



Ivins Attorneys Speak at ABA 2012 Tax Section Meeting

ATTORNEYS

Jeffrey E. Moeller

PRACTICE AREAS

Tax

Tax Controversies

February 17, 2012

Ivins, Phillips & Barker attorneys participated in the 2012 Midyear Meeting of the ABA Section of Taxation.

Patrick J. Smith (Panelist) - *The Administrative Procedure Act and Tax Administration: How Does it Apply? What is the Debate? What Do Tax Professionals Need to Know?* This panel examined whether and how the Administrative Procedure Act applies to IRS actions in the wake of the Supreme Court's decision in *Mayo Foundation for Medical Education and Research v. United States* and the DC Circuit's en banc opinion in *Cohen v. United States*. Topics discussed: What do tax professionals need to learn about the APA? Should the IRS now be treated the same as any other agency under the APA? How should different forms of tax guidance (temporary regulations, PLRs, Notices, etc.) issued by the IRS be interpreted under Chevron and its progeny (e.g., Mead)?

Alex E. Sadler (Moderator) and Jeffrey E. Moeller (Panelist) - *Litigating R&D Cases*. The panelists discussed their recent experiences litigating significant Research & Development tax credit cases for both taxpayers and the government and strategic considerations including sampling methodologies, substantiation of research activities and expenses, pretrial discovery, summary judgment, stipulations and exhibits, fact and expert witnesses, and electronic courtroom technology. [PDF Presentation]