

42nd Annual

TAX LAW CONFERENCE

March 9, 2018

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

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Federal Bar
Association

CONFERENCE CHAIRS

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*Deputy Chief Counsel
(Operations), I.R.S.*

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Covington & Burling LLP

Robert Russell,
Private Sector Vice Chair
alliantgroup LP

Brandon King,
Public Sector Vice Chair
U.S. Tax Court

Alan Williams,
Public Sector Vice Chair
*Office of Chief Counsel
(International), I.R.S.*

CONFERENCE AGENDA

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

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

Shamik Trivedi, *Senior Manager, Grant Thornton LLP; Chair, FBA Section on Taxation*

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

- *Become informed on the newly enacted tax reform legislation.*
- *Hear from top Capitol Hill staffers and the Joint Committee on Taxation on the Tax Cuts and Jobs Act and what is next to come.*

Moderator: *Jorge Castro, Founder & Principal, Castro Strategies LLC*

Moderator: *Marc J. Gerson, Member, Miller & Chevalier Chartered*

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

Kara Getz, Chief Tax Counsel (Minority), Committee on Ways and Means, U.S. House of Representatives

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

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

9:00-9:30 a.m. ATRIUM HALL B
Featured Speakers

Richard E. Zuckerman, Principal Deputy Assistant Attorney General, U.S.

Department of Justice, Tax Division

Donna Hansberry, Chief, Office of Appeals, I.R.S.

9:30-9:40 a.m. • Break

9:40-10:40 a.m. ATRIUM HALL B
[Ethics] Privileges and Conflicts: The Importance of Issue Management in the Administrative and Judicial Process

- *Identify ethical obligations with respect to privileges and conflicts before they create problems for the parties, counsel, and the Court.*
- *Explore the consequences of failing to timely disclose conflicts.*
- *Understand the impact of inadvertent waivers.*

FRIDAY, MARCH 9

Hon. L. Paige Marvel, *Chief Judge, U.S. Tax Court*

Ashton “Hap” Trice, *Deputy Associate Counsel, Office of Chief Counsel (Procedure and Administration), I.R.S.*

Jenny L. Johnson Ware, *Partner, Johnson | Moore*

Steven Toscher, *Principal, Hochman, Salkin, Rettig, Toscher & Perez, P.C.*

10:40-10:50 a.m. • Break

10:50-11:50 a.m.

Concurrent Symposia

Domestic Corporate Tax

International Tax

Tax Practice & Procedure

Enforcement & Criminal Tax

Gift & Estate Tax

Employee Benefits & Executive Compensation

State & Local Tax

Financial Products

11:50 a.m.-12:00 p.m. • Break

12:00-1:30 p.m. ATRIUM HALL B Luncheon Program

Sponsored by Tax Analysts
Presentation of the 2018 Donald C. Alexander Tax Law Writing Competition Awards

Keynote Speaker: Don Fort, *Chief, Criminal Investigation, I.R.S.*

1:30-1:40 p.m. • Break

1:40-2:40 p.m.

Concurrent Symposia

Domestic Corporate Tax

International Tax

Tax Practice & Procedure

Enforcement & Criminal Tax

Gift & Estate Tax

Employee Benefits & Executive Compensation

State & Local Tax

Financial Products

2:40-2:50 p.m. • Break

2:50-3:50 p.m.

Concurrent Symposia

Domestic Corporate Tax

International Tax

Tax Practice & Procedure

Enforcement & Criminal Tax

Tax Accounting

Young Tax Lawyers

Partnerships & Passthroughs

Hot Topics

3:50-4:00 p.m. • Break

4:00-5:00 p.m.

