

FEBRUARY 25, 2011

35TH ANNUAL TAX LAW CONFERENCE

Presented by the Federal Bar Association Section on Taxation

WITH FEATURED SPEAKERS

JOHN DICICCO

ACTING ASSISTANT ATTORNEY GENERAL,
U.S. DEPARTMENT OF JUSTICE, TAX DIVISION

WILLIAM J. WILKINS

CHIEF COUNSEL, INTERNAL REVENUE SERVICE

HON. MICHAEL F. MUNDACA

ASSISTANT SECRETARY (TAX POLICY),
U.S. DEPARTMENT OF TREASURY



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1300 PENNSYLVANIA AVENUE, NW, WASHINGTON, D.C.

35TH ANNUAL TAX LAW CONFERENCE

PROGRAM OVERVIEW

- 7:30 A.M. **REGISTRATION DESK OPENS**
- 8:00–8:10 A.M. **WELCOMING REMARKS**..... ATRIUM HALL
STEPHEN A. SHERMAN, *FBA SECTION ON TAXATION CHAIR, U.S. DEPARTMENT OF JUSTICE*
- 8:10–9:00 A.M. **TAX LEGISLATIVE UPDATE**..... ATRIUM HALL
CO-CHAIRS: MARC J. GERSON, *MEMBER, MILLER & CHEVALIER CHARTERED*
 FLOYD WILLIAMS, *DIRECTOR OF LEGISLATIVE AFFAIRS, INTERNAL REVENUE SERVICE*
PANELISTS: THOMAS BARTHOLD, *CHIEF OF STAFF, JOINT COMMITTEE ON TAXATION*
 LILY BATCHELDER, *CHIEF TAX COUNSEL (MAJORITY), COMMITTEE ON FINANCE*
 DAVID OLANDER, *CHIEF TAX COUNSEL (MAJORITY), COMMITTEE ON WAYS AND MEANS*
 MARK PRATER, *DEPUTY CHIEF OF STAFF AND CHIEF TAX COUNSEL (MINORITY), COMMITTEE ON FINANCE*
- 9:00–9:30 A.M. **FEATURED SPEAKER: WILLIAM J. WILKINS, CHIEF COUNSEL,
INTERNAL REVENUE SERVICE**..... ATRIUM HALL
INTRODUCTION: CHRISTIAN WOOD, *CONFERENCE CO-CHAIR AND SENIOR MANAGER, DELOITTE TAX LLP*
- 9:30–10:00 A.M. **FEATURED SPEAKER: JOHN DICICCO, ACTING ASSISTANT
ATTORNEY GENERAL, U.S. DEPARTMENT OF JUSTICE,
TAX DIVISION**..... ATRIUM HALL
INTRODUCTION: JAMES A. KROGER, *CONFERENCE CO-CHAIR AND PROFESSOR, UNIVERSITY OF MARYLAND*
- 10:15 A.M.–
12:15 P.M. **CONCURRENT SYMPOSIA**
EMPLOYEE BENEFITS AND EXECUTIVE COMPENSATION OCEANIC AB
DOMESTIC CORPORATE TAX MERIDIAN DE
INTERNATIONAL TAX..... POLARIS BC
TAX PRACTICE AND PROCEDURE..... ATRIUM HALL
TAX ACCOUNTING..... MERIDIAN C
- 12:30–1:30 P.M. **LUNCHEON FEATURING SPEAKER HON. MICHAEL F.
MUNDACA, ASSISTANT SECRETARY (TAX POLICY), U.S.
DEPARTMENT OF TREASURY, AND PRESENTATION OF THE
FIRST ANNUAL DONALD C. ALEXANDER TAX LAW WRITING
COMPETITION AWARDS** ATRIUM HALL
INTRODUCTION: CHRISTIAN WOOD, *CONFERENCE CO-CHAIR AND SENIOR MANAGER, DELOITTE TAX LLP*
FIRST PLACE WRITING COMPETITION WINNER: GAIL EISENBERG, *SAINT LOUIS UNIVERSITY SCHOOL OF LAW*
SECOND PLACE WRITING COMPETITION WINNER: STEPHEN FAIVRE, *UNIVERSITY OF GEORGIA SCHOOL OF LAW*
- 1:45–3:45 P.M. **CONCURRENT SYMPOSIA**
DOMESTIC CORPORATE TAX MERIDIAN DE
INTERNATIONAL TAX..... POLARIS BC
TAX PRACTICE AND PROCEDURE..... ATRIUM HALL
PARTNERSHIPS AND PASS THROUGHES MERIDIAN C
FINANCIAL PRODUCTS..... OCEANIC AB
SPECIAL TOPICS PANELS..... POLARIS A
- 4:00–6:00 P.M. **ETHICS AND THE FEDERAL TAX PRACTICE**..... ATRIUM HALL
CO-CHAIRS: DEBORAH A. BUTLER, *ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF
 COUNSEL, PROCEDURE & ADMINISTRATION*
 FRED F. MURRAY, *EXECUTIVE DIRECTOR, GRANT THORNTON LLP*
PANELISTS: DEBORAH A. BUTLER, *ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF
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PROGRAM OVERVIEW

