

CURRICULUM VITAE

BRYAN C. SKARLATOS

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PROFESSIONAL POSITIONS:

**Partner, Kostelanetz & Fink, LLP
7 World Trade Center
New York, New York 10007**

**Adjunct Professor, Taxation
New York University School of Law**

EDUCATION:

**New York University
Master of Laws (Taxation), 1991**

**Dickinson School of Law of the
Pennsylvania State University
JD (Honors, Law Review) 1985**

OFFICES AND APPOINTMENTS

**American College of Tax Counsel
Elected Regent, 2009 – 2011
Elected Fellow, 2004 – Present**

**New York University Tax Controversy Forum
Founder and Co-Chair, 2009 – Present**

**Compliance, Practice and Procedure Committee, Tax Section,
New York State Bar Association
Co-Chair, 2003; 2005 – Present**

**New York University Graduate Tax Institute
Chair, Ethics Session, 2005- Present
Planning Committee Member, 2007 – Present
Institute Co-Chair, 2009 and 2016**

**Civil and Criminal Penalties Committee, American Bar
Association Tax Section
Chair, 2007- 2008**

**Personal Income Tax Committee, Association of the Bar of the
City of New York
Chair, 2003 - 2006**

**Tax Committee, New York County Lawyer's Association
Chair, 1997 - 2000**

**Task Force on Attorney-Client Privilege, New York State Bar
Association
Member, 2002 - 2004**

**Tax Shelter Task Force, American Bar Association Tax
Section
Member, 2000 - 2002**

**Circular 230 Task Force, American Bar Association Tax
Section
Member, 1998 - 1999**

**Ethics 2000 Task Force, American Bar Association Tax Section
Member 1999 - 2000**

**IRS/BAR Liaison Committee, Northeast Region
Secretary 1996-1997**

RECOGNITION:

**The Best Lawyers In America
2005 – Present
Lawyer of the Year, Tax Litigation and Controversy,
New York City, 2014 and 2017**

**Best Lawyers In New York
2005 - Present**

**New York Super Lawyers
2006 – Present
Top 100 Super Lawyers in New York, 2009**

TREATISES

**Contributing Author, Tax Controversies: Audits Investigations
and Trials, 2 vols. (Matthew Bender)**

**SELECTED
ARTICLES
AND REPORTS**

**Co-Author, “Choice of Forum Matters: Tax Court and District
Court Reach Different Conclusions on Same Facts Regarding
Penalties” Journal of Tax Practice and Procedure, October
2017**

**“Using Bitcoin to Buy a Sandwich Could Trigger a Tax Bill”
Op-Ed featured on CNBC, October 2017**

Co-Author, “When Should a Taxpayer Know that a Tax Shelter is Too Good to be True?” Journal of Tax Practice and Procedure, June 2017

Co-Author, “Can the Code Sec. 6700 Tax Shelter Promoter Penalty Apply to Everyday Tax Advice?” Journal of Tax Practice and Procedure, October 2016

Co-Author, “An Update on the IRS’s War Against Midco Transactions: Some Courts Hold That Taxpayer Knowledge Is Irrelevant When The IRS Uses State Constructive Fraud Theories To Prove Transferee Liability,” Journal of Tax Practice and Procedure, June 2016

Co-Author, “The Panama Papers: A Reminder to Taxpayers That It’s Not Too Late to Clean Up Unreported Offshore Assets,” NYSSCPA, May 2016

“The Fifth Amendment Privilege Against Self-Incrimination and Tax Returns: Oil and Water or Peanut Butter and Jelly,” Journal of Tax Practice and Procedure, February 2016

“The Key to Transferee Liability in Midco Cases: Did the Taxpayers Know or Have Reason to Know of the Unpaid Taxes?” Journal of Tax Practice and Procedure, October 2015

“Seventh Annual NYU Tax Controversy Forum Puts the Spotlight on International Enforcement,” Journal of Tax Practice and Procedure, August 2015

Co-Author, “Tax Malpractice Claims: The Hidden Penalty for Practitioners,” Journal of Tax Practice and Procedure, April 2015

Co-Author, “Tax Penalties on Unreported Foreign Assets: Who Foots the Bill?” Journal of the American Academy of Matrimonial Lawyers, February 2015

“Asserting State-of-Mind Defense to Accuracy-Related Penalty Waives Attorney-Client Privilege,” Journal of Tax Practice and Procedure, December 2014

