

41st Annual

TAX LAW CONFERENCE

March 3, 2017

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

Follow the FBA:     | www.fedbar.org

CONFERENCE CHAIRS

Scott K. Dinwiddie, Public Sector Co-Chair

Office of Associate Chief Counsel (Income Tax and Accounting), I.R.S.

Anne R. Gordon, Private Sector Co-Chair

PwC

Travis A. Greaves, Vice Chair

Greaves Wu LLP

PROGRAM OVERVIEW

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

Sponsored by Greaves Wu LLP

8:00-8:20 a.m.

Welcoming Remarks

Presentation of the 2017 Donald C. Alexander Tax Law Writing Competition Awards

Kandyce Korotky, Associate,
Covington & Burling LLP

ATRIUM HALL B

8:20-9:10 a.m.

Tax Legislative Update

ATRIUM HALL B

Moderator: **Ed McClellan**, Partner,
Covington & Burling LLP

Moderator: **Floyd Williams**, Senior
Tax Counsel, Public Strategies
Washington, Inc.

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

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

Aruna Kalyanam, Tax Counsel &
Staff Director (Minority), Tax Policy
Subcommittee, Committee on
Ways and Means, U.S. House of
Representatives

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

Tiffany Smith, Chief Tax Counsel
(Minority), Committee on Finance,
U.S. Senate

9:10-9:15 a.m.

Break

9:15-10:15 a.m.

Crossing the Line: The Difference Between Good Advice and Criminal Conspiracy

ATRIUM HALL B

Martin E. Needle, Senior Level
Counsel, Office of Chief Counsel
(Criminal Tax), I.R.S.

Joseph A. Rillotta, Partner, Drinker
Biddle & Reath LLP

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

10:15-10:20 a.m.

Break

10:20-10:40 a.m.

Featured Speaker

ATRIUM HALL B

The Honorable L. Paige Marvel,
Chief Judge, U.S. Tax Court

10:40-10:55 a.m.

Coffee Break • **ATRIUM HALL B**

Sponsored by Public Strategies
Washington, Inc.

10:55 a.m.-12:55 p.m.

Concurrent Symposia

- DC** Domestic Corporate Tax
- EB** Employee Benefits & Executive Compensation
- EC** Enforcement & Criminal Tax
- FP** Financial Products
- GE** Gift & Estate Tax
- HT** Hot Topics
- IT** International Tax
- SL** State and Local Tax
- TP** Tax Practice & Procedure

12:55-1:00 p.m.

Break

1:00-2:10 p.m.

Luncheon Program

ATRIUM HALL B

Robert Stack, former Deputy Assistant Secretary for International Tax Affairs, U.S. Department of the Treasury (2013-2017)

Sponsored by Tax Analysts

2:10-2:25 p.m.

Break

2:25-4:30 p.m.

Concurrent Symposia

- DC** Domestic Corporate Tax
- EC** Enforcement & Criminal Tax
- HT** Hot Topics
- IT** International Tax
- PP** Partnerships & Passthroughs
- TA** Tax Accounting
- TP** Tax Practice & Procedure
- YT** Young Tax Lawyers

4:30-4:40 p.m.

Coffee Break • ATRIUM HALL B

Sponsored by Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.

4:40-5:00 p.m.

Featured Speaker

ATRIUM HALL B

Thomas C. West, Acting Assistant Secretary for Tax Policy, U.S. Department of the Treasury

5:00-6:00 p.m.

Ethical Issues in Federal Tax Practice

ATRIUM HALL B

Moderator: **Thomas J. Kane**, Division Counsel, Office of Chief Counsel (Large Business & International), I.R.S.

Moderator: **Fred F. Murray**, Professor of Tax Practice, University of Florida Levin College of Law
Matthew Cooper, Senior Manager, Ernst & Young LLP

Ashton P. Trice, Chief, Branch 2, Office of Chief Counsel (Procedure & Administration), I.R.S.

6:05-8:00 p.m.

Reception and Presentation of the 2017 Kenneth H. Liles Award
ROTUNDA

Max Stier, President & CEO, Partnership for Public Service
William J. Wilkins, former Chief Counsel, Internal Revenue Service (2009-2017)

Ryan J. Kelly, Immediate Past Chair, FBA Section on Taxation

2017 Kenneth H. Liles Award Recipient

Commissioner John A. Koskinen, Internal Revenue Service

THANK YOU TO OUR PREMIER SPONSORS FOR HOSTING THE WELCOME RECEPTION AT MXDC



SHARP PARTNERS P.A.

PROGRAM CHAIRS

DOMESTIC CORPORATE TAX

Robert H. Wellen, Office of Associate Chief Counsel (Corporate), I.R.S.
William D. Alexander, Skadden, Arps, Slate, Meagher & Flom LLP
Robert Liquerman, KPMG LLP
Lisa M. Zarlenga, Steptoe & Johnson LLP

EMPLOYEE BENEFITS AND EXECUTIVE COMPENSATION

Patricia McDermott, Joint Committee on Taxation, U.S. Congress
Jeffrey A. Martin, Grant Thornton LLP

ENFORCEMENT AND CRIMINAL TAX

Edward F. Cronin, Office of Chief Counsel (Criminal Tax), I.R.S.
George M. Clarke, Baker McKenzie
Matthew C. Hicks, Caplin & Drysdale, Chartered

ETHICS

Thomas J. Kane, Office of Chief Counsel (Large Business & International), I.R.S.
Fred F. Murray, University of Florida Levin College of Law

