



SCCAI 52nd Annual Litigation Seminar

November 7, 2019

**Doing Appraisals For or Against the IRS;
Requirements, Concerns, and Responsibilities**

SCCAI 52nd Annual Litigation Seminar

- Robert Dietrich, MAI - Kidder Mathews
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- Eric Garfield, MAI - Cushman & Wakefield

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- Bios/introduction


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Working for the IRS

- Requires entity registration in SAM (System for Award Management).
- Government “Engagement Letter” (Approx. 60 Pages Long)
- Fee is comprised of hourly rates for a series of five “phases”

System for Award Management

[View assistance for SAM.gov](#)




A NEW WAY TO SIGN IN - If you already have a SAM account, use your **SAM email** for login.gov.

[Log In](#)

[Login.gov FAQs](#)

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 **ALERT:** SAM.gov will be down for scheduled maintenance Saturday, 11/09/2019, from 8:00 AM to 1:00 PM

The System for Award Management (SAM) is an official website of the U.S. government. There is no cost to use SAM. You can use this site for **FREE** to:

- Register to do business with the U.S. government
- Update or renew your entity registration
- Check status of an entity registration
- Search for entity registration and exclusion records


Getting Started

Create A User Account




Start by creating a SAM user account.

Register Entity




After creating your SAM user account, log in to register to do business with the U.S. government.

Search Records



Do a public search for existing entity registration records or exclusion records.

Federal users can log in to see additional information.



IBM-NP-20190814-1104
WWW8

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This is a U.S. General Services Administration Federal Government computer system that is "FOR OFFICIAL USE ONLY." This system is subject to monitoring. Individuals found performing unauthorized activities are subject to disciplinary action including criminal prosecution.

Five Phases

Phase 1 - Preliminary Evaluation

- Review factual information provided by the Government and request additional information as needed.
- Confer with IRS Counsel.
- Evaluate the reliability and relevance of the factual information.
- Conduct independent data collection from any sources the expert and counsel deem appropriate.
- Review motions and/or discovery served upon respondent which address the expert's area of expertise.
- Identify and utilize additional techniques required to gain and demonstrate an understanding of the facts and circumstances of the case.
- The expert will make a preliminary determination regarding the strengths and weaknesses of the case. This determination may be in writing if requested by the trial attorney.

Five Phases

Phase 2 - Consultation with Trial Attorney and Preparation of Report

- The report shall address the issues identified in Section 1 above, any additional issues identified in consultation with the attorney, and any issues arising from IRS Counsel's critique of the draft report.
- The report shall be prepared in accordance with the Tax Court rules and must be in a conforming type or machine printed format. In addition, the report shall: state the expert's method and reasons for his/her findings and conclusions; provide extensive justification for the expert's opinion; be the expert's direct testimony and enable the Court to make its findings of fact based on the report; and, be written with the assumption that the Court has minimal subject matter expertise.
- The expert shall deliver the final report to IRS Counsel in person or by certified, registered, or traceable overnight mail, in triplicate. Each copy of the report shall bear the expert's original signature and include resumes of the expert and a description of the documents and information relied upon by the expert.

Five Phases

Phase 3 - Pre-Trial Support and Trial Preparation

- Preparation of the expert for direct and cross-examination
- Preparation of IRS Counsel for cross-examination of opposing experts
- Review of any unexpected documents

Five Phases

Phase 4 - Trial

- The expert will be available on the date(s) of the trial and before the trial as required by IRS Counsel.
- The expert's testimony and participation in cross-examination during trial demonstrates adequate preparation, competence in the area of expertise, and professional testifying skills. The expert presents a professional appearance and demeanor at trial.

Five Phases

Phase 5 - Post-Trial Litigation Support

- The expert shall be available to assist IRS Counsel in evaluating the evidence presented at trial and in preparing any post-trial briefs. The expert will provide IRS Counsel with post-trial analysis of the evidence presented at trial.