(CONTINUED)

MATTHEW S. COOPER, *SENIOR TECHNICAL REVIEWER, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PROCEDURE & ADMINISTRATION*

RICHARD S. GOLDSTEIN, *SPECIAL COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PROCEDURE & ADMINISTRATION*

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B. JOHN WILLIAMS, *PARTNER, SKADDEN ARPS, SLATE, MEAGHER & FLOM LLP*

6:00–8:00 P.M.

RECEPTION AND PRESENTATION
OF THE 2011 KENNETH H. LILES
AWARD TO JUSTICE RUTH BADER
GINSBURG ON BEHALF OF HER
HUSBAND, THE LATE MARTIN
GINSBURG, PROFESSOR OF LAW
AT GEORGETOWN UNIVERSITY
LAW CENTER AND MEMBER OF
FRIED, FRANK, HARRIS, SHRIVER
& JACOBSON ROTUNDA

Co-Chairs: KARI LARSON, *TRIAL ATTORNEY, U.S. DEPARTMENT OF JUSTICE, TAX DIVISION*

MARY PROSSER, *SENIOR ASSOCIATE, MILLER & CHEVALIER CHARTERED*

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Credit hours: 10.5 hours

Advance prep: None

Delivery method: Group live

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35TH ANNUAL TAX LAW CONFERENCE

CONCURRENT SYMPOSIA

EMPLOYEE BENEFITS AND EXECUTIVE COMPENSATION

Co-Chairs: **PATRICIA McDERMOTT**, *SPECIAL COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, TAX EXEMPT & GOVERNMENT ENTITIES*; **DEBORAH WALKER**, *PARTNER, DELOITTE TAX LLP*

Current Issues Under Health Reform (10:15—11:15 A.M.)

PANELISTS ANNE WAIDMANN, *DIRECTOR, PRICEWATERHOUSECOOPERS LLP (MODERATOR)*
KEVIN KNOPF, *ATTORNEY-ADVISOR, U.S. DEPARTMENT OF TREASURY*
PATRICIA McDERMOTT, *SPECIAL COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, TAX EXEMPT & GOVERNMENT ENTITIES*
DEBORAH WALKER, *PARTNER, DELOITTE TAX LLP*

In Plan Roth Conversions (11:15—11:45 A.M.)

PANELISTS STEPHEN LAGARDE, *SENIOR MANAGER, DELOITTE TAX LLP (MODERATOR)*
PATRICIA McDERMOTT, *SPECIAL COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, TAX EXEMPT & GOVERNMENT ENTITIES*
LISA MOJIRI-AZAD, *SENIOR TECHNICAL REVIEWER, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, TAX EXEMPT & GOVERNMENT ENTITIES*
DEBORAH WALKER, *PARTNER, DELOITTE TAX LLP*

Executive Compensation Developments (11:45—12:15 P.M.)

