

Federal Bar Association
TAX LAW
CONFERENCE **2016**



**CELEBRATING 40 YEARS OF CLE FOCUSED ON
TAX POLICY AND PRACTICE**

ONSITE PROGRAM GUIDE

Ronald Reagan Building and International Trade Center • Washington, D.C.

FRIDAY, MARCH 4

7:30 a.m.**Registration and Continental Breakfast • ATRIUM FOYER**

Ronald Reagan Building and International Trade Center
1300 Pennsylvania Avenue NW
Washington, D.C. 20004

8:00-8:10 a.m.**Welcoming Remarks • ATRIUM HALL B**

Ryan J. Kelly, Office of Associate Chief Counsel
(International), I.R.S.; Chair, Section on Taxation, Federal
Bar Association

8:10-9:00 a.m.**Tax Legislative Update • ATRIUM HALL B**

Senior tax policy experts from Capitol Hill discuss recent
legislation and the prospects for tax reform in this can't-miss
session with the top aides to Congressional taxwriters.

Thomas A. Barthold, Chief of Staff, Joint Committee
on Taxation

Aruna Kalyanam, Staff Director (Minority),
Committee on Ways and Means, U.S. House of
Representatives

J. Todd Metcalf, Chief Tax Counsel (Minority), U.S.
Senate Committee on Finance

Mark A. Prater, Deputy Staff Director/Chief Tax
Counsel (Majority), U.S. Senate Committee on Finance

Barbara M. Angus, Chief Tax Counsel (Majority),
Committee on Ways and Means, U.S. House of
Representatives

9:00-9:20 a.m.**Featured Speaker • ATRIUM HALL B**

Caroline Ciralo, Acting Assistant Attorney General,
Tax Division, U.S. Department of Justice

9:20-9:40 a.m.**Featured Speaker • ATRIUM HALL B**

William J. Wilkins, Chief Counsel, Internal Revenue
Service

9:40-10:40 a.m.**Ethics and Federal Tax Practice—Ethical Practitioners
Don't Go to Jail: Distinguishing Aggressive Tax Planning
From Tax Fraud • ATRIUM HALL B**

*The line between aggressive tax planning and tax fraud
can be blurry. Top tax controversy experts discuss what
practitioners should be wary of when advocating for a client.*

Bryan C. Skarlatos, Partner, Kostelanetz & Fink, LLP

Jeremiah Coder, Associate, Greenberg Traurig LLP
Martin Needle, Senior Counsel, Office of Associate
Chief Counsel (Criminal Tax), I.R.S.

Charles P. Rettig, Partner, Hochman, Salkin, Rettig,
Toscher & Perez, P.C.

10:40-10:55 a.m.**Break**

Sponsored by Public Strategies, Inc.

10:55 a.m.-12:55 p.m.**Concurrent Symposia**

Domestic Corporate Tax

International Tax

Enforcement & Criminal Tax

Financial Products

Employment Tax

Tax Practice & Procedure

Tax Accounting

Hot Topics

1:05-2:05 p.m.**Luncheon with Featured Speaker • ATRIUM HALL B**

Hon. John Koskinen, Commissioner, Internal Revenue
Service

Sponsored by Tax Analysts

2:05-2:15 p.m. • ATRIUM HALL B**Presentation of the 2016 Donald C. Alexander Tax Law
Writing Competition Awards****2:30-4:30 p.m.****Concurrent Symposia**

Domestic Corporate Tax

International Tax

Enforcement & Criminal Tax

Partnerships and Passthroughs

Young Tax Lawyers

Tax Practice & Procedure

Employee Benefits & Executive Compensation

State and Local Tax

4:30-4:45 p.m.**Break**

Sponsored by Latham & Watkins LLP

4:45-5:45 p.m.**Ethics and the Federal Tax Practice • ATRIUM HALL A**

*Pose the ethical questions you've always wondered about
to our panel of tax professionals who have decades of
experience mitigating risk for clients and organizations.*

Thomas Kane, Division Counsel, Large Business and
International Division, I.R.S.

Fred F. Murray, Managing Director, Grant Thornton LLP

Anita Soucy, Chief Quality Officer, Deloitte Tax LLP

Drita Tonuzi, Associate Chief Counsel, Office of Chief
Counsel (Procedure and Administration), I.R.S.

