Join the Section on Taxation for the 45th Annual Tax Law Conference on March 3–5, 2021. This newly formatted three-day virtual program will offer the same great content online. Examine important tax developments and emerging policy issues in over 30 educational sessions featuring notable speakers from the Internal Revenue Service, Treasury Department, Department of Justice, White House, and Congress. Programming will include a keynote address and awards presentations for both the Annual Writing Competition and prestigious Kenneth H. Liles Award for Distinguished Service to an eminent tax practitioner.
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Brandon King, Baker & McKenzie LLP

CLE Credit
Attorneys admitted to state bars having mandatory CLE requirements will receive credit for attending this conference. For 60-minute credit hour states, up to 12 hours of CLE credit is available, including 2 hours of ethics credit. For states with 50-minute credit hours, up to 14.4 hours of CLE credit is available, including 2.4 hours of ethics.

CPE Sponsor
The Federal Bar Association has not received approval to issue CPE credit as an online provider by the National Association of State Boards of Accountancy (NASBA) as of the date of the event. CPE credit is not available to attendees of the 2021 FBA Tax Law Conference.
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Carina Federico, Crowell & Moring LLP

TAX WRITING COMPETITION
Catherine Ferguson, U.S. Tax Court
John Arszulowicz, Crowell & Moring LLP

QUARTERLY PANELS/WEBINARS
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Ryan Scioltino, Ernst & Young

WOMEN IN TAX LAW
Niki Stenchever, U.S. Tax Court
Maria Castillo-Valle, IRS Office of Chief Counsel

YOUNG TAX LAWYER
Kandyce Korotky, Covington & Burling LLP
Kara Altman, IRS Office of Chief Counsel
**WEDNESDAY, MARCH 3, 2021**

**11:00 a.m. – 12:30 p.m. ET • Opening Session**  
Welcome Remarks by Conference Chairs  
Keynote Introduction: Charles “Chuck” Rettig, Commissioner, IRS  
Day in the Life: Internal Revenue Service Executives Roundtable Discussion  
Presentation of the 2021 Donald C. Alexander Tax Law Writing Competition  
Honoring Floyd Williams, former IRS Director of Legislative Affairs

**1:00 – 2:00 p.m. ET • Floyd's Panel: Legislative Update**

**2:30 – 3:30 p.m. ET • Concurrent Symposia**
- Employee Benefits & Executive Compensation  
- Hot Topics  
- Young Tax Lawyers

**4:00 – 5:00 p.m. ET • Concurrent Symposia**
- Employee Benefits & Executive Compensation  
- Hot Topics  
- Young Tax Lawyers

**5:30 – 6:30 p.m. ET • (Virtual) Young Tax Lawyer Happy Hour (Zoom)**  
All Conference Attendees Invited. Separate registration not required.

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**THURSDAY, MARCH 4, 2021**

**10:00 – 11:00 a.m. ET • Ethics: Lawyers as Gatekeepers**

**11:30 a.m. – 12:30 p.m. ET • Concurrent Symposia**
- Domestic Corporate Tax  
- Pro Bono  
- Tax Practice & Procedure

**1:00 – 2:00 p.m. ET • Concurrent Symposia**
- Domestic Corporate Tax  
- Pro Bono  
- Tax Practice & Procedure

**2:30 – 3:30 p.m. ET • Concurrent Symposia**
- Domestic Corporate Tax  
- Partnerships & Passthroughs  
- Tax Practice & Procedure

**4:00 – 5:00 p.m. ET • Concurrent Symposia**
- Domestic Corporate Tax  
- Partnerships & Passthroughs  
- Tax Practice & Procedure

**5:30 – 6:30 p.m. ET • (Virtual) Reception and Presentation of the 2021 Kenneth H. Liles Award (Zoom)**  
Recipient: Thomas J. Kane, Director, KPMG LLP  
All Conference Attendees Invited. Separate registration not required.

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**FRIDAY, MARCH 5, 2021**

**10:00 – 11:00 a.m. ET • Current Ethical Issues**

**11:30 a.m. – 12:30 p.m. ET • Concurrent Symposia**
- Enforcement & Criminal Tax  
- International  
- Hot Topics

**1:00 – 2:00 p.m. ET • Concurrent Symposia**
- Enforcement & Criminal Tax  
- International  
- Tax Accounting

**2:30 – 3:30 p.m. ET • Concurrent Symposia**
- Enforcement & Criminal Tax  
- International  
- Tax Accounting

**4:00 – 5:00 p.m. ET • Concurrent Symposia**
- Enforcement & Criminal Tax  
- International  
- Tax Accounting

**5:30 – 6:30 p.m. ET • (Virtual) Section on Taxation Happy Hour (Zoom)**  
All Conference Attendees Invited. Separate registration not required.
those involved in the transactions, as well as to deter future transactions.

Learning Objectives:
- Identify conservation easement and syndicated conservation easement transactions.
- Recognize the government’s focus on conservation easement and syndicated conservation easement transactions.
- Understand the various methods the government is using to combat the perceived abuse relating to these transactions.

