

ONSITE BROCHURE

38TH ANNUAL  
**TAX LAW CONFERENCE**

*Presented by the Federal Bar Association Section on Taxation*

**FEBRUARY 28, 2014**

**RONALD REAGAN BUILDING  
AND INTERNATIONAL TRADE  
CENTER › WASHINGTON, D.C.**



# 38TH ANNUAL TAX LAW CONFERENCE

## PROGRAM OVERVIEW

7:30 A.M.	REGISTRATION DESK OPENS	
8:00–8:10 A.M.	WELCOMING REMARKS .....	ATRIUM HALL
	ANDREW C. STRELKA, <i>CHAIR, SECTION ON TAXATION, FEDERAL BAR ASSOCIATION</i>	
8:10–9:00 A.M.	TAX LEGISLATIVE UPDATE .....	ATRIUM HALL
CO-CHAIRS:	MARC J. GERSON, <i>MEMBER, MILLER &amp; CHEVALIER CHARTERED</i> FLOYD L. WILLIAMS, <i>SENIOR COUNSEL, PUBLIC STRATEGIES WASHINGTON, INC.</i>	
PANELISTS:	MARC J. GERSON, <i>MEMBER, MILLER &amp; CHEVALIER CHARTERED (MODERATOR)</i> FLOYD L. WILLIAMS, <i>SENIOR COUNSEL, PUBLIC STRATEGIES WASHINGTON, INC. (MODERATOR)</i> THOMAS A. BARTHOLD, <i>CHIEF OF STAFF, JOINT COMMITTEE ON TAXATION, U.S. CONGRESS</i> KAREN B. MCAFEE, <i>CHIEF TAX COUNSEL (MINORITY), COMMITTEE ON WAYS AND MEANS, U.S. HOUSE OF REPRESENTATIVES</i> TODD METCALF, <i>CHIEF TAX COUNSEL (MAJORITY), COMMITTEE ON FINANCE, U.S. SENATE</i> DAVID M. OLANDER, <i>CHIEF TAX COUNSEL (MAJORITY), COMMITTEE ON WAYS AND MEANS, U.S. HOUSE OF REPRESENTATIVES (INVITED)</i> MARK A. PRATER, <i>DEPUTY STAFF DIRECTOR/CHIEF TAX COUNSEL (MINORITY), COMMITTEE ON FINANCE, U.S. SENATE</i>	
9:00–9:30 A.M.	FEATURED SPEAKER: DAVID A. HUBBERT DEPUTY ASSISTANT ATTORNEY GENERAL FOR CIVIL TRIAL MATTERS, U.S. DEPARTMENT OF JUSTICE, TAX DIVISION .....	ATRIUM HALL
9:30–10:00 A.M.	FEATURED SPEAKER: WILLIAM J. WILKINS CHIEF COUNSEL, INTERNAL REVENUE SERVICE .....	ATRIUM HALL
10:00–10:15 A.M.	BREAK SPONSORED BY EIDE BAILLY LLP	
10:15 A.M.– 12:15 P.M.	CONCURRENT SYMPOSIA DOMESTIC CORPORATE TAX..... EMPLOYEE BENEFITS & EXECUTIVE COMPENSATION .....	HEMISPHERE A HEMISPHERE B
	ENFORCEMENT & CRIMINAL TAX..... INTERNATIONAL TAX..... TAX ACCOUNTING .....	MERIDIAN DE OCEANIC A&B POLARIS B
	TAX PRACTICE & PROCEDURE .....	ATRIUM HALL
	YOUNG TAX LAWYERS.....	POLARIS A
12:30–1:15 P.M.	LUNCHEON WITH FEATURED SPEAKER: JOHN M. DALRYMPLE DEPUTY COMMISSIONER FOR SERVICES AND ENFORCEMENT, INTERNAL REVENUE SERVICE .....	ATRIUM HALL
1:15–1:30 P.M.	PRESENTATION OF THE FOURTH ANNUAL DONALD C. ALEXANDER TAX LAW WRITING COMPETITION AWARDS.....	ATRIUM HALL
CO-CHAIRS:	JACLYN M. GOLDBERG, <i>ATTORNEY (BRANCH 1), INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PASSTHROUGHS &amp; SPECIAL INDUSTRIES</i> SHAMIK TRIVEDI, <i>TAX MANAGER, GRANT THORNTON LLP</i>	

