Presents

The First Annual SAN JOSE TAX INSTITUTE

PRACTICE AND PROCEDURES
BEFORE THE INTERNAL REVENUE SERVICE

JANUARY 16, 1986
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The Institute proceeds will be used to assist in the development and promotion of the Graduate Tax Program at San Jose State University and provide support for the acquisition and development of its faculty.

**PROGRAM SCHEDULE**

8:30-9:00am  Registration
9:00-9:15am  Conference Introduction
9:15-12:15  Practice in Examination, Appeals & Litigation

*Moderator*
**Rudolph Fahr.**
San Jose State University

*Examination*
**Dick Coonradt**
Chief, Examination Division, San Jose District,
Internal Revenue Service

*Appeals*
**Susan Hale**
Chief, Appeals, San Jose District,
Internal Revenue Service

*Litigation*
**Larry Lilly**
District Counsel, San Jose District,
Internal Revenue Service

*Discussion Panel*
**David Colker**
Partner, Graham & James
**Elmer Kletke**
District Director, San Jose District,
Internal Revenue Service
**Peter Kloet**
Partner, Arthur Young & Company
**Larry Langdon**
Director of Taxes, Hewlett Packard
**Gerald G. Portney**
Partner, Peat Marwick Mitchell & Company, and former Associate Chief Counsel, Technical, IRS National Office

**Don Potter**
Partner, Armstrong Bastow & Potter
12:15-1:15pm  Lunch  
Elmer Kletke  
District Director, San Jose District,  
Internal Revenue Service  

1:15-2:00pm  Accounting Changes  
Gerald G. Portney  
Partner, Peat Marwick Mitchell & Company  
James B. Webb, Jr.  
Chief, Rulings Division, Corporate Tax Division,  
Office of the Associate Chief Counsel, Technical, IRS  
National Office  

2:00-2:30pm  Refund Claims  
Rudolph Fahr  
Associate Professor of Taxation, San Jose State University  

2:30-2:45pm  Break  

2:45-3:45pm  IRS Service  
James B. Webb, Jr.  
Leslie S. Shapiro  
Director of Practice, IRS National Office  
Elmer Kletke  

3:45-4:15pm  Penalties  
Christopher A. Becnel  
Associate Professor, San Jose State University  

4:15-4:45pm  Recent Procedures Developments  
Dick Coonradt  

4:45-5:00pm  Concluding Remarks  

TOPICS

ACCOUNTING CHANGES  
• Procedural  
  Voluntary/Involuntary  
  Form required  
  Filing requirements  
• 481A adjustments  
• Calculation of tax  
  481A & 481B  
• IRS National Office appeal procedure
PRACTICE IN EXAMINATION/APPEALS/ & LITIGATION

- Examination
  - Manager review & involvements
  - Unagreed procedure
  - Technical advice request
  - 30 day letter
  - 90 day letter
  - Use of specialists
  - Waiver of statutes & restricted consents

- Appeals
  - Hazards of litigation
  - Coordination issues
  - Settlements/closing agreement procedures

- Litigation
  - Small case procedure
  - Declaratory judgments
  - Department of Justice & U.S. Attorney
  - General Counsel Memos
  - Chief & District Counsel
  - Actions on decisions

REFUND CLAIMS & CARRYBACKS & CARRYFORWARDS

Forms 1139 vs. 1120 & limitations on issues/periods
Refund litigation
Joint Committee & refund claims
Wire procedures

IRService

Letter rulings
Problems Resolution Office
Ombudsman
Director of Practice
Competent Authority
9100 relief
PENALITIES
- Substantial Understatement
  Substantial Authority
  Adequate disclosure
- Aiding and Abetting by Practitioners
- Reasonable cause & not willful neglect
  Late filing
  Late payment
- Tax Shelters

RECENT PROCEDURAL DEVELOPMENTS
- Revenue rulings
- Regulations
- Revenue Procedures

REGISTRATION
The registration fee for the Institute is $150.00. This fee covers all sessions, coffee breaks, and luncheon.

Full payment must accompany registrations. Early registration is strongly recommended since capacity is limited. Checks should be made payable to San Jose State University Foundation: Graduate Tax Program. Mail to Joseph E. Mori at the following address.

For further information, write or call:
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