6:00-8:00 p.m. • ROTUNDA**Reception and Presentation of the 2016 Kenneth H. Liles
Award**

William J. Wilkins, Chief Counsel, Internal Revenue Service
Curtis G. Wilson, Associate Chief Counsel (Passthroughs and

Special Industries), I.R.S.

Todd B. Reinstein, Partner, Pepper Hamilton LLP

2016 Kenneth H. Liles Award Recipient

Deborah A. Butler, Associate Chief Counsel

(Procedure and Administration), I.R.S. (Retired)

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Tax Practice & Procedure Roundtable

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Careers in Tax Law

Clay Collins
PwC

Richard Lilley
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Anne Gordon • Attorney-Advisor, U.S. Tax Court

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Marc J. Gerson, Member, Miller & Chevalier Chartered
Edgar D. McClellan, Principal, PwC
Floyd L. Williams, Senior Counsel, Public Strategies
Washington, Inc.

DOMESTIC CORPORATE TAX

Robert H. Wellen, Associate Chief Counsel (Corporate), I.R.S.
Lisa Zarlenga, Partner, Steptoe & Johnson LLP
Robert Liquerman, Principal, KPMG LLP
Joseph Pari, Principal, KPMG LLP

EMPLOYEE BENEFITS & EXECUTIVE COMPENSATION

Patricia McDermott, Senior Legislation Counsel, Joint Committee
on Taxation
David N. Levine, Principal, Groom Law Group, Chartered

ENFORCEMENT & CRIMINAL TAX

Ted Cronin, Division Counsel / Associate Chief Counsel (Criminal
Tax), I.R.S.
Mark Matthews, Member, Caplin & Drysdale, Chartered
Scott Michel, Member, Caplin & Drysdale, Chartered

INTERNATIONAL TAX

John Merrick, Senior Level Counsel, Office of Chief Counsel
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Joseph Calianno, Partner, BDO USA LLP
Jeffrey S. Korenblatt, Partner, Reed Smith LLP
Richard Slowinski, Partner, Baker & McKenzie

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and Special Industries), I.R.S.
Paul F. Kugler, Director, KPMG LLP
Karen F. Turk, Partner, Goodwin Procter LLP
Glenn Dance, Special Counsel, Office of Chief Counsel
(Passthroughs and Special Industries), I.R.S.

TAX PRACTICE & PROCEDURE

Drita Tonuzi, Associate Chief Counsel (Procedure and
Administration), I.R.S.
Elizabeth Askey, Principal, PwC
George A. Hani, Member, Miller & Chevalier Chartered

CLE Credit

Attorneys admitted to state bars having mandatory CLE requirements will receive credit for attending this conference. Attorneys should complete and submit the course attendance verification form in their registration packets before leaving the conference in order to receive credit. For 60-minute credit hour states, there are up to 7.5 hours of CLE credit available, including 2 hours of ethics credit. For states with 50-minute credit hours, there are up to 9 hours of CLE credit available, including 2.4 hours of ethics.

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

TAX ACCOUNTING

John Moriarty, Deputy Associate Chief Counsel (Income Tax and
Accounting), I.R.S.
Ellen McElroy, Partner, Sutherland, Asbill & Brennan LLP

FINANCIAL PRODUCTS

Helen Hubbard, Associate Chief Counsel (Financial
Institutions and Products), I.R.S.
Matthew Stevens, Principal, EY

YOUNG TAX LAWYERS

Mark Milton, Associate, Husch Blackwell LLP
Mary Slonina, Director, PwC

EMPLOYMENT TAX

S. Starling Marshall, Trial Attorney, U.S. Department of
Justice, Tax Division
Chaya Kundra, Partner, Kundra & Associates

HOT TOPICS

Samuel Berman, Special Counsel, Small Business/Self
Employed Division, I.R.S.
Scott A. Knott, Tax Partner, The Ferraro Law Firm, P.A.

