The Tax Section is excited to offer our Fall Tax Meeting programming in a virtual format that we expect will be very useful to every member of the tax law community. With more than 40 CLE programs, and two plenary sessions and virtual networking opportunities, we plan to offer attendees a wealth of information and engagement over four days.

Registration is available for the entire virtual meeting and may be purchased by Section members at a discount. Registration includes complete access to live and on-demand recordings of all sessions. We look forward to your participation in the Section’s first truly virtual Section meeting.
<table>
<thead>
<tr>
<th>Time</th>
<th>Tuesday (9/29)</th>
<th>Wednesday (9/30)</th>
<th>Thursday (10/1)</th>
<th>Friday (10/2)</th>
</tr>
</thead>
<tbody>
<tr>
<td>10:00am–11:30am</td>
<td>Joint Opening Session 10:30–11:30am</td>
<td>Administrative Practice</td>
<td>Corporate Tax</td>
<td>Affiliated &amp; Related Corporations</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Teaching Taxation</td>
<td>Pro Bono &amp; Tax Clinics</td>
<td>US Activities of Foreigners &amp; Tax Treaties</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Employee Benefits: Part 1</td>
<td>Exempt Organizations 10:00am–4:15pm</td>
<td>Employee Benefits: Defined Benefit Plans</td>
</tr>
<tr>
<td>BREAK</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12:30pm–2:00pm</td>
<td>Estate &amp; Gift Taxes: Part 1</td>
<td>Foreign Activities of US Taxpayers</td>
<td>Financial Institutions and Products</td>
<td>Individual &amp; Family Taxation</td>
</tr>
<tr>
<td></td>
<td>Tax Accounting</td>
<td>Court Procedure &amp; Practice</td>
<td></td>
<td>Standards of Tax Practice</td>
</tr>
<tr>
<td></td>
<td>Real Estate and Partnerships &amp; LLCs: Part 1</td>
<td>Closely Held Businesses &amp; RPTE Joint Programming: Part 1</td>
<td></td>
<td>State &amp; Local Taxes</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Tax Policy &amp; Simplification: Part 2</td>
</tr>
<tr>
<td>BREAK</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2:30pm–4:00pm</td>
<td>Civil &amp; Criminal Tax Penalties</td>
<td>Investment Management</td>
<td>Diversity</td>
<td>Joint Closing Session 2:30–3:30pm</td>
</tr>
<tr>
<td></td>
<td>Insurance Companies</td>
<td>Sales, Exchanges &amp; Basis</td>
<td></td>
<td>Tax Practice Management</td>
</tr>
<tr>
<td></td>
<td>Real Estate and Partnerships &amp; LLCs: Part 2</td>
<td>Closely Held Businesses &amp; RPTE Joint Programming: Part 2</td>
<td></td>
<td>Tax Collection, Bankruptcy and Workouts</td>
</tr>
<tr>
<td></td>
<td>Estate &amp; Gift Taxes: Part 2</td>
<td>Employee Benefits: Part 3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>BREAK</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4:30pm–6:00pm</td>
<td>Estate &amp; Gift Taxes and Fiduciary Income Tax Joint Session</td>
<td>Young Lawyer’s Forum: Tax Bridge to Practice</td>
<td></td>
<td>Employee Benefits: Defined Contribution Plans*</td>
</tr>
<tr>
<td></td>
<td>Civil &amp; Criminal Tax Penalties Networking Event</td>
<td>Energy &amp; Environmental</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>AON Tax Insurance Sponsored Session</td>
<td>Women in Tax Forum</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>State &amp; Local Taxes Roundtable 4:00pm–5:30pm</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Legend:  
- **Plenary Event**  
- **Non-CLE events**
RATES & PRICING

$300 - ABA Tax Section Members and Real Property, Trust and Estate Law Section Members

$405 - ABA Members

$600 - List Price

$100 - Government/Academic Rate

$25 - LITC

Free - J.D./LL.M. and other Law Students

CLE Information

The ABA does not generally seek direct accreditation of live webinars and teleconferences in Florida, Idaho, Nebraska, Rhode Island, and Wyoming. However, some programs are available in these states. Additionally, some states allow attorneys to earn credit through reciprocity or self-submission.

Please see the webinar or teleconference's program description page for details on the amount of credit requested and known accreditation exceptions, such as states where we are not seeking credit or denials by specific states.

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 for Group Live programs (live in-person). State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Due to the COVID-19 crisis, many State boards of accountancy are providing flexibility in the instructional delivery method and allowing for Group Live approved providers to issue credits for Group Live Internet Based vended programs. Kansas does not allow for this flexibility, and waiver requests are pending with Iowa, New York, and North Dakota. All other State boards of accountancy have noted their flexibility. 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 22.5 CPE credits in Tax. There are no prerequisites.

Contact Us
Questions? Send a message to the ABA Section of Taxation staff at taxmeeting@americanbar.org.

Technical Requirements
These courses are compatible with any HTML5 and JavaScript enabled web browser including Chrome, Firefox, Safari, Edge and mobile devices using current software. Internet Explorer is not recommended. Some browser settings may interfere with the live stream—if you have trouble consider refreshing the page, trying a different browser, or disconnecting your VPN.
The opening plenary will feature a tribute to former Tax Section member Martin Ginsburg and his wife U.S. Supreme Court Justice Ruth Bader Ginsburg. The tribute was inspired by the 2018 movie On the Basis of Sex, which depicts the Ginsburgs’ successful representation of the petitioner in a tax case involving an unmarried man’s expenses to care for his dependent mother. The tribute will include selections from Martin Ginsburg’s 2006 Distinguished Service Award acceptance remarks, clips from On the Basis of Sex, and a recording of previous remarks from Justice Ginsburg. The Ginsburgs’ son James Ginsburg will participate in the tribute.

The opening plenary will feature a tribute to former Tax Section member Martin Ginsburg and his wife U.S. Supreme Court Justice Ruth Bader Ginsburg. The tribute was inspired by the 2018 movie On the Basis of Sex, which depicts the Ginsburgs’ successful representation of the petitioner in a tax case involving an unmarried man’s expenses to care for his dependent mother. The tribute will include selections from Martin Ginsburg’s 2006 Distinguished Service Award acceptance remarks, clips from On the Basis of Sex, and a recording of previous remarks from Justice Ginsburg. The Ginsburgs’ son James Ginsburg will participate in the tribute.

This panel will review developments in federal estate, gift and generation-skipping transfer tax laws since June 2020, along with related fiduciary income tax updates.

Panelists: Megan Curran, Miany LLC; Ashley Sawyer, Loeb and Loeb LLP; Anna Soliman, Fiduciary Trust International

This panel will discuss how historically low AFRs and 7520 rates can be used to create wealth transfer opportunities for clients, including the use of GRATs, CLTs, sales to grantor trusts, and intrafamily loans, and will discuss the various tax and non-tax considerations applicable to each technique.

Panelists: Anna Katherine (A.K.) Moody, Venable LLP; Emily A. Plocki, Venable LLP
TUESDAY, SEPTEMBER 29

12:30PM – 2:00PM EDT

Tax Accounting

Chair: Ryan Corcoran, RSM US LLP

12:30PM

Current Developments. This panel will review recent developments in the area of tax accounting since the Section of Taxation meeting held virtually in June. The panel will also discuss ongoing projects and anticipated guidance, with commentary and input from our guests from the IRS and Department of the Treasury.

