AAA-CPA Fall Meeting & Education Conference

The Doubletree Metropolitan Hotel | New York, NY

November 2–6, 2011

CO-SPONSORED BY:

NYU SCPS
SCHOOL OF CONTINUING AND PROFESSIONAL STUDIES

AMERICAN ASSOCIATION OF ATTORNEY-CERTIFIED PUBLIC ACCOUNTANTS

FEATURED PRESENTERS:

- **Beth Tucker**, Deputy Commissioner, Internal Revenue Service
- **Nina Olson**, National Taxpayer Advocate, Internal Revenue Service
- **Sidney Kess, Esq., CPA, LLM**, Of Counsel, Kostelanetz & Fink, LLP and **Bryan Skarlatos**, Kostelanetz & Fink, LLP
- **Daniel Shaviro, J.D.**, the Wayne Perry Professor of Taxation at NYU Law School

EDUCATION SESSIONS TO INCLUDE:

- **New Initiatives and Challenges Facing the IRS**
- **State Nexus for Individuals**
- **Whistleblower Statute/Confessions of a High Ranking NY Tax Administrator**
- **Powerful Estate Tax Planning Opportunities**

Offering 17 Hours of CPE and 15 Hours of CLE/MCLE with 2 Hours of Accounting and Auditing (A&A)

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EXHIBITORS

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Internal Revenue Service
United States Department of the Treasury

Join us in New York City for the 2011 Fall Meeting &

The AAA-CPA is taking a big bite out of the Big Apple at the Fall Meeting & Education Conference and we invite you to be our guest.

Top leaders from the field will be available exclusively for your inquiry and learning. This stellar education will take place in the city that has it all.

With a skyline that is recognizable worldwide and more than 8.3 million people from all corners of the globe calling it home, New York City is a one-of-a-kind destination. Whether this will be your first visit or your hundredth, there is always something new to see and do. New York City's streets pulsate with an unmistakable rhythm that attracts more than 45 million visitors annually. There is never a question on what to do when in Manhattan.

New York City is a shopper's paradise. If you want to buy anything, New York is the place to shop. Shops line the streets of the city everywhere you come across. You can find whatever item you are looking for, from innovative technology computers to fruits and vegetables on a stand. Options range from tea shops in Chinatown to chic designer flagships on Fifth and Madison Avenues.

With some 20,000 restaurants, New York offers a culinary experience like no other city. Discover ethnic foods from around the globe from Chinatown to Little Italy and within walking distance of the hotel. There is something for all tastes, budgets and likes.

No trip is complete without sampling New York City's cultural offerings. Alongside such world class museums as the Museum of Modern Art (MoMA), the Metropolitan Museum of Art and the Solomon R. Guggenheim Museum, fresh artistic perspectives abound at hundreds of galleries in charming neighborhoods like Chelsea, SoHo and the Lower East Side. Performing Arts light up the nights from classical music, operas and ballet at Lincoln Center and Carnegie Hall to performances on Broadway.

As with all aspects of this dynamic city, the association is pleased to have a great team working on special programs and events for you to partake of in the city that never sleeps.

A special thanks to our host committee:

Eileen and Michael Breslin, Esq., CPA, The FulServ Group, LLC
E. Martin Davidoff, Esq., CPA, E. Martin Davidoff & Associates, Certified Public Accountants
Laurence Keiser, Esq., CPA, Stern Keiser & Panken LLP
Jeff Schwarcz, Esq., CPA, Andrews Kurth LLP
Roz and Victor Simon, Esq., CPA, Rosenberg, Neuwirth & Kuchner
Florence Feldman and Seymour Trager, Esq., CPA, Trager Kevy & Trager LLP
Andrew Walcott, Esq., CPA, The Walcott Law Firm

Education Conference

Optional Tours/Special Events

Special Tour of the New York Stock Exchange

Wednesday, November 2, 1:00 PM–5:00 PM

Witness firsthand the happenings on the floor of the New York Stock Exchange (NYSE). Thanks to our host committee, the AAA-CPA will have an exclusive opportunity to go in the NYSE, and see the trading in full action and the ringing of the closing bell.