STATE AND LOCAL TAX

Alan Levine, Chief Counsel, District of Columbia Office of Tax and
Revenue
Stephanie Anne Lipinski Galland, Partner, Williams Mullen

ETHICS AND THE FEDERAL TAX PRACTICE

Thomas Kane, Division Counsel, Large Business and
International Division, I.R.S.
Fred F. Murray, Managing Director, Grant Thornton LLP

PRESENTATION OF THE 2016 DONALD C. ALEXANDER TAX LAW WRITING COMPETITION AWARDS

Lindsey Goble, Associate, Baker & McKenzie
Laura Pisarello, Judicial Law Clerk, U.S. Tax Court

RECEPTION AND PRESENTATION OF THE 2016 KENNETH H. LILES AWARD

Todd B. Reinstein, Partner, Pepper Hamilton LLP

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.

Prerequisite: None; Program Level: Beginner; Advance prep: None
Credit hours: 9 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.

40TH ANNUAL TAX LAW CONFERENCE CONCURRENT SYMPOSIA

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

10:55 – 11:55 a.m.

DC Recent Corporate Tax Developments

Room: HEMISPHERE A

Seasoned practitioners will discuss new developments in the corporate tax world, including updates of recent legislation.

Lisa Zarlenga, Partner, Steptoe & Johnson LLP
(Moderator)

Brett York, Attorney-Advisor, Office of Tax Policy,
Department of the Treasury

Layla Asali, Member, Miller & Chevalier Chartered
William D. Alexander, Of Counsel, Skadden, Arps,
Slate, Meagher & Flom LLP

Jasper Howard, Partner, Linklaters

Abraham Reshtick, Partner, Bracewell LLP

EC Life of a Criminal Tax Case: Investigation Stage

Room: POLARIS BC

Learn from the litigators as they explain investigations pertinent to criminal tax controversies. Panelists are all current or former senior government officials.

Mark Matthews, Member, Caplin & Drysdale,
Chartered (Moderator)

Richard Weber, Chief, Criminal Investigation,
I.R.S.

Richard Lungert, Deputy Division Counsel / Deputy
Associate Chief Counsel (Criminal Tax), I.R.S.

James A. Bruton III, Partner, Williams & Connolly LLP

TP LB&I Reorganization and Enforcement Trends

Room: ATRIUM HALL A

How has the IRS's Large Business and International Division changed since its major reorganization was announced? Find out with a discussion with the deputy commissioner and other practitioners.

Elizabeth Askey, Principal, PwC (Moderator)

Rosemary Sereti, Deputy Commissioner (Domestic),
Large Business & International Division, I.R.S.

Jennifer Breen, Partner, Morgan, Lewis & Bockius LLP

Kevin Brown, Principal, PwC

Kristin M. Mikolaitis, Partner, Mayer Brown LLP

ET Section 6672 and Employment Tax Evasion

Room: POLARIS A

The Justice Department is taking a closer look at employment tax fraud. Are you prepared to advise your clients? Hear about the initiative from Justice Department attorneys.

S. Starling Marshall, Trial Attorney, U.S. Department
of Justice, Tax Division (Moderator)

Thomas W. Curteman, Branch Chief, Office of
Associate Chief Counsel (Procedure and
Administration), I.R.S.

Darren Guillot, Director, Enterprise Collection
Strategy, Small Business/Self-Employed Division,
I.R.S.

Scott Fink, Partner, Greenberg Traurig LLP

Eric L. Green, Partner, Green & Sklarz LLC

HT Hot Topics in Information Reporting: Cash Transactions, FBARs and FATCA, Third Party Disclosures, Return Due Dates, and New Partnership Audit Reporting (ends at 12:55 p.m.)

Room: MERIDIAN C

With increased penalties for missed or incorrect information returns, learn about commonly missed filings, new return due dates, and ways to prevent errors and fix mistakes.

Samuel Berman, Special Counsel, Small
Business/Self Employed Division, I.R.S.

Scott A. Knott, Tax Partner, The Ferraro Law Firm, P.A.

Chuck Hall, Special Counsel, Office of Chief Counsel
(Procedure and Administration), I.R.S.

George Clarke, Partner, Baker & McKenzie

Jorge Castro, Principal, Castro Strategies

Gregory T. Armstrong, Senior Technician Reviewer,
Office of Chief Counsel (Procedure and
Administration), I.R.S.

Nancy Lee, Senior Technician Reviewer, Office of Chief
Counsel (International), I.R.S.

FP Section 871(m) Withholding and Update

Room: HEMISPHERE B

Dividend equivalent withholding is a hot topic for financial institutions and their advisors. This panel will walk through the various issues and complexities.

