ABA SECTION OF TAXATION AND SECTION OF REAL PROPERTY, TRUST & ESTATE LAW, TRUST & ESTATE DIVISION

2017 JOINT FALL CLE MEETING

SEPTEMBER 14-16, 2017
AUSTIN, TEXAS • HILTON AUSTIN

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THE SECTION OF TAXATION would like to acknowledge our sponsors and exhibitors for their support of the 2017 Joint Fall CLE Meeting

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### Section of Taxation CLE Calendar

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<td>September 20, 2017</td>
<td><strong>BREXIT and Its Tax and Related Impacts on US Multinationals</strong></td>
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<td>CLE Webinar</td>
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<td>September 25-26, 2017</td>
<td><strong>Health &amp; Welfare Benefit Plans National Institute</strong></td>
<td>JCEB</td>
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<td>National Institute</td>
<td><a href="http://www.americanbar.org/jceb">www.americanbar.org/jceb</a></td>
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<tr>
<td>October 25-27, 2017</td>
<td><strong>ERISA Basics National Institute</strong></td>
<td>JCEB</td>
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<td>National Institute</td>
<td><a href="http://www.americanbar.org/jceb">www.americanbar.org/jceb</a></td>
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<tr>
<td>October 27, 2017</td>
<td><strong>5th Annual International Tax Enforcement and Controversies</strong></td>
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<td></td>
<td>Washington, DC</td>
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<tr>
<td>October 30, 2017</td>
<td><strong>Getting Oriented in Executive Compensation</strong></td>
<td>JCEB</td>
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<td>CLE Webinar - Free tuition for Executive Compensation</td>
<td><a href="http://www.americanbar.org/jceb">www.americanbar.org/jceb</a></td>
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<tr>
<td>November 1-2, 2017</td>
<td><strong>28th Annual Philadelphia Tax Conference</strong></td>
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<td></td>
<td>Philadelphia, PA</td>
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<tr>
<td>November 6, 2017</td>
<td><strong>Fiduciary Institute</strong></td>
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<td><a href="http://www.americanbar.org/jceb">www.americanbar.org/jceb</a></td>
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<tr>
<td>November 10, 2017</td>
<td><strong>Executive Compensation National Institute</strong></td>
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<td>November 13, 2017</td>
<td><strong>Tax Reform</strong></td>
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<td>December 4, 2017</td>
<td><strong>2017 Low Income Taxpayer Representation Workshop</strong></td>
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<td></td>
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### Section of Taxation Meeting Calendar

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<th>PROGRAM</th>
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<td>February 8-10, 2018</td>
<td>MIDYEAR MEETING</td>
<td>Hilton San Diego – San Diego, CA</td>
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<tr>
<td>May 10-12, 2018</td>
<td>MAY MEETING</td>
<td>Grand Hyatt – Washington, DC</td>
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<tr>
<td>October 4-6, 2018</td>
<td>JOINT FALL CLE MEETING</td>
<td>Hyatt Regency – Atlanta, GA</td>
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<tr>
<td>January 17-19, 2019</td>
<td>MIDYEAR MEETING</td>
<td>Hyatt New Orleans – New Orleans, LA</td>
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<td>May 9-11, 2019</td>
<td>MAY MEETING</td>
<td>Grand Hyatt – Washington, DC</td>
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<tr>
<td>September 19-21, 2019</td>
<td>JOINT FALL CLE MEETING</td>
<td>Hyatt Regency – San Francisco, CA</td>
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The Section of Taxation and division of the Section of Real Property Trust and Estate Law welcome you to the 2017 Joint Fall CLE Meeting in Austin, TX. We are pleased that you have decided to join us and take advantage of the opportunity to participate in high-level discussions between private practitioners and government on the most important issues facing tax lawyers today.

Please note the following meeting highlights:

- **JOINT WELCOME RECEPTION** on Thursday, 6:00pm – 7:00pm in Austin Grand, Salon H, 6th Floor
- **JOINT PLENARY SESSION & SECTION LUNCHEON** on Saturday, with Keynote Speaker, Michael J. Graetz, Columbia Alumni Professor of Tax Law, Columbia Law School 12:00pm – 1:30pm in Austin Grand, Salon H, 6th Floor

Stay connected with our **MOBILE MEETING APPLICATION**

Download the app to your smart phone or tablet 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](https://twitter.com/ABATAXSECTION) and [@RPTELAW](https://twitter.com/RPTELAW) and use [#TAXRPTEFALL](https://twitter.com/search?f=has%3Atext&vertical=default&q=#TAXRPTEFALL) to stay connected during the meeting!

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

Network Name: ABA Fall
Password: abatax17 (Password is case sensitive.)

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 Michael J. Graetz, Columbia Alumni Professor of Tax Law, Columbia Law School will address attendees of the 2017 Joint Fall CLE Meeting at the Section Luncheon on Saturday, September 16, from 12:00pm-1:30pm in Austin Grand, Salon H, 6th Floor. Attendees must purchase a ticket to attend the luncheon.

TAX BRIDGE ON THE ROAD
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 19.

SECTION EXHIBITORS
Section Exhibitors will be open on Thursday from 5:00pm to 7:30pm, Friday from 7:00am to 5:00pm and on Saturday from 7:00am to 2:00pm in Austin Grand Foyer, 6th Floor. The following organizations will have exhibit booths:

ARAG
Bloomberg BNA
Northwestern Pritzker School of Law
US Virgin Islands Economic Development Authority

REGISTRATION
Registration will be available in Austin Grand Foyer, 6th Floor. All individuals attending any part of the 2017 Joint Fall CLE 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 Austin Grand Foyer, 6th Floor, will be open during the following hours:

<table>
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<th>Day</th>
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<tr>
<td>Thursday</td>
<td>12:00pm – 7:30pm</td>
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<td>Friday</td>
<td>6:30am – 6:30pm</td>
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<tr>
<td>Saturday</td>
<td>6:30am – 2:00pm</td>
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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
PINK Badge  Staff

HOSPITALITY CENTER
Complimentary continental breakfast and afternoon snacks will be available to all companions with a name badge in the Hospitality Center.
Location:  Austin Grand Foyer, 6th Floor
Time:  Friday: AM Break 7:00am - 11:00am / PM Break 1:30pm - 4:00pm
       Saturday: AM Break 7:00am - 11:00am

HOSPITALITY BEVERAGE CENTER
Location:  Governor’s Foyer, 4th Floor
Time:  Friday: AM Break 7:00am - 11:00am / PM Break 1:30pm - 4:00pm
       Saturday: AM Break 7:00am - 11:00am
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. 19)
Lists all programs chronologically by the start time, then alphabetically by committee name. 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(s) for more information.