PANELISTS STEPHEN LAGARDE, *SENIOR MANAGER, DELOITTE TAX LLP (MODERATOR)*
PATRICIA McDERMOTT, *SPECIAL COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, TAX EXEMPT & GOVERNMENT ENTITIES*
STEPHEN TACKNEY, *SENIOR COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, TAX EXEMPT & GOVERNMENT ENTITIES*
DEBORAH WALKER, *PARTNER, DELOITTE TAX LLP*

DOMESTIC CORPORATE TAX

Co-Chairs: **WILLIAM ALEXANDER**, *ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, CORPORATE*; **DAVID I. KEMPLER**, *SHAREHOLDER, BUCHANAN INGERSOLL & ROONEY*; **ROB LIQUERMAN**, *KPMG LLP*; **JOSEPH PARI**, *PARTNER, DEWEY & LeBOEUF LLP*; **LISA M. ZARLENGA**, *PARTNER, STEPTOE & JOHNSON LLP*

Rehabilitating Troubled Corporations (10:15—11:15 A.M.)

PANELISTS MITCHEL AEDER, *PRINCIPAL, PRICEWATERHOUSECOOPERS LLP*
LEE KELLEY, *DEPUTY ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, CORPORATE*
JONATHAN FORREST, *PRINCIPAL, DELOITTE TAX LLP*
MARK HOFFENBERG, *PRINCIPAL, KPMG LLP*
DONALD W. BAKKE, *ATTORNEY-ADVISOR, U.S. DEPARTMENT OF TREASURY*

Economic Substance, UTP, and Other Recent Developments (11:15 A.M.—12:15 P.M.)

PANELISTS WILLIAM ALEXANDER, *ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, CORPORATE*
ERIC SOLOMON, *DIRECTOR OF NATIONAL TAX DEPARTMENT, ERNST & YOUNG LLP*
THOMAS F. WESSEL, *PRINCIPAL, KPMG LLP*
LISA M. ZARLENGA, *PARTNER, STEPTOE & JOHNSON LLP*

Affiliated Corporations and Consolidated Returns (1:45—2:45 P.M.)

PANELISTS JOSEPH PARI, *PARTNER, DEWEY & LeBOEUF LLP (MODERATOR)*
LAWRENCE AXELROD, *SPECIAL COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, CORPORATE*
BRIAN COLLINS, *PARTNER, DELOITTE TAX LLP*
STEVEN TEPLINSKY, *ERNST & YOUNG LLP*
JEFFREY L. VOGEL, *PRINCIPAL, KPMG LLP*

Recent Corporate Tax Developments (2:45—3:45 P.M.)

PANELISTS DAVID I. KEMPLER, *SHAREHOLDER, BUCHANAN INGERSOLL & ROONEY (MODERATOR)*
DONALD W. BAKKE, *ATTORNEY-ADVISOR, U.S. DEPARTMENT OF TREASURY*
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CO-CHAIRS: BRIAN GLEICHER, *PARTNER, WHITE & CASE LLP*; JOHN HARRINGTON, *PARTNER, SNR DENTON*; CYNDI LAFUENTE, *SENIOR ADVISOR TO THE DEPUTY COMMISSIONER, INTERNAL REVENUE SERVICE, LARGE BUSINESS & INTERNATIONAL*; DANIELLE E. ROLFES, *PARTNER, IVINS, PHILLIPS & BARKER CHARTERED*

International Tax Administration and Legislative Outlook (10:15—11:15 P.M.)

PANELISTS JOHN BATES, *ASSOCIATE, IVINS, PHILLIPS & BARKER CHARTERED* (MODERATOR)
JOHN HARRINGTON, *PARTNER, SNR DENTON*
MIKE DiFRONZO, *PARTNER, PRICEWATERHOUSECOOPERS LLP*
MANAL CORWIN, *INTERNATIONAL TAX COUNSEL, U.S. DEPARTMENT OF TREASURY*

Just What Do They Know? Exchange of Information Between Tax Authorities: OECD and FATCA Developments (11:15 A.M.—12:15 P.M.)

