



# MANAGING TAX AUDITS AND APPEALS

Thursday, September 12, 2019

Washington, DC

**8:30 am**      **Breakfast and Registration**

**9:00 am**      **Welcome and Introductory Remarks**  
Overview of Audit Lifecycle

**9:15 am**      **Audits Part One: Selection to Resolution**

- Audit selection, including the Compliance Assurance Process, issue campaigns, and the use of data analytics;
- LB&I's new Large Corporate Compliance program;
- Responding to IDR requests, opening letters, conferences, interviews, and visits;
- Expanding role of the Acknowledgement of Facts IDR;
- Composition of audit teams and the specialist's role;
- Competing audit teams; and
- Special considerations – the first filing season under the new partnership rules.

**10:00 am**      **Audits Part Two: Recent Developments in LB&I**  
[Guest Speaker Invited]

**10:45 am**      **Break**

**11:00 am**      **Advance Pricing Agreements and Competent Authority Cases**  
[Guest Speaker Invited]

- Best practices for filing APAs and competent authority submissions;
- How APMA develops and resolves APAs and competent authority cases;
- Developments within APMA – the new functional cost diagnostic model and APA template;
- OECD developments and their impacts on APMA;
- Need for and use of arbitration to resolve competent authority disputes; and
- Tax Cuts and Jobs Act Developments.



- Noon**      **Update from the IRS Office of Chief Counsel**  
[Guest Speaker Invited]
- Overview of published and pending Tax Cuts and Jobs Act guidance;
  - Impact of the Taxpayer First Act; and
  - Current enforcement initiatives.
- 1:45 pm**      **Current Issues Regarding Taxation of Independent Contractors**
- Under the Internal Revenue Code;
  - Under state tax codes; and
  - Intersection with state labor and employment laws.
- 2:30 pm**      **Recent Developments on Capitol Hill**  
[Guest Speaker Invited]
- 3:30 pm**      **Break**
- 3:45 pm**      **Specific Audit Issues: Income Tax Accounting**
- How and when an examining agent, appeals officer, or counsel for the government can impose a change in method of accounting; and
  - Strategic considerations to resolve change in method issues.
- 4:30 pm**      **Specific Audit Issues: Penalties**
- Penalties that the IRS may assert during an audit and defenses to those penalties; and
  - Recent developments in the IRS's enforcement of penalties.
- 5:00 pm**      **The US-China Trade War And Impact on China Tax Policy and Practice**  
[Guest Speaker Invited]
- Overview of China Tax Regime – Carrots and Sticks
  - Trends in Chinese Tax Audits and Practical Strategies
  - China Tax Flashpoints: Royalties & Transfer Pricing
  - Balance with Foreign Investment: Export VAT Rebate Strategy
- 5:30 pm**      **Cocktail Reception**



# MANAGING TAX AUDITS AND APPEALS

Friday, September 13, 2019

Washington, DC

- 8:30 am**      **Breakfast and Welcome**
- 9:00 am**      **Appeals Part One: Overview of the Appeals Process**
- The new Independent Office of Appeals;
  - Right to Appeals;
  - Tips for writing a persuasive protest; and
  - Conducting an effective Appeals conference.
- 9:30 am**      **Appeals Part Two: Recent Developments at IRS Appeals**  
[Guest Speaker Invited]
- Effect of Taxpayer First Act on Appeals;
  - Appeals Team Case Leader Conferencing Pilot Program;
  - Appeals mediation; and
  - Appeals hiring.
- 10:30 am**      **Break**
- 10:45 am**      **Political Update: 2020 Election**
- 11:15 am**      **Specific Audit Issues: Privileges**
- Overview of privileges and how to avoid waiver; and
  - Recent developments regarding attorney-client privilege, federally authorized tax practitioner privilege, and the work product doctrine.
- Noon**          **Concluding Remarks**