

MARCH 1, 2013

37TH ANNUAL
TAX LAW CONFERENCE

Presented by the Federal Bar Association Section on Taxation

WITH FEATURED SPEAKERS

TAMARA W. ASHFORD

DEPUTY ASSISTANT ATTORNEY GENERAL FOR APPELLATE
& REVIEW, U.S. DEPARTMENT OF JUSTICE, TAX DIVISION

HON. MARK J. MAZUR

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

WILLIAM J. WILKINS

CHIEF COUNSEL, INTERNAL REVENUE SERVICE



**RONALD REAGAN BUILDING
AND INTERNATIONAL TRADE CENTER**

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

37TH ANNUAL TAX LAW CONFERENCE

PROGRAM OVERVIEW

7:30 A.M.	REGISTRATION DESK OPENS	
8:00–8:10 A.M.	WELCOMING REMARKS	ATRIUM HALL
	FRED F. MURRAY , <i>MANAGING DIRECTOR, TAX PRACTICE, POLICY AND QUALITY, GRANT THORNTON LLP</i>	
8:10–9:00 A.M.	TAX LEGISLATIVE UPDATE	ATRIUM HALL
CO-CHAIRS:	CATHERINE BARRE , <i>DIRECTOR OF LEGISLATIVE AFFAIRS, OFFICE OF LEGISLATIVE AFFAIRS, INTERNAL REVENUE SERVICE</i> MARC J. GERSON , <i>MEMBER, MILLER & CHEVALIER CHARTERED</i> MICHAEL PLATNER , <i>SENIOR TAX COUNSEL, VAN NESS FELDMAN LLP</i>	
PANELISTS:	THOMAS A. BARTHOLD , <i>CHIEF OF STAFF, JOINT COMMITTEE ON TAXATION, U.S. CONGRESS (INVITED)</i> LILY L. BATCHELDER , <i>CHIEF TAX COUNSEL (MAJORITY), COMMITTEE ON FINANCE, U.S. SENATE (INVITED)</i> JANICE MAYS , <i>CHIEF COUNSEL (MINORITY), COMMITTEE ON WAYS AND MEANS, U.S. HOUSE OF REPRESENTATIVES (INVITED)</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 CHIEF OF STAFF/CHIEF TAX COUNSEL (MINORITY), COMMITTEE ON FINANCE, U.S. SENATE (INVITED)</i>	
9:00–9:30 A.M.	FEATURED SPEAKER: TAMARA W. ASHFORD DEPUTY ASSISTANT ATTORNEY GENERAL FOR APPELLATE & REVIEW, U.S. DEPARTMENT OF JUSTICE, TAX DIVISION	ATRIUM HALL
INTRODUCTION:	TODD B. REINSTEIN , <i>CONFERENCE CO-CHAIR, PEPPER HAMILTON LLP</i>	
9:30–10:00 A.M.	FEATURED SPEAKER: WILLIAM J. WILKINS CHIEF COUNSEL, INTERNAL REVENUE SERVICE	ATRIUM HALL
INTRODUCTION:	TODD B. REINSTEIN , <i>CONFERENCE CO-CHAIR, PEPPER HAMILTON LLP</i>	
10:15–12:15 P.M.	CONCURRENT SYMPOSIA EMPLOYEE BENEFITS AND EXECUTIVE COMPENSATION.... DOMESTIC CORPORATE TAX..... INTERNATIONAL TAX..... TAX PRACTICE AND PROCEDURE	POLARIS A HEMISPHERE A OCEANIC AB ATRIUM HALL
	TAX ACCOUNTING	HEMISPHERE B
	ENFORCEMENT AND CRIMINAL TAX	POLARIS BC
12:30–1:15 P.M.	LUNCHEON FEATURING SPEAKER: HON. MARK J. MAZUR ASSISTANT SECRETARY (TAX POLICY), U.S. DEPARTMENT OF TREASURY.....	ATRIUM HALL
INTRODUCTION:	PATRICIA McDERMOTT , <i>CONFERENCE CO-CHAIR AND LEGISLATION COUNSEL, JOINT COMMITTEE ON TAXATION</i>	

