

## Scott Michel to Speak on Panel at UCLA Tax Controversy Institute

### UCLA Tax Controversy Institute

10.25.2011

Program: A Walk on the Wild Side - IRS Examination of Foreign Account Holders Who Did Not Participate in or Opted out of the Voluntary Disclosure Initiatives

Event Sponsor: University of California Los Angeles (UCLA) Extension, 27th Annual Tax Controversy Institute

Will the IRS track down and examine those taxpayers who did not participate? What methods is IRS using to find the non-compliant taxpayers? How will these examinations differ from other IRS examinations? What are the statutes of limitations? What is the potential for referrals to CI? The Opt outs who are they and what is going to happen to them? What penalties is this group of taxpayers subject to and how is the best way to mitigate these penalties? Cooperation or Confrontation? What are the taxpayers administrative and judicial appeal rights for these penalties and what can they expect when they get to Appeals or to court?

### Attorneys

Scott D. Michel

### Related Practices/Industries

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