Moderator: Ryan Corcoran, RSM US LLP

Panelists: Jessica Hawn, Andersen Tax; Karla Meola, Special Counsel, Income Tax & Accounting, IRS; Kathleen Reed, Branch Chief, Branch 7, Income Tax & Accounting, IRS; Julie Hanlon-Bolton, Deputy Associate Chief Counsel, Income Tax & Accounting at IRS, Office of Chief Counsel; Jaime Park, Attorney, Office of Chief Counsel – Income Tax & Accounting, IRS

12:50PM

Section 162(f)/6050X. This panel will review additional issues and updates to the proposed section 162(f) regulations since the June virtual meeting. Updates to the guidance and ongoing projects will be discussed, with commentary from our guests from the IRS and Department of the Treasury.

Moderator: David Schneider, Skadden, Arps, Slate, Meagher & Flom LLP

Panelists: Dennis Tingey, PwC; Christopher Wrobel, Special Counsel, Income Tax & Accounting, IRS; Sharon Horn, Branch 1, Income Tax & Accounting, IRS; Norma Rotunno, Branch Chief, Income Tax & Accounting, IRS; Sharon Horn, Branch 1, Income Tax & Accounting, IRS
1:20PM
Tax Accounting for Software Transactions. This panel will discuss the current state of tax accounting for software transactions. Items to be discussed include the treatment of electronic “inventory”, the proposed cloud computing regulations, and the upcoming change in recovery of section 174 costs. Ongoing projects will be discussed, with commentary and input from our guests from the IRS and Department of the Treasury.

**Moderator:** Kristine Mora, EY

**Panelists:** Carol Conjura, KPMG; Christopher Call, PwC; Scott Rabinowitz, Skadden Arps Slate, Meagher & Flom LLP; Evan Hewitt, Branch 6, Income Tax & Accounting, IRS; Andrew Braden, Branch 6, Income Tax & Accounting, IRS

12:30PM – 2:00PM EDT
Real Estate and Partnerships & LLCs: Part 1

**Chairs:** Amanda F. Wilson, Lowndes Drosdick Doster et al; Beverly Katz, KPMG

**12:30PM**
**Code Section 1031.** This panel will discuss recently issued proposed regulations under Code Section 1031, including the proposed definition of real property and the transfer of personal property in a deferred like-kind exchange.

**Moderator:** Joyce Welch, Deloitte Tax LLP

**Panelists:** Lou Weller, Weller Partners LLP; Holly Belanger, KPMG LLP

**1:00PM**
**Code Section 1061.** This panel will discuss recently issued proposed regulations under Code Section 1061 and the application of such regulations to real estate transactions and partnerships and their partners.

**Moderator:** Jim Sowell, KPMG LLP

**Panelists:** Roger Pillow, Senior Counsel, Office of Tax Legislative Counsel, Department of Treasury (Invited); Sabrina Conyers, Nelson Mullins Riley & Scarborough LLP; Audrey Ellis, PwC; Bryan Rimmke, Attorney-Advisor, Office of Tax Legislative Counsel, Department of Treasury
12:30PM – 2:00PM EDT

Employee Benefits: Welfare Plans

**Chairs:** Carolyn M. Trenda, McGuireWoods LLP; Jacquelyn Meng Abbott, Vorys, Sater, Seymour and Pease, LLP

This panel will address the many and varied issues affecting employer-sponsored health and welfare plans. Topics will include: updates on welfare plan changes due to COVID-19 related legislation and guidance, an overview of new EEOC wellness plan rules and a summary of the issues surrounding prescription drug price legislation and co-pay accumulator programs.

**Panelists:** Jacquelyn Meng Abbott, Vorys, Sater, Seymour and Pease, LLP; Carolyn M. Trenda, McGuireWoods LLP; Yelena Fertman Gray, Nixon Peabody LLP; Linda R Mendel, Vorys, Sater, Seymour and Pease LLP; Kim Wilcoxon, Thompson Hine LLP; Kevin P. Knopf, Senior Technician Reviewer, Office of Chief Counsel, Employee Benefits, Exempt Organizations, and Employment Taxes, Health and Welfare Branch, IRS

2:00PM – 2:30PM EDT

Break (Non-CLE)

2:30PM – 4:00PM EDT

Civil & Criminal Tax Penalties

**Chair:** Caroline D. Ciraolo, Kostelanetz & Fink, LLP

**2:30PM**

Update: Tax Division, U.S. Department of Justice.

**Moderator:** Caroline Ciraolo, Kostelanetz & Fink, LLP

**Panelists:** Richard E. Zuckerman, Principal Deputy Assistant Attorney General, Tax Division, U.S. Department of Justice; Josh Wu, Deputy Assistant Attorney General (Appellate), Tax Division, U.S. Department of Justice
2:55PM
Reports of Subcommittees on Important Developments.

**Panelists:** Important Developments (Civil) – Michelle F. Schwerin, Capes Sokol; Important Developments (Criminal) – Sara G. Neill, Capes Sokol; Legislative and Administrative Developments – Beverly Winstead, The Law Office of Beverly Winstead, LLC; IRS Investigations and Practices – Mary Wood, Meadows Collier Reed Cousins Crouch & Ungerman LLP; U.S. Offshore Compliance and Enforcement – Michael Sardar, Kostelanetz & Fink LLP; International Tax Enforcement – Bruce Zagaris, Berliner Corcoran & Rowe LLP; Monetary Violations and Forfeitures – Joseph A. Rillotta, Faegre Drinker Biddle & Reath LLP

2:30PM – 4:00PM EDT
*Insurance Companies*

**Chairs:** Graham R. Green, Eversheds Sutherland (US) LLP; Alison R. Peak, Davis & Harman LLP

**Recent Guidance Affecting the Insurance Industry.** The panel will discuss recent guidance of specific interest to insurance companies and the products they issue. The panel will provide an overview of recent updates, including the proposed and temporary regulations on NOLs, final regulations under section 807 for life insurance companies, final regulations under sections 6050Y and 101 addressing life settlement transactions, and other recent non-legislative developments.

**Moderator:** Graham R. Green, Eversheds Sutherland (US) LLP

**Panelists:** Alexis Maclvor, Branch Chief, Insurance Branch, Financial Institutions & Products, IRS Office of Chief Counsel; Dan Phillips, Senior Counsel, Insurance Branch, Financial Institutions & Products, IRS Office of Chief Counsel; Jean Baxley, Deloitte Tax LLP; Jessica Lubar, Northwestern Mutual; Christopher Schoen, Eversheds Sutherland (US) LLP; Kristan Rizzolo, Eversheds Sutherland (US) LLP
2:30PM – 4:00PM EDT
Real Estate and Partnerships & LLCs: Part 2

Chair: Amanda F. Wilson, Lowndes Drosdick Doster et al; Beverly Katz, KPMG

2:30PM
Code Section 163(j) Part 1 – Real Estate Topics. This panel will discuss recently issued proposed and final regulations under Code Section 163(j) and the application of such regulations to real estate transactions.

Moderator: Jon Finkelstein, KPMG LLP, Washington, DC

Panelists: Bryan Rimmke, Attorney-Advisor, Office of Tax Legislative Counsel, Department of Treasury (Invited); Julanne Allen, PwC; Mark Van Deusen, Deloitte Tax LLP

3:15PM
Code Section 163(j) Part 2 – Partnership Topics. This panel will discuss recently issued proposed and final regulations under Code Section 163(j) and the application of such regulations to partnerships and their partners.

