

MARCH 2, 2012

# 36TH ANNUAL TAX LAW CONFERENCE

Presented by the Federal Bar Association Section on Taxation

WITH FEATURED SPEAKERS

**WILLIAM J. WILKINS**

CHIEF COUNSEL, INTERNAL REVENUE SERVICE

**NINA E. OLSON**

NATIONAL TAXPAYER ADVOCATE, INTERNAL REVENUE  
SERVICE



**RONALD REAGAN BUILDING AND  
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1300 PENNSYLVANIA AVENUE, NW, WASHINGTON, D.C.

# 36TH ANNUAL TAX LAW CONFERENCE

## PROGRAM OVERVIEW

7:30 A.M.	REGISTRATION DESK OPENS
8:00–8:10 A.M.	WELCOMING REMARKS..... ATRIUM HALL <i>MARTIN L. MILNER, FBA SECTION ON TAXATION CHAIR, ASSOCIATE, MAYER BROWN LLP</i>
8:10–9:30 A.M. Co-CHAIRS: PANELISTS:	TAX LEGISLATIVE UPDATE..... ATRIUM HALL <i>MARC J. GERSON, MEMBER, MILLER &amp; CHEVALIER CHARTERED</i> <i>FLOYD WILLIAMS, DIRECTOR OF LEGISLATIVE AFFAIRS, INTERNAL REVENUE SERVICE</i> <i>THOMAS A. BARTHOLD, CHIEF OF STAFF, JOINT COMMITTEE ON TAXATION</i> <i>LILY L. BATCHELDER, CHIEF TAX COUNSEL (MAJORITY), SENATE FINANCE COMMITTEE</i> <i>MICHAEL J. HAUSWIRTH, TAX COUNSEL (MINORITY), HOUSE WAYS AND MEANS COMMITTEE</i> <i>DAVID M. OLANDER, CHIEF TAX COUNSEL (MAJORITY), HOUSE WAYS AND MEANS COMMITTEE</i> <i>MARK A. PRATER, DEPUTY CHIEF OF STAFF/CHIEF TAX COUNSEL (MINORITY), SENATE FINANCE COMMITTEE</i>
9:30–10:00 A.M.	FEATURED SPEAKER: <b>WILLIAM J. WILKINS, CHIEF COUNSEL, INTERNAL REVENUE SERVICE</b> ..... ATRIUM HALL INTRODUCTION: ..... <b>STUART J. BASSIN, CONFERENCE CO-CHAIR AND PARTNER, BAKER &amp; HOSTETLER LLP</b>
10:15 A.M.–12:15 P.M.	CONCURRENT SYMPOSIA EMPLOYEE BENEFITS AND EXECUTIVE COMPENSATION..... HORIZON B DOMESTIC CORPORATE TAX ..... CONTINENTAL C INTERNATIONAL TAX..... HORIZON A TAX PRACTICE AND PROCEDURE ..... ATRIUM HALL TAX ACCOUNTING..... HEMISPHERE A
12:30–1:15 P.M.	LUNCHEON FEATURING SPEAKER: <b>NINA E. OLSON, NATIONAL TAXPAYER ADVOCATE, INTERNAL REVENUE SERVICE</b> .... ATRIUM HALL INTRODUCTION: ..... <b>STUART J. BASSIN, CONFERENCE CO-CHAIR AND PARTNER, BAKER &amp; HOSTETLER LLP</b>
1:15–1:30 P.M.	PRESENTATION OF THE SECOND ANNUAL <b>DONALD C. ALEXANDER TAX LAW WRITING COMPETITION AWARDS</b> ..... ATRIUM HALL Co-CHAIRS: <b>GRAHAM GREEN, U.S. TAX COURT</b> <b>ZEB KELLEY, ATTORNEY, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL (INTERNATIONAL)</b>

