

5TH ANNUAL

# INTERNATIONAL TAX ENFORCEMENT AND CONTROVERSY

MAYFLOWER HOTEL • WASHINGTON, DC  
OCTOBER 27, 2017



CONFERENCE BROCHURE



# CONFERENCE ORGANIZERS

## **American Bar Association Section of Taxation**

1050 Connecticut Ave. NW, Suite 400  
Washington, DC 20036  
<http://www.americanbar.org/tax>



The mission of the ABA Section of Taxation is to serve our members and the public by providing education about taxes and tax systems, and by providing leadership to support the development of an equitable, efficient and workable tax system.

The Section of Taxation provides education and analysis on the latest administrative, judicial and legislative developments concerning federal, state and international taxes. Its publications, continuing legal education programs and expert advice help you understand the constantly changing landscape of tax law. To join the Section of Taxation, please visit: <http://www.americanbar.org/join>.

---

## **Tax Executives Institute, Inc.**

1200 G Street, NW, Suite 300  
Washington, DC 20005  
<http://www.tei.org/>



Tax Executives Institute, which was founded in 1944, is the preeminent association of corporate tax professionals worldwide. Its 7,000 members are accountants, lawyers, and other corporate and business employees who are responsible for the tax affairs of 3,000 of the leading companies in North America, Europe, and Asia. TEI represents a cross-section of the business community. Through educational forums, liaison meetings with government officials, testimony at public hearings, and written submissions, TEI supports the development and effective implementation of sound tax policy, promotes the uniform and equitable enforcement of the tax laws, and works to reduce the cost and burden of administration and compliance to the benefit of taxpayers and government alike. For more information, please visit <http://www.tei.org>.



# GENERAL INFORMATION

## PROGRAM DESCRIPTION

Join us for one full-day of panels showcasing high-level government officials from Treasury, the DOJ Tax Division, IRS Chief Counsel, IRS CID and LB&I discussing whats happening now in international tax enforcement and controversy.

Whether you're in a law firm, an accounting firm or in-house, you'll want to hear what our panelists have to say. Whether your focus is planning, compliance or controversies, you need to know what is happening in international tax enforcement and controversy. The complexity of the law is increasing at a blistering pace, amidst growth in "anti-abuse" rules, reporting obligations, information sharing, leaks and whistleblowing, shareholder derivative suits, staggering court decisions, multi-lateral enforcement efforts, and last-but-not-least break-the-bank sized penalties. The stakes for all parties are getting higher and being unprepared is not an option.

Hear what is going on in the trenches from the government and tax practitioners, and learn about recent developments, procedures and practices, cases, and what they mean for your practice. Topics include LB&I Campaigns; Developments in Transfer Pricing; Criminalization of International Tax Planning; Addressing Whistleblower Risks; Recent BEPS Developments; and Enforcement and Disclosure Issues Regarding Foreign Assets.

## CONFERENCE CO-CHAIRS

Scott D. Michel, Caplin & Drysdale, Washington, DC

Diana L. Wollman, Cleary Gottlieb Steen & Hamilton LLP, New York, NY

## VENUE

Mayflower Hotel

1127 Connecticut Ave NW  
Washington, DC 20036

Website: <http://www.marriott.com/hotels/travel/wasak-the-mayflower-hotel-autograph-collection/>

Tel: (202) 347-3000

## REGISTRATION

Registration for the Conference is available at the following website:

<http://shopaba.org/17ITEC>. All individuals attending any part of the Conference must register and pay the registration fee. Shared registrations are not permitted. Payment may be by check, credit card, or wire transfer. Checks should be made payable to the American Bar Association. The ABA accepts American Express, MasterCard, and Visa. To pay by wire transfer, please email [taxlserve@americanbar.org](mailto:taxlserve@americanbar.org) to request banking details.

# GENERAL INFORMATION

## CLE 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](http://www.americanbar.org/groups/taxation/events_cle/inpersoncle.html) or contact Tim Brady ([tim.brady@americanbar.org](mailto:tim.brady@americanbar.org)).

## CPE CREDIT

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: <http://www.learningmarket.org>.

## SCHOLARSHIP INFORMATION

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 ([taxserve@americanbar.org](mailto:taxserve@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.

## 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 Tax Section at +1.202.662.8670.

## CONTENT DISCLAIMER

All Conference content, including live, recorded, and written presentations, represents the opinions of the authors and speakers and should not be construed to be those of either the American Bar Association or the Section of Taxation unless adopted pursuant to the bylaws of the Association. Nothing contained herein is to be considered as the rendering of legal advice for specific cases, and readers are responsible for obtaining such advice from their own legal counsel. This Conference content and any forms and agreements herein are intended for educational and informational purposes only.

7:45 a.m. – 5:15 p.m.

Promenade Foyer, Lobby Level

## Conference Registration

---

7:45 a.m. – 8:45 a.m.

Promenade Foyer, Lobby Level

## Networking Breakfast



*Sponsored by:*

---

8:45 a.m. – 9:00 a.m.