“Tax Planning on the Edge: Potential Penalties in the International Arena,” Journal of Tax Practice and Procedure, May 2014

“Tax Planning on the Edge: Potential Penalties in the International Tax Arena,” Journal of Tax Practice and Procedure, April 2014

“Can an Innocent Taxpayer Be Subject to an Unlimited Statute of Limitations Because of the Return Preparer’s Fraud?” Journal of Tax Practice and Procedure, January 2014

Co-Author, “Tax Practitioners Beware: New Guidance Provides Limited Relief from Penalties for Failure to Comply with List Maintenance Requests,” Journal of Tax Practice and Procedure, April 2013

Co-Author, “Bad Facts Make Bad Law: The Tax Court Unnecessarily Used Willful Blindness to Find Fraud in Fiore,” Journal of Tax Practice and Procedure, March 2013

Co-Author, “New Proposed Regulations Flesh Out IRS Whistleblower Program,” Journal of Tax Practice and Procedure, January 2013

“The Unintended Consequences of the Economic Substance Penalty” Journal of Tax Practice and Procedure, November 2012

Co-Author, “The Fourth Circuit Goes Too Far by Imposing a Willful FBAR Penalty on Reckless Conduct in the Williams Case,” Journal of Tax Practice and Procedure, August 2012

Co-Author, “Reconsidering the “Reliance on Professional” Defense to Delinquency Penalties in the Age of E-Filing,” Journal of Tax Practice and Procedure, February 2012

“The IRS Continues to Attack Unreported Foreign Bank Accounts by Criminally Indicting Three Swiss Bankers,” Journal of Tax Practice and Procedure, December 2011

“IRS Penalty Assessments on the Rise,” Journal of Tax Practice and Procedure, October 2011

“Work Product Post-Textron,” Practical Law, July/August 2010

“Failing to Report Foreign Accounts,” CPA Magazine, October 2010

Co-author, "Minimizing Penalties for Unreported Foreign Accounts," White Collar Crime Reporter, April 2010

Co-author, "Analysis of the Penalties for Willful Failure to File Reports of Foreign Bank Accounts," 68th Annual New York University Graduate Tax Institute, 2010

Co-author, "The New and Improved Section 6694 Tax Return Preparer Penalty," BNA Daily Tax Report

Co-author, "Foreign Bank-Secrecy Laws: Making Amends with the IRS" New York Law Journal, September 3, 2008

"For Whom the Bell Tolls: How the IRS Picks Targets," The New York Law Journal, April 11, 2008

"The Changing Landscape of IRS Audits and Investigations," Journal of Tax Practice and Procedure, Vol 5, No. 2 April-May 2003 at 23

"Chinks in the Armor of the Attorney-Client Privilege," New York Law Journal, April 15, 2002

"How the War on Terror Will Affect IRS Audit and Enforcement," Journal of Tax Practice & Procedure, Vol. 4, No. 2, April - May 2002 at 33

"Application of the Attorney/Client Privilege to Accountants," New York Law Journal, October 20, 1995

Co-author, "Criminal Liability for Tax Return Preparers," New York Law Journal, January 16, 1995

Co-author, "Federal Tax Crimes," New York Law Journal, October 19, 1994

Co-author, "Federal Gift and Estate Tax Consequences of Support Payments and Property Settlements," 10 Journal of the American Academy of Matrimonial Lawyers 248, 1993

Co-author, "New Sentencing Guidelines For Tax Cases," New York Law Journal, November 25, 1993

Co-author, "Forfeiture Under the Internal Revenue Code," New York Law Journal, August 31, 1993

Co-author, "Lawyers Who Fail to File Returns," New York Law Journal, June 29, 1993

Co-author, "New York State Tax Prosecutions," New York Law Journal, May 25, 1993

Co-author, "Is the Preparer Understatement Penalty in Conflict with Ethical Guidelines?" 77 Journal of Taxation 164, 1992

"States' Use of the Unitary Method of Taxation to Tax Foreign Corporations," 2 Dickinson Journal of International Law 349 (1984)

SELECTED LECTURES

Instructor, Tax Penalties & Prosecutions, Internal Revenue Service Continuing Legal Education Programs

Guest Lecturer: Brooklyn Law School and Hofstra University School of Law.

Staff Lecturer, Center For Professional Education Seminars on Criminal Tax Issues.