## PROGRAM OVERVIEW

1:45–3:45 P.M.	<b>CONCURRENT SYMPOSIA</b> DOMESTIC CORPORATE TAX ..... CONTINENTAL C INTERNATIONAL TAX..... HORIZON A TAX PRACTICE AND PROCEDURE..... ATRIUM HALL PARTNERSHIPS AND PASS-THROUGHS ..... HEMISPHERE A FINANCIAL PRODUCTS..... POLARIS A ENFORCEMENT & CRIMINAL TAX..... HORIZON B YOUNG TAX LAWYERS SYMPOSIUM..... POLARIS BC
4:00–6:00 P.M. Co-CHAIRS:	<b>ETHICS AND THE FEDERAL TAX PRACTICE</b> ..... ATRIUM HALL <b>DEBORAH A. BUTLER</b> , ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PROCEDURE & ADMINISTRATION <b>FRED F. MURRAY</b> , MANAGING DIRECTOR, GRANT THORNTON LLP
PANELISTS:	<b>STEVE A. SHERMAN</b> , SENIOR TRIAL ATTORNEY, U.S. DEPARTMENT OF JUSTICE, TAX DIVISION (MODERATOR) <b>CHRIS RIZEK</b> , MEMBER, CAPLIN & DRYSDALE CHARTERED <b>N. JEROLD COHEN</b> , PARTNER, SUTHERLAND ASBILL & BRENNAN LLP <b>RICHARD GOLDSTEIN</b> , SPECIAL COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PROCEDURE & ADMINISTRATION <b>MATTHEW LUCEY</b> , ATTORNEY, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PROCEDURE & ADMINISTRATION
6:00–8:00 P.M.	<b>RECEPTION AND PRESENTATION OF THE 2012 KENNETH H. LILES AWARD TO MARK H. KOVEY, FORMER PARTNER AT SCRIBNER, HALL &amp; THOMPSON, LLP</b> ..... HORIZON
Co-CHAIRS:	<b>STEVE A. SHERMAN</b> , SENIOR TRIAL ATTORNEY, U.S. DEPARTMENT OF JUSTICE, TAX DIVISION <b>MICHAEL QUIGLEY</b> , PARTNER, WHITE & CASE

### **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 9 / Ethics 2.5

### **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: 10.5 hours; Delivery method: Group live

### **Badge Exchange**

Registrants may exchange badges with others in their agency or firm as long as only one badge at a time is used and one check or purchase order is used for remission of the registration fee. It is the responsibility of the registrants making the exchange to turn in the name badge, applicable lunch tickets, and course materials to conference staff.

### **Ronald Reagan Building and International Trade Center**

The International Trade Center is located at 1300 Pennsylvania Avenue 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).

# 36TH ANNUAL TAX LAW CONFERENCE

## CONCURRENT SYMPOSIA

### EMPLOYEE BENEFITS AND EXECUTIVE COMPENSATION

**CO-CHAIRS:** CHRISTINE KELLER, *PRINCIPAL, GROOM LAW GROUP*  
PATRICIA McDERMOTT, *LEGISLATIVE COUNSEL, JOINT COMMITTEE ON TAXATION*

#### Impact of the Affordable Care Act on Employers and Health Plans (10:15 A.M.—12:15 P.M.)

**PANELISTS** CHRISTINE KELLER, *PRINCIPAL, GROOM LAW GROUP (MODERATOR)*  
PATRICIA McDERMOTT, *LEGISLATION COUNSEL, JOINT COMMITTEE ON TAXATION (MODERATOR)*  
KEVIN KNOPE, *ATTORNEY-ADVISOR, U.S. DEPARTMENT OF TREASURY*  
SETH PERRETTA, *PARTNER, CROWELL & MORING 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 PC*  
ROBERT LIQUERMAN, *PRINCIPAL, KPMG LLP*  
JOSEPH PARI, *PARTNER, DEWEY & LeBOEUF LLP*  
LISA M. ZARLENGA, *ACTING TAX LEGISLATIVE COUNSEL FOR REGULATORY AFFAIRS, U.S. DEPARTMENT OF TREASURY*

#### Section 355 Developments (10:15—11:15 A.M.)

**PANELISTS** DAVID KEMPLER, *SHAREHOLDER, BUCHANAN INGERSOLL & ROONEY PC (MODERATOR)*  
JOSHUA BRADY, *PARTNER, IVINS, PHILLIPS & BARKER, CHARTERED*  
STEPHEN FATTMAN, *SPECIAL COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, CORPORATE*  
CANDACE RIDGWAY, *PARTNER, JONES DAY*  
TOM WESSEL, *PARTNER, KPMG LLP*

