

Federal Bar Association **TAX LAW** CONFERENCE 2015

WASHINGTON, D.C. • FRIDAY, MARCH 6, 2015

**Ronald Reagan Building and International Trade Center
1300 Pennsylvania Avenue, NW, Washington, D.C.**

PREMIERE SPONSORS



GLOBAL
CORPORATE PAYMENTS

Caplin & Drysdale
ATTORNEYS

HUSCH BLACKWELL

MAYER • BROWN

MILLER
CHEVALIER

Miller & Chevalier Chartered



ELITE SPONSORS

Baker Hostetler

Deloitte.

Morgan Lewis

Grant Thornton

IVINS, PHILLIPS & BARKER
CHARTERED

KPMG

PATRON SPONSORS

Baker & McKenzie
Crowell & Moring LLP
Goodwin Procter LLP
Hochman Salkin Rettig Toscher & Perez, P.C.
Kilpatrick Townsend and Stockton LLP
Latham & Watkins LLP
Linklaters LLP

McGladrey
Morrison & Foerster LLP
Pepper Hamilton LLP
Public Strategies Washington, Inc.
ReedSmith LLP
Skadden, Arps, Slate, Meagher & Flom LLP
Steptoe & Johnson LLP

FRIDAY, MARCH 6

7:30 a.m.

Registration Desk Opens and Breakfast

Ronald Reagan Building and International Trade Center
1300 Pennsylvania Avenue, NW
Washington, D.C.

8:00-8:10 a.m.

Welcoming Remarks

Todd B. Reinstein, Partner, Pepper Hamilton LLP, Chair, Section on Taxation, Federal Bar Association

8:10-9:00 a.m.

Tax Legislative Update

Marc J. Gerson, Member, Miller & Chevalier Chartered (Moderator)
Floyd L. Williams, Senior Counsel, Public Strategies Washington, Inc. (Moderator)
Thomas A. Barthold, Chief of Staff, Joint Committee on Taxation, U.S. Congress
George Callas, Chief Tax Counsel (Majority), Committee on Ways and Means, U.S. House of Representatives
Karen B. McAfee, Chief Tax Counsel (Minority), Committee on Ways and Means, U.S. House of Representatives
Todd Metcalf, Chief Tax Counsel (Democratic staff), Committee on Finance, U.S. Senate
Mark A. Prater, Republican Deputy Staff Director, Committee on Finance, U.S. Senate

9:00-9:30 a.m.

Featured Speaker:

Caroline D. Ciruolo, Principal Deputy Assistant Attorney General and Deputy Assistant Attorney General for Policy and Planning, U.S. Department of Justice, Tax Division

9:30-10:00 a.m.

Featured Speaker:

William J. Wilkins, Chief Counsel, Internal Revenue Service

10:15 a.m.-12:15 p.m.

Concurrent Symposia

12:30-1:15 p.m.

Luncheon with Featured Speaker:

Mark J. Mazur, Assistant Secretary for Tax Policy, U.S. Department of the Treasury

1:15-1:30 p.m.

Presentation of the Fifth Annual Donald C. Alexander Tax Law Writing Competition Awards

Eleanor D. Wood, University of Minnesota Law School
Brandon Cottrell, Syracuse University College of Law

1:45-3:45 p.m.

Concurrent Symposia

4:00-6:00 p.m.

Ethics and the Federal Tax Practice

6:00-8:00 p.m.

Reception and Presentation of the 2015 Kenneth H. Liles Award

Shirley D. Peterson, Former Assistant Attorney General, U.S. Department of Justice, Tax Division, Former Commissioner of Internal Revenue, and Former Partner, Steptoe & Johnson LLP

- DC** Domestic Corporate Tax
- EC** Enforcement & Criminal Tax
- TA** Tax Accounting
- TP** Tax Practice & Procedure
- HT** Hot Topics
- EB** Employee Benefits & Executive Compensation
- IT** International Tax
- PP** Partnerships & Passthroughs
- YL** Young Tax Lawyers
- FP** Financial Products
- ET** Ethics

10:15 – 10:45 a.m.