- 1:45–3:45 P.M. CONCURRENT SYMPOSIA**  
DOMESTIC CORPORATE TAX..... HEMISPHERE A  
ENFORCEMENT & CRIMINAL TAX..... MERIDIAN DE  
FINANCIAL PRODUCTS ..... POLARIS A  
INTERNATIONAL TAX..... OCEANIC A&B  
PARTNERSHIPS AND PASSTHROUGHS ..... POLARIS B  
TAX PRACTICE & PROCEDURE..... ATRIUM HALL  
TAX EXEMPT ORGANIZATIONS..... HEMISPHERE B
- 3:45–4:00 P.M. BREAK SPONSORED BY MORGAN, LEWIS & BOCKIUS LLP**
- 4:00–6:00 P.M. ETHICS AND THE FEDERAL TAX PRACTICE ..... ATRIUM HALL**  
**CO-CHAIRS:** **FRED F. MURRAY, MANAGING DIRECTOR, GRANT THORNTON LLP, TAX RISK MANAGEMENT**  
**DRITA TONUZI, ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL,**  
**PROCEDURE & ADMINISTRATION**
- PANELISTS:** **FRED F. MURRAY, MANAGING DIRECTOR, GRANT THORNTON LLP, TAX RISK MANAGEMENT (MODERATOR)**  
**N. JEROLD COHEN, PARTNER, SUTHERLAND, ASBILL & BRENNAN LLP**  
**MARK S. KAIZEN, ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, GENERAL**  
**LEGAL SERVICES**  
**MATTHEW LUCEY, SPECIAL COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL,**  
**PROCEDURE & ADMINISTRATION**  
**PAMELA F. OLSON, U.S. DEPUTY TAX LEADER AND WASHINGTON NATIONAL TAX SERVICES LEADER,**  
**PRICEWATERHOUSECOOPERS LLP**  
**KATHRYN ZUBA, DEPUTY ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL,**  
**PROCEDURE & ADMINISTRATION**
- 6:00–8:00 P.M. RECEPTION AND PRESENTATION OF THE 2014 KENNETH H. LILES AWARD**  
**TO FLOYD L. WILLIAMS, SENIOR COUNSEL, PUBLIC STRATEGIES**  
**WASHINGTON, INC. AND FORMER DIRECTOR OF INTERNAL REVENUE**  
**SERVICE, OFFICE OF LEGISLATIVE AFFAIRS..... COMPASS**
- CHAIR:** **FRED F. MURRAY, MANAGING DIRECTOR, GRANT THORNTON LLP, TAX RISK MANAGEMENT**

### **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 may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417. Website: [www.nasba.org](http://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, and is easily accessible from three major international airports: Reagan Washington National, Dulles, and BWI. The Federal Triangle METRO stop (orange/blue 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. For additional information, including driving directions, visit [www.itcdc.com](http://www.itcdc.com).

# 38TH ANNUAL TAX LAW CONFERENCE

## CONCURRENT SYMPOSIA

### DOMESTIC CORPORATE TAX

**CO-CHAIRS:** **WILLIAM D. ALEXANDER**, *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*

### Affiliated Corporations and Consolidated Returns (10:15—11:15 A.M.)

**PANELISTS** **JOSEPH PARI**, *PRINCIPAL, KPMG LLP (MODERATOR)*  
**LAWRENCE M. AXELROD**, *COUNSEL TO THE ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, CORPORATE*  
**BRYAN COLLINS**, *PARTNER, DELOITTE TAX LLP*  
**MARK SILVERMAN**, *PARTNER, STEPTOE & JOHNSON LLP*  
**ROBERT WELLEN**, *PARTNER, IVINS, PHILLIPS & BARKER CHARTERED*

### Recent Corporate Tax Developments (11:15 A.M.—12:15 P.M.)

**PANELISTS** **DAVID I. KEMPLER**, *SHAREHOLDER, BUCHANAN INGERSOLL & ROONEY PC (MODERATOR)*  
**LAYLA AKSAKAL**, *MEMBER, MILLER & CHEVALIER CHARTERED*  
**ERIK CORWIN**, *DEPUTY CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, TECHNICAL*  
**PHILIP J. LEVINE**, *PARTNER, McDERMOTT, WILL & EMERY LLP*  
**GORDON WARNKE**, *PARTNER, LINKLATERS*

### Section 355 Developments (1:45—2:45 P.M.)

**PANELISTS** **WILLIAM D. ALEXANDER**, *ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, CORPORATE (MODERATOR)*  
**DEREK CAIN**, *PRINCIPAL, PRICEWATERHOUSECOOPERS LLP*  
**STEPHEN FATTMAN**, *EXECUTIVE DIRECTOR, ERNST & YOUNG LLP*  
**ERIC SOLOMON**, *DIRECTOR OF NATIONAL TAX DEPARTMENT, ERNST & YOUNG LLP*  
**THOMAS F. WESSEL**, *PRINCIPAL, KPMG LLP*