Stevie Conlon, Senior Director and Tax Counsel,
WoltersKluwer

Erika Nijenhuis, Partner, Cleary, Gottlieb, Steen &
Hamilton LLP

Peter Merkel, Senior Technician Reviewer, Office of
Chief Counsel (International), I.R.S.

TA Current Developments and the Tangible Property Regulations: What Now? (ends at 11:35 a.m.)

Room: MERIDIAN DE

Tax accounting and methods experts will discuss the recent implementation of the tangible property regulations and related guidance, and what is in store for taxpayers in the future.

Ellen Martin, Senior Manager, Grant Thornton LLP
(Moderator)

John Moriarty, Deputy Associate Chief Counsel
(Income Tax and Accounting), I.R.S.

Kathleen Reed, Branch Chief (Income Tax and
Accounting), I.R.S.

Christian Wood, Principal, RMS LLP

TA Proper Treatment of Department of Justice Settlement Payments (11:35 a.m. – 12:15 p.m.)

Room: MERIDIAN DE

Qui Tam litigation is on the rise, which invariably leads to settlements, both civil and criminal. This panel will discuss the tax treatment of such payments.

Susan Graiss, Principal, EY (Moderator)

10:55 – 11:55 a.m. (cont.)

Ronald Goldstein, Attorney, Office of Chief Counsel (Income Tax and Accounting), I.R.S.
 Christopher Kane, Branch Chief, Office of Chief Counsel (Income Tax and Accounting), I.R.S.
 Ellen McElroy, Partner, Sutherland, Asbill & Brennan LLP

IT Opening Remarks and Recent Developments

Room: OCEANIC AB

International tax policy and administration is and will be a hot-button issue for years to come as the OECD works to implement its BEPS initiative, and as the IRS and Treasury work on their own

guidance. This panel of administrative and policy experts will discuss those issues, and more.

Marjorie Rollinson, Deputy Associate Chief Counsel, Office of Chief Counsel (International), I.R.S.
 John Merrick, Senior Level Counsel, Office of Chief Counsel (International), I.R.S.
 Danielle Rolfes, International Tax Counsel, U.S. Department of the Treasury
 Leni Perkins, Attorney-Advisor, Office of Chief Counsel (International), I.R.S.
 Robert Goulder, Senior Counsel, Tax Analysts
 Alan Winston Granwell, Of Counsel, Sharp Partners P.A.

11:55 a.m. – 12:55 p.m.

DC Affiliated Corporations and Consolidated Returns

Room: HEMISPHERE A

Panelists will discuss hot topics affecting large affiliated groups filing consolidated tax returns.

Joseph Pari, Principal, KPMG LLP (Moderator)
 Russell G. Jones, Senior Counsel, Office of Chief Counsel (Corporate), I.R.S.
 Bryan Collins, Partner, Deloitte Tax LLP
 Gregory N. Kidder, Partner, Steptoe & Johnson LLP
 Eric Solomon, Principal, EY

Chaya Kundra, Partner, Kundra & Associates (Moderator)
 Gabriel Grchan, Deputy Director, Operations, Policy and Support, Criminal Investigation Division, I.R.S.
 C. Teddy Li, Attorney, Office of Chief Counsel (Criminal Tax), I.R.S.
 Bob Lyons, Acting Chief, Criminal Appeals and Tax Enforcement Policy Section, U.S. Department of Justice, Tax Division
 Matthew C. Hicks, Member, Caplin & Drysdale, Chartered

EC Life of a Criminal Tax Case: Litigation Stage

Room: POLARIS BC

Hear from the litigation experts on how best to handle a case when it has entered the litigation stage.

Ted Cronin, Division Counsel / Associate Chief Counsel (Criminal Tax), I.R.S. (Moderator)
 Melissa Siskind, Counsel to the Deputy Assistant Attorney General (Criminal Matters), U.S. Department of Justice, Tax Division
 Leigh Kessler, Partner, Rosenberg Martin Greenberg LLP
 Thomas Zehnle, Member, Miller & Chevalier Chartered

FP Basket Swap Contracts

Room: HEMISPHERE B

Recently issued IRS guidance make certain transactions involving basket swaps a listed transaction subject to greater scrutiny and reporting. Hear about how you should handle clients who work with these sophisticated instruments.

