

# *Civil & Criminal Tax Fraud* ©

**Objective:** This half day course will provide an excellent overview of what a practitioner must know in order to spot a client with a potential criminal tax problem and then help the client avoid a potential criminal tax referral.

## **What you will learn:**

- How to spot and defend an “Eggshell” audit
- Determining whether to cooperate or not
- Perils for the representative of a potential target
- Dealing with the IRS revenue agent during the audit process
- The accountant’s role in an Eggshell audit
- Privilege issues for the practitioner
- Voluntary disclosure as an aid to avoiding prosecution but there are no guarantees
- Dealing with summonses and seizures
- Strategies for preventing a Justice Department referral
- Defense opportunities during the criminal investigation stage
- Containing civil liability upon referral and/or conviction

**CPE:** 4 hours

**Level:** Basic

**Category:** Tax

**Prerequisites:** None

**Instructor:** Vivian Hoard