### Rehabilitating Troubled Corporations (2:45—3:45 P.M.)

**PANELISTS** **MARK HOFFENBERG**, *PRINCIPAL, KPMG LLP (MODERATOR)*  
**JONATHAN FORREST**, *PRINCIPAL, DELOITTE TAX LLP*  
**LEE KELLEY**, *PARTNER, COVINGTON & BURLING LLP*  
**TODD REINSTEIN**, *PARTNER, PEPPER HAMILTON LLP*  
**KRISHNA VALLABHANENI**, *ATTORNEY-ADVISOR, U.S. DEPARTMENT OF TREASURY, OFFICE OF THE TAX LEGISLATIVE COUNSEL*

### EMPLOYEE BENEFITS & EXECUTIVE COMPENSATION

**CO-CHAIRS:** **ALAN TAWSHUNSKY**, *SPECIAL COUNSEL, U.S. DEPARTMENT OF TREASURY, OFFICE OF BENEFITS TAX COUNSEL*  
**HELEN MORRISON**, *PRINCIPAL, ERNST & YOUNG LLP*

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REED SMITH LLP

SKADDEN, ARPS, SLATE,  
MEAGHER & FLOM LLP

WHITE & CASE LLP

### **Affordable Care Act (10:15—11:15 A.M.)**

PANELISTS     DONNA CRISALLI, *SPECIAL COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF ASSOCIATE CHIEF COUNSEL, INCOME TAX & ACCOUNTING*  
KATHRYN JOHNSON, *SENIOR ATTORNEY, INTERNAL REVENUE SERVICE, OFFICE OF DIVISION COUNSEL & ASSOCIATE CHIEF COUNSEL, TAX EXEMPT & GOVERNMENT ENTITIES*  
MIREILLE KHOURY, *SPECIAL COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF DIVISION COUNSEL & ASSOCIATE CHIEF COUNSEL, TAX EXEMPT & GOVERNMENT ENTITIES, EMPLOYEE BENEFITS*  
KEVIN KNOPE, *SENIOR TECHNICIAN REVIEWER, INTERNAL REVENUE SERVICE, OFFICE OF DIVISION COUNSEL & ASSOCIATE CHIEF COUNSEL, TAX EXEMPT & GOVERNMENT ENTITIES*  
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STEPHEN TACKNEY, *DEPUTY DIVISION COUNSEL & DEPUTY ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF DIVISION COUNSEL & ASSOCIATE CHIEF COUNSEL, TAX EXEMPT & GOVERNMENT ENTITIES, EMPLOYEE BENEFITS*  
JONATHAN ZIMMERMAN, *PARTNER, IVINS, PHILLIPS & BARKER CHARTERED*

### **Defense of Marriage Act (11:15—11:45 A.M.)**

PANELISTS     ROSINA BARKER, *PARTNER, IVINS, PHILLIPS & BARKER CHARTERED*  
JANET LAUFER, *SENIOR TECHNICIAN REVIEWER, INTERNAL REVENUE SERVICE, OFFICE OF DIVISION COUNSEL & ASSOCIATE CHIEF COUNSEL, TAX EXEMPT & GOVERNMENT ENTITIES*  
ROBERT NEIS, *DEPUTY BENEFITS TAX COUNSEL, U.S. DEPARTMENT OF TREASURY, OFFICE OF BENEFITS TAX COUNSEL*  
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### **Employment Tax (11:45 A.M.—12:15 P.M.)**

PANELISTS     JANINE COOK, *DEPUTY DIVISION COUNSEL & DEPUTY ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF DIVISION COUNSEL & ASSOCIATE CHIEF COUNSEL, TAX EXEMPT & GOVERNMENT ENTITIES*  
LIGEIA DONIS, *SENIOR TECHNICIAN REVIEWER, INTERNAL REVENUE SERVICE, OFFICE OF DIVISION COUNSEL & ASSOCIATE CHIEF COUNSEL, TAX EXEMPT & GOVERNMENT ENTITIES*  
CATHERINE CREECH, *PRINCIPAL, ERNST & YOUNG LLP*

### **ENFORCEMENT & CRIMINAL TAX**

CO-CHAIRS:    TED CRONIN, *DIVISION & ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, CRIMINAL TAX*  
MARK MATTHEWS, *MEMBER, CAPLIN & DRYSDALE, CHARTERED*  
SCOTT MICHEL, *MEMBER, CAPLIN & DRYSDALE, CHARTERED*

### **Life of a Criminal Tax Case: Investigation (10:15—11:15 A.M.)**

PANELISTS     MARK MATTHEWS, *MEMBER, CAPLIN & DRYSDALE, CHARTERED (MODERATOR)*  
BRIAN MCMANUS, *PARTNER, LATHAM & WATKINS LLP*  
REBECCA SPARKMAN, *DIRECTOR OPERATIONS, INTERNAL REVENUE SERVICE, POLICY AND SUPPORT, CRIMINAL INVESTIGATION*  
THOMAS ZEHNLE, *MEMBER, MILLER & CHEVALIER CHARTERED*