PROGRAM KEY

<p>| TX | = Tax Section Program |
| TE | = Real Property, Trust and Estate Program |
| JT | = Joint Program |
| Joint Programs listed in At-a-Glance |
| DOI | = The Program is Recorded |
| ★ | = The Program Will Appeal to Young Lawyers or Non-specialists |
| ♦ | = Ethics Credits has been Requested |
| ✈ | = No CLE Credit is Available |</p>
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<td><strong>THURSDAY 8:30AM</strong></td>
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<tr>
<td>Section of Taxation Officers &amp; Council Meeting (Executive Session)</td>
<td>Austin Grand, Salon H, 6th Floor</td>
<td>8:30AM – 3:00PM</td>
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<td><strong>THURSDAY 12:00PM</strong></td>
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<td>Tax Bridge on the Road</td>
<td>Austin Grand, Salon K, 6th Floor</td>
<td>12:00PM – 5:00PM</td>
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<tr>
<td>12:00p – A Conversation with the Honorable Juan F. Vasquez</td>
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<td>12:45p – The Wonder Years: Navigating the Early Years of Practicing Tax Law</td>
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<td>1:45p – Employee Benefits: How Taxing Can They Be?</td>
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<td>2:45p – Private Equity: Key US Tax Considerations</td>
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<td>3:45p – Break</td>
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<td>4:00p – International Tax Developments: Cross-Border Tax Issues When Operating in Mexico</td>
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<td><strong>THURSDAY 1:00PM</strong></td>
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<td>Collection Workshop: How to Represent Taxpayers in Collection Matters From the Notice and Demand Through the Notice of Determination</td>
<td>Austin Grand, Salon J, 6th Floor</td>
<td>1:00PM – 5:15PM</td>
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<tr>
<td>1:00p – Collection Workshop: Part 1</td>
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<td>3:00p – Break</td>
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<tr>
<td>3:15p – Collection Workshop: Part 2</td>
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<td><strong>THURSDAY 4:00PM</strong></td>
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<tr>
<td>Transfer Pricing</td>
<td>Room 410, 4th Floor</td>
<td>4:00PM – 5:00PM</td>
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<td>4:00p – Transfer Pricing Methods in Tax Court: Economic Considerations and Implications</td>
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<td><strong>THURSDAY 6:00PM</strong></td>
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<tr>
<td>Joint Welcome Reception (Complimentary)</td>
<td>Austin Grand, Salon H, 6th Floor</td>
<td>6:00PM – 7:00PM</td>
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<tr>
<td>Sponsored by: Meadows, Collier, Reed, Cousins, Crouch &amp; Ungerman, L.L.P.</td>
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<td>State &amp; Local Taxes Executive Committee Business Dinner Meeting (Invitation Only)</td>
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<td>6:00PM – 9:00PM</td>
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<td><strong>THURSDAY 6:30PM</strong></td>
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<td>Partnerships &amp; LLCs and Real Estate Committees Dinner (Reservation; Advanced Payment Required)</td>
<td>Moonshine Grill</td>
<td>6:30PM – 9:30PM</td>
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<td><strong>THURSDAY 7:00PM</strong></td>
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<td>Administrative Practice Dinner (Invitation Only)</td>
<td>Fleming’s Prime Steakhouse</td>
<td>7:00PM – 9:30PM</td>
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<td><strong>FRIDAY 7:15AM</strong></td>
<td><strong>SPONSORED PROGRAM (Complimentary) Breakfast Forum Presented by the US Virgin Islands Economic Development Authority</strong></td>
<td>Room 616AB, 6th Floor</td>
<td>7:15AM – 8:15AM</td>
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<td><strong>US Virgin Islands – Taxation Benefits for Approved Investors</strong></td>
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<td><strong>FRIDAY 7:30AM</strong></td>
<td><strong>ACTC Board of Regents Meeting (Executive Session)</strong></td>
<td>Room 615AB, 6th Floor</td>
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<td><strong>Exempt Organizations Subcommittee on Health Care Organizations</strong></td>
<td>Room 402, 4th Floor</td>
<td>7:30AM – 8:30AM</td>
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<td></td>
<td><strong>Roundtable Discussion of Current Developments</strong></td>
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<td><strong>Exempt Organizations Subcommittee on Political and Lobbying Organizations</strong></td>
<td>Room 404, 4th Floor</td>
<td>7:30AM – 8:30AM</td>
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<td><strong>Roundtable Discussion of Current Developments</strong></td>
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<td><strong>Exempt Organizations Subcommittee on Private Foundations, Unrelated Business Income Tax and International Philanthropy</strong></td>
<td>Room 415A, 4th Floor</td>
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<td><strong>Roundtable Discussion of Current Developments</strong></td>
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<td><strong>Exempt Organizations Subcommittee on Religious Organizations</strong></td>
<td>Room 416B, 4th Floor</td>
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<td><strong>Roundtable Discussion of Current Developments</strong></td>
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<td><strong>FRIDAY 8:00AM</strong></td>
<td><strong>Capital Recovery &amp; Leasing</strong></td>
<td>Room 408, 4th Floor</td>
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<td><strong>Current Developments Report and Update on Pending Guidance</strong></td>
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<td><strong>Placed in Service Dates and the Stine Case</strong></td>
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<td><strong>Examination Experience with the Tangible Property Regulations</strong></td>
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<td><strong>Employee Benefits Subcommittee on Defined Contribution Plans</strong></td>
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<td><strong>Employee Benefits Defined Contribution Plans Update</strong></td>
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<td><strong>Employee Benefits Subcommittee on Employee Benefits Executive Compensation, Fringe Benefits, and Federal Securities Law</strong></td>
<td>Room 410, 4th Floor</td>
<td>8:00AM – 9:30AM</td>
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<td><strong>Employee Benefits Executive Compensation, Fringe Benefits and Federal Securities Law Update</strong></td>
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<td><strong>FRIDAY 8:15AM</strong></td>
<td><strong>Administrative Practice</strong></td>
<td>Austin Grand, Salon F, 6th Floor</td>
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<td><strong>Important Developments</strong></td>
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<td><strong>Dawn of a New Era – the New Partnership Audit Rules Will Soon Be Upon Us</strong></td>
<td>9:15a</td>
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<td><strong>Break</strong></td>
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<td><strong>Information Gathering in a Tech-Savvy and Interconnected Tax World</strong></td>
<td>10:30a</td>
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| Affiliated & Related Corporations              | Room 400, 4th Floor               | 8:15AM – 11:30AM  
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9:45a – Break  
10:00a – Current Developments                  | 26   |
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9:15a – Beyond Bitcoin: Blockchain and the Tax System  
10:15a – Break  
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9:15a – Break  
9:30a – Recent Self-Employment Cases and Planning Implications  
10:30a – New Issues in Partnership Freezes | 27   |
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8:15a – Current Developments  
8:45a – Family Limited Partnerships – Update  
9:30a – Break  
9:45a – Moving to Tax Paradise: Three Options for the Mobile Taxpayer  
10:45a – Step It Up – Don’t Waste Your Basis or Your Parent’s GST Exemption | 28   |
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9:15a – Current Issues for Funds Making Energy-Related Investments  
10:15a – Break  
10:30a – RIC Liquidations                        | 29   |
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8:15a – Hot Topics  
9:00a – Health Care Property REIT Structures and Issues  
9:45a – Break  
10:00a – Tax Protection Agreements and the “New” Section 752 Regulations  
10:45a – Applying the New Partnership Audit Rules to Real Estate Investment Structures | 29   |
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8:15am – Important Developments  
8:45am – Section 409A Issue Spotting  
9:45am – Using LLCs as S Corporations              | 30   |
| Transfer Pricing                               | Austin Grand, Salon H, 6th Floor  | 8:15AM – 10:30AM  
8:15a – Base Erosion and Profit Shifting (BEPS): Transfer Pricing Update  
9:30a – Mexican Transfer Pricing and Dispute Resolution Issues | 31   |
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<tr>
<td>FRIDAY 8:30AM</td>
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| Individual and Family Taxation | Room 412, 4th Floor | 8:30AM – 11:30AM  
8:30a – Tax Issues Facing the Amish Community  
9:30a – Military VITA Training Opportunities Through the Adopt-A-Base Program  
10:15a – Break  
10:30a – Private Cause of Action for Improper Issuance of Information Returns | 32 |
| FRIDAY 8:45AM     |          |                 |      |
| Exempt Organizations | Governor’s, Salon C, 4th Floor | 8:45AM – 4:30PM  
8:45a – Committee Business  
9:00a – News from the IRS and Treasury  
10:00a – Lessening the Burdens of Government in the 21st Century  
11:00a – Break  
11:15a – Intermediaries: The EO “Swiss Army Knife”  
12:30p – Exempt Organizations Committee Luncheon  
2:00p – Not-for-Profit Financial Reporting: What Tax Lawyers Need to Know about the New FASB Guidance  
3:00p – Exemption from Property Tax vs. Income Tax: Analyzing the Intersection  
4:00p – Cash Bar | 33 |
| FRIDAY 9:30AM     |          |                 |      |
| Employee Benefits Subcommittee on Self-Correction, Determination Letters and Other Administrative Practices | Room 416B, 4th Floor | 9:30AM – 11:00AM  
Employee Benefits Administrative Practices Update | 35 |
| Employee Benefits Subcommittee on Multinational Employee Benefits & Compensation Issues | Room 417A, 4th Floor | 9:30AM – 10:45AM  
Employee Benefits Multinational Employee Benefits & Compensation Issues Update | 35 |
| Tax Policy & Simplification | Room 417B, 4th Floor | 9:30AM – 11:30AM  
9:30a – Recent Practice Changes at IRS Appeals  
10:30a – Tax Aspects of Healthcare Reform | 35 |
| FRIDAY 9:45AM     |          |                 |      |
| Employee Benefits Subcommittee on Multiple Employers, PEOs and Controlled and Affiliated Service Groups | Room 415A, 4th Floor | 9:45AM – 10:45AM  
Employee Benefits Multiple Employers, PEOs and Controlled Groups Update | 36 |
| FRIDAY 10:00AM    |          |                 |      |
| Employee Benefits Subcommittee on Welfare Plan and EEOC, FMLA and Leaves Issues | Room 410, 4th Floor | 10:00AM – 12:00PM  
Employee Benefits Welfare Plans and EEOC, FMLA and Leaves Issues Update | 37 |
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<td><strong>FRIDAY 10:30AM</strong></td>
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<tr>
<td>US Activities of Foreigners &amp; Tax Treaties 🛡️</td>
<td>Austin Grand, Salon H, 6th Floor</td>
<td>10:30AM – 12:30PM 10:30a – Implications of <em>Grecian Magnesite</em> 11:30a – Hiding the Ball 🛡️</td>
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<td><strong>FRIDAY 11:00AM</strong></td>
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<tr>
<td>Employee Benefits Subcommittees on Distributions and Defined Benefit Plans</td>
<td>Room 406, 4th Floor</td>
<td>11:00AM – 12:45PM Employee Benefits Defined Benefit Plan and Distributions Update</td>
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<td>Employee Benefits Subcommittee on Exempt Organization and Governmental Plans</td>
<td>Room 415A, 4th Floor</td>
<td>11:00AM – 12:00PM Employee Benefits Exempt Organization and Governmental Plans Update</td>
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<tr>
<td>Employee Benefits Subcommittee on Fiduciary Responsibility &amp; Plan Investments Update</td>
<td>Room 404, 4th Floor</td>
<td>11:00AM – 12:00PM Employee Benefits Fiduciary Responsibility &amp; Plan Investments Update</td>
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<tr>
<td>Employee Benefits New Employee Benefits Attorneys Forum 🛡️</td>
<td>Room 602, 6th Floor</td>
<td>11:00AM – 11:30AM Employee Benefits New Employee Benefits Attorneys Forum</td>
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<tr>
<td>Membership &amp; Marketing (Executive Session) 🛡️</td>
<td>Room 619, 6th Floor</td>
<td>11:00AM – 12:00PM</td>
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<td>Public Service Fellowship (Executive Session) 🛡️</td>
<td>Room 619, 6th Floor</td>
<td>11:00AM – 12:00PM</td>
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<td><strong>FRIDAY 11:30AM</strong></td>
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<tr>
<td>Appointments to the Tax Court 🛡️ (Executive Session)</td>
<td>Room 615AB, 6th Floor</td>
<td>11:30AM – 12:30PM</td>
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<tr>
<td>Court Procedure &amp; Practice Roundtable 🛡️</td>
<td>Room 408, 4th Floor</td>
<td>11:30AM – 12:30PM 11:30a – Questions About Questions: How to Interview a Witness</td>
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<tr>
<td>Corporate Tax and Affiliated &amp; Related Corporations Luncheon 🛡️ (Ticketed Event)</td>
<td>Governor’s, Salon E, 4th Floor</td>
<td>12:00PM – 1:30PM</td>
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<tr>
<td>Diversity Luncheon 🛡️ (Ticketed Event)</td>
<td>Room 416AB, 4th Floor</td>
<td>12:00PM – 12:30PM</td>
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<td>Employee Benefits Subcommittee on ESOPs</td>
<td>Room 602, 6th Floor</td>
<td>12:00PM – 1:00PM Employee Benefits ESOP Update</td>
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<td>Employee Benefits Subcommittee on Mergers &amp; Acquisitions</td>
<td>Room 415B, 4th Floor</td>
<td>12:00PM – 1:15PM Employee Benefits Mergers &amp; Acquisitions Update</td>
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<tr>
<td>Nominating (Executive Session)</td>
<td>Room 616AB, 6th Floor</td>
<td>12:00PM – 2:30PM</td>
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<td>State &amp; Local Taxes Luncheon (Ticketed Event)</td>
<td>Governor’s, Salon D, 4th Floor</td>
<td>12:00PM – 12:30PM</td>
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<td><strong>FRIDAY 12:30PM</strong></td>
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<tr>
<td>Administrative Practice and Court Procedure &amp; Practice Luncheon (Ticketed Event)</td>
<td>Austin Grand, Salon F, 6th Floor</td>
<td>12:30PM – 1:30PM Speaker: Nina E. Olson, National Taxpayer Advocate, IRS, Washington, DC Sponsored by: Caplin &amp; Drysdale, Chamberlain, Hrdlicka, White, Williams &amp; Aughy, Kostelanetz &amp; Fink, LLP, Miller &amp; Chevalier Chartered, Norton Rose Fulbright, Thompson &amp; Knight LLP and Thompson Hine LLP</td>
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<td>Banking &amp; Savings Institutions, Financial Transactions, Insurance Companies, Investment Management and Tax Exempt Financing Luncheon (Ticketed Event)</td>
<td>Room 412, 4th Floor</td>
<td>12:30PM – 1:30PM</td>
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<td>Diversity</td>
<td>Room 416AB, 4th Floor</td>
<td>12:30PM – 1:30PM 12:30p – ITIN, FICA, CSED, CDP... Am I Speaking Your Language? Increasing Participation Among English as a Second Language Communities in Federal and Local Tax Systems</td>
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<tr>
<td>Estate &amp; Gift Taxes, Fiduciary Income Tax (TX) and Income &amp; Transfer Tax Planning Group Luncheon (TE) (Ticketed Event)</td>
<td>Governor’s, Salon A, 4th Floor</td>
<td>12:30PM – 1:30PM Speakers: James N. Willi and Tracy J. Willi, Willi Law Firm, Austin, TX</td>
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<td>Exempt Organizations Luncheon (Ticketed Event)</td>
<td>Governor’s, Salon C, 4th Floor</td>
<td>12:30PM – 1:30PM Speaker: Maria Hooke, Director, Exempt Organization Examinations, IRS, Washington, DC</td>
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<td>Foreign Activities of US Taxpayers, Transfer Pricing and US Activities of Foreigners &amp; Tax Treaties Luncheon (Ticketed Event)</td>
<td>Austin Grand, Salon H, 6th Floor</td>
<td>12:30PM – 1:00PM</td>
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<td>Real Estate and Partnerships &amp; LLCs Luncheon (Ticketed Event)</td>
<td>Austin Grand, Salon J, 6th Floor</td>
<td>12:30PM – 1:30PM Panelists: Curtis G. Wilson, KPMG, Washington, DC</td>
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<td>State &amp; Local Taxes</td>
<td>Governor’s, Salon D, 4th Floor</td>
<td>12:30PM – 1:30PM 12:30p – View From the Texas Comptroller’s Office</td>
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<tr>
<td><strong>FRIDAY 1:00PM</strong></td>
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| Foreign Activities of US Taxpayers, Foreign Lawyers Forum, Transfer Pricing, and US Activities of Foreigners and Tax Treaties | Austin Grand, Salon H, 6th Floor | 1:00PM – 2:30PM  
1:00p – Joint Current International Developments Panel | 43   |
| Energy & Environmental Taxes                                                    | Room 402, 4th Floor            | 1:00PM – 2:30PM  
1:00p – Updates Impacting the Energy Industry | 44   |
| **FRIDAY 1:30PM**                                                                |                               |                                                                                 |      |
| Employment Taxes                                                                 | Room 415A, 4th Floor           | 1:30PM – 4:45PM  
1:30p – Hot Topics in Employment Taxes  
2:30p – Mobile Workforce  
3:30p – Break  
3:45p – How to Fix It? Practical Considerations in Employment Tax Corrections | 44   |
| Estate & Gift Taxes and Fiduciary Income Tax Young Lawyers Subcommittee (TX) and Income & Transfer Tax Planning Group (TE) | Room 615AB, 6th Floor          | 1:30PM – 2:30PM  
1:30p – Common Drafting Issues in Estate Planning | 45   |
| Section CLE                                                                       |                               | 1:30PM – 2:30PM | 45   |
| Standards of Tax Practice                                                        | Austin Grand, Salon K, 6th Floor | 1:30 – 4:00PM  
1:30p – A Primer on the IRS Disciplinary Process  
2:30p – A Comprehensive Look at Malpractice, Insurance, and Related Issues  
3:30p – Ethical Issues in Federal Tax Practice – The Government Perspective | 45   |
| **FRIDAY 2:00PM**                                                                |                               |                                                                                 |      |
| Employee Benefits                                                                | Governor’s, Salon B, 4th Floor | 2:00PM – 6:00PM  
2:00p – Repeal, Replace and Deregulate: The First Six Months  
3:00p – Proxy Drafting in Uncertain Times  
4:00p – Break  
4:15p – Department of the Treasury/Internal Revenue Service Hot Topics  
5:15p – Treasury / IRS Fireside Chat  
6:00p – Networking Reception  
Sponsored by: Practical Law | 46   |
| State & Local Taxes                                                               | Room 410, 4th Floor            | 2:00PM – 5:15PM  
2:00p – State Tax Due Diligence in Merger and Acquisition Transactions: Sword or Shield?  
3:00p – Cloud Computing: Current Sales Tax Issues  
4:00p – Break  
4:15p – False Claims Acts and State Taxes | 47   |
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| Closely Held Businesses (TX) and Business Planning Group (TE) | Austin Grand, Salon G, 6th Floor | 2:30PM – 5:45PM  
2:30p – Practical Uses of Sales of Business Interests to Intentionally Defective Grantor Trusts and Grantor Retained Annuity Trusts for Closely-Held Business Owners  
4:00p – Break  
4:15p – Options for Cross-Purchase and Redemption Structures | 48   |
| Court Procedure & Practice                            | Room 408, 4th Floor   | 2:30PM – 5:45PM  
2:30p – Current Developments  
3:00p – Revenue Agent As Witness  
3:50p – Break  
4:05p – Answering for a Professional’s Misconduct – How a Professional’s Actions Can Become the Taxpayer’s Responsibility  
4:55p – Can’t Get There From Here: Passport Restrictions For Seriously Delinquent Tax Debtors | 48   |
| Distinguished Service Award (Executive Session)       | Room 619, 6th Floor   | 2:30PM – 3:00PM  
2:30p – Current Developments  
3:00p – Revenue Agent As Witness  
3:50p – Break  
4:05p – Answering for a Professional’s Misconduct – How a Professional’s Actions Can Become the Taxpayer’s Responsibility  
4:55p – Can’t Get There From Here: Passport Restrictions For Seriously Delinquent Tax Debtors | 49   |
| Diversity                                              | Room 414, 4th Floor   | 2:30PM – 5:00PM  
2:30p – Current Developments  
3:00p – Revenue Agent As Witness  
3:50p – Break  
4:05p – Answering for a Professional’s Misconduct – How a Professional’s Actions Can Become the Taxpayer’s Responsibility  
4:55p – Can’t Get There From Here: Passport Restrictions For Seriously Delinquent Tax Debtors | 50   |
| Financial Transactions                                 | Room 417AB, 4th Floor | 2:30PM – 5:45PM  
2:30p – The Scope of “Publicly Traded” in Different Contexts  
3:25p – Tax Treatment of Variation Margin on Derivatives  
4:20p – Break  
4:35p – Mark-to-Market Taxation: Examining the Prospects for MODA or Similar Legislation | 51   |
| Foreign Activities of US Taxpayers                     | Austin Grand, Salon H, 6th Floor | 2:30PM – 4:30PM  
2:30p – Current Developments  
3:00p – Revenue Agent As Witness  
3:50p – Break  
4:05p – Answering for a Professional’s Misconduct – How a Professional’s Actions Can Become the Taxpayer’s Responsibility  
4:55p – Can’t Get There From Here: Passport Restrictions For Seriously Delinquent Tax Debtors | 52   |
| Insurance Companies                                    | Room 406, 4th Floor   | 2:30PM – 5:45PM  
2:30p – Current Developments  
3:00p – Revenue Agent As Witness  
3:50p – Break  
4:05p – Answering for a Professional’s Misconduct – How a Professional’s Actions Can Become the Taxpayer’s Responsibility  
4:55p – Can’t Get There From Here: Passport Restrictions For Seriously Delinquent Tax Debtors | 52   |
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| Partnerships & LLCs | Austin Grand, Salon J, 6th Floor | 2:30PM – 5:45PM  
2:30p – Complexities in Determining Whether an Entitlement Constitutes a Guaranteed Payment  
4:15p – Break  
4:30p – Stacked Partnerships: Straightforward Tiers or Potential Tears?  
5:15p – Advantages of the Partnership Form |
| Tax Accounting | Room 400, 4th Floor | 2:30PM – 5:45PM  
2:30p – Current Developments  
3:15p – Tax Accounting Period Issues  
4:00p – Break  
5:00p – Comparison of Revenue Recognition Methods Between ASC 606 and Section 451 |
| **FRIDAY 3:00PM** | | |
| Sponsorships | | CANCELLED |
| Teaching Taxation | Room 404, 4th Floor | 3:00PM – 4:30PM  
3:00p – Best Practices in Drafting and Interpreting IRS Guidance |
| **FRIDAY 4:00PM** | | |
| Tax Practice Management (TX) | Room 416AB, 4th Floor | 4:00PM – 5:30PM  
4:00p – The Ethical Duty of Technology Competence |
| **FRIDAY 4:30PM** | | |
| Publications | | CANCELLED |
| Young Lawyers Forum (TX) | Room 415B, 4th Floor | 4:30PM – 6:00PM  
4:30p – Tax Issues in the Life Cycle of Technology |
<p>| <strong>FRIDAY 5:30PM</strong> | | |
| Foreign Activities of US Taxpayers Business Meeting | Room 615AB, 6th Floor | 5:30PM – 6:30PM |
| Transfer Pricing Business Meeting | Room 616AB, 6th Floor | 5:30PM – 6:30PM |
| <strong>FRIDAY 5:45PM</strong> | | |
| US Activities of Foreigners &amp; Tax Treaties Business Meeting | Room 619, 6th Floor | 5:45PM – 6:30PM |</p>
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<tr>
<td>Joint Section Reception <em>(Complimentary)</em></td>
<td>Austin Grand, Salon JK, 6th Floor</td>
<td>6:30PM – 7:30PM</td>
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<td>Joint International Committees Dinner <em>(Reservation Required)</em></td>
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<tr>
<td>Real Estate, Partnerships &amp; LLCs and S Corporations “Shop Talking” Breakfast <em>(Ticketed Event)</em></td>
<td>Austin Grand, Salon H, 6th Floor</td>
<td>7:15AM – 8:30AM</td>
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<tr>
<td>ACTC Fellows Breakfast <em>(ACTC Members)</em></td>
<td>Room 400/402, 4th Floor</td>
<td>7:30AM – 9:00AM</td>
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<td>Hurricane Harvey – Tax Issues for Disaster Survivors</td>
<td>Governor’s, Salon AB, 4th Floor</td>
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<tr>
<td>Court Procedure &amp; Practice Committee Breakfast <em>(Ticketed Event)</em></td>
<td>Room 415AB, 4th Floor</td>
<td>7:45AM – 9:00AM</td>
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<tr>
<td>Civil &amp; Criminal Tax Penalties</td>
<td>Austin Grand, Salon J, 6th Floor</td>
<td>8:30AM – 11:45AM</td>
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<td>8:30a – Reports of Subcommittees on Important Developments</td>
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<td>8:55a – Pressure from Foreign Governments and International Organizations on US Tax Practitioners and Proposed Responses</td>
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<td>9:45a – Break</td>
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<td>10:00a – Introduction to the New Chief of CI</td>
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<td>10:15a – Sentencing in Tax Prosecutions: The Latest Developments and Most Important Considerations</td>
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<td>11:00a – State Prosecution of Tax Crimes</td>
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<td>Corporate Tax</td>
<td>Austin Grand, Salon G, 6th Floor</td>
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<td>8:30a – Current Developments in Corporate Tax</td>
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<td>9:30a – Exploring the Boundaries of General Utilities Repeal</td>
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<td>10:30a – Break</td>
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<td>10:45a – Revenue Ruling Guidance We’d Like to See</td>
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<td>Employee Benefits (TX) and Employee Benefits Group (TE)</td>
<td>Governor’s, Salon C, 4th Floor</td>
<td>8:30AM – 11:45AM 8:30a – Missing Participant Issues and Proposed Expansion of PBGC Missing Participant Program 9:30a – Litigation Involving Universities and Church Plans 10:30a – Break 10:45a – State Initiatives Affecting Employee Benefit Plans – What Do They Mean for Employers?</td>
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<td>Fiduciary Income Tax (TX) and Income &amp; Transfer Tax Planning Group (TE)</td>
<td>Austin Grand, Salon F, 6th Floor</td>
<td>8:30AM – 11:45AM 8:30a – Current Developments and Section 682 Support Trusts 9:10a – Estate Planning and S-Corporation Stock: What Were Those Rules Again? 10:00a – Break 10:15a – Abbreviated Subchapter J Boot Camp – Income Taxation of Ordinary Trusts</td>
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<td>LLCs and LLPs Subcommittee of Partnerships &amp; LLCs</td>
<td>Room 406, 4th Floor</td>
<td>8:30AM – 10:30AM 8:30a – Choice of Entity Under Blue Prints 9:30a – First Steps to Deal with the BBA Centralized Audit Provisions in LLCs</td>
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<td>Pro Bono &amp; Tax Clinics</td>
<td>Governor’s, Salon AB, 4th Floor</td>
<td>8:30AM – 11:45AM 8:30a – Recent Developments 9:30a – Break 9:45a – Private Debt Collection 10:45a – Tax Issues Facing International Low-Income Families</td>
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<td>Sales, Exchanges &amp; Basis</td>
<td>Austin Grand, Salon K, 6th Floor</td>
<td>8:30AM – 11:45AM 8:30a – Current Developments and Legislative Prospects Relating to Sales, Exchanges &amp; Basis 9:10a – What If? Contingent Payment Issues in Real Estate Transactions 10:00a – Break 10:15a – Capital Gains for Songwriters and Other Creators – at the Austin City Limits and Beyond 11:00a – Taxation of Payments for Participating in Infrastructure Projects</td>
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<tr>
<td>State &amp; Local Taxes Practitioners Roundtable (Executive Session)</td>
<td>Governor’s, Salon DE, 4th Floor</td>
<td>8:30AM – 10:30AM</td>
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<td><strong>SATURDAY 10:30AM</strong></td>
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<td>State &amp; Local Taxes: Publication Subcommittees</td>
<td>Governor’s, Salon DE, 4th Floor</td>
<td>10:30AM – 11:00AM</td>
<td>64</td>
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<tr>
<td>COMMITTEE/PROGRAM</td>
<td>LOCATION</td>
<td>TOPIC(S)/TIME(S)</td>
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<td>SATURDAY 11:00AM</td>
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<td>State &amp; Local Taxes Vice-Chairs’ Planning Meeting</td>
<td>Governor’s, Salon DE, 4th Floor</td>
<td>11:00AM – 12:00PM</td>
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<td>(Executive Session)</td>
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<td>SATURDAY 12:00PM</td>
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<td>Joint Section Luncheon &amp; Plenary Session</td>
<td>Austin Grand, Salon H, 6th Floor</td>
<td>12:00PM – 1:30PM Keynote Speaker: Michael J. Graetz, Columbia Alumni Professor of Tax Law, Columbia Law School</td>
<td>65</td>
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</tbody>
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THURSDAY, SEPTEMBER 14

8:30AM – 3:00PM
Officers & Council Meeting (Executive Session)
Austin Grand, Salon H, 6th Floor

12:00PM – 5:00PM
Sponsored by: Young Lawyers Forum and Diversity.
Program Co-Chairs: Kelley C. Miller, Reed Smith LLP, Washington, DC; Cathy Fung, Office of Chief Counsel (Large Business & International), IRS, Washington, DC
Austin Grand, Salon K, 6th Floor

12:00pm A Conversation with the Honorable Juan F. Vasquez. Judge Vasquez sits down for an in-depth discussion of his time on the bench, his history, and the latest developments in tax law.