FINANCIAL PRODUCTS

Helen Hubbard, Office of Chief Counsel (Financial Institutions and Products), I.R.S.
Todd Welty, McDermott Will & Emery LLP

GIFT AND ESTATE TAX

Melissa C. Liquerman, Office of Associate Chief Counsel (Passthroughs & Special Industries), I.R.S.
A. Christopher Segal, Venable LLP

HOT TOPICS

Marissa K. Rensen, Office of Associate Chief Counsel (International), I.R.S.
Diana L. Erbsen, Deputy Assistant Attorney General, Appellate and Review, U.S. Department of Justice, Tax Division (2014-2017)
Mark C. Milton, Husch Blackwell

INTERNATIONAL TAX

John J. Merrick, Office of Associate Chief Counsel (International), I.R.S.
Joseph Calianno, BDO USA LLP
Jeffrey S. Korenblatt, Reed Smith LLP
Richard L. Slowinski, Baker McKenzie

PARTNERSHIPS AND PASSTHROUGHS

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

STATE AND LOCAL TAX

Helen Hecht, Multistate Tax Commission
Shirley Sicilian, KPMG LLP

TAX ACCOUNTING

John Moriarty, Office of Chief Counsel (Income Tax & Accounting), I.R.S.
Ellen McElroy, Eversheds Sutherland
Leslie J. Schneider, Ivins, Phillips & Barker, Chartered

TAX PRACTICE AND PROCEDURE

Drita Tonuzi, Office of Associate Chief Counsel (Procedure and Administration), I.R.S.
Sheri A. Dillon, Morgan, Lewis & Bockius LLP
George A. Hani, Miller & Chevalier Chartered

YOUNG TAX LAWYERS

Matthew D. Lucey, U.S. Department of Justice, Tax Division
Frank Agostino, Agostino & Associates P.C.

WIFI INFORMATION

Network: Ronald Reagan Building

Username: FedBar17 // Password: FedBar17

*Accommodations for nursing mothers are available.
Please see a member of the FBA staff for assistance.*

SECTION ON TAXATION OFFICERS

CHAIR

Christine S. Hooks

IMMEDIATE PAST CHAIR

Ryan J. Kelly, Office of Associate Chief Counsel (International), I.R.S.

CHAIR ELECT

Shamik Trivedi, Grant Thornton LLP

TREASURER

Nick Gard, White & Case LLP

SECRETARY

Brandon King, U.S. Tax Court

CAREERS IN TAX LAW PANEL CO-CHAIRS

Elizabeth Kanger, U.S. Tax Court
Neville Jiang, Crowell & Moring LLP

COMMUNITY OUTREACH CHAIR

Travis A. Greaves, Greaves Wu LLP

DIGITAL MEDIA CHAIR

Robert Russell, alliantgroup, LP

MEMBERSHIP CO-CHAIRS

Brandon King, U.S. Tax Court
Marissa K. Rensen, Office of Associate Chief Counsel (International), I.R.S.
Laura Pisarello, U.S. Tax Court

PUBLICATION EDITORS

Christopher Whitcomb, U.S. Department of Justice, Tax Division
Daniel Strickland, U.S. Tax Court

TAX PRACTICE & PROCEDURE ROUNDTABLE CO-CHAIRS

Matthew Cooper, Ernst & Young LLP
Mary Slonina, PwC

TAX WRITING COMPETITION CO-CHAIRS

Kandyce Korotky, Covington & Burling LLP
Blaine Saito, U.S. Department of Justice, Tax Division

REGIONAL CO-CHAIRS ATLANTA

Anson Asbury, Asbury Law Firm
Charles E. Hodges, II, Jones Day

CHICAGO

Jason Anderson, Grant Thornton LLP
Jonathan Welbel, Baker McKenzie

DALLAS

Jeffrey Glassman, McDermott Will & Emery LLP
Todd Welty, McDermott Will & Emery LLP

MIAMI

Scott A. Knott, The Ferraro Law Firm

NEW YORK

S. Starling Marshall, Covington & Burling LLP
Michael Sardar, Kostelanetz & Fink LLP
Sarah Sheldon, Metlife

SAN DIEGO

Kathleen A. Agbayani, Baker McKenzie

ST. LOUIS

Mark C. Milton, Husch Blackwell

WOMEN IN TAX LAW CO-CHAIRS

Jaclyn M. Goldberg, Fried Frank Harris Shriver & Jacobson LLP
Carina Federico, Steptoe & Johnson LLP

YOUNG TAX LAWYER CO-CHAIRS

Drew Cummings, U.S. Tax Court
Lisandra Ortiz, Miller & Chevalier Chartered

IMPORTANT CPE CREDIT REMINDER

In order to receive CPE Credit, you must check in and out of each individual session you attend. Sign-in sheets are located outside of each session room.

LEARNING OBJECTIVES

DOMESTIC CORPORATE TAX

Affiliated Corporations and Consolidated Returns

- Apply knowledge of Section 1502 to common fact patterns and scenarios as offered by the panelists
- Discuss core issues that arise from working with affiliated corporate groups and consolidated tax returns

Recent Corporate Tax Developments

- Become informed on recently issued guidance in the corporate tax field
- Apply information learned from this panel to ongoing or impending transactions
- Ask the I.R.S. National Office about other developments impacting subchapter C

Section 355 Developments

- Explore the future of Section 355 transactions and what the I.R.S. intends to accomplish in terms of guidance and rulings
- Discuss critical updates in this important area of the law that impacts numerous businesses

EMPLOYEE BENEFITS & EXECUTIVE COMPENSATION

Affordable Care Act: What Will “Repeal and Replace” Mean for Employers and Employees?