We will start the afternoon with a guided tour of New York City as we transport you from the front door of the hotel to the financial district in lower Manhattan. Along the drive, enjoy seeing famous sites, marvel at the grand architecture of the city, listen to riveting stories about the birth of the stock market and its rise to power, the biggest stock market crashes and their impact on Wall Street's history, and the fascinating stories of the resiliency and pride of Americans and financiers who pulled the USA through these tough times.
Ticket Price: $55

NYU School of Law Reception *

Thursday, November 3, 6:30 PM–7:30 PM

We will do a number of exciting things when we visit New York City but perhaps nothing as interesting or as important as our meeting with upwards of 50 Tax LL.M. and J.D. students at the NYU School of Law. The Attorney-CPA Foundation is hosting a reception on Thursday, November 3 between 6:30 and 7:30 PM. On your way to dinner, please stop and visit with these law students, a number of whom are already CPAs, and share your thoughts and experiences about your professions with them. While it's our opportunity to give of ourselves, we might just find we will take some positive memories of this experience back with us.

Spouse/Guest Luncheon

Friday, November 4, 11:30 AM–1:30 PM

Spend time with fellow spouses and guests at a special luncheon on Friday, November 4. More details to follow.
Ticket Price: This event is included in the spouse/guest registration fee.

Give Your Regards to Broadway

Saturday, November 5

Would you like to see a matinee on Saturday, November 4? Please let us know of your interest when you register for the conference. We will be in touch if we can arrange for a group to see a performance together. Ticket prices will be determined based on the show selected.

PLEASE NOTE—The conference schedule is set for you to be able see a show on Thursday or Friday evening on your own.

Closing Dinner *

Saturday, November 5, 7:00 PM–10:00 PM

After experiencing some New York City highlights on your own Saturday afternoon, join us for a delectable reception and four-course dinner at one of the top steak houses in New York City. What better way to end a sensational conference than dining with friends of old and new. The event will take place at Maloney & Porcelli located just one block from the hotel. We will have the second floor private dining room all to ourselves to enjoy and relax.

* **PLEASE NOTE**—This event is included in the full registration and spouse/guest registration fees. If you would like to purchase additional tickets, please contact the AAA-CPA offices.

Meeting Information

Accommodations

The DoubleTree Metropolitan Hotel
569 Lexington Avenue
New York, NY 10022
PHONE: 212-752-7000
WEB: www.doubletree.com

Hotel Reservations: Reservations will be made by the attendee contacting the hotel directly at **800-222-TREE**. In order to receive the group rate, callers must use the code **AMA** when making your reservation. The AAA-CPA has negotiated a rate of **$250** for a king bedded room and **$270** for a room with two double beds during our meeting dates. The hotel will only guarantee our room rate until **Monday, October 3, 2011**. Reservations made after this date will be accepted at a space and rate availability basis only. Please note that you should make a hotel reservation even if you are not sure if you can attend to at least get into our block early. Rooms can be released without penalty up to 72 hours before arrival. You can reserve your guest

Tentative Schedule of Events

(Times and schedule subject to change)

	Day 1—Wednesday, Nov. 2	Day 2—Thursday, Nov. 3	Day 3—Friday, Nov. 4	Day 4—Saturday, Nov. 5	Day 5—Sunday, Nov. 6
MORNING		7:30 AM–8:30 AM Breakfast	7:30 AM–8:30 AM Breakfast	7:00 AM–8:00 AM Breakfast	
MORNING		8:30 AM–12:00 NOON Education Program 9:30 AM–11:00 AM Spouse/Guest Breakfast	8:30 AM–10:00 AM Guest/Spouse Breakfast 8:30 AM–12:00 NOON Education Program 11:30 AM–1:30 PM Spouse/Guest Luncheon	8:00 AM–10:30 AM Education Program 8:30 AM–10:00 AM Guest/Spouse Breakfast 10:30 AM–1:00 PM Open Board of Directors Meeting	8:00 AM–11:00 AM Networking Brunch on Your Own in Lobby Restaurant
AFTERNOON		12:00 NOON–1:15 PM Open Board of Directors Meeting with Luncheon	*Lunch on Your Own*	*Lunch on Your Own*	
AFTERNOON	1:00 PM–4:00 PM *Optional*—New York City Financial District Tour 3:00 PM–6:00 PM Registration	1:15 PM–5:20 PM Education Program	1:30 PM–4:00 PM Education Program	*Optional*—Theatre Tickets *(tentative)*	*Check out*
EVENING			*Dine-Around*		
EVENING	6:00 PM–7:00 PM Welcome Reception STERLING FOUNDATION MANAGEMENT LLC *Dinner on Your Own*—Come to the Reception and pair up for dinner 9:00 PM–11:00 PM Hospitality	6:30 PM–7:30 PM Reception at NYU Law School *Dinner on Your Own*—Come to the Reception and pair up for dinner 9:00 PM–11:00 PM Hospitality	9:00 PM–11:00 PM Hospitality	7:00 PM–10:00 PM *Closing Dinner*—Maloney & Porcelli 10:00 PM–11:00 PM Hospitality	*See you in Seattle!*

room on line by visiting to the group's personal reservation page: http://doubletree.hilton.com/en/dt/groups/personalized/N/NYCDTDT-AMA-20111101/index.jhtml?WT.mc_id=POG

For those who wish to spend additional time at the hotel, our discounted rates will be honored two days pre- and post-meeting based on space and rate availability.

