the IRS (sometimes, the “Service”) has adopted procedures by which it will subordinate the priority of its lien in favor of a lending institution providing mortgage or loan assistance to the taxpayer.3 While subordination does not remove the lien, it allows other creditors to move ahead of the IRS, which the Service recognizes “may make it easier to get a loan of mortgage.” This article explores the request, review, and approval process for federal tax lien subordination under section 6321.

I. Certificate of Subordination

The IRS will grant a Certificate of Subordination in favor of a subsequent creditor under IRC § 6325(d)(2) in cases where a taxpayer can show that subordination will “ultimately” aid in the collection of tax.4 Although this determination is speculative and subjective, the discretion of the service employee reviewing the application is guided by the concern that subordination may cause the government to receive less revenue.5 To that end, Service employees are instructed that they “must exercise good judgment in weighing the risks and deciding whether to subordinate the federal tax lien” and that this judgment is similar to “the decision that an ordinarily prudent business person would make in deciding whether to subordinate his/her rights in a debtor’s property in order to secure additional long run benefits.”6 Moreover, the Tax Court had held that lien subordination is a permissive form of relief, so that the IRS is not generally required to subordinate a lien even if the conditions are fully met. See, e.g., Green v. Commissioner, T.C. Memo. 2014-180 citing 26 CFR 301.6325-1(d)(1) (providing that an appropriate official may, in her or his discretion, issue a certificate of subordination of a lien under certain circumstances).

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II. Applying for a Certificate of Subordination

Taxpayers may apply for a Certificate of Subordination by submitting Form 14134, Application for Certificate of Subordination of Federal Tax Lien. Among the information required is the identity of the lender/finance company that the United States is requested to subordinate its interest to, and the type of transaction (e.g., a loan consolidation or refinance). This information is provided by the applicant in Section Five of Form 14134. Section Six requests the amount of the existing or outstanding financing and the amount of the new financing being sought. Section Eight seeks information about the property, including a description and a copy of the title or deed. Section Nine requests appraisal and valuation information, including an appraisal completed by an independent third party (or the County). IRM, pt. 5.12.10.7.3 (10-14-2013) provides that “unless there is evidence the process might not involve an arm’s length transaction, the appraisals submitted will normally be accepted and a separate investigation to determine the value of the property is not needed.” Moreover, IRM, pt. 5.12.10.7.2 (10-14-2013) allows the Advisory Group Manager reviewing an application to waive the appraisal requirement if other acceptable evidence of the value of the property is submitted. Section Twelve requires a current title report so that the Service can review the seniority of other encumbrances against the property. Section 13 requests a copy of the proposed closing statement (HUD-1) or an itemized list of all proposed costs, commissions, and expenses to refinance the property. Section 14 allows the taxpayer to include additional documents in support of the subordination application, such as affidavits, payoff letters, and court documents. Section 15 requires that any person requesting a certificate of subordination must attest to the belief that the application is true, correct, and complete, under penalties of perjury.

The most important section on the Form 14134 is Section Seven, which concerns that taxpayer’s basis for the subordination request. For purposes of this article, section 6325(d)(2) permits the subordination of a federal tax lien when “it is determined that the interest of the United States in any part of the property covered by the NFTL will ultimately be increased by the subordination and ultimate collection of the outstanding liability will thereby be facilitated.” Section Seven requires an applicant to complete and attach a signed and dated statement describing how: (1) the subordination will ultimately result in an increase in the amount realizable by the U.S. in the property (or any other property owned by the taxpayer); or (2) the ultimate collection of the tax liability will be facilitated by the subordination. The instructions for Form 14134 provide an example where a taxpayer finances to a lower interest rate which would allow for a larger monthly payment. However, IRM, pt. 5.12.10.6.2 (10-14-2013) also notes other examples, including where a taxpayer refinances a mortgage that is senior in priority to the NFTL in order to allow the taxpayer to

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retain the equity in his property that will ultimately enhance his ability to make payments on the tax liability. Moreover, IRM, pt. 5.12.10.6.2.1 (10-14-2013) includes the general observation that “[a]voiding foreclosure helps maintain the value of the property the lien attaches to and reduced mortgage payments assist taxpayers to ultimately pay their tax liabilities.” Therefore, taxpayers should not feel limited when explaining how tax collection will be facilitated by the subordination.