Speakers:
Moderator: Michelle Levin, Shareholder, Sirote & Permutt, PC
Anson Asbury, Founder and Managing Shareholder, Asbury Law Firm
Rachel L. Partain, Member, Caplin & Drysdale, Chartered
John Schoenecker, Counsel, Committee on the Judiciary, U.S. Senate

2:30 – 3:30 p.m. ET

DEFICIENCIES, DETERMINATIONS, ASSESSMENTS, AND MORE: WHAT DOES IT ALL MEAN?
All tax practitioners, particularly those who do tax controversy work, should be aware of and understand fundamental tax terms that are commonly used in this area, including “deficiency,” “determination,” “assessment,” and other terms of art. But what do these terms actually mean? This panel will demystify fundamental tax terminology and offer the audience helpful tips for how to spot and understand these items in their practice. The panel will also show how these concepts relate to tax cases as they proceed through IRS Exam, Appeals, and litigation.

Learning Objectives:
- Learn fundamental definitional terms in the Code that occur frequently in tax disputes.
- Understand the basic rules on how the IRS treats tax items and how that treatment translates to resolving disputes at administrative and judicial proceedings.
- Identify when a tax item becomes relevant for purposes of triggering statutory and regulatory provisions that govern resolution of that tax item.

Speakers:
Moderator: Eman Cuyler, Tax Associate, Skadden, Arps, Slate, Meagher & Flom LLP
Benjamin Eisenstat, Associate, Caplin & Drysdale, Chartered
Angela Reynolds, Senior Attorney, Office of Chief Counsel (LB&I), IRS
Ashley Smith, Senior Attorney, Office of Chief Counsel (SBSE), IRS

4:00 – 5:00 p.m. ET

HOT TOPICS IN EMPLOYEE BENEFITS
Join our distinguished group of panelists from the government, industry, and private practice for a lively discussion on the latest trends in legislative and regulatory developments in employee benefits. Among other timely topics, our panelists will discuss trends in legislative and regulatory developments in employee benefits. Among other timely topics, our panelists will discuss trends in legislative and regulatory developments in employee benefits. Among other timely topics, our panelists will discuss trends in legislative and regulatory developments in employee benefits. Among other timely topics, our panelists will discuss trends in legislative and regulatory developments in employee benefits.

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- Understand the basic rules on how the IRS treats tax items and how that treatment translates to resolving disputes at administrative and judicial proceedings.
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Speakers:
Moderator: Eman Cuyler, Tax Associate, Skadden, Arps, Slate, Meagher & Flom LLP
Benjamin Eisenstat, Associate, Caplin & Drysdale, Chartered
Angela Reynolds, Senior Attorney, Office of Chief Counsel (LB&I), IRS
Ashley Smith, Senior Attorney, Office of Chief Counsel (SBSE), IRS
**LEARNING OBJECTIVES:**
- Familiarize participants with the latest legislative and regulatory proposals and open issues for 2021 and beyond.
- Discuss compliance issues on the latest legislative and regulatory proposals.
- Understand open issues beyond the current proposals.

**SPEAKERS:**
- **Moderator:** Chantel Sheaks, Executive Director, U.S. Chamber of Commerce
- Amy Gordon, Partner, Winston & Strawn
- Stephen Tackney, Deputy Associate Chief Counsel, Employee Benefits, Office of Chief Counsel (EEE), IRS
- Kevin Walsh, Principal, Groom Law Group

**4:00 – 5:00 p.m. ET**

**HOT TOPICS IN TAX CONTROVERSY: TCJA TO TFA TO CARES AND BEYOND**
The panel will discuss noteworthy issues in Federal tax controversy stemming from the 2017 tax reform, the Taxpayer First Act, and the government’s COVID-19 related tax legislation through the CARES Act. Hear from front line controversy practitioners and the IRS on procedural guidance, updates in case law, and IRS operations. The panel will also discuss other procedural and administrative developments, including IRS enforcement activities and priorities.

**LEARNING OBJECTIVES:**
- Recognize areas of focus by the IRS that may result in a controversy.
- Understand how taxpayers may navigate a new landscape impacted by tax reform and the pandemic.
- Develop compliance strategies for clients based on IRS enforcement efforts.

**SPEAKERS:**
- **Moderator:** Alina Solodchikova, Principal, RSM US LLP
- Jennifer Auchterlonie, Special Counsel, Office of Chief Counsel (Procedure & Administration), IRS
- De Lon Harris, Deputy Commissioner, Examination (Small Business & Self Employed), IRS
- Steven Miller, National Director of Tax, alliantgroup
- Mary Slonina, Director, PwC

**4:00 – 5:00 p.m. ET**

**THE TCJA 3 YEARS LATER: WHERE DO WE STAND NOW?**
This panel will provide an overview of key components of the TCJA, a historical perspective on the U.S. tax system pre-TCJA, what changed with the TCJA, and where things stand today. The panel will discuss major planning considerations with respect to these provisions, some of the ongoing challenges practitioners face when structuring transactions affected by TCJA, and practice points for younger tax lawyers who do tax planning work.

**LEARNING OBJECTIVES:**
- Learn the fundamentals of TCJA international and domestic tax topics and how TCJA provisions have evolved in the last three years.
- Discuss the transition and evolution of the U.S. tax system from 2017 to today and what might be changed further.
- Explore the government’s process for issuing guidance interpreting key TCJA provisions and what areas are up next for guidance.