Hotel Location: The Doubletree Metropolitan Hotel is located at Lexington Avenue and 51st Street in the heart of Midtown Manhattan's fashionable East Side. This contemporary modern landmark is walking distance from Broadway's Theater District, many museums, great shopping and dining. ***FUN FACT!*** In 1955, Marilyn Monroe made history in front of this hotel while filming the movie *The Seven Year Inch*, when a gust of air from the subway vents blew the skirt of her white halter dress skyward.

Hotel Amenities: The guest room amenities include: high speed internet access, large work desk with ergonomic chairs and 37-inch televisions. The hotel features a complimentary Fitness Center and Business Center available to all hotel guests. There is also a beauty salon/barber shop and gift shop on the premises and wireless internet access in all public areas of the hotel.

Internet/Wireless Access: The Doubletree Hotel rooms feature high speed internet access via standard network cable (provided), or dial up access through a data port on the phone. There is a fee for usage. Internet access in the meeting space is only available to registrants who utilize a wireless air card such as the one provided by T-Mobile through the AAA-CPA Affinity Program.

Travel

Air Travel: There are three major airports that service New York City. John F. Kennedy International Airport is 15 miles east of Manhattan. La Guardia Airport is just six miles east and Newark International Airport is located 15 miles southwest of the city.

Preferred Airline: The AAA-CPA is a business partner with Southwest Airlines. To make a reservation, visit www.swabiz.com and select Book Air. Enter **Company ID: 99138480** and begin booking—it's that easy! Southwest Airlines now flies to LaGuardia Airport.

Train Travel: Amtrak service from the North East corridor is a great way to travel to Manhattan, making it easy to come for even a day! Visit Amtrak at www.amtrak.com to see schedules and fees.

Ground Transportation: Ground transportation to and from the hotel is available by airport shuttle services, limo, or taxi. The Doubletree does not offer a shuttle service. The subway 51st Street stop is located right at the front door of the hotel.

Parking: The hotel does not own parking facilities. However, two parking garages are located within steps of the Hotel.

Cancellation Policy

Payment in full is due with your registration. A cancellation fee of $100 will be applied to cancellations after October 21, 2011.

Conference Materials

Continuing with our "green" theme, all conference attendees will receive flash drives onsite with materials. The materials will also be posted online prior to the conference for download. The AAA-CPA will provide electrical outlets for those who bring their laptops. Any member who would like to receive a hard copy of the materials in addition to the flash drive may do so by paying an additional $30.

CPE & CLE/MCLE

This program will provide 17 hours of CPE and CLE/MCLE on a 50-minute hour track and 15 CLE/MCLE on a 60-minute hour track, and 2 hours of A&A.

AAA-CPA continuing education programs are designed to meet the needs of attorneys and CPAs and to qualify for credit both as CPE and CLE. Of course, the decisions of various state authorities determine the actual credit granted. The AAA-CPA is a registered CLE/MCLE provider in the States of Pennsylvania, Texas, and Illinois. State boards have final authority on the acceptance of individual courses for CPE credit. If you require CLE in a state not mentioned, please call our national office and we will do our best to arrange for credit in your state. All courses are beginner through advanced levels and there are no prerequisites or advance preparation requirements for this course. The AAA-CPA will also receive approval in the states of FL and NY for these programs.

Accounting CPE—The American Association of Attorney-CPAs is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards have final authority on the acceptance of an individual course for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219. Web: www.nasba.org. A brochure of the program is available by calling 888-288-9272. This program meets the NASBA standards of 17 (50 minute) hours of instruction.

Dress

The dress for the AAA-CPA Fall Meeting is business casual. It is suggested that men bring jackets for upscale dining. Comfortable shoes are suggested as NYC is a walkable city!

Weather

Average temperatures in mid-Fall in New York City vary from 55–65 degrees during the day and drop to 40–50 degrees in the evenings. For the most up to date weather, visit www.weather.com.

Education Conference Program

THURSDAY, NOVEMBER 3, 2011

7:30 AM–8:30 AM

Breakfast with Dean Richard L. Revesz and Joshua D. Blank, J.D., LL.M., New York University School of Law

Visit with Dean Revesz and Joshua D. Blank, Faculty Director of the Graduate Tax Program during breakfast and learn of the school's successes and current developments at the Graduate Tax Program.