Nuts and Bolts of Tax Penalties 2018: A Primer on the Standards, Procedures & Defenses Relating to Civil and Criminal Tax Penalties, 2018 Practising Law Institute (PLI), New York, NY, March 20, 2018

Ethical Issues in Internal Investigations, 34th Annual National Institute on Criminal Tax Fraud and 6th Annual National Institute on Tax Controversy, Las Vegas, NV, December 7, 2017

How Far Can You Go? Ethical and Penalty Issues in Everyday Tax Practice, NYU-SPS 76th Institute on Federal Taxation, San Francisco, CA, November 16, 2017

IRS Update: Hot Tips on Tax Penalties, 2017 AICPA Sophisticated Tax Planning For Your Wealthy Clients Conference, Boston, MA, November 13, 2017

How Far Can You Go? Ethical and Penalty Issues in Everyday Tax Practice, NYU-SPS 76th Institute on Federal Taxation, New York, NY, October 26, 2017

**Ethical Issues Raised by ‘Transaction of Interest’
Classifications, 52nd Annual Southern Federal Tax Institute,
Atlanta, GA, October 25, 2017**

**Mastering Bitcoin, Blockchain, & Digital Currency Law, CLE
at the Rossdale Group Telephonic Seminar, Miami, FL,
October 25, 2017**

**Exploring the Limits of the Evolving Economic Substance and
Business Purpose Doctrines and Related Ethics Issues, PLI Tax
Strategies 2017, New York, NY, October 20, 2017**

**How Sure Do You Have to Be? Ethical and Penalty Standards
for Taking Positions on Tax Returns, UJA Federation of NY,
New York, NY, September 27, 2017**

**IRS Criminal Tax Update: Offshore & Domestic Employment
Tax, LIU Civil and Criminal Tax Controversy Forum, Long
Island, NY, August 17, 2017**

**Impact of the DOJ’s Revised Charging & Sentencing Policy on
Tax and Other Criminal Cases, ABA Young Lawyers Division.**

**A Practical Approach to Tax Issues in Matrimonial Cases,
NYSBA Family Law Conference, Newport, RI, July 14, 2017.**

**Pointers and Pitfalls for Non-Profit Leaders: Money
Laundering, Tax Evasion and Other Criminal Laws, Webinar,
Agudath Israel of America, New York, NY, June 8, 2017.**

**Economic Substance, Judicial Doctrines and Legal Ethic, PLI
Tax Planning for Domestic & Foreign Partnerships, LLCs,
Joint Ventures & Other Strategic Alliances 2017, New York,
NY, May 18, 2017.**

**Standards for Tax Practitioners, EisnerAmper Annual
Meeting, New Brunswick, NJ, May 17, 2017.**

**IRS Bitcoin Enforcement Panel, ABA Section of Taxation,
2017 May Meeting, Washington, DC, May 11-13, 2017.**

**The Tax Man Cometh: The Criminal Tax Case, NYSSCPA,
2017 IRS Conference Workshop, New York, NY, May 3, 2017.**

Chairperson, Nuts & Bolts of Tax Penalties: A Primer on the Standards, Procedures & Defenses Relating to Civil & Criminal Tax Penalties, PLI, New York, NY, April 27, 2017.

Enforcement Actions, 2017 Blockchain Technology and Digital Currency National Institute, New York, NY, April 10, 2017.

Event Chair, Nuts & Bolts of Tax Penalties: A Primer on the Standards, Procedures & Defenses Relating to Civil & Criminal Tax Penalties, PLI, New York, NY, March 14, 2017.

A Practical Approach to Tax Issues in Matrimonial Cases, Nassau County Bar Association Matrimonial Law Committee, Mineola, NY, March 8, 2017.

Life of a Criminal Tax Case: Litigation Stage, 2017 Federal Bar Association Tax Law Conference, Washington, DC, March 3, 2017.

Crossing the Line: The Difference Between Good Advice and Criminal Conspiracy, 2017 Federal Bar Association Tax Law Conference, Washington, DC, March 3, 2017.

Effectively Representing Taxpayers Before the IRS, Sid Kess All-Star Series, New York, NY, December 28, 2016.

The Next Wave: The Government's Focus on U.S. Investments to Evade Foreign Taxes, ABA Section of Taxation, 33rd Annual National Institute on Criminal Tax Fraud and the Sixth Annual National Institute on Tax Controversy, Las Vegas, NV, December 7-9, 2016.