12:45pm The Wonder Years: Navigating the Early Years of Practicing Tax Law. A panel of junior and mid-level attorneys will provide their viewpoints on their profession during the early stages of their practice. The panelists will discuss their experiences in law firms, accounting firms, clerkships, government, and low-income taxpayer clinics.
Moderator: Cathy Fung, Office of Chief Counsel (Large Business & International), IRS, Washington, DC
Panelists: Matthew S. Cooper, EY, Washington, DC; Katie Drilling, PwC, Dallas, TX; Adrian Ochoa, Chamberlain Hrdlicka, San Antonio, TX; Susanna W. Ratner, SeniorLAW Center, Philadelphia, PA

1:45pm Employee Benefits: How Taxing Can They Be? The practice of employee benefits permeates the Internal Revenue Code, affecting employers of all sizes. This panel will provide an overview of common employee benefit issues that may arise in your tax practice and how to identify them early to take the necessary steps to bring an employer into compliance. The panelists will discuss issues arising in retirement, health, and welfare plans both in administrative practice and litigation.
Moderator: Lany L. Villalobos, Law Clerk, US Tax Court, Washington, DC
Panelists: Milan H. Kim, Senior Attorney, Office of Chief Counsel (Tax Exempt and Government Entities Division Counsel), IRS, Dallas, TX; Damarr M. Butler, Office of the General Counsel, Pension Benefit Guaranty Corporation, Washington, DC (Invited); Elverine “Rena” Felton, Mitchell & Titus LLP, Houston, TX

2:45pm Private Equity: Key US Tax Considerations. The panel will provide an overview of key commercial objectives and US Federal income tax considerations relevant to private equity funds. The panel will highlight the different sensitivities relevant to various categories of investors and discuss how a “typical” private equity fund structure addresses these sensitivities. The panelists will walk-through the life cycle of a portfolio investment and illustrate how tax considerations impact the overall economics of the investment. The discussion will provide an introductory framework of tax rules applicable to private equity. No prior knowledge of or experience with private equity is necessary.
Panelists: Alfred Bae, EY, Houston, TX; Wendy L. Kribell, Attorney, Associate Chief Counsel (Passthroughs and Special Industries), IRS, Washington, DC; Amit M. Sachdeva, EY, Houston, TX
Co-Sponsored by: Investment Management

= Taped  ★ = Young Lawyers Program  = Ethics Credits Requested  = No CLE Credit
### PROGRAM SCHEDULE
THURSDAY, SEPTEMBER 14

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<th>Time</th>
<th>Event</th>
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<tr>
<td>3:45pm</td>
<td>Break.</td>
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<td>4:00pm</td>
<td><strong>International Tax Developments: Cross-Border Tax Issues When Operating in Mexico.</strong> This panel will discuss recent developments and selected issues that arise when multinational entities conduct business in Mexico. Panel topics will include the multilateral instrument, the US-Mexico tax treaty, special business entities, transfer pricing and permanent establishment considerations, the manufacturing, maquila, and service industry (Maquiladora) program, employee tax considerations, and the 2005 Competent Authority Agreement on fiscally transparent entities (FTEs). <strong>Moderator:</strong> Brandon King, Attorney-Adviser for the Honorable Albert G. Lauber, US Tax Court, Washington, DC. <strong>Panelists:</strong> Anne R. Gordon, PwC, Washington, DC; Matthew Mauney, Baker McKenzie, Houston, TX; Professor Bret Wells, University of Houston, Houston, TX; Tracy Villecco, Attorney, Associate Chief Counsel (International), IRS, Washington, DC.</td>
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**TX**

1:00PM – 5:15PM  
Collection Workshop: **How to Represent Taxpayers in Collection Matters From the Notice and Demand Through the Notice of Determination**  
**Co-Sponsored by:** Diversity; Individual & Family Taxation; Pro Bono & Tax Clinics; Tax Collection, Bankruptcy, & Workouts

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<td>1:00pm</td>
<td><strong>Collection Workshop: Part 1.</strong> This workshop will teach attendees strategies and techniques for effectively resolving collection matters before the IRS without litigation. A panel of experienced government and private bar attorneys will discuss techniques and strategies for responding to IRS collection notices, for presenting financial information to the IRS, and for presenting various collection alternatives, such as offers in compromise on the ground of doubt as to liability, doubt as to collectability, and effective tax administration, installment agreements, currently not collectible status, and innocent spouse. <strong>Moderator:</strong> Frank Agostino, Agostino &amp; Associates PC, Hackensack, NJ. <strong>Panelists:</strong> Giovanni Alberotanza, Rosenberg Martin Greenberg LLP, Baltimore, MD; Professor Bryan Camp, Texas Tech University School of Law, Lubbock, TX; Jessica Frase Marine, Frost &amp; Associates, Annapolis, MD; Jill MacNabb, Senior Attorney Advisor, Taxpayer Advocate Service, Washington, DC; Sheila R. Pattison, Managing Counsel (Austin), Associate Area Counsel (SBSE), Office of Associate Chief Counsel, IRS, Austin, TX; Wm. Robert Pope Jr., White &amp; Reasor PLC, Nashville, TN.</td>
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<td>3:00pm</td>
<td>Break.</td>
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<td>3:15pm</td>
<td><strong>Collection Workshop: Part 2.</strong> This workshop will teach attendees strategies and techniques for effectively resolving collection matters before the IRS without litigation. A panel of experienced government and private bar attorneys will discuss techniques and strategies for responding to IRS collection notices, for presenting financial information to the IRS, and for presenting various collection alternatives, such as offers in compromise on the ground of doubt as to liability, doubt as to collectability, and effective tax administration, installment agreements, currently not collectible status, and innocent spouse. <strong>Moderator:</strong> Frank Agostino, Agostino &amp; Associates PC, Hackensack, NJ. <strong>Panelists:</strong> Giovanni Alberotanza, Rosenberg Martin Greenberg LLP, Baltimore, MD; Professor Bryan Camp, Texas Tech University School of Law, Lubbock, TX; Jessica Frase Marine, Frost &amp; Associates, Annapolis, MD; Jill MacNabb, Senior Attorney Advisor, Taxpayer Advocate Service, Washington, DC; Sheila R. Pattison, Managing Counsel (Austin), Associate Area Counsel (SBSE), Office of Associate Chief Counsel, IRS, Austin, TX; Wm. Robert Pope Jr., White &amp; Reasor PLC, Nashville, TN.</td>
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**Moderator:** Frank Agostino, Agostino & Associates PC, Hackensack, NJ  
**Panelists:** Giovanni Alberotanza, Rosenberg Martin Greenberg LLP, Baltimore, MD; Professor Bryan Camp, Texas Tech University School of Law, Lubbock, TX; Jessica Frase Marine, Frost & Associates, Annapolis, MD; Jill MacNabb, Senior Attorney Advisor, Taxpayer Advocate Service, Washington, DC; Sheila R. Pattison, Managing Counsel (Austin), Associate Area Counsel (SBSE), Office of Associate Chief Counsel, IRS, Austin, TX; Wm. Robert Pope Jr., White & Reasor PLC, Nashville, TN

**4:00PM – 5:00PM**  
**Room 410, 4th Floor**  
**Transfer Pricing**  
**Chair:** John M. Breen, Skadden Arps Slate Meagher & Flom LLP, Washington, DC  
**4:00pm**  
**Transfer Pricing Methods in Tax Court: Economic Considerations and Implications.** Recent judicial decisions in the United States suggest that specific transfer pricing methods should be relied upon – or carefully considered – when valuing intangible property (IP) in the context of controlled transactions; for example, the Comparable Uncontrolled Transaction (CUT) method. In practice, the CUT method is often difficult to apply, on account of the strict comparability criteria under Treas. Reg. section 1.482-4. The transfer pricing methods that practitioners use for purposes of planning and representation in controversies seldom align with the methods applied in landmark transfer pricing judicial decisions. The panel of economists will discuss the impact of recent decisions on how transfer pricing practitioners approach intellectual property (“IP”) planning and controversy, including evaluating hazards of litigation. Specifically, the panel will explore why the courts often use the CUT method although other transfer pricing methods (e.g., the Comparable Profit Split Method) may be more reliable under some circumstances. The panel will also discuss the importance of contractual language in the context of IP ownership and how contractual differences may be taken into account in the economic analysis.  
**Moderator:** Tim Gunning, EY, New York, NY  
**Panelists:** Clark Chandler, Economics Partners LLC, Washington, DC; Rebel Curd, Charles River Associates, San Francisco, CA; George Korenko, Edgeworth Economics LLC, Washington, DC

**6:00PM – 7:00PM**  
**Austin Grand, Salon H, 6th Floor**  
**Joint Welcome Reception** *(Complimentary)*  
**Sponsor:** Meadows, Collier, Reed, Cousins, Crouch & Ungerman, L.L.P.

**6:00PM – 9:00PM**  
**State & Local Taxes Executive Committee Business Dinner Meeting** *(Invitation Only)*  
**Meeting of Committee Officers & Subcommittee Chairs and invited guests**  
**Chair:** Edward Bernert, BakerHostetler, Columbus, OH
PROGRAM SCHEDULE
THURSDAY, SEPTEMBER 14

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 Moonshine Grill, 303 Red River Street, Austin, TX 78701. Cocktails (cash bar) will begin at 6:30 PM, followed by dinner at 7:30 PM. Reservations and advance payment required. For details, please visit the Partnerships & LLCs or Real Estate Committee Pages.

7:00PM – 9:30PM
Administrative Practice Dinner (Invitation Only)
Fleming’s Prime Steakhouse, 320 East 2nd Street
7:15AM – 8:15AM  Room 616AB, 6th Floor  
**Sponsored Program**

**Breakfast Forum Presented by the US Virgin Islands Economic Development Authority**

(Complimentary)

**US Virgin Islands – Taxation Benefits for Approved Investors.** This breakfast forum will focus on the unique benefits of the US Virgin Islands Economic Development Commission Tax Incentive and how businesses can leverage this program. The Commission offers a unique and attractive tax incentive program for companies locating in the USVI. This is a competitive off-shore tax benefit program that is sanctioned by the US Government through an Act of Congress under the Internal Revenue Code. The program will be lead by Tamara Parson-Smalls, Esq, and the Chief Counsel of the Virgin Islands Bureau of Internal Revenue.

7:30AM – 9:00AM  Room 615AB, 6th Floor  
**ACTC Board of Regents Meeting**  (Executive Session)

7:30AM – 8:30AM  Room 402, 4th Floor  
**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  Room 404, 4th Floor  
**Exempt Organizations Subcommittee on Political and Lobbying Organizations**  
Chairs: Elizabeth J. Kingsley, Harmon Curran Spielberg + Eisenberg LLP, Washington, DC; Richard F. Riley Jr., Foley & Lardner LLP, Washington, DC

7:30am  **Roundtable Discussion of Current Developments**

7:30AM – 8:30AM  Room 415A, 4th Floor  
**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  Room 416B, 4th Floor  
**Exempt Organizations Subcommittee on Religious Organizations**  
Chairs: Michael E. 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**

= Taped  ★ = Young Lawyers Program  ☉ = Ethics Credits Requested  ☢ = No CLE Credit
8:00AM – 10:00AM  
**Capital Recovery & Leasing**

**Chair:** Christian Wood, RSM, 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:** Ryan Corcoran, RSM, Madison, WI

**Panelists:** Kathleen Reed, Branch Chief – Branch 7, Income Tax & Accounting, IRS, Washington, DC; John Shepardson, Crowe Horwath, Atlanta, GA; Scott Dinwiddie, IRS Office of Chief Counsel (Income Tax & Accounting), Washington, DC

**8:30am**  
**Placed in Service Dates and the Stine Case.** With the bonus depreciation phase down fast approaching and recent law changes pertaining to items such as qualified improvement property, determining when an asset is placed in service has become a discussion point for many taxpayers. This panel will discuss the various tax determinations and related issues associated with asset placed in service dates, including a discussion of *Stine v. U.S.*, Action on Decision 2017-02, and other related guidance.

**Moderator:** Carol Conjura, KPMG, Washington, DC

**Panelists:** Kathleen Reed, Branch Chief – Branch 7, Income Tax & Accounting, IRS, Washington, DC; Sam Weiler, EY, Columbus, OH; Lynn Afleman, KPMG, Washington, DC; John Eiman, Senior Counsel, Chief Counsel:LB:4, IRS, Houston, TX

**9:15am**  
**Examination Experience with the Tangible Property Regulations.** This panel will discuss recent examination experience pertaining to the tangible property regulations.

**Moderator:** Ellen Martin, Grant Thornton LLP, Washington, DC

**Panelists:** John Eiman, Senior Counsel, Chief Counsel:LB:4, IRS, Houston, TX; Marc Nickel, Pacific Gas and Electric Company, San Francisco, CA

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**8:00AM – 9:30AM**  
**Employee Benefits Defined Contribution Plans Update**

Presented by the Subcommittee on Defined Contribution Plans (TX)

**Chairs:** Matthew Eickman, Qualified Plan Advisors, Omaha, NE; Puneet K. Arora, Willis Towers Watson, Arlington, VA; Sarah J. Touzalin, Seyfarth Shaw LLP, Chicago, IL

**Assistant Vice-Chairs:** Hallie Goodman, Gray Plant Moody, Minneapolis, MN; Julia Kovacs, DLA Piper LLP, Washington, DC

**Co-Sponsored by:** Plan Transactions and Terminations Subcommittee (TE)

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 talk about recent litigation relating to and impacting defined contribution plans, as well as emerging issues.

**Panelists:** Puneet K. Arora, Willis Towers Watson, Arlington, VA; Kyle Brown, Division Counsel, Office of Chief Counsel, TEGE, IRS, Washington, DC (Invited); Matthew Eickman,
Qualified Plan Advisors, Omaha, NE; William Evans, Attorney-Advisor, Office of Benefits
Tax Counsel, Department of Treasury, Washington, DC (Invited); Sarah J. Touzalin, Seyfarth
Shaw LLP, Chicago, IL

8:00AM – 9:30AM
Employee Benefits Executive Compensation, Fringe Benefits and Federal Securities Law
Update
Presented by the Subcommittee on Employee Benefits Executive Compensation, Fringe
Benefits, and Federal Securities Law (TX)
Chair: Sandy Shurin, Deloitte Tax LLP, Houston, TX
Vice-Chairs: Curtis Fisher, Bass Berry & Sims PLC, Nashville, TN; Ali Fawaz, Proskauer,
New York, NY
Assistant Vice-Chairs: Nicole Hanna, Thompson Hine LLP, Cincinnati, OH; Rita Patel, DLA
Piper LLP, Washington, DC
Co-Sponsored by: Non-qualified Deferred Compensation Subcommittee (TE)
This panel will discuss the latest on challenges in compliance in the context of CEO pay
ratio, including issuer views, market trends, and common challenges, as well as notable tax
issues in the gig economy.
Panelists: Christa Bierma, Attorney-Advisor, Office of Tax Policy, Department of Treasury,
Washington, DC; Robert Delgado, KPMG LLP, Washington, DC; Steven Seelig, Willis Towers
Watson, Washington, DC; Carol Weiser, Deputy Benefits Tax Counsel, Office of Tax Policy,
Department of Treasury, Washington, DC

8:15AM – 11:30AM
Administrative Practice
Chair: Jennifer Breen, Morgan Lewis & Bockius, Washington, DC
8:15am Important Developments. This panel will discuss current developments and
topics of immediate interest in tax administrative practice. Panel will focus
on recent Treasury and IRS guidance, court decisions, on-going litigation
and other items germane to tax administration.
Moderator: Shamik Trivedi, Grant Thornton LLP, Washington, DC
Panelists: Brendan O’Dell, Attorney-Advisor, Office of Tax Policy, Department
of Treasury, Washington, DC; Robert Wearing, Office of Chief Counsel,
Associate Chief Counsel (Procedure & Administration), IRS, Washington, DC;
Kevin Stults, Skadden Arps Slate Meagher & Flom LLP, Washington, DC
9:15am Dawn of a New Era – the New Partnership Audit Rules Will Soon Be
Upon Us. The rules and procedures for auditing partnerships will change
dramatically for partnership years that start after December 2017. Proposed
Regulations have been released but many questions still remain. This panel
will discuss the new rules and procedures with a focus on how partnerships
can prepare themselves to effectively manage the audit under these new
procedures.
Moderator: George Hani, Miller & Chevalier, Washington, DC
Panelists: Brendan O’Dell, Attorney-Advisor, Office of Tax Policy, Department
of Treasury, Washington, DC; Rochelle Hodes, Attorney-Advisor, Office of Tax
Policy, Department of Treasury, Washington, DC; Daniel Baucum, Munsch
Hardt Kopf & Harr PC, Dallas, TX
**10:15am** Break.

**10:30am** Information Gathering in a Tech-Savvy and Interconnected Tax World. This panel will examine the ways that the IRS and other taxing authorities can now obtain and exchange information in an increasingly interconnected world. It will also discuss new ways that taxpayers are communicating within their organizations (e.g. instant messaging and file sharing applications), and the effect of using these new communication methods on audits and the maintenance of privilege.

**Moderator:** Gary Wilcox, Mayer Brown, Washington, DC

**Panelists:** Roger Benesch, Acting ADCI Program Manager, LB&I, Farmers Branch, TX; Jeremiah Coder, OECD, Paris, France; Kiara Rankin, Eaton Corporation, Houston, TX

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**8:15AM – 11:30AM**

**Room 400, 4th Floor**

**Affiliated & Related Corporations**

**Chair:** Donald Bakke, EY, Washington, DC

**8:15am** Section 267: More than Granite Trust. This panel will focus on the operation of section 267, and in particular section 267(f), in the context of transactions involving members of an expanded affiliated group, including controlled foreign corporations. Remember, loss deferral might not end with a triggering event under Treas. Reg. § 1.1502-13!

**Moderator:** Matthew White, KPMG LLP, Nashville, TN

**Panelists:** Marie Milnes-Vasquez, IRS Office of Associate Chief Counsel (Corporate), Washington, DC; Tim Devetski, EY, Houston, TX; Victor Penico, Deloitte Tax LLP, San Francisco, CA

**9:45am** Break.

**10:00am** Current Developments. This panel will discuss current developments for consolidated groups, reviewing some of the latest private letter rulings, regulations, and cases. If applicable, the panel will also consider proposed tax legislation and its effect on affiliated corporations and consolidated groups.

**Moderator:** Professor Don Leatherman, University of Tennessee, Knoxville, TN

**Panelists:** Jerry Fleming, IRS Office of Associate Chief Counsel (Corporate), Washington, DC; Rebecca Holtje, KPMG, Washington, DC; Brian Peabody, EY, Washington, DC

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**8:15AM – 11:30AM**

**Governor’s, Salon B, 4th Floor**

**Banking & Savings Institutions**

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

**8:15am** Current Developments in Captive Insurance Companies. This panel will discuss the regulatory background and business reasons for establishing a captive insurance company. In addition, the panel will address developments in the federal taxation of captive insurance companies.
### 8:15AM – 11:30AM

**Closely Held Businesses (TX) and Business Planning Group (TE)**

**Closely Held Businesses Committee Chair:** Shawn McIntire, Ballard Spahr LLP, Denver, CO

**Business Planning Group Chair:** William I. Sanderson, McGuireWoods, Washington, DC

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<tr>
<td>8:15am</td>
<td>Partnership Audit Rules: Update and Practical Considerations for Closely Held Businesses. This panel will discuss the recent developments in the partnership audit rules with an emphasis on drafting techniques and planning considerations for closely held businesses. <strong>Panelists:</strong> Shawn McIntire, Ballard Spahr LLP, Denver, CO; Allie Petrova, Petrova Law, Greensboro, NC; Ivan Golden, Schiff Hardin, Chicago, IL</td>
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<td>9:15am</td>
<td>Break.</td>
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<td>9:30am</td>
<td>Recent Self-Employment Cases and Planning Implications. This panel will discuss the recent Tax Court self-employment cases <em>Castigliola, Fleischer</em> and <em>Hardy</em> and their impact on planning for self-employed individuals. <strong>Panelists:</strong> Adam Abrahams, Meyers Hurvitz Abrahams LLC, Rockville, MD; Sabrina Strand, Law Offices of Joseph H. Thibodeau PC, Denver, CO; Kevin Bender, McGuireWoods, Richmond, VA</td>
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**Note:**
- **=** Taped
- **=** Young Lawyers Program
- **=** Ethics Credits Requested
- **=** No CLE Credit
10:30am **New Issues in Partnership Freezes.** Partnership freeze structure can be deployed in a variety of ways in addition to the typical estate planning usage. This panel will discuss the use of partnership freezes in estate planning, as well as various other uses for the same or similar freeze structures, including planning for employee equity compensation, structuring payments to departing S corporation shareholders or partners, and providing a holding device for S corporations subject to the BIG tax.

**Panelists:** Elizabeth Fialkowski Stieff, Venable LLP, Baltimore, MD; Brian Masterson, Butler Snow, Nashville, TN; Jeffrey Gonya, Venable LLP, Baltimore, MD

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8:15AM – 11:30AM

**Governor’s, Salon A, 4th Floor**

**Estate & Gift Taxes (TX) and Income & Transfer Tax Planning Group (TE)**

**Estate & Gift Taxes Chair:** Benjamin G. Carter, Texas Capital Bank, Dallas, TX

**Income & Transfer Tax Planning Group Co-Chairs:** Rana Salti, Kinship Trust Company, Chicago, IL; Lester B. Law, Franklin Karibianian & Law PLLC, Naples, FL

8:15am **Current Developments.** This panel will review developments in federal estate, gift and generation-skipping transfer tax laws since May 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

8:45am **Family Limited Partnerships – Update.** This program will discuss the latest developments in family limited partnerships, both from a regulatory and a case law standpoint.