- TA** **Worthless Stock Loss Guidance**
Room: Meridian DE
 Ellen McElroy, Partner, Pepper Hamilton (Moderator)
 Susie Bird, Senior Counsel, Internal Revenue Service, Office of Chief Counsel, Income Tax and Accounting (*Invited*)

Chris Kane, Branch Chief (Branch 3), Internal Revenue Service, Office of Chief Counsel, Income Tax and Accounting (*Invited*)
 John Geracimos, Tax Managing Director, KPMG LLP

10:15 – 11:15 a.m.

- DC** **Section 355 Developments**
Room: Hemisphere A
 William D. Alexander, Former Associate Chief Counsel, Internal Revenue Service, Office of Chief Counsel, Corporate (Moderator)
 Gerald B. Fleming, Senior Technician Reviewer, Internal Revenue Service, Office of Chief Counsel, Corporate
 Derek Cain, Principal, PricewaterhouseCoopers LLP
 Jay Singer, Partner, Ivins, Phillips & Barker Chartered
 Eric Solomon, Director of National Tax Department, Ernst & Young LLP
 Tom Wessel, Partner, KPMG LLP

IT **Inversions**
Room: Oceanic AB
 Daniel McCall, Special Counsel, Internal Revenue Service, Office of Chief Counsel, International (*Invited*)
 Brenda Zent, Tax Law Specialist, U.S. Department of Treasury, Office of International Tax Counsel (*Invited*)
 Chris Bowers, Partner, Skadden, Arps, Slate, Meagher & Flom LLP
 Joseph Calianno, Partner, Grant Thornton LLP
 Scott Levine, Partner, Jones Day
- EB** **Affordable Care Act (ends at 11:00 a.m.)**
Room: Hemisphere B
 Jonathan Zimmerman, Partner, Ivins, Phillips & Barker Chartered
 Christa Bierma, Attorney Advisor, U.S. Department of Treasury, Office of Benefits Tax Counsel (*Invited*)
 Kevin Knopf, Senior Technical Reviewer, Internal Revenue Service Office of Chief Counsel, Tax Exempt and Government Entities (*Invited*)
 Stephen Tackney, Deputy Division Counsel/Deputy Associate Chief Counsel, Internal Revenue Service, Office of Chief Counsel, Tax Exempt and Government Entities (*Invited*)
 Joanna Kerpen, Partner, McDermott Will & Emery LLP

TP **Recent Developments in IRS Examinations—Doing More with Less?**
Room: Atruim Hall A
 Elizabeth Askey, Principal, PricewaterhouseCoopers LLP (Moderator)
 Nancy Knapp, Associate Area Counsel, Internal Revenue Service, Office of Chief Counsel, Large Business & International Division
 Christopher Larsen, Director, Planning, Analysis, Inventory and Research, Internal Revenue Service, Large Business & International Division
 Paul D. DeNard, Managing Director, PricewaterhouseCoopers LLP
 Mary W. Prosser, Counsel, Miller & Chevalier Chartered
- EC** **Life of a Criminal Tax Case: Investigation**
Room: Polaris BC
 Jenny L. Johnson, Partner, Holland & Knight LLP (Moderator)
 Richard Lungert, Deputy Division Counsel/Associate Chief Counsel (Criminal Tax), Internal Revenue Service
 Richard Weber, Chief of Criminal Investigation, Internal Revenue Service
 Larry Campagna, Shareholder, Chamberlain, Hrdlicka, White, Williams & Aughtry

YL **IRS Practice Nuts and Bolts: Audit, Appeal & Tax Litigation**
Room: Polaris A
 Adam Gropper, Legislation Counsel, Joint Committee on Taxation, U.S. Congress (Moderator)
 Melissa Avrutine, Senior Technical Reviewer, Internal Revenue Service, Office of Chief Counsel, Procedure & Administration
 Erin Healy Gallagher, Trial Attorney, U.S. Department of Justice, Tax Division
 Brian C. Power, Associate, Mayer Brown LLP

10:45 – 11:15 a.m.

TA Advance Payments Guidance
Room: Meridian DE
 Leslie Schneider, Partner, Ivins, Phillips & Barker Chartered (Moderator)
 Peter Ford, Attorney (Branch 2), Internal Revenue Service, Office of Chief Counsel, Income Tax and Accounting (Invited)

Tom Moffitt, Branch Chief (Branch 2), Internal Revenue Service, Office of Chief Counsel, Income Tax and Accounting (Invited)
 Kenneth Beck, Tax Policy Advisor, U.S. Department of Treasury (Invited)
 Jennifer Kennedy, Partner, PricewaterhouseCoopers LLP

11:00 – 11:45 a.m.