Moderator: Jon Finkelstein, KPMG LLP

Panelists: Bryan Rimmke, Attorney-Advisor, Office of Tax Legislative Counsel, Department of Treasury (Invited); Katie Fuehrmeyer, Deloitte Tax LLP

2:30PM – 4:00PM EDT
Estate & Gift Taxes: Part 2

Chair: Jeffrey D. Chadwick, Winstead PC

2:30PM
Tax Issues in the Uniform Trust Code. This panel will discuss the Uniform Trust Code generally, with a particular focus on transfer tax issues and how they are addressed by various states.

Panelists: Ryan Walsh, Hamilton Thies & Lorch; Lee-Ford Tritt, University of Florida, Levin College of Law
TUESDAY, SEPTEMBER 29

3:15PM
Valuable Valuation Developments for Closely Held Businesses. The valuation of a business can be one of the most complicated and contested parts of the administration of an estate, particularly for estate tax reporting purposes. Over the past year, both case law and IRS guidance have provided important developments for valuing closely held businesses. This panel will discuss these developments to better equip attorneys to review appraisals, converse with both appraisers and clients regarding these recent developments, and defend valuations on audit.

Panelists: Timothy K. Bronza, Business Valuation Analysts; James Dougherty, Withers Bergman LLP; Abigail Earthman, Winstead PC; Todd Povlich, MPI

4:00PM – 4:30PM EDT
Break (Non-CLE)

4:30PM – 6:00PM EDT
Estate & Gift Taxes and Fiduciary Income Tax Joint Session

Chairs: Jeffrey D. Chadwick, Winstead PC; Nolan Moulle, The Northern Trust Company

4:30PM
Tax Proposals of the Presidential Candidates. This panel will explore the tax proposals of the presidential candidates, including potential tax legislation that may develop from 2020 election results.

Panelists: Thomas Cooper, Moore & Van Allen; Katie Cooperman, Holland & Hart

5:15PM
Expect the Unexpected: Estate Planning in Anticipation of Tax Reform. This panel will discuss tax and non-tax considerations involved in planning for clients in anticipation of tax reform, including how to structure core estate plans, make lifetime gifts, and design irrevocable trusts with built-in flexibility.

Panelists: Jeff Chadwick, Winstead PC; Helen Rogers, Holland & Hart
TUESDAY, SEPTEMBER 29

4:30PM – 6:00PM EDT
Civil & Criminal Tax Penalties Networking Event (Non-CLE)
10:00AM – 11:30AM EDT

Administrative Practice

Chair: Mary I. Slonina, PwC

10:00AM

Important Developments. This panel will discuss current developments and topics of immediate interest in tax administrative practice. Panel will focus on recent legislative efforts impacting tax law and the IRS, Treasury and IRS guidance, court decisions, ongoing litigation and other items germane to tax administration.

Moderator: Anne Wurtzebach, DLA Piper

Panelists: Jennifer Auchterlonie, Special Counsel, Associate Chief Counsel (Procedure & Administration), IRS; Alina Solodchikova, RSM US LLP

10:45AM

Reflecting on 2020 (So Far...): A Conversation with the National Taxpayer Advocate. This panel discussion with the National Taxpayer Advocate (NTA), Erin Collins, will delve into Ms. Collins’s new tenure as the NTA, the NTA’s Fiscal Year 2021 Objectives Report to Congress, implementation of the Taxpayer First Act, and the Taxpayer Advocate Service’s response to tax administration during the COVID-19 pandemic.

Panelists: Erin Collins, National Taxpayer Advocate; Andy Roberson, McDermott Will & Emery; Nancy Rossner, The Community Tax Law Project

Co-sponsored by: Pro Bono & Tax Clinics Committee
10:00AM – 11:30AM EDT
Capital Recovery & Leasing

Chair: Tracy L. Watkins, RSM US LLP

10:00AM
 Bonus Depreciation – the Final Regulations. This panel will provide a detailed discussion of the final bonus depreciation regulations under Section 168(k).

Moderator: Jane Rohrs, Deloitte, Washington, DC

Panelists: Kathleen Reed, Branch Chief, Branch 7, Income Tax & Accounting, IRS; Elizabeth Binder, Attorney, Office of Chief Counsel – Income Tax & Accounting, IRS; Andrea Mouw, Eide Bailly LLP; Timothy Powell, Department of Treasury (Invited)

10:45AM
 Current Developments and Update on Pending Guidance. This panel will cover the important recent developments in the areas of capital recovery and leasing.

Moderator: Jillian Chavis, EY

Panelists: Deena Devereux, Attorney, Office of Chief Counsel – Income Tax & Accounting, IRS; Jaime Park, Attorney, Office of Chief Counsel – Income Tax & Accounting, IRS; Karen Messner, BDO

10:00AM – 11:30AM EDT
Teaching Taxation

Chair: Philip Hackney, University of Pittsburgh School of Law

Beyond CARES: Tax and Economic Policy Responses to the Ongoing COVID Pandemic. In March, 2020, Congress enacted the Coronavirus Aid, Relief, and Economic Security (CARES) Act to ameliorate economic shocks to U.S. households from the COVID pandemic and lockdowns. The CARES Act included temporary: (1) Economic Impact Payments to individuals and families of up to $1,200 per adult (subject to income limitations) and $500 per child under 17 years old; (2) Paycheck Protection Program (PPP) forgivable loans to businesses, including independent contractors, to cover up to eight weeks of payroll costs or to pay interest on mortgages, rent, and utilities; and (3) supplemental Federal Pandemic Unemployment
Compensation (FPUC) of $600 per week. Following expiration of CARES Act relief, the question is: what new COVID economic relief package is advisable? Members of Congress and policymakers disagree about the best approaches to counteract the continuing economic shocks to households from the pandemic. Panelists, including experts in tax, economics, and public policy will discuss tax and related policy responses to COVID economic relief going forward. Panel topics include proposals: to expand and increase the Earned Income Tax Credit; to expand and increase the Child Tax Credit; to reduce payroll taxes; to extend FPUC benefits; to increase federal subsidies to states; and to enact a federal VAT or Carbon Tax, which could fund an expanded EITC or Child Tax Credit or a lump sum Basic Income for Americans. Panelists will consider potential gender, racial, and socio-economic disparities in the economic impact of (1) the COVID pandemic and (2) pandemic relief proposals.

Moderator: Alice Abreu, Professor of Law, Temple University Beasley School of Law

Panelists: Wendy Edelberg, The Hamilton Project at Brookings Institution; Miranda Fleischer, University of San Diego; Brian Galle, Georgetown Law; Elaine Maag, Urban-Brookings Tax Policy Center; Gabriel R. Sanchez, University of New Mexico; Darien Shanske, UC Davis; Betsy Stevenson, University of Michigan

Co-Sponsored by: Diversity; Individual and Family Taxation; Tax Policy and Simplification

10:00AM – 11:30AM EDT
Employee Benefits: Part 1

Chair: Andrew Liazos, McDermott Will & Emery

Department of the Treasury/IRS Hot Topics. Representatives from the Department of Treasury and the IRS will provide updates on the latest guidance and developments affecting employee plans – including legislation developments resulting from the SECURE Act of 2019, the CARES Act of 2020 and guidance issued in light of the COVID-19 Pandemic. In addition, moderators will look to practitioners on the panel to answer specific questions about the application of this guidance by employers.