#### Affiliated Corporations and Consolidated Returns (11:15 A.M.—12:15 P.M.)

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

#### Rehabilitating Troubled Corporations (1:45—2:45 P.M.)

**PANELISTS** ROBERT LIQUERMAN, *PRINCIPAL, KPMG LLP (MODERATOR)*  
JONATHAN FORREST, *PRINCIPAL, DELOITTE TAX LLP*  
TODD REINSTEIN, *PARTNER, PEPPER HAMILTON LLP*  
LISA M. ZARLENGA, *ACTING TAX LEGISLATIVE COUNSEL FOR REGULATORY AFFAIRS, U.S. DEPARTMENT OF TREASURY*

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

**PANELISTS** WILLIAM ALEXANDER, *ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, CORPORATE (MODERATOR)*  
AUDREY NACAMULI CHARLING, *SENIOR TAX COUNSEL, GE CORPORATE TAX*  
ERIC SOLOMON, *DIRECTOR OF NATIONAL TAX DEPARTMENT, ERNST & YOUNG LLP*  
GORDON WARNKE, *PARTNER, DEWEY & LeBOEUF LLP*

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# MARCH 2, 2012

## CONCURRENT SYMPOSIA

### INTERNATIONAL TAX

**CO-CHAIRS:** JOHN BATES, *ASSOCIATE, IVINS, PHILLIPS & BARKER, CHARTERED*

RICHARD FULTZ, *DEPUTY ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, INTERNATIONAL*  
JOHN HARRINGTON, *PARTNER, SNR DENTON LLP*

#### **International Tax Administration and Outlook: Views from LB&I International and Treasury** **(10:15—11:15 P.M.)**

**PANELISTS** RICHARD FULTZ, *DEPUTY ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, INTERNATIONAL*  
(*MODERATOR*)

MICHAEL DANILACK, *DEPUTY COMMISSIONER (INTERNATIONAL), INTERNAL REVENUE SERVICE, LARGE BUSINESS & INTERNATIONAL*

ALLEN LITTMAN, *PARTNER, BAKER & HOSTETLER LLP*

JOSHUA ODINTZ, *PARTNER, BAKER & MCKENZIE LLP*

DANIELLE ROLFES, *DEPUTY INTERNATIONAL TAX COUNSEL, U.S. DEPARTMENT OF TREASURY*

#### **FATCA—The Regime Evolves**

**(11:15 A.M.—12:15 P.M.)**

**PANELISTS** ALAN GRANWELL, *PARTNER, DLA PIPER LLP (MODERATOR)*

FRED F. MURRAY, *MANAGING DIRECTOR, GRANT THORNTON LLP (MODERATOR)*

MICHAEL H. PLOWGIAN, *ATTORNEY-ADVISOR, U.S. DEPARTMENT OF TREASURY*

ALAN SCHWARTZ, *PARTNER, McDERMOTT WILL & EMERY LLP*

#### **Recent Guidance and Regulatory Developments**

**(1:45—2:45 P.M.)**

**PANELISTS** JOHN HARRINGTON, *PARTNER, SNR DENTON LLP (MODERATOR)*

JOHN BATES, *ASSOCIATE, IVINS, PHILLIPS & BARKER, CHARTERED*

JOSEPH CALIANNI, *PARTNER, GRANT THORNTON LLP*

RON DABROWSKI, *DEPUTY ASSOCIATE CHIEF COUNSEL (INTERNATIONAL) (TECHNICAL), INTERNAL REVENUE SERVICE,*  
*OFFICE OF CHIEF COUNSEL, INTERNATIONAL*

PETER M. DAUB, *PARTNER, BAKER & MCKENZIE LLP*

JEFF PARRY, *OFFICE OF CHIEF COUNSEL (INTERNATIONAL), INTERNAL REVENUE SERVICE*

#### **Transfer Pricing: New IRS Practice Group and Current Developments**

**(2:45—3:45 P.M.)**

**PANELISTS** DAVID BLAIR, *MEMBER, MILLER & CHEVALIER CHARTERED (MODERATOR)*

DAVID ERNICK, *ASSOCIATE INTERNATIONAL TAX COUNSEL, U.S. DEPARTMENT OF TREASURY*

MATTHEW FRANK, *SENIOR TAX COUNSEL, TRANSFER PRICING, GENERAL ELECTRIC CO.*

SAM MARUCA, *DIRECTOR, TRANSFER PRICING, INTERNAL REVENUE SERVICE*

### TAX PRACTICE AND PROCEDURE

**CO-CHAIRS:** DEBORAH A. BUTLER, *ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL,*  
*PROCEDURE & ADMINISTRATION*