EB IRA Guidance/Qualified Plans
Room: Hemisphere B
 Dominic Dematties, Attorney Advisor, U.S. Department of Treasury, Office of Benefits Tax Counsel (Invited)
 Victoria A. Judson, Associate Chief Counsel (TEGE), Internal Revenue Service, Office of Chief Counsel, Tax Exempt and Government Entities (Invited)
 Linda Marshall, Senior Counsel, Internal Revenue Service, Office of Chief Counsel, Tax Exempt and Government Entities

Neil Sandhu, Attorney Advisor, Internal Revenue Service, Office of Chief Counsel, Tax Exempt and Government Entities (Invited)
 Harlan Weller, Government Actuary, U.S. Department of Treasury, Office of Benefits Tax Counsel
 Rosina Barker, Partner, Ivins, Phillips & Barker Chartered
 Lisa Goyer, Senior Counsel, Husch Blackwell LLP
 Steve Pavlick, Partner, McDermott, Will & Emery LLP

11:15 – 11:45 a.m.

TA Updates to Procedural Guidance for Accounting Method Changes
Room: Meridian DE
 George Manousos, Tax Partner, PricewaterhouseCoopers LLP (Moderator)
 Grant Anderson, Senior Counsel (Branch 7), Internal Revenue Service Office of Chief Counsel, Income Tax and Accounting (Invited)
 Alexa Claybon, Attorney-Advisor, U.S. Department of Treasury, Office of Tax Legislative Counsel (Invited)

Chris Call, Attorney (Branch 6), Internal Revenue Service, Office of Chief Counsel, Income Tax and Accounting (Invited)
 Karla Meola, Assistant to the Branch Chief (Branch 7), Internal Revenue Service, Office of Chief Counsel, Income Tax and Accounting (Invited)
 David B. Auclair, National Managing Principal, Washington National Tax Office, Grant Thornton LLP

11:15 a.m. – 12:15 p.m.

DC Rehabilitating Troubled Corporations
Room: Hemisphere A
 Robert Liquerian, Principal, KPMG LLP (Moderator)
 Krishna Vallabhaneni, Attorney-Advisor, U.S. Department of the Treasury, Office of Tax Legislative Counsel (Invited)
 Jonathan Forrest, Principal, Deloitte Tax LLP
 Christine Lane, Associate, Hogan Lovells LLP
 Todd B. Reinstein, Partner, Pepper Hamilton LLP

Mark E. Matthews, Member, Caplin & Drysdale, Chartered
 Thomas E. Zehnle, Member, Miller & Chevalier Chartered

EC Life of a Criminal Tax Case: Litigation
Room: Polaris BC
 Jay Nanavati, Counsel, Baker Hostetler LLP (Moderator)
 Rebecca Perlmutter, Counsel to Acting Deputy Assistant Attorney General for Criminal Matters, U.S. Department of Justice, Tax Division

TP Resolving Cases at Today's Appeals
Room: Atrium Hall A
 George A. Hani, Member, Miller & Chevalier Chartered (Moderator)
 Kirsten Wielobob, Chief, Appeals, Internal Revenue Service
 Fred F. Murray, Managing Director, Tax Accounting, Risk Advisory, and International Tax Services, Grant Thornton LLP
 Ruth Perez, Principal, PricewaterhouseCoopers LLP

11:15 a.m. – 12:15 p.m. (continued)

YL

How to Succeed as a Tax Lawyer

Room: Polaris A

Adam Gropper, Legislation Counsel, Joint Committee on Taxation, U.S. Congress (Moderator)
 Hon. Cary D. Pugh, Judge, U.S. Tax Court
 Jared Hermann, Manager, PricewaterhouseCoopers LLP, Washington National Tax Services (International Tax/Financial Products)
 Sam Kamyans, Associate, Vinson & Elkins LLP
 Floyd L. Williams, Senior Counsel, Public Strategies Washington, Inc.