Matthew Stevens, Principal, EY (Moderator)
 Helen Hubbard, Associate Chief Counsel (Financial Institutions and Products), Office of Chief Counsel, I.R.S.
 Jeff Borghino, Partner, Grant Thornton LLP
 Lucy Farr, Partner, Davis, Polk & Wardwell LLP
 Robert A. Martin, Senior Technician Reviewer, Office of Chief Counsel (Financial Institutions and Products), I.R.S.

TP The Administrative Procedure Act and Treasury Regulations

Room: ATRIUM HALL A

Administrative practice experts will discuss the Altera decision and other issues regarding the challenging of Treasury regulations.

Christopher S. Rizek, Member, Caplin & Drysdale, Chartered (Moderator)
 Kathryn Zuba, Deputy Associate Chief Counsel (Procedure and Administration), I.R.S.
 Matthew Cooper, Senior Manager, EY
 Edward L. Froelich, Of Counsel, Morrison & Foerster LLP
 Patrick J. Smith, Partner, Ivins, Phillips & Barker Chartered

IT International Mergers and Acquisitions Update

Room: OCEANIC AB

International tax experts will discuss recent developments in mergers and acquisitions, including tax inversions.

Joseph Calianno, Partner, BDO USA LLP (Moderator)
 Shane McCarrick, Assistant to the Branch Chief, Office of Chief Counsel (International), I.R.S.
 Brenda Zent, Special Advisor, Office of International Tax Counsel, U.S. Department of the Treasury
 Brian Davis, Partner, Ivins, Phillips & Barker Chartered
 Hal Hicks, Partner, Skadden, Arps, Slate, Meagher & Flom LLP

ET Enforcement Tools for Employment Tax Obligations

Room: POLARIS A

What tools are at the IRS and DOJ's disposal when it comes to enforcing the law on employment tax issues? Find out at this panel.

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EB Employee Benefits & Executive Compensation **IT** International Tax **PP** Partnerships & Passthroughs **YL** Young Tax Lawyers **FP** Financial Products **ET** Employment Tax

11:55 a.m. – 12:55 p.m. (cont.)

TA Deferred Revenue in Stock Acquisitions (begins at 12:15 p.m.)

Room: MERIDIAN DE

Hear from private practitioners and the government on the proposed treatment of deferred revenue in corporate transactions, and how pending guidance is coming along.

Annette Ahlers, Partner, Pepper Hamilton LLP
(Moderator)

Lewis K. Brickates, Branch Chief, Office of Chief

Counsel (Income Tax and Accounting), I.R.S.
Christina Glendening, Assistant to the Branch Chief,
Office of Chief Counsel (Income Tax and Accounting),
I.R.S.

Jeffrey Rodrick, Special Counsel, Office of Chief
Counsel (Income Tax and Accounting), I.R.S.

Leslie Schneider, Partner, Ivins, Phillips & Barker
Chartered

Carol Conjura, Principal, KPMG LLP

2:30 – 3:30 p.m.

DC Tax Basis Issues

Room: HEMISPHERE A

From the basics to the complex, this esteemed group will discuss issues in stock basis in Section 351 exchanges.

Robert Liquerman, Principal, KPMG LLP (Moderator)

Jonathan Forrest, Principal, Deloitte Tax LLP

Kevin M. Jacobs, Senior Technician Reviewer, Office
of Chief Counsel (Corporate), I.R.S.

Julie Wang, Attorney, Office of Chief Counsel
(Corporate), I.R.S.

Robert Lorndale, Partner, Sharp Partners P.A.

Todd Reinstein, Partner, Pepper Hamilton LLP

EB Cadillac Tax and the ACA: Where is Employer Sponsored Healthcare Going?

Room: HEMISPHERE B

Hear from the benefits community as they discuss the ACA, the Cadillac tax, and the future of employer-sponsored healthcare.

Rosina Barker, Partner, Ivins, Phillips & Barker
Chartered

Christa Haas Bierma, Attorney-Advisor, Office of
Benefits Tax Counsel, U.S. Department of the
Treasury

Kevin Knopf, Senior Technician Reviewer, Office
of Chief Counsel (Tax Exempts and Government
Entities), I.R.S.

Jeffrey Martin, Senior Manager, Grant Thornton LLP

EC Hot Topics in Criminal Tax Enforcement

Room: POLARIS BC

What is the Department of Justice's prerogative right now? Panelists will discuss employment fraud, offshore tax evasion and disclosure issues affecting banks.

