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**SAN JOSE STATE UNIVERSITY**

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**GRADUATE TAX PROGRAM**

*Presents*

The First Annual SAN JOSE TAX INSTITUTE

**PRACTICE AND PROCEDURES  
BEFORE THE INTERNAL REVENUE SERVICE**

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JANUARY 16, 1986  
MARRIOTT HOTEL                      SANTA CLARA, CA

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**ADVISORY COUNCIL  
THE GRADUATE TAX PROGRAM**

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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
	<i>Moderator</i>
	<b>Rudolph Fahr,</b> San Jose State University
	<i>Examination</i>
	<b>Dick Coonradt</b> Chief, Examination Division, San Jose District, Internal Revenue Service
	<i>Appeals</i>
	<b>Susan Hale</b> Chief, Appeals, San Jose District, Internal Revenue Service
	<i>Litigation</i>
	<b>Larry Lilly</b> District Counsel, San Jose District, Internal Revenue Service
	<i>Discussion Panel</i>
	<b>David Colker</b> Partner, Graham & James
	<b>Elmer Kletke</b> District Director, San Jose District, Internal Revenue Service
	<b>Peter Kloet</b> Partner, Arthur Young & Company
	<b>Larry Langdon</b> Director of Taxes, Hewlett Packard
	<b>Gerald G. Portney</b> Partner, Peat Marwick Mitchell & Company, and former Associate Chief Counsel, Technical, IRS National Office
	<b>Don Potter</b> Partner, Armstrong Bastow & Potter

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12:15-1:15pm	<i>Lunch</i> <b>Elmer Kletke</b> District Director, San Jose District, Internal Revenue Service
1:15-2:00pm	<i>Accounting Changes</i> <b>Gerald G. Portney</b> Partner, Peat Marwick Mitchell & Company <b>James B. Webb, Jr.</b> Chief, Rulings Division, Corporate Tax Division, Office of the Associate Chief Counsel, Technical, IRS National Office
2:00-2:30pm	<i>Refund Claims</i> <b>Rudolph Fahr</b> Associate Professor of Taxation, San Jose State University
2:30-2:45pm	<i>Break</i>
2:45-3:45pm	<i>IRService</i> <b>James B. Webb, Jr.</b> <b>Leslie S. Shaprio</b> Director of Practice, IRS National Office <b>Elmer Kletke</b>
3:45-4:15pm	<i>Penalties</i> <b>Christopher A. Becnel</b> Associate Professor, San Jose State University
4:15-4:45pm	<i>Recent Procedures Developments</i> <b>Dick Coonratt</b>
4:45-5:00pm	<b>Concluding Remarks</b>

## TOPICS

### ACCOUNTING CHANGES

- Procedural
    - Voluntary/Involuntary
    - Form required
    - Filing requirements
  - 481A adjustments
  - Calculation of tax
    - 481A & 481B
  - IRS National Office appeal procedure
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## **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
  - Hazzards 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

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## **PENALTIES**

- 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:

Professor Joseph E. Mori  
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(408) 277-3204

## **INSTITUTE PLANNING COMMITTEE**

Gary Arnold  
Chris Becnel  
Richard Coonradt  
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Rudolph Fahr  
Peter Kloet  
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J. Michael Woollems

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