# 38TH ANNUAL TAX LAW CONFERENCE

## CONCURRENT SYMPOSIA

### Life of a Criminal Tax Case: Litigation (11:15 A.M.—12:15 P.M.)

PANELISTS TED CRONIN, *DIVISION & ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, CRIMINAL TAX (MODERATOR)*  
JAMES BRUTON, *PARTNER, WILLIAMS & CONNOLLY LLP*  
GEORGE CLARKE, *PARTNER, BAKER & MCKENZIE LLP*  
RICHARD LUNGER, *DEPUTY DIVISION COUNSEL & ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, CRIMINAL TAX*

### International Tax Enforcement Issues (1:45—2:45 P.M.)

PANELISTS FRED F. MURRAY, *MANAGING DIRECTOR, GRANT THORNTON LLP, TAX RISK MANAGEMENT (MODERATOR)*  
JEFFREY COOPER, *DEPUTY DIRECTOR OF INTERNATIONAL OPERATIONS, INTERNAL REVENUE SERVICE, CRIMINAL INVESTIGATION*  
LARRY CAMPAGNA, *SHAREHOLDER, CHAMBERLAIN, HRDLICKA, WHITE, WILLIAMS & AUGHTRY*  
CHARLES RETTIG, *PARTNER, HOCHMAN, SALKIN, RETTIG, TOSCHER & PEREZ, PC*  
THOMAS SAWYER, *SENIOR COUNSEL FOR INTERNATIONAL MATTERS, U.S. DEPARTMENT OF JUSTICE, TAX DIVISION (INVITED)*

### Hot Topics: Sentencing, Restitution (2:45—3:45 P.M.)

PANELISTS TED CRONIN, *DIVISION & ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, CRIMINAL TAX (MODERATOR)*  
CARYN FINLEY, *ACTING ASSISTANT CHIEF, U.S. DEPARTMENT OF JUSTICE, SOUTHERN ENFORCEMENT SECTION, TAX DIVISION*  
MATTHEW HICKS, *MEMBER, CAPLIN & DRYSDALE, CHARTERED*  
PAULA JUNGHANS, *PARTNER, ZUCKERMAN SPAEDER LLP*  
JAY NANAVATI, *COUNSEL, BAKERHOSTETTLER LLP*

## INTERNATIONAL TAX

CO-CHAIRS: JOSEPH CALIANNO, *PARTNER, GRANT THORNTON LLP*  
JOHN MERRICK, *SPECIAL COUNSEL TO THE ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, INTERNATIONAL*  
RICHARD SLOWINSKI, *PARTNER, BAKER & MCKENZIE LLP*

### Opening Remarks (10:15—10:25 A.M.)

JOHN HINDING, *DEPUTY ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, STRATEGIC INTERNATIONAL PROGRAMS*

### Recent International Tax Developments (10:25—11:15 A.M.)

PANELISTS JOSEPH CALIANNO, *PARTNER, GRANT THORNTON LLP (MODERATOR)*  
ALAN GRANWELL, *OF COUNSEL, SHARP PARTNERS PA*  
JEFF KORENBLATT, *PARTNER, REED SMITH LLP*  
DANIELLE ROLFES, *INTERNATIONAL TAX COUNSEL, U.S. DEPARTMENT OF TREASURY*  
MARJORIE ROLLINSON, *DEPUTY ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, INTERNATIONAL TECHNICAL*

### Section 7874 Inversions: Issues and Developments (11:15 A.M.—12:15 P.M.)

PANELISTS CHRIS BOWERS, *PARTNER, BINGHAM MCCUTCHEN LLP (MODERATOR)*  
JOHN MERRICK, *SPECIAL COUNSEL TO THE ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, INTERNATIONAL*  
MOSHE SPINOWITZ, *ASSOCIATE, SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP*  
BRENDA ZENT, *TAX LAW SPECIALIST, U.S. DEPARTMENT OF TREASURY, OFFICE OF THE INTERNATIONAL TAX COUNSEL*

## SECTION ON TAXATION OFFICERS

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I.R.S. OFFICE OF ASSOCIATE CHIEF COUNSEL (INTERNATIONAL)

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### MARISSA K. RENSEN

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I.R.S. OFFICE OF ASSOCIATE CHIEF COUNSEL (PASSTHROUGHS & SPECIAL INDUSTRIES)

SHAMIK TRIVEDI  
GRANT THORNTON LLP

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BRIAN C. POWER  
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### TAX PRACTICE & PROCEDURE COMMITTEE CO-CHAIRS