**Panelists:** Stephanie Loomis-Price, Winstead PC, Houston, TX; Additional Panelists TBD

9:30am **Break.**

9:45am **Moving to Tax Paradise: Three Options for the Mobile Taxpayer.** This program will explore the benefits and challenges associated with three options for taxpayers who have had enough of their current high tax location. We will discuss moving to a no tax state, a deceptively simple idea that requires a thorough understanding of income tax residence and domicile. We will then consider expatriating, which has significant practical and tax consequences, some of which remain unsettled. Finally, the unique benefits of becoming a resident of Puerto Rico will prove to be the ideal solution for the right taxpayer, but will disappoint many unfamiliar with the finer points of this tax regime.

**Panelists:** Stephen Liss, UBS Financial Services Inc., New York, NY; Edgar-Rios Mendez, Pietrantoni Mendez & Alvarez, San Juan, PR; George D. Karibianian, Franklin Karibianian & Law PLLC, Boca Raton, FL

10:45am **Gun Trusts.**

This program will explore the fascinating world of Gun Trusts.

**Panelists:** James N. Willi and Tracy J. Willi, Willi Law Firm, Austin, TX

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**Legend:**

TX = Tax Section Sponsored Program  
TE = Trust & Estate Division of RPTE Sponsored Program  
JT = Jointly Sponsored Program
8:15AM – 11:30AM

**Investment Management**

Chair: Roger Wise, Stradley Ronon Stevens & Young LLP, Washington, DC

8:15am  **Grecian Magnesite: Exiting Private Funds with ECI Investments.** This panel will discuss *Grecian Magnesite Mining, Industrial & Shipping Co. SA v. Commissioner*, 149 T.C. No. 3 (2017), in which the Tax Court, rejecting the approach of Revenue Ruling 91-32, held that a foreign partner is not subject to U.S. tax on gain from the redemption of an interest in a partnership that is engaged in a US trade or business. The panel will discuss the possible impact of the decision on structuring private funds and exits.

**Moderator:** Raj Tanden, Foley & Lardner LLP, Los Angeles, CA

**Panelists:** Michael J. Miller, Roberts & Holland LLP, New York, NY; Amanda H. Nussbaum, Proskauer Rose LLP, New York, NY

9:15am  **Current Issues for Funds Making Energy-Related Investments.** This panel will explore a variety of tax issues that arise when investment funds make energy-related investments. Topics will include structures to avoid UBTI and ECI, structures using blockers and issues arising on the sale or IPO of blocked and non-blocked investments.

**Moderator:** Cheryl Coe, Latham & Watkins LLP, Washington, DC

**Panelists:** R. David Wheat, KMPG, Dallas, TX; Nancy Mehlman, Simpson Thacher & Bartlett LLP, New York, NY

10:15am  **Break.**

10:30am  **RIC Liquidations.** This panel will discuss the tax issues that arise when a regulated investment company is liquidated. Topics will include final distributions, equalization accounting, personal holding company issues and the use of liquidating trusts.

**Moderator:** Jeff Sion, Dechert LLP, New York, NY

**Panelist:** Chris Scarpa, Stradley Ronon Stevens & Young LLP, Philadelphia, PA

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8:15AM – 11:30AM

**Real Estate**

Chair: Robert Honigman, PwC, Washington, DC

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= Taped  ★ = Young Lawyers Program  ⚫ = Ethics Credits Requested  ☀ = No CLE Credit
8:15am  **Hot Topics.** This panel will discuss recent developments, including legislation, regulations, administrative guidance, and noteworthy cases in the area of real estate and partnership tax.

**Moderator:** Jessica Millett, Duval & Stachenfeld, New York, NY

**Panelists:** Monisha Santamaria, EY, Los Angeles, CA; Clifford Warren, Special Counsel to the Associate Chief Counsel (Passthroughs and Special Industries), IRS Office of Chief Counsel, Washington, DC; Adam Handler, PwC, Los Angeles, CA

9:00am  **Health Care Property REIT Structures and Issues.** RIDEA provided REITs with new opportunities to invest in health care properties. This panel will describe the RIDEA structures and highlight issues and risks for REITs that use it.

**Moderator:** Joseph G. Howe III, Arnold & Porter Kaye Scholer, Washington, DC

**Panelists:** Dianne Umberger, EY, Washington, DC; Nickolas Gianou, Skadden, Chicago, IL; Andrea M. Hoffenson, Chief, Branch 2, Associate Chief Counsel (Financial Institutions and Products), IRS Office of Chief Counsel, Washington, DC

9:45am  **Break.** 🍩

10:00am  **Tax Protection Agreements and the “New” Section 752 Regulations.** The temporary section 752 regulations eliminated “bottom dollar” guarantees and changed the way liabilities are allocated under section 752. This panel will explore how these changes impact industry standard tax protection agreements and similar limited partner protections.

**Moderator:** Maher Haddad, Baker & McKenzie, Chicago, IL

**Panelists:** Nicole D. Brown, Hogan Lovells, Washington, DC; Clifford Warren, Special Counsel to the Associate Chief Counsel (Passthroughs and Special Industries), IRS Office of Chief Counsel, Washington, DC

10:45am  **Applying the New Partnership Audit Rules to Real Estate Investment Structures.** This panel will discuss issues in applying the new partnership audit rules to common real estate investment structures.

**Moderator:** Kate Kraus, EY, Los Angeles, CA

**Panelists:** Michael J. Hauswirth, PwC, Washington, DC; Brendan O’Dell, Attorney-Advisor, Office of Tax Legislative Counsel, Department of Treasury, Washington, DC; Glenn E. Dance, Grant Thornton, Arlington, VA

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**PROGRAM SCHEDULE**

**FRIDAY, SEPTEMBER 15**

8:15AM – 11:00AM  **S Corporations**

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

**8:15am**  **Important Developments.** Discussion of recent legislative, administrative and judicial developments relating to S Corporations and their shareholders.

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

**Panelist:** Gregory L. Lohmeyer, Quarles & Brady LLP, Milwaukee, WI

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**TX** = Tax Section Sponsored Program  **TE** = Trust & Estate Division of RPTE Sponsored Program  **JT** = Jointly Sponsored Program
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| 8:45am | **Section 409A Issue Spotting.** This panel will explore the ways in which the current employment-related practices of S corporations may inadvertently result in violations of Code Section 409A, and will describe how to recognize and avoid common compliance errors. Issues addressed will include employment and severance agreements, modification of deferral arrangements subject to 409A, annual bonus arrangements, the application of FICA tax rules to nonqualified deferred compensation, and examples of practices to emulate or avoid.  
  **Moderator:** David E. Kahen, Roberts & Holland LLP, New York, NY  
  **Panelist:** Kelly S. Kuglitsch, O'Neil Cannon Hollman DeJong & Laing SC, Milwaukee, WI |
| 9:45am | **Using LLCs as S Corporations.** This panel will address the use of state law LLCs that elect S Corporation status, including a discussion of the advantages of S Corporation status and some of the non-tax advantages of operating as an LLC rather than as a corporation for state law purposes. The panel will also discuss relevant tax issues relating to the operation of an LLC as an S Corporation, including the specific issues to consider in using an LLC that elects S Corporation status.  
  **Moderator:** Ronald A. Levitt, Sirote & Permutt PC, Birmingham, AL  
  **Panelists:** Stephen Looney, Dean Mead Egerton Bloodworth Capouano & Bozarth PA, Orlando, FL; Laura E. Krebs Al-Shathir, Capes Sokol Goodman & Sarachan PC, St. Louis, MO |

**Transfer Pricing**

**Chair:** John M. Breen, Skadden Arps Slate Meagher & Flom LLP, Washington, DC

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| 8:15am | **Base Erosion and Profit Shifting (BEPS): Transfer Pricing Update.** This panel will provide insights concerning the current state of OECD transfer pricing guidance, including the final changes adopted as a result of BEPS Action Items 8-10. Particular focus will be on the key changes to Chapters I, II, and IV of the OECD Transfer Pricing Guidelines. In addition, as the OECD continues to consider transfer pricing issues, including evaluation of hard-to-value intangibles, application of profit split methods, and attribution of profits to permanent establishments (PEs), the panel will review the recent OECD drafts on these topics. Finally, the panel will consider substantive and procedural issues associated with implementation of BEPS-related guidance on the part of the United States and Mexico.  
  **Moderator:** Stephen Blough, KPMG LLP, Washington, DC  
  **Panelists:** Carlos Pérez-Gómez Serrano, Director of Transfer Pricing Examinations, Servicio de Administración Tributaria (SAT), Mexico City, Mexico; Kartikeya Singh, PwC, McLean, VA; Jill Weise, Duff & Phelps Corporation, Boston, MA; Brian Jenn, Attorney Advisor, Office of International Tax Counsel, Department of Treasury, Washington, DC; John C. Hughes, Director, Advance Pricing and Mutual Agreement Program, IRS, Washington, DC; Christopher J. Bello, Chief, Branch 6, IRS Office of Associate Chief Counsel (International), Washington, DC |
9:30am **Mexican Transfer Pricing and Dispute Resolution Issues.** This panel will discuss current issues with respect to transfer pricing audits in Mexico and various domestic and bilateral dispute resolution mechanisms. The topics will include transfer pricing issues for cross border transactions that are routinely subject to scrutiny in Mexico and alternative dispute resolutions available with respect to audit determinations. The panelists will also discuss the unilateral APA framework adopted by the SAT and the IRS, as well as experience regarding bilateral APAs. The panel will also cover the adoption by Mexico of BEPS Action Item 13 and other BEPS-related matters.

**Moderator:** Yoshio Uehara, Chevez Ruiz Zamarripa LLC, Mexico City, Mexico  
**Panelists:** Carlos Pérez-Gómez Serrano, Director of Transfer Pricing Examinations, Servicio de Administración Tributaria (SAT), Mexico City, Mexico; Teresa Quinones, KPMG LLP, Mexico City, Mexico; Edgar Ahrens, PwC, Mexico City, Mexico; Enrique Cruz, EY, Mexico City, Mexico; John C. Hughes, Director, Advance Pricing and Mutual Agreement Program, IRS, Washington, DC

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**TX**

8:30AM – 11:30AM  
**Room 412, 4th Floor**

**Individual & Family Taxation**

**Chair:** James Creech, Law Offices of James Creech, San Francisco, CA

8:30am **Tax Issues Facing the Amish Community.** The world of taxes reaches into the lives of nearly every American citizen – even the Amish. Over the years, steps have been taken to balance a fair and administrable tax system while respecting and observing the deeply held beliefs and practices of the Amish community. This panel will provide a better understanding of the Amish community and discuss how their way of life interfaces with our nation's tax system. The panel will discuss everything from withholdings from Amish and non-Amish employees to ACA issues to the interplay of religious beliefs and identity authentication. One issue that will be discussed is how Amish taxpayers cannot authenticate their own identities using picture IDs because their religious beliefs prevent them from having picture identification.

**Moderator:** Josh Beck, Program Analyst, Systemic Advocacy, Taxpayer Advocate Service, Des Moines, IA  
**Panelists:** Laura Baek, Attorney Advisor, Taxpayer Advocate Service, Washington, DC; Susan Morgenstern, Supervisory Associate Advocate, Taxpayer Advocate Service, Cleveland, OH; Dorothy Lafosse, Senior Tax Analyst, IRS, Austin, TX  
**Co-sponsored by:** Pro Bono and Tax Clinics

9:30am **Military VITA Training Opportunities Through the Adopt-A-Base Program.** Budget constraints have made it difficult for the IRS to provide in-person training for military Volunteer Income Tax Assistance (VITA) volunteers. To fill the gap, each year attorneys volunteer as military VITA instructors and provide in-person training to members of the Armed Forces who become tax return preparers for other military personnel and their families at their base's military VITA program. This panel will provide an overview of the Adopt-A-Base program, a collaboration between the Section, the Armed Forces, and the IRS. Come learn how you, your firm, or your organization can get

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involved and provide military personnel and their families with access to free tax preparation services that address their unique military tax issues. No experience necessary!

**Moderator:** Catherine Strouse, Legal Aid Society, San Diego, CA  
**Panelists:** C. Wells Hall III, Nelson Mullins Riley & Scarborough, Charlotte, NC; Rawlin Tate, Senior Tax Analyst (Stakeholders Partnership Education and Communication Division), IRS, Atlanta, GA; Professor Fred Murray, University of Florida, Frederic G. Levin College of Law, Gainesville, FL; Lany L. Villalobos, Law Clerk, US Tax Court, Washington, DC  
**Co-sponsored by:** Pro Bono and Tax Clinics

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| 10:30am| **Private Cause of Action for Improper Issuance of Information Returns.** Information returns are a crucial part of tax administration, helping taxpayers voluntarily comply with their tax obligations and assisting the IRS in enforcing the tax laws. Despite the value that information returns provide to taxpayers and the IRS alike, sometimes parties issuing information returns do so for the wrong reasons, including defrauding the IRS or harassing taxpayers. Enacted as part of the 1996 Taxpayer Bill of Rights, section 7434 provides a private right of action for taxpayers against persons who have remitted false information to the government regarding payments in certain circumstances. In the two decades that section 7434 has been in the Code, the courts have weighed in on important issues like what are the appropriate circumstances justifying relief under section 7434 and how to compute damages under the statute. In this panel, we will explore the circumstances that justify relief under section 7434, discuss when relief is not appropriate and examine the key opinions that provide a window into the section's limitations and uses.  
**Moderator:** Professor Leslie Book, Villanova University Charles Widger School of Law, Villanova, PA  
**Panelists:** Stephen Olsen, Gawthrop Greenwood, PC, West Chester, PA; Mandi Matlock, Texas RioGrande Legal Aid Inc., Austin, TX  
**Co-Sponsored by:** Pro Bono and Tax Clinics |
10:00am Lessening the Burdens of Government in the 21st Century. This panel will discuss current trends in the use of “lessening the burdens of government” as a basis for 501(c)(3) exemption.
Moderator: Celia Roady, Morgan Lewis & Bockius LLP, Washington, DC
Panelists: Nancy McGlamery, Adler & Colvin, San Francisco, CA; Professor Ellen Aprill, Loyola Law School, Los Angeles, CA; Professor Elaine Wilson, West Virginia University, Morgantown, WV (Invited)

11:00am Break.

11:15am Intermediaries: The EO “Swiss Army Knife.” Intermediaries are not new, but there has been an increasing trend of using them for more complex and creative problem solving. This panel of experts who work both for and with intermediaries will focus on the basic legal structures, emerging trends in how they are used, common challenges, and effective practices being used in the field.
Moderator: A. Nicole Campbell, Dalio Foundation, Westport, CT

12:30pm Exempt Organizations Committee Luncheon (Ticketed Event)
Speaker: Maria Hooke, Director, Exempt Organization Examinations, IRS, Washington, DC (Invited)

2:00pm Not-for-Profit Financial Reporting: What Tax Lawyers Need to Know about the New FASB Guidance. This panel will discuss what tax practitioners need to know about the FASB Accounting Standards Update, Presentation of Financial Statement of Not-For-Profit Entities, which becomes effective for fiscal years beginning after December 15, 2017.
Moderator: Jordan Ware, Winstead PC, Austin, TX
Panelists: Mimi Holt, Blazek & Vetterling, Houston, TX; Laurie Gutierrez, Blazek & Vetterling, Houston, TX; Megan Terrell, CliftonLarsonAllen, Fort Worth, TX
Co-Sponsored by: RPTE Charitable Group

3:00pm Exemption from Property Tax vs. Income Tax: Analyzing the Intersection. There have been a number of recent cases involving challenges to the state and local property tax exemption of not-for-profit organizations. These cases raise interesting issues about how standards for exemption are applied in the property tax context as opposed to the federal (and state) income tax context. This panel will examine how the exemption standards have been applied in the recent property tax cases, how those applications are or are not consistent with federal income tax exemption standards, and whether those differences are appropriate.
Moderator: David Shevlin, Simpson Thacher & Bartlett LLP, New York, NY
Panelist: Sharon Lincoln, Casner & Edwards, LLP, Boston, MA; Nancy A. McLaughlin, University of Utah SJ Quinney College of Law, Salt Lake City, UT
Co-Sponsored by: RPTE Charitable Group

4:00pm Cash Bar
9:30AM – 11:00AM Room 416B, 4th Floor

Employee Benefits Administrative Practices Update
Presented by the Subcommittee on Self-Correction, Determination Letters and Other Administrative Practices (TX)

Chairs: Rhonda Migdail, Mercer, Washington, DC; Thomas R. Pevarnik, Deloitte, Washington, DC

Vice-Chairs: Vanessa Blanco, Boutwell Fay LLP, Irvine, CA; Jeweie A. Grape, Conner & Winters LLP, St. Paul, MN

Assistant Vice-Chairs: Chad R. DeGroot, Laner Muchin, Chicago, IL; Serena Simons, The Segal Company, Washington, DC; Judy Hensley, Roberts & Holland LLP, New York, NY

Co-Sponsored by: Qualified Plans Subcommittee (TE)

The subcommittee will discuss various items of IRS guidance including changes to the IRS pre-approved program and the opening of the latest round of applications for pre-approved defined contribution plans, as well as the list of pre-approved 403(b) plan sponsor. The subcommittee will discuss updates from the IRS related to qualified plan examinations and EPCRS. The subcommittee also will discuss guidance from the PBGC related to locating missing participants for defined contribution plans. In addition, the subcommittee will review recent changes to the Puerto Rico Internal Revenue Code (“PRIRC”). Finally, the subcommittee will have an open forum to discuss topics of interest to the community.

Panelists: Victoria Judson, Division Counsel/Associate Chief Counsel, Employee Benefits, Office of Division Counsel/Associate Chief Counsel, Employee Benefits, Office of Division Counsel/Associate Chief Counsel, TEGE, IRS, Washington, DC (Invited); Rhonda Migdail, Mercer, Washington, DC; Thomas R. Pevarnik, Deloitte, Washington, DC; John Paliga, Pension Benefit Guaranty Corporation, Washington, DC; Shannon Smith, Seward & Kissel LLP, New York, NY

9:30AM – 10:45AM Room 417A, 4th Floor

Employee Benefits Multinational Employee Benefits & Compensation Issues Update
Presented by the Subcommittee on Multinational Employee Benefits & Compensation Issues

Co-Chairs: Rob Fowler, Baker Botts LLP, Houston, TX; David W. Powell, Groom Law Group Chartered, Washington, DC

Vice-Chair: Karen D. Youngstrom, Thompson Hine LLP, Cleveland, OH

We will discuss the following issues with our panelists: (1) UK FATCA and CRS reporting; (2) what US lawyers need to know about acquiring UK companies with pension liabilities, (3) trends in ESG investing by pension funds, and (4) recent Canadian developments in ERISA controlled group liabilities.