8:30 AM–9:30 AM

State Nexus for Individuals

Mark S. Klein, Esq.,
Hodgson Russ LLP

Faced with growing deficits, states are aggressively targeting out-of-state individuals who might be liable for taxes. This program will discuss the rules that allow states to tax nonresidents and provide guidance on how to reduce taxes, protect assets and avoid pitfalls when moving among multiple states.

9:30 AM–10:30 AM

New Initiatives and Challenges Facing the IRS

Beth Tucker, Deputy Commissioner for Operations Support, Internal Revenue Service

Deputy Commissioner Tucker will discuss how the IRS is strengthening its partnership with tax professionals to respond to today's challenges. She will touch on several of the new initiatives the IRS is facing as well as the challenges, including workforce issues and enhanced technology. She will share how the IRS is helping taxpayers meet their responsibilities during economic hardship, while promoting fairness in the tax system by employing enforcement tools when appropriate.

10:45 AM–12:00 NOON

Planning for Clients with Chronic Illness

Martin Shenkman, Esq., CPA,
Martin M. Shenkman, PC

For tens of millions of clients, chronic illness affects every aspect of planning: their income tax issues, financial and investment planning, insurance, charitable giving, estate planning and business succession. This session will provide a practical understand of the special planning considerations for clients living with chronic illness. Specific tax and planning strategies you can use to help them and their families/loved ones will be presented.

1:15 PM–2:20 PM

Unreported Foreign Bank Accounts and Voluntary Disclosures: Advising Clients Now that the Amnesty is Over

Sidney Kess, Esq., CPA, LL.M.,
Of Counsel, Kostelanetz & Fink, LLP

Bryan Skarlatos, Esq., Partner,
Kostelanetz & Fink, LLP

The 2011 Offshore Voluntary Disclosure Initiative ends on August 31, 2011. However, many practitioners still have clients with unreported foreign bank accounts. Is there anything that clients can do to mitigate penalties? What advice can you give? This program will review the IRS current approach to unreported foreign bank accounts and the IRS' long-standing voluntary disclosure program and provide practical tips on how to advise clients with unreported foreign accounts.

2:20 PM–3:25 PM

Fundamental Tax Reform: Can, Should, and Will the U.S. Federal Income Tax Be Replaced by a National Consumption Tax?

Daniel Shaviro, J.D., the
Wayne Perry Professor of Taxation at NYU Law School

Dissatisfaction with the U.S. federal income tax has led to widespread discussion of fundamental tax reform including the possibility of replacing it with a consumption tax. What different forms could such a reform take? What are the best arguments for it and against it? And what are its political prospects for enactment? Among the alternatives that Professor Shaviro will discuss are a national retail sales tax, X-tax or flat tax, and a consumed income tax, and he will consider how these proposals' chances might be affected both by Congressional politics and by the long-term budgetary problems facing the U.S.

3:40 PM–4:30 PM

Auditing Smaller, Less Complex Entities

Philip J. Santarelli, Chief Risk Officer, ParenteBeard LLC

Using guidance from the newly clarified standards, the participant will benefit from real world experiences and examples. This session will review a survey of tips and techniques for efficiently auditing smaller entities while still being compliant with generally accepted auditing standards.

4:30 PM–5:20 PM

Financial Reporting and Audit Issues Related to the Great Recession

Philip J. Santarelli, Chief Risk Officer, ParenteBeard LLC

This session will discuss the important questions: What must auditors do to address the unique risks presented by times of economic uncertainties. How do you deal with difficult audit issues? What happens to asset valuation work when the economy is in trouble?

FRIDAY, NOVEMBER 4, 2011

8:30 AM–12:00 NOON

Helping Your Clients Prevent or Survive an IRS Audit

Frank Agostino, J.D., LL.M., Agostino & Associates

James A. DiGabriele D.P.S., CPA/ABV, CFE, CFSA, FACFEI, Cr.FA, CVA, DiGabriele McNulty Campanella & Co.LLC

Matthew Magnone, J.D., LL.M., Ernst & Young

Richard Sapinski, Esq., LL.M., Sills, Cummis & Gross, P.C.

They say "never mess with the IRS," but at some point, contact with this ubiquitous agency is inevitable. However, with careful preparation, an audit doesn't have to be a taxing experience! This panel of leading IRS experts will tell you exactly what you need to know to prepare your individual or small business clients for the audit process, from information on preventing one in the first place to getting through the process unscathed. What you learn could save your clients countless hours (and headaches).