STUART J. BASSIN  
BAKERHOSTETTLER

CHRISTINE K. LANE  
HOGAN LOVELLS

### **The Crystal Ball: Legislative Proposals and Developments (1:45—2:45 P.M.)**

PANELISTS JOHN HARRINGTON, *PARTNER, DENTONS LLP (MODERATOR)*  
RAY BEEMAN, *TAX COUNSEL AND SPECIAL ADVISOR FOR TAX REFORM, COMMITTEE ON WAYS AND MEANS, U.S. HOUSE OF REPRESENTATIVES (INVITED)*  
JOSHUA ODINTZ, *PARTNER, BAKER & MCKENZIE LLP*  
DOUG POMS, *SENIOR COUNSEL TO THE INTERNATIONAL TAX COUNSEL, U.S. DEPARTMENT OF TREASURY, OFFICE OF THE INTERNATIONAL TAX COUNSEL*  
JEFF VANDERWOLK, *EXECUTIVE DIRECTOR, WASHINGTON COUNCIL, ERNST & YOUNG LLP*

### **Global Outlook on Transfer Pricing, Including BEPS, APMA and Enforcement (2:45—3:45 P.M.)**

PANELISTS RICHARD SLOWINSKI, *PARTNER, BAKER & MCKENZIE LLP (MODERATOR)*  
CHRISTOPHER J. BELLO, *BRANCH CHIEF (BRANCH 6), INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, INTERNATIONAL*  
JOHN BREEN, *OF COUNSEL, SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP*  
THOMAS VIDANO, *DEPUTY DIVISION COUNSEL, INTERNAL REVENUE SERVICE, LARGE BUSINESS & INTERNATIONAL DIVISION*

## **PARTNERSHIPS AND PASSTHROUGHS**

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

### **Partnerships (1:45—2:45 P.M.)**

PANELISTS PAUL F. KUGLER, *DIRECTOR, KPMG LLP (MODERATOR)*  
KAREN F. TURK, *PARTNER, GOODWIN PROCTER LLP (MODERATOR)*  
DONNA M. YOUNG, *DEPUTY ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PASSTHROUGHS & SPECIAL INDUSTRIES (MODERATOR)*  
DEANE BURKE, *ATTORNEY-ADVISOR, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PASSTHROUGHS & SPECIAL INDUSTRIES*  
BOB CRNKOVICH, *PARTNER, ERNST & YOUNG LLP*  
CRAIG GERSON, *ATTORNEY-ADVISOR, U.S. DEPARTMENT OF TREASURY, OFFICE OF TAX LEGISLATIVE COUNSEL*  
DAVE KIRK, *ATTORNEY-ADVISOR, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PASSTHROUGHS & SPECIAL INDUSTRIES*  
WENDY KRIBELL, *ATTORNEY-ADVISOR, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PASSTHROUGHS & SPECIAL INDUSTRIES*  
ADRIENNE MIKOLASHEK, *ATTORNEY-ADVISOR, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PASSTHROUGHS & SPECIAL INDUSTRIES*  
JEANNE SULLIVAN, *DIRECTOR, KPMG LLP*

### **S Corporations (2:45—3:45 P.M.)**

PANELISTS PAUL F. KUGLER, *DIRECTOR, KPMG LLP (MODERATOR)*  
DONNA M. YOUNG, *DEPUTY ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PASSTHROUGHS & SPECIAL INDUSTRIES (MODERATOR)*  
KAREN F. TURK, *PARTNER, GOODWIN PROCTER LLP (MODERATOR)*  
LAURA HOWELL-SMITH, *DIRECTOR, DELOITTE TAX LLP*  
DAVE KIRK, *ATTORNEY-ADVISOR, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PASSTHROUGHS & SPECIAL INDUSTRIES*  
ADRIENNE MIKOLASHEK, *ATTORNEY-ADVISOR INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PASSTHROUGHS & SPECIAL INDUSTRIES*  
BRAD POSTON, *SENIOR COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PASSTHROUGHS & SPECIAL INDUSTRIES*  
JEANNE SULLIVAN, *DIRECTOR, KPMG LLP*

# 38TH ANNUAL TAX LAW CONFERENCE

## CONCURRENT SYMPOSIA

### TAX PRACTICE & PROCEDURE

**Co-Chairs:** DAVID BLAIR, *PARTNER, CROWELL MORING LLP*  
EDWARD L. FROELICH, *OF COUNSEL, MORRISON FOERSTER LLP*  
GEORGE A. HANI, *MEMBER, MILLER & CHEVALIER CHARTERED*  
THOMAS KANE, *DEPUTY ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PROCEDURE & ADMINISTRATION*

