

AL-SHATHIR, NEILL, AND SCHWERIN TO PRESENT AT ABA 2017 JOINT FALL CLE MEETING

Posted on September 15, 2017 by Laura E. Krebs Al-Shathir

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Tags: [Laura Krebs Al-Shathir](#), [Michelle Schwerin](#), [Sara Neill](#), [Tax Controversy](#)



On September 15-16, 2017, Michelle F. Schwerin, Sara G. Neill, and Laura E. Krebs Al-Shathir will present in front of the country's leading tax attorneys and government officials at the American Bar Association 2017 Joint Fall CLE Meeting.

The annual meeting, presented by the [American Bar Association Section of Taxation](#) and the [American Bar Association Trust and Estate Law Division](#) of the American Bar Association Section of Real Property, Trust and Estate Law, aims to generate high-level discussions between private practitioners and government on the most important issues facing tax lawyers today.

Can't Get There From Here: Passport Restrictions For Seriously Delinquent Tax Debtors.

Sara G. Neill, *Panelist*

The passport restrictions for tax debtors introduced by the 2015 FAST Act are on the verge of implementation. This panel will discuss (1) the existing statutory provisions and IRS guidance; (2) potential gaps and technical corrections to the statute; (3) Tax Court rules for litigating passport recovery cases; and (4) practical and legal challenges posed by potential passport recovery litigation.

Using LLCs as S Corporations.

Laura Krebs Al-Shathir, *Panelist*

This panel will address the use of state law LLCs that elect S Corporation status, including a discussion of the advantages of S Corporation status and some of the non-tax advantages of operating as an LLC rather than as a corporation for state law purposes. The panel will also

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discuss relevant tax issues relating to the operation of an LLC as an S Corporation, including the spec

Sentencing in Tax Prosecutions: The Latest Developments and Most Important Considerations.

Michelle F. Schwerin, *Moderator*

With the DOJ's revised charging and sentencing policy, and new requirements for restitution assessments in plea agreements, it is more important than ever to understand how sentencing works in tax cases – how to properly determine the tax loss and criminal history score and the common adjustments and variances. This panel will address these topics, as well as trends in sentencing in tax cases and perspectives from the courts.

Reports of Subcommittees on Important Developments: Civil Tax

Michelle F. Schwerin, *Panelist*

For more information, please visit: [2017 American Bar Association Joint Fall CLE Meeting Program](#)

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