- Gain an understanding of the current tax treatment of employer-provided health benefits and possible changes by the new Congress and Administration, the role of policy in the design of the tax law, and how budget reconciliation affects the legislative process

How Will Tax Reform Affect Retirement Plans and Executive Compensation? What’s Keeping Us Busy While We Await Legislation?

- Gain an understanding of how the tax treatment of retirement savings and executive compensation fits into the overall tax system and tax policy considerations, as well as actions that may be required to comply with recent changes in law

ENFORCEMENT & CRIMINAL TAX

Hot Topics in Criminal Tax Enforcement

- Become informed about abusive tax shelters and other hot topics, such as mail, bank, and wire fraud issues that may arise during a tax case
- Determine the extent to which *Kovel* arrangements preserve privilege for accountants and attorneys
- Hear from current and former Federal prosecutors on pitfalls that taxpayers may face in the criminal tax arena

International Enforcement Issues

- Learn about the I.R.S.’s ongoing efforts to encourage reporting of foreign bank accounts and other international tax enforcement priorities
- Apply lessons of prior enforcement efforts to prevent future issues for taxpayers

Life of a Criminal Tax Case: Investigation Stage

- Hear from senior government officials on how the I.R.S. pursues and investigates criminal tax matters
- Discuss how practitioners may best help a client with possible criminal tax liabilities

Life of a Criminal Tax Case: Litigation Stage

- Learn from top white collar and criminal tax controversy attorneys about their perspectives on how to appropriately litigate Titles 18, 26 and 31 criminal tax cases
- Hear from the prosecutor’s perspective as it relates to criminal tax cases

ETHICS

Crossing the Line: When Good Advice Becomes a Criminal Conspiracy

- Determine when legal tax advice veers into potential criminal tax avoidance
- Consider your professional responsibility before giving tax advice

Ethical Issues in Federal Tax Practice

- Identify what ethical issues may arise in everyday practice situations
- Consider the impact of those issues on your client or your practice
- Apply model rules of ethical practice to various practice environments

FINANCIAL PRODUCTS

Hot Financial Products Regulatory Guidance

- Gain insight into the policies, rules, and interpretations that govern the Federal regulation and taxation of securities, derivatives, commodities, options and hybrid products

Hot Financial Product Issues from the Field

- Gain awareness of recent developments in the I.R.S. Large Business & International Division that relate to financial markets and products

GIFT & ESTATE TAX

Current Developments

- Learn about what the I.R.S. intends to accomplish on its annual business plan as it relates to guidance for estates, gifts, and trusts
- Panelists will discuss recent court cases that may impact practice in the gift, trusts and estates area

Proposed Regulations Under Section 2704

- Determine the extent to which the I.R.S. adopted the current proposed regulations under Section 2704
- I.R.S. officials will address practitioner concerns about the breadth of these regulations
- What will the future hold for this guidance in the face of a new Administration?

HOT TOPICS

Federal Excise Tax Overview and Update: Gas, Guns & Alcohol

- Panelists will provide an overview of the expansive universe of Federal excise taxes and discuss recent legislation, litigation and guidance

Presidential Transition in the Treasury Department and D.O.J. Tax

- Panelists will discuss how the I.R.S. and D.O.J. Tax ensure a smooth transition between administrations
- Gain awareness of what the new Administration's tax policy priorities are and how they may be implemented

Recent Developments in Civil and Criminal Employment Tax Enforcement

- Panelists will discuss the current enforcement efforts of D.O.J. on employment taxes in the criminal and civil contexts
- Learn to differentiate between criminal and civil penalties in relation to employment taxes

The Future of Tax Policy and I.R.S./D.O.J. Enforcement Efforts in the Cannabis Industry

- The panel will provide an overview of Section 280E, related Tax Court decisions, and considerations for practitioners including audit trends
- The panel will review the I.R.S.'s and D.O.J.'s past, current and future enforcement policies with respect to cannabis businesses
- Gain an understanding of the recent legislative policy proposals to address Section 280E issues

INTERNATIONAL TAX

Foreign Currency Developments, Including Guidance under Section 987

- This panel will discuss the recently issued final, proposed and temporary Section 987 regulations and their impact on international planning with respect to QBUs

Foreign Tax Credit Developments, Including Guidance Under Section 901(m)

- This panel will discuss the new proposed and temporary Section 901(m) regulations and their impact on international planning
- Panelists will review the Section 909 foreign tax credit splitter notice and its impact on multinational groups

LEARNING OBJECTIVES

Recent International Tax Developments

- Learn about the vast array of recently issued regulations and guidance. The panel will also focus on legislative proposals and what to expect in 2017 and beyond

Transfer Pricing Developments

- The panel will review a number of recent court decisions relating to transfer pricing and their impact on multinational corporations
- Gain insight on the potential impact of BEPS on the future of transfer pricing

PARTNERSHIPS & PASSTHROUGHS

Partnership Recent Developments

- Gain an awareness of how best to apply the newly issued regulations and guidance
- Panelists will review an array of regulatory guidance and discuss how it impacts partnerships

S Corporation Recent Developments

- This panel will explore recent developments in S corporations, in particular determining when an S corporation may be advantageous and potential disadvantages to operating an S corporation

STATE & LOCAL TAX

Federal Partnership Audit Legislation – State Impacts

- Hear from state and local tax experts on the application of the Bipartisan Budget Act partnership audit rules to individual states
- Determine how states will adopt these Federal audit rules

Nexus—*Quill* Physical Presence and the Race to the U.S. Supreme Court

- As states propose legislation or enact rules that challenge the limits of the physical presence test in *Quill*, will the Supreme Court address these nexus issues? Ask the experts in this panel of SALT practitioners
- In the face of new legislation enacted in various states, how should businesses be advised with regard to the state and local tax obligations?