### IDR Enforcement Process (10:15—11:15 A.M.)

**PANELISTS** GEORGE A. HANI, *MEMBER, MILLER & CHEVALIER CHARTERED (MODERATOR)*  
ELIZABETH ASKEY, *PRINCIPAL, PRICEWATERHOUSECOOPERS LLP*  
CHARLES E. HODGES II, *PARTNER, KILPATRICK TOWNSEND & STOCKTON LLP*  
LINDA KROENING, *DIVISION COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, LARGE BUSINESS & INTERNATIONAL DIVISION*  
JAMES E. MERRITT, *SENIOR COUNSEL, MORRISON FOERSTER LLP*

### Today's Audit Environment (11:15 A.M.—12:15 P.M.)

**PANELISTS** DAVID BLAIR, *PARTNER, CROWELL MORING LLP (MODERATOR)*  
STEVEN BLUM, *SPECIAL COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, LARGE BUSINESS & INTERNATIONAL DIVISION*  
KEVIN BROWN, *PRINCIPAL, PRICEWATERHOUSECOOPERS LLP*  
ROBERT R. MARTINELLI, *PARTNER, MORGAN, LEWIS & BOCKIUS LLP*  
MARY PROSSER, *COUNSEL, MILLER & CHEVALIER CHARTERED*

### Penalty Developments (1:45—2:45 P.M.)

**PANELISTS** EDWARD L. FROELICH, *OF COUNSEL, MORRISON FOERSTER (MODERATOR)*  
HON. RONALD L. BUCH, *JUDGE, U.S. TAX COURT*  
CHRISTINE S. HOOKS, *ASSOCIATE, MAYER BROWN LLP*  
BRIAN MCMANUS, *PARTNER, LATHAM & WATKINS LLP*  
ASHTON "HAP" TRICE, *BRANCH CHIEF, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PROCEDURE & ADMINISTRATION*

### International Information Sharing and Enforcement (2:45—3:45 P.M.)

**PANELISTS** THOMAS KANE, *DEPUTY ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PROCEDURE & ADMINISTRATION (MODERATOR)*  
STUART J. BASSIN, *PARTNER, BAKERHOSTETLER LLP*  
JOHN MCDUGAL, *SPECIAL TRIAL ATTORNEY, INTERNAL REVENUE SERVICE, DIVISION COUNSEL, SMALL BUSINESS/SELF-EMPLOYED*  
DOUGLAS W. O'DONNELL, *ASSISTANT DEPUTY COMMISSIONER, INTERNAL REVENUE SERVICE, LARGE BUSINESS & INTERNATIONAL DIVISION*  
ALEX E. SADLER, *PARTNER, IVINS, PHILLIPS & BARKER CHARTERED*

### TAX ACCOUNTING

**Co-Chairs:** ELLEN McELROY, *PARTNER, PEPPER HAMILTON LLP*  
JOHN P. MORIARTY, *DEPUTY ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, INCOME TAX & ACCOUNTING*

### INTRODUCTIONS (10:15—10:25 A.M.)

### **Procedural Considerations with Tangible Property Accounting Method Changes (10:25 – 11:05 A.M.)**

PANELISTS ELLEN McELROY, *PARTNER, PEPPER HAMILTON LLP (MODERATOR)*  
ALEXA CLAYBON, *ATTORNEY-ADVISOR, U.S. DEPARTMENT OF TREASURY*  
SCOTT MACKAY, *ATTORNEY-ADVISOR, U.S. DEPARTMENT OF TREASURY*  
KATHLEEN REED, *BRANCH CHIEF (BRANCH 7), INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, INCOME TAX & ACCOUNTING*  
LES SCHNEIDER, *PARTNER, IVINS, PHILLIPS & BARKER CHARTERED*

### **Current Developments (11:05 – 11:45 A.M.)**

PANELISTS CHRISTIAN T. WOOD, *TAX SENIOR MANAGER, EIDE BAILLY LLP (MODERATOR)*  
CATHERINE BRANDT, *SENIOR MANAGER, ERNST & YOUNG LLP*  
ALEXA CLAYBON, *ATTORNEY-ADVISOR, U.S. DEPARTMENT OF TREASURY*  
ANDREW J. KEYSO, *ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, INCOME TAX & ACCOUNTING*  
SCOTT MACKAY, *ATTORNEY-ADVISOR, U.S. DEPARTMENT OF TREASURY*  
JOHN P. MORIARTY, *DEPUTY ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, INCOME TAX & ACCOUNTING*

