

Controversy and Guidance in a Constrained and Restricted Environment

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Howard Schneck
Senior Director
Varian Medical
Systems, Inc.

Paul DiSangro
Partner
Mayer Brown

Robert Kovacev
Partner
Miller & Chevalier

Christopher Murphy
Partner
Skadden Arps

Elizabeth Askey
Of Counsel
Skadden Arps



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Agenda

01 Effective Audit Management

02 Navigating IRS Appeals

03 Litigation and IRS Guidance



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Effective Audit Management

- IRS leadership changes and policy updates
- Navigating audits and administrative matters during IRS upheaval
- Removal of the AOF IDR
- DOJ tax division reorganization and implications



IRS Appeals

- Organizational changes
- Staffing and cycle time
- Fast track and focus on ADR tools in a resource constrained environment
- Perception of a “one size fits all” approach by Appeals Technical Specialists
- Appeals coordination with IRS Chief Counsel
- Navigating “no rule” areas (e.g., reg. invalidity cases)



Litigation and IRS Guidance

- Impact of *Loper Bright* one year later
- Update on recent reg challenge cases
- Will the IRS continue its aggressive application of the economic doctrine?
- Impact of Executive Orders on regulatory and administrative guidance



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