1:30 PM–3:00 PM

Current Tax Administration Challenges for the IRS: The National Taxpayer Advocate's Perspective

Nina Olson, National Taxpayer Advocate, Internal Revenue Service

In her 2010 Annual Report to Congress, the National Taxpayer Advocate identified three major challenges for the IRS over the next 10 years: the overwhelming complexity of the Internal Revenue Code, the delivery of social and economic program delivery into an IRS revenue collection structure, and the movement toward greater automation at the expense of personal interaction with taxpayers.

3:10 PM–4:00 PM

Representative from New York Stock Exchange *(tentative)*

SATURDAY, NOVEMBER 5, 2011

8:00 AM–9:15 AM

Some Powerful Estate Tax Planning Opportunities with Long Term Benefits and Short Term Availability

Leonard Weiner, J.D., CPA, MBA, AEP, Weiner & McCulloch, PLLC

Thomas J. Pauloski, J.D., Bernstein Global Wealth Management

For a short time, we have a perfect storm of economic conditions and legislation which permit permanent savings in future gift, estate, and generation skipping taxes. A few of these techniques are relatively new. Many more of your clients than you may realize can implement this planning without reducing their standard of living. We will discuss and illustrate how much each technique may increase the tax savings for your clients. Using Bernstein's proprietary Monte Carlo simulations, you can see the likely maximum, minimum, and probable amount of tax savings for clients from using each technique if they invest in securities.

9:15 AM–10:30 AM

New York's New Tax Whistleblower Statute/ Confessions of a High Ranking NY Tax Administrator

William Comiskey, Esq., Hodgson Russ LLP

The new NYS whistleblower law—which authorizes the state and private citizen whistleblowers to sue tax evaders under the state's false claims act—is arguably the most significant change in tax administration and enforcement in years. This session will provide an overview of the statute, focusing on the elements of the act, the penalties evaders face, who can sue and what awards and protections are offered to whistleblowers. How the new law compares to the IRS whistleblower statute will also be examined. Also, as New York's top tax enforcement officer, Mr. Comiskey was part of a remarkable period of state tax enforcement activity. He will explore the Department's strategic objectives during the period 2007 to 2010, what the Department accomplished (and how) and where the Department may be going now.

Meet Your Faculty

Frank Agostino J.D., LL.M., Agostino & Associates, PC, concentrates his practice in criminal and civil tax matters before federal and state taxing authorities. He was an attorney with the Internal Revenue Service District Counsel Office in Springfield, Illinois and Newark, New Jersey. He also served as a Special Assistant United States Attorney concentrating in criminal tax prosecution. Agostino frequently lectures on tax controversy and litigation matters at the American Bar Association and New Jersey Continuing Legal Education seminars.

Joshua D. Blank, J.D., LL.M., New York University School of Law, is an Associate Professor of the Practice of Tax Law and Faculty Director of the Graduate Tax Program. His focus is on tax administration and compliance, taxpayer privacy, and taxation of business entities. His recent publications include *What's Wrong with Shaming Corporate Tax Abuse*, 62 Tax L. Rev. 539 (2009), *Overcoming Overdisclosure: Toward Tax Shelter Detection*, 56 UCLA L. Rev. 1629 (2009), and *When Is Tax Enforcement Publicized?*, 30 Va. Tax Rev. 1 (2010) (with Daniel Z. Levin). Blank is Vice Chair of the Teaching Taxation Committee of the Tax Section of the American Bar Association and member of the Academia Tributária das Américas (ATA)—Tax Academy of the Americas.

William Comiskey, Esq., Hodgson Russ LLP, has held top-level government positions with New York State agencies responsible for tax enforcement and for investigating and prosecuting health care fraud, physician misconduct, complex financial fraud, and official misconduct. Prior to joining Hodgson Russ LLP, Comiskey was the deputy commissioner for tax enforcement at the New York State Department of Taxation and Finance, where he served as New York's top tax enforcement officer in charge of approximately 2,500 auditors, collectors, and criminal investigators. As a prosecutor, Comiskey held leadership positions in the attorney general's Criminal Division prosecuting fraud, corruption, and organized crime cases. His recent presentations and panel discussions for tax professionals and business groups include "New York's Amended Whistleblower Law," New York State Bar Association State and City Tax Institute, April 2011; "Sales Tax Enforcement, New York's Efforts to Increase Sales Tax Compliance," Erie County Bar Association, June 2010; "Enforcement, Audit Policy, and Practice," New York State Business Council Conference on State Taxation, May 2010; and "The NYS Yin-Yang of Increased Enforcement and the Taxpayer Advocate," New York State Bar Association State and Local Tax Institute, April 2010.