### **Income Recognition Issues Associated with Gambling (11:45 A.M. – 12:15 P.M.)**

PANELISTS JOHN P. MORIARTY, *DEPUTY ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, INCOME TAX & ACCOUNTING (MODERATOR)*  
PAMELA W. FULLER, *SENIOR TECHNICIAN REVIEWER, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PROCEDURE & ADMINISTRATION*  
SCOTT MACKAY, *ATTORNEY-ADVISOR, U.S. DEPARTMENT OF TREASURY*  
JOSHUA G. RABON, *ATTORNEY, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, INTERNATIONAL*  
BRINTON T. WARREN, *SPECIAL COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, INCOME TAX & ACCOUNTING*

## **TAX EXEMPT ORGANIZATIONS**

CO-CHAIRS: CELIA ROADY, *PARTNER, MORGAN LEWIS & BOCKIUS LLP*  
LISA ZARLENGA, *TAX LEGISLATIVE COUNSEL, U.S. DEPARTMENT OF TREASURY*

### **Charitable Diversions (1:45 – 2:45 P.M.)**

PANELISTS CELIA ROADY, *PARTNER, MORGAN LEWIS & BOCKIUS LLP (MODERATOR)*  
JASON R. LILIEN, *PARTNER, ZUCKERMAN SPAEDER LLP*  
SUZANNE ROSS MCDOWELL, *PARTNER, STEPTOE & JOHNSON LLP*  
RONALD J. SCHULTZ, *MANAGING DIRECTOR, PRICEWATERHOUSECOOPERS LLP, TAX AND NATIONAL SPEC-EXEMPT ORGANIZATIONS*

### **Election Year Issues for Tax-Exempt Organizations (2:45 – 3:45 P.M.)**

PANELISTS LISA ZARLENGA, *TAX LEGISLATIVE COUNSEL, U.S. DEPARTMENT OF TREASURY (MODERATOR)*  
GREGORY COLVIN, *PARTNER, ADLER & COLVIN*  
TREVOR POTTER, *PARTNER, CAPLIN & DRYSDALE, CHARTERED*

# 38TH ANNUAL TAX LAW CONFERENCE

## CONCURRENT SYMPOSIA

### FINANCIAL PRODUCTS

**CO-CHAIRS:** HELEN HUBBARD, *ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, FINANCIAL INSTITUTIONS & PRODUCTS*  
MICHAEL SHULMAN, *PARTNER, SHEARMAN & STERLING LLP*

#### **Section 871(m)—Where Things Stand Now (1:45—2:45 P.M.)**

**PANELISTS** MATTHEW STEVENS, *PRINCIPAL, ERNST & YOUNG LLP (MODERATOR)*  
MICHAEL BAUER, *SENIOR MANAGER, KPMG LLP*  
MARK ERWIN, *BRANCH CHIEF (BRANCH 5), INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, INTERNATIONAL*  
KAREN WALNEY, *ATTORNEY, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, INTERNATIONAL*

#### **Repos, Securities Lending Transactions, and the Impact of Calloway (2:45—3:45 P.M.)**

**PANELISTS** DAVID SHAPIRO, *PRINCIPAL, PRICEWATERHOUSECOOPERS LLP (MODERATOR)*  
CHARLES CULMER, *SENIOR TECHNICIAN REVIEWER (BRANCH 3), INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, FINANCIAL INSTITUTIONS & PRODUCTS*  
HELEN HUBBARD, *ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, FINANCIAL INSTITUTIONS & PRODUCTS*  
MICHAEL SHULMAN, *PARTNER, SHEARMAN & STERLING LLP*

### YOUNG TAX LAWYERS

**CO-CHAIRS:** ADAM GROPPER, *LEGISLATION COUNSEL, JOINT COMMITTEE ON TAXATION, U.S. CONGRESS*  
BRIAN POWER, *ASSOCIATE, MAYER BROWN LLP*