TAX ACCOUNTING

Identifying a Change in Method of Accounting

- This panel will help attendees review and consider what constitutes a change in method of accounting
- Utilize knowledge to review fact patterns that may or may not constitute a change in method
- Panelists will introduce real-life examples and discuss examples from the tangible property regulations

Examination Issues Arising with Tangible Property

- Learn to apply the new Audit Technique Guide in relation to repair costs
- Panelists will discuss and explain new regulatory guidance

Proposals for Legislative Change Involving IT&A Provisions

- Properly advise clients on how tax reform proposals may impact various businesses from a tax accounting standpoint
- Panelists will review various proposals and their prospects as part of a tax reform effort

TAX PRACTICE & PROCEDURE

BBA Legislative and Regulatory Developments

- Determine what issues partnerships will face when implementing the new partnership audit rules
- Government speakers will share their thinking regarding the draft proposed regulations
- Could there be additional legislative changes to the audit rules that taxpayers will have to consider?

LB&I Update

- This panel will explore recent developments in the I.R.S. Large Business & International division, including changes to the I.R.S.'s CAP program, an update on recent LB&I directives, and best practices for navigating an audit. Participants will gain an awareness of how best to represent taxpayers in complex examinations before the I.R.S.
- Get informed about LB&I's newly released audit campaigns, impacting various practice areas and transactions, and the intended treatment stream for the campaigns

Recent Developments in Appeals

- Tax controversy professionals will explain how practitioners and their clients will be impacted by recent changes in the I.R.S. Appeals Division
- Apply your experience against changes in Appeals, including policy clarifications regarding face-to-face meetings
- Determine best practices for representing taxpayers before Appeals

Recent Developments in Tax Litigation

- Experienced civil tax controversy professionals will provide an update to attendees on recent tax litigation, including a perspective from the government
- Better serve clients by learning how to prevent controversies from occurring or mitigate the risk from those ongoing controversies

YOUNG TAX LAWYERS

Basics of Litigating a Tax Case

- Experienced tax litigators will describe the fundamentals of litigating in the Tax Court and other venues
- Gain awareness of the steps and decision points in the litigation process

Penalties Overview

- Panelists will provide an overview of Section 6651 and Section 6662 penalties
- Discuss the procedures the I.R.S. uses to impose penalties, including the valuation misstatement penalty and trust fund recovery penalty
- Understanding frequently encountered and litigated IRC penalties and related issues

JOINT 385 PANEL

- Gain an awareness of potential issues that may arise with respect to debt characterization for multinational corporations
- The course is intended to provide policy considerations and a real-world context for applying Section 385 regulations

TAX LEGISLATIVE UPDATE

- Become informed on the steps Congress intends to take to pursue business tax reform in 2017
- Hear from top Capitol Hill staffers and the JCT on how tax reform will unfold and what is needed to achieve reform

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 Federal Bar Association 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 submitted to the National Registry of CPE Sponsors through its website: www.nasbaregistry.org. For more information regarding administrative policies such as refunds, cancellations and complaints, please contact the Federal Bar Association at 571-481-9100. Prerequisite: None; Program Level: Basic; Advanced Prep: None; Field of Study: Taxes; Delivery Method: Group-Live; Credit Hours: 9.0

CONCURRENT SYMPOSIA

DC

Domestic Corporate Tax

EC

Enforcement & Criminal Tax

GE

Gift & Estate Tax

EB

Employee Benefits &
Executive Compensation

FP

Financial Products

HT

Hot Topics

10:50-11:30 A.M.

IT

Welcome & Opening Remarks • OCEANIC AB

Kenneth Wood, Deputy Associate Chief Counsel, Office of Chief Counsel (International), I.R.S.

IT

Recent International Tax Developments • OCEANIC AB

Moderator: **John J. Merrick**, Senior Level Counsel, Office of Associate Chief Counsel (International), I.R.S.

Leni Perkins, Attorney, Office of Chief Counsel (International), I.R.S.

Elena Virgadamo, Attorney-Advisor, U.S. Department of the Treasury

Jorge E. Castro, Founder & Principal, Castro Strategies LLC

Anna K. Derewenda, Partner, Williams Mullen

Alan Winston Granwell, Of Counsel, Sharp Partners PA

10:50-11:50 A.M.

DC

Section 355 Developments • HEMISPHERE A

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

William D. Alexander, Of Counsel, Skadden, Arps, Slate, Meager & Flom LLP

Jay M. Singer, Partner, McDermott Will & Emery LLP

Thomas F. Wessel, Principal, KPMG LLP

Lisa M. Zarlenga, Partner, Steptoe & Johnson LLP

TP

BBA Legislative and Regulatory Developments • ATRIUM HALL A

Moderator: **Elizabeth P. Askey**, Principal, PwC

Greg Armstrong, Senior Technical Reviewer, Office of Chief Counsel (Procedure and Administration), I.R.S.

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

Brendan T. O'Dell, Attorney-Advisor, Office of Tax Policy, U.S. Department of the Treasury

Diana L. Wollman, Partner, Cleary Gottlieb Steen & Hamilton LLP

EC

Life of a Criminal Tax Case: Investigation Stage • POLARIS BC

Moderator: **Edward F. Cronin**, Division Counsel/Associate Chief Counsel, Office of Chief Counsel (Criminal Tax), I.R.S.