Concurrent Symposia

Domestic Corporate Tax

International Tax

Tax Practice & Procedure

Enforcement & Criminal Tax

Tax Accounting

Young Tax Lawyers

Partnerships & Passthroughs

Hot Topics

5:00-5:10 p.m. • Break

5:10-6:10 p.m. ATRIUM HALL B

Ethical Issues with Experts in Federal Tax Practice

- *Understand the scope and effectiveness of Kovel agreements.*
- *Explore the relevant distinctions between testifying and non-testifying experts.*
- *Analyze the confidentiality of drafts and ownership of work papers.*

Hon. Albert G. Lauber, *Judge, U.S. Tax Court*

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

Guinevere M. Moore, *Partner, Johnson | Moore*

Fred F. Murray, *Director of Graduate Tax Program and Professor of Law, University of Florida, Fredric G. Levin College of Law*

6:10-6:15 p.m. ATRIUM HALL B Closing Remarks

Andrew Strelka, *Counsel, Latham & Watkins LLP; Conference Private Sector Chair*

6:15-6:30 p.m. • Break

6:30-8:00 p.m. ROTUNDA

Reception and Presentation of the 2018 Kenneth H. Liles Award

Recipient: *D. Patrick Mullarkey, Chief, Civil Trial Section Northern Region, U.S. Department of Justice, Tax Division*

CONCURRENT SYMPOSIA

DC

Domestic Corporate Tax

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Partnerships & Passthroughs

10:50 – 11:50 a.m.

DC

AFFILIATED CORPORATIONS AND CONSOLIDATED RETURNS OCEANIC AB

- Apply knowledge of the consolidated returns regulations 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.

Moderator: Joseph Pari, Principal-in-Charge, Washington National Tax, KPMG LLP

Russell Jones, Senior Counsel, Branch 3, Office of Associate Chief Counsel (Corporate), I.R.S.

Larry Axelrod, Partner, Ivins, Phillips & Barker, Chartered

Bryan Collins, Partner, Deloitte Tax LLP

Gregory N. Kidder, Partner, Steptoe & Johnson LLP

IT

INTERNATIONAL TAX DEVELOPMENTS HEMISPHERE A

- This panel will focus on the most recent guidance issued (or to be issued) by the IRS and Treasury in the international tax area, including an update on regulations under sections 367, 385 and 987. Those regulations were identified and discussed in the Treasury's Second Report to the President relating to identifying and reducing tax regulatory burdens. Additionally, this panel will cover other noteworthy developments that have occurred in the international tax area, including tax reform.
- Panel content will provide the audience with: (1) a general overview of recent international tax developments, and (2) the implications of recent international tax developments on taxpayers, including multinational corporations.

Douglas Poms, Senior Counsel, Office of International Tax Counsel, U.S. Department of Treasury

Raymond J. Stahl, Special Counsel, Office of Associate Chief Counsel (International), I.R.S.

Carol Tan, Special Counsel, Office of Associate Chief Counsel (International), I.R.S.

Joseph Caliano, Partner, International Technical Tax Practice Leader, BDO USA LLP

Jeffrey S. Korenblatt, Partner, Reed Smith LLP

TP

APA CHALLENGES TO TREASURY REGULATIONS: PARTLY CLOUDY WITH A CHANCE OF SUCCESS ATRIUM HALL A

- Understand how the Anti-Injunction Act and standing can impede an administrative-law challenge to a Treasury regulation.
- Identify administrative-law challenges that can be brought against a Treasury regulation.
- Discuss recent cases involving administrative-law challenges to Treasury regulations.