IT

Recent Developments

Room: Oceanic AB

Anne Devereaux, Deputy Associate Chief Counsel, Internal Revenue Service, Office of Chief Counsel, International (*Invited*)
 Elena Virgadamo, Attorney-Advisor, U.S. Department of Treasury, Office of International Tax Counsel (*Invited*)
 Robert Goulder, Tax Analysts
 Alan W. Granwell, Of Counsel, Sharp Partners PA
 Jeff Korenblatt, Partner, Reed Smith LLP

11:45 a.m. – 12:15 p.m.

EB

Employment Tax - Enforcement Activity

Room: Hemphire B

Paul Carlino, Branch Chief, Internal Revenue Service, Office of Chief Counsel, Tax Exempt and Government Entities (*Invited*)
 Janine Cook, Deputy Division Counsel/Deputy Associate Chief Counsel, Internal Revenue Service, Office of Chief Counsel, Tax Exempt and Government Entities (*Invited*)
 Ruth Wimer, Partner, McDermott, Will & Emery LLP

TA

Current Developments

Room: Meridian DE

Christian Wood, Principal, McGladrey LLP (Moderator)
 Andrew Keyso, Associate Chief Counsel, Internal Revenue Service, Office of Chief Counsel, Income Tax and Accounting (*Invited*)
 Kenneth Beck, Tax Policy Advisor, U.S. Department of Treasury (*Invited*)
 Robert Kilinskis, Managing Partner, Deloitte Tax LLP
 Scott Vance, Principal, KPMG LLP

Federal Bar Association
TAX LAW
 CONFERENCE **2016**

**Ronald Reagan Building and International Trade Center
 1300 Pennsylvania Avenue, NW, Washington, D.C.**

SAVE THE DATE • FRIDAY, MARCH 4, 2016

1:45 – 2:45 p.m.

DC **Affiliated Corporations and Consolidated Returns**
Room: Hempshire A
 Joseph Pari, Principal, KPMG LLP (Moderator)
 Larry Axelrod, Special Counsel to the Associate Chief Counsel, Internal Revenue Service, Office of Chief Counsel, Corporate
 Bryan Collins, Partner, Deloitte Tax LLP
 Gregory N. Kidder, Partner, Steptoe & Johnson LLP
 Robert Wellen, Partner, Ivins, Phillips & Barker Chartered

EC **International Tax Enforcement Issues**
Room: Polaris BC
 Fred F. Murray, Managing Director, Tax Accounting, Risk Advisory, and International Tax Services, Grant Thornton LLP (Moderator)
 Eric Hylton, Director of International Operations, Internal Revenue Service
 Larry Wszalek, Acting Deputy Assistant Attorney General for Criminal Matters, U.S. Department of Justice, Tax Division
 Alan W. Granwell, Of Counsel, Sharp Partners PA

PP **Partnerships**
Room: Meridian DE
 Frank Fisher, Attorney-Advisor, Internal Revenue Service, Office of Chief Counsel Passthroughs & Special Industries (*Invited*)
 Craig Gerson, Attorney-Advisor, U.S. Department of Treasury, Office of Tax Legislative Counsel (*Invited*)
 Caroline Hay, Attorney-Advisor, Internal Revenue Service, Office of Chief Counsel, Passthroughs & Special Industries (*Invited*)
 Ben Weaver, Attorney-Advisor, Internal Revenue Service, Office of Chief Counsel, Passthroughs & Special Industries (*Invited*)
 Bob Crnkovich, Partner, Ernst & Young LLP
 David Sherwood, Partner, Ivins, Phillips & Barker Chartered

TP **Hot Topics in Refund Litigation—Recurring Problems, Special Issues in Backruptcy Cases, Current Trends, and Judicial Perspectives**
Room: Atruim Hall A
 Alex E. Sadler, Partner, Ivins, Phillips & Barker Chartered (Moderator)
 Hon. Victor J. Wolski, Judge, U.S. Court of Federal Claims
 Joseph Sergi, Senior Litigation Counsel, U.S. Department of Justice, Tax Division
 Christopher S. Rizek, Partner, Caplin & Drysdale, Chartered
 Andrew C. Strelka, Counsel, Miller & Chevalier Chartered

HT **Section 280E: Tax Implications for Marijuana Businesses**
Room: Polaris A
 Mark C. Milton, Associate, Husch Blackwell LLP (Moderator)
 Thomas McElroy, Senior Technician Reviewer, Internal Revenue Service, Office of Associate Chief Counsel, Income Tax & Accounting
 Henry Wykowski, Henry G. Wykowski & Associates