MARCH 1, 2013

PROGRAM OVERVIEW

- 1:15–1:30 P.M.** **PRESENTATION OF THE THIRD ANNUAL DONALD C. ALEXANDER TAX LAW WRITING COMPETITION AWARDS** ATRIUM HALL
CO-CHAIRS: **ANDREW A. DE MELLO**, *U.S. DEPARTMENT OF JUSTICE, TAX DIVISION*
CHRIS WHITCOMB, *TAX COUNSEL, NATIONAL FEDERATION OF INDEPENDENT BUSINESS*
- 1:45–3:45 P.M.** **CONCURRENT SYMPOSIA**
- | | |
|---|--------------|
| DOMESTIC CORPORATE TAX..... | HEMISPHERE A |
| INTERNATIONAL TAX..... | OCEANIC AB |
| TAX PRACTICE AND PROCEDURE | ATRIUM HALL |
| PARTNERSHIPS AND PASS-THROUGHS | HEMISPHERE B |
| FINANCIAL PRODUCTS | POLARIS A |
| TAX IMPLICATIONS OF THE AFFORDABLE CARE ACT | POLARIS BC |
- 4:00–6:00 P.M.** **ETHICS AND THE FEDERAL TAX PRACTICE** ATRIUM HALL
CO-CHAIRS: **THOMAS J. KANE**, *SENIOR LEVEL COUNSEL AND COUNSELOR TO THE ASSOCIATE CHIEF COUNSEL (PROCEDURE AND ADMINISTRATION), OFFICE OF CHIEF COUNSEL*
FRED F. MURRAY, *MANAGING DIRECTOR, TAX PRACTICE, POLICY AND QUALITY, GRANT THORNTON LLP*
- PANELISTS:** **STEPHEN A. SHERMAN**, *SENIOR TRIAL ATTORNEY, U.S. DEPARTMENT OF JUSTICE, TAX DIVISION (MODERATOR)*
RITA CAVANAUGH, *PARTNER, LATHAM & WATKINS LLP*
MATTHEW S. COOPER, *SPECIAL COUNSEL, OFFICE OF THE ASSOCIATE CHIEF COUNSEL (PROCEDURE AND ADMINISTRATION), OFFICE OF CHIEF COUNSEL, INTERNAL REVENUE SERVICE*
CHARLES P. RETTIG, *PARTNER, HOCHMAN SALKIN RETTIG TOSCHER & PEREZ PC*
- 6:00–8:00 P.M.** **RECEPTION AND PRESENTATION OF THE 2013 KENNETH H. LILES AWARD TO JOHN A. DICICCO, FORMER ACTING ASSISTANT ATTORNEY GENERAL, TAX DIVISION, U.S. DEPARTMENT OF JUSTICE.....** COMPASS
CHAIR: **MARTIN L. MILNER**, *PARTNER, McDERMOTT WILL & EMERY LLP*

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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

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Prerequisite: None; Program Level: Beginner; Advance prep: None
Credit hours: 10 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.

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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.

37TH ANNUAL TAX LAW CONFERENCE

CONCURRENT SYMPOSIA

EMPLOYEE BENEFITS AND EXECUTIVE COMPENSATION

CO-CHAIRS: ALAN TAWSHUNSKY, *U.S. DEPARTMENT OF TREASURY, OFFICE OF BENEFITS TAX COUNSEL*
DEBORAH WALKER, *PARTNER, DELOITTE TAX*

Tax Provisions of the Affordable Care Act Applicable to Group Health Plans of Employers (10:15—12:15 P.M.)