Moderator: James R. Gadwood, Counsel, Miller & Chevalier Chartered

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

S. Starling Marshall, Special Counsel, Covington & Burling LLP

EC GOVERNMENT REPRESENTATIVES IN CRIMINAL TAX ENFORCEMENT

POLARIS BC

- *IRS Criminal Investigation (IRS-CI), DOJ Tax Division (DOJ-Tax), and IRS Criminal Tax Counsel (CT) will explain their roles in criminal tax enforcement.*
- *IRS-CI will provide an overview of its areas of focus, investigative priorities, and new initiatives. DOJ-Tax and CT will discuss relevant legal issues.*

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

Caryn D. Finley, *Assistant Chief, Southern Criminal Enforcement Section, U.S. Department of Justice, Tax Division*

Eric Hylton, *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.*

GE RECENT DEVELOPMENTS IN GIFT AND ESTATE TAX MERIDIAN C

- *Panelists will discuss IRS guidance, including Section 1014, and recent court cases that may impact practice in the gift, trusts and estates area.*
- *Hear how the status of tax reform will impact Gift and Estate Tax.*

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

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

James F. Hogan, *Managing Director, Andersen Tax LLC*

EB RETIREMENT SAVINGS: UPDATE ON TAX REFORM, ADMINISTRATIVE PROGRAMS, AND GUIDANCE HEMISPHERE B

- *Gain an understanding of how the tax treatment of retirement savings fits into tax reform and the overall tax system and tax policy considerations, as well as actions that may be required to comply with recent changes in the law and recent developments in programs administered by the Internal Revenue Service and Department of Labor.*

Moderator: Ryan R. Montgomery, *Associate, Morgan, Lewis & Bockius LLP*
 Kyle N. Brown, *Division Counsel, Office of Chief Counsel (Tax-Exempt and Government Entities), I.R.S.*

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

Robin M. Solomon, *Partner, Ivins, Phillips & Barker, Chartered*

SL FEDERAL PARTNERSHIP AUDIT LEGISLATION – STATE IMPACTS POLARIS A

- *Get the latest information on what states are doing to ensure that they can assess state taxes resulting from federal audit adjustments.*
- *Hear how state issues, such as jurisdiction and apportionment, affect the states and their response to the new federal partnership audit regime.*

Nikki Dobay, *Senior Tax Counsel, Council on State Taxation*

Helen Hecht, *General Counsel, Multistate Tax Commission*

Pilar Mata, *Tax Counsel, Tax Executives Institute*

Fred Nicely, *Senior Tax Counsel, Council on State Taxation*

CONCURRENT SYMPOSIA

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Partnerships & Passthroughs

10:50 – 11:50 a.m. (continued)

FP

TAX REFORM IMPACT ON FINANCIAL PRODUCTS **MERIDIAN DE**

- *The Tax Cuts and Jobs Act had a significant effect on financial products and financial institutions.*
- *This panel will discuss the provisions of the new law, open questions, and the path forward.*

Charles Culmer, *Senior Technician Reviewer, Branch 3, Office of Chief Counsel (Financial Institutions & Products), I.R.S.*

Alexa Dubert, *Assistant to the Branch Chief, Branch 1, Office of Chief Counsel (Financial Institutions & Products), I.R.S.*

Helen Hubbard, *Associate Chief Counsel (Financial Institutions & Products), I.R.S.*

Michael Bauer, *Director, Washington National Tax Services, PwC*

Jeff Borghino, *Partner, Grant Thornton LLP*

1:40 – 2:40 p.m.

DC

SECTION 355 DEVELOPMENTS **OCEANIC AB**

- *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.*

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

Moderator: Lisa M. Zarlenga, *Partner, Steptoe & Johnson LLP*

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

Jay Singer, *Partner, McDermott Will & Emery*

Thomas F. Wessel, *Principal, KPMG LLP*

IT

TRANSFER PRICING DEVELOPMENTS **HEMISPHERE A**

- *This panel will focus on the most recent developments relating to transfer pricing, including, for example: (1) potential implications of tax reform on transfer pricing; (2) OECD BEPS transfer pricing developments; (3) recent transfer pricing cases; (4) transfer pricing enforcement developments; and (5) APMA updates.*
- *Content will provide audience with: (1) a general understanding of recent transfer pricing developments and (2) how such developments affect taxpayers.*

Robert Kelley, *Attorney, Branch 6, Office of Associate Chief Counsel (International), I.R.S.*