Ethical and Penalty Issues for Tax Practitioners: When Good Tax Planning Turns Bad, NYU 75th Institute on Federal Taxation, San Diego, CA, November 13-18, 2016.

New York State Civil & Criminal Enforcement – Hear From the Top!, NCCPAP, Long Island Tax Professionals Symposium, Woodbury, NY, November 16, 2016.

Top Tips for Representing Taxpayers Before the IRS, AICPA Sophisticated Tax Planning for Your Wealthy Clients Conference, Boston, MA, November 10-11, 2016.

Ethical and Penalty Issues for Tax Practitioners: When Good Tax Planning Turns Bad, NYU 75th Institute on Federal Taxation, New York, NY, October 23-28, 2016.

Exploring the Limits of the Evolving Economic Substance and Business Purpose Doctrines and Related Ethics Issues, PLI Tax Strategies for Corporate Acquisitions, Dispositions, Spin-Offs, Joint Ventures, Financings, Reorganizations & Restructurings 2016, New York, NY, October 18-20, 2016.

Ethical Issues Arising from the Panama Papers Incident, FBL Bench and Bar Panama Retreat, Skytop, PA, October 16, 2016.

Summer Tax Controversy Update, FBA Section on Taxation, Tax Practice & Procedure Monthly Roundtable, New York, NY, September 22, 2016.

Tips for Dealing with the IRS, UJA Sidney Kess 47th Annual New York Estate, Tax & Financial Planning Conference, New York, NY, September 21, 2016.

Foreign Asset Reporting Requirements, Penalties and Voluntary Disclosures, AICPA Advanced Estate Planning Conference, Washington, DC, July 18-20, 2016.

What if I do Nothing?...The FBAR, the Form 8938 and the other International Forms that Should Have Been Filed, Agostino & Associates Civil & Criminal Tax Enforcement Update, Paramus, NJ, June 22, 2016.

Defending Against the IRS Assessment of “Continuation Penalties” for Failure to File Information Returns, , Agostino & Associates Civil & Criminal Tax Enforcement Update, Paramus, NJ, June 22, 2016.

Tax Practice and Procedure: Tips for Dealing With the IRS, 2016 AICPA Conference on Tax Strategies for the High-Income Individual, Las Vegas, NV, May 24-25, 2016.

Procedures and Penalties for Disclosing Unreported Foreign Assets: An Update, 2016 AICPA Conference on Tax Strategies for the High-Income Individual, Las Vegas, NV, May 24-25, 2016.

The Full Price of a Mistake: Tax Penalties, Transferee Liability and Fiduciary Liability, Hofstra University 2016

Private Wealth & Taxation Institute, Hempstead, NY, May 20, 2016.

Privilege Issues, Wall Street Tax Association Spring Tax Seminar, New York, NY, May 19, 2016.

Economic Substance, Judicial Doctrines and Legal Ethics, PLI Tax Planning for Domestic & Foreign Partnerships, LLCs, Joint Ventures & Other Strategic Alliances 2016, New York, NY, May 10-12, 2016.

IRS Whistleblower Program: 10 Years on What Works, What Doesn't & What Must Change, OffshoreAlert's 14th Annual North American Conference, Miami Beach, FL, May 2-4, 2016.

Discovering Unreported Foreign Assists in a Divorce: What Do I Do Now?, American Academy of Matrimonial Lawyers March 2016 Mid-Year Meeting, Nassau, Bahamas, March 14-18, 2016.

Delinquency & Accuracy-Related Penalties, A Day Late and A Dollar Short: Delinquency Penalties, PLI Nuts & Bolts of Tax Penalties 2016 Program, New York, NY, March 14, 2016.

Are You Sure You Are Right? Accuracy-Related Penalties, PLI Nuts & Bolts of Tax Penalties 2016 Program, New York, NY, March 14, 2016.

Taxation for Experienced Judges, NY Judges School 2016 Matrimonial Seminar, White Plains, NY, March 9, 2016.

Ethical Practitioners Don't Go to Jail: Distinguishing Aggressive Tax Planning From Tax Fraud, Federal Bar Association Section on Taxation's 40th Annual Tax Law Conference, Washington, DC, March 4, 2016.

IRS Information Collection, ABA Section of Taxation 2016 Midyear Meeting, Los Angeles, CA, January 28-30, 2016.