Panelists: Krisa Benskin, Baker Botts LLP, Houston, TX; Rob Fowler, Baker Botts LLP, Houston, TX; Mark Jones, Pillsbury Winthrop Shaw Pittman LLP, Los Angeles, CA

9:30AM – 11:30AM Room 417B, 4th Floor

Tax Policy & Simplification

Chair: Roger Royse, Royse Law Firm, Menlo Park, CA

9:30am Recent Practice Changes at IRS Appeals. For more than 200 years, Treasury’s policy has been to endeavor to settle tax controversies administratively rather than at trial. The ABA Section of Taxation provided comments regarding several changes to IRS Appeals that may decrease
taxpayer access to settlement conferences and case resolution. IRS Appeals will address these concerns and also welcome practitioner feedback. Tax law practitioners and professionals will discuss and evaluate the following changes: (a) Compliance and Counsel participation in settlement conferences; (b) conference practices; (c) taxpayer-adverse guidance and rulings; (d) informal issue coordination in Appeals; (e) Appeals Team Case Leader settlement authority; and (f) Appeals jurisdiction in docketed cases. **Moderator:** Professor Leandra Lederman, Indiana University Maurer School of Law, Bloomington, IN  
**Panelists:** Nina E. Olson, National Taxpayer Advocate, IRS, Washington DC; Andy Keyso, Acting Deputy Chief, Appeals, IRS, Washington DC; Diana L. Erbsen, DLA Piper, New York, NY; Sheri A. Dillon, Morgan Lewis & Bockius LLP, Washington, DC

**10:30am**  
**Tax Aspects of Healthcare Reform.** The White House, Congress and even some states have recently advanced new healthcare proposals to replace (or supplement) the Affordable Care Act, all of which have large revenue impacts. Our panel of tax and healthcare professionals will discuss recent healthcare reform proposals, with a focus on funding and the policy implications of paying for healthcare reform.  
**Moderator:** Professor Michael B. Lang, Chapman University Fowler School of Law, Orange, CA  
**Panelists:** Professor David Gamage, Indiana University Maurer School of Law, Bloomington, IN; Professor Susannah Camic Tahk, University of Wisconsin Law School, Madison, WI; Professor David Hyman, Georgetown Law Center, Washington, DC; Professor Amy B. Monahan, University of Minnesota Law School, Minneapolis, MN

**9:45AM – 10:45AM**  
**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, The Hartford, Hartford, CT  
**Vice-Chair:** Stefan P. Smith, Locke Lord LLP, Dallas, TX  
**Assistant Vice-Chairs:** Robert J. Toth Jr., Law Office of Robert J. Toth Jr. LLC, Fort Wayne, IN; Brandon Long, McAfee & Taft PC, Oklahoma City, OK  
The Subcommittee will provide an update regarding the process of obtaining a certification from the IRS for a certified PEO. An open forum conversation regarding affiliated service groups under Code Section 414(m) will follow. Identifying employment tax responsibilities and mitigating related risks when contracting with PEOs will also be discussed. The Subcommittee will continue its discussion on the on state-run and municipal and other state subdivision-run IRAs by focusing on the OregonSaves program that became effective in July, 2017. Lastly, the Subcommittee will discuss the benefit plan ramifications and challenges of mixing tax-exempt entities and for profit entities in a single controlled group.  
**Panelists:** Christa Biemrma, Attorney-Advisor, Office of Tax Policy, Department of Treasury, Washington, DC; Pamela Kinard, Senior Technician Reviewer, Office of Associate Chief Counsel TEGE, IRS, Washington, DC; Stefan P. Smith, Lock Lord LLP, Dallas, TX; Farrah
10:00AM – 12:00PM

**Employee Benefits Welfare Plans and EEOC, FMLA and Leaves Issues Update**

Presented by the Subcommittee on Welfare Plan and EEOC, FMLA and Leaves Issues (TX)

**Chairs:** Yelena Fertman Gray, Nixon Peabody LLP, Chicago, IL; Gabriel S. Marinaro, Katten Muchin Rosenman LLP, Chicago, IL

**Vice-Chairs:** Jaquelyn Meng Abbott, ExxonMobil, The Woodlands, TX; Elena Kaplan, Jones Day, Atlanta, GA; Rachel Levy, Groom Law Group Chartered, Washington, DC

**Assistant Vice-Chairs:** Robyn Crosson, ADP, Indianapolis, IN; Gary Chase, Willis Towers Watson, New York, NY; Carolyn M. Trenda, McGuireWoods LLP, Chicago, IL; Kim Wilcoxon, Thompson Hine LLP, Cincinnati, OH

**Co-Sponsored by:** Welfare Benefit Plans Subcommittee (TE)

This meeting will discuss updates on legislative efforts to repeal and replace the Affordable Care Act and what impact the legislative action might have on employer-sponsored plans; recent IRS, DOL, and HHS guidance with respect to welfare plans; developments in the area of expansion of family and parental leave at the federal and state level; and legislative and tri-agency initiatives in expanding disclosure requirements for health plan compliance with the protections of the Mental Health Parity and Addiction Equity Act.

**Panelists:** Robyn Crosson, ADP, Indianapolis, IN; Gary Chase, Willis Towers Watson, New York, NY; Yelena Fertman Gray, Nixon Peabody LLP, Chicago, IL; Gabriel S. Marinaro, Katten Muchin Rosenman LLP, Chicago, IL; Carolyn M. Trenda, McGuireWoods LLP, Chicago, IL; Kim Wilcoxon, Thompson Hine LLP, Cincinnati, OH; Christa Bierma, Attorney-Advisor, Office of Tax Policy, Department of Treasury, Washington, DC (Invited); Stephen Tackney, Deputy Associate Chief Counsel, Employee Benefits, Office of Division Counsel/Associate Chief Counsel, TEGE, IRS, Washington, DC (Invited); Carol Weiser, Deputy Benefits Tax Counsel, Office of Tax Policy, Department of Treasury, Washington, DC (Invited); Kathryn Wilbur, American Benefits Council, Washington, DC

10:30AM – 12:30PM

**US Activities of Foreigners & Tax Treaties ★★★★

**Chair:** Jason S. Bazar, Mayer Brown LLP, New York, NY

**10:30am Implications of Grecian Magnesite.** In its long-awaited decision in *Grecian Magnesite Mining, Industrial & Shipping Co. SA v. Comm.*, 149 T.C. No. 3 (2017), the Tax Court held that the capital gain realized by a Greek corporation upon the redemption of its membership interest in a limited liability company classified as a partnership was foreign-source, non-effectively connected income, and thus not taxable, to the extent such gain was not attributable to U.S. real property interests. In so holding, the Tax Court rejected the longstanding position taken by the Internal Revenue Service in Revenue Ruling 91-32. The panel will discuss the Tax Court’s reasoning, its possible impact on inbound tax planning, and other potential implications of the *Grecian Magnesite* decision.

**Moderator:** Michael J. Miller, Roberts & Holland LLP, New York, NY

**Panelists:** Joan C. Arnold, Pepper Hamilton LLP, Philadelphia, PA; Joseph Calianno, BDO USA LLP, Washington, DC

= Taped ★ = Young Lawyers Program = Ethics Credits Requested ✱ = No CLE Credit
11:30am  **Hiding the Ball.**  ☭ The US has always been a haven for foreign investment in financial and other assets. Legitimate reasons include investment opportunities and access to capital; safety and security from geopolitical risk; a stable legal system; a vibrant economy; and strong real estate markets. Foreigners also seek confidentiality but it is relatively recently that the US has been cast as a secrecy jurisdiction, as traditional tax havens have willingly or unwillingly abandoned secrecy and committed to robust disclosure and information exchange regimes. This program will look at the current disclosure landscape in the US and abroad and, in particular, will consider its impact on the roles and responsibilities of lawyers in assisting foreigners to protect their privacy.

**Moderator:** Leonard Schneidman, Andersen Tax, Boston, MA

**Panelists:** Megan Brackney, Kostelantz & Fink, New York, NY; Michael Karlin, Karlin & Peebles, Beverly Hills, CA; Professor Alan Appel, New York Law School, New York, NY

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**11:00AM – 12:45PM**

**Room 406, 4th Floor**

**Employee Benefits Defined Benefit Plans and Distributions Update**

Presented by the Subcommittees on Distributions and Defined Benefit Plans (TX)

**Chairs:** Anne M. Meyer, Snell & Wilmer LLP, Phoenix, AZ; Sarah Fry, The North American Coal Corporation, Plano, TX; John H. Wendeln, Thompson Hine LLP, Cincinnati, OH

**Vice-Chairs:** Rosina Barker, Morgan Lewis & Bockius LLP, Washington, DC; Allison Hoots, Accord, NY; Meredith VanderWilt, Polsinelli PC, Dallas, TX; J. Rose Zaklad, Groom Law Group Chartered, Washington, DC

**Assistant Vice-Chair:** Laura M. Nolen, Marathon Oil Corporation, Houston, TX

**Co-Sponsored by:** Plan Transactions and Terminations and the IRA Account and Plan Distributions Subcommittee (TE)

The Subcommittees will discuss recent issues of interest affecting plan distributions and defined benefit plans, including current developments from the IRS/Treasury and the PBGC and panel discussions regarding the QNEC and QMAC proposed regulations, minimum required distributions, 401(k) and pension plan terminations and pension derisking.

**Panelists:** Harold J. Ashner, Keightley & Ashner LLP, Washington, DC; Erika Barnes, Attorney, Office of General Counsel, PBGC, Washington, DC (Invited); Sarah E. Fry, The North American Coal Corporation, Dallas, TX; Daniel Liebman, Deputy Assistant General Counsel-Legal Policy, Office of General Counsel, PBGC, Washington, DC (Invited); Linda Marshall, Office of Division Counsel/Associate Chief Counsel, TEGE, IRS, Washington, DC (Invited); Anne M. Meyer, Snell & Wilmer LLP, Phoenix, AZ; Harlan Weller, Senior Actuary, Department of Treasury, Washington, DC (Invited); John H. Wendeln, Thompson Hine LLP, Cincinnati, OH; J. Rose Zaklad, Groom Law Group Chartered, Washington, DC
11:00AM – 12:00PM  
Room 415A, 4th Floor

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

Presented by the Subcommittee on Exempt Organization and Governmental Plans (TX)

**Chairs:** Blake C. MacKay, Alston & Bird, Atlanta, GA; Don Wellington, Steptoe & Johnson, Washington, DC

**Vice-Chair:** Robert Johnson, Kaufman & Canoles PC, Newport News, VA

**Assistant Vice-Chairs:** Bryanne Kelleher, Shipman & Goodwin LLP, Hartford, CT; Jennifer Krengel, Steptoe & Johnson, Los Angeles, CA

The panel will discuss current issues impacting governmental, tax-exempt, and church plans, including questions and issues relating to recent guidance issued under Internal Revenue Code Section 457(f), the status of the church plans and 403(b) plan litigation matters, and other recent guidance and decisions relating to governmental, tax-exempt, and church plans.

**Panelists:** Pamela Kinard, Senior Technician Reviewer, Office of Division Counsel/Associate Chief Counsel, TEGE, IRS, Washington, DC (Invited); Jennifer Krengel, Steptoe & Johnson, Los Angeles, CA; Stephen LaGarde, Attorney-Advisor, Office of Tax Policy, Department of Treasury, Washington, DC; Blake C. MacKay, Alston & Bird, Atlanta, GA; Susan Rees, Division of Coverage, Reporting & Disclosure, Office of Regulations and Interpretations, Employee Benefits Security Administration, Department of Labor, Washington, DC (Invited); Stephen Tackney, Deputy Associate Chief Counsel, Employee Benefits, Office of Division Counsel/Associate Chief Counsel, TEGE, IRS, Washington, DC (Invited); Don Wellington, Steptoe & Johnson, Washington, DC

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11:00AM – 12:00PM  
Room 404, 4th Floor

**Employee Benefits Fiduciary Responsibility & Plan Investments Update**

Presented by the Subcommittee on Defined Benefit Plans and Distributions (TX)

**Chairs:** David A. Cohen, Evercore Trust Company NA, Washington, DC; Fritz Richter III, Bass Berry & Sims PLC, Nashville, TN

**Vice-Chairs:** Jeffrey Lieberman, Skadden Law Firm, New York, NY; Daniel R. Salemi, Franczek Radelet PC, Chicago, IL

**Assistant Vice-Chairs:** Yongo Ding, Miller & Chevalier Chartered, Washington, DC; Kyla Smith, Evercore Trust Company NA, Washington, DC

**Co-Sponsored by:** Fiduciary Responsibility, Administration, and Litigation Subcommittee (TE)

This panel will discuss recent guidance and other issues addressing ERISA fiduciary responsibilities, including the Department of Labor’s 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; Jeffrey Lieberman, Skadden Arps, New York, NY; Erin M. Sweeney, Miller & Chevalier Chartered, Washington, DC

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11:00AM – 11:30AM  
Room 602, 6th Floor

**Employee Benefits New Employee Benefits Attorneys Forum**

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

Informal meeting for new members of the Employee Benefits Committee.
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<td>Membership &amp; Marketing</td>
<td>Room 619, 6th Floor</td>
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<td>11:00AM – 12:00PM</td>
<td>Public Service Fellowship <em>(Executive Session)</em></td>
<td>Room 619, 6th Floor</td>
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<td>11:30AM – 12:30PM</td>
<td>Appointments to the Tax Court <em>(Executive Session)</em></td>
<td>Room 615AB, 6th Floor</td>
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<td>11:30AM – 12:30PM</td>
<td>Court Procedure &amp; Practice Roundtable Discussion <em>(Executive Session)</em></td>
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**Questions About Questions: How to Interview a Witness.**

This roundtable discussion will be interactive and focus on best practices in conducting witness interviews and how to ask questions that will generate the information you need to represent your client.

**Moderator:** Erica L. Brady, The Ferraro Law Firm, Washington, DC

**Panelists:**
- William White, Special Trial Attorney, IRS Office of Chief Counsel, Dallas, TX
- The Honorable Lewis Carluzzo, US Tax Court, Washington, DC
- Mark Allison, Caplin & Drysdale, New York, NY
- Jay Nanavati, Kostelanetz & Fink LLP, New York, NY

**CANCELLED**
COMPANIES LUNCHEONS

12:00PM – 1:30PM Corporate Tax and Affiliated & Related Corporations (Ticketed Event)
Governor’s, Salon E, 4th Floor

12:00PM – 12:30PM Diversity (Ticketed Event)
Room 416AB, 4th Floor

12:00PM – 12:30PM State & Local Taxes (Ticketed Event)
Governor’s, Salon D, 4th Floor

12:30PM – 1:30PM Administrative Practice and Court Procedure & Practice (Ticketed Event)
Austin Grand, Salon F, 6th Floor
Speaker: Nina E. Olson, National Taxpayer Advocate, IRS, Washington, DC
Sponsored by: Caplin & Drysdale, Chamberlain, Hrdlicka, White, Williams & Aughty, Kostelanetz & Fink, LLP, Miller & Chevalier Chartered, Norton Rose Fulbright, Thompson & Knight LLP and Thompson Hine LLP

12:30PM – 1:30PM Banking & Savings Institutions, Financial Transactions, Insurance Companies, Investment Management and Tax Exempt Financing (Ticketed Event)
Room 412, 4th Floor

12:30PM – 1:30PM Civil & Criminal Tax Penalties (Ticketed Event)
Austin Grand, Salon G, 6th Floor
Speaker: Don Fort, Chief, Criminal Investigation, IRS, Washington, DC
Sponsored by: Hochman, Salkin, Rettig, Toscher & Perez, P.C. and Kostelanetz & Fink, LLP

12:30PM – 1:00PM Estate & Gift Taxes, Fiduciary Income Tax (TX) and Income & Transfer Tax Planning Group (TE) (Ticketed Event)
Governor’s, Salon C, 4th Floor

12:30PM – 1:30PM Exempt Organizations (Ticketed Event)
Governor’s, Salon C, 4th Floor
Speaker: Maria Hooke, Director, Exempt Organization Examinations, IRS, Washington, DC (Invited)

12:30PM – 1:00PM Foreign Activities of US Taxpayers, Transfer Pricing and US Activities of Foreigners & Tax Treaties (Ticketed Event)
Austin Grand, Salon H, 6th Floor

12:30PM – 1:30PM Real Estate and Partnerships & LLCs (Ticketed Event)
Austin Grand, Salon J, 6th Floor
Reflections on a Career in Government Service
Speaker: Curtis G. Wilson, KPMG, Washington, DC
12:00PM – 1:00PM
Employee Benefits ESOP Update
Presented by the Subcommittee on ESOPs
Chair: David A. Whaley, Thompson Hine LLP, Cincinnati, OH
Vice-Chairs: Benjamin J. Evans, Bingham Greenebaum Doll LLP, Louisville, KY; Allison Wilkerson, McDermott Will & Emery, Dallas, TX
This meeting will include a discussion among those in private practice and government representatives of the case of Petersen v. Commissioner, 148 TC No. 22 (June 13, 2017) pertaining to the deduction of accrued compensation by S-corporations which sponsor ESOPs. The decision extends a line of rulings which provides that compensation payable to participants within the ESOPs are not properly deductible by the S-corporations under Code section 267(a)(2). In addition, the meeting will then review transaction structures for private companies in which existing retirement plan accounts are being utilized to purchase the corporation’s stock. Such transaction structures are more often being utilized in transactions in which there are substantial redemptions of the Company’s stock prior to the ESOP participant purchase. Thus, the discussion will revolve around these structures and the issues created by such a deal design. We will also review the current status of litigation involving both privately held ESOP owned corporations and publicly held ESOP owned corporations with a focus toward private plaintiff litigation of private company ESOP transactions. The discussion will cover whether the inclusion of arbitration or other claims limiting language within an ESOP can be protective of the Trustees against claims by private plaintiffs. Finally, we will provide a brief overview of the terms of the revised pre-approved program and its inclusion of ESOPs.
Panelists: Kyle Brown, Division Counsel, Office of Chief Counsel, TEGE, IRS, Washington, DC (Invited); Joni Andrioff, Steptoe & Johnson, Chicago, IL; Stephen LaGarde, Attorney-Advisor, Office of Tax Policy, Department of Treasury, Washington, DC; W. Waldan Lloyd, Durham Jones & Pinegar PC, Salt Lake City, UT; David A. Whaley, Thompson Hine LLP, Cincinnati, OH; Allison Wilkerson, McDermott Will & Emery, Dallas, TX

12:00PM – 1:15PM
Employee Benefits Mergers & Acquisitions Update
Presented by the Subcommittee on Mergers & Acquisitions (TX)
Chair: Laura R. Westfall, King & Spalding, New York, NY
Vice-Chairs: Stephanie Jeane, Baker Botts LLP, Washington, DC; Elinor Clendenin, Williams Mullen, Richmond, VA
Assistant Vice-Chairs: Jessica Agostinho, Hunton & Williams LLP, Washington, DC; Ryan Montgomery, Ropes & Gray LLP, Boston, MA
Co-Sponsored by: Plan Transactions and Terminations Subcommittee (TE)
This panel will discuss “market” covenants in equity and asset purchase agreements. Topics will include buyer-side and seller-side “market” covenants and differences related to stock vs. asset and sale of parent vs. sale of subsidiary deals. The panel will also discuss considerations related to the change in control definitions under section 280G and section 409A.
Panelists: Laura R. Westfall, King & Spalding LLP, New York, NY; Stephanie Jeane, Baker Botts LLP, Washington, DC; Pamela Kinard, Senior Technician Reviewer, Office of Chief Counsel/Associate Chief Counsel, TEGE, IRS, Washington, DC (Invited); Stephen Tackney, Deputy Associate Chief Counsel, Employee Benefits, Office of Division Counsel/Associate Chief Counsel, TEGE, IRS, Washington, DC (Invited)
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<td>12:00PM – 2:30PM</td>
<td>Nominating (Executive Session)</td>
<td>Room 616AB, 6th Floor</td>
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| 12:30PM – 1:30PM | Diversity  
  Tax Section Diversity Chair: Jairo Cano, E-Trade Financial, Jersey City, NJ  
  RPTE Diversity Committee Co-Chair: Professor Amy Morris Hess, University of Tennessee, Knoxville, TN  
  12:30pm ITIN, FICA, CSED, CDP... Am I Speaking Your Language? Increasing Participation Among English as a Second Language Communities in Federal and Local Tax Systems. Understanding federal, state, and local tax laws helps taxpayers voluntarily comply with their filing and payment responsibilities, but these laws are not always straightforward. For English as a Second Language (ESL) taxpayers a language barrier can result in an inability to exercise legal rights available to them and intended to create a fair and just tax system. This panel will discuss some of the federal and local tax issues that commonly arise for ESL taxpayers, challenges in bringing ESL taxpayers into compliance, efforts to increase ESL taxpayers' access to information, and opportunities to partner with organizations serving ESL communities to educate ESL taxpayers about their rights and responsibilities.  
  Moderator: Susanna W. Ratner, SeniorLAW Center, Philadelphia, PA  
  Panelists: The Honorable Juan F. Vasquez, Judge, US Tax Court, Washington, DC; Eunkyong Choi, New York City Taxpayer Advocate, New York City Department of Finance, New York, NY; Lisa Virgen, Lone Star Legal Aid, Houston, TX  
| 12:30PM – 1:30PM | State & Local Taxes  
  Chair: Edward Bernert, BakerHostetler, Columbus, OH  
  12:30pm View From the Texas Comptroller’s Office. The speakers will bring us up to date on developments in Texas and the how the litigation process looks from the State perspective.  
  Moderator: Leah S. Robinson, Mayer Brown LLP, New York, NY  
  Panelists: Karey W. Barton, Associate Deputy Comptroller for Tax, Texas Comptroller of Public Accounts, Austin, TX; Ray Langenberg, Special Counsel for Tax Litigation, Texas Comptroller of Public Accounts, Austin, TX  
| 1:00PM – 2:30PM | 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 review and analyze the most significant recent developments in international tax.  
  Moderators: Anne Gordon, PwC, Washington, DC; Natalie Hodapp, PwC, Washington, DC  
  Panelists: John C. Hughes, Director, Advance Pricing and Mutual Agreement Program, IRS, Washington, DC; Brian Jenn, Attorney Advisor, Office of International Tax Counsel, Department of Treasury, Washington, DC

= Taped  ★ = Young Lawyers Program  ⚫️ = Ethics Credits Requested  🕒 = No CLE Credit
1:00PM – 2:30PM
**Energy & Environmental Taxes** 
*Room 402, 4th Floor*

**Chair:** Amish M. Shah, Eversheds Sutherland, Washington, DC

**1:00pm** Updates Impacting the Energy Industry. The panel will discuss legislative, judicial and regulatory developments impacting the energy industry, including recent legislative proposals and Treasury and IRS guidance impacting the oil and gas, renewable energy, utility and alternative fuels industries.