PANELISTS JANINE COOK, *DEPUTY DIVISION COUNSEL/DEPUTY ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, TAX-EXEMPT & GOVERNMENT ENTITIES*
LIGEIA DONIS, *SENIOR TECHNICIAN REVIEWER, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, TAX-EXEMPT & GOVERNMENT ENTITIES*
KEVIN KNOPE, *ATTORNEY-ADVISOR, U.S. DEPARTMENT OF TREASURY, OFFICE OF BENEFITS TAX COUNSEL*
DANIEL L. MORGAN, *PARTNER, DICKSTEIN SHAPIRO LLP*
MARK L. STEMBER, *PARTNER, KILPATRICK TOWNSEND & STOCKTON LLP*
WILLIAM F. SWEETNAM JR., *PRINCIPAL, GROOM LAW GROUP*

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, LINKLATERS*

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

PANELISTS DAVID I. KEMPLER, *SHAREHOLDER, BUCHANAN INGERSOLL & ROONEY PC (MODERATOR)*
DEREK CAIN, *PRINCIPAL, PRICEWATERHOUSECOOPERS LLP*
STEPHEN FATTMAN, *SPECIAL COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, CORPORATE*
MARK SILVERMAN, *PARTNER, STEPTOE & JOHNSON LLP*
TOM WESSEL, *PARTNER, KPMG LLP*

Rehabilitating Troubled Corporations (11:15—12:15 P.M.)

PANELISTS ROBERT LIQUERMAN, *PRINCIPAL, KPMG LLP (MODERATOR)*
JONATHAN FORREST, *PRINCIPAL, DELOITTE TAX*
TODD REINSTEIN, *PEPPER HAMILTON LLP*
KRISHNA VALLAHANENI, *ATTORNEY-ADVISOR, U.S. DEPARTMENT OF TREASURY, OFFICE OF TAX LEGISLATIVE COUNSEL*

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

PANELISTS JOSEPH PARI, *PARTNER, LINKLATERS (MODERATOR)*
LARRY AXELROD, *SPECIAL COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, CORPORATE*
BRYAN COLLINS, *PARTNER, DELOITTE TAX*
JEFFREY VOGEL, *PARTNER, KPMG LLP*
ROBERT WELLEN, *PARTNER, IVINS, PHILLIPS AND BARKER, CHARTERED*

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)*
LAYLA AKSAKAL, *MEMBER, MILLER & CHEVALIER CHARTERED*
PHILIP J. LEVINE, *PARTNER, MCDERMOTT WILL & EMERY LLP*
ERIC SOLOMON, *DIRECTOR OF NATIONAL TAX DEPARTMENT, ERNST & YOUNG LLP*

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LLP

MARCH 1, 2013

CONCURRENT SYMPOSIA

INTERNATIONAL TAX

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

JOHN HINDING, *DEPUTY ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, INTERNATIONAL*
DANIELLE ROLFES, *INTERNATIONAL TAX COUNSEL, U.S. DEPARTMENT OF TREASURY*

Recent Developments and Administrative and Legislative Outlook (10:15—12:15 P.M.)

PANELISTS SCOTT DAYAN, *COUNSEL, BAKER HOSTETLER LLP (MODERATOR)*

ALAN GRANWELL, *OF COUNSEL, DLA PIPER (MODERATOR)*

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

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

International M&A Update (1:45—2:45 P.M.)

PANELISTS JOHN BATES, *ASSOCIATE, IVINS, PHILLIPS & BARKER, CHARTERED (MODERATOR)*

JOSEPH CALIANNI, *PARTNER, GRANT THORNTON LLP*

CAROLINE NGO, *PARTNER, McDERMOTT WILL & EMERY LLP*

ROBERT WILLIAMS JR., *ATTORNEY, INTERNAL REVENUE SERVICE, OFFICE OF ASSOCIATE CHIEF COUNSEL, INTERNATIONAL*

BRENDA ZENT, *ATTORNEY-ADVISOR, U.S. DEPARTMENT OF TREASURY, OFFICE OF INTERNATIONAL TAX COUNSEL*

A Practical Guide to Transfer Pricing: International Developments and the U.S. Response (2:45—3:45 P.M.)