Kevin Nichols, *Senior Counsel, Office of Tax Policy, U.S. Department of Treasury*

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

Lori Hellkamp, *Partner, Jones Day*

Richard L. Slowinski, *Partner & Chair, Washington Office Tax Practice, Baker McKenzie*

TP

TRANSPARENCY AND PRIVACY OF TAXPAYER INFORMATION ATRIUM HALL A

- This panel will explore the reaches of section 6103, which protects taxpayer return information from disclosure by the I.R.S.
- Panelists will discuss recent cases in the area of Section 6103(h)(4), which permits disclosure of return information, in certain instances, within the context of an administrative or judicial proceeding.
- The panel will also address the availability of third-party return information in whistleblower cases (e.g., *Insinga*), the role of protective orders, and the anonymous sealing of proceedings.

Moderator: Elizabeth P. Askey, Managing Director, Tax Practice Policy & Quality, Grant Thornton LLP

Melissa Avrutine, Senior Technician Reviewer, Branch 7, Office of Chief Counsel (Procedure and Administration), I.R.S.

John T. Hildy, Partner, Mayer Brown

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

EC

TOOLS OF THE TRADE – A REVIEW OF THE GOVERNMENT’S ARSENAL IN CRIMINAL TAX INVESTIGATIONS POLARIS BC

- Clients often ask – “Will the government find out?” Today, more than ever, the answer could be “yes.”
- This panel will review the traditional and not-so-traditional evidence-gathering tools available to the government in criminal tax investigations and the increasing use of formal and informal requests for information among prosecutors and law enforcement officers around the world.

Moderator: Caroline Ciralo, Partner, Kostelanetz & Fink, LLP

Eric Hylton, Deputy Chief, Criminal Investigation, I.R.S.

Jason Poole, Trial Attorney, Criminal Enforcement, Southern Region, U.S. Department of Justice, Tax Division

Niles Elber, Member, Caplin & Drysdale, Chartered

GE

IMPACT OF RECENT EXECUTIVE ORDER ON REGULATIONS RELATED TO GIFT & ESTATE TAX MERIDIAN C

- Become informed on how Executive Order 13789 will address Regulations in the Gift and Estate tax environment.
- Learn about what the IRS intends to accomplish on its annual business plan, including the regulation project under Section 2642, as it relates to guidance for estates, gifts, and trusts.

Leslie H. Finlow, Senior Technician Reviewer, Office of Associate Chief Counsel (Passthroughs & Special Industries), I.R.S.

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

James F. Hogan, Managing Director, Andersen Tax LLC

EB

HEALTH PLANS: UPDATE FOR EMPLOYERS AND EMPLOYEES HEMPISHERE B

- Gain an understanding of the current tax treatment of employer-provided health benefits and possible changes imposed through tax reform, as well as recent changes in governmental policies, guidance, and administrative programs.

Moderator: Ryan R. Montgomery, Associate, Morgan, Lewis & Bockius LLP

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

Helen H. Morrison, Principal, EY

Spencer F. Walters, Partner, Ivins, Phillips & Barker, Chartered

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Partnerships & Passthroughs

1:40 – 2:40 p.m. (continued)

SL

STATE IMPACTS OF FEDERAL TAX REFORM POLARIS A

- *Panelists will review various important features of the new tax law reform – including the shift to the quasi-territorial system of taxation – and discuss how these features will, or will not, flow through to impact state tax liability and revenues in conforming states.*
- *Understand how the federal system would be consistent or in conflict with state statutory objectives and U.S. Constitutional requirements.*

Michael Fatale, Deputy General Counsel, Massachusetts Department of Revenue

David Davenport, Senior Counsel, Rath, Young, & Pignatelli

Alysse McLoughlin, Partner, McDermott Will & Emery

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

FP

FEES RELATING TO DEBT INSTRUMENTS AND OTHER SECURITIES MERIDIAN DE

- *The 2017-18 Priority Guidance Plan includes a new project for guidance on the treatment of fees relating to debt instruments and other securities. The Tax Cuts and Jobs Act also places new limits on the deductibility of interest, similar to the interest barrier rules adopted in other countries.*
- *This panel will discuss issues related to the treatment of these fees, which may be more significant following the passage of the TCJA.*

Moderator: Todd Welty, Partner, McDermott Will & Emery

Michael Chin, Attorney, Branch 1, Office of Chief Counsel (Financial Institutions & Products), I.R.S.