Criminal Tax Update, Agostino & Associates 7th Annual Criminal Tax Enforcement Forum: 2016 Update for Tax Professionals, Paramus, NJ, January 26, 2016.

Who Gets Penalized and Who Goes to Jail: Civil and Criminal Penalty Standards for Tax Practitioners, Citrin Cooperman In-House Event, New York, NY, January 18, 2016.

Advising the Taxpayer in the 21st Century: Ethical Challenges, AALS Annual Conference, New York, NY, January 8, 2016.

Ask the Experts: Top Tips in Criminal Tax Cases, ABA Section of Taxation, 32nd Annual National Institute on Criminal Tax Fraud and the Fifth Annual National Institute on Tax Controversy, Las Vegas, NV, December 9-11, 2015.

FATCA – How It Affects Your Clients, NYSSCPA Annual Tax Plenary Conference, New York, NY, December 8, 2015.

Ethical Issues for Tax Practitioners: Good Tax Planning, Aggressive Tax Advice or Criminal Tax Evasion, NYU 74th Institute on Federal Taxation, San Francisco, CA, November 19, 2015.

Tax Penalties and Procedures, AICPA, Boston, MA, November 16, 2015.

New York State Civil and Criminal Tax Enforcement Update, NY Bar Association Conference, New York, NY, November 10, 2015.

FBAR, FATCA and Foreign Income Reporting, NYSSCPA Queens/Brooklyn Tax Conference, Brooklyn, NY, November 4, 2015.

Ethical Issues for Tax Practitioners: Good Tax Planning, Aggressive Tax Advice or Criminal Tax Evasion, NYU 74th Institute on Federal Taxation, New York, NY, October 29, 2015.

Exploring the Limits of the Evolving Economic Substance and Business Purpose Doctrines and Related Ethics Issues, PLI Tax Strategies for Corporate Acquisitions, Dispositions, Spin-Offs, Joint Ventures, Financings, Reorganizations & Restructurings 2015, New York, NY, October 21-23, 2015.

This Isn't Just Whistling in the Wind: Representing Whistleblowers and Defending Against Them, 50th Annual Southern Federal Tax Institute, Atlanta, GA, October 21, 2015.

Aggressive IRS Audit Techniques – Tales From the Trenches, ABA Section of Taxation 2015 Joint Fall CLE Meeting, Chicago, IL, September 17-19, 2015.

**Offshore Accounting Reporting Provisions – And Update, UJA
New York State Tax & Financial Planning Conference, New
York, NY, September 10, 2015.**

**Hot Topics in IRS Enforcement, GSCPA Southeastern
Accounting Show, Atlanta, GA, August 28, 2015.**

**International Tax Updates, LIU Civil and Criminal
Enforcement Updates Conference, Brooklyn, NY, August 13,
2015.**

**FBAR, FATCA and Foreign Reporting, NYSSCPA
Conference, New York, NY, June 25, 2015.**

**Offshore Account Reporting & Penalty Provisions, 2015
AICPA Conference on Tax Strategies for the High-Income
Individual, Las Vegas, NV, May 18-19, 2015.**

**Taking It Home: Best Tax Tips, 2015 AICPA Conference on
Tax Strategies for the High-Income Individual, Las Vegas, NV,
May 18-19, 2015.**

**Economic Substance, Judicial Doctrines and Ethics, Tax
Planning for Domestic & Foreign Partnerships, LLCs, Joint
Ventures & Other Strategic Alliances 2015, Practicing law
Institute, New York, NY, May 13, 2015.**

**Taxation of Bitcoin, Inside Bitcoins, New York, NY, May 13,
2015.**

**Tax Opinions – Why You Should Care, WGLO Conference,
New York, NY, May 12, 2015.**

**Impact of FATCA and the Letters that Individuals are
Receiving, WeiserMazers Breakfast Seminar, New York, NY,
April 2, 2015.**

**Nuts and Bolts of Tax Penalties 2015: A Primer on the
Standards, Procedures and Defenses Relating to Civil and
Criminal Tax Penalties, PLI Partnership Program, New York,
NY, March 20, 2015.**

**Update on Offshore Voluntary Disclosure Program, NYSSCPA
Conference, New York, NY, March 1, 2015.**

Update on Offshore Voluntary Disclosure Program, Foundation for Accounting Education Conference, New York, NY, January 29, 2015.

