

# AVOIDING AND RESPONDING TO NEW YORK CRIMINAL TAX AUDITS AND INVESTIGATIONS

## Seminar

Uniondale, NY  
January 27, 2010  
Event Sponsor: Hodgson Russ

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8:30 to 10:30 a.m.

Long Island Marriott Hotel, Uniondale, NY

Could you be the target of an audit or investigation from the New York State Tax Department's Special Investigations Unit? Join members of the Hodgson Russ New York Tax Investigations & Defense Practice Group for an eye-opening discussion on civil tax law issues with criminal consequences, how to spot potential triggers for an investigation, and how to respond and recover once a case goes criminal.

**Who should attend:** CPAs, CEOs, CFOs, COOs, corporate counsel, and tax and financial advisors

## Topics

### **Introduction and the Special Investigations Unit: When Civil Audits Go Criminal**

- The Tax Department's New Mission and the Office of Tax Enforcement
- Multi-Disciplinary Investigative Units — SIU
- Zeroing in on Preparers as Well as Citizens
- Badges of Fraud: Identifying Audits That Might Be Referred to SIU
- Record-Keeping Requirements and the Use of Indirect Audit Methods in Criminal Investigations
- Responding to Document Requests in an Audit That Might Go Criminal
- Informants, Undercover Agents, and Other Investigative Techniques:
- How NYS Locates and Builds Its Case Against Fraudulent Taxpayers and Preparers

## Attorneys

Mark Klein  
Michelle Merola

## Practices & Industries

State & Local Tax  
Tax Investigations & Defense

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### **Voluntary Disclosure, Voluntary Compliance, Tax Shelters, New SIU Guidelines**

- The New York Voluntary Disclosure Program
- Voluntary Compliance Initiative
- How New York Defines a “Tax Shelter”
- SIU Guidelines
- Fighting Civil Fraud Penalties
- Tax Preparer Obligations and Responsibilities

### **The Parameters of Criminal Law in Tax Investigations**

- Subpoenas, Search Warrants, and Other Compelled Disclosures
- Fourth and Fifth Amendment Limitations
- Attorney-Client Privilege, Kovel Agreements, and Waiver
- Plea Agreements, Cooperation Agreements, and Sentencing Issues