Caitlin Holzem, Attorney, Branch 1, Office of Chief Counsel (Financial Institutions & Products), I.R.S.

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

Michael Louis, Associate, McDermott Will & Emery

Laura Valestin, Director, PwC

2:50 – 3:50 p.m.

DC

CORPORATE UPDATE: PART 1 OCEANIC AB

- *Become informed on recent legislation and Treasury 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.*

Moderator: Lee A. Kelley, Partner, Covington & Burling LLP

Justin Kellar, Attorney-Advisor, Branch 1, Office of Associate Chief Counsel (Corporate), I.R.S.

Derek E. Cain, Principal, PwC

Larry Garrett, Principal, EY

Andy Howlett, Counsel, Miller & Chevalier Chartered

IT

U.S. TAX REFORM: INTERNATIONAL IMPLICATIONS HEMISPHERE A

- Gain familiarity with significant aspects of tax reform and changes affecting cross-border transactions.
- Consider implications of reform and changes for taxpayers, practitioners, the U.S. Treasury and the IRS.
- Understand how other countries will react to U.S. tax reform.

Moderator: Mindy Herzfeld, Of Counsel, Ivins, Phillips & Barker, Chartered
Rose Jenkins, Senior Counsel, Office of Associate Chief Counsel
(International), I.R.S.

Brian Jenn, Attorney-Advisor, Office of Tax Policy, U.S. Department of
Treasury

Brenda Zent, Special Advisor to the International Tax Counsel, Office of Tax
Policy, U.S. Department of Treasury

Jorge Castro, Founder & Principal, Castro Strategies LLC

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

Itai Grinberg, Professor, Georgetown University Law Center

TP

UPDATE ON LB&I ENFORCEMENT CAMPAIGNS ATRIUM HALL A

- Explore recent developments in the IRS's Large Business & International division, including discussion of LB&I's compliance campaigns.
- Learn how campaigns impact various practice areas and transactions, as well as the intended treatment stream for the campaigns.
- Discuss LB&I's acknowledgement of facts IDR and strategies on how to respond to this IDR.

Moderator: Jennifer Breen, Partner, Morgan, Lewis & Bockius LLP

John Hinding, Director, Cross Border Activities Practice Area, Large
Business & International Division, I.R.S.

Matthew Cooper, Senior Manager, Tax Controversy, EY

Steven Miller, National Director of Tax, alliantgroup LP

EC

HOT TOPICS IN INTERNATIONAL CRIMINAL TAX ENFORCEMENT POLARIS BC

- The government is entering its second decade of offshore tax enforcement and the failure to declare overseas assets has been aggressively used by prosecutors in non-tax investigation. Foreign banks are now taking their reporting obligations more seriously and this has led to countless reports of potential fraud from abroad.
- This panel will take a broader look at the use by prosecutors of the failure to file FBARs, the failure to check the box on Schedule B of the tax return, and other international non-compliance in order to investigate violations of the FCPA, money laundering statutes, and other financial crimes.

Moderator: Matthew C. Hicks, Member, Caplin & Drysdale, Chartered
Jeffery I. Cooper, Executive Director, International Operations, Criminal
Investigation, I.R.S.