Don Fort, Deputy Chief, Criminal Investigation, I.R.S.

Richard T. Lunger, Deputy Division Counsel/Deputy Associate Chief Counsel, Office of Chief Counsel (Criminal Tax), I.R.S.

Giovanni Alberotanza, Partner, Rosenberg Martin Greenberg, LLP

Thomas E. Zehnle, Member, Miller & Chevalier Chartered

EB

Affordable Care Act: What Will “Repeal and Replace” Mean for Employers and Employees? • MERIDIAN C

Moderator: **Patricia McDermott**, Senior Legislation Counsel, Joint Committee on Taxation, U.S. Congress

IT

International Tax

SL

State & Local Tax

TP

Tax Practice & Procedure

PP

Partnerships & Passthroughs

TA

Tax Accounting

YT

Young Tax Lawyers

John Sandell, Tax Counsel, Committee on Ways and Means, U.S. House of Representatives

Garrett A. Fenton, Member, Miller & Chevalier Chartered

Jeffrey A. Martin, Senior Manager, Grant Thornton LLP

Laura R. Westfall, Senior Associate, King & Spalding

SL

Federal Partnership Audit Legislation—State Impacts • POLARIS A

Moderator: **Helen Hecht**, General Counsel, Multistate Tax Commission

Suzanne Leighton, Deputy Secretary for Compliance & Collections, Pennsylvania Department of Revenue

Stephanie Lipinski Galland, Partner, Williams Mullen

Alysse McLoughlin, Partner, McDermott Will & Emery LLP

FP

Hot Financial Products Regulatory Guidance • MERIDIAN DE

Moderator: **Carina C. Federico**, Associate, Steptoe & Johnson LLP

Spence Hanemann, Attorney, Office of Chief Counsel (Financial Institutions & Products), I.R.S.

Diana Imholtz, Special Counsel, Office of Chief Counsel (Financial Institutions & Products), I.R.S.

Stevie Conlon, Senior Director and Tax Counsel, Wolters Kluwer

HT

Presidential Transition in the Treasury Department and D.O.J. Tax • CONTINENTAL C

Moderator: **Matthew C. Hicks**, Member, Caplin & Drysdale, Chartered

Beverly Ortega Babers, Deputy Assistant Secretary (Management and Budget) and Agency Transition Director, U.S. Department of the Treasury

Diana L. Erbsen, Deputy Assistant Attorney General, Appellate and Review, U.S. Department of Justice, Tax Division (2014-2017)

Eileen J. O'Connor, Assistant Attorney General, U.S. Department of Justice, Tax Division (2001-2007)

10:50 A.M.-12:10 P.M.

GE

Current Developments • HEMISPHERE B

Catherine Veihmeyer Hughes, Estate and Gift Tax Attorney-Advisor, Office of Tax Policy, U.S. Department of the Treasury

Karlene M. Lesho, Senior Technician Reviewer, Branch 4, Office of Chief Counsel (Passthroughs & Special Industries), I.R.S.

Melissa C. Liquerman, Branch Chief, Branch 4, Office of Chief Counsel (Passthroughs & Special Industries), I.R.S.

Catherine Karayan Wilbur, Associate, Mitchell Silberberg & Knupp LLP

11:30 A.M.-12:10 P.M.

IT

Foreign Currency Developments, Including Guidance under Section 987 • OCEANIC AB

Moderator: **Jeffrey S. Korenblatt**, Partner, Reed Smith LLP

Mark Erwin, Chief, Branch 5, Office of Chief Counsel (International), I.R.S.

CONCURRENT SYMPOSIA

11:30 A.M.-12:10 P.M. (CONTINUED)

Brian Jenn, Attorney-Advisor, Office of International Tax Counsel,
U.S. Department of the Treasury
Moshe Spinowitz, Partner, Skadden, Arps, Slate, Meagher & Flom LLP
Daniel V. Stern, Partner, Baker McKenzie

11:55 A.M.-12:55 P.M.

DC **Affiliated Corporations and Consolidated Returns • HEMISPHERE A**

Moderator: **Joseph Pari**, Principal, KPMG LLP
Grid R. Glycer, Attorney-Advisor, Office of Associate Chief Counsel
(Corporate), I.R.S.
Derek Cain, Principal, PwC
Jonathan I. Forrest, Principal, Deloitte Tax LLP
Gregory N. Kidder, Partner, Steptoe & Johnson LLP
Todd B. Reinstein, Partner, Pepper Hamilton LLP

TP **Recent Developments in Appeals • ATRIUM HALL A**

Moderator: **Sheri A. Dillon**, Partner, Morgan, Lewis & Bockius LLP
Donna Hansberry, Chief, I.R.S. Appeals
Ruth Perez, Principal, PwC
Charles Rettig, Attorney, Hochman, Salkin, Rettig, Toscher & Perez, P.C.
Christopher S. Rizek, Member, Caplin & Drysdale, Chartered

EC **Life of a Criminal Tax Case: Litigation Stage • POLARIS BC**

Moderator: **Richard T. Lunger**, Deputy Division Counsel/Deputy
Associate Chief Counsel, Office of Chief Counsel (Criminal Tax),
I.R.S.
Tino M. Lisella, Assistant Chief, Criminal Enforcement Section,
Western Region, U.S. Department of Justice, Tax Division
Jay R. Nanavati, Counsel, BakerHostetler
Bryan C. Skarlatos, Partner, Kostelanetz & Fink