Matthew C. Hicks, Member, Caplin & Drysdale
Chartered (Moderator)

Caroline Ciraolo, Acting Assistant Attorney General,
U.S. Department of Justice, Tax Division

Bryan Skarlatos, Partner, Kostelanetz & Fink LLP

PP Recent Developments in Partnership Taxation: Fee Waivers, Publicly Traded Partnerships, Legislative Changes

Room: MERIDIAN DE

Subchapter K experts will discuss the IRS's project on Fee Waivers, issues impacting publicly traded partnerships, and changes to the partnership audit rules.

Glenn Dance, Special Counsel, Office of Chief
Counsel (Passthroughs and Special Industries),
I.R.S. (Moderator)

Ossie Borosh, Attorney-Advisor, Office of Tax Policy,
U.S. Department of the Treasury

Cliff Warren, Special Counsel, Office of Chief Counsel
(Passthroughs and Special Industries), I.R.S.

Holly Porter, Branch Chief, Office of Chief Counsel
(Passthroughs and Special Industries), I.R.S.

H. Grace Kim, Principal, Grant Thornton LLP

James Sowell, Principal, KPMG LLP

Andrew Morris, Partner, Linklaters

TP Changes in Partnership Audit Rules (ends at 4:00 p.m.)

Room: ATRIUM HALL A

Congress made significant changes to how large partnerships will be assessed tax. Hear about what the IRS and Treasury's plans implement regulations in the area, and what issues are of concern to practitioners.

Drita Tonuzi, Associate Chief Counsel (Procedure and
Administration), I.R.S. (Moderator)

Rochelle Hodes, Associate Tax Legislative Counsel,
Office of Tax Policy, Department of the Treasury

Gregory T. Armstrong, Senior Technician Reviewer,
Office of Chief Counsel (Procedure and
Administration), I.R.S.

Charles E. Hodges II, Partner, Kilpatrick Townsend &
Stockton, LLP

Jennifer Breen, Partner, Morgan, Lewis & Bockius LLP

2:30 – 3:30 p.m. (cont.)

YL **Bankruptcy Tax Litigation: Nuts and Bolts****Room: POLARIS A**

This panel will explore the basics of litigating a bankruptcy tax case. Hear the government's perspective and what a young practitioner should consider in taking on these cases for clients.

Andrew Strelka, Counsel, Miller & Chevalier Chartered (Moderator)

Elizabeth Gunn, Assistant Attorney General, Bankruptcy Specialist, Commonwealth of Virginia Office of the Attorney General

Ari Kunofsky, Trial Attorney, U.S. Department of Justice, Tax Division

Hon. Sean H. Lane, U.S. Bankruptcy Judge, Southern District of New York

SL **The Impact of BEPS on State and Local Taxation****Room: MERIDIAN C**

Base Erosion and Profit Shifting isn't just for countries to worry about. What about the impact on states? This new addition to the Tax Law Conference will get into what state law concerns taxpayers should be aware of when it comes to BEPS.

Stephanie Anne Lipinski Galland, Partner, Williams Mullen (Moderator)

Steven J. Wlodychak, Principal, EY

Robert Cline, EY (Retired), Former OECD Senior Advisor

Arlene S. Fitzpatrick, Principal, EY

IT **Transfer Pricing****Room: OCEANIC AB**

Panelists will discuss recent developments in transfer pricing law and litigation, and the impact of potential changes in the law and BEPS on transfer pricing practice.

Richard Slowinski, Baker & McKenzie (Moderator)

Joe Dewald, Senior Technician Reviewer, Office of Chief Counsel (International), I.R.S.

Kevin Nichols, Senior Counsel, Office of International Tax Counsel, U.S. Department of the Treasury

John M. Breen, Counsel, Skadden, Arps, Slate, Meagher & Flom LLP

Christine S. Hooks, Associate, Mayer Brown LLP

Matthew P. Moseley, Senior Associate, Alston & Bird LLP

3:30 – 4:30 p.m.

DC **Section 355 Developments****Room: HEMISPHERE A**

Spin-offs are a hot topic with corporate tax practitioners. Join this expert panel on what the IRS may be thinking about.