Mark F. Daly, Senior Litigation Counsel, U.S. Department of Justice, Tax
Division

Jonathan E. Lopez, Partner, Orrick

Jeffrey A. Neiman, Partner, Marcus Neiman & Rashbaum LLP

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2:50 – 3:50 p.m. (continued)

TA

THE UNIFORM CAPITALIZATION METHOD – EXPOSING THE GREY AREAS (2:50-3:20 P.M.) HEMISPHERE B

- Learn about the IRS position and practitioners' responses to that position on a number of uncertain areas under the UNICAP regulations.
- Through examples, the discussion will focus both on substantive issues in complying with the UNICAP requirements and procedural issues involving changes in a UNICAP method.
- Several of the examples will focus on whether particular changes in a UNICAP method are eligible for the automatic consent procedures or instead are subject to the advance consent requirement

Moderator: Leslie J. Schneider, Partner, Ivins, Phillips & Barker, Chartered
Christopher Call, Attorney-Advisor, Office of Tax Legislative Counsel, U.S.
Department of Treasury

W. Thomas McElroy, Senior Technician Reviewer, Branch 6, Office of Associate Chief Counsel (Income Tax & Accounting), I.R.S.

Natasha Mulleneaux, Attorney, Branch 6, Office of Associate Chief Counsel (Income Tax & Accounting), I.R.S.

Kristine Mora, Partner, Federal Tax Services, EY

Scott Rabinowitz, Managing Director, Federal Tax Services, PwC

TA

TAX IMPLICATIONS OF CHANGES TO REVENUE RECOGNITION STANDARD (3:20-3:50 P.M.) HEMISPHERE B

- Attendees will learn how the new accounting standard ASC 606 is forcing companies to evaluate when and how they account for all contracts with customers.
- This panel will discuss the range of tax accounting issues affected by this new standard as well as any published guidance addressing these issues and the recent revisions to Section 451.

Moderator: John Moriarty, Deputy Associate Chief Counsel, Office of Associate Chief Counsel (Income Tax & Accounting), I.R.S.

Moderator: Ellen McElroy, Partner, Eversheds Sutherland LLP

Christopher Call, Attorney-Advisor, Office of Tax Legislative Counsel, U.S.
Department of Treasury

David Christensen, Assistant to the Branch Chief, Branch 2,

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

Scott Dinwiddie, Associate Chief Counsel, Office of Associate Chief Counsel (Income Tax & Accounting), I.R.S.

Peter Ford, Attorney, Branch 2, Office of Associate Chief Counsel (Income Tax & Accounting), I.R.S.

Greg Manousos, Partner, PwC

YL

NAVIGATING THE TAX COURT LITIGATION PROCESS: FROM PETITION TO POST-TRIAL BRIEFS (AND BEYOND) MERIDIAN C

- Hone your skills in the courtroom by learning from experienced tax litigators about the Tax Court litigation process—from the petition to post-trial briefs (and beyond).
- This panel will examine a Tax Court trial through the lens of first-hand examples.

Brandon King, Law Clerk, U.S. Tax Court

Sean M. Akins, Partner, Covington & Burling LLP

Jason B. Grover, Associate, Latham & Watkins LLP

Kandycy L. Korotky, Associate, Covington & Burling LLP

Brad Ridlehoover, Associate, McGuireWoods LLP

Lauren Ann Ross, Associate, Covington & Burling LLP

TP

Tax Practice & Procedure

HT

Hot Topics

SL

State & Local Tax

YL

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PARTNERSHIPS & PASSTHROUGHS: RECENT DEVELOPMENTS POLARIS A

- *This panel will explore recent developments in partnership tax, including regulations and guidance under the BBA and provisions of the Tax Cuts and Jobs Act that impact partnerships, such as 199A, 163(j), 1061, etc.*

Meghan Howard, Attorney, Branch 3, Office of Associate Chief Counsel (Passthroughs & Special Industries), I.R.S.

Wendy Kribell, Attorney, Branch 3, Office of Associate Chief Counsel (Passthroughs & Special Industries), I.R.S.