Moderator: Martha Steinman, Hogan Lovells

Panelists: David Whaley, Thompson Hine LLP; Helen Morrison, Benefit Tax Council, Treasury Department (Invited); Stephen Tackney, IRS (Invited)
11:30AM – 12:30PM EDT
Break (Non-CLE)

12:30PM – 2:00PM EDT
Court Procedure & Practice

Chair: Alexandra Minkovich, Baker & McKenzie

The Tax Court’s New Case Management System – An Introduction for All Practitioners. In December, 2020, the Tax Court will introduce a new case management system that will replace its 30+ year old legacy system. This panel will include a demo of the new case management system. This will include: how to log in, how to search for a case and enter an appearance, how to navigate the user’s dashboard (access cases as attorney of record, update contact info, etc.), how to navigate through a case, how to eFile documents, and eService. Time permitting, the panelists will also point out a few features that will not be part of the initial roll-out, but will be coming in the future.

Panelists: Judge Ronald L. Buch, US Tax Court; Jessica F. Marine, Deputy Clerk, Case Services Officer, US Tax Court

12:30PM – 2:00PM EDT
Foreign Activities of US Taxpayers

Chair: Rachel Kleinberg, Sidley Austin LLP

12:30PM
International Tax Update Panel. This panel will discuss recent guidance in the international tax area including guidance from Treasury and the IRS relating to the Tax Cuts and Jobs Act. Topics discussed will include the GILTI high-tax exception, international aspects of section 163(j), FDII and BEAT.

Moderator: Joseph Calianno, BDO USA, LLP

Panelists: Layla Asali, Miller & Chevalier; Brian Davis, BakerHostetler; Marjorie Rollinson, EY; Wade Sutton, Department of Treasury; Jason Yen, Department of Treasury; Daniel McCall, IRS
1:30PM
A World of Pain: Select Cross-Border Tax Issues for Troubled Companies. This panel discussion will focus on several cross-border tax issues for troubled companies. Topics include the potential application of the anti-inversion rules of section 7874 to troubled companies and special considerations when dealing with foreign and special classes of creditors.

Moderator: Andrew D. Simmons, KPMG LLP
Panelists: Sean E. Jackowitz, Jones Day; Alfonso J. Dulcey, Weil, Gotshal & Manges LLP

12:30PM – 2:00PM EDT
Closely Held Businesses & RPTE Joint Program: Part 1

Chair: Allie Petrova, Petrova Law

Tax Planning for Closely-Held Business Interests Before a Liquidity Event. This panel will discuss the suite of tax planning strategies advisors should consider for their clients before a sale or an IPO of a closely-held business. We will discuss gift, estate, and generation-skipping transfer tax planning as well as income tax planning, including use of trusts for state income tax planning and to maximize the benefit available to Section 1202 qualified small business stock and from the charitable deduction. In addition, the panelists will cover considerations on timing, appraisals with a review of the applicable valuation discounts attributable to closely-held business interests, and implications if the liquidity event does not take place.

Moderator: Marissa Dungey, Withers Bergman LLP
Panelists: Caitlin Horne, Moore & Van Allen, PLLC; Justin T. Miller, BNY Mellon; Christine Quigley, Schiff Hardin
12:30PM – 2:00PM EDT

Employee Benefits: Part 2

Chair: Andrew Liazos, McDermott Will & Emery

12:30PM

Has the DOL Declared War on ESG Investments? Over the years ESG investments have become investment staples and the industry, plan sponsor community, investment professionals and private equity have embraced the use of ESG investments to varying degrees. This panel will examine the Department of Labor’s (DOL’s) new proposed restrictions on ESG investment, the DOL’s ESG data requests to registered investment advisors, and the Securities and Exchange Commission’s new oversight project. By the end of this session, you will have the tools you need to advise your clients on these hot-off-the-press issues.

Moderator: Erin Sweeney, DLA Piper

Panelists: Andrew Oringer, Dechert; Karen Handorf, Cohen Milstein

1:15PM

New Department of Labor Electronic Disclosure Rules for Retirement Plans. The U.S. Department of Labor has issued final regulations for electronic disclosures for retirement plans and an alternative safe harbor method of delivery by administrators. These regulations provide employers much greater latitude to make required disclosures electronically, while also creating potential administrative and compliance issues. Our panelists will address the practical aspects of employers using these rules, including related privacy and cybersecurity concerns and TPA agreements.

Moderator: Andrew Liazos, McDermott Will & Emery LLP

Panelists: Joseph Canary, U.S. Department of Labor (Invited)

2:00PM – 2:30PM EDT

Break (Non-CLE)
2:30PM – 4:00PM EDT
Investment Management

**Chair:** Richard LaFalce, Morgan, Lewis & Bockius LLP

**The Impact of new Carried Interest Regulations and Final Section 163(j) Regulations on the Investment Management Industry.** This panel will discuss the recent issuance of Treasury regulations under Section 1061 and Section 163(j) and their implication to investment funds of various types.

**Moderator:** Anthony Tuths, KPMG

**Panelists:** Dan Carmody, Morgan, Lewis & Bockius LLP; Ted Dougherty, Deloitte; Amanda Nussbaum, Proskauer Rose LLP

2:30PM – 4:00PM EDT
Sales, Exchanges & Basis

**Chairs:** Rafi W. Mottahedeh, Cargill; Daniel M. Reach, Alston & Bird LLP

**2:30PM**

**Current Events.** Panelists review recent case law and guidance on traditional sale, exchange, and basis issues.

**Moderator:** David Shechtman, Faegre Drinker Biddle & Reath LLP

**Panelists:** Erik M. Jensen, Case Western Reserve University School of Law; Aaron S. Gaynor, Roberts & Holland LLP
3:15PM

Section 1061 – Clearing the Three-Year Hurdle. Practitioners finally have the much-awaited proposed regulations under Section 1061, one of the more inscrutable provisions included in the TCJA. This esteemed group of panelists will discuss the recently released proposed regulations, initial taxpayer and practitioner reactions, and potential short-term and long-term impacts (pun intended) on carried interest structuring and planning going forward.

Moderator: Danny Reach, Alston & Bird LLP

Panelists: Joel-Peters Fransen, Kirkland & Ellis LLP; Olga Loy, Winston & Strawn LLP; Janicelynn Asamoto Park, Proskauer Rose LLP

2:30PM – 4:00PM EDT

Closely Held Businesses & RPTE Joint Program: Part 2

Chair: Allie Petrova, Petrova Law

A New Take on Accounting Methods. This panel will review the different accounting methods for closely held businesses. The panelists will also discuss accounting issues of concern for closely held businesses, including changes in accounting methods and the impact of the 2017 Tax Cuts and Jobs Act on accounting method decisions.

Moderator: Elizabeth Stieff, Venable LLP

Panelists: Charles Magee, Senior Counsel, Income Tax & Accounting, IRS Office of Chief Counsel; Anna Gleysteen, General Attorney, Income Tax & Accounting, IRS Office of Chief Counsel; Emily Murphy, Plante Moran; Nathan Clark, Dixon Hughes Goodman LLP
2:30PM – 4:00PM EDT
Employee Benefits: Part 3

Chair: Andrew Liazos, McDermott Will & Emery

2:30PM
My Client is Filing Bankruptcy: Key Issues for Benefits Lawyers. Our panelists will discuss the impact of bankruptcy on employee benefits, including how bankruptcy can impact pension plans, retiree health, COBRA, collective bargaining agreements, employment agreements, and members of the controlled group. How an attorney is paid for work performed both before and after the bankruptcy filing will also be addressed.

Moderator: Elena Kaplan, Jones Day

Panelists: Rory Lyons, Jones Day; John Menke, PGBC; Daniel J. Merrett, Jones Day; Harlan Weller, Department of Treasury; John Wendeln, Thompson Hine

3:30PM
Curbing Excesses: An Update on ERISA Plan Fee Litigation. This panel will review recent rulings and settlements in litigation involving 401(k) and 403(b) plan fees. Emphasis will be placed on how these cases are affecting plan fiduciary processes.