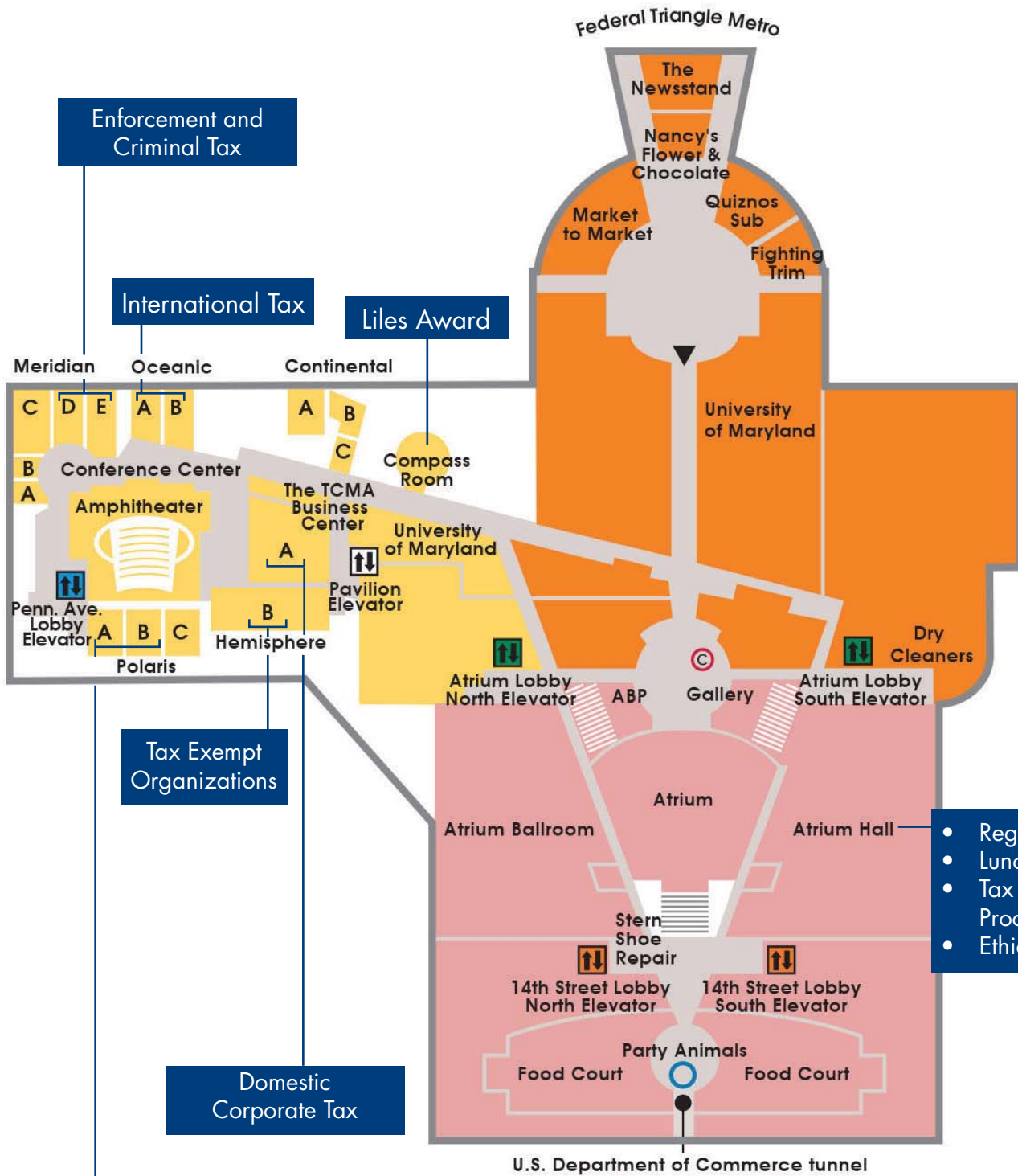
#### **IRS Practice Nuts and Bolts: Audit, Appeals & Tax Litigation (10:15—11:15 A.M.)**

**PANELISTS** ADAM GROPPER, *LEGISLATION COUNSEL, JOINT COMMITTEE ON TAXATION, U.S. CONGRESS (MODERATOR)*  
CHRISTOPHER BELEN, *TRIAL ATTORNEY, U.S. DEPARTMENT OF JUSTICE, TAX DIVISION*  
BRIAN POWER, *ASSOCIATE, MAYER BROWN LLP*  
ARCHANA RAVINDRANATH, *GENERAL ATTORNEY, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, SMALL BUSINESS/ SELF EMPLOYED*

#### **How to Succeed as a Tax Lawyer (11:15 A.M.—12:15 P.M.)**

**PANELISTS** ADAM GROPPER, *LEGISLATION COUNSEL, JOINT COMMITTEE ON TAXATION, U.S. CONGRESS (MODERATOR)*  
JARED HERMANN, *MANAGER, PRICEWATERHOUSECOOPERS LLP, WASHINGTON NATIONAL TAX SERVICES (INTERNATIONAL TAX / FINANCIAL PRODUCTS)*  
JOSHUA ODINTZ, *PARTNER, BAKER & MCKENZIE LLP*  
STEPHEN SCHAEFFER, *SPECIAL COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, WAGE & INVESTMENT*  
FLOYD L. WILLIAMS, *SENIOR COUNSEL, PUBLIC STRATEGIES WASHINGTON, INC.*

# MAP



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Liles Award

Tax Exempt Organizations

Domestic Corporate Tax

- Registration
- Lunch
- Tax Practice & Procedure
- Ethics

- Financial Products
- Partnerships & Passthroughs
- Tax Accounting

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# SAVE THE DATE

39TH ANNUAL FEDERAL BAR ASSOCIATION

TAX LAW CONFERENCE  
MARCH 6, 2015

WASHINGTON, D.C.