**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; Brian Americus, Deloitte, Washington, DC; Lorenzo Bivans, Exelon Corporation, Washington DC; Jaime Park, KPMG, Washington, DC; Brad Seltzer, Eversheds Sutherland, Washington, DC

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1:30PM – 4:45PM
**Employment Taxes** 
*Room 415A, 4th Floor*

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

**1:30pm** Hot Topics in Employment Taxes. This panel will discuss recent developments in the payroll tax area, including administrative, regulatory, legislative developments and relevant case law.

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

**Panelists:** Andrew Holubeck, Attorney, IRS Office of Chief Counsel, TEGE, Washington, DC; Kyle Brown, Division Counsel, TEGE, Washington, DC

**2:30pm** Mobile Workforce. This panel will explore the challenges companies face with frequent business travelers, including state withholding and the Mobile Workforce State Income Tax Simplification Act of 2017. Consideration will also be given to travel expense reimbursements, per diem arrangements, and tax home determinations.

**Moderator:** Alex Thomas, PwC, Dallas, TX

**Panelists:** William Weissman, Littler Mendelson PC, Walnut Creek, CA; Megan Marlin, PwC, Washington, DC

**3:30pm** Break.

**3:45pm** How to Fix It? Practical Considerations in Employment Tax Corrections. This panel will discuss the difficult path employers face after discovering an error in withholding or reporting of wages and employment taxes. Beyond just amended returns, the panel will also consider the differences between income and FICA taxes and employee impact, gross ups, what constitutes an “administrative error,” and the repayment of wages.

**Moderator:** Alex Thomas, PwC, Dallas, TX

**Panelist:** Dan Boeskin, PwC, Washington, DC; Janine Cook, Deputy Associate Chief Counsel, IRS Office of Chief Counsel, TEGE, Washington, DC (Invited)
**Program Schedule**

**Friday, September 15**

**1:30PM – 2:30PM**

**Room 615AB, 6th Floor**

**Estate & Gift Taxes and Fiduciary Income Tax Young Lawyers Subcommittee (TX) and Income & Transfer Tax Planning Group (TE)**

*Estate & Gift Taxes Chair: Benjamin G. Carter, Texas Capital Bank, Dallas, TX*

*Income & Transfer Tax Planning Group Co-Chairs: Rana Salti, Kinship Trust Company, Chicago, IL; Lester B. Law, Franklin Karibjian & Law PLLC, Naples, FL*

1:30pm **Common Drafting Issues in Estate Planning.** The presenters for this program will facilitate a discussion surrounding practical issues and opportunities faced in drafting documents as part of an estate planning practice.

*Panelists: John Strohmeyer, Crady Jewett & McCulley LLP, Houston, TX; Brian K. Janowsky, Schiff Hardin LLP, New York, NY*

**1:30PM – 2:30PM**

**Section CLE**

**1:30PM – 4:00PM**

**Austin Grand, Salon K, 6th Floor**

**Standards of Tax Practice**

*Chair: Rachel L. Partain, Caplin & Drysdale, New York, NY*

1:30pm **A Primer on the IRS Disciplinary Process.** Practice before the IRS comes with rules, and the Office of Professional Responsibility (OPR) has oversight over those rules. OPR enforcement can result in voluntary self-correction, reprimand or censure, or even suspension from practice or disbarment. This expert panel will walk you through the OPR investigative process, from informal pre-proceedings through formal hearing and appeal.

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

*Panelists: Stephen Whitlock, Director, IRS Office of Professional Responsibility, Washington, DC; Karen L. Hawkins, Attorney At Law, Yachats, OR; Christopher S. Rizek, Caplin & Drysdale, Washington, DC*

2:30pm **A Comprehensive Look at Malpractice, Insurance, and Related Issues.** This panel will discuss malpractice and how it differs from ethical rules. In particular, this panel will explore additional requirements typical of insurance policies, claims and litigation involving malpractice, and related issues such as jury trials and intra-firm attorney-client privilege.

*Moderator: Amy Levine, Lewis Brisbois Bisgaard & Smith LLP, Phoenix, AZ*

*Panelists: Randy J. Curato, ALAS Inc., Chicago, IL; Scott F. Hessell, Sperling & Slater PC, Chicago, IL*

3:30pm **Ethical Issues in Federal Tax Practice – The Government Perspective.**

This panel will provide an update on recent guidance from the IRS and the 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 more generally, including an update.

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on state bar and board of accountancy developments and an update on state efforts to regulate paid return preparers and other non-credentialed tax professionals.

**Moderator:** Arianna Caldwell, Caplin & Drysdale, Washington, DC

**Panelists:** Stephen Whitlock, Director, IRS Office of Professional Responsibility, Washington, DC; Emily M. Lesniak, Special Counsel, IRS Office of Associate Chief Counsel (Procedure & Administration), Washington, DC

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**2:00PM – 6:00PM**

**Governor’s, Salon B, 4th Floor**

**Employee Benefits**

**Chair:** Professor Kathryn J. Kennedy, The John Marshall Law School, Chicago, IL

**2:00pm**  
**Repeal, Replace and Deregulate: The First Six Months.** The Trump Administration has predicted the demise of the ACA and senior officials have made it clear that the fiduciary rule and Dodd-Frank are also in the cross-hairs of the Administration. This panel will evaluate and analyze the benefits statutory and regulatory landscape six months after the Trump Administration’s stated goal of eliminating and scaling back regulation in all sectors.

**Moderator:** Erin M. Sweeney, Miller & Chevalier Chartered, Washington, DC

**Panelists:**  
Rebecca Coccaro, Sullivan & Cromwell LLP, Washington, DC; Elizabeth Goodman, Senior Employee Benefits Law Specialist, Employee Benefits Security Administration, Department of Labor, Washington, DC (Invited); Rick Grafmeyer, Capitol Tax Partners, Washington, DC

**3:00pm**  
**Proxy Drafting in Uncertain Times.** With Dodd-Frank rulemaking in limbo, preparing for next year’s proxy compensation disclosures will be harder than ever. This panel will discuss the current status of rulemaking and the legislative horizon and how issuers and their advisers can best prepare for the upcoming proxy season. Panelists will offer practical advice for crafting an effective CD&A and also discuss how to address the expectations of the proxy advisory firms.

**Moderator:** Martha N. Steinman, Hogan Lovells US LLP, New York, NY

**Panelists:**  
Mark Borges, Compensia Inc., San Francisco, CA; David Gordon, FW Cook, Los Angeles, CA; Charmaine Slack, Jones Day, New York, NY

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**4:00pm**  
**Break.**

**4:15pm**  
**Department of the Treasury/Internal Revenue Service Hot Topics.**

Representatives from the Department of Treasury and IRS will provide updates on the latest guidance and developments affecting employee plans.

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

**Panelists:**  
Robert Neis, Benefits Tax Counsel, Department of Treasury, Washington, DC (Invited); Victoria Judson, Division Counsel/Associate Chief Counsel, Office of Division Counsel/Associate Chief Counsel, TEGE, IRS, Washington, DC (Invited); Stephen Tackney, Deputy Associate Chief Counsel, Employee Benefits, Office of Division Counsel/Associate Chief Counsel TEGE, IRS, Washington, DC (Invited)
5:15pm  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.

2:00PM – 5:15PM  Room 410, 4th Floor

State & Local Taxes

Chair: Edward Bernert, BakerHostetler, Columbus, OH

2:00pm  State Tax Due Diligence in Merger and Acquisition Transactions: Sword or Shield? Traditionally, the parties to merger and acquisition transaction have used the due diligence process to work together to identify and resolve state tax issues and keep the deal on track to closing. In recent years, however, some acquiring parties have taken a harder line in the state tax due diligence process, seeking to shift all tax risk to the party disposing of the target with an eye possibly to renegotiating the terms of the deal. This panel will discuss recent developments in this area and how to handle this more aggressive type of state tax due diligence in merger and acquisition transactions.

Moderator: John A. Biek, Neal Gerber & Eisenberg LLP, Chicago, IL

Panelists: Jaye Calhoun, Kean Miller LLP, New Orleans, LA; Darren McCarthy, KPMG LLP, New York, NY

3:00pm  Cloud Computing: Current Sales Tax Issues. This session will focus on hot issues and trends in the area of cloud services, including Internet Tax Freedom Act pre-emption, limitations on use of exemption certificates, concerns regarding Qui Tam and Class Actions, and will discuss best practices for dealing with these ever challenging issues.

Moderator: Steve P. Young, Holland & Hart LLP, Salt Lake City, UT

Panelists: Carolynn A. Kranz, Kranz & Associates, Washington, DC; Doug Sigel, Ryan Law Firm LLP, Austin, TX

4:00pm  Break.

4:15pm  False Claims Acts and State Taxes. As more states consider enacting state tax whistleblower statutes, the use of qui tam to enforce the tax laws remains controversial. The panel will examine recent state court decisions applying the states’ false claims acts to state taxes and consider how these decisions, and the statutes upon which they are based, are impacting businesses and tax administration.

Panelists: Thomas Teige Carroll, Bureau Chief, NYS Office of the Attorney General, Taxpayer Protection Bureau, New York, NY; William Comiskey, Hodgson Russ LLP, Albany, New York; Jane Wells May, McDermott Will & Emery LLP, Chicago, IL

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2:30PM – 5:45PM  Austin Grand, Salon G, 6th Floor
Closely Held Businesses (TX) and Business Planning Group (TE) JT

Closely Held Businesses Committee Chair: Shawn McIntire, Ballard Spahr LLP, Denver, CO

2:30pm  Practical Uses of Sales of Business Interests to Intentionally Defective Grantor Trusts and Grantor Retained Annuity Trusts for Closely-Held Business Owners. This panel will focus on two commonly used estate planning techniques often beneficial to closely-held business owners—transfers to grantor retained annuity trusts (GRATs) and installment sales to intentionally defective grantor trusts (IDGTs). Panelists will discuss the technical requirements of these arrangements, and will share their own experiences that highlight specific tax and non-tax benefits and pitfalls of these transfers.
Moderator: Shelby L. Wilson, Berchem Moses PC, Westport, CT
Panelists: Thomas Pauloski, Bernstein Global Wealth Management, Chicago, IL; Allie Petrova, Petrova Law, Greensboro, NC; Jeremy Mertens, BDO USA LLP, Grand Rapids, MI

4:00pm  Break.

4:15pm  Options for Cross-Purchase and Redemption Structures. This panel will discuss structuring cross-purchases and redemptions in a tax efficient manner (i.e., a serial redemption rather than a single redemption for an S corporation shareholder, a redemption “package” of equity purchase price and deferred compensation/non-competition payments) and the use of the partnership structure and profit allocations and distributions in lieu of deferred compensation.
Panelists: J. Robert Turnipseed, Armbrecht Jackson LLC, Mobile, AL; Eric Fischer, Withers Bergman LLP, New Haven, CT

2:30PM – 5:45PM  Room 408, 4th Floor
Court Procedure & Practice TX

Chair: Joshua D. Odintz, Baker & McKenzie LLP, Washington, DC

2:30pm  Current Developments. This panel will include a report from the Tax Court, discussion of significant IRS guidance and litigation, an update on Tax Division priorities, a report from Treasury, and a discussion of significant pending litigation.
Panelists: The Honorable L. Paige Marvel, US Tax Court, Washington, DC; Rochelle Hodes, Department of Treasury, Office of Tax Policy, Washington, DC; Elizabeth Chirich, Branch Chief (Procedure & Administration), IRS Office of Chief Counsel, Washington, DC
3:00pm  **Revenue Agent As Witness.** The Government increasingly calls IRS employees to testify as fact witnesses, summary witnesses, or expert witnesses in both civil and criminal tax trials. The panelists will discuss techniques and strategies for examining IRS employees, as well as related issues concerning discovery, privilege, and the Federal Rules of Evidence.  
**Moderator:** Frank Agostino, Agostino & Associates PC, Hackensack, NJ  
**Panelists:** The Honorable Joseph Goeke, US Tax Court, Washington, DC; Charles E. Hodges II, Jones Day, Atlanta, GA; Paula M. Junghans, Zuckerman Spaeder LLP, Washington, DC

3:50pm  Break.

4:05pm  **Answering for a Professional’s Misconduct – How a Professional’s Actions Can Become the Taxpayer’s Responsibility.** This panel will discuss cases in the US Tax Court and the Court of Federal Claims that have addressed the issue of taxpayer liability based on the fraud exception to the statute of limitations when the fraud was committed by a return preparer or advisor. Cases discussed will include *Allen v. Commissioner* and *BASR Partnership v. United States*.  
**Moderator:** Carol Szczepanik, Victoria Nagy & Associates LPA, Cleveland, OH  
**Panelists:** Drita Tonuzi, Deputy Chief Counsel (Operations), IRS Office of Chief Counsel, Washington, DC; Richard J. Sapinski, Sills Cummins & Gross, Newark, NJ; Paula M. Junghans, Zuckerman Spaeder LLP, Washington, DC

4:55pm  **Can’t Get There From Here: Passport Restrictions For Seriously Delinquent Tax Debtors.** The passport restrictions for tax debtors introduced by the 2015 FAST Act are on the verge of implementation. This panel will discuss (1) the existing statutory provisions and IRS guidance; (2) potential gaps and technical corrections to the statute; (3) Tax Court rules for litigating passport recovery cases; and (4) practical and legal challenges posed by potential passport recovery litigation.  
**Moderators:** Anson Asbury, Asbury Law Firm, Decatur, GA  
**Panelists:** The Honorable L. Paige Marvel, US Tax Court, Washington, DC; Sara G. Neill, Capes Sokol, St. Louis, MO; Alexandra Minkovich, Baker & McKenzie LLP, Washington, DC; Brock E. Whalen, IRS Office of Chief Counsel, Austin, TX
2:30PM – 5:00PM

Diversity

**Tax Section Diversity Committee Chair:** Jairo Cano, E-Trade Financial, Jersey City, NJ
**RPTE Diversity Committee Co-Chair:** Professor Amy Morris Hess, University of Tennessee, Knoxville, TN

2:30pm  **Document Construction Issues Raised by Changing Concepts of Family, Gender, and Race: If My Grandson Becomes My Granddaughter Will She Get the Farm?** The evolving debate on the identity of transgender individuals and the right, since the Supreme Court’s landmark 2015 decision, of same-sex couples to marry have raised many questions about the meaning of words commonly used in wills, trusts, deeds, and even in federal and state statutes, including the Internal Revenue Code. This panel will consider a number of challenges that these questions present for estate planners, including: How should we use and interpret the terms “wife” and “husband,” and other gender-specific terms in the context of same-sex married couples or transgender individuals? If a same-sex couple was in a recognized domestic partnership for many years and then married in 2015, how long have they been “married” for purposes of state property laws, social security, employment, and labor laws? If a child is born to one spouse in a same-sex marriage through a form of assisted reproduction, how many parents might that child have? Is it possible to un-adopt an adult adoptee? If so, what is the effect on other familial relationships? Might the answers to these questions be different under federal tax law and state property law, and how might the differences affect planning? Does it matter when the document to be construed was executed? Are clauses restricting the identity of a beneficiary’s spouse, child, or other family member invalid as against public policy? What advice should we give to clients whose values concerning family, gender identity, or race are different from those of other family members?

**Moderator:** Professor Amy Morris Hess, University of Tennessee, Knoxville, TN
**Panelists:** Alicia Graves, Law Offices of Alicia Graves, Cleveland, OH; Professor William LaPlana, New York Law School, New York, NY; Professor Lee-ford Tritt, University of Florida College of Law, Gainesville, FL

4:00pm  **Tax Treatment of Student Loan COD Income.** The panelists will discuss the basic concepts that are analyzed to determine the tax treatment of the discharge of indebtedness. The panelists will also address various topics specific to the taxation of the discharge of student loan debt such as cancellation of indebtedness due to permanent disability and borrower defense discharge.