Moderator: Don Wellington, Reed Smith LLP

Panelists: Jenni Krengel, Reed Smith; Edward Gregory, Ed Gregory Law Office

4:00PM – 4:30PM EDT
Break (Non-CLE)
4:30PM – 6:00PM EDT

Young Lawyers Forum: Tax Bridge to Practice

**Chair:** Anne Gordon, U.S. Senate

**4:30PM**

*What’s stopping us? A Discussion of the Anti-Injunction Act.* As courts have chipped away at the tax law’s historical exemption from general administrative law principles, taxpayers are making a renewed push for guidance on the application of the Anti-Injunction Act and the Tax Injunction Act. The U.S. Supreme Court recently agreed to hear, CIC Services v. IRS, a case concerning the scope of the Anti-Injunction Act. This panel will provide background on the Anti-Injunction Act, including its origins and prior case law. The panel will also discuss the issues raised in CIC Services and the possible effects of the Supreme Court’s decision on the future.

**Moderator:** Sam Lapin, Miller & Chevalier Chartered

**Panelists:** Erin Hawley, Kirkland & Ellis; Eric Benson, Branch Chief, IRS Chief Counsel (Procedure & Administration); Elaine Wilkins, Baker & McKenzie LLP

**5:15PM**

*May the Sun Shine Bright: How to Successfully Make and Litigate a FOIA Claim.* As many tax practitioners know, the Freedom of Information Act ("FOIA") is a useful, and sometimes necessary tool, to obtain information from the IRS on the status of a client’s case. But, FOIA claims can present unique challenges for practitioners. From bringing the initial FOIA claim, appealing the IRS’s determination, filing a court complaint, and disputing assertions of privilege over documents, this panel will provide a useful primer on how to handle FOIA cases at the administrative and litigation stages.

**Moderator:** Maria Critelli, Mayer Brown LLP

**Panelists:** Frank Agostino, Agostino & Associates; Vivek Patel, Baker & McKenzie LLP; Melissa E. Avrutine, Senior Technician Reviewer, IRS Chief Counsel (Procedure & Administration)
4:30PM – 6:00PM EDT
Energy & Environmental Taxes

Chair: Amish M. Shah, Eversheds Sutherland (US) LLP

4:30PM
Section 45Q Carbon Capture and Sequestration Credit. This portion of the session will discuss the proposed regulations for the section 45Q carbon capture and sequestration (CCS) credit and potential changes for inclusion in the pending final regulations.

Moderator: Amish Shah, Eversheds Sutherland

Panelists: Jennifer Bernardini, Attorney, Branch 6, Passthroughs and Special Industries, IRS; Maggie Stehn, Attorney, Branch 6, Passthroughs and Special Industries, IRS; Brian Americus, Deloitte

5:15PM
Energy Industry Tax Updates Roundtable. This portion of the session will provide an overview and discussion of recent legislative, judicial and regulatory tax developments impacting the energy sector and companies engaged in renewable, alternative and traditional energy transactions, investments and operations in the power and fuels industries.

Moderator: Amish Shah, Eversheds Sutherland

Panelists: Jennifer Bernardini, Attorney, Branch 6, Passthroughs and Special Industries, IRS; Brian Americus, Deloitte; Taylor Cortright, KPMG; Deborah Gordon, RSM; Brad Seltzer, Eversheds Sutherland
4:00PM – 5:30PM EDT
State & Local Taxes (Non-CLE)

The SALT Committee’s traditional “Saturday Morning Roundtable.” Current developments in SALT will be discussed and debated.

Moderator: David Hughes, Horwood Marcus & Berk

4:30PM – 6:00PM EDT
AON Tax Insurance Sponsored Session (Non-CLE)

Please join the Aon tax insurance team for a roundtable discussion with underwriting executives of leading tax insurance providers. The panel will discuss the growing use of tax insurance as a risk management tool in connection with existing tax exposures and future tax planning. The panel members, all former tax practitioners, will be discussing their views on the uncertainty presented by the current economic climate, potential new legislation, and the strategic use of tax insurance to protect against an unanticipated adverse tax determination and attendant eroded cash flow and earnings.

Moderator: Gary Blitz, Aon; Jessica Harger, Aon

Panelists: Justin Pierce Berutich, Euclid Transactional, LLC; William Kellogg, Berkshire Hathaway Specialty Insurance; Tim Kennedy, Ambridge Partners LLC; Jugdeep Singh, Liberty Global Transaction Solutions; Peter Wells, VALE Insurance Partners
THURSDAY, OCTOBER 1

10:00AM – 11:30AM EDT
Corporate Tax

Chair: Scott M. Levine, Jones Day

Current Developments in Corporate Taxation. The panelists will discuss the latest developments in corporate taxation including the recently released final section 163(j) regulations and, if then published, the final extraordinary reduction and disposition rules under section 245A.

Moderator: Andrew Herman, EY

Panelists: Natan Leyva, Vinson and Elkins; Angela Russo, KPMG

10:00AM – 11:30AM EDT
Fiduciary Income Tax

Chair: Nolan Moulle, The Northern Trust Company

10:00AM
Planning under the SECURE Act. Mr. Moullé will discuss the SECURE Act and its application to traditional estate and wealth transfer planning techniques.

Panelist: Nolan A. Moullé, III, The Northern Trust Company

10:45AM
Basis under Section 1014. Mr. Law will discuss date of death basis considerations with a particular emphasis on assets held in grantor trusts.

Panelist: Lester B. Law, Franklin Karibjianian & Law PLLC
THURSDAY, OCTOBER 1

10:00AM – 11:30AM EDT
Pro Bono & Tax Clinics

Chair: Sarah Lora, Lewis and Clark Law School; Caleb B. Smith, University of Minnesota Law School

10:00AM
CARES Act Litigation. The panelists will discuss current issues and litigation related to the CARES Act, focusing on issues unique to an unprecedented era where guidance had to have been issued quickly. Discussion will include constitutional claims, claims under the little Tucker Act, claims related to the APA, choosing proper parties, plaintiff and defendant, and understanding litigation strategies. A discussion of the CARES Act legislation and the role of IRS’s publication of associated FAQs will also be included.

Moderator: Amy Spivey, Visiting Assistant Professor, UC Hastings Law School

Panelists: Les Book, Professor of Law, Charles Widger School of Law, Villanova; Jen Burdick, Supervising Attorney, Community Legal Services of Philadelphia; Robert Friedman, Senior Counsel, Institute for Constitutional Advocacy and Protection; Nina Olson, Executive Director, Center for Taxpayer Rights; Yaman Salahi, Lieff Cabraser Heimann & Bernstein

11:00AM
U.S. Tax Court Update. Chief Special Trial Court Judge Carluzzo will provide an update on tax court operations, reopening, settlement days, and zoom trials.

Moderator: Tamara Borland, Taxpayer Advocate Service

Panelist: Chief Special Trial Court Judge Lewis R. Carluzzo, US Tax Court
THURSDAY, OCTOBER 1

10:00AM – 4:15PM EDT
Exempt Organizations

Chair: Carolyn (Morey) O. Ward, Ropes & Gray LLP

10:00AM
Committee Business. (Non-CLE)

10:15AM
News from the IRS and Treasury. Representatives from the IRS and Treasury Department will discuss topics of current interest to exempt organizations practitioners.