EB **How Will Tax Reform Affect Retirement Plans and Executive
Compensation? What's Keeping Us Busy While We Await Legislation?**
• **MERIDIAN C**

Moderator: **Jeffrey A. Martin**, Senior Manager, Grant Thornton LLP
Stephen A. LaGarde, Attorney-Advisor, Office of Benefits Tax
Counsel, U.S. Department of the Treasury
Patricia McDermott, Senior Legislation Counsel, Joint Committee
on Taxation, U.S. Congress
Brian A. Benko, Partner, McDermott Will & Emery LLP
Ryan R. Montgomery, Associate, Ropes & Gray LLP

SL **Nexus – Quill Physical Presence and the Race to the U.S.
Supreme Court • POLARIS A**

Moderator: **Philip M. Tatarowicz**, Professor, Georgetown Law; Of
Counsel, Morrison & Foerster LLP
Joe W. Garrett, Jr., Deputy Commissioner of Revenue, Alabama
Department of Revenue
Christine Mesirov, Section Chief, Taxation, Ohio Attorney General's
Office
Craig B. Fields, Partner, Morrison & Foerster LLP

FP

Hot Financial Product Issues from the Field • MERIDIAN DE*Moderator:* **Todd Welty**, Partner, McDermott, Will & Emery LLP**Helen Hubbard**, Associate Chief Counsel, Office of Chief Counsel (Financial Institutions & Products), I.R.S.**Mark S. Perwien**, Senior Advisor, Office of Chief Counsel (Financial Institutions and Products), I.R.S.**Gloria Sullivan**, Director, Financial Institutions & Products (Large Business & International), I.R.S.**Michael Bauer**, Director, Washington National Tax Services, PwC**Jeff Borghino**, Partner, Grant Thornton LLP

HT

Federal Excise Tax Overview and Update: Gas, Guns & Alcohol • CONTINENTAL C*Moderator:* **Andrew Strelka**, Counsel, Miller & Chevalier Chartered**Amanda Dunlap**, Attorney, Office of Chief Counsel (Passthroughs & Special Industries), I.R.S.**Anthony P. Gledhill**, Chief Counsel, Alcohol and Tobacco Tax and Trade Bureau**Rachel Smith**, Attorney, Office of Chief Counsel (Passthroughs & Special Industries), I.R.S.**12:15-12:55 P.M.**

GE

Proposed Regulations Under Section 2704 and Basis Consistency Regulations (begins at 12:10 PM) • HEMISPHERE B**Leslie H. Finlow**, Senior Technician Reviewer, Branch 4, Office of Associate Chief Counsel (Passthroughs & Special Industries), I.R.S.**Theresa M. Melchiorre**, Attorney and Acting Assistant to the Branch Chief, Branch 5, Office of Associate Chief Counsel (Passthroughs and Special Industries), I.R.S.**James F. Hogan**, Managing Director, Andersen Tax LLC

IT

Foreign Tax Credit Developments, Including Guidance under Section 901(m) • OCEANIC AB*Moderator:* **Joseph Calianno**, Partner, BDO USA LLP**Jeffrey Parry**, Senior Counsel, Branch 3, Office of Associate Chief Counsel (International), I.R.S.**Jason Yen**, Attorney-Advisor, Office of International Tax Counsel, U.S. Department of the Treasury**Brenda Zent**, Special Advisor on International Taxation, Office of International Tax Counsel, U.S. Department of the Treasury**Robert Russell**, International Tax Attorney, alliantgroup, LP**David E. Sites**, International Tax Technical Leader, Grant Thornton LLP**2:25-3:25 P.M.**

TA

Identifying a Change in Method of Accounting (ends at 3:05 PM) • HEMISPHERE B*Moderator:* **Leslie J. Schneider**, Partner, Ivins, Phillips & Barker, Chartered**Christopher Call**, Attorney-Advisor, Office of Tax Policy, U.S. Department of the Treasury**Megan McLaughlin Kirmil**, Attorney, Office of Chief Counsel (Income Tax & Accounting), I.R.S.**Grant Anderson**, Managing Director, Deloitte Tax LLP**Carol Conjura**, Partner, KPMG LLP

CONCURRENT SYMPOSIA

2:25-3:25 P.M. (CONTINUED)

TP **LB&I Update • ATRIUM HALL A**

Moderator: **George A. Hani**, Member, Miller & Chevalier Chartered
Sharon Porter, Director, Treaty and Transfer Pricing Operations Practice Area (Large Business and International), I.R.S.
Keith M. Jones, Managing Director, PwC
Steven T. Miller, National Director of Tax, alliantgroup LP; Acting I.R.S. Commissioner, (2012-2013)

EC **International Enforcement Issues • POLARIS BC**

Moderator: **Fred F. Murray**, Professor of Tax Practice, University of Florida Levin College of Law
Nanette L. Davis, Senior Litigation Counsel (Criminal), U.S. Department of Justice, Tax Division
Eric Hylton, Executive Director, International Operations, Criminal Investigation, I.R.S.
Charles Rettig, Partner, Hochman, Salkin, Rettig, Toscher & Perez, P.C.
William M. Sharp, Sr., Managing Partner, Sharp Partners P.A.