IT **Section 956—Issues and Developments**
Room: Oceanic AB
 John Merrick, Special Counsel to the Associate Chief Counsel, Internal Revenue Service, Office of Chief Counsel, International
 Douglas Poms, Deputy International Tax Counsel (Acting), U.S. Department of the Treasury, Office of International Tax Counsel (*Invited*)
 John D. Bates, Partner, Baker & Hostetler LLP
 J. Brian Davis, Partner, Ivins, Phillips & Barker Chartered

FP **Cross-Border Dividend Equivalent Payment Withholding**
Room: Hempshire B
 Mark Leeds, Partner, Mayer Brown LLP (Moderator)
 Viva Hammer, Legislation Counsel, Joint Committee on Taxation, U.S. Congress
 Matthew Stevens, Principal, Ernst & Young LLP

2:45 – 3:45 p.m.

DC **Recent Corporate Tax Developments**
Room: Hempshire A
 David I. Kempler, Shareholder, Buchanan Ingersoll & Rooney PC (Moderator)
 Erik Corwin, Deputy Chief Counsel, Technical, Internal Revenue Service, Office of Chief Counsel
 Layla J. Aksakal, Member, Miller & Chevalier Chartered
 Philip J. Levine, Partner, McDermott, Will & Emery LLP
 Gordon Warnke, Partner, Linklaters LLP

EC **Hot Topics**
Room: Polaris BC
 Charles Rettig, Partner, Hochman, Salkin, Rettig, Toscher & Perez, PC (Moderator)
 Caroline D. Ciraolo, Principal Deputy Assistant Attorney General and Deputy Assistant Attorney General for Policy and Planning, U.S. Department of Justice, Tax Division
 David J. Curtin, Partner, Morgan, Lewis & Bockius LLP
 Matthew C. Hicks, Member, Caplin & Drysdale, Chartered

2:45 – 3:45 p.m. (continued)

IT **Transfer Pricing**
Room: Oceanic AB
 Robert “Zeb” Kelley, Attorney (Branch 6), Internal Revenue Service, Office of Chief Counsel, International
 Michael McDonald, Financial Economist (Business and International Taxation), U.S. Department of the Treasury, Office of Tax Analysis *(Invited)*
 Robert J. Kovacev, Partner, Steptoe & Johnson LLP
 Richard Slowinski, Partner, Baker & McKenzie LLP

PP **S Corporations**
Room: Meridian DE
 Caroline Hay, Attorney-Advisor, Internal Revenue Service, Office of Chief Counsel, Passthroughs & Special Industries *(Invited)*
 Stacy Short, Senior Technician Reviewer, Internal Revenue Service, Office of Chief Counsel, Passthroughs & Special Industries *(Invited)*
 Benjamin Willis, Attorney-Advisor, U.S. Department of Treasury, Office of Tax Legislative Counsel *(Invited)*
 Laura Howell-Smith, Director, Deloitte Tax LLP
 Cornelia J. Schnyder, Managing Director, Andersen Tax LLC

TP **Equitable Doctrines in Tax Litigation**
Room: Atrium Hall A
 Edward L. Froelich, Of Counsel, Morrison & Foerster LLP (Moderator)
 Hon. David Gustafson, Judge, U.S. Tax Court

Greg Armstrong, Senior Technical Reviewer, Internal Revenue Service, Office of Chief Counsel, Procedure & Administration
 Sean M. Akins, Associate, Latham & Watkins LLP
 Nathan E. Clukey, Partner, King & Spalding LLP

HT **Update on the Status of the IRS Whistleblower Program, Whistleblower Litigation in the U.S. Tax Court, and Protecting Taxpayer and Whistleblower Information**
Room: Polaris A
 Scott A. Knott, Tax Partner, The Ferraro Law Firm, PA (Moderator)
 Kevin Gillin, Special Counsel, Internal Revenue Service, Office of Chief Counsel, Small Business/Self-Employed *(Invited)*
 Robert Wearing, Branch Chief, Internal Revenue Service, Office of Chief Counsel, Procedure & Administration *(Invited)*
 George Clarke, Partner, Baker & McKenzie LLP

FP **Derivatives Involving Master Limited Partnerships**
Room: Hemisphere B
 Mark Leeds, Partner, Mayer Brown LLP (Moderator)
 Petya Kirilova, Senior Manager, Ernst & Young LLP
 Anthony Tutts, Partner, Withum Smith & Brown PC

4:00 – 6:00 p.m.