Brendan O'Dell, Attorney-Advisor, Office of Tax Policy, U.S. Department of Treasury

Craig Gerson, Principal, PwC

Michael Hauswirth, Tax Director, PwC

HT

MINING FOR UNDERSTANDING: CRYPTOCURRENCY ISSUES IN CIVIL EXAMINATIONS AND CRIMINAL INVESTIGATIONS MERIDIAN DE

- *Provide a brief history and explanation of cryptocurrency*
- *Review and discuss particular issues, civil and criminal, that practitioners encounter with clients who have cryptocurrency interests*
- *Discuss IRS enforcement efforts in the area of cryptocurrency*
- *Discuss interplay of cryptocurrency issues with offshore activity examinations and investigations*

Tigran Gambaryan, Special Agent, Criminal Investigation, I.R.S.

Stevie Conlon, Vice President, Tax and Regulatory Counsel, Wolters Kluwer

Alex H. Kugelman, Attorney, Law Office of Alexander H. Kugelman

Mark C. Milton, Managing Attorney, MCM Law LLC

4:00 – 5:00 p.m.

DC

CORPORATE UPDATE: PART 2 OCEANIC AB

- *Become informed on recent legislation and Treasury guidance in the corporate tax field, including tax reform and troubled corporations.*
- *Apply information learned from this panel to ongoing or impending transactions.*
- *Ask the I.R.S. National Office about other developments impacting subchapter C.*

Moderator: Robert Liquerman, Principal, KPMG LLP

Kevin M. Jacobs, Senior Technician Reviewer, Branch 4, Office of Associate Chief Counsel (Corporate), I.R.S.

Jonathan I. Forrest, Principal, Deloitte Tax LLP

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

Todd B. Reinstein, Partner, Pepper Hamilton LLP

IT

MAPLE SYRUP, MAPLE LEAFS, AND MONTREAL: TIPS FOR EFFECTIVELY STRUCTURING TRANSACTIONS THAT CROSS THE CANADIAN BORDER HEMISPHERE A

- *Explore the issues that affect cross-border transactions with our northern neighbor including application of the U.S.-Canada Tax Treaty and corresponding Protocols.*
- *Understand pre-transactional rules of the road and post-transactional inquiries from US and Canadian tax authorities.*

Tony Ferrise, Supervisory Competent Authority Analyst, Manager Team 1, Treaty Assistance and Interpretation Team, I.R.S.

Layla J. Asali, Member, Miller & Chevalier Chartered

Michael Friedman, Partner, McMillan LLP

Todd A. Miller, Partner, McMillan LLP

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4:00 – 5:00 p.m. (continued)

TP

PENALTIES, INJUNCTIONS, AND DISGORGEMENT, OH MY! AN UPDATE ON THE IRS' AND DOJ'S ENFORCEMENT EFFORTS AGAINST TAX RETURN PREPARERS AND PROMOTERS ATRIUM HALL A

- *Overview and history of the IRS/DOJ injunction program against abusive tax return preparers and promoters.*
- *Review recent enforcement trends, including the IRS/DOJ efforts to recover disgorgement of fees earned as part of the injunction cases.*

Moderator: Mark C. Milton, *Managing Attorney, MCM Law LLC*

R. Scott Clarke, *Chief, Civil Trial Section–Central, U.S. Department of Justice, Tax Division*

Kim Mattonen, *Special Counsel, Office of Associate Chief Counsel (Small Business/Self Employed), I.R.S.*

Nathan Clukey, *Partner, King & Spalding LLP*

EC

HOT TOPICS IN DOMESTIC CRIMINAL TAX ENFORCEMENT POLARIS BC

- *Prosecutors and defense counsel battling on the front lines will discuss the Supreme Court's treatment of § 7212(a) in *Marinello v. United States*, the Government's expanding use of § 7212(a) obstruction and Klein conspiracy charges, the rise in fraud referrals from the collection units of the IRS to Criminal Investigation, and the increasingly prominent role of IRS in interagency criminal investigations.*