NICOLE REULING, *PARTNER, MAYER BROWN LLP*

#### **Testifying Experts in Tax Litigation Forums**

**(10:15—11:15 A.M.)**

**PANELISTS** PETER REILLY, *SPECIAL COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF*  
*COUNSEL, PROCEDURE & ADMINISTRATION (MODERATOR)*

GROVER HARTT, *SENIOR LITIGATION COUNSEL, U.S. DEPARTMENT OF JUSTICE,*  
*TAX DIVISION*

NICOLE REULING, *PARTNER, MAYER BROWN LLP*

SUSAN SEABROOK, *OF COUNSEL, SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP*

# 36TH ANNUAL TAX LAW CONFERENCE

## CONCURRENT SYMPOSIA

### TAX PRACTICE AND PROCEDURE CONT.

#### Dispute Resolution

(11:15 A.M.—12:15 P.M.)

PANELISTS LISA SHUMAN, *SENIOR LEVEL COUNSEL/COUNSEL TO THE DIVISION COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, LARGE BUSINESS & INTERNATIONAL (MODERATOR)*  
ROLAND BARRAL, *AREA COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, LARGE BUSINESS & INTERNATIONAL*  
EDWARD FROELICH, *OF COUNSEL, MORRISON & FOERSTER LLP*  
GEORGE HANI, *VICE CHAIR, TAX DEPARTMENT, MILLER & CHEVALIER CHARTERED*  
SHELLY KAY, *DEPUTY CHIEF, INTERNAL REVENUE SERVICE, APPEALS*

#### Jurisdiction Issues in Courts with Federal Tax Liability Matters

(1:45—2:45 P.M.)

PANELISTS MATHEW COOPER, *SENIOR TECHNICIAN REVIEWER, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PROCEDURE & ADMINISTRATION (MODERATOR)*  
CHIEF JUDGE JOHN O. COLVIN, *U.S. TAX COURT*  
DAVID W. FOSTER, *ASSOCIATE, SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP*  
RICHARD GOLDMAN, *BRANCH CHIEF, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PROCEDURE & ADMINISTRATION*  
ALEX SADLER, *PARTNER, IVINS, PHILLIPS & BARKER, CHARTERED*

#### Hot Issues: Appellate Tax Litigation

(2:45—3:45 P.M.)

PANELISTS EILEEN O'CONNOR, *PARTNER, PILLSBURY WINTHROP SHAW PITTMAN LLP (MODERATOR)*  
TAMARA ASHFORD, *DEPUTY ASSISTANT ATTORNEY GENERAL, U.S. DEPARTMENT OF JUSTICE, TAX DIVISION*  
GARY GRAY, *DEPUTY ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PROCEDURE & ADMINISTRATION*  
DEANNE MAYNARD, *PARTNER, MORRISON & FOERSTER LLP*  
JUDGE A. RAYMOND RANDOLPH, *U.S. COURT OF APPEALS FOR THE D.C. CIRCUIT*

### TAX ACCOUNTING

CO-CHAIRS: ANDREW KEYSO, *DEPUTY ASSOCIATE CHIEF COUNSEL (INCOME TAX & ACCOUNTING), INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL*  
SCOTT RABINOWITZ, *DIRECTOR, PRICEWATERHOUSECOOPERS LLP*  
CHRISTIAN T. WOOD

#### Hot Topics

(10:15—11:15 A.M.)

PANELISTS SCOTT RABINOWITZ, *DIRECTOR, PRICEWATERHOUSECOOPERS LLP (MODERATOR)*  
BRANDON CARLTON, *ASSOCIATE TAX LEGISLATIVE COUNSEL, U.S. DEPARTMENT OF TREASURY*  
SCOTT DINWIDDIE, *SPECIAL COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, INCOME TAX AND ACCOUNTING*  
HEATHER HARMAN, *SR. MANAGER, DELOITTE TAX LLP*  
ANDREW KEYSO, *DEPUTY ASSOCIATE CHIEF COUNSEL (INCOME TAX & ACCOUNTING), INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL*

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LLP

# MARCH 2, 2012

## CONCURRENT SYMPOSIA

### Section 263(a) Tangible Property Regulations

(11:15 A.M.—12:15 P.M.)