Voluntary Disclosure Update, 6th Annual Criminal Tax Enforcement Forum, Paramus, NJ, January 22, 2015.

Voluntary Disclosure Procedures for New York and New Jersey, 6th Annual Criminal Tax Enforcement Forum, Paramus, NJ, January 22, 2015.

Bitcoins: What You Need to Know About Virtual Currency, ABA, Webinar, January 21, 2015.

It's A Small World – Part 2: Criminal Enforcement Against Offshore Bank Accounts, 31st ABA Criminal Tax Fraud and Tax Controversy National Institute, Las Vegas, NV, December 10-12, 2014.

Civil & Criminal Tax Penalties, NYSSEA Conference, New York, NY, December 8, 2014.

How Far Can You Go? Ethical and Penalty Issues in Everyday Tax Practice, NYU-SCPS 73rd Institute on Federal Taxation, San Francisco, CA, November 20, 2014.

Tax Procedures and Penalties, 2014 AICPA Sophisticated Tax Conference, Philadelphia, PA, November 17, 2014.

Tax Penalties, Baruch College Conference, New York, NY, November 10, 2014.

How Far Can You Go? Ethical and Penalty Issues in Everyday Tax Practice, NYU-SCPS 73rd Institute on Federal Taxation, New York, NY, October 23, 2014.

Economic Substance Penalty, PLI Conference, New York, NY, October 17, 2014.

A Primer on Tax Penalties: What Works and What Doesn't When Reporting Items on Tax Returns, 45th Annual Sidney Kess New York Estate, Tax, and Financial Planning Conference, New York, NY, September 18, 2014.

Ethics, NJSEA Dinner Meeting, Monroe Township, NJ, September 10, 2014.

Offshore Voluntary Disclosure Program, Bank of New York, Teleconference, August 26, 2014.

Civil and Criminal Tax Penalties, Long Island University, Brookville, NY, August 15, 2014.

Changes to the IRS Offshore Voluntary Disclosure Program – What You Need to Know Right Now, New York State Society of Certified Public Accountants, New York, NY, August 7, 2014.

New Developments in International & Domestic Tax Evasion and Compliance, ALI/ABA, Philadelphia, PA, July 9, 2014.

IRS Practice and Procedure, New York State Society of Certified Public Accountants, New York, NY, June 26, 2014.

The Economic Substance Doctrine, Tax Planning for Domestic & Foreign Partnerships, LLCs, Joint Ventures & Other Strategic Alliances 2014, Practising law Institute, New York, NY, May 20-22, 2014.

Taxation of Bitcoin, Bitcoin Foundation, Amsterdam, NL, May 15-16, 2014.

A Day Late and a Dollar Short: Delinquency Penalties, Nuts and Bolts of Tax Penalties 2014, Practising Law Institute, New York, NY, March 10, 2014.

Foreign Accounts...In the Trenches, American Bar Association, Las Vegas, NV, December 13, 2013.

Tax Whistleblowers: Handling the Administrative and Judicial Proceeding, American Bar Association, Las Vegas, NV, December 12, 2013.

Tax Ethics, New York University, San Francisco, CA, November 21, 2013.

Nuts and Bolts of Tax Procedure, American Institute of CPAs, Boston, MA, November 19, 2013.

Crossing the Line: What You Don't Want to Do Now, American Institute of Certified Public Accountants, Boston, MA, November 19, 2013.

U.S. Tax Court: The Accountant As Viewed From the Bench, American Institute of Certified Public Accountants, National Harbor, MD, November 6, 2013.

Crossing the Line: Ethical Problems and Civil Liability for Accountants, American Institute of Certified Public Accountants, National Harbor, MD, November 6, 2013.

The Economic Substance Penalty, Practicing Law Institute, New York, NY, October 18, 2013.

Audits: Closing Documents, Qualified Offers and Extensions, ALI/ABA, Washington, D.C., October 17, 2013.

Crossing the Line: Civil and Criminal Liability for Professionals, UJA-Federation of New York, New York, NY, October 9, 2013.

Current Issues in Money Laundering, New York State Society of Certified Public Accountants, New York, NY, September 10, 2013.

Criminal Tax Update, Long Island University, NY, August 29, 2013.

Basic Criminal Tax, New York County Lawyers Association, New York, NY, August 22, 2013.