PANELISTS HOWARD BERGER, *SENIOR LEGAL COUNSEL, INTERNAL REVENUE SERVICE, TRANSFER PRICING OPERATIONS*

NATALIE HODAPP, *SUPERVISORY TAX LAW SPECIALIST, INTERNAL REVENUE SERVICE, TRANSFER PRICING PRACTICE—TERRITORY EAST*

PAT LEWIS, *MEMBER, CAPLIN & DRYSDALE*

RICHARD L. SLOWINSKI, *PARTNER, BAKER & MCKENZIE LLP*

THOMAS VIDANO, *DEPUTY DIVISION COUNSEL, LARGE BUSINESS & INTERNATIONAL DIVISION, INTERNAL REVENUE SERVICE*

TAX PRACTICE AND PROCEDURE

CO-CHAIRS: DAVID B. BLAIR, *PARTNER, CROWELL & MORING LLP*

EDWARD FROELICH, *OF COUNSEL, MORRISON & FOERSTER LLP*

GEORGE A. HANI, *MEMBER, MILLER & CHEVALIER CHARTERED*

KATHRYN A. ZUBA, *ACTING DEPUTY ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PROCEDURE & ADMINISTRATION*

Current Internal Revenue Service Enforcement Environment (10:15—11:15 A.M.)

PANELISTS GEORGE A. HANI, *MEMBER, MILLER & CHEVALIER CHARTERED (MODERATOR)*

KEVIN M. BROWN, *PARTNER, PRICEWATERHOUSECOOPERS LLP*

PAUL D. DENARD, *DEPUTY COMMISSIONER (OPERATIONS), INTERNAL REVENUE SERVICE, LARGE BUSINESS & INTERNATIONAL DIVISION*

LINDA M. KROENING, *DIVISION COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, LARGE BUSINESS & INTERNATIONAL*

Hot Topics in Tax Litigation (11:15—12:15 P.M.)

PANELISTS EDWARD FROELICH, *OF COUNSEL, MORRISON & FOERSTER LLP (MODERATOR)*

GARY GRAY, *DEPUTY ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PROCEDURE & ADMINISTRATION*

CHRISTINE HOOKS, *ASSOCIATE, MAYER BROWN LLP*

ALEX SADLER, *PARTNER, IVINS, PHILLIPS & BARKER, CHARTERED*

Judicial Deference and the Internal Revenue Service's Rulemaking Authority (1:45—2:45 P.M.)

PANELISTS KATHRYN A. ZUBA, *ACTING DEPUTY ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PROCEDURE & ADMINISTRATION (MODERATOR)*

HON. FRANCIS M. ALLEGRA, *U.S. COURT OF FEDERAL CLAIMS*

STUART J. BASSIN, *PARTNER, BAKER HOSTETLER*

KEVIN M. JOHNSON, *PARTNER, PEPPER HAMILTON LLP*

GILBERT S. ROTHENBERG, *CHIEF, APPELLATE SECTION, U.S. DEPARTMENT OF JUSTICE, TAX DIVISION*

37TH ANNUAL TAX LAW CONFERENCE

CONCURRENT SYMPOSIA

TAX PRACTICE AND PROCEDURE (CONT.)

Handling Penalty Cases: Views from the Bench and the Bar (2:45—3:45 P.M.)

PANELISTS DAVID BLAIR, *PARTNER, CROWELL & MORING LLP (MODERATOR)*
HON. MARK V. HOLMES, *U.S. TAX COURT*
MARY W. PROSSER, *SENIOR ASSOCIATE, MILLER & CHEVALIER CHARTERED*
ASHTON P. TRICE, *BRANCH CHIEF, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PROCEDURE & ADMINISTRATION*

TAX ACCOUNTING

CO-CHAIRS: ELLEN McELROY, *PARTNER, PEPPER HAMILTON LLP*
ANDREW J. KEYSO JR., *ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, INCOME TAX & ACCOUNTING*

1031 Dual Use Property (10:15—11:00 A.M.)

PANELISTS ADAM HANDLER, *PRINCIPAL, NATIONAL TAX SERVICES, PRICEWATERHOUSECOOPERS LLP (MODERATOR)*
ALEXA CLAYBON, *ATTORNEY-ADVISOR, U.S. DEPARTMENT OF TREASURY, OFFICE OF TAX LEGISLATIVE COUNSEL*
GREGORY G. PALMER, *PARTNER, McDERMOTT WILL & EMERY LLP*
KATHLEEN REED, *BRANCH VII CHIEF, INTERNAL REVENUE SERVICE, OFFICE OF THE ASSOCIATE CHIEF COUNSEL, INCOME TAX & ACCOUNTING*
JEFFREY T. RODRICK, *SENIOR TECHNICIAN REVIEWER, INTERNAL REVENUE SERVICE, OFFICE OF THE ASSOCIATE CHIEF COUNSEL, INCOME TAX & ACCOUNTING*

Negative Additional 263A Costs (11:00—11:45 A.M.)