ET **Ethics and the Federal Tax Practice**
Room: Atrium Hall A
 Drita Tonuzi, Associate Chief Counsel (Procedure and Administration), Internal Revenue Service
 Fred F. Murray, Managing Director, Tax Accounting, Risk Advisory, and International Tax Services, Grant Thornton LLP

Roland Barral, Senior Advisor, Tax Controversy and Litigation, Skadden, Arps, Slate, Meagher & Flom LLP
 Charles J. “Chad” Muller, Shareholder, Chamberlain, Hrdlicka, White, Williams & Aughtry
 Eileen Shatz, Counselor to the Assistant Attorney General, U.S. Department of Justice, Tax Division

TAX LAW CONFERENCE 2015

SECTION ON TAXATION OFFICERS

Chair

Todd B. Reinstein
Partner, Pepper Hamilton LLP

Immediate Past Chair

Andrew C. Strelka
Counsel, Miller & Chevalier
Chartered

Chair Elect

Ryan J. Kelly
I.R.S. Office of Chief Counsel
(International)

Treasurer

Zeb Kelley
I.R.S. Office of Chief Counsel
(International)

Secretary

Alan S. Williams
I.R.S. Office of Chief Counsel
(International)

Membership Chair

S. Starling Marshall
U.S. Department of Justice, Tax
Division

Women in Tax Law Co-Chairs

Jaclyn M. Goldberg
I.R.S. Office of Chief
Counsel (Passthroughs &
Special Industries)

1st Lieutenant Nicole Provo,
USAF Judge Advocate
Candidate

Publication Editors

Graham Green (Sr. Editor)
I.R.S. Office of Chief Counsel
(Financial Institutions and
Products)

Chris Whitcomb
U.S. Department of Justice, Tax
Division

Young Tax Lawyer Co-Chairs

Lindsey Goble
Law Clerk, U.S. Tax Court

Kent P. Stackhouse
Baker & McKenzie LLP

Tax Writing Competition Co-Chairs

Anne Gordon
Law Clerk to Hon. Tamara W.
Ashford, U.S. Tax Court

Robert Russell
Counsel, Joint Committee on
Taxation

Atlanta Region Co-Chairs

Anson Asbury
Asbury Law Firm

Chuck Hodges
Partner, Kilpatrick Townsend &
Stockton LLP

New York Region Chair

Brian C. Power
Mayer Brown LLP

Tax Practice & Procedure Committee Co-Chairs

Christine Lane
Associate, Hogan Lovells LLP

Stu Bassin
The Bassin Law Firm, PLLC

Suzanne Sinno
Internal Revenue Service

Careers in Tax Law

Anne Gordon
Law Clerk to Hon. Tamara W.
Ashford, U.S. Tax Court

Nick Gard
Associate, White & Case LLP

TAX LAW CONFERENCE CO-CHAIRS

Christine S. Hooks • Mayer Brown LLP

Mark C. Milton • Husch Blackwell LLP

Marissa K. Rensen • I.R.S. Office of Associate Chief Counsel (International)

PROGRAM CO-CHAIRS

TAX LEGISLATIVE UPDATE

Marc J. Gerson, Member, Miller & Chevalier Chartered
Floyd L. Williams, Senior Counsel, Public Strategies
Washington, Inc.

DOMESTIC CORPORATE TAX

William D. Alexander, Former Associate Chief Counsel, Internal
Revenue Service, Office of Chief Counsel, Corporate
David I. Kempler, Shareholder, Buchanan Ingersoll & Rooney PC
Robert Liquerman, Principal, KPMG LLP
Joseph Pari, Principal, KPMG LLP

EMPLOYEE BENEFITS & EXECUTIVE COMPENSATION

Kyle Brown, Attorney, Internal Revenue Service, Office of Chief
Counsel, Tax Exempt and Government Entities (*Invited*)
Ruth Wimer, Partner, McDermott, Will & Emery LLP