Moderator: Jenny L. Johnson Ware, *Partner, Johnson | Moore*

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

Michael A. Villa, Jr., *Partner, Meadows, Collier, Reed, Cousins, Crouch & Ungerman, LLP*

TA

TAX ACCOUNTING AND ACCOUNTING METHOD ISSUES AFFECTED BY TAX REFORM HEMISPHERE B

- *Panelists will cover timely provisions that are expected to be included in any enacted legislation, such as the most recent tax bill, and how new legislation will specifically include items within the umbrella of income tax accounting and accounting methods.*
- *This panel will address enacted legislation, guidance that is required to implement these new provisions, as well considerations that corporate tax departments face as they evaluate how to comply with the new law.*

Moderator: Ellen McElroy, *Partner, Eversheds Sutherland LLP*

Christopher Call, *Attorney-Advisor, Office of Tax Legislative Counsel, U.S. Department of Treasury*

Scott Dinwiddie, *Associate Chief Counsel, Office of Associate Chief Counsel (Income Tax & Accounting), I.R.S.*

Criss Andrews-Mills, *Tax Director, Endo Pharmaceuticals*

Lauren Bazel, *Alpine Group, Inc.*

YL

THE INROADS OF INBOUND – CHALLENGES OF TAXING FOREIGN COMPANIES IN THE UNITED STATES MERIDIAN C

- *This panel will describe how foreign companies are taxed in the U.S. and the policy challenges in taxing inbound vs. outbound taxpayers.*
- *Discuss IRS enforcement efforts targeted at inbound taxation.*
- *Address how tax reform impacts foreign companies in the United States.*

TP Tax Practice & Procedure **HT** Hot Topics **SL** State & Local Tax

YL Young Tax Lawyers **FP** Financial Products **GE** Gift & Estate Tax

Moderator: Robert Russell, Attorney, *alliantgroup LP*
Laura Shi, Attorney, Branch 1, Office of Associate Chief Counsel
(International), I.R.S.
Lori Hellkamp, Partner, *Jones Day*
Matthew Jenner, Associate, *Baker McKenzie*
John Z. Oldak, Associate, *Covington & Burling LLP*

PP **S CORPORATION RECENT DEVELOPMENTS POLARIS A**

- *This panel will explore recent developments in S corporations, including provisions of the Tax Cuts and Jobs Act that impact S Corporations as well as the Business Plan.*

Michael Gould, Attorney, Branch 5, Office of Associate Chief Counsel
(Corporate), I.R.S.
Wendy Kribell, Attorney, Branch 3, Office of Associate Chief Counsel
(Passthroughs & Special Industries), I.R.S.
Adrienne Mikolashek, Attorney, Office of Associate Chief Counsel
(Passthroughs and Special Industries), I.R.S.
Sarah Ritchey Haradon, Associate, *Holland & Hart LLP*
Laura Howell-Smith, Tax Managing Director, *Deloitte Tax LLP*

HT **CIVIL LITIGATION: BALANCING PRIVILEGES AND BURDENS OF PROOF IN CIVIL TRIALS INVOLVING INTERNATIONAL TAXPAYERS, CRYPTO-CURRENCY, AND MARIJUANA BUSINESSES MERIDIAN DE**

- *Review recent case law concerning international disclosure requirements, and the taxation of cryptocurrency and marijuana.*
- *Discuss best practices in litigating international disclosure, cryptocurrency, and marijuana tax cases.*

Moderator: Frank Agostino, President, *Agostino & Associates*
Charles Pillitteri, Assistant Division Counsel (International), Small Business/
Self Employed Division, I.R.S.
Caroline Ciralo, Partner, *Kostelanetz & Fink, LLP*
Edward L. Froelich, Of Counsel, *Morrison & Foerster LLP*



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