Grand Ballroom, Lobby Level

## Conference Opens with Co-Chair's Remarks

Conference Co-Chairs

Scott D. Michel, Caplin & Drysdale, Washington, DC

---

9:00 a.m. – 10:00 a.m.

Grand Ballroom, Lobby Level

## LB&I “Campaigns”: How They Are Working After The First Ten Months?

LB&I introduced the “Campaign” concept and the first 13 campaigns on January 31, 2017. Ten months later our panel will investigate how they are working out from the perspectives of the IRS and practitioners. Area Campaigns an entirely new approach and are they raising the same issues for the IRS and practitioners as prior LB&I compliance initiatives (Tiered Issues, IMTs) or are they raising new issues? What are practitioners and IRS examiners saying and how will the IRS executives respond?

Moderator

Jean A. Pawlow, McDermott Will & Emery, Washington, DC

Speakers

Nancy Chassman, Roberts & Holland LLP, New York, NY

John E. Hinding, Director, Cross Border Activities, Large Business & International Division, IRS, Washington, DC

Holly Paz, Director, Pass-Through Entities, Large Business & International Division, IRS, Washington, DC

---

10:00 a.m. – 11:00 a.m.

Grand Ballroom, Lobby Level

## The Impact To Date of BEPs, CBC, and Competent Authority Changes – What's Next?

2015 brought us new IRS Competent Authority MAP and APA rules and procedures and the final OECD BEPS papers; since then, CbC reporting has commenced around the globe (June 2016 in the U.S.) and countries have implemented their own responses to the rest of BEPS. Where does this put you and your clients? What has changed and what are the risks for your clients? Our panelists will offer their insights on what has happened so far and what it means and what is likely to happen going forward.

### Moderator

David Ernick, PwC, Washington, DC

### Speakers

Jennifer Best, Director, Treaty & Transfer Pricing Operations, Large Business & International Division, IRS, Washington, DC

Theodore Setzer, Assistant Deputy Commissioner International, Large Business & International Division, IRS, New York, NY

Robert Stack, Deloitte Tax LLP, Washington, DC

---

11:00 a.m. – 11:15 a.m.

Promenade Foyer, Lobby Level

## Networking Break

---

11:15 a.m. – 12:15 p.m.

Grand Ballroom, Lobby Level

## Transfer Pricing Disputes: The Successes and Failures of New Strategies

Transfer pricing litigants continue to surprise with new strategies and judges continue to surprise us with novel holdings. The disputes are being decided on the basis of administrative law issues, procedural law issues, burden shifting and the story being told by decades' old records. This panel will discuss what is happening in transfer pricing related disputes, how the IRS is reacting to these developments, and what it means for controversy practitioners.

### Moderator

Rocco V. Femia, Miller & Chevalier Chartered, Washington, DC

### Speakers

J. Clark Armitage, Caplin & Drysdale, Washington, DC

Thomas Kane, Acting Deputy Commissioner, Large Business & International Division, IRS, Washington, DC

Kenneth Wood, Deputy Associate Chief Counsel (International), Office of Chief Counsel, IRS, Washington, DC

---

**12:15 p.m. – 1:15 p.m.**  
**Networking Luncheon**

East Room, Lobby Level

---

**1:15 p.m. – 2:00 p.m.**

Grand Ballroom, Lobby Level

**One on One with Chief Judge Paige Marvel, United States Tax Court**

We are delighted to have Judge Marvel for a discussion of issues that arise in trying tax cases that have international components, such as dealing with foreign-based evidence, foreign law, foreign experts and related matters.

**Moderator**

Scott D. Michel, Caplin & Drysdale, Washington, DC

**Speaker**

Judge Paige Marvel, United States Tax Court, Washington, DC

---

**2:00 p.m. – 3:00 p.m.**

Grand Ballroom, Lobby Level

**Criminalization of International Tax Planning**

This panel will discuss tax enforcement as it applies to the tax planning process, including recent activity involving 26 USC 7212(a), Klein conspiracies and prosecutorial decisions aimed at continuing to curtail aggressive tax planning that is deemed to cross the criminal line. The program will discuss these developments and offer tips from practitioners as to the steps needed to protect a tax planner from possible criminal scrutiny.

**Moderator**

Jenny Johnson Ware, Johnson | Moore, Chicago, IL

**Speakers**

Jason Cowley, Co-Chief, Securities and Commodities Fraud Unit, U.S. Attorney for the Southern District of New York, New York, NY

David W. Foster, Skadden, Arps, Slate, Meagher & Flom LLP, Washington, DC

Jeremy H. Temkin, Morvillo Abramowitz Grand Iason & Anello PC, New York, NY

---

**3:00 p.m. – 3:15 p.m.**  
**Networking Break**

Promenade Foyer, Lobby Level

---

**3:15 p.m. – 4:15 p.m.**

Grand Ballroom, Lobby Level

## **Managing Tax-Related Whistleblowers, Leaks and Derivative Suits**

Companies and high net worth families have to be increasingly concerned about their confidential tax information being provided to tax authorities through whistleblowers or media leaks. In the corporate context, shareholder suits are also a worry if a tax strategy goes bad. This panel will discuss the law concerning what companies and individuals can do with regard to these issues, and how practitioners advise clients to manage these risks.