ENFORCEMENT & CRIMINAL TAX

Ted Cronin, Division Counsel/Associate Chief Counsel (Criminal
Tax), Internal Revenue Service
Mark E. Matthews, Member, Caplin & Drysdale, Chartered
Scott D. Michel, Member, Caplin & Drysdale, Chartered

FINANCIAL PRODUCTS

Helen Hubbard, Associate Chief Counsel, Internal Revenue
Service, Office of Chief Counsel, Financial Institutions &
Products (*Invited*)
Mark Leeds, Partner, Mayer Brown LLP

INTERNATIONAL TAX

John Merrick, Special Counsel to the Associate Chief Counsel,
Internal Revenue Service, Office of Chief Counsel,
International
Joseph Calianno, Partner, Grant Thornton LLP
Jeff Korenblatt, Partner, Reed Smith LLP
Richard Slowinski, Partner, Baker & McKenzie LLP

PARTNERSHIPS AND PASSTHROUGHS

Donna M. Young, Deputy Associate Chief Counsel, Internal
Revenue Service, Office of Chief Counsel, Passthroughs &
Special Industries
Paul F. Kugler, Director, KPMG LLP
Karen F. Turk, Partner, Goodwin Procter LLP

CLE Credit

Attorneys admitted to state bars having mandatory CLE requirements should so indicate on the registration form so that this program can be filed for accreditation in the appropriate jurisdictions. State CLE approvals pending. Credits requested for 60 minute credit hour states: Max 8 / Ethics 2

CPE Sponsor

The FBA is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors

SECTION 280E: TAX IMPLICATIONS FOR MARIJUANA BUSINESSES

Thomas McElroy, Senior Technician Reviewer, Internal
Revenue Service, Office of Associate Chief Counsel,
Income Tax & Accounting
Henry Wykowski, Henry G. Wykowski & Associates

TAX ACCOUNTING

Andrew Keyso, Associate Chief Counsel, Internal Revenue
Service, Office of Chief Counsel, Income Tax and
Accounting
Ellen McElroy, Partner, Pepper Hamilton LLP

TAX PRACTICE & PROCEDURE

Thomas Kane, Tax Exempt and Government Entities Division
Counsel, Internal Revenue Service
Elizabeth Askey, Principal, PricewaterhouseCoopers LLP
George A. Hani, Member, Miller & Chevalier Chartered
Gerald A. Kafka, Partner, Latham & Watkins LLP

UPDATE ON THE STATUS OF THE IRS WHISTLEBLOWER PROGRAM

Robert Wearing, Branch Chief, Internal Revenue Service, Office of
Chief Counsel, Procedure and Administration (*Invited*)
Scott A. Knott, Tax Partner, The Ferraro Law Firm, PA

YOUNG TAX LAWYERS

Adam Gropper, Legislation Counsel, Joint Committee on
Taxation, U.S. Congress
Brian C. Power, Associate, Mayer Brown LLP

ETHICS AND THE FEDERAL TAX PRACTICE

Drita Tonuzi, Associate Chief Counsel, Internal Revenue
Service, Office of Chief Counsel, Procedure &
Administration
Fred F. Murray, Managing Director, Tax Accounting, Risk Advisory,
and International Tax Services, Grant Thornton LLP

PRESENTATION OF THE FIFTH ANNUAL DONALD C. ALEXANDER TAX LAW WRITING COMPETITION AWARDS

Anne R. Gordon, Law Clerk to Hon. Tamara W. Ashford, U.S.
Tax Court
Robert Russell, Counsel, Joint Committee on Taxation

RECEPTION AND PRESENTATION OF THE 2015 KENNETH H. LILES AWARD

Immediate Past Chair: Andrew C. Strelka, Counsel, Miller &
Chevalier Chartered

may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417. Website: www.nasba.org. Prerequisite: None; Program Level: Beginner; Advance prep: None. Credit hours: 10 hours; Delivery method: Group live

Ronald Reagan Building and International Trade Center

The Ronald Reagan Building and International Trade Center is located at 1300 Pennsylvania Avenue NW. The Federal Triangle METRO stop (orange/blue/silver lines) is located onsite, and the Metro Center METRO stop (red line) is just two blocks away. For drivers, an underground garage provides parking for \$23 a day or less, depending on the number of hours parked.