PANELISTS CHRISTIAN T. WOOD, *TAX SENIOR MANAGER, EIDE BAILLY LLP (MODERATOR)*
CHRISTOPHER CALL, *ATTORNEY, INTERNAL REVENUE SERVICE, OFFICE OF THE ASSOCIATE CHIEF COUNSEL, INCOME TAX & ACCOUNTING*
ALEXA CLAYBON, *ATTORNEY-ADVISOR, U.S. DEPARTMENT OF TREASURY, OFFICE OF TAX LEGISLATIVE COUNSEL*
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SCOTT RABINOWITZ, *DIRECTOR, PRICEWATERHOUSECOOPERS LLP*

Deferred Revenue Asset Acquisitions (11:45—12:15 P.M.)

PANELISTS BARBARA YOUNG, *VICE PRESIDENT, GLOBAL TAX ACCOUNTING & COMPLIANCE, MARRIOTT INTERNATIONAL INC. (MODERATOR)*
ALEXA CLAYBON, *ATTORNEY-ADVISOR, U.S. DEPARTMENT OF TREASURY, OFFICE OF TAX LEGISLATIVE COUNSEL*
CAROL CONJURA, *PARTNER, KPMG LLP*
NANCY LEE, *ATTORNEY, INTERNAL REVENUE SERVICE, OFFICE OF THE ASSOCIATE CHIEF COUNSEL, INCOME TAX & ACCOUNTING*
JOHN MORIARTY, *BRANCH I CHIEF, INTERNAL REVENUE SERVICE, OFFICE OF THE ASSOCIATE CHIEF COUNSEL, INCOME TAX & ACCOUNTING*

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MARCH 1, 2013

CONCURRENT SYMPOSIA

ENFORCEMENT & CRIMINAL TAX

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

Criminal Tax Process: Investigation Stage (10:15–11:15 A.M.)

PANELISTS FRED F. MURRAY, *MANAGING DIRECTOR, GRANT THORNTON LLP (MODERATOR)*
TED CRONIN, *DIVISION COUNSEL/ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, CRIMINAL TAX*
PATTY HAYNES, *DEPUTY CHIEF, INTERNAL REVENUE SERVICE, CRIMINAL INVESTIGATION*
JAY NANAVATI, *COUNSEL, BAKER HOSTETLER*
CHARLES P. RETTIG, *PARTNER, HOCHMAN, SALKIN, RETTIG, TOSCHER & PEREZ, P.C.*

Criminal Tax Process: Litigation Stage (11:15–12:15 P.M.)

PANELISTS TED CRONIN, *DIVISION COUNSEL/ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, CRIMINAL TAX (MODERATOR)*
RONALD CIMINO, *DEPUTY ASSISTANT ATTORNEY GENERAL (FOR CRIMINAL MATTERS), U.S. DEPARTMENT OF JUSTICE, TAX DIVISION*
MARK MATTHEWS, *MEMBER, CAPLIN & DRYSDALE*
JOHN MOUSTAKAS, *PARTNER, GOODWIN PROCTOR LLP*
TOM ZAHNLE, *MEMBER, MILLER & CHEVALIER CHARTERED*

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CO-CHAIRS: PAUL KUGLER, *PARTNER, 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*

S Corporations: Proposed “Back-to-Back” Loan Regulations; Overview of Section 1411 and Special Rules Applicable to S Corporations; Recent Developments, Santa Clara and Maguire Cases (1:45–2:45 P.M.)