A completed Form 14134 with accompanying documentation is submitted to the Field Revenue Officer assigned the taxpayer's case, if applicable, or directly to the Advisory Group Manager for the state where the property is located. Taxpayers are encouraged to submit their applications at least 45 days before the transaction date that the Certificate of Subordination is required for, in order to “allow sufficient time for review, determination, notification and the furnishing of any applicable documents by the transaction date.”

II. Criteria for Reviewing Section 6325(d)(2) Subordination Requests

As noted earlier, the Service is not required to subordinate a federal tax lien, but may do so when it is “in the best interest of the government.” Of course, the determination of whether subordination is “in the best interests of the government” is subjective and speculative. That is why service employees are instructed that they “must exercise good judgment in weighing the risks and deciding whether to subordinate the federal tax lien” and that this judgment is similar to “the decision that an ordinarily prudent business person would make in deciding whether to subordinate his/her rights in a debtor’s property in order to secure additional long run benefits.”

Upon receipt of an application for subordination, Advisory (or the Field Revenue Officer) will evaluate the priority of all liens and judgments to determine the interests of the Government in the property. Then, a full compliance check is conducted regarding the taxpayer’s account, including the taxpayer’s proposal for resolving any outstanding liabilities. Regarding an applicant’s compliance history, IRM, pt. 5.12.10.6.3 (10-14-2013) provides that “[t]here is no prohibition on processing subordination requests if taxpayers are not in compliance with filing and paying requirements; however, non-compliance issues would be a factor in considering the best interest of the government.” Field Revenue Officers who receive subordination requests regarding cases they are assigned are encouraged to bring Advisory into the investigation early, as the approval of subordinations is delegated to Advisory and Insolvency Group Managers.

The reviewing service employee then examines each application for completeness. If it is determined that the application is incomplete or improper, the applicant should be contacted no later than 21 calendar days from receipt of the package. Regarding completeness, IRM, pt. 5.12.10.7.1 (10-14-2013) Provides that applications should not be rejected for incompleteness
unless the missing information will not allow for a thorough investigation. To the contrary, “every effort should be made to accept the application for processing, provided the information submitted would enable a proper investigation to be conducted.”

Regarding application review, IRM, pt. 5.12.10.7.3 (10-14-2013) provides that “Advisory will use all available resources to determine whether to issue a certificate of discharge or subordination” which may include verifying the information submitted in the application by contacting the: (1) service employee assigned the delinquent account; (2) taxpayer or applicant; (3) taxpayer or applicant's representative; (4) real estate firms, title companies; (5) holders of encumbrances; or (6) any other person or entity that might have relevant information.

Some applications may require a field investigation be conducted by a Revenue Officer. The revenue officer will: (1) investigate and verify each item contained in the application, or which should have been contained in the application; and (2) complete Form 3033, Investigation of Discharge or Subordination, on each investigation completed. The Revenue Officer will carefully examine the application to make certain that the property is adequately and properly described, and submit a report, together with the copy of the application and all exhibits, to the Advisory Group Manager, for review and approval.

The service’s short deadlines for review reflect the urgency involved with these subordination requests. IRM, pt. 5.12.10.7.1 (10-14-2013) provides that, in the case of an application relating to a foreclosure proceeding in which a sale is pending, the application will be flagged to indicate that revenue officer’s report must be returned to Advisory within 7 calendar days, so that a complete investigation, including initial review and any necessary contact, shall result in Advisory’s recommendation for acceptance/denial within fourteen (14) calendar days after receipt in the group of the application. In all other cases, unless more expeditious action is necessary, a recommendation should be made within 30 calendar days. Once a completed Form 3033 is received, Advisory has ten (10) calendar days to make the recommendation to accept or deny the application for a certificate.

If an application requires additional information, the taxpayer is ordinarily afforded 30-days to comply. If the additional information is not received by the established deadline, the application and case may be closed for insufficient information. However, if the taxpayer provides the requested additional information subsequent to the closing of the application, the IRM instructs the Service employee to “open a new control for the case and resume processing the application.”