Moderator: David Shevlin, Simpson Thacher

Panelists: Janine Cook, Acting Associate Chief Counsel (EEE), IRS Office of Chief Counsel (Invited); Amber Mackenzie, IRS Office of Chief Counsel (Invited)

11:15AM
Issues for Exempt Organizations and Donors Supporting Social Justice Movements. This panel will discuss a variety of issues confronted by exempt organizations and their donors who want to drive social change, including what protest-related activities can a 501(c)(3) organization support, how exempt organizations are assisting businesses impacted by protests (and perhaps the pandemic as well), and how grantmakers are changing their programs for the long term to help maintain momentum for social change.

Moderator: Kimberly Eney, Latham & Watkins LLP

Panelists: Nishka Chandrasoma, Ford Foundation; Abby Levine, Alliance for Justice; Andrew Schulz, Arabella Advisors
2:15PM

**Family Offices and Family Philanthropic Ventures: Exploring the Tensions.** A discussion of the legal and practical issues that arise in the family office philanthropy context, including sharing space and employees, conflicts of interest, self dealing, co investing, excess business holdings, executive compensation, and co-branding.

**Moderator:** Nancy McGlamery, Adler & Colvin

**Panelists:** Susan Dawson, Sean N. Parker Foundation; Emmeline Babb, Hillspire LLC

3:15PM

**Selling the Charitable Contribution Deduction?** Tax benefit transfers (TBTs) are a common means of allocating tax benefits from producers who cannot use them to investors who can. These structures have long been used to finance renewable energy, low-income housing, and other “tax equity” projects. Recently, syndicated conservation easements have begun using TBTs to finance conservation projects. At the same time, many states award tax credits in return for charitable contributions, which prompted federal regulations to deny the charitable deduction for such “quid pro quo” transactions. This panel will explore the question of whether the charitable contribution deduction is a form of “tax equity” that can be transferred from one taxpayer to another.

**Moderator:** Elinor Ramey, Steptoe & Johnson LLP (Invited)

**Panelists:** Alex Reid, Morgan Lewis; John L. Schoenecker, Senior Investigative Counsel, U.S. Senate Committee on Finance
12:30PM – 2:00PM EDT
Financial Institutions and Products

**Chair:** Pamela Lawrence Endreny, Skadden, Arps, Slate, Meagher & Flom LLP

**12:30PM**

**The Government’s COVID-19 Credit Programs – Tax Considerations for Financial Institutions.** The government has taken unprecedented measures to support the flow of credit during the pandemic, and financial institutions are playing a vital role in implementing these programs. This panel will discuss certain tax considerations of these programs for both financial institutions and their customers.

**Moderator:** Matthew Mosby, KPMG

**Panelists:** Lucy Farr, Davis Polk; Craig Cohen, Chapman and Cutler LLP

**1:15PM**

**The Highly Anticipated Section 163(j) Regulations.** This panel will explore the definition of “interest” for purposes of section 163(j) as set forth in the 2020 Final Regulations. The discussion will include an in-depth look at the application of the anti-avoidance provision and related examples, as well as covering questions regarding other items treated as interest, such as substitute payments and certain non-periodic payments with respect to notional principal contracts.

**Moderator:** Craig Gibian, Deloitte

**Panelists:** Michael Bauer, PwC; Michael Mou, Deloitte; Brett York, Department of Treasury
THURSDAY, OCTOBER 1

12:30PM – 2:00PM EDT

S Corporations

Chair: Brad Gould, Dean Mead

12:30PM
Important Developments in the Federal Income Taxation of S Corporations. This panel will discuss recent legislative, administrative, and judicial developments relating to S corporations and their shareholders.

Moderator: Mary Beth Dolan, Bryan Cave Leighton Paisner LLP

Panelists: Janelle N. Darnell, McGuireWoods, LLP; Kandyce L. Korotky, Covington & Burling LLP

1:10PM
Federal Tax Issues When Acquiring an S Corporation. A discussion of common federal tax issues and hot spots that can arise in S corporation acquisitions.

Moderator: Dana Lasley, Esq.

Panelists: Bryan Keith, Andersen; Stephen, R. Looney, Dean Mead

12:30PM – 2:00PM EDT

Employment Taxes

Chair: Edward J. Leyden, Leyden Law LLC

IRS Employment Tax Update. An overview of important developments since the January 2020 Meeting, including discussion of the CARES Act and other COVID relief measures, along with later legislation and/or executive orders affecting employment taxes.

Moderator: Edward J. Leyden, Leyden Law LLC

Panelists: Janine Cook, Deputy Associate Chief Counsel, Tax Exempt and Governmental Entities, IRS; Danchai Mekadenaumporn, IRS; Missy Duce, IRS
THURSDAY, OCTOBER 1

2:00PM – 2:30PM EDT
Break (Non-CLE)

2:30PM – 4:00PM EDT
Diversity

Chair: Lany L. Villalobos, Dechert LLP

2:30PM
Leveling the Playing Field – Practical Tips for Using Interpreters. In an increasingly diverse population, interpreters serve an important role in providing access to justice for taxpayers. For many individuals in the United States, English is not their first or primary language adding an additional barrier to complying with our tax laws. This panel will explore various resources and tools available for limited English proficient taxpayers as well as hearing impaired individuals. Panelists will share practical considerations when using interpreters during client representation and during trial proceedings. The panelists will also discuss ethical considerations practitioners should be aware of when using interpreters in their practice.

Moderator: Evan Phoenix, ABA Christine A. Brunswick Fellow, Bet Tzedek Tax Clinic

Panelists: Andrea Buckley, Iowa Legal Aid; Amanda Bartmann, Taxpayer Advocate Service; The Honorable Diana L. Leyden, US Tax Court

3:15PM
From Small Business to No Business: Tax Considerations for Winding Down a Small Business. Despite the various federal, state, and local initiatives aimed at keeping small businesses afloat, small businesses struggle to keep their doors open during the pandemic. According to a study by McKinsey & Company, small businesses accounted for nearly half of all private-sector jobs before the pandemic and approximately 1.4 million to 2.1 million small businesses (25 to 36%) could close permanently as a result of the pandemic. This panel will discuss various tax considerations small businesses should consider in winding down their businesses, including who may be responsible for trust fund recovery penalties when Federal payroll taxes are not withheld or paid, State and Local tax issues that deserve the attention of small business, and transferee liability for taxes and income from discharge of indebtedness.
Moderator: Xiaoquan (Queenie) Wu, KPMG

2:30PM – 4:00PM EDT
Tax Practice Management

Chair: Frank J. Jackson, Jones Day

Big Data and Artificial Intelligence in Audit Selection and Litigation. As the volume of data has grown and federal enforcement agencies are increasingly asked to do more with less, they have turned to the use of advanced analytics and artificial intelligence programs to assist with tax compliance and enforcement. These sophisticated programs leverage data analysis and predictive algorithms to be more strategic in taxpayer audits and the discovery phase of litigation. This panel will discuss the evolving nature of the government’s use of advanced technology and how tax practitioners should prepare for the future.

Moderator: Carina Federico, Associate, Crowell & Moring
Panelists: Kenneth Gaul, Senior Level Counsel, IRS Office of Chief Counsel; Theodore D. Setzer, Director of Data Solutions, IRS, LB&I; Robert Kovacev, Norton Rose Fulbright

2:30PM – 4:00PM EDT
Tax Collection, Bankruptcy and Workouts

Chair: Lawrence A. Sannicandro, McCarter & English, LLP

Navigating Late-Issued Collection Notices Administratively and in Litigation. After the expiration of the hiatus on collection and enforcement under the People First Initiative, the IRS mailed upwards of 20 million notices, many of which had expired action and response dates. The IRS created new response dates to some notices via an insert included with certain notices, but some have questioned the effect of, and how to respond to, the late-issued notices. In addition, the inability of the IRS and the Tax Court to process mail during the COVID emergency caused the IRS to make premature assessments of some tax liabilities. The panelists will discuss the potential effect of misdated notices on the validity of assessments.
and notices of federal tax lien; best practices in responding to expired notices administratively and in litigation; and jurisdictional limits of the courts to adjudicate certain issues concerning collection due process rights (including the role of equitable tolling). The panelists will also discuss practical steps to reverse premature assessments resulting from the Tax Court’s inability to process petitions and the IRS’s inability to process offers in compromise and installment agreements.