PANELISTS CHRISTIAN T. WOOD (*MODERATOR*)  
BRANDON CARLTON, *ASSOCIATE TAX LEGISLATIVE COUNSEL, U.S. DEPARTMENT OF TREASURY*  
SCOTT DINWIDDIE, *SPECIAL COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, INCOME TAX AND ACCOUNTING*  
GEORGE MANOUSOS, *PARTNER, PRICEWATERHOUSECOOPERS LLP*  
KATHLEEN REED, *BRANCH CHIEF, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, INCOME TAX AND ACCOUNTING*

### PARTNERSHIPS AND PASS-THROUGHS

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*

### Partnerships: The Final Regulations Under Section 108(e)(8) and Recent Case Law & Guidance

(1:45—2:45 P.M.)

PANELISTS PAUL KUGLER, *DIRECTOR, KPMG LLP (MODERATOR)*  
KAREN TURK, *PARTNER, GOODWIN PROCTER LLP (MODERATOR)*  
DONNA YOUNG, *DEPUTY ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PASSTHROUGHS & SPECIAL INDUSTRIES (MODERATOR)*  
JENNIFER ALEXANDER, *ATTORNEY-ADVISOR, U.S. DEPARTMENT OF TREASURY*  
MARY BETH CARCHIA, *SENIOR TECHNICIAN REVIEWER, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PASSTHROUGHS & SPECIAL INDUSTRIES*  
JEFFREY ERICKSON, *PARTNER, ERNST & YOUNG LLP*  
JAMES SOWELL, *PARTNER, KPMG LLP*

### S-Corps: Common Compliance Pitfalls and Recent Case Law & Guidance

(2:45—3:45 P.M.)

PANELISTS PAUL KUGLER, *DIRECTOR, KPMG LLP (MODERATOR)*  
KAREN TURK, *PARTNER, GOODWIN PROCTER LLP (MODERATOR)*  
DONNA YOUNG, *DEPUTY ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PASSTHROUGHS & SPECIAL INDUSTRIES (MODERATOR)*  
CAROLINE HAY, *ATTORNEY, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PASSTHROUGHS & SPECIAL INDUSTRIES*  
LAURA HOWELL-SMITH, *DIRECTOR, DELOITTE TAX LLP*  
CORNELIA SCHNYDER, *ATTORNEY-ADVISOR, U.S. DEPARTMENT OF TREASURY*  
STACY SHORT, *SENIOR TECHNICIAN REVIEWER, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PASSTHROUGHS & SPECIAL INDUSTRIES*  
SAM STARR, *PARTNER, PRICEWATERHOUSECOOPERS LLP*

### FINANCIAL PRODUCTS

CO-CHAIRS: DALE COLLINSON, *DIRECTOR, KPMG LLP*

STEPHEN LARSON, *ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, FINANCIAL INSTRUMENTS & PRODUCTS*

### Financial Products and Tax Reform: A Discussion of Selected Proposals from the Report of the ABA Tax Section Committee on Financial Transactions

(1:45—2:45 P.M.)

PANELISTS LUCY FARR, *PARTNER, DAVIS POLK & WARDWELL LLP (MODERATOR)*  
ERIKA NIJENHUIS, *PARTNER, CLEARY GOTTLOB STEEN & HAMILTON LLP*  
STEPHEN LARSON, *ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, FINANCIAL INSTITUTIONS & PRODUCTS*  
KARL WALLI, *SENIOR COUNSEL, U.S. DEPARTMENT OF TREASURY*

# 36TH ANNUAL TAX LAW CONFERENCE

## CONCURRENT SYMPOSIA

### FINANCIAL PRODUCTS CONT.

#### **Basic Principles of Short Sales (including Short Against the Box Transactions) and an Overview of the Applicable Tax Rules (including aspects of Cost Basis Reporting)**

**(2:45—3:45 P.M.)**

PANELISTS DALE COLLINSON, *DIRECTOR, KPMG LLP (MODERATOR)*  
JEFFREY MADDREY, *PRINCIPAL, PRICEWATERHOUSECOOPERS LLP*  
MARK PERWEIN, *SPECIAL COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, FINANCIAL INSTITUTIONS & PRODUCTS*