**SPEAKERS:**
- **Moderator:** Brandon King, Associate, Baker & McKenzie LLP
- Jorge Oben, Attorney, Office of Chief Counsel (International), IRS
- Caroline Reaves, Senior Associate, Miller & Chevalier Chartered
- Ego Villeneuve, Manager, Washington National Tax (International), PwC

**THURSDAY, MARCH 4, 2021**

**ETHICS: LAWYERS AS GATEKEEPERS**
Practitioners who represent multi-jurisdictional clients face problems that not only raise domestic and foreign ethics issues but more importantly may also involve them and their clients in numerous and complex reporting requirements and even scrutiny under federal, state, and foreign government statutes that impose criminal liability. The United States’ 2020 strategy for combating terrorism and other illicit financing stated that because attorneys often serve as “an access point to the U.S. financial system for clients,” they “present a vulnerability,” including because they can “provide advice on structuring transactions to avoid tax or other implications.” A recent ABA Ethics Opinion 491 (April 29, 2020) sets forth a lawyer’s affirmative “duty to inquire” into the legitimacy of a client’s proposed transaction, if and when the lawyer has first determined that there is a “high probability” that the client is seeking the lawyer’s services to further criminal or fraudulent activity. Such activities would include money laundering, and perhaps even the use of new payment media, like cryptocurrencies. Even without those more serious badges of conduct, a number of U.S. and now foreign legal requirements require reporting of particular transactions (including beneficial ownership of entities), and those that may be described in more general reportable transactions regimes (like the new E.U. DAC6 rules). This panel will discuss recent developments and some of the important matters you really need to know and need to do to represent domestic and cross-border clients. The panel will use hypotheticals to illustrate developments.

**LEARNING OBJECTIVES:**
- Learn about new ethics requirements set forth by the American Bar Association and state bars.
- Learn about new anti-money laundering, tax transparency, and anti-corruption developments and their requirements and implications for practitioners.
- Learn about international and foreign law developments and their impacts on legal and ethical responsibilities of practitioners.

**SPEAKERS:**
- **Moderator:** Fred F. Murray, Special Counsel and Professor-in-Residence, Office of Chief Counsel, IRS
- Hdeel Abdelhady, Principal, MassPoint Legal and Strategy Advisory PLLC; Professor, George Washington University Law School
- Ricardo Cadenas, Chief, Branch 7, Office of Chief Counsel (International), IRS
- Eileen Shatz, Counselor to Assistant Attorney General, Tax Division, U.S. Department of Justice
- Bruce Zagari, Partner, Berliner Corcoran & Rowe LLP; Adjunct Professor, Texas A&M University Law School

**Sponsored by:** Morrison & Foerster LLP

**11:30 a.m. – 12:30 p.m. ET**

**SECTION 163(J) UPDATE**
Discussion of recent developments relating to the section 163(j) limitation on business interest. In particular, the panel will discuss the final and proposed regulations issued in September 2020 (and the anticipated finalization of those regulations). In addition, the panel will discuss amendments made to section 163(j) by the CARES Act. The discussion will focus on the effect of section 163(j) on corporations and consolidated groups.
Learning Objectives:
- Become informed on recent statutory and regulatory changes in section 163(j).
- Apply information learned from this panel to ongoing or impending transactions.
- Ask the government panelist for views regarding comments on the proposed regulations.

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

Andrew Howlett, Member, Miller & Chevalier Chartered

John Lovelace, Senior Counsel, Branch 3, Office of Chief Counsel (Corporate), IRS

Olivia Orobona, Director, PwC

**11:30 a.m. – 12:30 p.m. ET**

**REPRESENTING THE “DISABLED” TAXPAYER**

This panel revolves around the tax issues facing disabled individuals. The panel will be moderated by Susan Morgenstern, a taxpayer advocate, and will include topics such as mental illness, tax credits for the disabled, and defenses for failing to file a return. The panelists will provide their expertise on the topic and answer any potential questions raised by those in attendance.

Learning Objectives:
- Understanding the definitions of disability in the Internal Revenue Code;
- Learning about the available tax credits for disabled taxpayers;
- Recognizing and understanding mental illness as a disability;
- Potential defenses to willfulness: failure to file syndrome

Speakers:
**Moderator:** Susan Morgenstern, Taxpayer Advocate, Taxpayer Advocate Service, IRS

**Josh Beck,** Senior Tax Analyst, Taxpayer Advocate Service, IRS

**Keith Fogg,** Professor and Director, Federal Tax Clinic, Legal Services Center, Harvard Law School

**Hon. Mark Holmes,** Judge, U.S. Tax Court

**Guinevere Moore,** Managing Member, Moore Tax Law Group

**11:30 a.m. – 12:30 p.m. ET**

**ALTERNATIVE DISPUTE RESOLUTION: SPEAKING TO THE MEDIATORS**

As tax controversies continue to be found in digital courtrooms, WebEx breakout sessions, and telephonic hearings, the traditional styles of litigation and dispute resolution have gone through a period of reevaluation. Today, it is more important than ever for tax attorneys to be well-versed in both the traditional methods of dispute resolution as well as the alternative methods of today and tomorrow. This panel will discuss the currently available procedures within the trial courts and IRS Appeals, with an eye to what comes next. The conversation will touch on how these procedures can be used more effectively, whether the solution is as simple as “ask for it” or as complicated as “convince the contentiously unmovable opposing counsel that binding baseball arbitration is fun."

Learning Objectives:
- Explain alternative dispute resolution procedures available in federal trial courts and IRS Appeals.
- Describe how parties currently utilize these procedures.
- Consider ways to more effectively resolve tax controversies by opening a dialogue about ADR.