PANELISTS FRED MURRAY, *EXECUTIVE DIRECTOR, GRANT THORNTON LLP* (MODERATOR)
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Foreign Tax Credit Developments (1:45—2:45 P.M.)

PANELISTS DANIELLE E. ROLFES, *PARTNER, IVINS, PHILLIPS & BARKER CHARTERED* (MODERATOR)
MICHAEL CABALLERO, *DEPUTY INTERNATIONAL TAX COUNSEL, U.S. DEPARTMENT OF TREASURY*
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Transfer Pricing/APA (2:45—3:45 P.M.)

PANELISTS BRIAN GLEICHER, *PARTNER, WHITE & CASE LLP* (MODERATOR)
KEITH DOCE, *VICE PRESIDENT, GLOBAL TAX COUNSEL, MARRIOTT INTERNATIONAL*
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TAX PRACTICE AND PROCEDURE

CO-CHAIRS: RONALD BUCH JR., *PARTNER, BINGHAM MCCUTCHEN LLP*; EDWARD L. FROELICH, *OF COUNSEL, MORRISON & FOERSTER LLP*; THOMAS J. KANE, *SPECIAL COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PROCEDURE & ADMINISTRATION*; ALEX SADLER, *PARTNER, CROWELL & MORING LLP*

The Reasonable Cause Defense to Penalties: Overview and Developments (10:15—11:15 A.M.)

PANELISTS EDWARD L. FROELICH, *OF COUNSEL, MORRISON & FOERSTER LLP* (MODERATOR)
DAVID B. BLAIR, *MEMBER, MILLER & CHEVALIER CHARTERED*
MIRIAM L. FISHER, *PARTNER, MORGAN, LEWIS & BOCKIUS LLP*
CHARLES HURLEY, *PARTNER, MAYER BROWN LLP*
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Tax Practice, Uncertain Tax Positions (11:15 A.M.—12:15 P.M.)

PANELISTS THOMAS J. KANE, *SPECIAL COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PROCEDURE & ADMINISTRATION* (MODERATOR)
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JOAN SCHUMAKER, *PARTNER, ERNST & YOUNG LLP*
KATHRYN ZUBA, *SPECIAL COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PROCEDURE & ADMINISTRATION*

Economic Substance Codification: Analysis of New IRC § 7701(o) and Implications for Tax Practitioners (1:45—2:45 P.M.)

PANELISTS ALEX E. SADLER, *PARTNER, CROWELL & MORING LLP* (MODERATOR)
JEAN BAXLEY, *COUNSEL, LATHAM & WATKINS LLP*
DENNIS DONOHUE, *CHIEF SENIOR LITIGATION COUNSEL, U.S. DEPARTMENT OF JUSTICE, TAX DIVISION*
PHILLIP PILLIAR, *SHAREHOLDER, GREENBERG TRAUIG LLP*
HENRY SCHNEIDERMAN, *SPECIAL COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PROCEDURE & ADMINISTRATION*

Tax Practice—Views from the Bench (2:45—3:45 P.M.)

PANELISTS RONALD BUCH JR., *PARTNER, BINGHAM MCCUTCHEN LLP* (MODERATOR)
CHIEF JUDGE JOHN COLVIN, *U.S. TAX COURT*
JUDGE FRANCIS ALLEGRA, *U.S. COURT OF FEDERAL CLAIMS*

35TH ANNUAL TAX LAW CONFERENCE

CONCURRENT SYMPOSIA

TAX ACCOUNTING

CO-CHAIRS: GEORGE BLAINE, *ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, INCOME TAX AND ACCOUNTING*; COLLEEN O'CONNOR, *SENIOR MANAGER, ERNST & YOUNG LLP*; SCOTT RABINOWITZ, *DIRECTOR, PRICEWATERHOUSECOOPERS LLP*

Current Developments (10:15—10:55 A.M.)