YT **Basics of Litigating a Tax Case • MERIDIAN C**

Moderator: **Frank Agostino**, President, Agostino & Associates P.C.
Moderator: **Jairo G. Cano**, Associate, Agostino & Associates P.C.
Bartholomew Cirenza, Associate Area Counsel, Office of Chief Counsel (Small Business/Self-Employed), I.R.S.
Charles Jeane, Law Clerk, U.S. Tax Court
Jessica Frase Marine, Partner, Frost & Associates
S. Starling Marshall, Special Counsel, Covington & Burling LLP

PP **S Corporation Recent Developments • POLARIS A**

Moderator: **Glenn Dance**, Special Counsel, Office of Chief Counsel (Passthroughs and Special Industries), I.R.S.
Moderator: **Paul Kugler**, Director, KPMG LLP
Moderator: **Karen Turk**, Partner, Goodwin
Brad Poston, Senior Counsel, Branch 3, Office of the Associate Chief Counsel (Passthroughs and Special Industries), I.R.S.
Laura Howell-Smith, Director, Deloitte Tax LLP
Sarah K. Ritchey, Associate, Holland & Hart LLP

HT **Recent Developments in Civil and Criminal Employment Tax Enforcement • MERIDIAN DE**

Caryn D. Finley, Assistant Chief, Criminal Enforcement, Southern Region, U.S. Department of Justice, Tax Division
Thomas M. Rath, Assistant Division Counsel (GL), Office of Chief Counsel (Small Business/Self Employed), I.R.S.
Noreene C. Stehlik, Senior Litigation Counsel, Civil Trial, U.S. Department of Justice, Tax Division
Mark C. Milton, Associate, Husch Blackwell

2:25-3:40 P.M.

DC **IT** **Joint Panel on Section 385 Developments • HEMISPHERE A**

Moderator: **Layla J. Asali**, Member, Miller & Chevalier Chartered

FP **SL**

Kevin Nichols, Senior Counsel, Office of Tax Policy, U.S. Department of the Treasury
Joshua G. Rabon, Attorney-Advisor, Office of Chief Counsel (International), I.R.S.

Filiz Serbes, Special Counsel, Office of Associate Chief Counsel (Corporate), I.R.S.

Shirley Sicilian, National Director of State and Local Tax Controversy, KPMG LLP

Todd Welty, Partner, McDermott Will & Emery LLP

Gary B. Wilcox, Principal, PwC

3:05-3:45 P.M.

TA Proposals for Legislative Change Involving IT&A Provisions • HEMISPHERE B

Moderator: **David Auclair**, Principal, Grant Thornton LLP

Christopher Arneson, Tax Policy Advisor (Minority), Committee on Finance, U.S. Senate

Will Davis, Tax Legislative Assistant, Committee on Ways and Means, U.S. House of Representatives

Natalie Tucker, Legislation Tax Accountant, Joint Committee on Taxation, U.S. Congress

Ray Beeman, Principal, Washington Council Ernst Young; Ways and Means Committee (2011-2014), U.S. House of Representatives

3:30-4:30 P.M.

TP Recent Developments in Tax Litigation • ATRIUM HALL A

Moderator: **Barbara T. Kaplan**, Shareholder, Greenberg Traurig, LLP

Moderator: **Donald Korb**, Of Counsel, Sullivan & Cromwell LLP

Gilbert S. Rothenberg, Chief, Appellate Section, U.S. Department of Justice, Tax Division

Edward L. Froelich, Of Counsel, Morrison Foerster LLP

Charles E. Hodges, II, Partner, Jones Day

EC Hot Topics in Criminal Tax Enforcement • POLARIS BC

Moderator: **Matthew C. Hicks**, Member, Caplin & Drysdale, Chartered

Rosemary Paguni, Chief, Northern Criminal Enforcement Section, U.S. Department of Justice, Tax Division

Ian M. Comisky, Partner, Fox Rothschild LLP

Kevin M. Downing, Member, Miller & Chevalier Chartered

Alan Winston Granwell, Of Counsel, Sharp Partners P.A.

TA Examination Issues Arising with Tangible Property (begins at 3:50 PM) • HEMISPHERE B

Moderator: **Bradley M. Seltzer**, Partner, Eversheds Sutherland
Christopher Call, Attorney-Advisor, Office of Tax Policy, U.S. Department of the Treasury

Merrill D. Feldstein, Senior Counsel, Office of Associate Chief Counsel (Income Tax & Accounting), I.R.S.

Ellen Martin, Partner, Grant Thornton LLP

Marc D. Nickel, Senior Manager, Pacific Gas & Electric Company Tax Department

Scott Rabinowitz, Managing Director, PwC

CONCURRENT SYMPOSIA

3:30-4:30 P.M. (CONTINUED)

YT Penalties Overview • MERIDIAN C

Moderator: **Frank Agostino**, President, Agostino & Associates P.C.

Hilary March, Attorney, Office of Chief Counsel, (Procedure and Administration), I.R.S.

Jairo G. Cano, Associate, Agostino & Associates P.C.

Jeffrey M. Glassman, Associate, McDermott Will & Emery LLP

Travis Greaves, Partner, Greaves Wu LLP

Jason Grover, Associate, Latham & Watkins LLP

PP Partnership Recent Developments • POLARIS A

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

Moderator: **Paul Kugler**, Director, KPMG LLP

Moderator: **Karen Turk**, Partner, Goodwin

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.

Grace Kim, Principal, Grant Thornton LLP

Jim Sowell, Principal, KPMG LLP

T. Joshua Wu, Partner, Greaves Wu LLP

HT The Future of Tax Policy and I.R.S./D.O.J Enforcement Efforts in the Cannabis Industry • MERIDIAN DE

Moderator: **Steven N. Levine**, Partner, Husch Blackwell

The Honorable Earl Blumenauer, U.S. House of Representatives, Third Congressional District of Oregon*

Henry Wykowski, Principal, Wykowski Law

3:45-4:30 P.M.