**Moderator:** Chad Sillman, Houston, TX
**Panelists:** Scott Dinwiddie, IRS Office of Chief Counsel (Income Tax & Accounting), Washington, DC; Lena Hines, EY, Los Angeles, CA; Professor Sonya Miller, UNLV William S. Boyd School of Law, Las Vegas, NV; Suzanne Sinno, IRS Office of Chief Counsel (Income Tax & Accounting), Washington, DC
**PROGRAM SCHEDULE**  
**FRIDAY, SEPTEMBER 15**

**2:30PM – 5:45PM**  
**Financial Transactions**  
**Room 417AB, 4th Floor**

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

**2:30pm**  
The Scope of “Publicly Traded” in Different Contexts. This panel will explore the meaning of “publicly traded” under various Code provisions, such as sections 1273 and 7704, and the policy rationale for different interpretations.  
**Moderator:** Pamela Lawrence Endreny, Skadden Arps, New York, NY  
**Panelists:** Diana A. Imholtz, IRS Office of Associate Chief Counsel, Washington, DC (Invited); Matthew Stevens, EY, Washington, DC

**3:25pm**  
Tax Treatment of Variation Margin on Derivatives. The regulatory rules governing collateral (or “margin”) for both cleared and uncleared derivatives have undergone significant change since Dodd-Frank was enacted. Market practices have also evolved. This panel will review what has changed, and discuss the effect on various tax rules, principally whether payments of collateral/margin under these new rules and new practices give rise to realization events.  
**Moderator:** Erika W. Nijenhuis, Cleary Gottlieb Steen & Hamilton LLP, New York, NY  
**Panelists:** Robert Taylor, CME Group, Chicago, IL; Pamela Lawrence Endreny, Skadden Arps, New York, NY

**4:20pm**  
Break.

**4:35pm**  
Mark-to-Market Taxation: Examining the Prospects for MODA or Similar Legislation. Legislation requiring mark-to-market taxation of derivatives has been proposed in various forms over the last decade, and seems likely to resurface in the near future. Practitioners in this area should prepare for what would be a radical change in the way financial instruments are taxed. This panel will discuss the prospects this fall for a bill similar to the Modernization of Derivatives Act, including a detailed look at the process by which such a bill could realistically move forward, and the substantive issues under consideration by key legislators. It will also touch on areas other than mark-to-market that could be the subject of future legislation.  
**Moderator:** Lucy Farr, Davis Polk & Wardwell LLP, New York, NY  
**Panelists:** Nathan Tasso, Shearman & Sterling LLP, Washington, DC; William Davis, Tax Policy Counsel to Ways and Means Committee Member Tom Reed, Washington, DC (Invited)
2:30PM – 4:30PM  
**Foreign Activities of US Taxpayers**  
*Chair:* Kimberly Tan Majure, KPMG LLP, Washington, DC

**2:30pm**  
*Outbound Guidance: News of Its Death? Exaggerated.* Despite the general expectation that the Department of Treasury and IRS will be issuing fewer regulations than in the recent past (and the knowledge that several recent reg packages, including, e.g., final section 385 regulations, could be withdrawn), taxpayers will not go without guidance in the outbound arena. If anything, this year’s IRS campaign announcements herald significant cross-border enforcement activity in the next few years, and could inform discussions related, e.g., to pre-tax reform planning. Topics will include the IRS Repatriation Campaign, the Illinois Tool Works case, and other hot button outbound tax controversy issues.  
*Moderator:* Brian Kittle, Mayer Brown, New York, NY  

2:30PM – 5:45PM  
**Insurance Companies**  
*Chair:* M. Kristan Rizzolo, Eversheds Sutherland LLP, Washington, DC

**2:30pm**  
*Current Health Care Tax Issues.* This panel will provide an update on tax issues related to health insurance. The discussion will include the existing tax requirements of the Affordable Care Act and potential changes to these tax obligations that Congress is considering as it overhauls the health care legislation.  
*Moderator:* Vanessa Scott, Eversheds Sutherland LLP, Washington, DC  
*Panelist:* Stephen Tackney, IRS Chief Counsel (Employee Benefits), Washington, DC

**3:35pm**  
*Correcting Failed Life Products.* The panel will discuss various closing agreements that a company can enter into with respect to life products. The discussion will cover failed life contracts, inadvertent MECs, failures with section 72(s), diversification issues, and other related reporting issues.  
*Moderator:* Alison Peak, Davis & Harman LLP, Washington, DC  
*Panelists:* Jean Baxley, Deloitte, Washington, DC; Mark Smith, PwC, Washington, DC

**4:25pm**  
*Break.*

**4:40pm**  
*Update on OECD Initiatives Affecting Insurance Companies.* The panel will provide an update on various OECD initiatives affecting insurance companies. The discussion will include country-by-country reporting implementation issues and the implications of the new multilateral treaty.  
*Moderator:* Carol Tello, Eversheds Sutherland LLP, Washington, DC  
*Panelist:* Jesse Eggert, KPMG, Washington, DC
**2:30PM – 5:45PM**

**Partnerships & LLCs**

**Chair:** Professor Noel P. Brock, Eastern Michigan University, Ann Arbor, MI

**2:30pm**

**Complexities in Determining Whether an Entitlement Constitutes a Guaranteed Payment.** This panel will discuss questions around when an entitlement might be a guaranteed payment within various commonly seen arrangements such as company loans and preferred returns, as well as whether and in what circumstances flexibility may exist to choose to treat an entitlement as a guaranteed payment.

**Moderator:** Ossie Borosh, KPMG LLP, Washington, DC

**Panelists:** Julie M. Marion, Latham & Watkins LLP, Chicago, IL; Afshin Beyzaee, Liner LLP, Los Angeles, CA; Glenn E. Dance, Grant Thornton, Arlington, VA

**3:25pm**

**Your Allocations and Capital Accounts are Screwed Up! – What’s a Partner(ship)/Tax Advisor/Return Preparer To Do? – Part 1**

If (absent an IRS audit) a partnership’s allocations are discovered to have been misallocated among the partners in one or more prior years, and/or capital accounts have not been properly maintained, can the partnership not file amended returns but correct things prospectively? If so, when and how? What are the consequences if not all partners would agree with the changes? This panel will also analyze the partnership’s tax advisors and return preparers’ potential professional and ethical responsibilities, obligations under Circular 230 and risks of penalty. *(To be continued as Part 2, at the 2018 Midyear Meeting in San Diego.)*

**Moderator:** Sheldon I. Banoff, Katten Muchin Rosenman LLP, Chicago, IL

**Panelists:** Jeff Erickson, EY, Washington, DC; Nancy Langdon, PwC, Washington, DC; Jose Carrasco, Grant Thornton LLP, Washington, DC

**4:15pm**

Break.

**4:30pm**

**Stacked Partnerships: Straightforward Tiers or Potential Tears?** Tiered partnership structures raise many interesting questions stemming from whether and when to adopt an aggregate or entity approach to partnerships and how to apply various subchapter K provisions to these structures. This panel will discuss issues such as §743(b) adjustments, §704(c) allocations, §721(c) contributions, allocations of partnership liabilities, and “push-out” elections under the new partnership audit rules.

**Panelists:** Didi Borden, Deloitte Tax LLP, Washington DC; Franny Wang, EY, New York, NY; Samantha P. Grilli, Baker & McKenzie LLP, Chicago, IL (Invited); Sean Austin, KPMG LLP, New York, NY

**5:15pm**

**Advantages of the Partnership Form.** This panel will discuss the potential benefits of forming a new business as a tax partnership for federal income tax purposes, including why it may be beneficial to form the partnership as early in the process as possible.

**Moderator:** Amanda Wilson, Lowndes Drosdick Doster Kantor & Reed PA, Orlando, FL

**Panelists:** Sarah Ritchey, Holland & Hart LLP, Denver, CO; Daniel Carmody, PwC, Philadelphia, PA
2:30PM – 5:45PM
Room 400, 4th Floor

**Tax Accounting**

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

**2:30pm**  **Current Developments.** This panel will review recent developments in the area of tax accounting since the Section of Taxation meeting held in Washington, DC in May. The panel will also discuss ongoing projects and anticipated guidance, with commentary and input from our guests from the IRS.

**Moderator:** Michael Resnick, Eversheds Sutherland LLP, Washington, DC

**Panelists:** Monic Kechik, PwC, New York, NY; Scott Dinwiddie, Associate Chief Counsel Income Tax & Accounting, IRS, Washington, DC

**3:15pm**  **Tax Accounting Period Issues.** This panel will discuss issues encountered by practitioners related to filing changes in tax accounting periods. The discussion will include an overview of current procedures for requesting a change in accounting period, as well as comments by an IRS representative regarding current issues in this area.

**Moderator:** Karen Messner, KPMG LLP, Washington, DC

**Panelists:** Andrea Mouw, Eide Bailly LLP, Minneapolis, MN; Connie Cheng, BDO LLP, Los Angeles, CA; Christina Glendening, Senior Counsel, Branch 5, Income Tax & Accounting, Office of Associate Chief Counsel, IRS, Washington, DC

**4:00pm**  **Break.**

**4:15pm**  **How New Partnership Audit Rules Will Impact Accounting Methods Procedures.** The IRS recently issued proposed regulations implementing the new partnership audit rules enacted as part of the Bipartisan Budget Act of 2015 (BBA). The panel will discuss how the new audit rules under the BBA will impact accounting method procedures.

**Moderator:** Wendy Friese, Deloitte LLP, Washington, DC

**Panelists:** Ellen McElroy, Eversheds Sutherland LLP, Washington, DC; Karla Meola, Special Counsel, Income Tax & Accounting, Office of Associate Chief Counsel, IRS, Washington, DC; John Moriarty, Acting Associate Chief Counsel, Passthroughs & Special Industries, IRS, Washington, DC; Cliff Warren, Senior Level Counsel, Passthroughs & Special Industries, Office of Associate Chief Counsel, IRS, Washington, DC

**5:00pm**  **Comparison of Revenue Recognition Methods Between ASC 606 and Section 451.** As taxpayers prepare to adopt the new accounting standards for revenue recognition in ASC 606, one of the issues to be considered is the possible impact on tax accounting methods for revenue recognition such as section 451. The panel will discuss a comparison of revenue recognition methods between ASC 606 and section 451, including some of the revenue recognition examples in ASC 606.

**Moderator:** Christine Turgeon, PwC, New York, NY

**Panelists:** Rich Shevak, CohnReznick LLP, Roseland, NJ; Peter Ford, Senior Attorney, Branch 2, Income Tax & Accounting, Office of Associate Chief Counsel, IRS, Washington, DC; Scott Dinwiddie, Associate Chief Counsel Income Tax & Accounting, IRS, Washington, DC

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**TX** = Tax Section Sponsored Program  
**TE** = Trust & Estate Division of RPTE Sponsored Program  
**JT** = Jointly Sponsored Program
3:00PM – 4:00PM
Sponsorships
Room 404, 4th Floor

3:00PM – 4:30PM
Teaching Taxation
Chair: Professor Kerry Ryan, St. Louis University, St. Louis, MO

3:00pm
Best Practices in Drafting and Interpreting IRS Guidance. Tax regulators communicate with taxpayers and their advisors through various means including regulations, notices, rulings, publications, and the IRS website. Not surprisingly, taxpayers and their advisors parse these communications in order to understand the applicable law and conduct their affairs accordingly. This panel will critically analyze two high profile modes of communication: examples in Treasury regulations and IRS public pronouncements. One key question taxpayers and their advisors face is how regulation examples should be interpreted, and how new legal content in examples should be reconciled with the broader regulatory and statutory scheme. Another major debate regarding IRS guidance concerns the trend and pressure for the IRS to use plain language in written communications with the public. Although “plain language” sounds compelling, there are downsides to this drafting approach. Panelists will discuss the benefits and risks associated with plain language explanations of tax law in these communications.
Moderator: Professor Terri Helge, Texas A&M School of Law, Fort Worth, TX
Panelists: Professor Joshua Blank, New York University, New York, NY; Nina E. Olson, National Taxpayer Advocate, IRS, Washington, DC; Professor Susan Morse, The University of Texas at Austin, Austin, TX; Eric Solomon, EY, Washington, DC
Co-Sponsored by: Tax Policy & Simplification

4:00PM – 5:30PM
Tax Practice Management
Chair: Jeffrey K. Gonya, Venable LLP, Baltimore, MD

4:00pm
The Ethical Duty of Technology Competence. In the digital age, lawyers have a duty to be competent not only in the law and its practice, but also in technology. This panel will discuss the ethical rules associated with the use of technology in the modern law office and recommended tools for compliance with those rules.
Panelists: Roger Royse, Royce Law Firm PC, Palo Alto, CA; Nikki Hasselbarth, Venable LLP, Los Angeles CA

4:30PM – 5:30PM
Publications
CANCELLED
FRIDAY, SEPTEMBER 15

4:30PM – 6:00PM
Young Lawyers Forum
Chair: Clayton H. Collins, PwC, Washington, DC
4:30pm  Tax Issues in the Life Cycle of Technology. This panel will discuss selected issues that arise during the life cycle of technology. Using a “cradle to grave” approach, this panel will explore tax and associated issues arising on the creation, commercialization, and ultimate disposition of intellectual property. Moderator: Professor Susan Morse, The University of Texas at Austin, Austin, TX
Panelists: Jeffrey M. Glassman, McDermott Will & Emery LLP, Dallas, TX; Jessica N. Cory, Chamberlain Hrdlicka White Williams & Aughtry, Houston, TX; Joy A. Williamson, Baker & McKenzie LLP, Dallas, TX

TX 4:30PM – 6:00PM
Room 415B, 4th Floor

5:30PM – 6:30PM
Foreign Activities of US Taxpayers Business Meeting
TX 5:30PM – 6:30PM
Room 615AB, 6th Floor

TX 5:30PM – 6:30PM
Transfer Pricing Business Meeting
Room 616AB, 6th Floor

TX 5:45PM – 6:30PM
US Activities of Foreigners & Tax Treaties Business Meeting
Room 619, 6th Floor

JT 6:30PM – 7:30PM
Joint Section Reception (Complimentary)
Austin Grand, Salon JK, 6th Floor

TX 8:00PM – 10:00PM
Joint International Committees Dinner (Reservation Required)

TX = Tax Section Sponsored Program  TE = Trust & Estate Division of RPTE Sponsored Program  JT = Jointly Sponsored Program
**PROGRAM SCHEDULE**

**SATURDAY, SEPTEMBER 16**

**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)

**7:30AM – 8:30AM**  
*Hurricane Harvey – Tax Issues for Disaster Survivors*  
(Complimentary hot breakfast will be available at 7:00am)

Co-sponsored by: Pro Bono & Tax Clinics; Individual & Family Taxation

**7:30am Hurricane Harvey – Tax Issues for Disaster Survivors.** In the wake of Hurricane Harvey's one-two punch at the Gulf Coast, this panel will discuss common tax law issues Harvey survivors will face and resources for helping them.

**Panelists:** Mandi L. Matlock, Texas RioGrande Legal Aid, Austin, TX; James Creech, Law Offices of James Creech, San Francisco, CA; Kristie J. Iatrou, Mondrik & Associates, Austin, TX; Andrew VanSingel, Chicago, IL

**7:45AM – 9:00AM**  
*Court Procedure & Practice Committee Breakfast*  
(Ticketed Event)

**8:30AM – 11:45AM**  
*Civil & Criminal Tax Penalties*  
Chair: Niles A. Elber, Caplin & Drysdale, Washington, DC

**8:30am Reports of Subcommittees on Important Developments.** Important Developments (Civil) Sara G. Neill and Michelle F. Schwerin, Capes Sokol Goodman Sarachan PC, St. Louis, MO; Important Developments (Criminal) – Evan J. Davis, Hochman Salkin Rettig Toscher & Perez PC, Beverly Hills, CA and Claire Taylor, Colvin & Hallett, Seattle, WA; International Tax Enforcement – Bruce Zagaris, Berliner Corcoran & Rowe LLP, Washington, DC and Joseph M. Erwin, Dallas, TX; IRS Investigations and Practices – Michael A. Villa Jr., Meadows Collier Reed Cousins Crouch & Ungerman LLP, Dallas, TX and Eric L. Green, Green & Sklarz LLC, New Haven, CT; Legislative and Administrative Developments – Brian C. McManus, Latham & Watkins LLP, Boston, MA and Robert J. Kovacev, Steptoe & Johnson, Washington, DC; Monetary Violations and Forfeitures – Peter D. Hardy, Ballard Spahr LLP, Philadelphia, PA; Offshore Compliance and Enforcement, Zhanna Ziering, Caplin & Drysdale, New York, NY and Michael Sardar, Kostelanetz & Fink, New York, NY; Sentencing Guidelines – Matthew C. Hicks, Caplin & Drysdale Chtd., Washington, DC and Jeffrey A. Neiman, Marcus Neiman & Rashbaum, Fort Lauderdale, FL

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= Taped  ★ = Young Lawyers Program  ❀ = Ethics Credits Requested  ☢ = No CLE Credit
8:55am  **Pressure from Foreign Governments and International Organizations on US Tax Practitioners and Proposed Responses.** In the last few months increased pressure has emanated from foreign governments and international organizations on US tax practitioners. The panelists will discuss some of the pressure points: the FATF Mutual Evaluation Report of Dec. 2016, which found the United States non-compliant in entity transparency and gatekeeper requirements; the OECD initiative to combat Common Reporting System (CRS) avoidance schemes; the proposed EU AML blacklist and initiatives against enablers and promoters of aggressive tax planning; and individual countries’ laws, such as the UK law against enablers for “failure to prevent” aggressive tax planning. The panelists will also address the increase in demands on US practitioners for AML due diligence policies and Customer Due Diligence during the onboarding of clients and throughout the relationship. What are the appropriate responses of practitioners? The panelists will provide the answers from the US and non-US practitioner perspective.

**Moderator:** Bruce Zagaris, Berliner Corcoran & Rowe LLP, Washington DC

**Panelist:** Jeremiah Coder, OECD, Paris, France; Renata Emery, Xavier Duque Estrada Emery Denardi Advogados, Rio de Janiero, Brazil; Michael Shepard, Deloitte, Philadelphia, PA

9:45am  **Break.**

10:00am  **Introduction to the New Chief of CI.**

**Moderator:** Niles A. Elber, Caplin & Drysdale, Washington, DC

**Panelist:** Don Fort, Chief, IRS Criminal Investigations Division, Washington, DC

10:15am  **Sentencing in Tax Prosecutions: The Latest Developments and Most Important Considerations.** With the DOJ’s revised charging and sentencing policy, and new requirements for restitution assessments in plea agreements, it is more important than ever to understand how sentencing works in tax cases – how to properly determine the tax loss and criminal history score and the common adjustments and variances. This panel will address these topics, as well as trends in sentencing in tax cases and perspectives from the courts.

**Moderator:** Michelle F. Schwerin, Capes Sokol Goodman Sarachan PC, St. Louis, MO

**Panelists:** Todd Kostyshak, United States Sentencing Commission, Washington, DC; Megan Brackney, Kostelanetz & Fink LLP, New York, NY; Matthew C. Hicks, Caplin & Drysdale, Washington, DC

11:00am  **State Prosecution of Tax Crimes.** This conversation with state prosecutors and criminal investigators will highlight some of the key substantive and procedural differences between the familiar federal criminal tax landscape and the way it works in their jurisdictions. A number of states are more aggressively enforcing their tax laws and making use of longer statutes of limitations, mandatory minimum sentences, and other procedural advantages to prosecute cases that may be less attractive to their federal counterparts. Although this panel cannot address each of the 50 states,
it will encourage the audience to question assumptions based on federal experience and more carefully analyze a taxpayer’s state criminal tax exposure.