PANELISTS SCOTT RABINOWITZ, *DIRECTOR, PRICEWATERHOUSECOOPERS LLP* (MODERATOR)
GEORGE BLAINE, *ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, INCOME TAX AND ACCOUNTING*
CATHERINE BRANDT, *PARTNER, ERNST & YOUNG LLP*
BRANDON CARLTON, *ATTORNEY-ADVISOR, U.S. DEPARTMENT OF TREASURY*
ANDREW KEYSO, *DEPUTY ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, INCOME TAX AND ACCOUNTING*
ERIC LUCAS, *ATTORNEY-ADVISOR, U.S. DEPARTMENT OF TREASURY*
SCOTT MACKAY, *SENIOR MANAGER, DELOITTE TAX LLP*

Advance Payments (10:55—11:35 P.M.)

PANELISTS COLLEEN O'CONNOR, *SENIOR MANAGER, ERNST & YOUNG LLP* (MODERATOR)
BRANDON CARLTON, *ATTORNEY-ADVISOR, U.S. DEPARTMENT OF TREASURY*
CAROL CONJURA, *PARTNER, KPMG LLP*
DONNA CRISALLI, *SPECIAL COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, INCOME TAX AND ACCOUNTING*
ERIC LUCAS, *ATTORNEY-ADVISOR, U.S. DEPARTMENT OF THE TREASURY*

Section 263A (11:35 A.M.—12:15 P.M.)

PANELISTS BRANDON CARLTON, *ATTORNEY-ADVISOR, U.S. DEPARTMENT OF TREASURY* (MODERATOR)
GEORGE BLAINE, *ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, INCOME TAX AND ACCOUNTING*
HEATHER HARMAN, *SENIOR MANAGER, DELOITTE TAX LLP*
STEPHANIE JONES, *DIRECTOR, PRICEWATERHOUSECOOPERS LLP*
ANDREW KEYSO, *DEPUTY ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, INCOME TAX AND ACCOUNTING*
ERIC LUCAS, *ATTORNEY-ADVISOR, U.S. DEPARTMENT OF THE TREASURY*

PARTNERSHIPS AND SUBCHAPTER S CORPORATIONS

CO-CHAIRS: PAUL KUGLER, *DIRECTOR, KPMG LLP*; KAREN TURK, *PARTNER, GOODWIN PROCTER LLP*; DONNA M. YOUNG, *DEPUTY ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PASSTHROUGHS & SPECIAL INDUSTRIES*

Recent Developments in Partnership Taxation (1:45—2:45 P.M.)

PANELISTS ROBERT CRNKOVICH, *SENIOR COUNSEL, U.S. DEPARTMENT OF TREASURY*
GLENN DANCE, *PARTNER, ERNST & YOUNG LLP*
ANDREA MACINTOSH WHITEWAY, *PARTNER, MCDERMOTT WILL & EMERY LLP*
MEGAN STONER, *ATTORNEY-ADVISOR, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PASSTHROUGHS & SPECIAL INDUSTRIES*

Recent Developments in S Corporations (2:45—3:45 P.M.)

PANELISTS PAUL KUGLER, *DIRECTOR, KPMG LLP*
CAROLINE HAY, *ATTORNEY-ADVISOR, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PASSTHROUGHS & SPECIAL INDUSTRIES*
LAURA HOWELL-SMITH, *DIRECTOR, DELOITTE TAX LLP*
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DONNA M. YOUNG, *DEPUTY ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PASSTHROUGHS & SPECIAL INDUSTRIES*

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TRIAL ATTORNEY,
U.S. DEPARTMENT OF JUSTICE,
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KARI M. LARSON
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CHEVALIER LLP

JOHN BATES
ASSOCIATE, IVINS, PHILLIPS &
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PROFESSOR, UNIVERSITY OF
MARYLAND