James A. DiGabriele, Ph.D., DPS, CPA, ABV, CFF, DiGabriele, McNulty, Campanella & Co., LLC, is the managing director of an accounting firm specializing in forensic/investigative accounting and litigation support. DiGabriele is accredited in Business Valuation, a Certified Fraud Examiner, Certified in Financial Forensics, a Certified Financial Services Auditor, a Certified Forensic Accountant, a Certified Valuation Analyst and is a Fellow of the American College of Forensic Examiners Institute. He also holds two Master of Science degrees; one in Taxation from Seton Hall University and the other in Finance from New Jersey Institute of Technology and two Doctoral Degrees; Doctor of Professional Studies degree with concentrations in Economics and Management from the Lubin School of Business at Pace University New York and Doctor of Philosophy with a concentration in Accounting from Middlesex University Business School, London, United Kingdom. James is an Assistant Accounting Professor at Montclair State University, School of Business, Department of Accounting, Law and Taxation where he teaches Fraud Examination and Forensic Accounting on the graduate level.

Sidney Kess, Esq., CPA, LL.M., of Counsel, Kostelanetz & Fink, LLP, recently selected "Most Influential Practitioner" by *CPA Magazine*, is a nationally renowned tax expert and author/coauthor of hundreds of tax books on financial and estate planning. Having lectured to more than 725,000 practitioners on tax, financial and estate planning, he is one of the nation's best known lecturers in continuing professional education. Kess is consulting editor of CCH Incorporated's *Financial and Estate Planning Reporter*, and consultant for the CCH *Estate Planning Guide*. Kess was chairman of the advisory board of *Tax Hotline* and is a member of the PPC Tax Action Panel. He has edited a column on "Tax Tips" for the *New York Law Journal* for the past 41 years. Kess is often quoted in *The Wall Street Journal*, *The New York Times*, and other national publications. He was included in *Accounting Today*'s "100 Most Influential CPAs in the U.S." for several years as well as *CPA Magazine*'s "Most Influential CPAs in the U.S". Kess was the National Director of Tax at KPMG Main Hurdman and a tax partner at KPMG Peat Marwick.

Mark S. Klein, Esq., Hodgson Russ LLP, has over 25 years of experience with federal, multistate, state, and local taxation. He has lectured extensively throughout the United States and Canada and teaches courses on state taxation and tax practice and procedure at the State University of New York at Buffalo, School of Management Tax Certificate Program. His articles have appeared in *The CPA Journal*, the *Journal of Multistate Taxation and Incentives*, and in other publications devoted to multistate tax issues. He is the general editor of *LexisNexis Tax Practice Insights: New York*, 2010 edition; the editor of *New York Tax Highlights*; the contributing editor of CCH's *2011 Guidebook to New York Taxes*; and the co-author of the *2010–2011 ABA Sales & Use Tax Desk Book*, CCH's *New York Residency and Allocation Audit Handbook*, *New York Sales and Use Tax Answer Book*, *Contesting New York Tax Assessments*, *New York Tax Handbook*, and *New York City Tax Handbook*. He is also a contributor to CCH's *New York Tax Analysis*.

Matt Magnone, J.D., LL.M., Ernst & Young, has been with the firm since 2001, after concluding a 29 year career with the

*[Full biographical information is available online at **www.attorney-cpa.com**]*

IRS Office of Chief Counsel. During his tenure with the IRS, Matt held the position of District Counsel for the IRS for the state of New Jersey for 15 years. As such, Matt was the Chief Legal Officer for the IRS in New Jersey. He supervised attorneys who were responsible for handling all matters requiring legal representation on behalf of the IRS, including litigation before the U.S. Tax Court. Prior to ascending to the position of IRS District Counsel, Magnone was a Senior Trial Attorney and Assistant District Counsel. In these capacities, he personally handled many significant and high-profile cases, and large-dollar cases involving examination and collection issues. Magnone has extensive experience with CIC examinations and litigation involving large corporate taxpayers, as well as complex collection matters. Magnone's practice focuses on providing advice to Ernst & Young clients regarding all aspects of federal tax controversy matters, as well as representing them before the IRS.

