

**Criminal Tax Day**  
**Quinnipiac University School of Law**  
**Friday, June 10<sup>th</sup>**

**8:30 – 8:35 Housekeeping**

**8:35 – 9:30 Criminal Tax & Fraud Enforcement: Where are we now?** IRS Leadership has been sending a clear enforcement message. The new offices of Fraud Enforcement and Promotor Investigations are making an impact, and CI has had many big cases, including billion dollar crypto-currency seizures. The panelists will address the current state of IRS Criminal Investigation, its enforcement priorities, recent prosecutions, and what practitioners should expect to see going forward.

Moderator: Sara V. Spodick, Esq., LITC Director, Quinnipiac University law Center

Panelists: Frank Agostino, Esq., Agostino & Associates, Hackensack, NJ  
James Lee, Chief, Director, Internal Revenue Service – Criminal Investigation, Washington, DC

**9:30 – 10:30 The Criminal Tax Case From Start to Finish.** This panel will review how criminal tax cases get started, how cases are worked and what the process is from start to finish. The panel will focus on the role of the Kovel accountant and when the Kovel arrangement works and does not work.

Moderator: Eric L. Green, Esq., Green & Sklarz LLC, New Haven, CT

Panelists: Sharon McCarthy, Esq., Kostelanetz Fink LLP, New York, NY  
Maria Papageorgiou, Special Agent, IRS Criminal Investigation, Bridgeport, CT  
Kristen Rico, Esq., Senior Counsel, IRS Office of Chief Counsel, Internal Revenue Service, Philadelphia, PA

**10:30 – 10:45 Coffee Break**

**10:45 – 11:45 Dealing with the Undocumented Worker.** Businesses that hire undocumented employees have many issues, not the least of which are payroll tax problems, Department of Labor issues and immigration violations. Our panel will walk you through the issues and what you can do for your client before the IRS shows up, and what can be done after its agents knock on the client's door.

Moderator: Lisa Perkins, Esq., Green & Sklarz LLC, West Hartford, CT

Panelists: Frank Agostino, Esq., Agostino & Associates, Hackensack, NJ  
Barbara Kaplan, Esq. Greenberg Traurig, LLP, New York, NY

**11:45 – 12:30 Lunch**

**12:30 – 2:00 Cryptocurrency Update.** Two recent reports suggest that a federal crackdown on cryptocurrency tax avoidance in the United States is in process. Dubbed "Operation Hidden Treasure," the effort is "all about finding, tracing, and attributing crypto to U.S. Taxpayers."

Likewise, Commissioner Rettig specifically highlighted new cryptocurrency disclosure obligations on the Form 1040 tax return. This panel will review the current state of reporting and enforcement surrounding virtual currencies and what tax pros need to know to properly report these transactions and help their clients.

Moderator: Zhanna Ziering, Esq., Moore Tax Law Group LLC, New York, NY

Panelists: Sarah E. Paul, Esq., Eversheds Sutherland, New York, NY  
Barry Fischman, CPA, Marcum LLP, New Haven, CT

**2:00 – 3:15 Cleaning Up the Client’s Mess: Voluntary Disclosure.** This panel will update you on where the IRS stands on voluntary disclosure for domestic and foreign issues and how best to use the program to save your client from their past misdeeds. They will also cover topics with the revamped IRS disclosure form 14457 and issues you need to address with the client before filing!

Moderator: Eric L. Green, Esq., Green & Sklarz LLC

Panelists: Laura L. Gavioli, Esq., Alston & Bird, New York, NY  
Walter Pagano, CPA, CFE, Eisner Amper, New York, NY  
Zhanna Ziering, Esq., Moore Tax Law Group LLC, New York, NY

**3:15 – 3:30 Coffee Break**

**3:30 – 4:30 When Failure to File a Return Becomes Criminal.** This panel will review the fundamentals of representing taxpayers in civil tax controversy by focusing on representing taxpayers who have failed to file tax returns. The program will provide an overview of the key statutes and procedures, including potential penalties, and available defenses. The discussion will review what causes the failure to file a return or several returns to move from a civil issue to a criminal issue, and what federal prosecutors look for when determining to pursue the issue as a criminal violation.

Moderator: Barbara Kaplan, Esq. Greenberg Traurig, LLP, New York, NY

Panelists: Sharon McCarthy, Esq., Kostelanetz Fink LLP, New York, NY  
Anastasia King, Assistant United States Tax Attorney, Department of Justice, New Haven, CT  
Maria Papageorgiou, Special Agent, IRS Criminal Investigation, Bridgeport, CT