**Moderator:** Kelley C. Miller, Reed Smith LLP

**Panelists:** Frank Agostino, Agostino & Associates, P.C.; Professor T. Keith Fogg, Director of the Federal Tax Clinic, Harvard Law School; Honorable Mark V. Holmes, Judge, United States Tax Court; Julie L. Payne, Assistant Division Counsel (Tax Litigation), IRS Office of Chief Counsel

**Co-sponsored by:** Administrative Practice; Court Procedure and Practice; and Pro Bono and Tax Clinics

4:00PM – 4:30PM EDT

*Break (Non-CLE)*

4:30PM – 6:00PM EDT

*Women in Tax Forum (Non-CLE)*
10:00AM – 11:30AM EDT
Affiliated & Related Corporations

Chair: William R. Pauls, Deloitte Tax LLP

Consolidated Groups in Distress: Bankruptcy and Restructuring Tax Issues. This panel will address how various tax issues that present in troubled company scenarios play out for consolidated groups. Topics will include worthless stock deductions for consolidated group members (timing and character issues); nuances of NUBIG/NUBIL calculations; and mechanics of attribute reduction and planning strategies. The panel will also consider recently issued guidance relating to tax attributes, including section 163(j) and Treas. Reg. sec. 1.1502-21.

Moderator: Bela Unell, KPMG

Panelists: Professor Don Leatherman, University of Tennessee; Marie Milnes-Vasquez, Special Counsel, IRS Office of Chief Counsel (Corporate); Lilia Stamm, Attorney, IRS Office of Chief Counsel (Corporate); R. David Wheat, Kirkland & Ellis LLP

10:00AM – 11:30AM EDT
Tax Policy & Simplification: Part 1

Chair: Pamela A. Fuller, Tully Rinckey PLLC and Zahn Law Group

10:00AM
IRS 2.0: Building a New Taxpayer Experience Strategy under the Taxpayer First Act. The Taxpayer First Act requires the IRS to develop strategies for improving customer service and modernizing the agency. The IRS is required to submit written reports to Congress about the IRS organizational structure, and training of IRS employees, as well as to develop a comprehensive customer service strategy. In response, the IRS is seeking input from stakeholders across the country in developing a taxpayer experience strategy. The goal is to modernize the IRS and increase customer service without sacrificing enforcement. The changes to be proposed by the IRS may radically change not just the structure of the agency but also the way that taxpayers and tax professional interact with the IRS for years to come. This panel will discuss the IRS’s work on a new, improved taxpayer experience strategy in the context of
the Taxpayer First Act. This is a unique opportunity for a discussion with senior IRS officials on ongoing agency efforts to improve customer service.

**Moderator/Panelist:** Robert J. Kovacev, Norton Rose Fulbright US LLP

**Panelists:** Sunita B. Lough, Deputy Commissioner for Services and Enforcement; Amalia C. Colbert, IRS Chief of Staff; Thomas Greenaway, KPMG

**10:45AM**

**Taxpayer Privacy v. Government’s Power to Subpoena Tax Returns: Forging Fair Balancing Tests in the Ongoing Court Battles over the Release of Tax Returns for “Legitimate” Purposes.**

The debate over the privacy of US tax returns is as old as the federal income tax itself. Code §6103(a) bars the IRS from releasing any taxpayer information, except to authorized agencies and individuals. Subsection (f) provides that “[u]pon written request from the [chairs] of the [House Ways & Means, Senate Finance, or the Joint Committee on Taxation], the Secretary shall furnish such committee with any return or return information specified in such request…” The longstanding battle over the privacy of tax returns is now at the forefront of civil discourse because of the current President’s refusal to release his in contravention to a long tradition set by his predecessors. In July 2020, the US Supreme Court, in two decisions, rejected POTUS’ claim of absolute immunity from subpoenas filed by three US House Committees, which seek the President’s private and business tax returns for “legislative” purposes. On the other hand, the Supreme Court also rebuffed the idea that there are essentially no limits on Congress’ power to subpoena these records, and instead outlined standards that judges must balance in weighing the competing interests of the legislative and executive branches of government. In a second decision, released the same day, the Supreme Court upheld efforts by the Manhattan District Attorney to obtain grand jury subpoenas that call on the Trump organization’s accounting firm to release years of business and personal tax records in connection with putative hush-money payments in the run-up to the 2016 presidential election. Both cases were remanded to lower courts for additional fact finding and determinations. Most recently, on August 7, 2020, in a related case involving a subpoena of former White House Counsel Don McGahn, the DC Court of Appeals held that Congress has “standing” to enforce subpoenas of White House officials—a ruling that helps pave the way for the US House Committees that want to review years of tax returns of the POTUS. The panel will discuss the colorful history and ostensible policies underlying US taxpayers’ statutory right to confidentiality, and the legislative branch’s codified right to obtain specified tax returns. The panel will also update attendees on the ongoing litigation centering on the President’s tax returns, and give its varied insights regarding the particular issues now facing the courts.
FRIDAY, OCTOBER 2

Panelists: David Cay Johnston, co-founder of DCReport.org, former Tax Notes columnist; Pulitzer Prize-winning New York Times investigative reporter, Rochester, NY; George K. Yin, Edwin S. Cohen Distinguished Professor of Law and Taxation Emeritus, University of Virginia School of Law

10:00AM – 11:30AM EDT
US Activities of Foreigners & Tax Treaties

Chair: Jeffrey Rubinger, Baker & McKenzie LLP

10:00AM
Tax Residence and Nexus in the Time of the Plague. Foreign individuals have always had to closely monitor application of the U.S. tax residency rules given the significant tax consequences of being a resident alien, including taxation of worldwide income and extensive reporting requirements. The COVID-19 pandemic has complicated this calculus, due to travel disruptions, quarantines, border closures, and infection risk. Workers trapped and working remotely in the United States may surprisingly find their earnings subject to tax, and these individuals’ activities may unexpectedly create tax nexus or permanent establishment risk and expose their employers to U.S. tax liability. This panel will discuss the limited relief provided by the IRS to address these challenges and practical planning considerations to manage (if not avoid) these risks.

Panelists: Michael J. A. Karlin, Karlin Peebles, LLP; Heather Ripley, Alston & Bird; Lara Banjanin, IRS; Tracy Villecco, IRS

10:45AM
Final Section 267A Regulations: A Deep Dive. The Panelists will discuss the final anti-hybrid regulations under Section 267A, with a focus on the significant changes made from the proposed regulations.

Panelists: Lori Hellkamp, Jones Day; Sam Kaywood, Alston & Bird; Amanda Varma, Steptoe & Johnson LLP; Lara Banjanin, IRS; Tracy Villecco, IRS; Jason Yen, Department of Treasury
10:00AM – 11:30AM EDT

**Employee Benefits: Defined Benefit Plans**

A discussion of recent issues of interest affecting defined benefit plans, including developments from the IRS/Treasury and PBGC regarding the CARES Act and SECURE Act and pension plans of plan sponsors in bankruptcy or under distressed circumstances.