DC Recent Corporate Tax Developments • HEMISPHERE A

Moderator: **Robert Liquerian**, Principal, KPMG LLP

William W. Burhop, Assistant Branch Chief, Office of Associate Chief Counsel (Corporate), I.R.S.

Robert G. Lorndale, Partner, Sharp Partners P.A.

Abraham Reshtick, Member, Mintz, Levin, Cohn, Ferris, Glovsky, Popeo, P.C.

Gordon Warnke, Partner, Linklaters LLP

IT Transfer Pricing Developments • OCEANIC AB

Moderator: **Richard L. Slowinski**, Partner, Baker McKenzie

Michael McDonald, Financial Economist, Office of Tax Analysis, U.S. Department of the Treasury

Marissa K. Rensen, Senior Counsel, Branch 6, Office of Associate Chief Counsel (International), I.R.S.

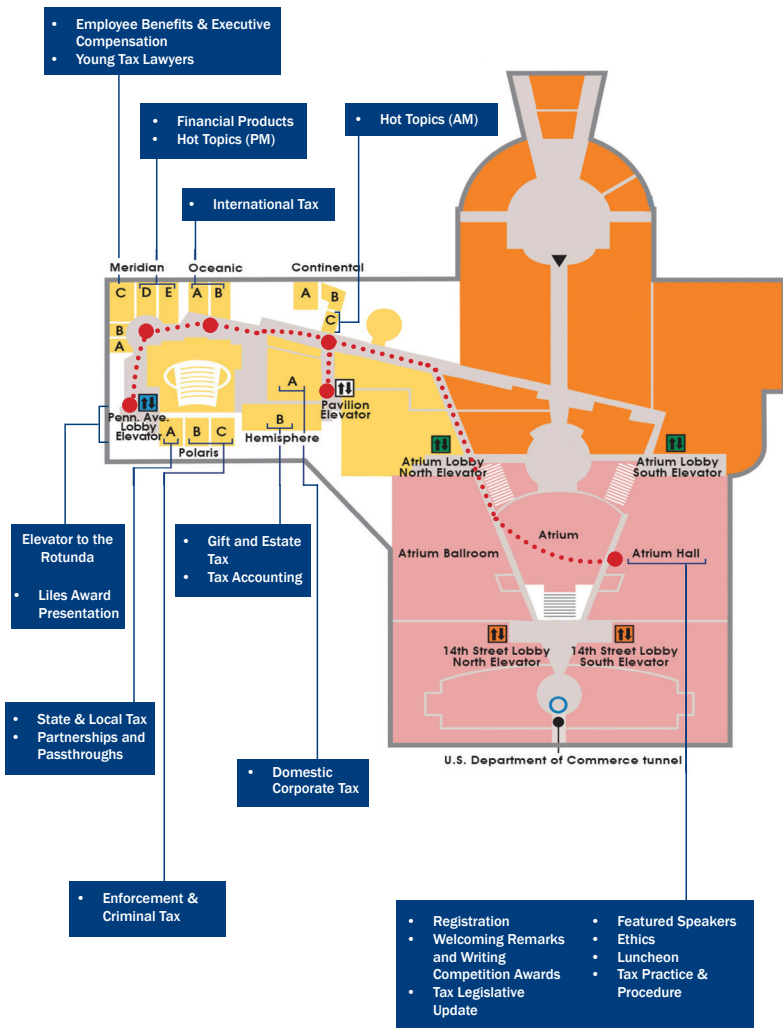
David B. Blair, Partner, Crowell & Moring LLP

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

Matthew P. Moseley, Counsel, Alston & Bird LLP

*Invited

CONFERENCE MAP



Reception and Liles Award Presentation will take place in the Rotunda—8th Floor (not pictured)

TAX LAW HAS GONE MOBILE!

We teamed up with CrowdCompass to build an app that will enhance this year's experience and value for our attendees and speakers. The FBA Conference app will provide networking, schedules, social media and much more in the palm of your hand:

- Access the event schedule and customize your agenda with personal appointments
- See all the speakers, read their bios, and view their presentations
- See who's attending and share contact information by networking with other attendees

GET THE APP

1. Access the App Store on iOS devices and the Play Store on Android
2. Search for "FBA Conferences". Once you have found the app, tap either Download or Install. After installing, a new icon will appear on the homescreen.
3. Click on the FBA icon to open the app and begin your mobile experience.

CONFERENCE MATERIALS

In an effort to maintain a more sustainable conference, we have gone paperless. Session materials and a speaker directory have been posted to each session in the mobile app. To access conference materials on a desktop visit <https://crowd.cc/taxlaw17>. Please review the materials prior to your arrival and keep in mind that physical copies of slides and other materials will not be made available at the conference. The mobile app will be available during and after the event.

SPONSORS

PREMIER SPONSORS



ELITE SPONSORS



PATRON SPONSORS

Baker McKenzie • Covington & Burling LLP • Goodwin •
Hochman Salkin Rettig Toscher & Perez, P.C. • Husch Blackwell •
Kostelanetz & Fink LLP • Latham & Watkins LLP • Linklaters LLP •
Morrison & Foerster LLP • Pepper Hamilton LLP • Rosenberg Martin Greenberg, LLP •
Step toe & Johnson LLP • Williams Mullen • Wolters Kluwer