Nina Olson, National Taxpayer Advocate, Internal Revenue Service, leads the Taxpayer Advocate Service, a nationwide organization of approximately 2,000 taxpayer advocates who help U.S. taxpayers resolve problems and work with the IRS to correct systemic and procedural problems. Olson's work as the "voice of the taxpayers" at the IRS has won national acclaim: She is a member of the American College of Tax Counsel, delivering the group's prestigious Griswold Lecture in January, 2010. The non-profit Tax Foundation selected her as its Public Sector Distinguished Service Award recipient in 2007. *Accounting Today* magazine named her one of its Top 100 Most Influential People in the accounting profession each year since 2004. In January 2005, *Money* magazine named her one of the 12 "Class Acts of 2004." Prior to her appointment as the NTA in January 2001, Olson maintained a private law practice, concentrating in tax controversy representation. Before that, she owned and operated Accounting, Tax & Information Services, a tax planning and preparation firm in Chapel Hill, North Carolina. She served as the chair of the American Bar Association (ABA) Section of Taxation's Low Income Taxpayers Committee as well as the Pro Se/Pro Bono Task Force of the ABA Tax Section's Court Procedure Committee. Olson is the 1999 recipient of both the Virginia Bar Association's Pro Bono Publico Award and the City of Richmond Bar Association's Pro Bono Award.

Thomas J. Pauloski, J.D., Bernstein Global Wealth Management, is a National Managing Director in the Wealth Management Group of Bernstein Global Wealth Management, the research division of Bernstein's Private Client Group. He works with private clients and their advisors on wealth transfer strategies, focusing on tax-efficient wealth management and asset allocation decisions. Previously, Pauloski was a partner at the Chicago law firm of Winston & Strawn LLP, where he concentrated his practice in estate, tax, and business planning. A nationally known speaker on estate planning, tax, and insurance issues, Pauloski has written numerous articles and continuing legal education materials on estate planning topics. He serves on the faculty of the American Bankers Association National Trust and National Graduate Trust Schools, and has served on the adjunct faculty of the Cannon Financial Institute Schools. He has been an adjunct professor at Loyola University Chicago School of Law and has taught estate planning classes at Northwestern University Law School.

Dean Richard L. Revesz, Lawrence King Professor of Law, New York University School of Law is one of the nation's leading voices in the fields of environmental and regulatory law and policy. Revesz was recently appointed to the National Research Council's Committee on Health, Environmental, and Other External Costs and Benefits of Energy Production and Consumption to study the costs and benefits of U.S. energy production and use for parties not directly involved in energy decisions. He has testified before Congress on the reauthorization of the Clean Air Act and on reforms to the Superfund program. Dean Revesz also chaired the Committee on Judicial Review of the American Bar Association's Section on Administrative Law and Regulatory Policy.

Philip J. Santarelli, Chief Risk Officer, ParenteBeard LLC, is responsible for ParenteBeard LLC's audit and accounting practice, risk management, quality assurance and consults with Partners on technical accounting and audit issues. Santarelli possesses a unique blend of practical experience with an in-depth accounting background, and he has worked with a diverse group of commercial clients throughout his long career. He serves as the firm's primary resource for audit and accounting issues related to manufacturing and, in particular, issues related to inventory. Santarelli is an active member of the Technical Issues Committee of the Private Companies Practice Section of the AICPA. In this role, he interfaces with accounting and auditing standards setters, providing comments and perspectives on the impact of accounting standards on private companies. Santarelli serves on the board of the Economy League of Greater Philadelphia, a regionally based, nonprofit public policy organization. Santarelli earned a Bachelor of Science degree with a major in Accounting from King's College and a Master of Business Administration from Wilkes University.

Richard J. Sapinski, Esq., LL.M., Sills, Cummis & Gross, P.C., practice involves white collar criminal defense on both federal and state levels and civil and criminal tax litigation, and international tax planning and compliance issues. Prior to joining the firm, Sapinski was employed by the Office of the District Counsel, IRS, Newark, NJ, as a trial attorney and later with the Office of the Regional Counsel IRS, Philadelphia, PA, as a special trial attorney. In the latter position, Sapinski was assigned responsibility for litigating in U.S. Tax Court on behalf of the Commissioner of Internal Revenue in large and sensitive cases and for assisting IRS international examiners in developing

Continued on next page

[Full biographical information is available online at www.attorney-cpa.com]

international tax issues for litigation. He represents professionals before disciplinary and licensing boards and handles administrative matters involving the Examination, Collection and Criminal Investigation divisions of the IRS and their state counterparts. Sapinski has been selected for inclusion in the 2011 edition of *The Best Lawyers in America*.

Daniel Shaviro, Esq., the Wayne Perry Professor of Taxation at NYU Law School, is a graduate of Princeton University and Yale Law School. Before entering law teaching, he worked at Caplin & Drysdale, a leading tax specialty firm, and at the Joint Congressional Committee on Taxation. Shaviro began his teaching career at the University of Chicago Law School, and joined the New York University School of Law in 1995. Shaviro's scholarly work examines tax policy, budget policy, and entitlements issues. Books he has published include *Decoding the U.S. Corporate Tax* (Urban Institute Press, 2009), *Taxes, Spending, and the U.S. Government's March Toward Bankruptcy* (Cambridge U. Press, 2006), *Making Sense of Social Security Reform* (U. Chicago Press, 2000), *When Rules Change: An Economic and Political Analysis of Transition Relief and Retroactivity* (U. Chicago Press, 2000), *Do Deficits Matter?* (U. Chicago Press, 1997). He is currently working on a book entitled *Fixing the U.S. International Tax Rules*.

