

**A Criminal Tax Case:  
When Criminal Investigators Come Knocking**

- 8:30 – 8:35 am **Welcome by Law School Dean**
- 8:35 – 8:45 am **Opening Comments and Fact Pattern**
- 8:45 -10:00 am: **What’s New in Criminal Tax?** Our opening panel this year will update you on what is new with IRS Criminal Investigation, and what the IRS special agents will be focusing on in the coming year, including Crypto-Currency, Marijuana businesses and other enforcement issues.
- Moderator: Eric L. Green, Green & Sklarz LLC, New Haven, CT
- Panelists: Caroline D. Ciraolo, Kostelanetz & Fink LLP, Washington, DC  
Frank Agostino, Agostino & Associates, Hackensack, NJ  
Jim Robnett, Special Agent in Charge, New York Field Office, IRS Criminal Investigation, New York, NY
- 10:00-10:15 am **Coffee Break**
- 10:15 – 11:10 am **Income Reconstruction: Methods, Approaches, and Defenses.** This panel will explain the various options for recreating records that either no-longer exist or cannot be easily located. The panel will also discuss the government methods of income reconstruction, including net worth analysis and indirect methods of proving additional sources of income.
- Moderator: Eric L. Green, Esq. Green & Sklarz LLC, New Haven, CT
- Panelists: Walter Pagano, CPA, CFE, EisnerAmper, New York, NY  
Scott Reynolds, Special Agent, IRS Criminal Investigation, Hartford, CT
- 11:10 – 12:00 pm **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: Sara v. Spodick, Esq., LITC Director, Quinnipiac University Law Center, North Haven, CT
- Panelists: Megan L. Brackney, Esq., Kostelanetz & Fink LLP, New York, NY  
Zhanna A. Ziering, Esq., Caplin & Drysdale, New York, NY  
Frank Agostino, Esq. Agostino & Associates, Hackensack, NJ  
Kristina O’Connell, Special Agent in Charge, IRS Criminal Investigation, Boston, MA
- 12:00 – 12:45 pm **Lunch**

12:45 – 1:45 pm

**Taxpayer vs. Preparer: Who to Pursue?** After Special Agents knock on your client's door, one of the refrains heard most often is "My accountant must have done it." But did they? How does the IRS determine which target to pursue: Taxpayer, Preparer or both? Our panel will review the factors considered by the government and what each potential target should be considering when Special Agents come calling.

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

Panelists: Maria Papageorgiou, Special Agent, IRS Criminal Investigation, New Haven, CT

Peter D. Hardy, Esq., Ballard Spahr LLP, Philadelphia, PA

Susan Wines, Assistant United States Attorney, New Haven, CT

1:45 – 2:45 pm

**Bringing Your Client in from the Cold.** Many clients take either fail to report items or claim items on their tax returns that have no basis in fact. What do you do with the client who needs to clean up their issues before the IRS funds the issue? This panel will review options for cleaning up back tax issues, including amending tax returns and utilizing the voluntary disclosure program, and when practitioners should consider one option over the other.

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

Panelists: Megan L. Brackney, Esq., Kostelanetz & Fink LLP, New York, NY

Zhanna A. Ziering, Esq., Caplin & Drysdale, New York, NY

Barbara T. Kaplan, Esq. Greenberg Traurig, New York, NY

2:45 – 3:00 pm

**Break**

3:00 – 5:00 pm

**The Criminal Prosecution: Strategies, Plea and Sentencing.** Join our panel of experts as they discuss our tax preparer's case and how they would approach the case from a prosecution perspective, and what strategies the taxpayer and preparer's defense should be considering. The panel will also discuss issues surrounding tax loss, the plea deal, calculating the sentence and other factors the sentencing judge will consider when dealing with our Taxpayer.

Moderator: Frank Agostino, Esq. Agostino & Associates, Hackensack, NJ

Panelists: Peter D. Hardy, Esq., Ballard Spahr LLP, Philadelphia, PA

Anastasia King, Assistant United States Attorney, New Haven, CT

Caroline D. Ciraolo, Kostelanetz & Fink LLP, Washington, DC

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