PANELISTS JENNIFER ALEXANDER, *ATTORNEY-ADVISOR, U.S. DEPARTMENT OF TREASURY, OFFICE OF TAX LEGISLATIVE COUNSEL*
CAROLINE HAY, *ATTORNEY-ADVISOR, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PASSTHROUGHS & SPECIAL INDUSTRIES*
LAURA HOWELL-SMITH, *DIRECTOR, DELOITTE TAX*
DAVID KIRK, *ATTORNEY-ADVISOR, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PASSTHROUGHS & SPECIAL INDUSTRIES*
STACY SHORT, *SENIOR TECHNICIAN REVIEWER, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PASSTHROUGHS & SPECIAL INDUSTRIES*
SAM STARR, *PARTNER, PRICEWATERHOUSECOOPERS LLP*
JEANNE SULLIVAN, *DIRECTOR, KPMG LLP*

Partnerships: Application of Section 1411 to Partnerships; Historic Boardwalk; Other Developments: Rev. Rul. 2012-14, 704(b) de minimis Rules, Noncompensatory Options (2:45–3:45 P.M.)

PANELISTS JENNIFER ALEXANDER, *ATTORNEY-ADVISOR, U.S. DEPARTMENT OF TREASURY, OFFICE OF TAX LEGISLATIVE COUNSEL*
ALLISON CARMODY, *ATTORNEY-ADVISOR, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PASSTHROUGHS & SPECIAL INDUSTRIES*
DAVID KIRK, *ATTORNEY-ADVISOR, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PASSTHROUGHS & SPECIAL INDUSTRIES*
SUSAN REAMAN, *COUNSEL, NIXON PEABODY*
JOHN SCHMALZ, *PARTNER, PRICEWATERHOUSECOOPERS LLP*
JEANNE SULLIVAN, *DIRECTOR, KPMG LLP*
BENJAMIN WEAVER, *ATTORNEY-ADVISOR, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, PASSTHROUGHS & SPECIAL INDUSTRIES*

37TH ANNUAL TAX LAW CONFERENCE

CONCURRENT SYMPOSIA

FINANCIAL PRODUCTS

CO-CHAIRS: *STEPHEN LARSON, ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, FINANCIAL INSTITUTIONS & PRODUCTS*
MATTHEW STEVENS, PRINCIPAL, ERNST & YOUNG LLP

Tax Hedging Review (1:45—2:20 P.M.)

PANELISTS *BRIAN CISZCZON, DIRECTOR, PRICEWATERHOUSECOOPERS LLP*
TOM COONY, SENIOR MANAGER, ERNST & YOUNG LLP
PATRICK WHITE, SENIOR COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, FINANCIAL INSTITUTIONS & PRODUCTS

Common Law Tax Ownership Issues in Derivative Transactions (2:20—2:55 P.M.)

PANELISTS *MARY BREWER, TAX ANALYST, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, FINANCIAL INSTITUTIONS & PRODUCTS*
JACK CUMMINGS, COUNSEL, ALSTON & BIRD LLP
MICHAEL YAGHMOUR, DIRECTOR, PRICEWATERHOUSECOOPERS LLP

Recent Developments/Interesting Issues from Practice (2:55—3:45 P.M.)

PANELISTS *KURT BACA, OF COUNSEL, COVINGTON & BURLING LLP*
LUCY FARR, PARTNER, DAVIS POLK & WARDWELL LLP
RICHARD LARKINS, PARTNER, ERNST & YOUNG LLP
STEPHEN LARSON, ASSOCIATE CHIEF COUNSEL, INTERNAL REVENUE SERVICE, OFFICE OF CHIEF COUNSEL, FINANCIAL INSTITUTIONS & PRODUCTS

TAX IMPLICATIONS OF THE AFFORDABLE CARE ACT

CO-CHAIRS: *CHRISTINE LANE, ASSOCIATE, HOGAN LOVELLS US LLP*
LISA ZARLENGA, TAX LEGISLATIVE COUNSEL, U.S. DEPARTMENT OF TREASURY

State of the Union: Implementation of ACA Exchange-Related Tax Provisions (1:45–2:45 P.M.)

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Implementation of Other ACA Tax Provisions (2:45–3:45 P.M.)

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