### **Moderator**

Diana L. Erbsen, DLA Piper LLP, New York, NY

### **Speakers**

Eli Dicker, Executive Director, Tax Executives Institute, Washington, DC

Emily P. Hughes, Kirkland & Ellis LLP, Washington, DC

Patricia A. Pileggi, Schiff Hardin LLP, New York, NY

Amanda Pedvin Varma, Steptoe & Johnson LLP, Washington, DC

---

**4:15 p.m. – 5:15 p.m.**

Grand Ballroom, Lobby Level

## **Continuing Enforcement and Disclosure Issues Regarding Foreign Assets**

The tax enforcement establishment is now into its ninth year of the aggressive pursuit of U.S. taxpayers who have failed to report foreign assets or accounts to the IRS. This panel will discuss recent criminal and civil enforcement developments; how the IRS is managing the various voluntary disclosure options available to taxpayers worldwide who are not yet caught and how practitioners navigate the risky choices for dealing with these issues.

### **Moderator**

Caroline Ciruolo, Kostelanetz & Fink LLP, Washington, DC

### **Speakers**

John V. Cardone, Director, Withholding and International Individual Compliance, Large Business & International Division, IRS, Washington, DC

Nanette L. Davis, Senior Litigation Counsel, U.S. Department of Justice Tax Division, Washington, DC

Don Fort, Chief, Criminal Investigation, IRS, Washington, DC

Charles Pillitteri, Assistant Division Counsel (International), Small Business/Self-Employed, IRS, Washington, DC

---



5:15 p.m. – 6:30 p.m.

**Closing Remarks & Networking Cocktail Reception**



*Sponsored by:*

[www.caplindrysdale.com](http://www.caplindrysdale.com)

# CLE CALENDAR & PUBLICATIONS

## ABA Section of Taxation CLE Calendar [www.ambar.org/taxation](http://www.ambar.org/taxation)

DATE	PROGRAM	LOCATION
November 1-2, 2017	28th Annual Philadelphia Tax Conference	Union League of Philadelphia Philadelphia, PA
December 8-9, 2017	34th Annual National Institute on Criminal Tax Fraud and the 7th Annual National Institute on Tax Controversy	Wynn Las Vegas and Encore Hotel Las Vegas, NV
February 8-10, 2018	2018 Midyear Meeting	Hilton San Diego San Diego, CA
March 19-23, 2018	2018 ABA/IPT Advanced Income, Sales/Use, and Property Tax Seminars	The Ritz-Carlton New Orleans, LA
April 11-13, 2018	18th Annual Tax Planning Strategies – U.S. and Europe	Hotel Okura Amsterdam, Netherlands
May 10-12, 2018	2018 May Meeting	Grand Hyatt Washington Washington, DC
June 13-15, 2018	11th Annual U.S. – Latin America Tax Planning Strategies	Mandarin Oriental Miami, FL

## ABA Section of Taxation Publications [www.ambar.org/taxpubs](http://www.ambar.org/taxpubs)

### ***Effectively Representing Your Client Before the IRS: A Practical Manual for the Tax Practitioner with Sample Correspondence and Forms - 6th Edition***

Product Code: 5470809 • Regular Price: \$299 • Tax Section Member Price: \$249

### ***A Practitioner's Guide to Innocent Spouse Relief, 2nd Edition*** by Robert B. Nadler

Product Code: 5470811 • Regular Price: \$99.95 • Tax Section Member Price: \$79.95

### ***A Practitioners Guide to Tax Evidence*** by Joni Larson

Product Code: 5470794 • Regular Price: \$99.95 • Tax Section Member Price: \$79.95

### ***Careers in Tax Law: Perspectives on the Tax Profession and What It Holds for You***

Product Code: 5470719 • Regular Price: \$70 • Tax Section Member Price: \$55 • Law Student Price: \$25

### ***The Supreme Court, Federal Taxation, and the Constitution*** by Jasper L. Cummings, Jr.

Product Code: 5470790 • Regular Price: \$155 • Tax Section Member Price: \$125

### ***The Sales & Use Tax Deskbook, 2016-2017 Edition*** (includes CD-ROM and PDF)

Product Code: 5470818 • Regular Price: \$285 • Tax Section Member Price: \$225

### ***The Property Tax Deskbook, 2016-2017 Edition*** (includes CD-ROM and PDF)

Product Code: 5470819 • Regular Price: \$285 • Tax Section Member Price: \$225

PLATINUM SPONSOR

Caplin & Drysdale

A T T O R N E Y S

[www.caplindrysdale.com](http://www.caplindrysdale.com)

GOLD SPONSOR



FRIENDS

Hochman  
Salkin  
Rettig  
Toscher &  
Perez

Tax Litigators

KOSTELANETZ & FINK

Skadden

Skadden, Arps, Slate, Meagher & Flom LLP  
and Affiliates