### ENFORCEMENT & CRIMINAL TAX

**CO-CHAIRS:** THOMAS J. KANE, *SENIOR LEVEL COUNSEL/COUNSEL TO THE ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PROCEDURE & ADMINISTRATION*

FRED F. MURRAY, *MANAGING DIRECTOR, GRANT THORNTON LLP*

#### **The Criminal Tax Process: IRS and Investigation Stage**

**(1:45—2:45 P.M.)**

PANELISTS THOMAS J. KANE, *SENIOR LEVEL COUNSEL/COUNSEL TO THE ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PROCEDURE & ADMINISTRATION (MODERATOR)*  
FRED F. MURRAY, *MANAGING DIRECTOR, GRANT THORNTON LLP (MODERATOR)*  
LARRY A. CAMPAGNA, *SHAREHOLDER, CHAMBERLAIN, HRDLICKA, WHITE, WILLIAMS & AUGHTRY LLP*  
SCOTT D. MICHEL, *MEMBER, CAPLIN & DRYSDALE CHARTERED*  
CHARLES P. RETTIG, *PRINCIPAL, HOCHMAN, SALKIN, RETTIG, TOSCHER & PEREZ, P.C.*  
RICK A. RAVEN, *DEPUTY CHIEF, INTERNAL REVENUE SERVICE, CRIMINAL INVESTIGATION*

#### **The Criminal Tax Process: Justice Department and Litigation Stage**

**(2:45—3:45 P.M.)**

PANELISTS THOMAS J. KANE, *SENIOR LEVEL COUNSEL/COUNSEL TO THE ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PROCEDURE & ADMINISTRATION (MODERATOR)*  
FRED F. MURRAY, *MANAGING DIRECTOR, GRANT THORNTON LLP (MODERATOR)*  
JAMES BRUTON III, *PARTNER, WILLIAMS & CONNOLLY LLP*  
EDWARD F. CRONIN, *DIVISION COUNSEL/ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, CRIMINAL TAX*  
JAMES MASTRACCHIO, *PARTNER, BAKER & HOSTETLER LLP*  
MARK E. MATTHEWS, *PARTNER, CAPLIN & DRYSDALE CHARTERED*  
THOMAS ZEHNLE, *MEMBER, MILLER & CHEVALIER CHARTERED*

### YOUNG TAX LAWYERS SYMPOSIUM

**CO-CHAIRS:** DANA FOLEY, *ASSOCIATE, ARNOLD & PORTER LLP*

ADAM GROPPER, *LEGISLATIVE COUNSEL, JOINT COMMITTEE ON TAXATION*

CHRIS WHITCOMB, *SENIOR COUNSEL, NATIONAL ASSOCIATION OF HOMEBUILDERS*

#### **How to be a Tax Superlawyer**

**(1:45—3:45 P.M.)**

PANELISTS ADAM GROPPER, *LEGISLATION COUNSEL, JOINT COMMITTEE ON TAXATION (MODERATOR)*  
NITA ASHER, *PRICEWATERHOUSECOOPERS LLP*  
DANA FOLEY, *ASSOCIATE, ARNOLD & PORTER LLP*  
DON KOZUSKO, *MANAGING PARTNER, KOZUSKO HARRIS VETTER WAREH LLP*  
CHRIS WHITCOMB, *SENIOR COUNSEL, NATIONAL ASSOCIATION OF HOMEBUILDERS*

# 36TH ANNUAL TAX LAW CONFERENCE

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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. 28, 2012 will receive a full refund. No refunds will be made for cancellations received after Feb. 28, 2012. 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](mailto:kfaenza@fedbar.org) or (571) 481-9100. **REGISTER ONLINE** at [www.fedbar.org](http://www.fedbar.org) or **MAIL TO:** 36th Annual Tax Law Conference, 1220 North Fillmore St., Suite 444, Arlington, VA 22201. **FAX TO:** (571) 481-9090.

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I require:  CLE credit  CPE credit      Are you an attorney?  yes  no

Indicate above for which states you require CLE/CPE credit. \_\_\_\_\_

Indicate above if you have any special needs requiring assistance/services, including dietary. \_\_\_\_\_

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MARCH 2, 2012



FEDERAL BAR ASSOCIATION  
1220 NORTH FILLMORE ST., SUITE 444  
ARLINGTON, VA 22201

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Presented by the Federal Bar Association Section on Taxation