The Economic Substance Doctrine, Practicing Law Institute, New York, NY, May 23, 2013.

Civil and Criminal Liability for Accountants, American Institute of Certified Public Accountants, Las Vegas, NV, May 20-21, 2013.

Undisclosed Foreign Assets, American Academy of Matrimonial Lawyers, New York, NY, May 3, 2013.

Tax Whistleblowers, University of North Carolina, Raleigh Durham, NC, May 2, 2013.

Tax Litigation: The Practitioners View, American Bar Association, Las Vegas, NV, December 5-7, 2012.

Tax Ethics, New York University, San Diego, CA, November 15, 2012.

The Economic Substance Penalty, Practicing Law Institute, Chicago, IL, November 8, 2012.

Tax Ethics, New York University, New York, NY, October 25, 2012.

Nuts and Bolts of Tax Practice & Procedure: From Audit to Collection, George Mason University, Fairfax, VA, October 23, 2012.

Sophisticated Tax Planning: From Assessment to Collection, American Institute of CPAs, New York, NY, October 23, 2012.

The Economic Substance Doctrine, Practicing Law Institute, New York, NY, October 12, 2012.

Nuts and Bolts of Tax Practice & Procedure: From Audit to Collection, New York, NY, September 13, 2012.

Ethics for Tax Practitioners, Internal Revenue Service, Washington, DC, August 23, 2012.

The Economic Substance Doctrine, Practicing Law Institute, New York, NY, May 24, 2012.

Reporting Foreign Bank Accounts, American Academy of Matrimonial Lawyers, New York, NY, May 4, 2012.

TEFRA Practice and Procedure, Practicing Law Institute, Chicago, IL, May 3, 2012.

Nuts and Bolts of Tax Procedure: From Audit to Collection; Hot Topics in IRS Enforcement – Tips From the Tax Trenches; Open Forum Tax Practice Discussion – Protecting Your Clients...and Yourself, American Institute of CPAs, Las Vegas, NV, April 27-May 1, 2012.

IRS Whistleblowers, American Bar Association, Washington, DC, April 26, 2012.

The Economic Substance Doctrine, Practicing Law Institute, Los Angeles, CA, December 2, 2011.

The Economic Substance Doctrine, Practicing Law Institute, Chicago, IL, November 17, 2011.

Ethical Standards for Tax Practitioners, New York University, San Francisco, CA, November 16, 2011.

Ethics for Tax Practitioners, American Institute of CPAs, Boston, MA, November 15, 2011.

Privileges, International Tax Institute, New York, NY, November 9, 2011.

Tax Penalties, Practicing Law Institute, New York, NY, October 28, 2011.

Ethical Standards for Tax Practitioners, New York University, New York, NY, October 26, 2011.

FBARs and Reporting Offshore Accounts, UJA-Federation of New York, New York, NY, September 27, 2011.

Reporting Foreign Bank Accounts, Villanova, Philadelphia, PA, September 23, 2011.

The Economic Substance Doctrine, Tax Planning for Domestic & Foreign Partnerships, LLCs, Joint Ventures & Other Strategic Alliances, Practicing Law Institute, New York, NY, May 26, 2011.

From Audit to Collection: A Primer on Tax Practice and Procedure, AICPA Conference on Tax Strategies for the High Income Individual, Las Vegas, NV, May 6, 2011.

Clients with Foreign Bank Accounts: What Accountants and Financial Advisors Must Know About Reporting Requirements and Related Penalties, AICPA Conference on Tax Strategies for the High Income Individual, Las Vegas, NV, May 4, 2011.

Increasing Transparency in the U.S. Self-Assessment Tax System: A Paradigm Shift, 11th Annual NYU/KPMG Tax Lecture Series, New York, NY, March 22, 2011.

Tax Practice and Procedure. Zicklin Tax Seminar Series, Baruch College, New York, NY December 7, 2010.

Sensitive Issue Examination – Is *Tweel* Still Relevant?, ABA Tax Section, Civil and Criminal Tax Penalties Committee, Toronto, Canada, September 25, 2010.

Ethics and Codification of Economic Substance, ABA Tax Section, Standards of Tax Practice Committee, Toronto, Canada, September 24, 2010.

Fraud and Offshore Transactions, Internal Revenue Service, Estate Tax Attorney CLE, Washington, DC, September 22, 2010.