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III. Issuance and Denial of Subordination Commitment Letters

Once the taxpayer’s completed application has been fully reviewed, Advisory will determine if the discharge or subordination proposed by the applicant is appropriate. If the application is acceptable, the taxpayer will receive Letter 4053, Conditional Commitment to Subordinate Federal Tax Lien. This tentative agreement is conditioned on the provision of additional information by the taxpayer, which may include, for example, a copy of the new mortgage being secured. If the applicant requests an extension of the submission deadline, the basis for the request will be considered and the deadline extended, if appropriate, for a period generally not to exceed an additional 30-days. If the required documentation is submitted by the applicant prior to the deadline, the Advisory or Insolvency Manager will approve that an executed Form 669(D), Certificate of Subordination of Property from Federal Tax Lien, be issued to the taxpayer. IRM, pt. 5.12.10.6 (10-14-2013) provides that the taxpayer should be advised of his or her responsibility to file the document with the appropriate recording office.

Advisory and Insolvency Managers have the authority to issue a denial letter, Letter 4027, Letter Advising of Action on Application for Subordination of Federal Tax Lien, when a proposed request is not acceptable or discrepancies in the amount of the government’s interest cannot be resolved. Regarding denial, IRM, pt. 5.12.10.12 (10-14-2013) provides that “after a complete application has been received and agreement cannot be reached on the amount of the government’s interest and/or other terms of the discharge or subordination, the application must be denied.” However, in working towards case resolution, Service employees are instructed to “use problem solving and negotiation techniques and consider the taxpayer’s, POA’s, or third party’s perspective.”

IV. Appealing the Denial of a Subordination Request - Form 9423

A taxpayer whose lien subordination request is denied will receive a copy of Publication 1660, Collection Appeal Rights, with his or her determination letter. The first step in appealing the denial of the lien subordination request is to request a conference with the employee’s manager. If the taxpayer does not resolve his or her disagreement with the Collection manager, the taxpayer must submit Form 9423 in order to request consideration by Appeals. Moreover, taxpayers are required to let the Collection office know within two business days after the conference of the intent to submit Form 9423, and the Form 9423 must be postmarked within three (3) business days of the conference or collection action may resume. The taxpayer will indicate that the collection action being appealed is the denial of a request to issue a lien subordination certificate, explain his or her disagreement with the determination that subordination is not in the government’s best interests, and offer a solution to the tax problem. If a taxpayer requests a conference and is not

(Continued on page 12)
contacted by a manager or his/her designee within two (2) business days of making the request, the taxpayer may either contact Collection again or submit Form 9423, noting the date of the conference request in Block 15 and indicating that he or she was not contacted by a manager. Form 9423 is to be submitted to the Collection office involved in the lien action. In a case of non-contact, the Form 9423 must be postmarked within four business days of the conference request in order to prevent collection action from resuming. In any case, IRM, pt. 8.24.1.2.4 (12-17-2013) provides that “taxpayers will still be entitled to a CAP appeal if their Form 9423 (or other written request) is received up to ten business days after the required or requested managerial conference. In those situations where the denial is creating an economic harm, taxpayers are encouraged to contact the Taxpayer Advocate Service. However, taxpayers must act quickly, as the decision of Appeals is binding and cannot be appealed to the Tax Court for de novo review.

V. Conclusion

While admirable and significant, the Service’s willingness to subordinate a federal tax lien pursuant to section 6325(d)(2) is not entirely altruistic, as it requires that the taxpayer demonstrate that subordination is in the best interests of the government because it will either increase the amount realizable by the United States in the property or otherwise facilitate the ultimate collection of tax liability. However, the Service has adopted the position that it does not want to be a barrier to people refinancing and saving their homes. Therefore, a taxpayer seeking to refinance a mortgage on a property encumbered by a federal tax lien is well advised to fully consider and convey the ways by which subordination will enable the applicant to improve his or her financial situation, thereby increasing the likelihood that the government will collect the tax due.

* Frank Agostino is a principal and Brian D. Burton is a Tax Associate at Agostino & Associates, P.C.

2. Section 6323(a) establishes the general rule that “if a purchaser, holder of a security interest, mechanic’s lienor, or judgment lien creditor with a claim to the taxpayer’s property perfects its claim prior to the filing of a NFTL, then that claim is entitled to priority over the tax lien.”
4. See also, IRM, pt. 5.17.2.8.6 (Dec. 12, 2014).
5. Id.
6. Id.
(Continued from page 12)

15. Id.
17. IRM, pt. 5.12.10.7.3 (Oct. 14, 2013).
19. Id.
20. IRM, pt. 5.12.10.7.6 (Oct. 14, 2013).
23. Id.
24. Id.
27. Id.
32. Id.
34. Id.
35. Id.
36. TAS is available to help taxpayers whose problems with the IRS are causing financial difficulties, by phone toll-free at (807) 777-4778. See http://www.irs.gov/advocate.
Agostino & Associates is looking for a recent graduate with a demonstrated interest in tax and tax controversy. The candidate would work on offshore voluntary disclosures, assist with the preparation of documents for tax controversies before the IRS examination and collection divisions as well as the IRS office of appeals. The candidate would also assist with A&A events, including the A&A USTCP seminar series.