**1:00 – 2:00 p.m. ET**

**SECTION 168(K) UPDATE**

Discussion of recent developments relating to the additional first year depreciation deduction under section 168(k). Concurrently with the publication of final regulations under section 168(k) in September 2019, the Treasury Department and the IRS issued proposed regulations, which were finalized in November 2020. The panel will discuss the effect of these regulations on corporations and consolidated groups. In particular, the panel will focus on changes made by the 2020 final regulations, including changes made to the five-year safe harbor, de minimis rule, series of related transactions rule, and the rules governing consolidated groups.

Learning Objectives:
- Become informed on recent regulatory changes in section 168(k).
- Apply information learned from this panel to ongoing or impending transactions.
- Learn about IRS developments impacting taxation of corporations post-TCJA.

Speakers:
**Moderator:** Lisa Zarilenga, Partner, Steptoe & Johnson LLP

**Bryan Collins,** Managing Director and National Tax Office Practice Leader, Alvarez and Marsal Taxand, LLC

**Kevin M. Jacobs,** Managing Director and National Tax Office Practice Leader, Alvarez and Marsal Taxand, LLC

**Sam Trammell,** Attorney Advisor, Branch 2, Office of Chief Counsel (Corporate), IRS

**1:00 – 2:00 p.m. ET**

**REPRESENTING THE UNDOCUMENTED WORKER**

This panel will focus on the issues presented when representing undocumented workers in tax preparation and in tax court. There are unique aspects of the tax system that undocumented workers face that a practitioner without experience representing undocumented individuals may not know. The panel will be moderated by Frank Agostino and will touch on various topics including the nexus between tax law and immigration law.

Learning Objectives:
- Understanding the ITIN and the application process;
- Learning about available tax credits for undocumented individuals and taxpayers who file using an ITIN;
- The connection between filing tax returns and establishing “good moral” character in immigration;
- Understanding the obligations and benefits for undocumented workers participating in the tax system.

Speakers:
**Moderator:** Frank Agostino, President, Agostino & Associates

**Roxy Caines,** EITC Campaign Director, Center on Budget and Policy Priorities

**Lauren Herman,** Legal Director, Make the Road New Jersey

**Marcia Suarez,** Chief Section Counsel, Legal Services of New Jersey
1:00 – 2:00 p.m. ET

**KEEP IT BETWEEN US: RECENT DEVELOPMENTS IN ATTORNEY/CLIENT AND TAX PRACTITIONER PRIVILEGES AND WORK PRODUCT PROTECTIONS IN TAX CASES**

As lawyers and tax practitioners, when we correspond with our clients, or prepare for a case, we assume those documents will be protected from disclosure. However, recent tax cases remind us that it is important to pay attention to the elements of each privilege and protection, and to be careful about waiver. This panel will explore the crime/fraud and tax shelter exceptions, the definition of discoverable “tax work papers,” disclosure without subject matter waiver, and other issues raised by these recent cases and developing trends in enforcement.

**Learning Objectives:**
- Reviewing elements of the privileges and protections that provide protection against disclosure.
- Analyzing recent cases that have explored the limits of these privileges and protections.
- Analyzing whether disclosure will necessarily mean waiver of protections.

**Speakers:**
- **Moderator:** S. Starling Marshall, Partner, Crowell & Moring LLP
- **Brittany L. Harrison,** Attorney, Office of Chief Counsel (P&A), IRS
- **Cory Johnson,** Senior Litigation Counsel, Tax Division, U.S. Department of Justice
- **Michael Sardar,** Partner, Kostelanetz & Fink, LLP

2:30 – 3:30 p.m. ET

**SECTION 245A UPDATE**

Discussion of the recent guidance governing the section 245A dividends received deduction and their impact on US shareholders. The panel will discuss Final Regulations promulgated in August 2020 and December 2020 (proposed in August 2020) coordinating “extraordinary dispositions” and the disqualified basis rules intending to prevent excess taxation to the 245A – US shareholder. In particular, the panel will explore the definition of “ineligible amounts” of dividends arising from extraordinary reductions and extraordinary dispositions, the anti-abuse rule, and the coordination rules. The panel will also explore transactional issues that arise as a result in the context of these rules.

**Learning Objectives:**
- Become informed on recent regulatory guidance under section 245A.
- Apply information learned from this panel to ongoing or impending transactions.
- Ask the government panelist for views regarding comments on the proposed regulations.

**Speakers:**
- **Moderator:** Amie Colwell Breslow, Of Counsel, Jones Day
- **Rachel Kleinberg,** Partner, Sidley Austin LLP
- **Jay Singer,** Partner, Shearman & Sterling LLP
- **Andrew Wigmore,** Attorney, Branch 4, Office of Chief Counsel (International), IRS
- **Brenda L. Zent,** Special Advisor to the International Tax Counsel, Office, U.S. Department of the Treasury

4:00 – 5:00 p.m. ET

**RECENT DEVELOPMENTS GOVERNING NET OPERATING LOSS UTILIZATION**

Discussion of loss utilization by corporations and consolidated groups after recent statutory and regulatory changes. This panel will discuss the statutory amendments made to the net operating loss (NOL) rules by the TCJA and the CARES Act. In addition, the panel will discuss temporary and proposed regulations issued under Treas. Reg. § 1.1502-21 in July 2020, which were finalized in significant part in October 2020. These regulations permit consolidated groups to waive pre-acquisition losses where there is a retroactive statutory extension of the NOL carryback period.

**Learning Objectives:**
- Become informed on recent statutory and regulatory changes governing net operating losses.
- Apply information learned from this panel to ongoing or impending transactions.
- Learn about IRS developments impacting taxation of corporations post-TCJA.
4:00 – 5:00 p.m. ET

REV. RUL. 99-6 (SYMMETRICAL VS ASYMMETRICAL APPROACH) AND S CORPORATION UPDATE

This panel will discuss various transactions in which a partnership becomes owned by one owner (conversion of partnership to disregarded entity) for tax purposes under Rev. Rul. 99-6. In particular, the panel will discuss the application of Rev. Rul. 99-6 to various transactions, addressing whether the asymmetrical analysis—buyer’s purchase of share of partnership assets and seller’s sale of partnership interest—based on McCauslen (a holding period case) is appropriate for the particular transaction. The panel will discuss potential unintended consequences of an asymmetrical approach and whether a symmetrical approach reaches a more appropriate result. Following this discussion, panelists will provide an update of recent developments in S corporations and include a discussion of section 1373 and the application of an aggregate or entity approach, similar to partnerships, to S corporations for GILTI. The update will also discuss the status of certain developments and GPL projects such as (1) section 1371(f) and section 481; (2) momentary S corp stock ownership in section 355 transactions; and (3) section 1362(f) and disproportionate distributions.

Learning Objectives:
• Identify situations in which the analysis of Rev. Rul. 99-6 has been applied (i.e., corporate reorganizations).
• Discuss the implications of an asymmetrical analysis versus symmetrical analysis.
• Discuss examples illustrating such implications.
• Identify recent guidance and other developments concerning S corporations.
• Discuss priority tax issues concerning S corporations from taxpayer perspective.
• Discuss priority tax issues concerning S corporations from government perspective.

Speakers:
Moderator: Rosemary Becchi, Strategic Advisor and Counsel, Brownstein, Hyatt, Farber Schreck, LLP
Mark Hoffenberg, Principal-in-Charge, Corporate Group, KPMG LLP
Robert Liquerman, Office of Chief Counsel (Corporate), IRS
Todd Reinstein, Partner, Troutman Pepper Hamilton Sanders LLP

4:00 – 5:00 p.m. ET

VIRTUAL PROCEEDINGS IN THE DIGITAL AGE (PART ONE): TAX COURT LITIGATION

In a quick response to the COVID-19 pandemic, the United States Tax Court transitioned to remote litigation using a Zoomgov platform. Since then, Tax Court judges have presided over many motions hearings, document subpoena hearings, calendar calls, and trials. The court has successfully tried small tax cases brought by pro se petitioners and also very large cases involving many witnesses and large numbers of documents. This panel will discuss the Tax Court’s shift to remote proceedings, best practices for practitioners preparing to litigate remotely, and what the court’s recent implementation of a new case management system means to practitioners.

Learning Objectives:
• Identify the various changes to pre-trial practices and deadlines resulting from the United States Tax Court’s shift to remote litigation.
• Consider Zoomgov technology and discuss best practices in litigating cases remotely before the United States Tax Court.
• Describe the functionality of DAWSON, the United States Tax Court’s new case management system, and explain the differences between DAWSON and the Tax Court’s former eAccess system.

Speakers:
Moderator: Julie Payne, Strategic Litigation Counsel, Office of Chief Counsel (Small Business/Self-Employed), IRS
Nicole Appleberry, Clinical Professor of Law, University of Michigan
Shawna Early, Special Trial Attorney, Office of Chief Counsel (Small Business/Self-Employed), IRS
Sanessa Griffths, Associate, Skadden, Arps, Slate, Meagher & Flom LLP
Hon. Emin S. Toro, Judge, U.S. Tax Court
FRIDAY, MARCH 5, 2021

10:00 – 11:00 a.m. ET

CURRENT ETHICAL ISSUES
The practice of law has faced enormous challenges in the last year. These challenges to the practice of law have included the technical challenges associated with dealing with unprecedented relief legislation in the middle of the global COVID-19 pandemic, which severely restricted the operations of major segments of the U.S. economy as well as federal, state, and local government operations (including the IRS and other tax administration functions). These challenges to the practice of law have also included challenges to the practice of law itself, such as dealing with clients and the courts in a remote/telework working environment. This panel will discuss select ethical issues and ethical challenges associated with the practice of law in the current COVID-19 pandemic environment.

Learning Objectives:
- Identify recent select formal ABA and state ethics opinions and pronouncements relating to the practice of law in the current COVID-19 environment.
- Learn about the application of ethics opinions and pronouncements in reality-based hypothetical factual settings.
- Engage in an interactive question-and-answer session involving the panel members and the conference attendees.

Speakers:
Moderator: Thomas J. Kane, Director, KPMG LLP
Robert A. Mann, Professor, University of Oregon School of Law
Elizabeth A. McGee, Of Counsel, Wood LLP
Fred F. Murray, Special Counsel and Professor-in-Residence, Office of Chief Counsel, IRS
Ashton P. “Hap” Trice, Deputy Associate Chief Counsel, Office of Chief Counsel (Procedure & Administration), IRS

11:30 a.m. – 12:30 p.m. ET

VIRTUAL PROCEEDINGS IN THE DIGITAL AGE (PART 2): LITIGATION IN DISTRICT AND APPELLATE COURTS
This panel will discuss practice tips and techniques for navigating virtual proceedings, including remote depositions, oral arguments, and trials in both criminal and civil cases. The panelists will discuss the different approaches taken by courts and other litigation venues in conducting remote proceedings.

Learning Objectives:
- Identify various changes and challenges to conducting remote proceedings.
- Depositions: how to deal with objections and instructions for witnesses.
- Depositions: how to deal with exhibits.
- Tips for cross examining witnesses and presenting exhibits at trial.
- Tips for persuasive presentations at oral arguments, hearings, and sentencing.
- Various types of technology used by courts.

Speakers:
Moderator: Phillip Colasanto, Associate, Agostino & Associates P.C.
Julie C. Avetta, Appellate Attorney, Tax Division, U.S. Department of Justice
Dana B. Oliphant, Counsel, Tax Division, U.S. Department of Justice
Michael Sardar, Partner, Kostelanetz & Fink, LLP

11:30 a.m. – 12:30 p.m. ET

TRANSFER PRICING: LOOKING BEYOND THE PANDEMIC AND OTHER CURRENT DEVELOPMENTS
This panel will focus on selected transfer pricing developments. The panelists will discuss pandemic-related transfer pricing challenges companies are facing and comment on their experience tailoring transfer pricing to reflect the pandemic. The panelists will cover the latest transfer pricing guidance. The panelists will examine how OECD BEPS Digitization efforts may affect taxpayers. Lastly, the panelists will give an update on transfer pricing enforcement and litigation developments, including IRS APMA developments.

Learning Objectives:
- Latest guidance and experience in tailoring transfer pricing to reflect the pandemic.
- Update on transfer pricing enforcement and litigation developments and what the future holds.
- How OECD BEPS Digitization efforts may affect taxpayers.
- Important IRS APMA developments.

Speakers:
Moderator: Richard Slowinski, Partner, Alston & Bird
John C. Hughes, Director, Advance Pricing and Mutual Agreement Program, IRS
R. Zeb Kelley, Senior Counsel, Office of Chief Counsel (International), IRS
David Paul, Division Head, Tax Affairs Division, American Honda Motor Co., Inc.
Elizabeth Stevens, Member, Caplin & Drysdale, Chartered

1:00 – 2:00 p.m. ET

CANNABIS IS GOING NATIONAL – OPPORTUNITIES AND PITFALLS
Through special elections and sweeping legislative efforts, 2020 saw more states legalize the distribution and use of marijuana. In addition, a major piece of federal legislation regarding the legalization of marijuana—The MORE Act (Marijuana Opportunity Reinvestment and Expungement Act)—was introduced in the U.S. Congress. The legal and tax landscape for cannabis companies continues to change and develop and as it does, tax authorities and practitioners are being called on to apply a dizzying array of federal and state tax laws and regulations when grappling with questions of enforcement and compliance. This panel will present a history of the federal and state tax laws that apply to the cannabis industry with a particular focus on Section 280E and the case law developments in this area. The panel will focus on the aftermath of significant tax cases, such as

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Harborside, and will provide critical insight into the issues facing marijuana-related businesses. The panel will also discuss the interrelation of cannabis and cryptocurrency industries.

**Learning Objectives:**
- Understanding the historical development of federal law, and in particular, federal tax laws, impacting the cannabis industry (including, the Morris Act).
- A high-level review of the state tax laws and regulation as they relate to the sale and distribution of cannabis products, and how federal laws diverge from the same.
- Understand the IRS focus in audit of cannabis companies including structuring and choice-of-entity issues (i.e., the impact of Harborside).
- Planning considerations in light of latest IRS guidance and case law developments with respect to Section 280E.
- The intersection of cryptocurrency and the cannabis industry.

**Speakers:**
- **Moderator:** Lawrence Sannicandro, Partner, Kostelanetz & Fink, LLP
- Jennifer Benda, Shareholder, Hall Estill
- Guy Ficco, Director of Operations, Criminal Investigation, IRS
- Jonathan Kalinski, Principal, Hochman Salkin Toscher & Perez, P.C.
- Kelley C. Miller, Partner, Reed Smith, LLP

1:00 – 2:00 p.m. ET

**INTERNATIONAL TAX DEVELOPMENTS (OUTBOUND)**

This panel will focus on selected outbound international tax developments. Topics covered will include passive foreign investment company guidance, new foreign tax credit regulations, and new regulations regarding the dividends-received deduction of section 245A. The panelists will discuss select issues from the final and proposed regulations related to these three sets of rules. In addition, the panelists will examine the interaction of these rules with various other important regimes under the U.S. tax system, including subpart F and GILTI. The panelists will comment on select, unresolved issues.

**Learning Objectives:**
- Review the most important and surprising final and proposed regulatory developments with respect to these three sets of rules.
- Understand important interactions with other regimes, including subpart F and GILTI.
- Identify select, unresolved questions.

**Speakers:**
- **Moderator:** Jeffrey S. Korenblatt, Partner, Reed Smith, LLP
- Amie Colwell Breslow, Of Counsel, Jones Day
- Erika Nijenhuis, Senior Counsel, Office of Tax Policy, U.S. Department of the Treasury
- Larry R. Pounders, Senior Counsel, Branch 2, Office of Chief Counsel (International), IRS
- Jason Robertson, Principal, Washington National Tax (International Tax), Deloitte Tax LLP
- Brenda L. Zent, Special Advisor to the International Tax Counsel, Office, U.S. Department of the Treasury

In December 2020, the Department of the Treasury (Treasury) and Internal Revenue Service (IRS) released final regulations under sections 451(b) and 451(c) of the Internal Revenue Code (Code) addressing income recognition and the treatment of advance payments (Final Regulations). Under the Tax Cuts and Jobs Act (TCJA), Congress amended section 451(b) and added 451(c) to the Code, altering the historic standard for income recognition (the All Events Test), and also codified a longstanding method of accounting allowing income deferral for advance payments. In September 2019, the government issued proposed regulations under section 451(b) and 451(c) clarifying and supplementing the new statutory provisions. The recently released Final Regulations further supplement the proposed regulations, while also addressing the numerous comments received from practitioners and taxpayers alike in response to the proposed regulations. This panel will provide an overview of the Final Regulations, their impact on the statutory provisions, their differences with the proposed regulations, and considerations for taxpayers in implementing the new guidance.

**Learning Objectives**
- Understand the operation and scope of the AFS Income Inclusion Rule under Section 451(b) and the Final Regulations, including the interaction between this new income recognition rule and the standard for income realization.
- Review Section 451(c), the new deferral method provided for advance payments, and clarify the breadth of the provision, as well as notable exclusions, such as the Specified Goods Exception.
- Evaluate and analyze the interaction of the new provisions with one another, and historic standard for income recognition and realization under the Code.

**Speakers:**
- Ryan Corcoran, Senior Manager, RSM US LLP
- Charles Gorham, Special Counsel, Office of Chief Counsel (Income Tax & Accounting), IRS
- Sharon Kay, Partner, Grant Thornton LLP
- Jo Lynn Ricks, Attorney-Advisor, Office of Chief Counsel (Income Tax & Accounting), IRS

2:30 – 3:30 p.m. ET

**IRS CI – HERE AND ABROAD**

IRS Criminal Investigation may continue to face staffing challenges, but over the last four years, new working units and new agents have bolstered CI’s ability to identify, analyze, and investigate criminal tax violations within the United States and abroad. For example, CI takes a multi-prong approach to international tax enforcement with the Joint Chiefs of Global Tax Enforcement (“J5”), National Coordinated Investigations Unit (“NCIU”), International Tax Group (“ITG”), and the Global Illicit Financial Team (“GIFT”). These efforts are supported by CI’s Office of International Operations (“IO”), including attaches, deputy attaches, and investigative aides based in 11 countries. This panel will discuss IRS CI operations and priorities here and abroad, with a special discussion of the critical role of the CI attaché.
Learning Objectives:
- Understand IRS-CI’s various units focus on domestic and international enforcement.
- Understand IRS-CI’s current priorities.
- Understand the various roles played by the IRS-CI attaché.

Speakers:
Moderator: Jeff Neiman, Partner, Marcus Neiman Rashbaum & Pineiro, LLP

纳内特·戴维斯, 高级诉讼律师, 税务部门, 美国司法部
伊丽莎白·哈登, 副总法律顾问, 美国司法部
丹·麦克威廉姆斯, 附带, 美国司法部
詹姆斯·R·罗布内特, 首席, 美国司法部

2:30–3:30 p.m. ET

International Tax Policy – New Administration, New Direction?

This panel will explore international tax policy developments in the new Biden Administration, including the status of campaign trail legislative proposals (amendments to GILTI rate, offshoreering surcharge, minimum tax on book profits, etc.), new legislative proposals emerging in the 117th Congress, OECD Pillar 1 & 2 developments, and administrative actions, such as regulations and notices. The panelists will weigh in on the major legislative proposals (those proposed on the Biden campaign trail and recently-emerged) and their outlook for passage during the 117th Congress. In addition, they will discuss recent developments related to Pillars 1 and 2 of the OECD’s digital project, including those emerging during the public consultation in January 2021. Lastly, the panelists will comment on alternative actions that may be taken within the executive branch to advance the Biden administration’s tax policy agenda.

Learning Objectives:
- Identify major legislative proposals (those proposed on the Biden campaign trail and recently-emerged) and understand their outlook for passage during the 117th Congress.
- Identify recent developments related to Pillars 1 and 2 of the OECD’s digital project, including those emerging during the public consultation in January 2021.
- Understand alternative actions that may be taken within the executive branch to advance the Biden administration’s tax policy agenda.

Speakers:
Moderator: Loren Ponds, Member, Miller & Chevalier Chartered
瑞贝卡·伯奇, 高级, 华盛顿联储
乔治·卡拉斯, 管理主任, 斯特普特 & 乔恩森 LLP
杰夫里·米切尔, 顾问, OECD
弗雷德·默里, 特别法律顾问, 以及居住地的司法委员会 (Division), IRS

2:30–3:30 p.m. ET

An Update on Section 162(f)/6050X Guidance

On January 12, 2021, the Department of the Treasury (Treasury) and Internal Revenue Service (IRS) released final regulations under sections 162(f) and 6050X (Final Regulations) of the Internal Revenue Code (Code). Under the Tax Cuts and Jobs Act (TCJA), Congress expanded the section 162(f) limitation on deducting fines and penalties to include fines and penalties paid under the government’s direction as well as those paid to the government, while also creating an exception to the exclusion for amounts paid as restitution, remediation, or coming into compliance. The TCJA also created a reporting requirement for the payee governmental agencies under section 6050X. In May 2020, the government issued proposed regulations under section 162(f) and 6050X clarifying and supplementing the new statutory provisions. The recently released Final Regulations supplement the proposed regulations, while also addressing the numerous comments received from practitioners and taxpayers alike in response to the proposed regulations. This panel will provide an overview of the Final Regulations, their impact on the statutory provisions, their differences with the proposed regulations, and considerations for taxpayers in implementing the new guidance.

Learning Objectives:
- Review and understand the nature and scope of the section 162(f) limitation, particularly the changes made by the Final Regulations with respect to the breadth of the exception for amounts paid as restitution, remediation, or to come into compliance with the law.
- Appreciate the timing and mechanics of the new reporting requirement under section 6050X and any clarifications made by the government in the Final Regulations.
- Comprehend the impact the new statutory provisions and accompanying regulations have on existing (both pre-TCJA and post-TCJA), pending, and future settlement agreements and order.

Speakers:
Sharon Horn, 法律顾问, 司法委员会 (Division), IRS
艾伦·麦克劳伊, 合伙人, 菲舍尔·桑德勒 US LLP
戴维·施耐德, 合伙人, 斯卡登德, 阿普斯, 斯莱, 基兴格 & 福尔 LLP
克里斯·沃布, 特别法律顾问, 司法委员会 (Division), IRS

4:00–5:00 p.m. ET

Force Multipliers: The Increased Use of Data Analytics to Identify Subjects of Civil and Criminal Enforcement Actions

The Internal Revenue Service (IRS) is effectively using data analytics to combat tax abuse domestically and around the world. Through the use of data, analytics, and highly trained personnel, the IRS is able to identify taxpayers who have a high potential for committing tax avoidance and abuse. An indication of the importance the IRS places on the use of data analytics to combat tax evasion and financial crimes is demonstrated by the establishment of the Nationally Coordinated Investigations Unit (NCIU) and other data analytics units such as Data Solutions and the Office of Research Applied Analytics and Statistics.

Learning Objectives:
- Educate participants regarding data analytics impact on tax enforcement.
- Discuss specific cases in which data analytics helped identify and ensure successful enforcement.
- Learn about the future of data analytic driven tax enforcement.

Speakers:
Moderator: 爱德华·弗洛尔, 合伙人, 美国司法委员会 (Division), IRS
伊恩·M·科米斯基, 合伙人, 福特·罗思奇普 LLP
唐·法尔特, 主管, 科思兰茨 & 恩克, LLP
斯蒂芬妮·D·尼德哈姆, 创意主任, 研究应用分析和统计, IRS
劳拉·佩里, 主管, 国家协调调查机构 (NCIU), 司法委员会 (Division), IRS
西奥多·D·塞泽, 主管, 数据解决方案, 大商业 & 内部调查, IRS

4:00–5:00 p.m. ET

International Tax Developments (Inbound)

This panel will focus on selected inbound international tax developments. Topics covered will include BEAT, sales of partnerships interests by foreign persons, sourcing rules including section 863, regulations dealing with classification of cloud transactions, and treaty developments. The panelists will cover the rules that may be implicated with a foreign person’s
sale of a partnership interest. They will also address the major international tax implications of cloud transactions. Lastly, the panelists will comment on recent rules regarding the BEAT.

**Learning Objectives:**
- Understand rules that may be implicated with a foreign person’s sale of a partnership interest.
- Appreciate the international tax implications of cloud transactions.
- Understand recent rules regarding the BEAT.

**Speakers:**
- **Moderator:** Joe Calianno, Partner, BDO USA, LLP
- Summer LePree, Partner, Baker & McKenzie LLP
- Michael Miller, Partner, Roberts & Holland LLP
- Kamela (Kami) Nelan, Attorney-Advisor, Office of International Tax Counsel, U.S. Department of the Treasury
- Chadwick Rowland, Attorney, Branch 4, Office of Chief Counsel (International), IRS
- James Wang, Attorney-Advisor, Office of Tax Policy, U.S. Department of the Treasury

### 4:00 – 5:00 p.m. ET

**AN OVERVIEW OF THE SMALL BUSINESS TAXPAYER ACCOUNTING METHODS REGULATIONS**

In December 2020, the Department of the Treasury (Treasury) and Internal Revenue Service (IRS) released final small business taxpayer accounting method regulations under sections 263A, 448, 460, and 471 of the Internal Revenue Code (Code) that simplified the application of those provisions for certain qualifying businesses with average annual gross receipts that do not exceed $25 million, adjusted for inflation (Final Regulations). Under the Tax Cuts and Jobs Act (TCJA), Congress amended sections 263A, 448, 460, and 471, making all four thresholds the same to qualify for small business taxpayer exceptions to each rule, raised the floor to $25 million, and indexed it prospectively. In July 2019, the government issued proposed regulations under sections 263A, 448, 460, and 471 clarifying and supplementing the revised statutory provisions. The recently released Final Regulations further supplement the proposed regulations, while also addressing the numerous comments received from practitioners and taxpayers alike in response to the proposed regulations. This panel will provide an overview of the Final Regulations, their impact on the statutory provisions, their differences with the proposed regulations, and considerations for taxpayers in implementing the new guidance.

**Learning Objectives:**
- Understand the TCJA changes to small business taxpayer accounting method treatment, and the clarifications provided in the Final Regulations with respect to such statutory changes.
- Evaluate and analyze the tax shelter definition and other provisions impacting eligibility for the simplified accounting method change.
- Review the procedures to implement these changes, including how to make the election and handle previously eligible businesses which exceed the threshold thereafter.

**Speakers:**
- Connie Cunningham, Tax Managing Director, BDO USA LLP
- Anna Gleysteen, Attorney, Office of Chief Counsel (Income Tax & Accounting), IRS
- Karla Meola, Special Counsel, Office of Chief Counsel (Income Tax & Accounting), IRS
- David Strong, Managing Director, Crowe LLP