Clients with Foreign Bank Accounts: What Accountants and Financial Planners Must Know About Reporting Requirements and Related Penalties, American Institute of Certified Public Accountants, Webinar, New York, NY September 2, 2010.

Economic Substance – Understanding the Limit, Practicing Law Institute, Tax Planning for Domestic & Foreign Partnerships, LLCs, Joint Ventures & Other Strategic Alliances, New York, NY, May 27, 2010.

Tax Opinions, 2010 Legal Opinion Seminar, Working Group on Legal Opinions, New York, NY, May 11, 2010.

Enforcement Issues, New York State Bar Association, Tax Section, Annual Meeting, New York, NY, January 26, 2010.

Gathering Hard Evidence, Anti-Fraud Conference, Foundation for Accounting Education, New York, NY, June 5, 2008.

New Heightened Tax Return Standards Under IRC 6694 and Circular 230 For Advisors and Tax Return Preparers, New York, NY, January 29, 2008.

Ethical Issues in Transactional Tax Practice, New York University, 66th Institute on Federal Taxation, San Francisco, CA, November 14, 2007.

Ethical Issues in Transactional Tax Practice, New York University, 66th Institute on Federal Taxation, New York, NY, October 26, 2007.

Handling the Whistleblower: Risks and Rewards. ABA Tax Section, Civil and Criminal Tax Penalties Committee, Washington, DC, May 12, 2007.

New Notice Regarding IRS-Imposed Monetary Penalties for “Acting Badly”, UCLA Law School Fourth Annual Institute on Tax Aspects of Mergers and Acquisitions, New York, NY, April 27, 2007

Ethical Issues in Transactional Tax Practice, New York University, 65th Institute on Federal Taxation, San Diego, CA, November 12, 2006.

Ethical Issues in Transactional Tax Practice, New York University, 65th Institute on Federal Taxation, New York, NY, October 22, 2006.

Ethical Issues in Tax Litigation, ABA Tax Section, Administrative Practice and Procedure Committee, Denver, CO, October 20, 2006.

How to be an Ethical Tax Lawyer on Wall Street and Still Earn Your Bonus, Wall Street Tax Association, New York City, June 8, 2006.

Ethics in Tax Practice, New York University Graduate Tax Workshop, New York City, May 16, 2006.

Circular 230 – Impact of the Tax Profession, NYU/KPMG Annual Lectures on Current Taxation, New York City, January 31, 2006.

Circular 230: What Every Practitioner Who Gives Tax Advice Needs To Know About the New Regulations, New York City Bar Association, New York City, November 30, 2005.

Ethical Issues in Tax Shelter Representation, New York University School of School of Continuing and Professional Studies, 64th Institute on Federal Taxation, New York City, October 28, 2005.

Hot Topics In Taxation, New York City Bar Association, New York City, October 24, 2005.

New Opinion Standards under Circular 230, New York State Bar Association, Tax Section, Summer Meeting, New Paltz, New York, September 18, 2005.

Tax Controversies: Negotiating and Resolving Disputes with the Internal Revenue Service, Association of the Bar of the City of New York, May 16, 2005.

Tax Shelter Opinion Standards Under The New Circular 230, The Tax Forum, January 2, 2005.

Circular 230 and the IRS Office of Professional Responsibility; Highlights, New Developments and the Impact of the American Jobs Creation Act of 2004, American Bar Association, Section of Taxation, Teleconference and Audit Webcast, December 1, 2004.

Update on Circular 230, ABA Standards of Tax Practice Committee, Boston, MA, October 2, 2004.

Ethical Problems in Federal Tax Practice, Internal Revenue Service Estate and Gift Tax Examiners Joint Group Meeting, New York, NY, June 2, 2004.

Tax Controversies: Negotiating and Resolving Disputes with the Internal Revenue Service, Association of the Bar of the City of New York, April 29, 2004.

Practice Problems: Ethics and Rules, ABA Tax Section, Plenary Session, Orlando, FL, January 31, 2004.

Sarbanes-Oxley: What Tax Practitioners Need To Know, New York State Bar Association, Tax Section, Annual Meeting, New York, New York, January 27, 2004.

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Criminal Tax Issues: What Accountants Need To Know, Continuing Professional Education Seminars.

**Civil and Criminal Penalties, NYSSCPA Foundation For
Accounting Education Seminars, multiple dates and locations
throughout the United States.**