Robert H. Wellen, Associate Chief Counsel (Corporate), I.R.S. (Moderator)

Stephanie D. Floyd, Assistant Branch Chief, Office of Chief Counsel (Corporate), I.R.S.

Derek Cain, Principal, PwC

Jay Singer, Partner, Ivins, Phillips & Barker Chartered

Thomas Wessel, Partner, KPMG LLP

Eric Hylton, Director, International Operations, Criminal Investigation, I.R.S.

Charles Rettig, Partner, Hochman, Salkin, Rettig, Toscher & Perez P.C.

Nanette Davis, Senior Litigation Counsel, U.S. Department of Justice, Tax Division

EB **State-Based IRAs and the Future of Multiple Employer Plans****Room: HEMISPHERE B**

Attorneys from private practice and the government will offer their thoughts on multiple employer plans and other issues facing the compensation and benefits community.

Brian A. Benko, Partner, McDermott, Will & Emery LLP

William E. Evans, Attorney-Advisor, Office of Benefits Tax Counsel, U.S. Department of the Treasury

Jeffrey Turner, Deputy Director, Office of Regulations and Interpretations, Employee Benefits Security Administration, U.S. Department of Labor

PP **Worthless Stock Losses for S Corporations and Other Recent Developments****Room: MERIDIAN DE**

Join the passthrough experts as they opine on recent developments in the world of Subchapter S.

Kevin Anderson, Partner, BDO USA LLP

Laura Howell-Smith, Director, Deloitte Tax LLP

Brad Poston, Senior Counsel, Office of Chief Counsel (Passthroughs and Special Industries), I.R.S.

Benjamin Willis, Attorney-Advisor, Office of Tax Policy, U.S. Department of the Treasury

EC **International Tax Enforcement Issues****Room: POLARIS BC**

FATCA, FBARs, FinCEN, WTF? Keep it all straight with this group of enforcement experts as they discuss what's next in the world of international tax enforcement.

Fred F. Murray, Managing Director, Grant Thornton LLP (Moderator)

TP **Recent Developments at Appeals (begins at 4:00 p.m.)****Room: ATRIUM HALL A**

With the IRS's new judicial approach to Appeals, learn about what you need to consider in the administrative process in advocating for a taxpayer.

George A. Hani, Member, Miller & Chevalier Chartered (Moderator)

Sheldon M. Kay, Partner, Sutherland, Asbill & Brennan, LLP

Brian C. McManus, Partner, Latham & Watkins, LLP

Kirsten Wielobob, Chief, I.R.S. Appeals Division

3:30 – 4:30 p.m. (cont.)

YL Section 1031 Exchanges: Nuts and Bolts

Room: POLARIS A

So simple it's a cottage industry, right? Perhaps not. Consider the basics as this panel walks you through the nuts and bolts of Section 1031 exchanges.

Robert Schachat, *Principal, EY (Moderator)*
 J. Peter Baumgarten, *Assistant to the Branch Chief, Office of Chief Counsel (Income Tax & Accounting), I.R.S.*
 Glenn Johnson, *Principal, EY*
 Stephen J. Toomey, *Senior Counsel, Office of Chief Counsel (Income Tax and Accounting), I.R.S.*

SL The Value of Transfer Pricing in State and Local Taxation

Room: MERIDIAN C

It's not just for the international folks! State law transfer pricing issues are a big deal. This group of experts will discuss recent cases and developments in the world of state transfer pricing.

Alan Levine, *Chief Counsel, D.C. Office of Tax and Revenue (Moderator)*
 Keith Robinson, *Principal, PwC*
 Jeremy Jester, *Senior Manager, Grant Thornton LLP*

IT Foreign Tax Credit Update

Room: OCEANIC AB

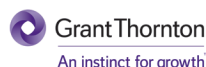
Your multinational clients will thank you for attending this panel, which features the government's perspective and updates on foreign tax credit issues.

Jeffrey Korenblatt, *Partner, Reed Smith LLP (Moderator)*
 Suzanne Walsh, *Attorney-Advisor, Office of Chief Counsel (International), I.R.S.*
 Jason Yen, *Attorney-Advisor, Office of International Tax Counsel, U.S. Department of the Treasury*
 Michael Caballero, *Partner, Covington & Burling LLP*
 John L. Harrington, *Partner, Dentons*

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