A knowledge of QuickBooks, tax preparation software, Excel and Microsoft Publisher is preferred. The applicant is expected to pass the EA exam within one year of hiring.

Applicants should send their resume and a writing sample to Caren Zahn at CZahn@AgostinoLaw.com

TAXPAYERS ASSISTANCE CORP.

Agostino & Associates (A&A) is proud to announce that Desa Lazar, Esq. And Mary Sunderland, EA, USTP, have joined the Taxpayers Assistance Corporation, the public service division of A&A. Ms. Lazar and Ms. Sunderland will be coordinating the pro bono representation of indigent taxpayers as well as our outreach to the New Jersey based Low Income Taxpayer Clinics.

The TAC can be contacted at (201) 208-2200 Ms. Lazar can be contacted at Lazar@tac-nj.org. Ms. Sunderland can be contacted at Sunderland@tac-nj.org.
INTERNATIONAL TAX ENFORCEMENT UPDATE

FREE NY & NJ CLE*, CPE†, AND EA CE Credits (3)

WHEN: Thursday, July 2, 2015
8:30 AM – 12:00 PM
WHERE: Bergen Community College
Paramus Campus,
Technology Education Building
400 County Rd 62, Paramus, NJ 07652

8:30 AM – Registration
9:00 AM – Program will begin

THIS YEAR’S PANELISTS INCLUDE:

Frank Agostino, Esq.  
Agostino & Associates, P.C.
Catherine Engell, Esq.  
DLA Piper
Barbara Kaplan, Esq.  
GreenbergTraurig

Charles Rettig, Esq.  
Hochman, Salkin, Rettig, Toscher & Perez, P.C.
Richard Sapinski, Esq.  
Sills Cummins & Gross P.C.
Bryan Skarlatos, Esq.  
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RSVP for International Tax Enforcement Update at goo.gl/V5Heqm
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Please join us for lunch after the seminar at the AGOSTINO & ASSOCIATES SUMMER BBQ

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There is no charge to attend the seminar. Attendees are encouraged to volunteer to represent a pro bono taxpayer in connection with a New Jersey LITC, NYCLA’s U.S. Tax Court Calendar Call Pro Bono Program or an ABA affiliated Tax Court Calendar Call Program.

*This program has been approved by the Board on Continuing Legal Education of the Supreme Court of New Jersey for 3.0 hours of total CLE credit. Of these, 0 qualify as hours of credit for ethics/professionalism, and 0 qualify as hours of credit toward certification in civil trial law, criminal trial law, workers compensation law and/or matrimonial law.

† Based upon our interpretation of the regulations by the New York and New Jersey State Boards of Accountancy, this event will qualify for CPE credit. Our New Jersey CPE Sponsorship number is 20CE00213700. Our New York CPE Sponsorship number is 002405. Our Office of Professional Responsibility Sponsor Number is QVGWD
Litigation Before the United States Tax Court – Part I

THREE (3) FREE NY & NJ CLE*, CPE†, and EA CE CREDITS

WHERE: Skadden, Arps, Slate, Meagher & Flom LLP
4 Times Square
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New York, NY 10036

WHEN: Thursday, July 16, 2015
8:00 AM to 11:00 AM

PANELISTS:
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Roland Barral, Esq., Skadden
Stuart Finkelstein, Esq., Skadden
Sandy Freund, Esq., Rutgers School of Law, Newark
Armando Gomez, Esq., Skadden
Brian Krause, Esq., Skadden
Lyle Press, Esq., IRS, Associate Area Counsel
Daniel Rosen, Esq. Baker & McKenzie

PART I TOPICS:
Understanding Notices of Deficiency & Notices of Determination
Pleadings in the Tax Court
Formal and Informal Discovery
Motion Practice
Negotiating a Stipulation of Facts

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