CHRISTIAN WOOD
SENIOR MANAGER, DELOITTE
TAX LLP

TAX WRITING COMPETITION CHAIRS

CHRISTINE S. HOOKS
TRIAL ATTORNEY,
U.S. DEPARTMENT OF JUSTICE,
TAX DIVISION

MARISSA K. RENSEN
ASSOCIATE, MAYER BROWN LLP

CHAIR, INSURANCE TAX SEMINAR

LORI J. JONES
PARTNER, SCRIBNER, HALL &
THOMPSON

35TH ANNUAL TAX LAW CONFERENCE

REGISTRATION FORM

Enrollment in the conference is open to attorneys, accountants, and tax practitioners in government and in private practice and other persons interested in one or more of the fields of tax law being presented at the conference. A registrant who cancels on or before Feb. 21, 2011 will receive a full refund. No refunds will be made for cancellations received after Feb. 21, 2011. Substitutions may be made at any time. All requests **must be received in writing**, addressed to the Office of Accounting at the FBA national office. For more information regarding refund, complaint, and/or program cancellation policies, please contact Kate Faenza at kfaenza@fedbar.org or (571) 481-9100. **REGISTER ONLINE** at www.fedbar.org or **MAIL TO:** 35th Annual Tax Law Conference, 1220 North Fillmore St., Suite 444, Arlington, VA 22201. **FAX TO:** (571) 481-9090.

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35TH ANNUAL TAX LAW CONFERENCE

FEBRUARY 25, 2011



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CONCURRENT SYMPOSIA (CONTINUED)

FINANCIAL PRODUCTS

CO-CHAIRS: STEPHEN LARSON, *ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, FINANCIAL INSTRUMENTS & PRODUCTS*; STEVEN ROSENTHAL, *SENIOR TECHNICIAN, ROPES & GRAY LLP*

Contingent Swaps & Securities Loans (1:45–2:45 P.M.)

PANELISTS STEVEN ROSENTHAL, *PARTNER, ROPES & GRAY LLP* (MODERATOR)
DAVID GARLOCK, *SPECIAL COUNSEL, ERNST & YOUNG LLP*
ANNA KIM, *ATTORNEY-ADVISOR, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, FINANCIAL INSTRUMENTS & PRODUCTS*
STEPHEN LARSON, *ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, FINANCIAL INSTRUMENTS & PRODUCTS*

Distressed Debt Issues (2:45–3:45 P.M.)

PANELISTS STEPHEN LARSON, *ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, FINANCIAL INSTRUMENTS & PRODUCTS*
DAVID GARLOCK, *PARTNER, ERNST & YOUNG LLP*
DIANA IMHOLTZ, *ATTORNEY-ADVISOR, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, FINANCIAL INSTRUMENTS & PRODUCTS*
STEPHEN ROSENTHAL, *PARTNER, ROPES & GRAY LLP*

SPECIAL TOPICS PANELS

CHAIR: MARTIN MILNER, *ASSOCIATE, MAYER BROWN LLP*

Research & Development Credits (1:45–2:45 P.M.)

PANELISTS TODD REINSTEIN, *PARTNER, PEPPER HAMILTON LLP* (MODERATOR)
NEAL KOCHMAN, *MEMBER, CAPLIN & DRYSDALE*
JEFFREY E. MOELLER, *PARTNER, IVINS, PHILLIPS & BARKER CHARTERED LLP*
JIM SHANAHAN, *PARTNER, PRICEWATERHOUSECOOPERS LLP*
INVITED, *GOVERNMENT*

Current Issues in Renewable Energy Tax Credits and Grants in Lieu of Tax Credits (2:45–3:45 P.M.)

PANELISTS MARTIN MILNER, *ASSOCIATE, MAYER BROWN LLP* (MODERATOR)
JEFFREY G. DAVIS, *PARTNER, MAYER BROWN LLP*
RICHARD T. PROBST, *ATTORNEY, BRANCH 2, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PASSTHROUGHS & SPECIAL INDUSTRIES*
CHARLES B. RAMSEY, *CHIEF, BRANCH 6, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PASSTHROUGHS & SPECIAL INDUSTRIES*
SEAN SHIMAMOTO, *PARTNER, SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP*