The Section of Taxation would like to acknowledge our sponsors and exhibitors for their support of the 2017 May Meeting

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COMMITTEE EVENT SPONSORS

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- Gary B. Wilcox
# Section of Taxation CLE Calendar

<table>
<thead>
<tr>
<th>DATE</th>
<th>PROGRAM</th>
<th>CONTACT INFO</th>
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</thead>
<tbody>
<tr>
<td>June 7-8, 2017</td>
<td>ERISA Litigation National Institute</td>
<td>ABA JCEB</td>
</tr>
<tr>
<td></td>
<td>Chicago, IL</td>
<td><a href="http://www.americanbar.org/jceb">www.americanbar.org/jceb</a></td>
</tr>
<tr>
<td>June 9, 2017</td>
<td>Advanced ERISA Benefit Claims Litigation</td>
<td>ABA JCEB</td>
</tr>
<tr>
<td></td>
<td>Chicago, IL</td>
<td><a href="http://www.americanbar.org/jceb">www.americanbar.org/jceb</a></td>
</tr>
<tr>
<td>June 14-16, 2017</td>
<td>10th Annual U.S. – Latin America Tax Planning Strategies</td>
<td>Tax Section</td>
</tr>
<tr>
<td></td>
<td>Mandarin Oriental Hotel – Miami, FL</td>
<td><a href="http://www.americanbar.org/tax">www.americanbar.org/tax</a></td>
</tr>
<tr>
<td>October 27, 2017</td>
<td>2017 International Tax Enforcement and Controversy</td>
<td>Tax Section</td>
</tr>
<tr>
<td></td>
<td>Mayflower Hotel - Washington, DC</td>
<td><a href="http://www.americanbar.org/tax">www.americanbar.org/tax</a></td>
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</tbody>
</table>

# Section of Taxation Meeting Calendar

<table>
<thead>
<tr>
<th>DATE</th>
<th>PROGRAM</th>
<th>LOCATION</th>
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</thead>
<tbody>
<tr>
<td>September 14-16, 2017</td>
<td>JOINT FALL CLE MEETING</td>
<td>Hilton Austin, Austin, TX</td>
</tr>
<tr>
<td>February 8-10, 2018</td>
<td>MIDYEAR MEETING</td>
<td>Hilton San Diego, San Diego, CA</td>
</tr>
<tr>
<td>May 10-12, 2018</td>
<td>MAY MEETING</td>
<td>Grand Hyatt, Washington, DC</td>
</tr>
<tr>
<td>October 4-6, 2018</td>
<td>JOINT FALL CLE MEETING</td>
<td>Hyatt Regency, Atlanta, GA</td>
</tr>
<tr>
<td>January 17-19, 2019</td>
<td>MIDYEAR MEETING</td>
<td>Hyatt New Orleans, New Orleans, LA</td>
</tr>
<tr>
<td>May 9-11, 2019</td>
<td>MAY MEETING</td>
<td>Grand Hyatt, Washington, DC</td>
</tr>
<tr>
<td>September 19-21, 2019</td>
<td>JOINT FALL CLE MEETING</td>
<td>Hyatt Regency, San Francisco, CA</td>
</tr>
<tr>
<td>January 30 - February 1, 2020</td>
<td>MIDYEAR MEETING</td>
<td>Boca Raton Resort, Boca Raton, FL</td>
</tr>
</tbody>
</table>
The Section of Taxation welcomes you to the 2017 May Meeting in Washington, DC. We are pleased that you have decided to join us and we hope you take advantage of the opportunity to participate in high-level discussions and CLE programs on the latest developments in tax law.

Please note the following meeting highlights:

- **PLENARY SESSION & SECTION LUNCHEON** on Saturday with Keynote Speaker, Mark A. Prater, Deputy Staff Director and Chief Tax Counsel, US Senate Committee on Finance
  12:00PM – 1:30PM in Independence A, Level 5B
- **SECTION PROGRAM** on Saturday afternoon on International Tax in Practice.

Stay connected with our **MOBILE MEETING APPLICATION**

Download the app by using your device to scan the QR code or visit [http://ambar.org/taxapps](http://ambar.org/taxapps)

Use the app to view the program, create a personalized agenda, access the latest meeting materials, find speakers and fellow attendees, receive updates throughout the meeting and more!

**TWITTER: JOIN THE CONVERSATION.** Follow us @ABATAXSECTION and use #TAXMAY to stay connected during the meeting.

**WIRELESS INTERNET** is available for attendees throughout the meeting space.

Network Name: ABA May
Password: abatax17

We hope you enjoy the meeting and we welcome your comments.
HIGHLIGHTS

SECTION LUNCH & PLENARY SESSION *(Ticketed Event)*
The Section is pleased to announce that Mark A. Prater, Deputy Staff Director and Chief Tax Counsel, US Senate Committee on Finance, will address attendees of the 2017 May Meeting at the Section Luncheon on Saturday, May 13, from 12:00pm-1:30pm in Independence A, Level 5B. Attendees must purchase a ticket to attend the luncheon.

TAX BRIDGE TO PRACTICE
Organized by the Tax Section's Young Lawyers Forum and Diversity Committees, this program is designed to provide an introduction to tax practice. If you are a law student, young lawyer, new bar admittee or practitioner transitioning to tax, then this program is for you. More information is available on page 20.

SECTION EXHIBITORS
Section Exhibitors will be open on Friday from 7:00am to 5:00pm and on Saturday from 7:00am to 2:00pm in Grand Foyer, Level 1B. The following organizations will have exhibit booths:

- Aon
- ARAG
- Bloomberg BNA
- ModioLegal
- Northwestern Law
- Practical Law
- Tax Analysts
- University of San Francisco School of Law
- Wolters Kluwer
- Section of Taxation Publications
- Section of Taxation Pro Bono/TAPS

REGISTRATION
Registration will be available in Independence Foyer, Level 5B. All individuals attending any part of the 2017 May Meeting, including speakers, must register and pay the registration fee. Shared registrations are not permitted. Companions are defined as non-Section members not attending substantive meetings. Any companion attending substantive programs must register and pay either the Section member or non-Section member registration fee, whichever is applicable.

The registration fee includes exclusive access to the meeting materials website, mobile meeting application and permits registrants to attend all meetings, sessions and programs; however, it does not include meal functions and social events listed as “Ticketed Event.” All ticketed events are sold on a first-come, first-served basis.
ON-SITE REGISTRATION AND TICKET PURCHASE HOURS
The Registration Desk, located in Independence Foyer, Level 5B will be open during the following hours:

- Thursday: 12:00pm – 7:30pm
- Friday: 6:30am – 6:30pm
- Saturday: 6:30am – 2:00pm

BADGE IDENTIFICATION

- RED Bar: Section Officers, Council Members, Committee Chairs, Task Force Chairs, Past Section Chairs
- GREEN Bar: Government Officials/Guests
- BLUE Bar: Member
- GRAY Bar: Law Students and LLM Candidates
- BLUE Text: Companions
- PURPLE Bar: First-Time Attendees
- YELLOW Badge: Press
- ORANGE Bar: Young Lawyer
- LAVENDER Badge: Exhibitor

HOSPITALITY CENTER
Complimentary continental breakfast will be served in the morning. Snacks, coffee, sodas and water will be available in the afternoon.

Location: Independence Foyer, Level 5B & Grand Foyer, Level 1B

Time: Friday: AM Break 7:00am – 11:00am; PM Break: 1:30pm – 4:00pm
     Saturday: AM Break 7:00am – 11:00am; PM Break: 1:30pm – 4:00pm
HOW TO USE THIS PROGRAM
The program book is divided into three primary sections: Schedule at-a-Glance, Program Schedule, and Alpha Index. The following is a description of each of these sections:

SCHEDULE AT-A-GLANCE (P. 7)
Lists all programs chronologically by start time, then alphabetically by committee name. Subcommittee meetings are listed under their committee. Use this guide to find programs beginning at a specific time.

Example: To find programs starting on Friday, at 8:30am, go to the Schedule at-a-Glance section and locate the “Friday 8:30AM” programs. Here you can view the committees meeting at that time, the location, topic and the page number for the full program description in the Program Schedule.

PROGRAM SCHEDULE (P. 20)
Lists all programs chronologically by the start time, then alphabetically by committee names. Subcommittee meetings are listed under their committees. This section includes full program descriptions, speakers, locations and start and end times. The Schedule at-a-Glance and the Alpha Index will help you locate specific programs in this section.

ALPHA INDEX (P. 71)
Lists all committee programs alphabetically by committee name. Use this section to locate all programs hosted by a specific committee.

Example: To find all programs hosted by the Administrative Practice committee, go to the Alpha Index and locate ‘Administrative Practice.’ You will find a listing of all meetings and events hosted by the Administrative Practice committee. Go to the corresponding page number for more information.

= The Program Is Recorded
★ = The Program Will Appeal to Young Lawyers or Non-specialists
= Ethics Credits has Been Requested
= No CLE Credit Is Available
<table>
<thead>
<tr>
<th>COMMITTEE/PROGRAM</th>
<th>LOCATION</th>
<th>TOPIC(S)/TIME(S)</th>
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<tbody>
<tr>
<td><strong>THURSDAY 8:00AM</strong></td>
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<tr>
<td>Incoming Officers &amp; Council Orientation (Executive Session)</td>
<td>Independence HI, Level 5B</td>
<td>8:00AM – 9:00AM</td>
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<tr>
<td><strong>THURSDAY 9:00AM</strong></td>
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<tr>
<td>Officers &amp; Council Meeting (Executive Session)</td>
<td>Farragut/Lafayette, Level 5B</td>
<td>9:00AM – 2:00PM</td>
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<tr>
<td><strong>THURSDAY 12:45PM</strong></td>
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<tr>
<td>Tax Bridge to Practice ⭐</td>
<td>Independence BCDE, Level 5B</td>
<td>12:45PM – 6:00PM</td>
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<tr>
<td></td>
<td>Independence FG, Level 5B</td>
<td>12:45p – A Conversation with the Honorable Tamara W. Ashford ⚡</td>
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<td>Independence BDCE, Level 5B</td>
<td>1:45p – Common Cross-Border Issues in M&amp;A and Tax Planning</td>
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<td>2:45p – Break ⚡</td>
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<tr>
<td><strong>Breakout Track:</strong></td>
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<td>3:00p – Notice 2016-73 and the Repatriation of Offshore Earnings</td>
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<td>4:00p – Tax Tales 3! – Even More Seminal Cases of Subchapter C</td>
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<td>5:00p – Tax Court 101: The Battle of the Experts</td>
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<tr>
<td><strong>Breakout Track:</strong></td>
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<td>3:00p – Practicing Constitutional Law Every Day</td>
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<td>4:00p – Everybody Pays It, but It’s More than Federal Conformity – A State Income Tax Primer</td>
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<td>5:00p – What Tax Is More than the State Income Tax?</td>
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<tr>
<td><strong>THURSDAY 1:00PM</strong></td>
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<tr>
<td>Low Income Taxpayers Representation Workshop ⚡</td>
<td>Constitution A, Level 3B</td>
<td>1:00PM – 5:00PM</td>
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<td>1:00p – Inception of a Small Business</td>
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<td>2:00p – Operation of a Small Business</td>
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<td>3:00p – Break ⚡</td>
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<tr>
<td></td>
<td></td>
<td>3:15p – Death of a Small Business</td>
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<td>4:15p – Recent Developments</td>
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<tr>
<td><strong>THURSDAY 4:30PM</strong></td>
<td></td>
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</tr>
<tr>
<td>Philanthropy Professors Meeting ⚡</td>
<td>Declaration A, Level 1B</td>
<td>4:30PM – 6:00PM</td>
</tr>
<tr>
<td>Transfer Pricing ⚡</td>
<td>Independence HI, Level 5B</td>
<td>4:30PM – 6:00PM</td>
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<tr>
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<td></td>
<td>4:30p – The Latest in Transfer Pricing Litigation</td>
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<tr>
<td><strong>THURSDAY 5:00PM</strong></td>
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<tr>
<td>The Laurence Neal Woodworth Memorial Lecture and Reception ⚡</td>
<td>Farragut/Lafayette, Level 5B</td>
<td>5:00PM – 7:00PM</td>
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<tr>
<td></td>
<td></td>
<td>Speaker: Mark J. Mazur, The Tax Policy Center</td>
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</tbody>
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\( \star = \text{Taped} \quad \bigstar = \text{Young Lawyers Program} \quad \bigodot = \text{Ethics Credits Requested} \quad \bigcirc = \text{No CLE Credit} \)
<table>
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<tr>
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<tbody>
<tr>
<td><strong>THURSDAY 6:00PM</strong></td>
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<td>23</td>
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<tr>
<td>State &amp; Local Taxes Executive Committee Business Dinner Meeting <em>(By Invitation Only)</em></td>
<td></td>
<td>6:00PM – 9:00PM</td>
<td>23</td>
</tr>
<tr>
<td>Welcome Reception <em>(Complimentary)</em></td>
<td>Constitution BCDE, Level 3B</td>
<td>6:00PM – 7:00PM</td>
<td>23</td>
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<tr>
<td><strong>THURSDAY 6:30PM</strong></td>
<td></td>
<td></td>
<td>23</td>
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<tr>
<td>Partnerships &amp; LLCs and Real Estate Committees Dinner <em>(Reservation Required)</em></td>
<td>Bobby Van’s Grill, 1201 New York Ave NW</td>
<td>6:30PM – 9:30PM</td>
<td>23</td>
</tr>
<tr>
<td><strong>THURSDAY 7:00PM</strong></td>
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<td>23</td>
</tr>
<tr>
<td>An Evening at the Tax Court <em>(Reservations Required)</em></td>
<td>US Tax Court, 400 2nd St NW</td>
<td>7:00PM – 9:00PM</td>
<td>23</td>
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<tr>
<td><strong>FRIDAY 7:30AM</strong></td>
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<td>24</td>
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<tr>
<td>ACTC Board of Regents Meeting <em>(Executive Session)</em></td>
<td>Banneker, Level 1B</td>
<td>7:30AM – 9:00AM</td>
<td>24</td>
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<tr>
<td><strong>SPONSORED PROGRAM <em>(Complimentary)</em> Breakfast Forum Presented by Aon</strong></td>
<td>Penn Quarter, Level 1B</td>
<td>7:30AM – 8:30AM Protecting your Tax Flank with Tax Insurance</td>
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<tr>
<td><strong>SPONSORED PROGRAM <em>(Complimentary)</em> Breakfast Forum Presented by Tax Analysts</strong></td>
<td>Declaration, Level 1B</td>
<td>7:30AM – 8:30AM Keys to Comprehensive Tax Reform</td>
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</tr>
<tr>
<td>Exempt Organizations Subcommittee on Audits, Appeals and Litigation</td>
<td>Latrobe, Level 3B</td>
<td>7:30AM – 8:30AM Roundtable Discussion of Current Developments</td>
<td>24</td>
</tr>
<tr>
<td>Exempt Organizations Subcommittee on Health-Care Organizations</td>
<td>Burnham, Level 3B</td>
<td>7:30AM – 8:30AM Roundtable Discussion of Current Developments</td>
<td>24</td>
</tr>
<tr>
<td>Exempt Organizations Subcommittee on Political &amp; Lobbying Organizations</td>
<td>Arlington, Level 3B</td>
<td>7:30AM – 8:30AM Roundtable Discussion of Current Developments</td>
<td>24</td>
</tr>
<tr>
<td>Exempt Organizations Subcommittee on Religious Organizations</td>
<td>Cabin John, Level 3B</td>
<td>7:30AM – 8:30AM Roundtable Discussion of Current Developments</td>
<td>25</td>
</tr>
<tr>
<td>COMMITTEE/PROGRAM</td>
<td>LOCATION</td>
<td>TOPIC(S)/TIME(S)</td>
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<tr>
<td>FRIDAY 8:00AM</td>
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</tbody>
</table>
| Administrative Practice | Constitution B, Level 3B | 8:00AM – 10:45AM
 8:00a – Administrative Practice Important Developments
 8:45a – Managing SB/SE Exams
 9:45a – LB&I Compliance Campaigns |
| Affiliated & Related Corporations | Independence FG, Level 5B | 8:00AM – 10:45AM
 8:00a – Section 355 in Consolidation: Is It Different?
 9:00a – SALT Issues in Transactions Among Consolidated Group Members
 10:00a – Worthless Securities Deductions in Consolidated Groups |
| Banking & Savings Institutions | Independence H, Level 5B | 8:00AM – 10:45AM
 8:00a – Current Developments |
| Capital Recovery & Leasing | Roosevelt/ Wilson, Level 3B | 8:00AM – 10:00AM
 8:00a – Current Developments Report and Update on Pending Guidance
 8:30a – Tax Reform and Its Impact on Capitalization and Cost Recovery
 9:30a – Leasing Issues and Current Developments |
| Employee Benefits Subcommittee on Defined Contribution Plans | Independence I, Level 5B | 8:00AM – 9:30AM
 Defined Contribution Plans Update |
| Employee Benefits Subcommittees on Executive Compensation and Fringe Benefits and Securities Law | Tiber Creek, Level 1B | 8:00AM – 9:30AM
 Executive Compensation, Fringe Benefits and Securities Law Update |
| Estate & Gift Taxes | Independence DE, Level 5B | 8:00AM – 10:45AM
 8:00a – Current Developments
 8:30a – Planning for Privacy in a Public World: The Ethics and Mechanics of Protecting Your Client’s Privacy and Personal Security
 9:15a – Enhancing Estate Planning with Private Placement Life Insurance
 10:00a – The Private Family Trust Company: A Fully Empowered Platform for Family Flourishing |
| Investment Management | Franklin/ McPherson, Level 5B | 8:00AM – 10:45AM
 8:00a – Primer on Structuring Real Estate Funds
 9:00a – Impact of Tax Reform on the Investment Management Industry
 10:00a – Investment Funds and Treaty Entitlements |
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<tr>
<td><strong>FRIDAY 8:00AM (Continued)</strong></td>
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</table>
| Partnerships & LLCs | Constitution A, Level 3B | 8:00AM – 10:45AM  
8:00a – Hot Topics  
8:30a – Breaking Bad – Dealing with the Partnership Audit Rules and Partnership Agreement Drafting Considerations  
9:25a – Issues Arising Under Section 721(c) Guidance  
10:15a – The Partnership Anti-Abuse Rule 20 Years Later – What's the Verdict? |
| **FRIDAY 8:30AM** | | |
| Foreign Activities of US Taxpayers | Independence A, Level 5B | 8:30AM – 10:30AM  
8:30a – Impact of Tax Reform on US Multinationals |
| Individual & Family Taxation | Independence BC, Level 5B | 8:30AM – 11:30AM  
8:30a – IRS Bitcoin Enforcement Panel  
9:30a – Section 152 Proposed Regulations  
10:30a – Reporting to Consumers: Issues Relating to For-Profit Schools and Housing |
| **FRIDAY 8:45AM** | | |
| Exempt Organizations | Constitution CDE, Level 3B | 8:45AM – 4:30PM  
8:45a – Committee Business  
9:00a – News from the IRS and Treasury  
10:00a – News from the Hill  
11:00a – Break  
11:15a – “Destroying” the Johnson Amendment and the Future of 501(c)(3) Politicking  
12:30p – Exempt Organizations Committee Luncheon  
Speaker: Rachel Levitan, Associate Vice President, Global Programs Strategy and Planning, HIAS, Washington, DC  
2:00p – The Current Climate for Nonprofit Enforcement  
3:00p – Fostering Entrepreneurship and Innovation – Issues and Approaches for Exempt Organizations  
4:00p – Cash Bar |
| **FRIDAY 9:30AM** | | |
| Employee Benefits Subcommittee on Self-Correction, Determination Letters and Other Administrative Practices | Lafayette Park, Level 5B | 9:30AM – 11:00AM  
Administrative Practices Update |
| Employee Benefits Subcommittee on Multinational Employee Benefits & Compensation Issues | Latrobe, Level 3B | 9:30AM – 10:45AM  
Employee Benefits Multinational Employee Benefits & Compensation Issues Update |
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<tr>
<td><strong>FRIDAY 9:30AM (Continued)</strong></td>
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<tr>
<td><strong>FRIDAY 9:45AM</strong></td>
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<tr>
<td>Employee Benefits Subcommittee on Multiple Employers, Professional Employer Organizations (PEOs) and Controlled and Affiliated Service Groups</td>
<td>Burnham, Level 3B</td>
<td>9:45AM – 10:45AM Employee Benefits Multiple Employers, PEOs and Controlled Groups Update</td>
</tr>
<tr>
<td><strong>FRIDAY 10:00AM</strong></td>
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<tr>
<td>Appointments to the Tax Court (Executive Session)</td>
<td>Farragut Square, Level 5B</td>
<td>10:00AM – 11:00AM</td>
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<td><strong>FRIDAY 10:30AM</strong></td>
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<tr>
<td>Transfer Pricing</td>
<td>Independence A, Level 5B</td>
<td>10:30AM – 12:30PM Employee Benefits Transfer Pricing Issues</td>
</tr>
<tr>
<td><strong>FRIDAY 11:00AM</strong></td>
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<tr>
<td>Employee Benefits Subcommittees on Distributions and Defined Benefit Plans</td>
<td>Roosevelt/ Wilson, Level 3B</td>
<td>11:00AM – 1:15PM Employee Benefits Defined Benefit Plan and Distributions Updates</td>
</tr>
<tr>
<td>Employee Benefits Subcommittee on Subcommittee on Exempt Organization and Governmental Plans</td>
<td>Penn Quarter B, Level 1B</td>
<td>11:00AM – 12:00PM Employee Benefits Exempt Organization and Governmental Plans Update</td>
</tr>
<tr>
<td>Employee Benefits Subcommittee on Fiduciary Responsibility</td>
<td>Latrobe, Level 3B</td>
<td>11:00AM – 12:00PM Employee Benefits Fiduciary Responsibilities Update</td>
</tr>
<tr>
<td>Employee Benefits Subcommittees on Employee Benefits Legislation and Litigation</td>
<td>Penn Quarter A, Level 1B</td>
<td>11:00AM – 12:00PM Employee Benefits Legislation and Litigation Update</td>
</tr>
<tr>
<td>Employee Benefits New Employee Benefits Attorneys Forum</td>
<td>Banneker, Level 1B</td>
<td>11:00AM – 11:30AM Employee Benefits New Employee Benefits Attorneys Forum</td>
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<tr>
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<tr>
<td><strong>FRIDAY 11:00AM (Continued)</strong></td>
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<tr>
<td>Energy &amp; Environmental Taxes</td>
<td>Burnham, Level 3B</td>
<td>11:00AM – 12:30PM 11:00a – Updates Impacting the Energy Industry</td>
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<td>Membership &amp; Policies</td>
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<td>11:00AM – 12:00PM</td>
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<tr>
<td>S Corporations</td>
<td>Constitution A, Level 3B</td>
<td>11:00AM – 1:45PM 11:00a – Hot Topics 12:00p – Converting Stock Sales to Assets Sales (and Back Again). ★ 1:15p – Important Developments</td>
</tr>
<tr>
<td>Standards of Tax Practice</td>
<td>Constitution B, Level 3B</td>
<td>11:00AM – 1:45PM 11:00a – Ethical Issues in Representing Tax Professionals 12:00p – Ethical Issues in Preserving and Collecting Evidence 1:00p – Ethical Issues in Federal Tax Practice - The Government Perspective</td>
</tr>
<tr>
<td><strong>FRIDAY 11:30AM</strong></td>
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<tr>
<td>Court Procedure &amp; Practice Roundtable</td>
<td>Independence FG, Level 5B</td>
<td>11:30AM – 12:30PM 11:30a – Stipulation in the Tax Court</td>
</tr>
<tr>
<td><strong>FRIDAY 11:45AM</strong></td>
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<tr>
<td>Real Estate and Partnerships &amp; LLCs Luncheon <em>(Ticketed Event)</em></td>
<td>Hogan Lovells, 555 13th Street NW</td>
<td>11:45AM – 1:00PM Speaker: William McKee, Morgan Lewis &amp; Bockius LLP, Washington, DC</td>
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<tr>
<td><strong>FRIDAY 12:00PM</strong></td>
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<tr>
<td>Corporate Tax and Affiliated &amp; Related Corporations Luncheon <em>(Ticketed Event)</em></td>
<td>Farragut/Lafayette, Level 5B</td>
<td>12:00PM – 1:30PM</td>
</tr>
<tr>
<td>Diversity Luncheon <em>(Ticketed Event)</em></td>
<td>Tiber Creek, Level 1B</td>
<td>12:00PM – 12:30PM</td>
</tr>
<tr>
<td>Employee Benefits Corporate Counsel Forum</td>
<td>Penn Quarter A, Level 1B</td>
<td>12:00PM – 1:00PM Employee Benefits Corporate Counsel Forum</td>
</tr>
<tr>
<td>Employee Benefits Subcommittee on ESOPs</td>
<td>Banneker, Level 1B</td>
<td>12:00PM – 1:00PM Employee Benefits ESOP Update</td>
</tr>
<tr>
<td>Employee Benefits Subcommittee on Mergers &amp; Acquisitions</td>
<td>Bulfinch/Renwick, Level 3B</td>
<td>12:00PM – 1:15PM Employee Benefits Mergers &amp; Acquisitions Update</td>
</tr>
<tr>
<td>Estate &amp; Gift Taxes and Fiduciary Income Tax Luncheon <em>(Ticketed Event)</em></td>
<td>Franklin/McPherson, Level 5B</td>
<td>12:00PM – 12:30PM</td>
</tr>
<tr>
<td>State &amp; Local Taxes Luncheon <em>(Ticketed Event)</em></td>
<td>Declaration, Level 1B</td>
<td>12:00PM – 12:30PM</td>
</tr>
<tr>
<td>COMMITTEE/PROGRAM</td>
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<td>TOPIC(S)/TIME(S)</td>
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<tr>
<td><strong>FRIDAY 12:30PM</strong></td>
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<tr>
<td>Administrative Practice and Court Procedure &amp; Practice</td>
<td>Independence BCDE, Level</td>
<td>12:30PM – 1:30PM Speaker: Drita Tonuzi, Deputy Chief Counsel, IRS, Washington,</td>
</tr>
<tr>
<td>Luncheon (Ticketed Event)</td>
<td>5B</td>
<td>DC</td>
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<tr>
<td>Diversity</td>
<td>Tiber Creek, Level 1B</td>
<td>12:30PM – 1:30PM 12:30p – Federal Tax Reform: Beyond Dollars and Cents</td>
</tr>
<tr>
<td>Estate &amp; Gift Taxes and Fiduciary Income Tax Young</td>
<td>Franklin/ McPherson,</td>
<td>12:30PM – 1:30PM 12:30p – An Insider’s View to the Guidance and Rulemaking</td>
</tr>
<tr>
<td>Lawyers Subcommittee</td>
<td>Level 5B</td>
<td>Process</td>
</tr>
<tr>
<td>Exempt Organizations Luncheon (Ticketed Event)</td>
<td>Constitution CDE, Level 3B</td>
<td>12:30PM – 1:30PM Speaker: Rachel Levitan, Associate Vice President, Global</td>
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<td></td>
<td>Programs Strategy and Planning, HIAS, Washington, DC</td>
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<tr>
<td>Foreign Activities of US Taxpayers, Foreign Lawyers</td>
<td>Independence A, Level 5B</td>
<td>12:30PM – 1:00PM</td>
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<tr>
<td>Forum, Transfer Pricing and US Activities of</td>
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<tr>
<td>Foreigners &amp; Tax Treaties Luncheon (Ticketed Event)</td>
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<tr>
<td>State &amp; Local Taxes</td>
<td>Declaration, Level 1B</td>
<td>12:30PM – 1:30PM 12:30p – Recent State Legislative Developments in Taxation</td>
</tr>
<tr>
<td><strong>FRIDAY 1:00PM</strong></td>
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<tr>
<td>Foreign Activities of US Taxpayers, Foreign Lawyers</td>
<td>Independence A, Level 5B</td>
<td>1:00PM – 2:30PM 1:00p – Joint Current International Developments Panel</td>
</tr>
<tr>
<td>Forum, Transfer Pricing, and US Activities of</td>
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<tr>
<td>Foreigners and Tax Treaties</td>
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<td><strong>FRIDAY 1:30PM</strong></td>
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<td>Tax Audits Part I 3:30p – Break 3:45p – Changes at IRS Appeals 4:30p – Workforce</td>
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<td>Tax Issues – Employment Tax and Other Aspects of Tax Enforcement and Compliance</td>
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<td>Affecting Employers</td>
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<td>Section CLE</td>
<td>Banneker, Level 1B</td>
<td>1:30PM – 2:30PM</td>
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<td>COMMITTEE/PROGRAM</td>
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<tr>
<td><strong>FRIDAY 1:45PM</strong></td>
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<tr>
<td>Banking &amp; Savings Institutions, Financial Transactions, Insurance Companies, Investment Management and Tax Exempt Financing Luncheon <em>(Ticketed Event)</em></td>
<td>Independence HI, Level 5B</td>
<td>1:45PM – 2:45PM</td>
</tr>
<tr>
<td>Civil &amp; Criminal Tax Penalties Luncheon <em>(Ticketed Event)</em></td>
<td>Clyde’s, 707 7th Street NW</td>
<td>1:45PM – 2:45PM</td>
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<td><strong>FRIDAY 2:00PM</strong></td>
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<tr>
<td>Employee Benefits</td>
<td>Constitution B, Level 3B</td>
<td>2:00PM – 6:00PM</td>
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<tr>
<td>State &amp; Local Taxes</td>
<td>Penn Quarter, Level 1B</td>
<td>2:00PM – 5:30PM</td>
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<tr>
<td><strong>FRIDAY 2:30PM</strong></td>
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<tr>
<td>Court Procedure &amp; Practice</td>
<td>Independence BCDE, Level 5B</td>
<td>2:30PM – 5:30PM</td>
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<tr>
<td>Law Student Tax Challenge Planning Meeting</td>
<td>Lincoln Boardroom, Level 1B</td>
<td>2:30PM – 3:30PM</td>
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<td>COMMITTEE/PROGRAM</td>
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<td><strong>FRIDAY 2:30PM (Continued)</strong></td>
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</table>
| Tax Exempt Financing | Farragut Square, Level 5B | 2:30PM – 5:30PM  
2:30p – Legislative, Treasury and Internal Revenue Service Updates and Tax Policy  
3:30p – ABA Tax Section Comments on the Political Subdivision Regs; ABA Tax Section White Paper – “The Tax Exemption of Interest on State and Local Bonds: A Firmly Rooted History”  
4:45p – Selected Tax Issues in Refundings – Is It Lost? |
| **FRIDAY 3:00PM** | | |
| Closely Held Businesses | Bulfinch/Renwick, Level 3B | 3:00PM – 5:30PM  
3:00p – Selling or Dissolving Your Law Practice: Practical and Ethical Considerations  
4:30p – Equity Incentives for Employees of Closely Held Businesses |
| Diversity | Tiber Creek, Level 1B | 3:00PM – 5:00PM  
3:00p – Tales from the Cutting Edge of Diversity  
4:00p – IRS Notice 2017-15 Panel |
| Financial Transactions | Independence FG, Level 5B | 3:00PM – 5:45PM  
3:00p – Through the Looking Glass: Financial Transactions Under a Destination-Based Cash Flow Tax  
4:00p – Call "Security": The Definitions are Running Amok  
5:00p – Application of Section 1001 to Changes to Derivatives |
| Insurance Companies | Lafayette Park, Level 5B | 3:00PM – 5:45PM  
3:00p – The Latest on Captive Insurance Companies  
3:55p – Impact of New LB&I Campaigns on Insurance Company Taxpayers  
4:50p – Legislative |
| Real Estate | Constitution A, Level 3B | 3:00PM – 5:45PM  
3:00p – The Fractions Rule: What the New Regulations Do and Don't Do  
3:45p – Tax Reform and Real Estate: What to Expect When You're Expecting  
4:30p – Open Questions with Open-End Real Estate Funds  
5:15p – Completed Contract Method for Land Developers Under Section 460 |
<p>| Sponsorships | Banneker, Level 1B | 3:00PM – 4:00PM |</p>
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<tr>
<th>COMMITTEE/PROGRAM</th>
<th>LOCATION</th>
<th>TOPIC(S)/TIME(S)</th>
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<tbody>
<tr>
<td><strong>FRIDAY 3:00PM (Continued)</strong></td>
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<tr>
<td>Tax Accounting</td>
<td>Arlington/Cabin John, Level 3B</td>
<td>3:00PM – 5:45PM&lt;br&gt;3:00p – Mark to Market Accounting Method Issues&lt;br&gt;3:40p – Current Developments&lt;br&gt;4:20p – 9100 Relief and Method Change Issues&lt;br&gt;5:00p – Harmonizing the Rules for Advance Payments</td>
</tr>
<tr>
<td>Tax Collection, Bankruptcy &amp; Workouts</td>
<td>Franklin Square, Level 5B</td>
<td>3:00PM – 5:45PM&lt;br&gt;3:00p – New Developments&lt;br&gt;4:00p – Ultimate Tax Collection – Can’t Pay?&lt;br&gt;5:00p – Managing the IRS Collection Process – The IRS Field Collection Operations</td>
</tr>
<tr>
<td>Teaching Taxation</td>
<td>Declaration, Level 1B</td>
<td>3:00PM – 5:30PM&lt;br&gt;3:00p – Brexit and Its Tax and Related Impacts on US Multinationals&lt;br&gt;4:30p – Incorporating the New ABA Standards into the Tax Curriculum</td>
</tr>
<tr>
<td>US Activities of Foreigners &amp; Tax Treaties</td>
<td>Independence A, Level 5B</td>
<td>3:00PM – 5:00PM&lt;br&gt;3:00p – Inbound Tax Reform Proposals</td>
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<td><strong>FRIDAY 4:00PM</strong></td>
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<tr>
<td>Young Lawyers Forum</td>
<td>Latrobe, Level 3B</td>
<td>4:00PM – 5:30PM&lt;br&gt;4:00p – Ethical Issues Under a Changing Legal Environment</td>
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<tr>
<td><strong>FRIDAY 4:30PM</strong></td>
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<tr>
<td>Publications</td>
<td>Banneker, Level 1B</td>
<td>4:30PM – 5:30PM</td>
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<td><strong>FRIDAY 5:45PM</strong></td>
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<tr>
<td>Foreign Activities of US Taxpayers Business Meeting</td>
<td>Independence H, Level 5B</td>
<td>5:45PM – 6:30PM</td>
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<tr>
<td>Foreign Lawyers Forum Business Meeting</td>
<td>McPherson Square, Level 5B</td>
<td>5:45PM – 6:30PM</td>
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<tr>
<td>Transfer Pricing Business Meeting</td>
<td>Banneker, Level 1B</td>
<td>5:45PM – 6:30PM</td>
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<tr>
<td>US Activities of Foreigners &amp; Tax Treaties Business Meeting</td>
<td>Independence I, Level 5B</td>
<td>5:45PM – 6:30PM</td>
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<tr>
<td><strong>FRIDAY 6:45PM</strong></td>
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<tr>
<td>Section Reception (Ticketed Event)</td>
<td>Independence A, Level 5B</td>
<td>6:45PM – 7:45PM&lt;br&gt; (Hosted by the Diversity Committee and Young Lawyers Forum)</td>
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<td>COMMITTEE/PROGRAM</td>
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<tr>
<td><strong>FRIDAY 8:00PM</strong></td>
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<tr>
<td>International Committees Dinner (Reservations Required)</td>
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<td>8:00PM – 10:00PM</td>
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<tr>
<td><strong>SATURDAY 7:15AM</strong></td>
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<tr>
<td>Partnerships &amp; LLCs/Real Estate/ S Corporations “Shop Talking Breakfast” (Ticketed Event)</td>
<td>Constitution B, Level 3B</td>
<td>7:15AM – 8:30AM</td>
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<td><strong>SATURDAY 7:30AM</strong></td>
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<tr>
<td>ACTC Fellows Breakfast (ACTC Members and Guests)</td>
<td>Declaration, Level 1B</td>
<td>7:30AM – 9:00AM</td>
</tr>
<tr>
<td>Incoming Committee Chairs, Vice-Chairs, Officers &amp; Council Breakfast (Executive Session)</td>
<td>Independence A, Level 5B</td>
<td>7:30AM – 8:30AM</td>
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<tr>
<td><strong>SATURDAY 7:45AM</strong></td>
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<tr>
<td>Court Procedure &amp; Practice Committee Breakfast (Ticketed Event)</td>
<td>Bulfinch/Renwick, Level 3B</td>
<td>7:45AM – 9:15AM</td>
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<tr>
<td><strong>SATURDAY 8:30AM</strong></td>
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<tr>
<td>Employee Benefits</td>
<td>Constitution A, Level 3B</td>
<td>8:30AM – 11:30AM</td>
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<td>8:30a – Retirement Plans Legislative and Regulatory Update</td>
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<td>9:30a – IRS and Department of Treasury Technical Sessions</td>
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<td>10:30a – Unauthorized Practice of Law and the Practice of Benefits Law</td>
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<tr>
<td>Fiduciary Income Tax</td>
<td>Penn Quarter, Level 1B</td>
<td>8:30AM – 11:30AM</td>
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<td>8:30a – Current Developments</td>
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<td>8:45a – Changing the Income Tax Status of a Trust: Consequences, Complications and Considerations</td>
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<td>9:35a – Back to Basics: Analyzing the Differences Between Fiduciary Accounting Income (“FAI”) and Distributable Net Income (“DNI”)</td>
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<td>10:45a – Reverse-Engineering Life Insurance to Meet a Client’s Specific Planning Needs: A Case Study</td>
</tr>
<tr>
<td>LLCs &amp; LLPs Subcommittee of Partnerships &amp; LLCs</td>
<td>Arlington/Cabin John, Level 3B</td>
<td>8:30AM – 10:30AM</td>
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<td>8:30a – Partnership Audit Rules Highpoints and Drafting Language for Partnership Representative</td>
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<td>9:30a – Impacts of Tax Reform Proposals</td>
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<tr>
<td>COMMITTEE/PROGRAM</td>
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<td>FRIDAY 8:30AM (Continued)</td>
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</table>
| Pro Bono & Tax Clinics            | Farragut/ Lafayette, Level 5B | 8:30AM – 11:30AM  
8:30a – Update from the Tax Court  
9:00a – Special Trial Judges of the US Tax Court  
9:30a – Tax Benefits for Working Families: Lessons Learned and Ideas for Reform  
10:30a – Litigating the “Merits” of a Tax Liability in Collection Due Process Cases under Sections 6320 and 6330: What Are the “Merits” of a Tax Liability and When Can You Raise Them in a CDP Case? |
| Sales, Exchanges & Basis          | Franklin/ McPherson, Level 5B | 8:30AM – 11:30AM  
8:30a – Current Developments and Legislative Prospects Relating to Sales, Exchanges & Basis  
9:20a – What’s New Concerning Cancellation of Qualified Real Property Business Indebtedness?  
10:10a – When Can a Federal Appointee’s Gain on Divestiture Be Trumped by Section 1043?  
10:50a – “My Principal Purposes in Acquiring Related Party Property Didn’t Include Tax Avoidance.” |
| State & Local Taxes Practitioner’s Roundtable (Executive Session) | Roosevelt/ Wilson, Level 3B | 8:30AM – 10:30AM                                                                                                                                                                                                   |
| Transfer Pricing                  | Independence HI, Level 5B | 8:30AM – 10:00AM  
8:30a – ABA-APMA Roundtable                                                                                                                                                                                    |
| SATURDAY 8:45AM                   |              |                                                                                                                                                                                                                   |
| Civil & Criminal Tax Penalties    | Independence CDE, Level 5B | 8:45AM – 11:45AM  
8:45a – Reports of Subcommittees on Important Developments  
9:05a – Offshore Enforcement - Update  
9:20a – Internal Revenue Service, Criminal Investigation - Update  
9:40a – Department of Justice Tax Division - Update  
10:00a – Above the 20  
10:50a – IRS Employment Tax Audits Part II (When the Rubber Hits the Road)                                                                                                                                  |
| Corporate Tax                     | Constitution CDE, Level 3B | 8:45AM – 11:45AM  
8:45a – Tax Planning Under the Tax Reform Act of 2017  
10:45a – Recent Developments in Corporate Taxation                                                                                                                                                           |
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<tr>
<th>COMMITTEE/PROGRAM</th>
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<tbody>
<tr>
<td>SATURDAY 9:00AM</td>
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<tr>
<td>Companion Event Committee</td>
<td>Banneker, Level 1B</td>
<td>9:00AM – 10:00AM 63</td>
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<tr>
<td>Foreign Lawyers Forum</td>
<td>Independence FG, Level 5B</td>
<td>9:00AM – 11:30AM 9:00a – US Tax Reform: International Tax Planning’s Adjustment to Rapid Change</td>
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<td>SATURDAY 10:30AM</td>
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<tr>
<td>State &amp; Local Taxes: Publication Subcommittees</td>
<td>Roosevelt/ Wilson, Level 3B</td>
<td>10:30AM – 11:00AM 64</td>
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<td>SATURDAY 11:00AM</td>
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<tr>
<td>State &amp; Local Taxes Vice-Chairs’ Planning Meeting (Executive Session)</td>
<td>Roosevelt/ Wilson, Level 3B</td>
<td>11:00AM – 12:00PM 64</td>
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<td>SATURDAY 12:00PM</td>
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<tr>
<td>Section Luncheon &amp; Plenary Session (Ticketed Event)</td>
<td>Independence A, Level 5B</td>
<td>12:00PM – 1:30PM Speaker: Mark A. Prater, Deputy Staff Director and Chief Tax Counsel, US Senate Committee on Finance</td>
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<td>SATURDAY 1:45PM</td>
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<tr>
<td>Section Program: International Tax in Practice – A Two-Part Workshop on Navigating the Complex System of International Reporting Requirements</td>
<td>Independence CDE, Level 5B</td>
<td>1:45PM – 4:45PM 1:45p – International Information Reporting 3:15p – International Information Reporting Focused on CbC, FATCA, IGAs, and CRS</td>
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### PROGRAM SCHEDULE
**THURSDAY, MAY 11**

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<thead>
<tr>
<th>Time</th>
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<tbody>
<tr>
<td>8:00AM – 9:00AM</td>
<td><strong>Incoming Officers &amp; Council Orientation</strong> <em>(Executive Session)</em></td>
<td>Independence HI, Level 5B</td>
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<tr>
<td>9:00AM – 2:00PM</td>
<td><strong>Officers &amp; Council Meeting</strong> <em>(Executive Session)</em></td>
<td>Farragut/Lafayette, Level 5B</td>
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<tr>
<td>12:45PM – 6:00PM</td>
<td><strong>Tax Bridge to Practice</strong></td>
<td>Independence BCDE, Level 5B</td>
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<td><strong>Sponsored by:</strong> Young Lawyers Forum and Diversity.</td>
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<td><strong>Program Co-Chairs:</strong> Kelley C. Miller, Reed Smith LLP, Washington DC; Cathy Fung, Office of Chief Counsel (Large Business &amp; International), IRS, Washington, DC</td>
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<tr>
<td>12:45pm</td>
<td><strong>A Conversation with the Honorable Tamara W. Ashford.</strong> Judge Ashford sits down for an in-depth discussion of her time on the bench, her history, and the latest developments in tax law.</td>
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<tr>
<td>1:45pm</td>
<td><strong>Common Cross-Border Issues in M&amp;A and Tax Planning.</strong> This panel will provide an introduction to key concepts in international taxation, such as withholding tax issues, potential inversions under section 7874, added restrictions on tax-free status under section 367 and debt-equity concerns under the section 385 regulations. The panelists will discuss common issues and tax planning opportunities in cross-border M&amp;A. The panel will explore hot topics and discuss how newer attorneys can add value in common cross-border transactions. <strong>Panelists:</strong> Lori A. Hellkamp, Jones Day, Washington, DC; Philip R. Hirschfeld, Ruchelman PLLC, New York, NY; Amit Sachdeva, EY, Houston, TX <strong>Co-Sponsored by:</strong> Foreign Activities of US Taxpayers; US Activities of Foreigners &amp; Tax Treaties</td>
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<tr>
<td>2:45pm</td>
<td><strong>Break.</strong></td>
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<tr>
<td>3:00pm</td>
<td><strong>Notice 2016-73 and the Repatriation of Offshore Earnings.</strong> On December 2, 2016, the Department of Treasury and the IRS issued Notice 2016-73, targeting the tax-free repatriation of previously untaxed earnings. The Notice describes the government's intention to issue future regulations that would modify the existing rules regarding cross-border triangular reorganizations and certain inbound nonrecognition transactions. This panel will discuss the relevant history leading up to the issuance of the Notice, as well as the Notice's intended impact on cross-border triangular reorganizations and certain inbound nonrecognition transactions. <strong>Moderator:</strong> Clay Collins, PwC, Washington, DC <strong>Panelists:</strong> Kate Deal, Covington, Washington, DC; Micah Gibson, PwC, Washington, DC; Michael P. Liu, Baker McKenzie, Palo Alto, CA; Brenda Zent, Special Advisor on International Taxation, Department of Treasury, Washington, DC <strong>Co-Sponsored by:</strong> Foreign Activities of US Taxpayers</td>
<td>Independence FG, Level 5B</td>
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<tr>
<td>4:00pm</td>
<td><strong>Tax Tales 3! – Even More Seminal Cases of Subchapter C.</strong> American corporate tax law can be reduced to a dozen code sections and a few dozen Treasury Regulations that read like the Dewey Decimal System. However, beneath the crusty label of a section number, past the stilted prose, there is poetry that rivals the great mythologies of Homer and Milton. This panel will discuss a sampling of the most essential cases and rulings in Subchapter C - <strong>Plantation Patterns, Lessinger, Perrachi, Sansome</strong>,</td>
<td>Independence FG, Level 5B</td>
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Phipps, Cromwell, and American Bantam. Framed in the medium of tax law, these are great fables of dashing heroes, poisonous villains, heart-breaking romance, and awe-inspiring (dividend-equivalent) redemptions.

Moderator: Alfred Bae, EY, Houston, TX
Panelists: Michelle Lo, Linklaters, New York, NY; Maury Passman, KPMG, Washington, DC; Shannon Perez, AOL Inc., Dulles, VA; Gary Scanlon, Attorney-Advisor, Department of Treasury, Washington, DC

Co-Sponsored by: Corporate Tax

5:00pm Tax Court 101: The Battle of the Experts. Experienced tax controversy attorneys will discuss key concepts relating to expert witnesses in the forum where tax issues are most likely to be litigated, the United States Tax Court. In this regard, the panelists will discuss key provisions of the Tax Court’s Rules of Practice and Procedure that relate to expert witnesses and detail the issues with which any tax litigator should be aware. Specifically, the panelists will discuss issues and share insights relating to expert qualification, direct examination, cross examination, rehabilitation, cutting-edge expert witness techniques, and privilege issues when dealing with experts.

Moderator: Kelley C. Miller, Reed Smith, Washington, DC
Panelists: Giovanni Alberotanza, Rosenberg Martin Greenberg LLP, Baltimore, MD; Michael J. Scarduzio, DLA Piper, New York, NY; Adriana Lofaro Wirtz, Cooley LLP, New York, NY

Breakout Track: Nuts & Bolts of State and Local Taxation Independence BCDE, Level 5B

3:00pm Practicing Constitutional Law Every Day. Did you know that state tax lawyers are really constitutional lawyers? Because the actions of the states are restrained by certain provisions of the US (and often their own state) Constitution, many state tax cases involve one or more constitutional claims. This panel will discuss the key constitutional provisions – including the Commerce, Due Process, and Equal Protection Clauses – that impact state and local tax issues.

Moderator: David A. Hughes, Horwood Marcus & Berk, Chicago, IL
Panelists: Maddie Schueler, Stoll Keenon Ogden, Lexington, KY; Matt Landwehr, Thompson Coburn, St. Louis, MO

4:00pm Everybody Pays It, But It’s More Than Federal Conformity – A State Income Tax Primer. This panel will provide a substantive overview of state corporate income tax issues, including conformity to and deviations from the federal income tax base. The panel will also discuss state-specific issues such as nexus, allocation and apportionment, and combined/consolidated state returns.

Moderator: Nicole Ford, Baker McKenzie, Dallas, TX
Panelists: Lindsay LaCava, Baker McKenzie, New York, NY; Kyle Wingfield, Williams Mullen, Richmond, VA

5:00pm What Tax Is More Than the State Income Tax? – The Sales Tax: Everything You Need to Know But Were Afraid to Ask. Is it a hidden tax? As consumers, we probably pay far more in sales tax than we can imagine. Businesses have multiple reasons for “getting the tax right,” including limiting their audit exposure, avoiding class action lawsuits and maintaining competitive pricing. This panel will discuss multistate sales and use tax issues such as: What transactions are taxable? Are
there exemptions to be taken and, if so, how are they preserved? What is a mixed transaction and how is it taxed? and What are the multistate trends in response to enhanced technologies and an expanding global marketplace?

**Moderator:** Christi Mondrik, Mondrik & Associates, Austin, TX  
**Panelists:** Maria Eberle, Baker McKenzie, New York, NY; Giselle Alexander, Frazer Ryan Goldberg & Arnold, Phoenix, AZ

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<th>Time</th>
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| 1:00PM – 5:00PM | **Low Income Taxpayers Representation Workshop**  
**Cradle-to-Grave Small Business and Self-Employed Tax Issues: What Tax Practitioners Should Know**  
1:00pm **Inception of a Small Business.** Small business and self-employed tax filings have been increasing, and are continuing to trend upwards. This panel begins with a discussion of those trends and statistics. The panel will also discuss self-employment and small business concerns in the “sharing economy” as well as traps taxpayers should be aware of in starting their business.  
**Moderator:** Lany Villalobos, Law Clerk, US Tax Court, Washington, DC  
**Panelists:** Lisa Sperow, Cal Poly Low Income Taxpayer Clinic, San Luis Obispo, CA; Professor Shu-Yi Oei, Tulane Law School, New Orleans, LA; Shanthi Ramnath, Department of Treasury, Washington, DC  
2:00pm **Operation of a Small Business.** The small business is up and running... what could possibly go wrong? This panel will discuss business ID Theft issues, payroll fraud problems, and the many required filings that small businesses must take care to comply with... as well as the consequences for failing to comply.  
**Moderator:** Patrick Thomas, Notre Dame Tax Clinic, South Bend, IN  
**Panelists:** Susan Morgenstern, IRS Local Taxpayer Advocate, Cleveland, OH; Professor Jacqueline Lainez, UDC – David A. Clarke School of Law, Washington, DC; Gina DeConcini, Fox Rothschild LLP, Minneapolis, MN  
3:00pm **Break.**  
3:15pm **Death of a Small Business.** After a valiant attempt, the taxpayer is cutting their losses and washing their hands of the business. But without proper counseling (and to the surprise of many taxpayers), some business related tax issues may persist well-after the storefront is shuttered. This panel will discuss Trust Fund Recovery Penalty issues, lingering state tax issues, and bankruptcy (and other alternatives) for small businesses.  
**Moderator:** Professor Jonathan Grossberg, American University Washington College of Law, Washington, DC  
**Panelists:** Professor T. Keith Fogg, Harvard Federal Tax Clinic, Boston, MA; Nancy Ryan, Legal Services of Northern Virginia, Fairfax, VA; Alan Marcus, Illinois Department of Revenue, Chicago, IL  
4:15pm **Recent Developments.** Professor Bruce McGovern will review recent developments in the law likely to affect low-income taxpayers and Caleb Smith will discuss tax “notes from the field.”  
**Moderator:** Kelley Miller, Reed Smith, Washington, DC
Panelists: Professor Bruce McGovern, South Texas College of Law, Houston, TX; Caleb Smith, Harvard Federal Tax Clinic, Boston, MA

4:30PM – 6:00PM
National Center on Philanthropy and the Law
Philanthropy Professors Meeting

4:30PM – 6:00PM
Transfer Pricing
Chair: A. Tracy Gomes, McDermott Will & Emery, Dallas, TX
4:30pm The Latest in Transfer Pricing Litigation. Will the IRS appeal Medtronic? What’s the latest from the Tax Court on Amazon and Eaton? What is the status of Coca-Cola and Facebook? What’s going on with Microsoft? How do the recent U.S. transfer pricing cases fit into the post-BEPS international framework? Come get the answer to these questions and more in a discussion of the current state of transfer pricing litigation.
Moderator: Lili Kazemi, PwC, Washington, DC
Panelists: Jenny Austin, Baker McKenzie, Chicago, IL; Michael Educate, Mayer Brown, Chicago, IL

5:00PM – 7:00PM
The Laurence Neal Woodworth Memorial Lecture and Reception
The Role of Luck in Tax Policy
Speaker: Mark J. Mazur, The Tax Policy Center
Sponsored by: Ohio Northern University

6:00PM – 9:00PM
State & Local Taxes Executive Committee Business Dinner Meeting (Invitation Only)
Meeting of Committee Officers & Subcommittee Chairs and invited guests
Chair: Jaye Calhoun, Kean Miller LLP, New Orleans, LA

6:00PM – 7:00PM
Welcome Reception (Complimentary)

6:30PM – 9:30PM
Partnerships & LLCs and Real Estate Committees Dinner (Reservation Required)
Members of the Real Estate Committee and the Partnerships & LLCs Committee will meet for cocktails and dinner at Bobby Van’s Grill. Cocktails (cash bar) will begin at 6:30pm, followed by dinner at 7:00pm. Reservations and advance payment will be required. For details, please visit the Partnerships & LLCs or Real Estate Committee Pages.

7:00PM – 9:00PM
An Evening at the Tax Court (Reservation Required)
Please join the Court Procedure and Practice, Administrative Practice, Civil and Criminal Tax Penalties, and Pro Bono and Tax Clinics Committees for a reception and presentation at the United States Tax Court. Following the reception, a short presentation on the history and architecture of the Tax Court will be provided in the Court’s Center Courtroom.
7:30AM – 9:00AM  
**ACTC Board of Regents Meeting** (Executive Session)  
Banneker, Level 1B

7:30AM – 8:30AM  
**Sponsored Program**  
Breakfast Forum Presented by Aon (Complimentary)  
**Protecting Your Tax Flank with Tax Insurance.** Gary Blitz and Dan Schoenberg, the leaders of Aon’s tax insurance practice, will lead a discussion on the legal, business and strategic implications of using tax insurance in the context of mergers and acquisitions, tax credit investments and as a risk management tool to address contingent tax risks facing companies in a non-transactional setting. The presentation will use case studies to illustrate how companies are using tax insurance and what types of risks are being insured in the US and globally. The presentation also will discuss the nuts and bolts of tax insurance policies — how they work, the market for such policies, the underwriting process, the claims process, and issues which arise in the negotiation of tax insurance policies. Q&A is welcome.

7:30AM – 8:30AM  
**Sponsored Program**  
Breakfast Forum Presented by Tax Analysts (Complimentary)  
**Keys to Comprehensive Tax Reform.** Widely-recognized economist Martin Sullivan will lead an interactive discussion of comprehensive tax reform. What will it entail? What are the priorities? Who could be some of the winners and losers under the plans that have been presented to date. And, what’s next – which is anyone’s best guess.

7:30AM – 8:30AM  
**Exempt Organizations Subcommittee on Audits, Appeals and Litigation**  
Chairs: Michael A. Clark, Sidley Austin, Chicago, IL; Diara M. Holmes, Loeb & Loeb LLP, Washington, DC; Marcus S. Owens, Loeb & Loeb LLP, Washington, DC  
7:30am  **Roundtable Discussion of Current Developments**

7:30AM – 8:30AM  
**Exempt Organizations Subcommittee on Health-Care Organizations**  
Chairs: T.J. Sullivan, Drinker Biddle & Reath LLP, Washington, DC; Robert W. Friz, PwC, Philadelphia, PA  
7:30am  **Roundtable Discussion of Current Developments**

7:30AM – 8:30AM  
**Exempt Organizations Subcommittee on Political and Lobbying Organizations**  
Chairs: Rosemary E. Fei, Adler & Colvin, San Francisco, CA; Elizabeth J. Kingsley, Harmon Curran Spielberg + Eisenberg LLP, Washington, DC  
7:30am  **Roundtable Discussion of Current Developments**
PROGRAM SCHEDULE
FRIDAY, MAY 12

7:30AM – 8:30AM  Bulfinch/Renwick, Level 3B
Exempt Organizations Subcommittee on Private Foundations, Unrelated Business Income and International Philanthropy

Chairs: LaVerne Woods, Davis Wright Tremaine LLP, Seattle, WA; Robin Krause, Patterson Belknap Webb & Tyler LLP, New York, NY; Alexander L. Reid, Morgan Lewis & Bockius LLP, Washington, DC; Tamara Watts, Bill & Melinda Gates Foundation, Seattle, WA; Ofer Lion, Seyfarth Shaw LLP, Los Angeles, CA; James P. Joseph, Arnold & Porter LLP, Washington, DC

7:30am  Roundtable Discussion of Current Developments

7:30AM – 8:30AM  Cabin John, Level 3B
Exempt Organizations Subcommittee on Religious Organizations

Chairs: Michael W. Durham, Kirton McConkie PC, Salt Lake City, UT; Thomas E. Wetmore, General Conference of Seventh-Day Adventists, Silver Spring, MD

7:30am  Roundtable Discussion of Current Developments

8:00AM – 10:45AM  Constitution B, Level 3B
Administrative Practice

Chair: George A. Hani, Miller & Chevalier Chartered, Washington, DC

8:00am  Administrative Practice Important Developments. This panel will discuss current developments and topics of immediate interest in tax administrative practice. The panel will focus on recent Department of Treasury and IRS guidance, court decisions, on-going litigation, or any other items germane to tax administration.
Moderator: Jim Gadwood, Miller & Chevalier Chartered, Washington, DC
Panelists: Brendan O’Dell, Attorney-Advisor, Office of Tax Policy, Department of Treasury, Washington, DC; Richard Goldman, Deputy Associate Chief Counsel (Procedure & Administration), IRS Office of Chief Counsel, Washington, DC; Kat Saunders Gregor, Ropes & Gray LLP, Boston, MA

8:45am  Managing SB/SE Exams. Examinations conducted by the Small Business / Self Employed (“SB/SE”) operating division can have their own unique characteristics and can be quite different from examinations of larger taxpayers. This panel will discuss some best practices, strategic considerations, and practical considerations when confronted by an SB/SE examination, focusing in particular on the unique aspects of an SB/SE examination.
Moderator: Carol M. Luttati, The Law Offices of Carol M. Luttati, New York, NY
Panelists: E. Robert McKenzie, Arnstein & Lehr, Chicago, IL; Harold A. Lorman, Attorney at Law, Ramsey, NJ; Tammy Ripperda, Deputy Commissioner, Small Business/Self Employed Division, IRS, Washington, DC; Scott Irick, Director, Headquarters Examination, IRS, Washington, DC

9:45am  LB&I Compliance Campaigns. The Large Business & International (“LB&I) operating division recently announced its first 13 “campaigns." This panel will discuss this latest effort at issue coordination – how the campaigns are expected to be similar to or different from past efforts at coordination, such as the tiered issue program.
Moderator: Elizabeth Askey, Washington, DC
Panelists: Holly O. Paz, Director, Pass Through Entities Practice Area, IRS Large Business and International, Washington, DC; Thomas J. Kane, Division Counsel, IRS Office of Chief Counsel, Washington, DC; Heather Maloy, EY, Washington, DC

= Taped  ★ = Young Lawyers Program  † = Ethics Credits Requested  ⊹ = No CLE Credit
8:00AM – 10:45AM  Independence FG, Level 5B

Affiliated & Related Corporations

Chair: Jay Singer, McDermott Will & Emery LLP, Washington, DC

8:00am  Section 355 in Consolidation: Is It Different?  This panel will explore intercompany section 355 transactions within consolidated groups, with a focus on issues that are unique to distributions occurring in consolidation. We will discuss so-called “drop-spin-liquidate” transactions, the application of the device rules to intercompany spins, General Utilities concerns, and excess loss account and intercompany transaction issues, among other topics.

Moderator: Matt Gareau, Deloitte Tax LLP, Washington, DC
Panelists: Gerald Fleming, Senior Technician Reviewer, IRS Office of Associate Chief Counsel (Corporate), Washington, DC; Jay Singer, McDermott Will & Emery LLP, Washington, DC; Lisa Zarlenga, Steptoe & Johnson LLP, Washington, DC

9:00am  SALT Issues in Transactions Among Consolidated Group Members.  Experts in consolidated returns typically caveat advice they give to their clients with the statement that “state and local tax consequences may be different.” This panel will explore how those consequences may be different in a variety of common intercompany transactions.

Moderator: Peter Faber, McDermott Will & Emery LLP, New York, NY
Panelists: Jaye Calhoun, Kean Miller LLP, New Orleans, LA; Greg Fairbanks, Grant Thornton LLP, Washington, DC; Ross Poulsen, Jones Day LLP, Washington, DC

10:00am  Worthless Securities Deductions in Consolidated Groups.  This panel will consider various issues affecting the application of section 165(g) to consolidated group member stock, including the Unified Loss Rules and the “look-through” approach adopted in several private letter rulings.

Moderator: Brian Peabody, EY, Washington, DC
Panelists: Marie Milnes-Vasquez, Special Counsel to the IRS Associate Chief Counsel (Corporate), Washington, DC; John Sweet, King & Spalding, New York, NY; David Wheat, KPMG, Dallas, TX

8:00AM – 10:45AM  Independence H, Level 5B

Banking & Savings Institutions

Chair: Mark H. Price, KPMG LLP, Washington, DC

8:00AM – 10:00AM  Roosevelt/Wilson, Level 3B

Capital Recovery & Leasing

Chair: Christian Wood, RSM US LLP, Washington, DC

8:00am  Current Developments Report and Update on Pending Guidance.  This panel will cover the important recent developments in the areas of capital recovery and leasing.

Moderator: Trevor Salzmann, Grant Thornton LLP, Washington, DC
Panelists: Wendy Friese, Deloitte, Washington, DC; Kathleen Reed, Chief, Branch 7, Income Tax & Accounting, Office of Associate Chief Counsel, IRS, Washington, DC; Merrill Feldstein, Senior Counsel, Branch 3, Income Tax & Accounting, Office of Associate Chief Counsel, IRS, Washington, DC; Christopher Call, Attorney Advisor, Office of Tax Policy, Department of Treasury, Washington, DC
PROGRAM SCHEDULE
FRIDAY, MAY 12

8:30am **Tax Reform and Its Impact on Capitalization and Cost Recovery.** This panel will discuss the various tax reform proposals and their specific impact on capitalization and cost recovery matters.
  
  **Moderator:** Jane Rohrs, Deloitte LLP, Washington, DC
  

9:30am **Leasing Issues and Current Developments.** This panel will focus on the factors the IRS considers when determining if a transaction is a true lease, a financing, or a sale. The panel will also discuss GAAP standards including build-to-suit arrangements.
  
  **Moderator:** Ryan Corcoran, RSM US LLP, Madison, WI
  
  **Panelists:** Glenn Johnson, EY, Washington, DC; Jason Kristall, Assistant to the Branch Chief, Branch 5, Income Tax & Accounting, Office of Associate Chief Counsel, IRS, Washington, DC; Suzanne Sinno, General Attorney, Branch 4, Income Tax & Accounting, Office of Associate Chief Counsel, IRS, Washington, DC; Kenneth Beck, Attorney Advisor, Office of Tax Policy, Department of Treasury, Washington, DC (Invited)

8:00AM – 9:30AM

**Employee Benefits Defined Contribution Plans Update**

Presented by the Subcommittee on Defined Contribution Plans

**Chair:** Matthew Eickman, Qualified Plan Advisors, Overland Park, KS

**Vice-Chairs:** Puneet K. Arora, Towers Watson, Arlington, VA; Sarah J. Touzalin, Seyfarth Shaw LLP, Chicago, IL

**Assistant Vice-Chairs:** Heather Stone Fletcher, Echert Seamans, Pittsburgh, PA; Annemarie McGavin, Buchanan Ingersoll, Washington, DC

This meeting will examine recent and pending regulatory and enforcement activity relating to Section 401(k) plans and other defined contribution plans. It will also include a discussion of issues relating to missing participants, uncashed checks, and required minimum distributions. Finally, it will also include discussion of recent litigation relating to and impacting defined contribution plans, as well as emerging issues.

**Panelists:** Louis J. Campagna, Chief, Division of Fiduciary Interpretations, Office of Regulations and Interpretations, Employee Benefits Security Administration, Department of Labor, Washington, DC (Invited); William Evans, Attorney Advisor, Office of Benefits Tax Counsel, Department of Treasury, Washington, DC (invited)
**PROGRAM SCHEDULE**

**FRIDAY, MAY 12**

**8:00AM – 9:30AM**  
_Tiber Creek, Level 1B_  
**Employee Benefits Executive Compensation, Fringe Benefits and Federal Securities Law Update**

Presented by the Subcommittees on Employee Benefits Executive Compensation and Fringe Benefits and Federal Securities Law  
**Chairs:** Elizabeth Drigotas, Deloitte Tax LLP, Washington, DC; Charmaine L. Slack, Jones Day, New York, NY  
**Vice-Chairs:** Sandy Shurin, Deloitte Tax LLP, New York, NY; Jeffrey Lieberman, Skadden Arps Slate Meagher & Flom, New York, NY; Jessica Page, Meridian Compensation Consultants, Lake Forest, IL  
**Assistant Vice-Chairs:** Curtis Fisher, Bass Berry & Sims, Nashville, TN; Ali Fawaz, Proskauer, New York, NY

We will host a joint session with the Committee on Employment Taxes, with a Part II panel discussion following from the 2017 Midyear Meeting on employment tax obligations for nonqualified deferred compensation, including the special timing rule, deposit timing, and how to identify the entity responsible for employment tax compliance. We will have an update from government representatives at Treasury and the IRS.  
**Panelists:** Dan Morgan, Blank Rome, Washington, DC; Kurt L.P. Lawson, Hogan Lovells, Washington, DC; Ali D. Fawaz, Proskauer, New York, NY; Charmaine L. Slack, Jones Day, New York, NY; Robert Neis, Benefits Tax Counsel, Office of Benefits Tax Counsel, Department of Treasury, Washington, DC *(Invited)*

**8:00AM – 10:45AM**  
_Independence DE, Level 5B_  
**Estate & Gift Taxes**

**Chair:** Benjamin G. Carter, Texas Capital Bank, Dallas, TX

- **8:00am** **Current Developments.** This panel will review developments in federal estate, gift and generation-skipping transfer tax laws since January 2017.  
  **Panelists:** Brian P. Tsu, Henderson Caverly Pum & Charney LLP, San Diego, CA; Helen E. Rogers, Holland & Hart, Denver, CO; Megan M. Curran, Jones Walker LLP, New Orleans, LA; Catherine V. Hughes, Office of Tax Policy, Department of Treasury, Washington, DC

- **8:30am** **Planning for Privacy in a Public World: The Ethics and Mechanics of Protecting Your Client’s Privacy and Personal Security.** As public access to information increases, clients are seeking solutions to protect their privacy and personal security. This panel will discuss how the professional advisor can structure estate plans and financial transactions in a confidential manner and protect clients against cyber-attacks.  
  **Panelists:** Jeff Chadwick, Winstead PC, The Woodlands, TX; Joshua A. James, Bryan Cave LLP, Washington DC

- **9:15am** **Enhancing Estate Planning with Private Placement Life Insurance.** This panel will review two or three common domestic and international estate planning strategies, propose that the benefits of these strategies may be substantially augmented by combining them with the use of private placement life insurance (PPLI) and, finally, illustrate the magnitude of the value of combining such strategies with PPLI in one plan.  
  **Panelists:** Joseph Septimus, Bernstein Global Wealth Management, New York, NY; Shelly Meerovitch, Bernstein Global Wealth Management, New York, NY
10:00am  The Private Family Trust Company: A Fully Empowered Platform for Family Flourishing. A private trust company constitutes a fully empowered tool that gathers, under one entity, family assets and financial services activities and then exercises full legal authority over those assets and activities. By doing so, it provides a family that desires to flourish - as a family - with a control mechanism to implement the family’s strategic plan by controlling its assets according to its chosen criteria. This session will explore the reasons why families create PTCs, will compare PTCs to alternatives, and explore, from a practical perspective, how PTCs are built and operated.
Panelist: Miles C. Padgett, Kozusko Harris Duncan, Chicago, IL

8:00AM – 10:45AM  
Investment Management ★
Chair: Amy B. Snyder, The Vanguard Group Inc., Malvern, PA

8:00am  Primer on Structuring Real Estate Funds. This panel will focus on the basic structures and tax issues relating to real estate funds. The principal topics include utilizing a REIT within the fund structure and the associated Subchapter K, UBTI and FIRPTA considerations. The panel will also touch on the IRS’s partnership audit procedures.
Moderator: Ameek Ponda, Sullivan & Worcester LLP, Boston, MA
Panelists: Cameron N. Cosby, Hogan Lovells, Washington, DC; Peter J. Genz, King & Spaulding LLP, Atlanta, GA

9:00am  Impact of Tax Reform on the Investment Management Industry. This panel will consider the current proposals for tax reform and their potential impact on investment funds and advisers.
Moderator: Karen Lau Gibian, Investment Company Institute, Washington, DC
Panelists: Benjamin Allensworth, Managed Funds Association, Washington, DC; Mary Baker, K&L Gates LLP, Washington, DC; Jeffrey Levey, EY, Washington, DC

10:00am  Investment Funds and Treaty Entitlements. This panel will discuss various issues related to investment funds and their entitlement to treaty benefits, including the future of US treaty policy, the impact of BEPS Action 6 (Preventing the Granting of Treaty Benefits in Inappropriate Circumstances), and tax administration issues faced by investment funds and their investors in claiming treaty benefits.
Moderator: Keith Lawson, Investment Company Institute, Washington, DC
Panelists: Michael Plowgian, KPMG LLP, Washington, DC; Quyen Huynh, Associate International Tax Counsel, Department of Treasury, Washington, DC (Invited)

8:00AM – 10:45AM  
Partnerships & LLCs ★
Chair: Martin D. Pollack, Weil Gotshal & Manges LLP, New York, NY

8:00am  Hot Topics. This panel will discuss recent developments, including legislation, regulations, administrative guidance and noteworthy cases.
Moderator: Beverly Katz, KPMG LLP, Washington, DC
Panelists: Ari Berk, Attorney-Advisor, Office of Tax Legislative Counsel, Department of Treasury, Washington, DC; Glenn E. Dance, Special Counsel to the Associate Chief Counsel (Passthroughs and Special Industries), Office of Chief Counsel, IRS, Washington, DC
8:30am  **Breaking Bad – Dealing with the Partnership Audit Rules and Partnership Agreement Drafting Considerations.** This panel will consider techniques for drafting partnership agreements to deal with the considerations presented by the partnership audit rules, taking into account the rules’ potential application for both federal and state purposes.

**Moderator:** Terence F. Cuff, Loeb & Loeb LLP, Los Angeles, CA  
**Panelists:** Bruce P. Ely, Bradley Arant Boult Cummings LLP, Birmingham, AL; Charles P. Rettig, Hochman Salkin Rettig Toscher & Perez PC, Beverly Hills, CA; Elizabeth A. Copeland, Strasburger & Price LLP, San Antonio, TX

9:25am  **Issues Arising Under Section 721(c) Guidance.** This panel will discuss recent temporary and proposed regulations under section 721(c), concerning certain transfers of appreciated property by US persons to partnerships having one or more foreign partners related to the transferor.

**Moderator:** Craig Gerson, PwC, Washington, DC  
**Panelists:** H. Grace Kim, Grant Thornton LLP, Washington, DC; Ari Berk, Attorney-Advisor, Office of Tax Legislative Counsel, Department of Treasury, Washington, DC; Jason Smyczek, Senior Technician Reviewer, IRS Office of Chief Counsel (ACCI), Washington, DC

10:15am  **The Partnership Anti-Abuse Rule 20 Years Later – What’s the Verdict?** This panel will discuss the status of the partnership anti-abuse rule under 1.701-2 over the past 20 years and whether it has served its intended purpose or should be revoked as deadwood. The panel will also address whether the anti-abuse rule could have been applied in lieu of some recent partnership regulations that have addressed specific partnership abuses.

**Moderator:** Monte A. Jackel, Akin Gump Strauss Hauer & Feld LLP, Washington, DC  
**Panelists:** Curtis G. Wilson, KPMG LLP, Washington, DC; Sheri A. Dillon, Morgan Lewis & Bockius LLP, Washington, DC

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**8:30AM – 10:30AM**  
**Foreign Activities of US Taxpayers**  
**Chair:** Paul J. Crispino, United Technologies Corporation, Farmington, CT

8:30am  **Impact of Tax Reform on US Multinationals.** Following the election in November, tax reform has become a high priority for the Trump Administration and the Congress. The House Tax Reform Blueprint, the Senate Finance Working Group Report, and other tax reform proposals are possible alternatives that could have significant implications for US taxpayers operating abroad. This panel will be presented in two parts. Part I will address current tax reform proposals and Part II will focus on the impact of potential tax reform proposals on various industries.

**Moderator:** Marc Gerson, Miller & Chevalier, Washington, DC  
**Part I Panelists:** Barbara M. Angus, Chief Tax Counsel (Majority Staff), House Ways and Means Committee, Washington, DC; Kara A. Getz, Chief Counsel (Minority Staff), House Ways & Means Committee, Washington, DC; Ryan Abraham, Senior Tax Counsel, Business and International (Minority Staff), Senate Committee on Finance, Washington, DC; Mark A. Prater, Deputy Staff Director and Chief Tax Counsel (Majority Staff), Senate Committee on Finance, Washington, DC  
**Part II Panelists:** Janice Mays, PwC, Washington, DC; Viva Hammer, Legislative Counsel, Joint Committee on Taxation, Washington, DC; Arlene S. Fitzpatrick, EY, Washington, DC
8:30AM – 11:30AM

**Individual & Family Taxation**

Chair: Phyllis Horn Epstein, Epstein Shapiro & Epstein PC, Philadelphia, PA

8:30am **IRS Bitcoin Enforcement Panel.** This panel will provide a look at the IRS treatment of virtual currencies and its recent attempt to begin collecting data about US Bitcoin users. This panel will cover: The basics of Bitcoin? What is it? How is it used? How is it taxed? IRS Guidance on Virtual Currencies including Bitcoin under Notice 2014-21. The Recent John Doe Summons issued by the IRS to Bitcoin Vendor Coinbase and the Future of Virtual Currency Reporting.

*Panelists:* James Creech, Law Offices Of James Creech, San Francisco, CA; Bryan C. Skarlatos, Kostelanetz & Fink LLP, New York, NY; Professor Timothy M. Todd, Liberty University School of Law, Lynchburg, VA; Donna Welsh, Senior Technician Reviewer, Income Tax & Accounting, Branch 4, IRS Office of Chief Counsel, Washington, DC; Tom Moffitt, Special Counsel, Income Tax & Accounting, IRS Office of Chief Counsel, Washington, DC

9:30am **Section 152 Proposed Regulations.** IRS has proposed new regulations to clarify the definition of "dependent." An extensive project is underway to offer comments before the regulations become final. This panel offers insight into the elaborate undertaking by practitioners and Treasury, and highlights a number of substantive issues of concern that practitioners have raised in comments.

*Moderator:* Professor Patrick W. Thomas, Notre Dame Law School, Notre Dame, IN

*Panelists:* Jennifer G. Liguori, Legal Aid of Arkansas, Springdale, AR; Chrissy Glendening, Senior Counsel, Income Tax & Accounting, Branch 5, IRS Office of Chief Counsel, Washington, DC; Amy Pfalzgraf, Special Counsel, Income Tax & Accounting, IRS Office of Chief Counsel, Washington, DC

10:30am **Reporting to Consumers: Issues Relating to For-Profit Schools and Housing.** The great recession disrupted many sectors of the economy, and perhaps none more than housing. With millions of Americans struggling to meet obligations, banks modified mortgages, many taxpayers faced short sales, and others paid minimum payments resulting in negative amortization. The IRS has identified the issue of the treatment of capitalized interest from loan modifications on its list of 2016-17 guidance priorities, and there have been class action lawsuits against some of the banks for failing to issue correct information statements relating to interest that consumers paid. The for-profit education market has raised other issues to consumers. Following highly-publicized lawsuits and federal investigations of these schools, the Department of Education found that whole classes of students were entitled to loan discharges. Those discharges raise substantive issues and tax reporting concerns. Taking a proactive approach to the issue, IRS has issued guidance that removes a lender’s obligation to reporting these debt discharges on the ground that the taxpayer would likely not have to report the discharged debt in gross income. In this panel, we will discuss some of the issues relating to the proper reporting of interest, the possible
implications of the IRS decision to exempt information reporting from the for profit loan discharges, and the high stakes involved for taxpayers, the financial institutions and the IRS.

Moderator: Professor Leslie Book, Villanova University Charles Widger School of Law, Villanova, PA

Panelists: David Vendler, Morris Polich & Purdy, Los Angeles, CA; Caleb Smith, Harvard University Law School Low Income Tax Clinic, Cambridge, MA

Co-Sponsored by: Pro Bono & Tax Clinics

8:45AM – 4:30PM

Exempt Organizations  

Chair: David A. Shevlin, Simpson Thacher & Bartlett LLP, New York, NY

8:45am Committee Business.

9:00am News from the IRS and Treasury. Representatives from the IRS and Department of Treasury will discuss topics of current interest to exempt organizations practitioners.

Moderator: James P. Joseph, Arnold & Porter LLP, Washington, DC

Panelists: Janine Cook, Deputy Associate Chief Counsel, IRS Office of Associate Chief Counsel (TEGE), Washington, DC (Invited); Victoria A. Judson, Associate Chief Counsel, IRS Office of Associate Chief Counsel (TEGE), Washington, DC (Invited); Elinor C. Ramey, Attorney-Advisor, Office of Tax Policy, Department of Treasury, Washington, DC (Invited)

10:00am News from the Hill. This panel will discuss legislative developments affecting exempt organizations.

Moderator: Alexander L. Reid, Morgan Lewis & Bockius LLP, Washington, DC

Panelists: Christopher T. Arneson, Senate Finance Committee Democratic Staff, Washington, DC (Invited); Gordon M. Clay, Legislation Counsel, Joint Committee on Taxation, Washington, DC (Invited); Victoria Glover, Ways and Means Committee Republican Staff, Washington, DC (Invited); Preston Rutledge, Senate Finance Committee Republican Staff, Washington, DC (Invited); John Schoenecker, Ways and Means Committee Republican Staff, Washington, DC (Invited)

11:00am Break.

11:15am "Destroying" the Johnson Amendment and the Future of 501(c)(3) Politicking. President Trump has promised to ‘totally destroy’ the Johnson Amendment, which states that section 501(c)(3) organizations may "not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office." How might he and his allies do that, what would the implications be, and how likely is it that something will actually happen?

Moderator: John Pomeranz, Harmon Curran Spielberg + Eisenberg LLP, Washington, DC

Panelists: Amanda Tyler, Baptist Joint Committee for Religious Liberty, Washington, DC; John Van Drunen, Evangelical Council for Financial Accountability, Winchester, VA

12:30pm Exempt Organizations Committee Luncheon (Ticketed Event)

Speaker: Rachel Levitan, Associate Vice President, Global Programs Strategy and Planning, HIAS, Washington, DC
2:00pm **The Current Climate for Nonprofit Enforcement.** This panel will explore the current climate for nonprofit enforcement. In particular, the panel will discuss the potential impact of the IRS budget on IRS enforcement of exempt organizations, matters included in the FY 2017 IRS exempt organizations work plan, the impact of the 2014 GAO report on IRS oversight of exempt organizations and the increasingly active role of state attorneys general.

**Moderator:** Marcus S. Owens, Loeb & Loeb LLP, Washington, DC  
**Panelists:** Janet M. Kleinfelter, Deputy Attorney General, Public Interest Division, Office of Tennessee Attorney General, Nashville, TN (Invited); Jason R. Lilien, Loeb & Loeb LLP, New York, NY

3:00pm **Fostering Entrepreneurship and Innovation – Issues and Approaches for Exempt Organizations.** Interest in entrepreneurship and innovation is not limited to the for-profit sector. Exempt organizations want to tap the potential for new technology and creative uses of capital to pursue a range of charitable and educational goals. Furthermore, some exempt organizations operate and fund programs with the express purpose of fostering and enhancing entrepreneurship and innovation. This panel will discuss the tax issues associated with various models exempt organizations use to invest in entrepreneurs and innovation, particularly questions of private benefit, as well as the underlying question of fostering innovation and/or entrepreneurship as their own exempt purposes.

**Moderator:** Catherine E. Livingston, Jones Day, Washington, DC  
**Panelists:** Kamil Cook, The Nature Conservancy, Washington, DC; Kendi E. Ozmon, Ropes & Gray, Boston, MA

4:00pm **Cash Bar**

9:30AM – 11:00AM  
**Employee Benefits Administrative Practices Update**  
Lafayette Park, Level 5B

Presented by the Subcommittee on Self-Correction, Determination Letters and Other Administrative Practices

**Chair:** Christina M. Crockett, Fifth Third Bank, Cincinnati, OH  
**Vice-Chairs:** Rhonda Migdail, Mercer, Washington, DC; Thomas R. Pevarnik, Deloitte, Washington, DC  
**Assistant Vice-Chairs:** Vanessa Blanco, Boutwell Fay LLP, Irvine, CA; Jewellie A. Grape, Conner & Winters LLP, St. Paul, MN; Chad R. DeGroot, Laner Muchin, Chicago, IL

The subcommittee will discuss changes to the Employee Plans Compliance Resolution System in Revenue Procedure 2016-51, proposed changes to Form 5500 (including IRS compliance questions), determination letter program processing, qualified plan operational compliance, hardship withdrawal processing, Announcement 2016-32, and other guidance issued.

**Panelists:** Seth Tievsky, Senior Technical Advisor, TE/GE, IRS, Washington, DC (Invited); Joyce I. Kahn, Acting Branch Chief, Qualified Plans Branch 4, TE/GE, IRS, Washington, DC (Invited); Donald Kieffer, Tax Law Specialist, TE/GE, IRS, Washington, DC (Invited)
PROGRAM SCHEDULE
FRIDAY, MAY 12

9:30AM – 10:45AM Latrobe, Level 3B
Employee Benefits Multinational Employee Benefits & Compensation Issues Update
Presented by the Subcommittee on Multinational Employee Benefits & Compensation Issues
Chair: Mark C. Jones, Pillsbury Winthrop Shaw Pittman LLP, Los Angeles, CA
Vice-Chairs: Rob Fowler, Baker Botts LLP, Houston, TX; Veena K. Murthy, Joint Committee on Taxation, US Congress, Washington, DC; David W. Powell, Groom Law Group Chartered, Washington, DC
Assistant Vice-Chair: Karen D. Youngstrom, Thompson Hine LLP, Cleveland, OH
We will discuss the following issues with our panelists and invited governmental guest: (1) structuring international employee secondments to support tax planning and comply with legal requirements, and (2) changes to pension-related provisions of the model tax treaty, pending US tax treaties and the potential impact on cross-border employees.
Panelists: Lara A. Banjanin, IRS Office of Associate Chief Counsel (International), Washington, DC (Invited); Anne G. Batter, Baker McKenzie, Washington, DC; Veena K. Murthy, Joint Committee on Taxation, US Congress, Washington, DC; David W. Powell, Groom Law Group Chartered, Washington, DC

9:30AM – 11:30AM Bulfinch/Renwick, Level 3B
Employee Benefits Welfare Plans and EEOC, FMLA and Leaves Issues Update
Presented by the Subcommittee on Welfare Plan and EEOC, FMLA and Leaves Issues
Chairs: Gabriel S. Marinaro, Katten Muchin Rosenman LLP, Chicago, IL; Yelena Fertman Gray, Nixon Peabody LLP, Chicago, IL
Vice-Chairs: William M. Freedman, Dinsmore & Shohl LLP, Cincinnati, OH; Elena Kaplan, Jones Day, Atlanta, GA
Assistant Vice-Chairs: Carolyn M. Trenda, McGuireWoods LLP, Chicago, IL; Gary Chase, Willis Towers Watson, New York, NY
This meeting will address the future of health care, including legislative proposals for a replacement of the Affordable Care Act. This meeting will also address recent developments in the area of prescription drug coverage, expansion of family and parental leave, growing challenges to limitations on mental health and substance use disorders coverage and other aspects of administering welfare benefit plans.
Panelists: Jacqueyn Abbott, ExxonMobil, Houston, TX; Alden Bianchi, Mintz Levin Cohn Ferris and Popeo PC, Boston, MA; Robyn Crosseon, ADP, Indianapolis, IN; Yelena Fertman Gray, Nixon Peabody LLP, Chicago, IL; Elena Kaplan, Jones Day, Atlanta, GA; Rachel Levy, Groom Law Group, Washington, DC; Gabriel S. Marinaro, Katten Muchin Rosenman LLP, Chicago, IL; Carolyn M. Trenda, McGuireWoods, Chicago, IL; Kim Wilcoxson, Thompson Hine LLP, Cincinnati, OH; Christa Bierma, Attorney Advisor, Office of Tax Policy, Department of Treasury, Washington, DC (invited); Christina Heide, Acting Deputy Director, Health Information Privacy, Office for Civil Rights, Department of Health & Human Services, Washington, DC (Invited); Katie Johnson, Attorney Advisor, Office of Tax Policy, Department of Treasury, Washington, DC (Invited); Kevin Knopf, Senior Technician Reviewer, Office of Division Counsel/Associate Chief Counsel (TEGE), IRS, Washington, DC (Invited); Stephen Tackney, Deputy Associate Chief Counsel (Employee Benefits), Tax Exempt and Government Entities, Office of Chief Counsel, IRS, Washington, DC (Invited); Amy Turner, Office Director, Office of Health Plan Standards and Compliance Assistance, Department of Labor, Washington, DC; Carol Weiser, Deputy Benefits Tax Counsel, Office of Tax Policy, Department of Treasury, Washington, DC (Invited)
PROGRAM SCHEDULE
FRIDAY, MAY 12

9:30AM – 11:30AM
Arlington/Cabin John, Level 3B

Tax Policy & Simplification

Chair: Eric San Juan, Georgetown University Law Center, Washington, DC

9:30am
Treasury Regulations and Guidance: Impact of the Administrative Procedure Act (APA) and Other Regulatory Guidance Processes. Recent court opinions and the GAO have raised questions about the Department of Treasury’s compliance with the APA and other regulatory process rules when issuing regulations and other guidance. This panel will discuss the APA and relevant exemptions, as well as other regulatory guidance processes, and consider prospects for reform.

Moderator: Professor Michael Lang, Fowler School of Law, Chapman University, Orange, CA

Panelists: Shelley Leonard, Office of Tax Legislative Counsel, Department of Treasury, Washington, DC (Invited); Professor Kristin Hickman, University of Minnesota, Minneapolis, MN; Kathryn Zuba, Associate Chief Counsel (Procedure & Administration), IRS, Washington, DC; Professor Steven Johnson, Florida State University, Tallahassee, FL (Invited); Kandyce Korotky, Covington & Burling LLP, Washington, DC

Co-Sponsored by: Young Lawyers Forum

10:30am
International Tax Legislative Developments. Major tax reform legislation is expected to address significant issues, such as territoriality, cross-border adjustment, and repatriation. Legislative counsel, academic experts, and private practitioners will discuss.

Moderator: Anne Gordon, PwC, Washington, DC

Panelists: Manal Corwin, KPMG, Washington, DC (Invited); Aharon Friedman, Tax Counsel (Majority), House Ways & Means Committee, Washington, DC (Invited); Viva Hammer, Legislation Counsel, Joint Committee on Taxation, Washington, DC; Professor Omri Marian, University of California Irvine, Irvine, CA

Co-Sponsored by: Foreign Activities of US Taxpayers; Young Lawyers Forum

9:45AM – 10:45AM
Burnham, Level 3B

Employee Benefits Multiple Employers, PEOs and Controlled Groups Update

Presented by the Subcommittee on Multiple Employers, Professional Employer Organizations (PEOs) and Controlled and Affiliated Service Groups

Chair: Devin M. Karas, Hartford, CT

Vice-Chair: Stefan P. Smith, Locke Lord LLP, Dallas, TX

The Subcommittee will discuss the procedures, pros, cons and pitfalls associated with the process of obtaining a certification from the IRS for a certified PEO. Thoughts regarding how the process can be improved as well as other related issues will also be discussed in an open forum. Form 5500 relief for PEOs, as well as managing PEO pooled accounts will also be discussed. The Subcommittee will continue its discussion on the Department of Labor’s guidance on state-run and municipal and other state subdivision-run IRAs. Next-steps for such programs, in light of recent legislation, will also be touched upon. Lastly, the Subcommittee will discuss any other federal legislative developments of note, in particular, the status of the Retirement Enhancement and Savings Act, and how such legislation could impact the multiple employer plan market, small employers and their employees.
Panelists: Devin M. Karas, Hartford, CT; Stefan P. Smith, Lock Lord LLP, Dallas, TX; Farrah Fielder, National Association of Professional Employer Organizations, Alexandria, VA; Sarah Gill Mysiewicz, AARP, Washington, DC; Robert J. Toth Jr., Law Office of Robert J. Toth Jr. LLC, Fort Wayne, IN; Seth H. Tievsky, Senior Technical Advisor, IRS, Washington, DC (Invited)

**10:00AM – 11:00AM**
Appointments to the Tax Court (Executive Session)
Farragut Square, Level 5B

**10:30AM – 12:30PM**
Transfer Pricing
Independence A, Level 5B

**Chair:** A. Tracy Gomes, McDermott Will & Emery, Dallas, TX

**10:30am State Aid Allegations by the European Union: Policy and Technical Transfer Pricing Implications.** This panel will review the interaction between the EU State Aid rules and established tax planning techniques, including the use of APAs or advance rulings with EU member states and cost-sharing arrangements. The panel will explore the implications of recent allegations by the EC and the interaction with existing technical rules and policy norms regarding transfer pricing and attribution of profits. The panel will also consider whether recent activity by the EC in the State Aid area increases the likelihood of inconsistent interpretation and application of the arm's length principle, whether at the supra-national or the national level.

**Moderator:** Steven Felgran, Alix Partners, New York, NY

**Panelists:** Euan Burrows, Ashurst LLP, London, UK; Nihan Mert-Beydilli, NERA Economic Consulting, Los Angeles, CA; Steven Felgran, AlixPartners, New York, NY

**11:30am Insurance and Reinsurance Transfer Pricing Issues.** This panel will discuss insurance and reinsurance transfer pricing issues, including relevant authority, whether a transaction is insurance, common transactions, methods applied, relevant actuarial principles, sources for comparables, and common dispute areas.

**Moderator:** Darrin Litsky, Deloitte, New York, NY

**Panelists:** Stephen R. Baker, Symetra, Bellevue, WA; Chris Bello, Branch Chief, IRS Office of Associate Chief Counsel (Branch 6), International, Washington, DC; Brian Jenn, Attorney Advisor, ITC, Department of Treasury, Washington, DC; Alexis MacIvor, Branch Chief, IRS Office of Associate Chief Counsel (Branch 4), Insurance, Washington, DC; Mary Margiotta, EY, New York, NY; Robert Miccolis, The CAS Institute, Philadelphia, PA

**11:00AM – 1:15PM**
Employee Benefits Defined Benefit Plans and Distributions Update
Roosevelt/Wilson, Level 3B

Presented by the Subcommittees on Distributions and Defined Benefit Plans

**Chairs:** Sarah E. Fry, Locke Lord LLP, Dallas, TX; John H. Wendeln, Thompson Hine LLP, Cincinnati, OH; Anne M. Meyer, Snell & Wilmer LLP, Phoenix, AZ

**Vice-Chairs:** Rosina Barker, Morgan, Lewis & Bockius LLP, Washington, DC; J. Rose Zaklad, Groom Law Group, Washington, DC

**Assistant Vice-Chairs:** Allison Hoots, Employee Benefits Security Administration, Department of Labor, Philadelphia, PA; Meredith VanderWilt, Polsinelli PC, Dallas, TX; Laura M. Nolen, Marathon Oil Corporation, Houston, TX; Erin Turley, K&L Gates LLP, Dallas, TX
The Subcommittees will discuss recent issues of interest affecting defined benefit plans and plan distributions, including discussions on lifetime income current developments and issues and on the PBGC's proposed rule expanding its missing participant program. Government presentations will include updates from the IRS/Treasury, PBGC and DOL.

**Panelists:** Kyle Brown, Division Counsel (TEGE), Washington, DC (Invited); William Evans, Attorney Advisor, Office of Benefits Tax Counsel, Department of Treasury, Washington, DC (Invited); Linda Marshall, Senior Counsel, IRS, Washington, DC (Invited); Harlan Weller, Senior Actuary, Department of Treasury, Washington, DC (Invited); Bruce Perlin, Assistant Chief Counsel, Pension Benefit Guaranty Corp., Washington, DC (Invited); Joseph Krettek, Assistant Chief Counsel for Benefits, Pension Benefit Guaranty Corp., Washington, DC (Invited); Nathaniel Rayle, Attorney, Office of Chief Counsel, Pension Benefit Guaranty Corp., Washington, DC (Invited); Rosina Barker, Morgan, Lewis & Bockius LLP, Washington, DC; Harold J. Ashner, Keightley & Ashner LLP, Washington, DC; Sarah E. Fry, Locke Lord LLP, Dallas, TX; John H. Wendeln, Thompson Hine LLP, Cincinnati, OH; J. Rose Zaklad, Groom Law Group, Washington, DC; Elizabeth T. Dold, Groom Law Group, Washington, DC; Kevin L. Walsh, Groom Law Group, Washington, DC; Additional Panelists TBD

**11:00AM – 12:00PM**

**Employee Benefits Exempt Organization and Governmental Plans Update**

Presented by the Subcommittee on Exempt Organization and Governmental Plans

**Chair:** Bruce Barth, Robinson & Cole LLP, Hartford, CT
**Vice-Chairs:** Don Wellington, Steptoe & Johnson, Los Angeles, CA; Blake McKay, Alston & Bird, Atlanta, GA
**Assistant Vice-Chairs:** Meghan M. Lynch, Aon Hewitt, Washington, DC; Robert Johnson, Kaufman & Canoles PC, Newport News, VA

The panel will discuss current issues impacting governmental, tax-exempt and church plans, including the status, questions and issues relating to the guidance issued under section 457(f), normal retirement age for governmental plans and the definition of a governmental plan, as well as the status of the church plan and 403(b) plan litigation matters and other recent guidance and decisions relating to governmental, tax-exempt and church plans.

**Panelists:** Bruce Barth, Robinson & Cole LLP, Hartford, CT; Don Wellington, Steptoe & Johnson, Los Angeles, CA; Blake C. McKay, Alston & Bird, Atlanta, GA; David Powell, Groom Law Group, Washington, DC; Government panelists TBA

**11:00AM – 12:00PM**

**Employee Benefits Fiduciary Responsibilities Update**

Presented by the Subcommittee on Fiduciary Responsibility

**Chairs:** David A. Cohen, Evercore Trust Company NA, Washington, DC; Fritz Richter III, Bass Berry & Sims PLC, Nashville, TN
**Vice-Chairs:** Erin Cho, Groom Law Group, Washington, DC; Daniel R. Salemi, Franczek Radelet PC, Chicago, IL
**Assistant Vice-Chairs:** Yongo Ding, Miller & Chevalier Chartered, Washington, DC; Kyla Rivera, Evercore Trust Company NA, Washington, DC

The panel will discuss recent guidance and other issues addressing ERISA fiduciary responsibilities, including the Department of Labor’s delay of the conflict of interest rule and the associated class exemptions.

**Panelists:** David A. Cohen, Evercore Trust Company NA, Washington, DC; Yongo Ding, Miller & Chevalier Chartered, Washington, DC; Jeff Lieberman, Skadden Arps, New York, NY; Erin M. Sweeney, Miller & Chevalier Chartered, Washington, DC
11:00AM – 12:00PM  
**Employee Benefits Legislation and Litigation Update**  
Penn Quarter A, Level 1B

**Presented by Subcommittees on Employee Benefits Legislation and Litigation**

**Co-Chairs:** Lisa Bleier, SIFMA, Washington, DC; Michael Bartolic, Roberts Bartolic, Chicago, IL  
**Vice Chair:** Professor Jonathan Barry Forman, University of Oklahoma, Norman, OK  
**Assistant Vice-Chairs:** Rita Patel, DLA Piper LLP, Washington, DC; Jessica Agostinho, Hunton & Williams LLP, Washington, DC; Judy M. Hensley, Roberts & Holland LLP, New York, NY; Michael Kreps, Groom Law Group Chartered, Washington, DC

This panel will discuss the latest developments on federal and state legislation impacting employee benefits, including state-run retirement plans, open MEPs, and legislation impacting employee benefits being considered as part of tax reform. This session will also cover the latest in litigation, including plan fees issues, plan sponsors concerns and key state cases.

**Panelists:** Michael Bartolic, Roberts Bartolic, Chicago, IL; Rita Patel, DLA Piper LLP, Washington, DC; Jessica Agostinho, Hunton & Williams LLP, Washington, DC; Judy Hensley, Roberts & Holland LLP, New York, NY; Michael Kreps, Groom Law Group Chartered, Washington, DC

11:00AM – 11:30AM  
**Employee Benefits New Employee Benefits Attorneys Forum**  
Banneker, Level 1B

**Chair:** Laura R. Westfall, King & Spalding, New York, NY

Informal meeting for new members of the Employee Benefits Committee

11:00AM – 12:30PM  
**Energy & Environmental Taxes**  
Burnham, Level 3B

**Chair:** Peter Lowy, Marathon Oil Corporation, Houston, TX

11:00am  
**Updates Impacting the Energy Industry.** The panel will discuss legislative, judicial and regulatory developments including the status of tax reform following the first 100 days of the Trump administration, and specifically the tax impact of various legislative proposals on the energy industry. The panel will also discuss frequently asked questions that practitioners and their clients believe are candidates for future regulatory guidance.

**Moderators:** Amish Shah, Eversheds Sutherland, Washington, DC; Courtney Sandifer, Deloitte, Washington, DC

**Panelists:** Jennifer Bernardini, Attorney, Branch 6, Passthroughs and Special Industries, IRS, Washington, DC; Hannah Hawkins, Attorney Adviser, Department of Treasury, Office of Tax Policy, Washington, DC; Kashi Way, Senior Legislation Counsel, Joint Committee on Taxation, Washington, DC; Brian Americus, Deloitte, Washington, DC; Lorenzo Bivans, Exelon Corporation, Washington, DC

11:00AM – 12:00PM  
**Membership & Marketing**  
CANCELLED
11:00AM – 1:45PM  Constitution A, Level 3B

S Corporations ★★★

**Chair:** Dana Lasley, Emerson Electric Co., St. Louis, MO

**11:00am**  **Hot Topics.** A dialogue with representatives from the Government about developments relevant to S Corporations and companies considering making S Corporation elections. Also, a discussion of issues related to tax reform.

**Moderators:** Paul F. Kugler, KPMG LLP, Washington, DC; Laura Howell-Smith, Deloitte Tax LLP, Washington DC; Carol Kulish Harvey, KPMG LLP, Washington, DC

**Panelists:** Mark E. Warren, Tax and Trade Counsel, Office of Senator John Thune, Washington, DC; Bradford R. Poston, IRS Office of Chief Counsel, Washington, DC

**12:00pm**  **Converting Stock Sales to Assets Sales (and Back Again).** ★ Using Code sections 453(h) and 453B(h) in actual and deemed (338(h)(10) and 336(e)) asset sales to convert stock sales into assets sales, and asset sales into stock sales. See the last dinosaur in its niche habitat 30 years after the GU repeal asteroid struck! Complimentary tour of regulations sections 1.453-11 and 1.338(h)(10)-1 and discussion of state tax implications included.

**Moderator:** John Harper, Morrison & Foerster LLP, McLean, VA

**Panelists:** Mary Beth Dolan, Bryan Cave LLP, St. Louis, MO; Edward A. Waters, Dean Mead Egerton Bloodworth Capouano & Bozarth PA, Orlando, FL

**1:15pm**  **Important Developments.** Discussion of recent legislative, administrative and judicial developments relating to S Corporations and their shareholders.

**Moderator:** Bryan Keith, Grant Thornton LLP, Washington, DC

**Panelists:** Laura E. Krebs Al-Shathir, Capes Sokol Goodman & Sarachan PC, St. Louis, MO; Gregory L. Lohmeyer, Quarles & Brady LLP, Milwaukee, WI

11:00AM – 1:45PM  Constitution B, Level 3B

**Standards of Tax Practice ★★★★

**Chair:** Michael J. Desmond, Law Offices of Michael J. Desmond APC, Santa Barbara, CA

**11:00am**  **Ethical Issues in Representing Tax Professionals.** ★ representing attorneys, accountants and other tax professionals can raise complex ethical issues when your client’s interests may not be aligned with those of your client’s clients (and former clients). Problems arise most often in the context of IRS preparer or promoter penalty investigations but they also come up in the context of more routine income tax examinations and in matters that do not directly involve the IRS, such as professional malpractice, divorce or other legal actions involving the client’s clients. This panel will review applicable ethical standards, privilege rules and other considerations, including professional and reputational risk to practitioners and their firms, relevant to the representation of tax professionals.

**Moderator:** Shamik Trivedi, Grant Thornton LLP, Washington, DC

**Panelists:** Melissa Henkel, Senior Technician Reviewer (Branch 2, Procedure & Administration), IRS Office of Chief Counsel, Washington, DC; Michael Desmond, Law Offices of Michael J. Desmond APC, Santa Barbara, CA; Rachel L. Partain, Caplin & Drysdale, New York, NY; Kevin E. Thorn, Thorn Law Group, Washington, DC

**12:00pm**  **Ethical Issues in Preserving and Collecting Evidence.** ★ Litigation holds and document collections can be tricky, regardless of whether the client is a Fortune 100 company or an individual in a routine IRS exam. ABA Civil Discovery Standards provide that when a lawyer learns that litigation is probable or has been commenced,
the lawyer should inform the client of its duty to preserve potentially relevant documents in the client’s custody or control and the possible consequences of failing to do so. This panel will explore what that means in the context of civil and criminal tax disputes. In addition, the panel will discuss different methods and best practices when implementing litigation holds and document collections with different kinds of clients and common fact patterns involved in tax disputes. Finally, the panel will discuss the consequences of litigation hold shortcomings, including professional malpractice, liability to opposing parties for spoliation, and the potential for attorney discipline.

**Moderator:** William Farley, Holland & Knight, Chicago, IL  
**Panelists:** Geoffrey Davis, Jenner & Block, Chicago, IL; Guinevere Moore, Johnson Moore LLC, Chicago, IL; Randy J. Curato, Attorneys’ Liability Assurance Society Inc., Chicago, IL

1:00pm  **Ethical Issues in Federal Tax Practice – The Government Perspective.** This panel will provide an update on recent guidance from the IRS and Department of Treasury, discuss issues of concern and areas of focus for the IRS Office of Professional Responsibility and Office of Chief Counsel, and give an update on pending cases that relate to tax practice standards. The panel will also expand the discussion to include recent standards-related developments affecting tax practitioners.

**Moderator:** Norma Schrock, EY, Washington, DC  
**Panelists:** Stephen Whitlock, Director, IRS Office of Professional Responsibility, Washington, DC; Kathryn Zuba, Associate Chief Counsel (Procedure & Administration), IRS Office of Chief Counsel, Washington, DC

11:30AM – 12:30PM  **Court Procedure & Practice Roundtable Discussion**  
**Chair:** Juan F. Vasquez, Jr., Chamberlain Hrdlicka White Williams & Aughtry, Houston, TX

11:30am  **Stipulation in the Tax Court.** Litigants are required under Tax Court Rule 91 to stipulate to the fullest extent possible in order to narrow the issues before the Court. The parties often disagree about many “facts” and, as a result, many stipulations are simply a list of documents. On the other end of the spectrum, a failure to stipulate at all may result in one party filing a motion to compel stipulation. This panel will discuss best practices and pitfalls when agreeing to a stipulation and reserving objections, when it is appropriate or inappropriate to file a motion to compel stipulation, and any updates to the Court’s rules relating to stipulations following the Court’s request for proposed rule changes last year.

**Moderator:** Elizabeth K. Blickley, Washington, DC  
**Panelists:** Laurie A. Nasky, Special Trial Attorney, IRS LB&I, Philadelphia, PA; The Honorable Lewis R. Carluzzo, Special Trial Judge, US Tax Court, Washington, DC; Nicholas R. Metcalf, Miller & Chevalier, Washington, DC
## COMMITTEE LUNCHEONS

### 11:45AM – 1:00PM

**Real Estate and Partnerships & LLCs Luncheon** *(Ticketed Event)*
**Hogan Lovells, 555 13th Street NW**
**Topic:** Reflections on 40+ Years of Subchapter K
**Speaker:** William McKee, Morgan Lewis & Bockius LLP, Washington, DC

### 12:00PM – 1:30PM

**Corporate Tax and Affiliated & Related Corporations** *(Ticketed Event)*
**Farragut/Lafayette, Level 5B**

### 12:00PM – 12:30PM

**Diversity** *(Ticketed Event)*
**Tiber Creek, Level 1B**
**Sponsored by:** Northwestern Pritzker School of Law

### 12:00PM – 12:30PM

**Estate & Gift Taxes and Fiduciary Income Tax** *(Ticketed Event)*
**Franklin/McPherson, Level 5B**

### 12:00PM – 12:30PM

**State & Local Taxes** *(Ticketed Event)*
**Declaration, Level 1B**

### 12:30PM – 1:30PM

**Administrative Practice and Court Procedure & Practice** *(Ticketed Event)*
**Independence BCDE, Level 5B**
**Speaker:** Drita Tonuzi, Deputy Chief Counsel, IRS, Washington, DC
**Sponsored by:** Caplin & Drysdale, Kostelanetz & Fink, LLP, Miller & Chevalier Chartered, Thompson Hine LLP and Thompson & Knight LLP

### 12:30PM – 1:30PM

**Exempt Organizations** *(Ticketed Event)*
**Constitution CDE, Level 3B**
**Speaker:** Rachel Levitan, Associate Vice President, Global Programs Strategy and Planning, HIAS, Washington, DC

### 12:30PM – 1:00PM

**FAUST, FLF, Transfer Pricing & USAFTT** *(Ticketed Event)*
**Independence A, Level 5B**

### 1:45PM – 2:45PM

**Banking & Savings Institutions, Financial Transactions, Insurance Companies, Investment Management and Tax Exempt Financing** *(Ticketed Event)*
**Independence HI, Level 5B**
**Speaker:** William M. Paul, Acting Chief Counsel, IRS, Washington, DC (Invited)

### 1:45PM – 2:45PM

**Civil & Criminal Tax Penalties** *(Ticketed Event)*
**Clyde’s, 707 7th Street NW**
**Sponsored by:** Hochman, Salkin, Rettig, Toscher & Perez, P.C., and Kostelanetz & Fink, LLP
12:00PM – 1:00PM
Employee Benefits Corporate Counsel Forum

Presented by the Employee Benefits Corporate Counsel Forum

Chairs: Jacquelyn M. Abbott, Exxon Mobil Corporation, Houston, TX; Jennifer M. Wolff, Chevron Corporation, San Ramon, CA

Join the corporate counsel forum as panelists discuss advising an employer on annual enrollment considerations for the 2018 open enrollment season. In this uncertain future of the Affordable Care Act, how can an employer plan? What about the SBC, reporting and other required forms? What about required disclosures for wellness programs? What is an employer supposed to do?

Panelists: Jacquelyn M. Abbott, Exxon Mobil Corporation, Houston, TX; Linda R. Mendel, Vorys Sater Seymour and Pease LLP, Columbus, OH; Yelena Fertman Gray, Nixon Peabody, Chicago, IL

12:00PM – 1:00PM
Employee Benefits ESOP Update

Presented by the Subcommittee on ESOPs

Chair: David A. Whaley, Thompson Hine LLP, Cincinnati, OH

Assistant Vice-Chairs: Benjamin J. Evans, Bingham Greenebaum Doll LLP, Louisville, KY; Erin Sweeney, Miller & Chevalier Chartered, Washington, DC; Allison Wilkerson, McDermott Will & Emery, Dallas, TX

This meeting will include a presentation on common valuation issues that arise in private company stock valuations for ESOPs presented by a financial advisor to Trustees of multiple private company ESOPs. In addition, there will be a discussion of recent litigation pertaining to privately held employer securities including *Allen v. GreatBanc Trust Co.*, 7th Cir., No. 15-3569 (Aug, 25, 2016) and *Tim P. Brundle et al. v. Wilmington Trust NA*, U.S.D.C. E.D. Va., No. 1:15-cv-01494, (March 14, 2016).

Panelists: Hillary Hughes, Prairie Capital Advisors, Cedar Rapids, IA; David A. Whaley, Thompson Hine LLP, Cincinnati, OH; Benjamin J. Evans, Bingham Greenebaum Doll LLP, Louisville, KY; Erin Sweeney, Miller & Chevalier Chartered, Washington, DC; Allison Wilkerson, McDermott Will & Emery, Dallas, TX

12:00PM – 1:15PM
Employee Benefits Mergers & Acquisitions Update

Presented by the Subcommittee on Mergers & Acquisitions

Chair: Laura R. Westfall, King & Spalding, New York, NY

Vice-Chair: Elinor H. Clendenin, Williams Mullen, Richmond, VA

Assistant Vice-Chair: Stephanie Jeane, Baker Botts LLP, Washington, DC

The panel will discuss carried interest plans and partnership equity-based compensation. Topics will include partnership models vs. notional or phantom models, the relationship between Subchapter K and section 83, section 83(b) election considerations, and securities, tax and other implications of such plans.

Panelists: Steven W. Rabitz, Stroock & Stroock & Lavan LLP, New York, NY; Robert C. Fleder, Paul Weiss Rifkind Wharton & Garrison LLP, New York, NY; Arthur H. Kohn, Cleary Gottlieb Steen & Hamilton LLP, New York, NY; Andrew L. Oringer, Dechert LLP, New York, NY
12:30PM – 1:30PM  Tiber Creek, Level 1B
Diversity ★
Chair: Jairo Cano, E-Trade Financial, Jersey City, NJ

12:30pm Federal Tax Reform: Beyond Dollars and Cents. Federal tax reform was a key issue in the presidential campaign, and with the transition to the new administration, reform seems imminent. The House Republicans’ “A Better Way” Blueprint for tax reform promises “bold, pro-growth tax reform,” and in his first address before a joint session in Congress President Trump assured Americans his team was “developing historic tax reform”. The panel broadens the discussion of federal tax reform beyond a purely economic perspective. The panel will discuss the theory that our federal tax system and the proposed tax reform policies have an expressive function, revealing who and what we value, the society we are now, and the society we strive to be. The panelists will explore this theory in the context of two federal tax proposals: a recent bill allowing for a refundable tax credit for the purchase of qualified access technology for the blind and President Trump’s proposed child care benefits. 
Moderator: Eunkyong Choi, New York City Taxpayer Advocate, New York City Department of Finance, New York, NY
Panelist: Professor Francine Lipman, University of Nevada William S. Boyd School of Law, Las Vegas, NV; Professor Anthony Infanti, University of Pittsburgh, School of Law, Pittsburgh, PA; Elaine Maag, Urban Institute, Washington, DC

12:30PM – 1:30PM  Franklin/McPherson, Level 5B
Estate & Gift Taxes and Fiduciary Income Tax Young Lawyers Subcommittee ★
Chairs: Benjamin G. Carter, Texas Capital Bank, Dallas, TX; David A. Berek, Baker McKenzie, Chicago, IL

12:30pm An Insider’s View to the Guidance and Rulemaking Process. This program will explore, from a pragmatic, insider’s point of view, how guidance is formulated within and between the Department of Treasury and the IRS Office of Chief Counsel. Examples of topics to be discussed include an overview of how a Treasury Regulation is “born,” and why one form of guidance (e.g., a Regulation) is chosen versus another (e.g., a Revenue Ruling).
Panelists: Catherine V. Hughes, Attorney Advisor, Office of Tax Policy, Department of Treasury, Washington DC; Stacey Delich-Gould, Morrison Cohen LLP, New York, NY; Beth Kerwin, Paul Weiss, New York, NY

12:30PM - 1:30PM  Declaration, Level 1B
State & Local Taxes ★
Chair: Jaye Calhoun, Kean Miller LLP, New Orleans, LA

12:30pm Recent State Legislative Developments in Taxation. So far in 2017, attention to tax reform has been focused primarily on the federal level. However, it would be unwise to overlook the states, which continue to reform their tax codes to meet revenue targets and policy goals, as well as to update and modernize their tax laws to keep pace with an increasingly digital world. This panel will share perspectives on the state of state tax policy as well as state tax legislative trends on the horizon.
Moderator: John A. Biek, Neal Gerber & Eisenberg LLP, Chicago, IL
Panelist: Max Behlke, National Conference of State Legislatures, Washington, DC
1:00PM – 2:30PM
Independence A, Level 5B
Foreign Activities of US Taxpayers, Foreign Lawyers Forum, Transfer Pricing, and US Activities of
Foreigners and Tax Treaties

1:00pm Joint Current International Developments Panel. This panel will discuss the latest international tax developments.
Moderator: Michael J. Miller, Roberts & Holland LLP, New York, NY
Panelists: Kevin Nichols, Senior Counsel, Office of International Tax Counsel, Department of Treasury, Washington, DC; Daniel McCall, Deputy Associate Chief Counsel International (Technical), IRS Office of Chief Counsel, Washington, DC; Thomas J. Kane, Division Counsel, Office of Division Counsel (LB&I), IRS, Washington, DC

1:30PM – 5:30PM
Burnham, Level 3B
Employment Taxes

Chair: Megan E. Marlin, PwC, Washington, DC

1:30pm Federal Employment Tax Update. This panel will discuss current developments and topics of immediate interest in employment taxes. The panel will focus on recent Treasury and IRS guidance, court decisions, on-going litigation, or any other items relevant to employment taxes.
Moderator: Megan Marlin, PwC, Washington, DC
Panelists: Janine Cook, Deputy Associate Chief Counsel, IRS Office of Chief Counsel (TEGE), Washington, DC; Kyle Brown, Division Counsel, IRS Office of Associate Chief Counsel (TEGE), Washington, DC

2:30pm IRS Employment Tax Audits Part I. This panel will discuss strategies for navigating an IRS employment tax audit from the opening conference through the 30-day letter. Among the topics addressed will be the Form 941 and 940 examination process from both the IRS and taxpayer perspective and the potential issues that can arise, including substantive employment tax matters and amended information returns. A continuation of Part I will be held by the Civil and Criminal Tax Penalties committee on Saturday at 10:50am.
Moderator: Crescent Moran Chasteen, Nutter McClennen & Fish LLP, Boston, MA
Panelists: Linda Mosakowski, SB/SE Assistant Division Counsel (Pre-filing), IRS, Lanham, MD; Anne Batter, Baker McKenzie, Washington, DC; Bob Fedor, Robert J. Fedor, Esq. LLC, Cleveland, OH
Co-Sponsored by: Civil & Criminal Tax Penalties

3:30pm Break.

3:45pm Changes at IRS Appeals. What alternative dispute resolution options are available to taxpayers in the context of an employment tax examination if there are unagreed issues? The panel will discuss the changing landscape at IRS Appeals, the types of employment tax cases received by Appeals, early referral and fast track mediation in addition to settlement of traditional employment tax appeals.
Moderator: Dan Boeskin, PwC, Washington, DC
Panelists: Ruth Perez, PwC, Washington, DC; Glen Frost, Frost & Associates LLC, Annapolis, MD; Dennis Brager, Brager Tax Law Group, Los Angeles, CA

4:30pm Workforce Tax Issues – Employment Tax and Other Aspects of Tax Enforcement and Compliance Affecting Employers. This panel will include a discussion of identifying and mitigating common employment tax compliance issues. The panel
will consider the ongoing risks of worker misclassification and voluntary settlement options, and will consider the complex reporting and compliance required for employers by the Affordable Care Act.

**Moderator:** Ligeia Donis, PwC, Washington, DC

**Panelists:** Janine Cook, Deputy Associate Chief Counsel, IRS Office of Chief Counsel (TEGE), Washington, DC (Invited); Anne Batter, Baker McKenzie, Washington, DC (Invited); Anthony G. Arcidiacono, EY, Iselin, NJ

### 1:30PM – 2:30PM

**Section CLE**

**Program:** Employee Benefits

**Chair:** W. Waldan Lloyd, Durham Jones & Pinegar, Salt Lake City, UT

#### 2:00pm

**Department of Labor Employee Benefits Security Administration & Pension Benefit Guaranty Corporation Updates.** This panel will discuss current EBSA and PBGC regulatory, enforcement and litigation activities, and introduce the Office and activities of the PBGC Participant and Plan Sponsor Advocate.

**Moderators:** W. Waldan Lloyd, Durham Jones & Pinegar, Salt Lake City, UT; Harold J. Ashner, Keightley & Ashner LLP, Washington, DC

**Panelists:** Judith Starr, General Counsel, Pension Benefit Guaranty Corporation, Washington, DC (Invited); Karen Morris, Chief of Negotiations and Restructuring, Pension Benefit Guaranty Corporation, Washington, DC (Invited); Constance Donovan, PBGC Participant and Plan Sponsor Advocate, Washington, DC; Additional Panelists TBD

#### 3:00pm

**Affordable Care Act “Repeal and Replace” Legislation – What Does it Mean for Employers?** This panel will address legislative proposals to “repeal and replace” the Affordable Care Act, including the American Health Care Act (AHCA), with a particular focus on the implications for employers and their employees. Matters to be addressed will include the ACHA’s likely impact on the plan design of medical plans, the impact of eligibly for premium tax credits, the law’s impact on employer reporting obligations, and other compliance issues.

**Moderator:** Andrew C. Liazos, McDermott Will & Emery LLP, Boston, MA

**Panelists:** Alden Bianchi, Mintz Levin Cohn Ferris Glovsky and Popeo PC, Boston, MA; Linda Mendel, Vorys Sater Seymour and Pease LLP, Columbus, OH; Veena Murthy, Joint Committee of Taxation, Washington, DC (Invited)

#### 4:00pm

**Department of Treasury / Internal Revenue Service Hot Topics.** Representatives from the Department of Treasury and IRS will review recent guidance from, and current developments at, their agencies that impact employee benefits.

**Moderator:** Susan A. Wetzel, Haynes and Boone LLP, Dallas, TX

**Panelists:** Robert Neis, Benefits Tax Counsel, Department of Treasury, Washington, DC (Invited); Seth Tievsky, Senior Technical Advisor, TE/GE, IRS, Washington, DC (Invited); Victoria Judson, Associate Chief Counsel, Office Of Chief Counsel (TEGE), IRS, Washington, DC (Invited); Stephen Tackney, Deputy Associate Chief Counsel (Employee Benefits), Office of Associate Chief Counsel (TEGE), IRS, Washington, DC (Invited); Sunita B. Lough, Commissioner, Tax Exempt and Government Entities Division, IRS, Washington, DC (Invited); Robert Choi, Large Business & International
Division, IRS, Washington, DC (Invited); Lisa Beard, Director, Employee Plans Examinations, IRS, Washington, DC (Invited)

5:00pm  **Treasury / IRS Fireside Chat.**  Informal “town hall” discussion with Department of Treasury and IRS representatives on topics of interest to attendees.

6:00pm  **Networking Reception.**

Sponsored by: Practical Law

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**2:00PM - 5:30PM**  
**State & Local Taxes**  
**Penn Quarter, Level 1B**

Chair: Jaye Calhoun, Kean Miller LLP, New Orleans, LA

2:00pm  **State Taxation of Investors in Pass-Through Entities.** The panel will discuss developments and best practices in advising multistate pass-through entities on state tax issues affecting their investors. The panelists will also survey the progress of the SALT Committee's Task Force on the State Implications of the New Federal Partnership Audit Rules.  
  **Moderator:** Bruce P. Ely, Bradley Arant Boult Cummings LLP, Birmingham, AL  
  **Panelists:** Steven N.J. Wlodychak, EY, Washington, DC; Marianne Evans, KPMG LLP, Washington, DC; Zal Kumar, New York City Department of Finance, New York, NY

3:00pm  **Credit for Sales/Use Tax Paid to Other States.** This panel will address the many issues arising from property moving across state borders and the issues which arise when a state is obligated to give credit against its sales/use tax for tax a purchaser paid in another state. When to give the credit, how determined, when to raise the issue, priority rules and the ever pressing issue of state tax credits for local sales tax paid, e.g., the 2016 decision in CSX v. West Virginia, will be addressed.  
  **Moderator:** Mark F. Sommer, Frost Brown Todd, Louisville, KY  
  **Panelists:** Mark J. Richards, Ice Miller LLP, Indianapolis, IN; Jeanette Moffa, Moffa Sutton & Donnini PA, Ft. Lauderdale, FL; Fred Nicely, Council on State Taxation, Washington, DC

4:00pm  **Can You Tax What You Can't See: Identifying and Valuing Intangibles for Ad Valorem Property Tax.** States apply a wide variety of approaches to property taxation of intangible property. Companies own all types of intangible property that contribute to the value of the business, and state courts and legislatures have struggled with defining intangible assets, determining which, if any, should be taxed, differentiating between intangible property and intangible attributes, and how to value those assets. This panel will review recent developments in this area, including a discussion of cases, guidance and policy issues.  
  **Moderator:** Charles J. Moll, Winston & Strawn LLP, San Francisco, CA  
  **Panelists:** Martha Wentworth, Judge, Indiana Tax Court, Indianapolis, IN; David Leinhoff, Altus Group, Washington, DC; Fred Swersky, Federal Circuit Judge (Retired), Richmond, VA (Invited)

5:00pm  **A Remembrance of the Godfather of SALT, Paul Frankel.** Bring your best Paul story and join us as we toast the godfather of State and Local Tax in light of his having recently relinquished all earthly nexus - too soon.
2:30PM – 5:30PM
Independence BCDE, Level 5B

Court Procedure & Practice
Chair: Juan F. Vasquez, Jr., Chamberlain Hrdlicka White Williams & Aughtry, Houston, TX

2:30pm **Current Developments.** This panel will include a report from the Tax Court, significant IRS guidance and litigation, an update on Tax Division priorities, a report from Treasury, and significant pending litigation.  
**Moderator:** Lee Meyercord, Thompson & Knight, Dallas, TX  
**Panelists:** The Honorable L. Paige Marvel, US Tax Court, Washington, DC; Richard G. Goldman, Deputy Associate Chief Counsel (Procedure & Administration), IRS Office of Chief Counsel, Washington, DC; Grover Hartt III, Department of Justice, Tax Division, Dallas, TX; Rochelle Hodes, Associate Tax Legislative Counsel, Department of Treasury Office of Tax Policy, Washington, DC

3:00pm **History of the Tax Court.** Judge Colvin will discuss an interesting episode from the Court’s history.  
**Speaker:** The Honorable John O. Colvin, Judge, US Tax Court, Washington, DC

3:15pm **Best Practices in Appeals.** This presentation will go beyond new procedures in Appeals and focus on strategies and tips on how best to resolve cases in Appeals, docketed and non-docketed. The topics that will be discussed include: (i) Fed.R.Evid. 408 and its impact on the Appeals’ process; (ii) how to resolve a net operating loss case in Appeals, where no deficiency will exist regardless of the outcome; (iii) how a taxpayers' strategy should change depending on whether the case is docketed or not, and (iv) post-Appeals mediation strategies.  
**Moderator:** Chuck Hodges, Jones Day, Atlanta, GA  
**Panelists:** The Honorable Peter Panuthos, US Tax Court, Washington, DC; Jenny Johnson, Johnson Moore, Chicago, IL; Mitchell Horowitz, Buchanan Ingersoll & Rooney, Tampa, FL; John V. Cardone, Director of Examination, IRS Appeals, Washington, DC

4:00pm **Let the Sunshine In: Appealing a FOIA Determination.** The Freedom of Information Act can be a way to gain important insight and understanding in a client’s case. However, it is sometimes necessary to appeal the IRS’s determination of what can be turned over. This panel will look at how to litigate an appeal of a FOIA determination by the IRS.  
**Moderator:** Erica Brady, The Ferraro Law Firm, Washington, DC  
**Panelists:** Frank Agostino, Agostino & Associates, Hackensack, NJ; Cara Griffith, Tax Analysts, Washington, DC; Sarah Tate, Senior Attorney, IRS Office of Chief Counsel (Procedure and Administration), Washington, DC

4:45pm **Litigating Captive Insurance Cases.** This panel will provide an overview of the captive insurance litigation pending in the Tax Court and other courts, and will identify and discuss substantive and strategic issues common to captive insurance tax litigation generally, as well as those arising from the IRS’s "campaign" approach to case development in the micro-captive arena.  
**Moderator:** Juan Vasquez Jr., Chamberlain Hrdlicka, Houston, TX  
**Panelists:** Susan Seabrook, Buchanan Ingersoll & Rooney, Washington, DC; Thomas J. Kane, Division Counsel, IRS Office of Chief Counsel, Washington, DC; Jaime Vasquez, Chamberlain Hrdlicka, San Antonio, TX

= Taped  ★ = Young Lawyers Program  ‍♀️ = Ethics Credits Requested  ☐ = No CLE Credit
2:30PM – 3:30PM  
**Law Student Tax Challenge Planning Meeting**  
Lincoln Boardroom, Level 1B  

Please attend this planning meeting if you would like to volunteer to help with the Law Student Tax Challenge. Now in its 17th year, the Law Student Tax Challenge is an outstanding event and a great opportunity to get involved with the Young Lawyers Forum. This meeting will kick off our planning for the next Law Student Tax Challenge to be held at the 2018 Midyear Meeting, February 9-11 in San Diego, CA. We always look for enthusiastic volunteers to assist with marketing, problem drafting, judging, day-of-competition support and more. No previous experience necessary!

2:30PM – 5:30PM  
**Tax Exempt Financing**  
Farragut Square, Level 5B  

Chair: Stefano Taverna, McCall Parkhurst, Dallas, TX

**2:30pm**  
**Legislative, Treasury and Internal Revenue Service Updates and Tax Policy.** This panel will discuss new legislative initiatives that may affect tax-exempt financing, and any new Treasury and IRS regulations and other guidance in the tax-exempt bond area, including anticipated new guidance relating to the issue price of tax-exempt bonds.  
**Moderator:** Carol Lew, Stradling Yocca, Newport Beach, CA  
**Panelists:** John Cross III, Attorney-Advisor, Tax Legislative Counsel, Washington, DC (Invited); Vicky Tsilas, Chief, Branch 5, Financial Institutions and Products, Office of Chief Counsel, IRS, Washington, DC (Invited); John Buckley, former Chief Tax Counsel for the House Ways and Means Committee and Chief of Staff for the Joint Committee on Taxation, Washington, DC (Invited); Howard Gleckman, Senior Fellow, Urban Institute, Washington, DC

**3:00pm**  
**ABA Tax Section Comments on the Political Subdivision Regs; ABA Tax Section White Paper – “The Tax Exemption of Interest on State and Local Bonds: A Firmly Rooted History.”** This panel will discuss the comments prepared by the Tax-Exempt Finance Committee regarding the Proposed Regulations governing the definition of a political subdivision. The panel will also present a white paper detailing the history of the tax exemption on the interest on state and local government bonds.  
**Moderator:** Todd L. Cooper, Locke Lord, Cincinnati, OH  
**Panelists:** Professor Ellen Aprill, Loyola Law School, Los Angeles, CA; David Cholst, Chapman and Cutler, Chicago, IL; Additional Panelists TBD

**4:45pm**  
**Selected Tax Issues in Refundings – Is It Lost?** This panel will examine federal tax challenges associated with multi-purpose allocations, advance refunding limitations, refunding of build America bonds, including cross-over refunding issues, and qualified tax-exempt obligation status.  
**Moderator:** Chas Cardall, Orrick Herrington, San Francisco, CA  
**Panelists:** Mark Norell, Norton Rose, New York, NY; Darren McHugh, Stradling Yocca, Denver, CO; Stefano Taverna, McCall Parkhurst, Dallas, TX
### PROGRAM SCHEDULE
### FRIDAY, MAY 12

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| 3:00PM – 5:30PM | Closely Held Businesses **[ʼ]**  
3:00pm **Selling or Dissolving Your Law Practice: Practical and Ethical Considerations.**  
This panel will discuss business and legal issues associated with the sale or dissolution of a law practice, with a special emphasis on ethical considerations.  
**Panelists:** Jeffrey K. Gonya, Venable LLP, Baltimore, MD; William P. Prescott, Wickens Herzer Panza Cook Batitsta, Avon, OH; Anna Katherine Moody, Venable LLP, Washington, DC  
**Co-Sponsored by:** Tax Practice Management  
4:30pm **Equity Incentives for Employees of Closely Held Businesses.** Increasing numbers of businesses are turning to equity incentive plans as a way to attract and retain key employees and, in some instances, engage in business succession planning. In advising closely held businesses, practitioners must be able to navigate through the many available options and assist clients with selecting the plan that satisfy the client's goals, taking into account a number of factors, including the tax structure of the business (C corp, S corp, LLC partnership), tax consequences of the proposed incentive compensation for the business and the key employees, business operations, and administrative benefits and burdens of such plan. This presentation will highlight (i) the various types of equity incentive plans available for different tax and business structures; (ii) tax considerations, for the business and the recipient, of adopting a plan; and (iii) key business points to consider when advising a client on equity incentive plans.  
**Panelists:** Helen Morrison, EY, Washington, DC; Diane A. Thompson, Ballard Spahr LLP, Los Angeles, CA; Paolo M. Pasicolan, Miles & Stockbridge PC, Baltimore, MD |
|              |                                                                                                | Bulfinch/Renwick, Level 3B | Shelby L. Wilson, Berchem Moses & Devlin PC, Westport, CT |

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| 3:00PM – 5:00PM | Diversity **[ʼ]**  
3:00pm **Tales from the Cutting Edge of Diversity.** This interactive panel will feature diverse tax attorneys discussing current diversity issues and how their employers are responding with new or innovative diversity initiatives. This panel will provide opportunities for the audience and panelists to discuss innovative efforts to address emerging diversity issues.  
**Moderator:** Graham R. Green, Eversheds Sutherland, Washington, DC  
**Panelists:** Joshua R. Beck, Senior Advisor to the Executive Director of Systemic Advocacy, Taxpayer Advocate Service, Des Moines, IA; Marsha Henry, PwC, Washington, DC; Professor Jacqueline Lainez, UDC - David A. Clarke School of Law, Washington DC; Stephen Peng, EY, Washington, DC |
|              |                                                                                                | Tiber Creek, Level 1B | Jairo Cano, E-Trade Financial, Jersey City, NJ |

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<td>4:00pm</td>
<td><strong>IRS Notice 2017-15 Panel.</strong> Transfers between husband and wife are generally excluded from the calculation of Federal estate and gift taxes. Prior to the Supreme Court decisions in United States v. Windsor, same-sex couples could not claim the exclusion for inter-marital transfers. Instead, they were required to reduce their lifetime exclusion amounts to account for those transfers. The IRS issued Notice</td>
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**Taped** = Taped  
**★** = Young Lawyers Program  
**ʼʼ = Ethics Credits Requested  
**= No CLE Credit
2017-15 to provide guidance and relief to those couples who were affected by the
difference in treatment that existed prior to *Windsor*. This panel will discuss Notice
2017-15 in detail and provide insights on how the IRS intends to provide relief.
**Moderator:** Patrick Thomas, Notre Dame Law School, South Bend, IN
**Panelists:** Professor Anthony Infanti, University of Pittsburgh School of Law,
Pittsburgh, PA; Juli Kim, IRS Office of Chief Counsel, Washington, DC; George D.
Karibjianian, Franklin Karibjianian & Law PLLC, Washington, DC / Boca Raton, FL

**3:00PM – 5:45PM**
Financial Transactions ➡️ Independence FG, Level 5B

**Chair:** Michael B. Shulman, Shearman & Sterling LLP, Washington, DC

**3:00pm** 
**Through the Looking Glass: Financial Transactions Under a Destination-Based Cash Flow Tax.** This panel will delve into the technical and policy issues arising out of the application of a destination-based cash flow tax to financial instruments. The panel will include a discussion of the tax rules potentially applicable to both financial and non-financial institutions under such a regime, and will also consider relevant draft legislation to the extent any has been introduced.

**Moderator:** Matthew Stevens, EY, Washington, DC

**Panelists:** Professor Itai Grinberg, Georgetown University Law Center, Washington, DC; Viva Hammer, Joint Committee on Taxation, Washington DC; David Hariton, Sullivan & Cromwell LLP, New York, NY

**4:00pm** 
**Call “Security”: The Definitions Are Running Amok.** This panel will discuss the various meanings of the term “security” as used throughout the Code and explore the rationale behind the very different meanings in the context of corporate reorganizations, RIC qualification and various financial products provisions, such as sections 475, 1058 and 1091.

**Moderator:** Craig J. Gibian, Deloitte Tax LLP, Washington, DC

**Panelists:** Michael Yaghmour, EY, Washington, DC; Amy Snyder, The Vanguard Group Inc., Valley Forge, PA; Bill Alexander, Skadden Arps, Washington, DC

**5:00pm** 
**Application of Section 1001 to Changes to Derivatives.** This panel will explore in what circumstances a change to a derivative will result in a deemed exchange of the derivative for purposes of section 1001. The panel will discuss the recent McKelvey case, where the Tax Court held that the extension of the term of a variable prepaid forward contract did not cause a deemed exchange of the contract under section 1001. The panel also will address the application of section 1001 to other changes to a derivative, including changes to underlying assets (such as under indices or formulas, or as a result of corporate actions), changes to payments or settlement terms, and changes to the counterparty from a legal or tax perspective.

**Moderator:** Michael B. Shulman, Shearman & Sterling LLP, Washington, DC

**Panelists:** Kristen M. Garry, Shearman & Sterling LLP, Washington, DC; Jeffrey W. Maddrey, PwC, Washington, DC; Erika W. Nijenhuis, Cleary Gottlieb Steen & Hamilton LLP, New York, NY; Helen Hubbard, Associate Chief Counsel (Financial Institutions and Products), IRS Office of Chief Counsel, Washington, DC (Invited); Diana A. Imholtz, Office of Associate Chief Counsel, Special Counsel (Financial Institutions and Products), Washington, DC (Invited)
3:00PM – 5:45PM Insurance Companies

**Chair:** M. Kristan Rizzolo, Sutherland Asbill & Brennan LLP, Washington, DC

**3:00pm The Latest on Captive Insurance Companies.** This panel will cover current issues affecting captive insurance companies. The panel will address the Avrahami case and other pending captive cases, Notice 2016-66, the business plan item related to captives, and will provide a brief introduction to LB&I’s campaign addressing section 831(b) captives.

**Moderator:** Chaz Lavelle, Bingham Greenbaum Doll, Louisville, KY

**Panelists:** Kriss Rizzolo, Eversheds Sutherland (US) LLP, Washington, DC; Alexis MacIvor, IRS Office of Chief Counsel, FIP, Washington, DC; John Glover, IRS Office of Chief Counsel, FIP, Washington, DC

**3:55pm Impact of New LB&I Campaigns on Insurance Company Taxpayers.** This panel will discuss the IRS audit campaigns recently identified by LB&I, including a more in-depth look at the campaign addressing section 831(b) captives, and how the updated examination procedures may impact life and non-life insurance companies. The panel will also cover any updates to IRS practices and procedures that may be of concern to the insurance industry.

**Moderator:** Susan Seabrook, Buchanan Ingersoll, Washington, DC

**Panelists:** Gloria Sullivan, IRS Office of the Deputy Commissioner, LB&I, Oakland, CA; Helen Hubbard, IRS Office of Chief Counsel, FIP, Washington, DC; Barbara Franklin, IRS Office of Associate Chief Counsel (International), Washington, DC

**4:50pm Legislative.** Building on the panel in Orlando in January, this panel will discuss the impact of current tax legislative developments on the insurance industry, with a focus on tax reform and ACA repeal. To take advantage of being in Washington, and to supplement the January presentation, the panel will include Congressional staff involved in tax legislation who will share their unique perspective with the committee.

**Moderator:** Ann Cammack, EY, Washington, DC

**Panelists:** Preston Rutledge, Senate Finance Committee, Washington, DC; Kara Getz, House Ways & Means Committee, Washington, DC

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3:00PM – 5:45PM Real Estate

**Chair:** Julie Sassenrath Harvey, Winstead PC, Dallas, TX

**3:00pm The Fractions Rule: What the New Regulations Do and Don’t Do.** This panel will discuss the recent proposed regulations on the fractions rule. The regulations are designed to accommodate many common commercial arrangements, and the panel will focus on where the regulations do and don’t accomplish those goals.

**Moderator:** James Sowell, KPMG LLP, Washington, DC

**Panelists:** Caroline E. Hay, Attorney-Advisor to the Associate Chief Counsel (Passthroughs & Special Industries), IRS, Washington, DC; Karen F. Turk, Goodwin Procter, Boston, MA
3:45pm **Tax Reform and Real Estate: What to Expect When You’re Expecting.** The panel will discuss pending tax reform legislation with a view on how it will affect real estate ownership and operations.  
**Moderator:** Tony Edwards, NAREIT, Washington, DC  
**Panelists:** Victoria Glover, Tax Advisor, House Ways & Means Committee, Washington, DC; A. Cristina Arumi, EY, Washington, DC

4:30pm **Open Questions with Open-End Real Estate Funds.** A recent, significant trend among real estate sponsors is to give consideration to the use of open-end funds to hold diverse real estate assets. This panel will discuss the latest trends and tax aspects of the organization, fund raising and operation of open-end real estate funds.  
**Moderator:** Adam S. Feuerstein, PwC, Washington, DC  
**Panelists:** Nancy L. Mehlman, Simpson Thacher & Bartlett LLP, New York, NY; Mark D. Kirshenbaum, Goodwin Proctor LLP, Boston, MA

5:15pm **Completed Contract Method for Land Developers Under Section 460.** This panel will discuss the Howard Hughes Tax Court and Circuit Court decisions and the more recent TAM 201650014 addressing use of the completed contract method by land developers.  
**Moderator:** Robert D. Schachat, EY, Washington, DC  
**Panelists:** David L. Friedline, Deloitte Tax LLP, New York, NY; Steven M. Friedman, Friedman Advisors LLC, Washington, DC

**3:00PM – 4:00PM**  
**Banneker, Level 1B**

**3:00PM – 5:45PM**  
**Arlington/Cabin John, Level 3B**

**Tax Accounting**

Chair: David Auclair, Grant Thornton LLP, Washington, DC

3:00pm **Mark-to-Market Accounting Method Issues.** This panel will discuss issues encountered by practitioners related to mark to market accounting methods. Topics will include whether certain situations should be treated as a change in accounting method or a correction of an error, and the status of pending guidance. Government participants will include members of the Financial Institutions & Products and Income Tax & Accounting Divisions.  
**Moderator:** Jeffrey Maddrey, PwC, Washington, DC  
**Panelists:** Karen Messner, KPMG LLP, Washington, DC; Ned Blanchard, Special Counsel, Financial Institutions & Products, Office of Associate Chief Counsel, IRS, Washington, DC; Christina Morrison, Branch 6, Income Tax & Accounting, Office of Associate Chief Counsel, IRS, Washington, DC

3:40pm **Current Developments.** This panel will review recent developments in the area of tax accounting since the Section's Midyear Meeting in January. The panel will also discuss ongoing projects and anticipated guidance, with commentary and input from our guests from the IRS and Department of Treasury.  
**Moderator:** Stanley Barsky, Fox Rothschild LLP, New York, NY  
**Panelists:** Michael Resnick, Sutherland Asbill & Brennan LLP, Washington, DC; Thomas Moffitt, Special Counsel, Income Tax & Accounting, Office of Associate Chief Counsel, IRS, Washington, DC; Christopher Call, Office of Tax Policy, Department of Treasury, Washington, DC
4:20pm **9100 Relief and Method Change Issues.** This panel will discuss situations where 9100 relief may be granted with respect to changes in methods of accounting. Topics will also include 9100 relief for safe harbor elections and other elections, as well as issues that may impact on the ability of obtaining 9100 relief such as filing amended returns.

*Moderator:* Jane Rohrs, Deloitte LLP, Washington, DC

*Panelists:* David Auclair, Grant Thornton LLP, Washington, DC; Brinton Warren, Special Counsel, Income Tax & Accounting, Office of Associate Chief Counsel, IRS, Washington, DC

5:00pm **Harmonizing the Rules for Advance Payments.** This panel will discuss the challenges and opportunities of issuing guidance for advance payments received for goods and services, including amounts received in exchange for the sale or issuance of gift cards, trading stamps, and loyalty points that can be redeemed for goods or services. Topics will include harmonizing the rules in Rev. Proc. 2004-34, Treas. Reg. Sec. 1.451-4 and Treas. Reg. sec. 1.451-5.

*Moderator:* Ellen MacNeil, Andersen Tax, Washington, DC

*Panelists:* Carol Conjura, KPMG LLP, Washington, DC; Thomas Moffitt, Special Counsel, Income Tax & Accounting, Office of Associate Chief Counsel, IRS, Washington, DC; David Christensen, Assistant to the Branch Chief, Branch 2, Income Tax & Accounting, Office of Associate Chief Counsel, IRS, Washington, DC; Peter Ford, Senior Attorney, Branch 2, Income Tax & Accounting, Office of Associate Chief Counsel, IRS, Washington, DC

3:00PM – 5:45PM

**Franklin Square, Level 5B**

**Tax Collection, Bankruptcy & Workouts**

*Chair:* Wm. Robert Pope, Jr., White & Reasor PLC, Nashville, TN

3:00pm **New Developments.** Bankruptcy Cases, Tax Court (CDP Cases) and IRS Administrative Update. A panel of experienced lawyers will review those events in the last 12 months significantly affecting how you interact with the IRS in collection matters, the bankruptcy courts, and the always-changing world of CDP, administratively and in the Tax Court.

*Moderator:* Lawrence Sannicandro, Agostino & Associates PC, Hackensack, NJ


4:00pm **Ultimate Tax Collection – Can’t Pay?** Compare an Offer-in-Compromise to Discharge in Bankruptcy. The Variables and the Process. An OIC lets a taxpayer off the hook for money with some conditions, and no judicial review. A Bankruptcy Discharge leaves a clean slate (except the most recent tax years), in exchange for all assets not exempt. Tax lawyers might know about OICs, but not bankruptcy. You are missing a
valuable tool. Learn how to evaluate a bankruptcy discharge in context with an OIC, from a panel of lawyers that do both on a routine basis and how you might otherwise use bankruptcy to get a court to review the underlying liability.

Moderator: Wm. Robert Pope, Jr., White & Reasor PLC, Nashville, TN
Panelists: Professor W. Edward "Ted" Afield, Philip C. Cook Low-Income Taxpayer Clinic, College of Law, Georgia State University, Atlanta, GA; Nancy O. Ryan, Law Office of Nancy O. Ryan, Falls Church, VA; Jeffery M. Sklarz, Green & Sklarz LLP, New Haven, CT

5:00pm Managing the IRS Collection Process – The IRS Field Collection Operations. The IRS Director of Collection Policy will talk with us about the vision of the Service for ‘Future State’ collection matters and the Service's operating priorities for the next year, and some new programs (passports and private collectors). The private practice panel members will participate in a dialogue with the Director to gauge the impact of that vision and those priorities on the practitioner and the Taxpayers that they represent.

Moderators: Christin Bucci, Bucci Law Offices, Fort Lauderdale, FL
Panelists: Kristen E. Bailey, Director, Collection Policy, IRS, Washington, DC; A. Lavar Taylor, Law Offices of A. Lavar Taylor LLP, Santa Ana, CA; Dennis Brager, Law Offices of Dennis Brager, Los Angeles, CA

3:00PM – 5:30PM Declaration, Level 1B
Teaching Taxation

Chair: Professor Anthony Infanti, University of Pittsburgh, Pittsburgh, PA

3:00pm Brexit and Its Tax and Related Impacts on US Multinationals. The U.K. planned exit from the EU will have notable ramifications in the tax arena for US multinationals with U.K. activities. Potential areas of concern include: (1) withholding tax; (2) application of other EU directives; (3) prior case law holding certain U.K. rules incompatible with EU law; (4) possible U.K. versions of EU projects (e.g., public country-by-country reporting); (5) State aid investigations; (6) customs and tariffs; (7) treaty implications; (8) EU member states’ domestic beneficial ownership rules that provide preferred treatment to EU residents; and (9) cross border restructurings. Drawing upon the experience of tax advisers and U.S. MNEs, this panel will provide a snapshot of the current status of these tax questions and offer a window into the future.

Moderator: H. David Rosenbloom, Caplin & Drysdale, Washington, DC
Panelists: Lydia Challen, Allen & Overy, London, England; Ingrid Gardner, BDO, Boston, MA; Professor Mindy Herzfeld, University of Florida Levin College of Law, Gainesville, FL; Rom Watson, Ropes & Gray, Boston, MA
Co-Sponsored by: Foreign Activities of US Taxpayers and the Foreign Lawyers Forum

4:30pm Incorporating the New ABA Standards into the Tax Curriculum. This round table will discuss strategies to integrate the new ABA standards relating to learning outcomes, student assessment, and experiential learning into the law school tax
curriculum. Participants will consider how to design syllabi and courses in light of these new standards, ways to incorporate experiential learning into a podium class, and the experience of adjuncts in bringing practice into the classroom.

**Moderator:** Professor Jonathan D. Grossberg, American University Washington College of Law, Washington, DC

**Panelists:** Professor Michelle Drumbl, Washington & Lee School of Law, Lexington, VA; Professor Heather M. Field, UC Hastings College of Law, San Francisco, CA; Professor Carrie Garber Siegrist, AU Washington College of Law, Washington, DC

*3:00PM – 5:00PM*  
**Independence A, Level 5B**  
**US Activities of Foreigners & Tax Treaties**  
**Chair:** Jason S. Bazar, Mayer Brown LLP, New York, NY

**3:00pm**  
**Inbound Tax Reform Proposals.** Foreign multinationals are anxiously awaiting US tax reform and a decision as to which of several possible forms it may take - whether the destination based cash flow tax, a more traditional reduction of rates and broadening of the base, or even a new corporate integration model. Each of these raises unique concerns for non-US multinationals investing here: the continued availability of interest deductions, the creditability of US taxes, possible discrimination proscribed by treaties, and treaty overrides, among others. This panel will explore the range of issues in tax reform that impact inbound tax planning.

**Moderator:** Robert Stack, Former Deputy Assistant Secretary (International Tax Affairs), Department of Treasury, Washington, DC

**Panelists:** Gretchen Sierra, Deloitte, Washington, DC; Layla J. Asali, Miller & Chevalier, Washington, DC; Jesse Eggert, KPMG, Washington, DC

*4:00PM – 5:30PM*  
**Latrobe, Level 3B**  
**Young Lawyers Forum**  
**Chair:** Shawn L. McIntire, Ballard Spahr LLP, Denver, CO

**4:00pm**  
**Ethical Issues Under a Changing Legal Environment.** With ever changing technology, the way lawyers practice law and communicate with their clients is always evolving. With this evolution comes a new era of ethical challenges. This panel will discuss some of the ethical issues that arise with the use of social media (personal and professional), electronic communication, as well as some of the more common ethical issues that face today's attorney. Panelists will discuss recent trends in ethical decisions and will provide personal insight and practice tips to address these issues.

**Moderator:** Morgan Klinzing, Pepper Hamilton LLP, Philadelphia, PA

**Panelists:** Dianna Mullis, Steptoe & Johnson LLP, Washington, DC; Jessica Marine, Frost & Associates, Washington, DC; Courtney Hutson, Trial Attorney, Department of Justice, Washington, DC
4:30PM – 5:30PM
Publications

5:45PM – 6:30PM
Foreign Activities of US Taxpayers Business Meeting

5:45PM – 6:30PM
Foreign Lawyers Forum Business Meeting

5:45PM – 6:30PM
Transfer Pricing Business Meeting

5:45PM – 6:30PM
US Activities of Foreigners & Tax Treaties Business Meeting

6:45PM – 7:45PM
Section Reception (Ticketed Event)
(Hosted by the Diversity Committee and Young Lawyers Forum)

8:00PM – 10:00PM
International Committees Dinner (Reservation Required)
PROGRAM SCHEDULE
SATURDAY, MAY 13

7:15AM – 8:30AM
Real Estate, Partnerships & LLCs and S Corporations “Shop Talking” Breakfast (Ticketed Event)
Members of the Real Estate, Partnerships & LLCs and S Corporations Committees will gather for the traditional “open mic” breakfast to share ideas and war stories and to seek input on technical issues.

7:30AM – 9:00AM
ACTC Fellows Breakfast (ACTC Members and Guests)

7:30AM – 8:30AM
Incoming Committee Chairs, Vice-Chairs, Officers & Council Breakfast (Executive Session)

7:45AM – 9:15AM
Court Procedure & Practice Committee Breakfast (Ticketed Event)

8:30AM – 11:30AM
Employee Benefits (No CLE Credit)
Chair: W. Waldan Lloyd, Durham Jones & Pinegar, Salt Lake City, UT

8:30am
Retirement Plans Legislative and Regulatory Update. This panel will review and discuss legislative developments in the 115th United States Congress and recent regulatory actions that affect retirement plans.
Moderator: Bret Hamlin, Hill Ward Henderson, Tampa, FL
Panelists: Preston Rutledge, Tax and Benefits Counsel, Senate Committee on Finance, Washington, DC; Lisa Bleier, SIFMA, Washington, DC; Michael Kreps, Groom Law Group Chartered, Washington, DC

9:30am
IRS and Department of Treasury Technical Sessions. This panel will provide an overview of the issues presented to the IRS and Department of Treasury during the technical session meeting on May 11, 2017.
Moderator: Professor Kathryn J. Kennedy, The John Marshall Law School, Chicago, IL

10:30am
Unauthorized Practice of Law and the Practice of Benefits Law. The ABA Model Rules of Professional Responsibility set forth standards for the requirements for attorneys to practice law in a state. The states have adopted either these standards, variations on them or their own rules. This panel will explore issues which may arise for employee benefit practitioners with a nationwide practice.
Moderator: Martha N. Steinman, Hogan Lovells US LLP, New York, NY
Panelists: Michael J. Desmond, The Law Offices of Michael J. Desmond, APC, Santa Barbara, CA; Tracy L. Kepler, ABA Center for Professional Responsibility, Chicago, IL; David Cowart, Dentons, Dallas, TX

8:30AM – 11:30AM
Fiduciary Income Tax (No CLE Credit)
Chair: David A. Berek, Baker McKenzie, Chicago, IL

8:30am
Current Developments. Jeff Gonya and Nolan Moullé will review current developments in fiduciary income tax.
Panelists: Jeffrey K. Gonya, Venable LLP, Baltimore, MD; Nolan A. Moullé III, Norton Rose Fulbright US LLP, Houston, TX
8:45am Changing the Income Tax Status of a Trust: Consequences, Complications and Considerations. This panel will analyze the Federal income tax consequences that occur when a grantor trust becomes a complex trust and when a complex trust becomes a grantor trust. Particular focus will be given to the income tax results that occur while the grantor is living as opposed to when the conversion occurs upon the death of the grantor.
Panelists: Professor Jerome M. Hesch, University of Miami School of Law, Miami, FL; Seth Kaplan, Gunster, Boca Raton, FL; Bradford R. Poston, Senior Counsel, Office of the Associate Chief Counsel (Passthroughs and Special Industries, Branch 3), IRS, Washington, DC

9:35am Back to Basics: Analyzing the Differences Between Fiduciary Accounting Income (“FAI”) and Distributable Net Income (“DNI”). Subchapter J of the Code, which governs the income taxation of trusts and estates, introduces two concepts of income not found elsewhere in the Code: Fiduciary Accounting Income (“FAI”) and Distributable Net Income (“DNI”). This Back to Basics program reviews the concepts of FAI and DNI, explores the differences between them, and examines their interrelationship with taxable income.

10:45am Reverse-Engineering Life Insurance to Meet a Client’s Specific Planning Needs: A Case Study. Using case studies, this panel will illustrate the use of financial and probability analyses to design a life insurance policy. The goal is to produce a policy design that has the highest probability of delivering the lowest cost for each $1 of death benefit. The ideal result is a cost below $1 for each $1 of death benefit. This approach seeks to achieve this goal by comparing the timing of costs (premium, gift/income taxes and premium financing interest, etc.) with the maximum actuarially expected death benefit. The panel will then discuss how to secure coverage that fits this design. Other topics will include split-dollar and other financing techniques for funding the insurance premiums.
Panelists: Stephen Morgan, Morgan Analytics LLC, Baltimore, MD; Shannon Salinas, Georgetown University Law Center, Washington, DC; A. Christopher Sega, Venable LLP, Washington, DC

8:30AM – 10:30AM Arlington/Cabin John, Level 3B
LLCs and LLPs Subcommittee of Partnerships & LLCs 📬
Chair: J. Leigh Griffith, Waller Lansden Dortch & Davis LLP, Nashville, TN
8:30am Partnership Audit Rules Highpoints and Drafting Language for Partnership Representative. This program (whose focus will be different from Friday’s panel presentation by the Partnerships & LLCs Committee) will examine the Partnership Audit Rules as implemented by the Proposed Regulations, with emphasis on the provisions needed in operating agreements to properly address the Partnership Representative’s role as well as indemnification and other remediation considerations.
Panelists: Glenn E. Dance, Special Counsel to the Associate Chief Counsel (Passthroughs and Special Industries), IRS Office of Chief Counsel, Washington, DC; J. Leigh Griffith, Waller Lansden Dortch & Davis LLP, Nashville, TN
9:30am  Impacts of Tax Reform Proposals. This program will address the potential interaction of the repeal of the tax on NII, the qualified business pass-through taxes described in the House blueprint and the disregarded entity/self-employment regulations, including the potential significant impact on Section 1403(a)(13) and current self-employment tax planning.
Panelists: Robert Keatinge, Holland & Hart LLP, Denver, CO; Bahar Schippel, Snell & Wilmer LLP, Phoenix, AZ

8:30AM – 11:30AM
Pro Bono & Tax Clinics
Chair: Christine Speidel, Vermont Legal Aid, Springfield, VT

8:30am  Update from the Tax Court. Chief Special Trial Judge Peter Panuthos will bring to the committee his annual update on cases, rules and administrative practices at the Tax Court that impact practitioners representing low-income taxpayers.
Panelist: The Honorable Peter J. Panuthos, Chief Special Trial Judge, US Tax Court, Washington, DC

9:00am  Special Trial Judges of the US Tax Court. Special Trial Judges have a unique role in the federal judiciary. This panel will explore the history of and current role of Special Trial Judges of the US Tax Court.
Moderator: Andrew R. Roberson, McDermott Will & Emery LLP, Chicago, IL
Panelists: The Honorable Peter J. Panuthos, Chief Special Trial Judge, US Tax Court, Washington, DC; The Honorable Lewis R. Carluzzo, Special Trial Judge, US Tax Court, Washington, DC; The Honorable John O. Colvin, Judge, US Tax Court, Washington, DC
Co-Sponsored by: Court Procedure & Practice

9:30am  Tax Benefits for Working Families: Lessons Learned and Ideas for Reform. Child-related tax benefits are some of the most complicated tax provisions applicable to ordinary individuals. This complexity has policy roots but contributes to tax administration challenges including the stubbornly high improper payment rate of the earned income tax credit. In this session, panelists will examine the history and economic impact of child-related tax benefits, suggest lessons to be learned, and discuss the National Taxpayer Advocate’s proposal to simplify the Tax Code.
Moderator: Lany Villalobos, Law Clerk, US Tax Court, Washington, DC
Panelists: Nina E. Olson, National Taxpayer Advocate, Washington, DC; Professor Leslie Book, Villanova University Charles Widger School of Law, Villanova, PA; Margot Crandall-Hollick, Congressional Research Service, Washington, DC; Steve Holt, HoltSolutions, Chicago, IL
Co-Sponsored by: Individual & Family Taxation

10:30am  Litigating the “Merits” of a Tax Liability in Collection Due Process Cases Under Sections 6320 and 6330: What Are The “Merits” of a Tax Liability and When Can You Raise Them in a CDP Case? The program will discuss the pending dispute about when taxpayers may raise the merits of the underlying tax liability in a CDP case, including pending appellate challenges to the Tax Court’s ruling in Lewis v. Commissioner, and how that pending dispute affects the advice practitioners give their clients as to when they should administratively challenge a disputed liability.
The program will also discuss the distinction between the “merits” of a liability and the “requirements of any applicable law or administrative procedure” which the Office of Appeals must verify have been met in every case.

**Moderator:** Professor Tameka E. Lester, Georgia State University College of Law, Atlanta, GA

**Panelists:** Frank Agostino, Agostino & Associates, Hackensack, NJ; Mary Michelle Gillum, Legal Aid Society of Middle Tennessee and the Cumberlands, Oak Ridge, TN; Janet E. Kidd, IRS Office of Chief Counsel (Procedure & Administration), Washington, DC; A. Lavar Taylor, Law Offices of A. Lavar Taylor, Santa Ana, CA

**Co-Sponsored by:** Tax Collection, Bankruptcy & Workouts

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**8:30AM – 11:30AM**

**Sales, Exchanges & Basis**

**Chair:** Alan S. Lederman, Gunster, Fort Lauderdale, FL

**8:30am**

**Current Developments and Legislative Prospects Relating to Sales, Exchanges & Basis.** The panelists review recent case law and guidance on traditional sale, exchange, and basis issues, and section 1031 developments. Legislative prospects concerning tax reform, section 1031, infrastructure projects and other issues will also be discussed.

**Moderator:** Glenn Johnson, EY, Washington, DC

**Panelists:** Suzanne Goldstein Baker, Investment Property Exchange Services Inc., Chicago, IL; Joshua D. Odintz, Baker McKenzie, Washington, DC; Mark E. Wilensky, Meltzer Lippe Goldstein & Breitstone LLP, Mineola, NY

**9:20am**

**What’s New Concerning Cancellation of Qualified Real Property Business Indebtedness?** The IRS has issued Rev. Rul. 2016-15 and CCA 201623009, concerning the ineligibility of dealer property, and the effects of cross-collateralization, with respect to the elective exclusion of income from cancellation of qualified real property business indebtedness income and the related requirement to reduce the tax basis of depreciable property. The panelists will discuss these rulings and related issues, such as those involving discharge of indebtedness incurred by special purpose mezzanine financing entities, and late elections.

**Moderator:** Professor Annette Nellen, San Jose State University, San Jose, CA

**Panelists:** Stephen M. Breitstone, Meltzer Lippe Goldstein & Breitstone LLP, Mineola, NY; Aaron S. Gaynor, Roberts & Holland, New York, NY; Jarrod Kiyuna, Assemi Group Inc., Fresno, CA; Jason D. Kristall, Assistant to the Branch Chief, Branch 5, IRS Office of Associate Chief Counsel (Income Tax and Accounting), Washington, DC

**10:10am**

**When Can a Federal Appointee’s Gain on Divestiture Be Trumped by Section 1043?** Nominations by President Trump of senior corporate executives to key federal government positions have focused the business and financial press on Section 1043. That Code section permits eligible federal employees and certain trusts for the benefit of such employees to defer gain on sales of assets reasonably required by federal conflict of interest regulations, by obtaining a certificate of divestiture from the Office of Government Ethics, selling the assets, and reinvesting the sales proceeds in an approved diversified investment fund or in Treasury securities. The panel will discuss these rules, including which federal executive branch and judicial branch...
employees are covered, and the implications of the Office of Government Ethics regulations denying Office issuance of a certificate of divestiture to the extent that the gain on the sale will not be characterized as capital gain for tax purposes.

**Moderator:** Professor Roberta F. Mann, University of Oregon School of Law, Eugene, OR

**Panelists:** Vivek Chandrasekhar, Roberts & Holland, New York, NY; Thomas D. Moffitt, Special Counsel, IRS Office of Associate Chief Counsel (Income Tax and Accounting), Washington, DC; Rafi W. Mottahehedeh, Jenner & Block LLP, Chicago, IL; Edward C. Schwartz, Attorney, Branch 5, IRS Office of Associate Chief Counsel (Income Tax and Accounting), Washington, DC

10:50am "My Principal Purposes in Acquiring Related Party Property Didn’t Include Tax Avoidance." When a related party's property is used as replacement property in a like-kind exchange, section 1031(f) may deny non-recognition, unless the exchangor can establish the absence of a principal tax-avoidance purpose. In *The Mululani Group*, Tax Court Memo 2016-209, on appeal to the Ninth Circuit, the Tax Court rejected various defenses based on the exchangor's alleged absence of a principal tax-avoidance purpose, including a defense that the related party's recognized gain exceeded the exchangor’s sought-to-be-deferred gain. The panel will consider in what circumstances a non-tax-avoidance defense may still be viable after *The Mululani Group*.

**Moderator:** Professor Bradley T. Borden, Brooklyn Law School, Brooklyn, NY

**Panelists:** Christina M. Glendening, Senior Counsel, Branch 5, IRS Office of Associate Chief Counsel (Income Tax and Accounting), Washington, DC; Matthew E. Rappaport, New York, NY; Heather Ripley, Alston & Bird LLP, New York, NY

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**8:30AM – 10:30AM**

**State & Local Taxes Practitioner’s Roundtable (Executive Session)**

**Moderator:** Leah Robinson, Sutherland Asbill & Brennan LLP, New York, NY

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**8:30AM – 10:00AM**

**Transfer Pricing**

**Chair:** A. Tracy Gomes, McDermott Will & Emery, Dallas, TX

8:30am ABA-APMA Roundtable. This session will be a discussion and interchange with the APMA Director regarding the operations, policies and procedures of the program, as well as challenges and priorities of the program in the current environment.

**Panelists:** John Hughes, Director, Advance Pricing and Mutual Agreement Program, IRS, Washington, DC; Pat Lacey, Deputy Division Counsel, IRS LB&J, Washington, DC; Sean Foley, KPMG, Washington, DC; Tracy Gomes, McDermott Will & Emery, Dallas, TX; Patricia Lewis, Caplin & Drysdale, Washington, DC

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**8:45AM – 11:45AM**

**Civil & Criminal Tax Penalties**

**Chair:** John M. Colvin, Colvin & Hallett, Seattle, WA

8:45am Reports of Subcommittees on Important Developments. Important Developments (Criminal) Evan Davis, Hochman Salkin Rettig Toscher & Perez PC, Beverly Hills, CA; Claire Taylor, Colvin & Hallett PS, Seattle, WA; Important Developments (Civil) Sara Neill, Capes Sokol Goodman Sarachan PC, St. Louis, MO; Michelle Schwerin,
Offshore Enforcement – Update.
Panelist: Zhanna Ziering, Caplin & Drysdale Chtd., New York, NY

Internal Revenue Service, Criminal Investigation – Update.
Moderator: Niles A. Elber, Caplin & Drysdale Chtd., Washington, DC
Panelist: Erick Martinez, Director of Field Operations, Northern Area, IRS Criminal Investigation, Washington, DC

Department of Justice Tax Division – Update.
Moderator: John M. Colvin, Colvin & Hallett, Seattle, WA
Panelist: David Hubbert, Acting Assistant Attorney General, Department of Justice, Tax Division, Washington, DC

Above the 20. Most practitioners are familiar with the negligence and substantial understatement components of the accuracy penalty, which are assessed at 20% of the tax. This panel will address situations where the accuracy penalty may be imposed at a higher rate (30% or 40%), including gross valuation misstatements, undisclosed non-economic substance transactions, undisclosed foreign financial asset understatements and undisclosed listed and other avoidance transactions.
Moderator: Lawrence Sannicandro, Agostino & Associates, Hackensack, NJ
Panelists: Ashton P. Trice, Chief Branch 2, Procedure and Administration, Washington DC; Jenny Johnson, Johnson Moore, Chicago, IL; Bryan C. Skarlatos, Kostelanetz & Fink, New York, NY

IRS Employment Tax Audits Part II (When the Rubber Hits the Road). This panel will be a continuation of Part I (from the Employment Taxes committee program on Friday afternoon). Among the topics addressed will be strategies when penalties are proposed in an employment tax audit. The discussion will include a consideration of settlement options, notably the Classification Settlement Program, and when criminal sanctions could be triggered.
Moderator: Claire Taylor, Colvin & Hallett, Seattle, WA
Panelists: Handy Hevener, Morgan Lewis, Washington, DC; Caroline Ciraolo, Baltimore, MD; Linda Mosakowski, SBSE Assistant Division Counsel (Pre-Filing), Lanham, MD
Co-Sponsored by: Employment Taxes
8:45AM – 11:45AM

Corporate Tax

Chair: Neil Barr, Davis Polk & Wardwell LLP, New York, NY

8:45am Tax Planning Under the Tax Reform Act of 2017. Tax planning will obviously change, possibly significantly, as a result of tax reform legislation. This session is a "nuts and bolts" session describing the new kinds of tax planning that might be available under pending tax reform proposals. These proposals currently include a domestic cash flow tax without interest deductions, a destination based cash flow tax, a dividends paid deduction, and different tax rates on individuals, pass-throughs, and corporations. The focus will be on changes in tax planning for M&A transactions, and internal structuring to maximize the benefits of tax reform.

Moderator: Michael Schler, Cravath Swaine & Moore LLP, New York, NY

Panelists: Kathleen Ferrell, Davis Polk & Wardwell LLP, New York, NY; Shane Kiggen, EY, Washington, DC; David Miller, Proskauer Rose LLP, New York, NY

10:45am Recent Developments in Corporate Taxation. This panel will discuss recent developments in corporate taxation.

Moderator: Michael Mollerus, Davis Polk & Wardwell LLP, New York, NY

Panelists: Brian Reed, EY, Washington, DC; Lisa Gordon Watts, Latham & Watkins LLP, New York, NY; Susan Massey, Office of Chief Counsel (Corporate), IRS, Washington, DC

9:00AM – 10:00AM

Banneker, Level 1B

Companion Event Committee

9:00AM – 11:30AM

Independence FG, Level 5B

Foreign Lawyers Forum

Chair: Saskia Bijl de Vroe, NautaDutilh, Amsterdam, Netherlands

9:00am US Tax Reform: International Tax Planning's Adjustment to Rapid Change. US corporate tax reform is front and center on the Washington agenda for 2017. As the contours of these reforms become more defined, the developments and discussions – including a possible border adjustment tax - are being followed closely by the global tax community. At the intersection of tax and international trade, non-US companies and investors are assessing potential consequences of the reform for their US investments or more broadly their corporate structures. This international panel will focus on how the likely proposed US tax reforms fit in with global tax trends and developments as well as the potential implications of US tax reform for multinational companies and foreign investors in the US. One of the specific issues that the panel will discuss is what lessons can be learned from value added tax and good and services tax systems and how these taxes compare with a border adjustment tax. Join us to find out what VAT and GST mean in practice and more broadly, what US domestic tax developments may keep your international client up at night and why, and what actions are already being contemplated or even taken outside of the US.

Moderator: Robert Stack, Former Deputy Assistant Secretary (International Tax Affairs), Department of Treasury, Washington, DC

Panelists: Gareth Amdor, Reed Smith, London, United Kingdom; Michael Kandev, Davies Ward Phillips & Vineberg, Montreal, Canada; Gunnar Knorr, Oppenhoff & Partner, Cologne, Germany; Manuel Tron, SMPS Legal, Mexico City, Mexico

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10:30AM – 11:00AM  
State & Local Taxes: Publication Subcommittees  
Roosevelt/Wilson, Level 3B

Those persons responsible for *The Tax Lawyer – The State and Local Tax Edition*, *Sales & Use Tax Deskbook*, *Property Tax Deskbook*, and committee webpage and listserv will meet to discuss the status of their work.

**Panelists:** Jaye Calhoun, Kean Miller LLP, New Orleans, LA; Alysse McLoughlin, McDermott Will & Emery LLP, New York, NY; Jeffrey Reed, Kilpatrick Townsend & Stockton LLP, New York, NY; Matthew Hedstrom, Alston & Bird LLP, New York, NY; Lindsay LaCava, Baker McKenzie, New York, NY; Robert L. Mahon, Perkins Coie LLP, Seattle WA; Scott E. Sebastian, MassMutual, Springfield, MA; Jeffrey J. McNaught, The Law Offices of Jeffrey J. McNaught, Minneapolis, MN; Timothy R. Van Valen, Sutin Thayer & Browne, Albuquerque, NM; Richard L. Jones, Sullivan & Worcester LLP; Brett Durbin, Riddle Williams PS, Seattle, WA; Matt Boch, Dover Dixon Horne PLLC, Little Rock, AK; Kyle Wingfield, Williams Mullen, Richmond, VA; Ilya Lipin, PwC, Philadelphia, PA

11:00AM – 12:00PM  
State & Local Taxes Vice-Chairs’ Planning Meeting (Executive Session)  
Roosevelt/Wilson, Level 3B

**Chair:** Jaye Calhoun, Kean Miller LLP, New Orleans, LA
PROGRAM SCHEDULE
SATURDAY, MAY 13

12:00PM – 1:30PM
Section Luncheon & Plenary Session (Ticketed Event)
William H. Caudill, Section Chair, Presiding

Certificate Presentation
Recognition of the 2016-2017 Section of Taxation Chair, William H. Caudill.

Chair’s Report to the Section
William H. Caudill, Section Chair

PRESENTATION
2017 Distinguished Service Award Recipient

Nina E. Olson, National Taxpayer Advocate

Nina E. Olson, the National Taxpayer Advocate, is the voice of the taxpayer at the IRS and before Congress. Under her leadership, the Taxpayer Advocate Service helps hundreds of thousands of taxpayers every year resolve problems with the IRS and addresses systemic issues affecting groups of taxpayers. Her Annual Report to Congress identifies the most serious problems facing taxpayers and recommends solutions. In 2015, Congress codified the provisions of the Taxpayer Bill of Rights for which Ms. Olson had long advocated, grouping the dozens of existing rights in the Internal Revenue Code into ten clear categories and requiring the IRS Commissioner to ensure employees act in accordance with those rights. Ms. Olson convened the inaugural International Conference on Taxpayer Rights in Washington, D.C. in March of 2016 and recently convened the Second International Conference on Taxpayer Rights hosted by the Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business) in Vienna, Austria, on March 13 and 14. More than 160 government officials, scholars and practitioners from over 40 countries around the world gathered to explore how taxpayer rights globally serve as the foundation for effective tax administration. Tax Analysts honored Nina Olson as one of ten outstanding women in tax from over 300 nominations in 2016. The award recognized Ms. Olson as a global tax pioneer, influencing tax administration and policy on a global scale. More recently, Ms. Olson received the Jules Ritholz Memorial Merit Award in recognition of outstanding dedication, achievement, and integrity in the field of civil and criminal tax controversies.

KEYNOTE SPEAKER

Mark A. Prater, Deputy Staff Director and Chief Tax Counsel, US Senate Committee on Finance

Mark A. Prater graduated from Portland State University in 1981 with a B.S. in accounting. He also obtained a J.D. from Willamette University in 1984 and an LL.M. in Taxation from the University of Florida in 1987. Mr. Prater became a member of the Oregon and Washington State bars in 1984 and a certified public accountant in Washington in 1986. He practiced with Touche Ross from 1984 to 1986 and a Portland law firm, Dunn, Carney et al. from 1987 to 1990. From January 1990 through November 1993, Mr. Prater served as a tax counsel on the Republican staff of the U.S. Senate Finance Committee. Since November 1993, Mr. Prater has served as Chief Tax Counsel on the Republican staff of the Senate Finance Committee and since January 2007, has also served as Deputy Staff Director of the Republican staff. In September of 2011, Mr. Prater was selected as Staff Director for the Joint Select Committee on Deficit Reduction, (“JSCDR”) i.e. the Super Committee.
1:45PM – 4:45PM  
Independence CDE, Level 5B

**International Tax in Practice – A Two-Part Workshop on Navigating the Complex System of International Reporting Requirements**

IRS and private practitioners will present a two-part workshop that will focus on international compliance. This workshop is intended to be an introduction to international tax compliance for junior attorneys and a refresher/update for more seasoned practitioners. The workshop will be divided into two panels: Part I - International Information Reporting, and Part II – International Information Reporting Focused on CbC, FATCA, IGAs, and CRS.

1:45pm **International Information Reporting.** The importance of US federal tax reporting is often overlooked in international tax planning. All too often, it is an afterthought in an otherwise well planned transaction. The cost of inaccurate or missed reporting can be significant, including: converting an otherwise non-taxable transaction into a taxable transaction; causing a period of limitation to remain open; and generating penalties. This panel will cover some of the basics of reporting issues for: US-based multinational corporations; US investors in foreign and domestic organized funds; and US individuals. This panel will also address common administrative remedies for inaccurate or missed reporting.

**Moderator:** Clay Collins, PwC, Washington, DC  
**Panelists:** Zhanna A. Ziering, Caplin & Drysdale, Washington, DC; Daniel J. Bell, McDermott Will & Emery, Washington, DC; Victor A. Jaramillo, Caplin & Drysdale, Washington, DC; Peter Farrell, Baker Botts, Washington, DC; John E. Hinding, Director, Cross Border Activities, IRS - LB&I, Washington, DC

3:15pm **International Information Reporting Focused on CbC, FATCA, IGAs, and CRS.** This panel will discuss developments in US and non-US information reporting practices. Topics to be discussed include: CbC reporting, understanding who is subject to FATCA, IGAs and CRS reporting and what data will be exchanged, changes to foreign-owned DRE reporting, and the implications of forthcoming changes to US customer due diligence rules.

**Moderator:** Jonathan Sambur, Mayer Brown LLP, Washington, DC  
**Panelists:** Rafic Barrage, Baker McKenzie, Washington, DC; Mae Lew, Special Counsel, IRS Office of Associate Chief Counsel (International), Washington, DC; Ronald M. Gootzeit, General Attorney, Branch 4, IRS Office of Associate Chief Counsel (International), Washington, DC
AMERICAN COLLEGE OF TAX COUNSEL

FRIDAY, MAY 12
7:30AM – 9:00AM
ACTC Board of Regents Meeting (Executive Session)
Banneker, Level 1B

SATURDAY, MAY 13
7:30AM – 9:00AM
ACTC Fellows Breakfast (ACTC Members and Guests)
Declaration, Level 1B

NATIONAL CENTER ON PHILANTHROPY AND THE LAW

THURSDAY, MAY 11
4:30PM – 6:00PM
Philanthropy Professors Meeting
Declaration A, Level 1B

OHIO NORTHERN UNIVERSITY PETTIT COLLEGE OF LAW

THURSDAY, MAY 11
5:00PM – 7:00PM
The Laurence Neal Woodworth Memorial Lecture and Reception
Farragut/Lafayette, Level 5B
MEETING MATERIALS
In the interest of providing the most up-to-date meeting materials for all attendees, materials for the 2017 May Meeting will be available online at www.ambar.org/taxmtgmaterials and via the mobile meeting application (please see page 3 for more information). Complimentary WiFi will be provided throughout the meeting space.

Should you wish to print out any materials, convenient print stations are located in Constitution Foyer, Level 3B.

Please note that materials will be updated on the website throughout the meeting. These materials, to the extent they are provided to the Section, will also be made available to Tax Section members following the meeting as an exclusive membership benefit at www.ambar.org/taxiq.

CLE AND ETHICS CREDIT
You must be registered for the meeting in order to attend and be eligible to receive CLE or ethics credit.

The ABA directly applies for and ordinarily receives CLE credit for ABA programs in AK, AL, AR, AZ, CA, CO, DE, GA, GU, HI, IA, IL, IN, KS, KY, LA, MN, MS, MO, MT, NH, NM, NV, NY, NC, ND, OH, OK, OR, PA, PR, SC, TN, TX, UT, VT, VA, WI, and WV. These states sometimes do not approve a program for credit before the program occurs. This transitional program is approved for both newly admitted and experienced attorneys in NY. Attorneys may be eligible to receive CLE credit through reciprocity or attorney self-submission in other states. For more information about CLE accreditation in your state, visit http://www.americanbar.org/groups/taxation/events_cle/inpersoncle.html or contact Tim Brady (tim.brady@americanbar.org).

Please note the symbol indicates that Ethics credit will be requested for this program, and the symbol indicates that CLE credit is not available for this program.

REQUIREMENTS FOR NEW YORK ATTORNEYS: New York-licensed attorneys are responsible for signing in and out of each session they attend. The New York sign-in/out sheets are available in each meeting room. A customized New York CLE certificate will be issued to New York-licensed attorneys following the meeting by email, based on information recorded on the sign-in sheets.

REQUIREMENTS FOR ILLINOIS ATTORNEYS: Illinois-licensed attorneys are responsible for signing in for each session they attend. The Illinois sign-in sheets are available in each meeting room. A customized Illinois Certificate of Attendance will be issued to Illinois-licensed attorneys following the meeting by email, based on information recorded on the sign-in sheets.

CPE INFORMATION
The American 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.learningmarket.org.

CLE INFORMATION BOOTH
The CLE Information Booth, located in Independence Foyer, Level 5B, will be open during the following hours:

Thursday  12:00pm – 7:30pm
Friday     8:00am – 6:30pm
Saturday   8:00am – 4:00pm
GENERAL INFORMATION

Please direct all questions regarding CLE credit to the CLE Information Booth, not the Registration Desk.

REGISTRATION
Registration will be available in Independence Foyer, Level 5B. All individuals attending any part of the 2017 May Meeting, including speakers, must register and pay the registration fee. Shared registrations are not permitted. Companions are defined as non-Section members not attending substantive meetings. Any companion attending substantive programs must register and pay either the Section member or non-Section member registration fee, whichever is applicable.

The registration fee includes exclusive access to the meeting materials website, mobile meeting application and permits registrants to attend all meetings, sessions and programs; however, it does not include meal functions and social events listed as “Ticketed Event.” All ticketed events are sold on a first-come, first-served basis.

REFUND POLICY
The deadline for refunds was May 4, 2017. Refunds will not be granted at or after the meeting.

AUDIO CDS AND MP3 INSTANT DOWNLOADS
Audio CDs and MP3s of Committee Meetings and Section Programs are available for purchase on site. To place an order, visit the Digital Conference Providers (DCP) booth located in Constitution Coat Check, Level 3B. After the meeting visit: www.dcporder.com/abatx/ for mail order audio CDs or www.dcprovidersonline.com/abatx/ for instant downloads.

20% MEETING DISCOUNT ON SECTION PUBLICATIONS
Stop by the Publications Display, located in the Constitution Foyer, to preview the most popular titles from the Section of Taxation and receive a 20% discount on all publication orders. Use this meeting discount code: PTX17SMAY online or call the ABA Service Center at (800) 285-2221 to take advantage of this special discount. Please note that the offer expires May 19, 2017.

ABA OPEN MEETINGS POLICY
In accordance with the ABA Open Meetings Policy, all ABA programs are open to the media unless they are to conduct business sessions of a confidential nature. The Association encourages media coverage of its activities. If you have questions about this policy, please contact the Sections’ main office at 202-662-8670.

Please note: By attending the conference, attendees have agreed to the terms of the American Bar Association Image/Audio/Video Release Form, which allows images, audio and video recorded on site to be used for educational and promotional purposes.

SCHOLARSHIP POLICY
Scholarships to defray tuition expense for this program are available upon application on a case-by-case basis. To request a scholarship application, please contact Thomas Blandi (thomas.blandi@americanbar.org). Scholarship applications must be received no later than 30 days prior to the program. For programs with tuition costs over $500, qualifying attorneys will receive at least a 50% reduction in the registration fee.
The Companion Event Committee will hold a meeting in the Banneker Room, Level 1B, from 9:00am – 10:00am on Saturday, May 13, 2017. All Companions are welcome to attend. At the May Meeting, the Committee will discuss events and venues available in Washington. The Committee will also plan for events in Austin, Texas for the Joint Fall Meeting. Through the Companion Event Committee, the Section will provide informational support for our companions to arrange their own tours.

To that end, we have created a guide to the city, which includes great restaurants, sights to see, and experiences not to be missed. A copy of this guide is available at the Conference Registration Desk, located in the Independence Foyer, Level 5B. We hope that you enjoy the suggested attractions.

For more information on how to schedule tours and for additional recommendations, you may also contact the concierge team at the Grand Hyatt Washington by calling: 202.582.1234 ext. 51 or by visiting the Concierge Desk, located in the Hotel Lobby.

Complimentary continental breakfast and afternoon snacks will be available to all companions with a name badge in the Hospitality Center on Friday and Saturday in the Grand Foyer, Level 1B.

**Hospitality Hours:**

Friday: AM Break 7:00am – 11:00am / PM Break 1:30pm – 4:00pm

Saturday: AM Break 7:00am – 11:00am / PM Break 1:30pm – 4:00pm

In addition, we have designated a meeting point within the Hospitality Center in the Grand Foyer as a place for companions to gather and network. Please look for the sign that says Companions Meeting Point. Another great way to connect is through the companions’ email discussion list. This group email allows companions to connect before the conference and is the best way to receive updates on suggested area attractions for our upcoming meetings. If you are not currently part of the email discussion list and would like to join, please contact taxlserve@americanbar.org.

Thank you again for joining us in our Nation’s Capital!

The ABA Section of Taxation
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