Martin Shenkman, Esq., CPA, Martin M. Shenkman, P.C., practice areas include Estate Planning, Tax Planning, Closely Held Business Taxation, Business Transactions, and Estate Administration. He is a widely quoted expert on tax matters, and a regular source for numerous financial and business publications, including *The Wall Street Journal*, *Fortune*, *Money*, *The New York Times*, and others. He has appeared as a tax expert on numerous television and cable television shows including *The Today Show*, CNN, *NBC Evening News*, CNBC, MSNBC, CNN-FN. He is a frequent guest on radio talk shows throughout the country and has a regular weekly radio show on Money Matters Financial Network. Shenkman has authored thirty-four books and more than seven hundred articles. Shenkman has served as contributing editor to a host of publications, including: *New Jersey Lawyer*, *The Journal of Real Estate Finance*, *Real Estate Insight*, *Commercial Leasing Law & Strategy*, *The Journal of Accountancy, Real Estate Accounting and Taxation*, and *Shopping Centers Today*.

Bryan C. Skarlatos, Esq., Kostelanetz & Fink, LLP, represents clients involved in civil and criminal tax controversies, white collar criminal investigations, complex commercial litigation, whistleblower claims and voluntary disclosures. He also provides clients with advice on a broad range of tax, estate, and business planning issues. Skarlatos has been recognized by *New York Super Lawyers 2011* as one of the Top 100 lawyers in New York and he is listed in Best Lawyers in America. Skarlatos is a Regent in the American College of Tax Counsel and an adjunct professor at New York University School of Law. He speaks throughout the country on tax-related topics and he frequently is quoted in publications such as *The Wall Street Journal*, *USA Today*, *Forbes*, Bloomberg, Reuters, the *Financial Times*, Tax Analysts–*Tax Notes*, and the BNA *Daily Tax Report*. Skarlatos is co-chair of the New York University Annual Tax Controversy Forum and the Compliance Practice and Procedure Committee of the New York State Bar Association Tax Section. Skarlatos has written several articles for various law reviews and journals and he was co-author of a regular column in the *New York Law Journal* entitled, "Tax Litigation Issues."

Beth Tucker, Deputy Commissioner for Operations Support, Internal Revenue Service, is responsible for providing direction and oversight to the major operational and administrative functions for the IRS in support of its business units that provide taxpayer service and enforcement. The Offices under Operations Support include: Modernization and Information Technology Services; Human Capital Office; Agency-Wide Shared Services; Chief Financial Office; and Privacy, Information Protection and Data Security. Tucker is the former W&I Deputy Commissioner for Support. In this position, Tucker had oversight for all W&I support organizations including Electronic Tax Administration & Refundable Credits, Strategy and Finance, Business Modernization, Communications & Liaison, and EEO & Diversity. These organizations total approximately 800 employees who are responsible for supporting W&I in the modernization and management of technology, strategic planning and direction, communications and strategic human capital management, ensuring safety and security and critical infrastructure, formulation and execution of the budget, and advancing equal opportunities for employees. Appointed by the IRS Commissioner in July 2008, Tucker led a multifunctional Workforce of Tomorrow Taskforce—the first of its kind in federal government—aimed at preparing for the future and making the IRS the best place to work in government. She led the Services and Enforcement hiring initiative to ensure strategies are in place to recruit, hire and train thousands of revenue agents, revenue officers, tax compliance officers, customer service representatives and others.

Leonard Weiner, J.D., CPA, MBA, AEP, Weiner & McCulloch, PLLC, is licensed to practice law where approximately 94% of America lives. His practice specializes in tax and non-tax estate planning, income tax planning, asset preservation, and a multitude of trust planning issues. Weiner is a recipient of the American Association of Attorney-Certified Public Accountants Inc. Louis Goldberg Memorial Award for Outstanding Achievement and will be listed as a 2011 Texas Super Lawyer for Tax. He was recognized by *Texas Monthly* as an outstanding Estate Planner in "Wealth Managers and Estate Planners." Weiner is on the board of directors for the AAA-CPA, a member of the Houston Chapter of the Texas Society of CPAs, NAELA, and SFSP.

Questions? Contact us at
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