Moderator: Jenny Johnson Ware, Johnson Moore, Chicago, IL  
Panelists: Ellis L. Reemer, DLA Piper, New York, NY; Strider Dickson, Assistant Attorney General, Office of the Attorney General, Baltimore, MD; Charles E. Giblin, Special Agent in Charge, NJ Treasury/TXT, Office of Criminal Investigation & Security, Trenton, NJ; Anshuman Vaidya, Deputy Supervisor of Financial Crimes and Public Corruption, Cook County State’s Attorney’s Office, Chicago, IL

Co-Sponsored by: State & Local Taxes

8:30AM – 11:45AM  
Corporate Tax  
Chair: Kathleen Ferrell, Davis Polk & Wardwell LLP, New York, NY

8:30am  
Current Developments in Corporate Tax. This panel will address new developments in administrative guidance and possible tax reform legislation.  
Moderator: Scott Levine, Jones Day, Washington, DC  
Panelists: Austin Diamond-Jones, Attorney, Branch 5, Office of Associate Chief Counsel (Corporate), IRS, Washington, DC; Eileen Marshall, Wilson Sonsini Goodrich & Rosati, Washington, DC; Krishna Vallabhaneni, Deputy Tax Legislative Counsel, Office of Tax Policy, Department of Treasury, Washington, DC

9:30am  
Exploring the Boundaries of General Utilities Repeal. This panel will address current and historical issues surrounding the scope of so-called “GU Repeal” and possible government action under section 337(d).  
Moderator: R. David Wheat, KPMG LLP, Dallas, TX  
Panelists: Lauren Angelilli, Cravath Swaine & Moore LLP, New York, NY; Larry Garrett, EY, Washington, DC; Russell Jones, Senior Counsel, Branch 3, Office of Associate Chief Counsel (Corporate), IRS, Washington, DC

10:30am  
Break.

10:45am  
Revenue Ruling Guidance We’d Like to See. This panel will address issues arising in the corporate tax area for which guidance in the form of a revenue ruling may be appropriate.  
Moderator: Larry Axelrod, Ivins Phillips & Barker, Washington, DC  
Panelists: Jessica Edwards, Bryan Cave, St. Louis, MO; Rachel Kleinberg, Davis Polk & Wardwell LLP, Menlo Park, CA; Dan White, EY, Washington, DC

8:30AM – 11:45AM  
Employee Benefits (TX) and Employee Benefits Group (TE)  
Employee Benefits Chair (TX): Professor Kathryn J. Kennedy, The John Marshall Law School, Chicago, IL  
Employee Benefit Plans and Other Compensation Arrangements Group Chairs (TE): John Paliga, Pension Benefit Guaranty Corporation, Washington, DC; Karen Suhre, Attorney at Law, Dallas, TX

= Taped  ★ = Young Lawyers Program  ⚫ = Ethics Credits Requested  ⚫ = No CLE Credit
8:30am  Missing Participant Issues and Proposed Expansion of PBGC Missing Participant Program. This panel will review and discuss missing participant issues confronting retirement plan sponsors and the proposed expansion of the PBGC Missing Participant Program.
**Moderator:** Bret Hamlin, Hill Ward Henderson, Tampa, FL
**Panelists:** Puneet Arora, Willis Towers Watson, Arlington, VA; William Evans, Attorney-Advisor, Office of Benefits Tax Policy, Department of Treasury, Washington, DC; John Paliga, Member, Appeals Board, Pension Benefit Guaranty Corporation, Washington, DC; Shannon Smith, Seward & Kissel LLP, New York, NY

9:30am  Litigation Involving Universities and Church Plans. This panel will discuss the recent Supreme Court church plan case, *Dignity Health v. Rollins*, and developments in the §403(b) excessive fees actions against various universities. The panel will analyze what the recent decisions mean for plan sponsors and participants, how these cases are likely to develop, and the future impacts on sponsors and participants.
**Moderators:** Lisa Bleier, SIFMA, Washington, DC; Michael Bartolic, Roberts Bartolic, Chicago, IL
**Panelists:** R. Joseph Barton, Block & Leviton LLP, Washington, DC; Amy Blaisdell, Greensfelder Hemker & Gale PC, St. Louis, MO; Brian Netter, Mayer Brown, Washington, DC; Elisabeth S. Theodore, Arnold & Porter Kaye Scholer LLP, Washington, DC

10:30am  Break.

10:45am  State Initiatives Affecting Employee Benefit Plans – What Do They Mean for Employers? This panel will address new state laws and proposals by large cities to require auto-enrollment of employees into individual retirement accounts, with a particular focus on how the repeal of DOL regulations under the Congressional Review Act affects these initiatives, the impact of these laws on employers that already sponsor retirement plans and whether these laws are preempted by ERISA. The panel will also address efforts by certain states (i) to adjust the minimum wage that must be paid to employees depending upon their level of health care coverage, (ii) to impose requirements on pharmacy benefit managers providing services to self-funded health care plans and (iii) to require “prompt payment” of amounts payable from ERISA covered welfare benefit plans.
**Moderator:** Andrew Liazos, McDermott Will & Emery LLP, Boston, MA
**Panelists:** Will Hansen, ERIC, Washington, DC; Don Wellington, Steptoe & Johnson, Washington, DC; David E. Morse, K&L Gates, New York, NY (Invited); Sarah Raaii, McDermott Will & Emery LLP, Chicago, IL

8:30AM – 11:45AM  
**Austin Grand, Salon F, 6th Floor**

**Fiduciary Income Tax (TX) and Income & Transfer Tax Planning Group (TE)**

**Fiduciary Income Tax Chair:** Stacey Delich-Gould, Morrison Cohen LLP, New York, NY

**Income & Transfer Tax Planning Group Co-Chairs:** Lester B. Law, Franklin Karibjian & Law PLLC, Naples, FL; Rana Salti, Kinship Trust Company, Chicago, IL

**TX** = Tax Section Sponsored Program  
**TE** = Trust & Estate Division of RPTE Sponsored Program  
**JT** = Jointly Sponsored Program
8:30am Current Developments and Section 682 Support Trusts. Nolan Moullé will review current developments in fiduciary income tax, Cathy Hughes will update the committee on developments within the Treasury and the Service, and Justin Miller will discuss section 682 support trusts. 
Panelists: Catherine V. Hughes, Office of Tax Policy, Department of Treasury, Washington, DC; Justin Miller, BNY Mellon Wealth Management, San Francisco, CA; Nolan A. Moullé III, Northern Trust, Houston, TX

9:10am Estate Planning and S-Corporation Stock: What Were Those Rules Again? An S-corporation is subject to a very specific set of rules in the Code that can significantly affect estate planning objectives. The challenge is to implement effective planning techniques while preserving the critical S-election; this can be a tricky endeavor, as compromising the S-election is almost always disastrous. This panel will discuss estate planning strategies relevant to clients owning S-corporation stock, including a review of the types of trusts which are permitted to own S-corporation stock. The panel will also discuss the impact of IRS guidance and the implications of the net investment income tax.

10:00am Break.

10:15am Abbreviated Subchapter J Boot Camp – Income Taxation of Ordinary Trusts. Greg Gadarian will focus on domestic non-grantor trusts and estates, addressing the computation of income, the purpose and computation of DNI, the separate share rule, the treatment of specific bequests, distributions in kind and charitable distributions. Finally, the presentation will discuss compensatory adjustments, planning considerations and traps to avoid. This presentation will be based on a 7.5 hour presentation by Greg Gadarian, Jeff Pennell, David Handler, George Cushing, Dick Nenno & Melissa Willms at the ACTEC 2016 Summer Meeting.
Panelist: Greg Gadarian, Gadarian and Cacy PLLC, Tucson, AZ

8:30AM – 10:30AM Room 406, 4th Floor
LLCs and LLPs Subcommittee of Partnerships & LLCs 
Chair: J. Leigh Griffith, Waller Lansden Dortch & Davis LLP, Nashville, TN

8:30am Choice of Entity Under Blue Prints. The “Republican Blueprint” proposes to make significant changes to the way businesses are taxed. Professor Walter Schwidetzky will briefly describe those changes and discuss how they might affect the choice of entity decision for closely held businesses.
Panelist: Professor Walter D. Schwidetzky, University of Baltimore Law School, Baltimore, MD

9:30am First Steps to Deal with the BBA Centralized Audit Provisions in LLCs. Essentials of the new BBA rules, particularly as they relate to LLCs with an emphasis on provisions in the operating agreement dealing with
the powers and liabilities of the partnership representative (which should be being added now) and qualification to make the election to “opt out” of the Centralized Audit Provisions. A discussion of how application of the centralized partnership audit provisions to LLCs may differ from their application to limited and general partnerships.

Panlists: Barbara S. de Marigny, Orrick Herrington & Sutcliffe LLP, Houston, TX; Robert R. Keatinge, Holland & Hart LLP, Denver, CO

8:30AM – 11:45AM
Pro Bono & Tax Clinics  
Governor’s, Salon AB, 4th Floor

Chair: Christine Speidel, Vermont Legal Aid Inc., Springfield, VT

8:30am  Recent Developments. Government and LITC panelists will explore recent developments of interest to low-income taxpayer representatives.
Moderator: Christine Speidel, Vermont Legal Aid, Springfield, VT
Panelists: Eric Benson, Senior Technician Reviewer, IRS Office of Chief Counsel (Procedure & Administration), Washington, DC; Rochelle Hodes, Associate Tax Legislative Counsel, Office of Tax Policy, Department of Treasury, Washington, DC; Professor Bruce McGovern, South Texas College of Law, Houston, TX; The Honorable Peter J. Panuthos, Special Trial Judge, US Tax Court, Washington, DC

9:30am  Break.

9:45am  Private Debt Collection. Panelists will explain the applicable procedures and protections for taxpayers in the private collection of federal tax debts. Novel legal questions and challenges arise in the application of the Fair Debt Collection Practices Act to private collection agencies’ actions as IRS contractors.
Moderator: Joshua R. Beck, Senior Advisor to the Executive Director of Systemic Advocacy, IRS Taxpayer Advocate Service, Des Moines, IA
Panelists: Bill R. Banowsky, Director, Collection Planning and Performance Analysis, IRS, Austin, TX; Mandi L. Matlock, Texas RioGrande Legal Aid, Austin, TX; Nina E. Olson, National Taxpayer Advocate, IRS Taxpayer Advocate Service, Washington, DC
Co-Sponsored by: Individual & Family Taxation

10:45am  Tax Issues Facing International Low-Income Families. Immigrants, migrant workers, and guest workers in the US face complex rules and choices when complying with their tax obligations. This is especially the case when spouses and dependents reside outside the US and the worker retains significant ties to their country of origin.
Moderator: Tamara A. Borland, Director, Low-Income Taxpayer Clinic Program, IRS Taxpayer Advocate Service, Washington, DC
Panelists: Amanda K. Bartmann, Attorney Advisor to the National Taxpayer Advocate, IRS Taxpayer Advocate Service, Washington, DC; Polly J. Bone, Texas RioGrande Legal Aid, San Antonio, TX; Ellen Kreitmeier, Westminster, VT (Invited)
8:30AM – 11:45AM

Sales, Exchanges & Basis ★
Chair: Alan S. Lederman, Gunster, Fort Lauderdale, FL

8:30am  
**Current Developments and Legislative Prospects Relating to Sales, Exchanges & Basis.** Panelists review recent case law and guidance on traditional sale, exchange, and basis issues, and section 1031 developments, including the IRS nonacquiescence in *Bartell*. Any legislative developments relating to sales, exchanges and basis issues will be summarized.

**Panelists:** David Shechtman, Drinker Biddle & Reath LLP, Philadelphia, PA; Scott Dinwiddie, IRS Office of Chief Counsel (Income Tax & Accounting), Washington, DC

9:10am  
**What If? Contingent Payment Issues in Real Estate Transactions.**
Panelists will discuss the income tax consequences of post-closing payments by the buyer of real estate, relating to such circumstances as when the buyer has assumed contingent environmental or other liabilities of the seller and satisfied those liabilities, or where the buyer is obligated to make additional future cash payments to the seller based on future rentals or other contingent factors. Buyer’s issues include characterization of such payments as currently deductible expenditures, as capital expenditures, or as interest payments, and the timing of related tax deductions. Seller’s issues include characterization of such payments as income from recovery of prior deductions, as additional selling price, or as interest received, and the timing of that related income.

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

**Panelists:** Professor Jerome M. Hesch, Miami, FL; Rafi W. Mottahedeh, Jenner & Block LLP, Chicago, IL; Bridget E. Tombul, Chief Branch 2, IRS Office of Associate Chief Counsel (Income Tax & Accounting), Washington, DC; Mark E. Wilensky, Meltzer Lippe Goldstein & Breitstone LLP, Mineola, NY

10:00am  
**Break.**

10:15am  
**Capital Gains for Songwriters and Other Creators – at the Austin City Limits and Beyond.** Under section 1221(b)(3), enacted through the Songwriters Capital Gains Tax Equity Act after lobbying by country music writers, composers of music (unlike novelists and painters) may be able to treat their gain on sale of their own compositions as capital gain. However, even songwriters still face many other barriers to capital gain common to creators and other sellers of intellectual property, such as establishing that there has been a sale or exchange, and not a service rendered or mere license granted, and establishing that the composition has not been held for sale to customers in the ordinary course of business. The panelists will discuss the general barriers to all sellers of intellectual property achieving...
capital gain, and specifically evaluate the benefits of section 1221(b)(3). The panel will also cover issues relating to composers achieving tax deferral upon the issuance of bonds (“Bowie bonds”) secured by future royalties. **Moderator:** Professor Charlene Luke, University of Florida Levin College of Law, Gainesville, FL  
**Panelists:** Alfred H. Bae, EY, Houston, TX; Matthew E. Rappaport, New York, NY; Bridget E. Tombul, Chief Branch 2, IRS Office of Associate Chief Counsel (Income Tax & Accounting), Washington, DC  
**Co-Sponsored by:** Individual & Family Taxation

11:00am **Taxation of Payments for Participating in Infrastructure Projects.** President Trump’s proposal to Congress for a “$1 trillion investment in infrastructure of the United States—financed through both public and private capital” implicates the issue of taxation of various government incentives provided to private participants in infrastructure projects. The panelists’ discussion of this topic will include tax aspects of availability payments and the doctrine of non-shareholder contributions to capital. **Moderator:** Glenn Johnson, EY, Washington, DC  
**Panelists:** Aaron S. Gaynor, Roberts & Holland, New York, NY; Suzanne R. Sinno, General Attorney (Tax), Branch 4, IRS Office of Associate Chief Counsel (Income Tax & Accounting), Washington, DC; Shari Tepper, EY, New York, NY; Scott Dinwiddie, IRS Office of Chief Counsel (Income Tax & Accounting), Washington, DC

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**TX**

8:30AM – 10:30AM **State & Local Taxes Practitioner’s Roundtable (Executive Session)**  
**Moderator:** Leah Robinson, Mayer Brown LLP, New York, NY

10:30AM – 11:00AM **State & Local Taxes: Publication Subcommittees**  
**Chair:** Edward Bernert, BakerHostetler, Columbus, OH  
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.  

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**TX**

11:00AM – 12:00PM **State and Local Taxes Vice-Chairs’ Planning Meeting (Executive Session)**  
**Chair:** Edward Bernert, BakerHostetler, Columbus, OH
12:00PM – 1:30PM
Joint Section Luncheon & Plenary Session ⚜️ ★ *(Ticketed Event)*

**Opening Remarks**
Karen L. Hawkins, Tax Section Chair, Presiding
David M. English, RPTE Section Chair, Presiding

**KEYNOTE SPEAKER**
Michael J. Graetz,
Columbia Alumni Professor of Tax Law, Columbia Law School

Michael J. Graetz is the Columbia Alumni Professor of Tax Law at Columbia Law School. Before coming to Columbia in 2009, he was the Justus S. Hotchkiss Professor of Law at Yale University, where he had taught since 1983. His most recent books are *The Burger Court and the Rise of the Judicial Right* (Simon & Schuster 2016) and *Follow the Money: Essays on International Taxation* (2016).
AMERICAN COLLEGE OF TAX COUNSEL

FRIDAY, SEPTEMBER 15

7:30AM – 9:00AM
ACTC Board of Regents Meeting (Executive Session)

SATURDAY, SEPTEMBER 16

7:30AM – 9:30AM
ACTC Fellows Breakfast (ACTC Members)
MEETING MATERIALS

In the interest of providing the most up-to-date meeting materials for all attendees, materials for the 2017 Joint Fall CLE Meeting will be available online at www.ambar.org/taxmtgmaterials and via the mobile meeting application (please see page XX 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 Governor’s Foyer, 4th Floor.

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, CT, DE, GA, GU, HI, IA, IL, IN, KS, KY, LA, ME, MN, MS, MO, MP, MT, NH, NJ, NM, NV, NY, NC, ND, OH, OK, OR, PA, SC, TN, TX, UT, VT, VA, VI, WA, 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.

Recommended CPE Credits and Fields of Study: Program attendees can earn up to 35.50 CPE credits in Taxes and Regulatory Ethics fields of study
Prerequisites: Previous experience in tax law; Advanced Preparation: None; Program Level: Intermediate; Delivery Method: Group-Live

CLE INFORMATION BOOTH
The CLE Information Booth, located in Austin Grand Foyer, 6th Floor, will be open during the following hours:

Thursday 12:00pm – 7:30pm
Friday 8:00am – 6:30pm
Saturday 8:00am – 2:00pm

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

REGISTRATION
Registration will be available in Austin Grand Foyer, 6th Floor. All individuals attending any part of the 2017 Joint Fall CLE 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 September 7, 2017. Refunds will not be granted at or after the meeting.
GENERAL INFORMATION

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 Governor’s Foyer, 4th Floor. After the meeting visit: www.dcporder.com/abatx/ for mail order audio CDs or www.dcpromptprovider.com/abatx/ for instant downloads.

20% MEETING DISCOUNT ON SECTION PUBLICATIONS
Stop by the Publications Display, located Governor’s Foyer, 4th Floor 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: PTX17SFAI1 online or call the ABA Service Center at (800) 285-2221 to take advantage of this special discount. Please note that the offer expires September 22, 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
A limited number of scholarships to defray tuition expenses are available for this program. To request a scholarship application, please contact the Tax Section at (taxiserve@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.
GUIDE TO THE CITY: AUSTIN
A guide to Austin’s best including great restaurants, sights to see, and experiences not to be missed, is available at the Conference Registration Desk and at the Concierge Desk. 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 Hilton Austin by calling: 512-482-8000 ext. 65 or by visiting the Concierge Desk, located in the Hotel Lobby.

COMPANIONS MEETING POINT
To make the most of your time in Austin, network and gather with fellow companions on Friday morning at the Companion Meeting Point on Friday 7:30am – 9:30am, Room 602, 6th Floor. All Companions are welcome to attend!

HOSPITALITY CENTER
Complimentary continental breakfast and afternoon snacks will be available to all companions with a name badge in the Hospitality Center. The Hospitality Center will be located in the Austin Grand Foyer, 6th Floor on Friday and Saturday.

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

Hospitality Beverage Center:
Location: Governor’s Foyer, 4th Floor
Time: Friday: AM Break 7:00am – 11:00am / PM Break 1:30pm – 4:00pm
Saturday: AM Break 7:00am – 11:00am

COMPANIONS EMAIL DISCUSSION LIST
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.
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FLOOR PLANS

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- SALON A
- GOVERNOR’S BALLROOM
- SALON C
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- 3-SERVICE ELEVATORS
- EMERGENCY EXIT

SIXTH FLOOR

- TERRACE
- ELEVATORS TO PARKING GARAGE
- SALON G
- SALON F
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- SALON A
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