**Panelists:** Harlan Weller, Senior Actuary, Department of Treasury (Invited); Linda Marshall, Senior Counsel, Office of Associate Chief Counsel (EEE.), IRS; William Evans, Attorney Advisor, Office of Benefits Tax Counsel, Department of Treasury (Invited); Daniel Liebman, PBGC; Harold Ashner, Keightley & Ashner LLP; Allison Hoots, Keightley & Ashner LLP; Israel Goldowitz, The Wagner Law Group; John H. Wendeln, Thompson Hine LLP; John Menke, Pension Benefit Guaranty Corporation

11:30AM – 12:30PM EDT

**Break (Non-CLE)**

12:30PM – 2:00PM EDT

**Individual & Family Taxation**

**Chair:** Timothy M. Todd, Liberty University School of Law

**Nuts and Bolts of the New Individual Tax Normal.** 2020 has been a challenging year for many filers. Join us as we take a look at navigating many of these changes through the eyes of a hypothetical small business owner who is trying to comply with her tax obligations while keeping her business and family running during these difficult times. The topics that will be addressed include: (1) changes to the filing season; (2) Economic Impact Payments and related issues; (3) IRS notices before, during and after the agency shutdown; (4) Reliance on IRS COVID-related guidance; (5) household employee hot topics, including babysitting and tutors; and (6) the home office.

**Moderator:** James Creech, Law Offices of James Creech

**Panelists:** Omeed Firouzi, Philadelphia Legal Assistance, Low Income Taxpayer Clinic; Phyllis Horn Epstein, Epstein, Shapiro & Epstein, PC; Laura Baek, Taxpayer Advocate Service, IRS; Professor Timothy M. Todd, Liberty University School of Law
12:30PM – 2:00PM EDT

Standards of Tax Practice (Ethics Credit)

**Chair:** Guinevere Moore, Moore Tax Law Group LLC

**12:30PM**

**Ethical Issues in Federal Tax Practice – The Government Perspective.** This panel will provide an update on recent guidance from the IRS and the Treasury Department, 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.

**Moderator:** Aaron Esman, Caplin & Drysdale, Chartered

**Panelists:** Sharyn M. Fisk, Director, IRS Office of Professional Responsibility; Emily Lesniak, Special Counsel (Procedure & Administration), IRS Office of Chief Counsel (Invited)

**1:10PM**

**Who is a Return Preparer Under 6694?** This once sleepy backwater of the Code is now becoming an important tool for enforcement. This panel discusses the definition of “return preparer” under Sec. 6694, and how the government is using Sec. 6694 to impose penalties and seek injunctions against return preparers whose advice does not meet its standards for return positions.

**Introduction by:** Logan Abernathy, Sirote & Permutt, PC

**Moderator:** Alexandra Minkovich, Baker McKenzie

**Panelists:** James C. Fee, Senior Level Counsel, IRS Office of Division Counsel (LB&I) (Invited); Megan L. Brackney, Kostelenatz & Fink, LLP; Matthew S. Cooper, Deloitte Tax LLP; Sharyn M. Fisk, Director, IRS Office of Professional Responsibility

**Co-Sponsored by:** Court Practice and Procedure & Civil Criminal Tax Penalties
12:30PM – 2:00PM EDT
State & Local Taxes

Chair: Mark F. Sommer, Frost Brown Todd LLC

SALT Controversy Post-COVID – Insights by Those in The Trenches. This panel of state tax court judges will discuss litigation in the COVID age. They will share their experiences with virtual proceedings, discuss use of video technology from the judges’ perspective, and share best practices for virtual court conduct. They will also discuss their expectations for litigation in 2021.

Moderator: Leah Robinson, Mayer Brown LLP

Panelists: The Honorable Martha Blood Wentworth, Indiana Tax Court; The Honorable Jonathan Orsen, New Jersey Tax Court

12:30PM – 2:00PM EDT
Transfer Pricing

Chair: Elizabeth Stevens, Caplin & Drysdale Chtd.

Transfer Pricing for a Pandemic Economy. The COVID-19 pandemic has profoundly affected global business. Multinational companies face challenges, and are making changes, to their operations and supply chains—with significant tax and transfer pricing implications. In this session, panelists will survey the pandemic’s effects and business responses from a transfer pricing perspective, exploring the implications of business model changes, the relationship of these changes to intercompany contracts and arrangements, and the pandemic’s effects on access to external financing and on intercompany funding. Panelists will also analyze how losses and risks should be evaluated and allocated in a pandemic economy and the unique implications for taxpayers operating under APAs or rulings. Throughout, the panelists will identify whether and how existing IRS and OECD guidance apply to the current challenges and where supplemental guidance could enhance tax certainty.

Panelists: Stewart Brant, OECD; Manuel de los Santos Poveda, OECD; Aydin Hayri, Deloitte Tax; John Hughes, IRS APMA (Invited); Karen Kirwan, IRS APMA (Invited); David Paul, American Honda; Richard Slowinski, Alston and Bird
12:30PM – 2:00PM EDT

**Tax Policy & Simplification: Part 2**

**Chair:** Pamela A. Fuller, Tully Rinckey PLLC and Zahn Law Group

**New Developments & Policy Debates in the Evolving Income-Source (and Expense Allocation & Apportionment) Rules.** A brief study of their contrasting tax policies, applications, and sometimes dramatically different effects. U.S. taxpayers are often required to determine the “source” of their items of gross income—a threshold determination that can have a dramatic effect on their US tax outcomes. Many Code provisions generally distinguish between “income from sources within the United States” and “income from sources without the United States,” with the operational rules often demanding a more refined geographic allocation. The source-of-income rules are applied in conjunction with the rules governing the allocation and apportionment of expenses in order to determine foreign-source taxable income for various purposes, including the determination of the foreign tax credit limitation prescribed for each separate limitation category under §904. Certain other provisions of the Code and regulations have been applied by the IRS and the courts by analogizing them to the statutory income-source and expense-allocation rules.

**Moderator:** Pamela A. Fuller, Tully Rinckey PLLC and Zahn Law Group

**Panelists:** Chris Bello, Office of International Tax Counsel, Department of Treasury; Brad McCormack, Office of Associate Chief Counsel (International), IRS; Marissa K. Rensen, KPMG LLP; Chad Rowland, Office of Associate Chief Counsel (International), IRS; Ansgar A. Simon, Covington; Raymond J. Stahl, EY

2:00PM – 2:30PM EDT

**Break (Non-CLE)**
2:30PM – 3:30PM EDT
**Joint Closing Session (Non-CLE)**

With the implementation of the Taxpayer First Act (TFA), the IRS set forth to re-think how it is organized and how it provides taxpayer service and employee and manager training. In this plenary session, leaders from the Service will describe what they have learned and share the path forward to implementation. Lia Colbert, IRS Chief of Staff and Director of the TFA Project Office, will moderate a panel of senior IRS personnel.

**Moderator:** Lia Colbert, Chief of Staff and Director of the TFA Project Office, IRS

**Panelists:** Ken Corbin, Wage and Investment Division, IRS; Sunita Lough, Deputy Commissioner for Services and Enforcement, IRS

---

3:30PM – 4:00PM EDT
**Break (Non-CLE)**

---

4:00PM – 5:30PM EDT
**Employee Benefits: Defined Contribution Plans**

**Chairs:** Matthew Eickman, Qualified Plan Advisors; Mindi Johnson, Foster Swift Collins & Smith PC

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 involve discussion regarding recent litigation relating to and impacting defined contribution plans. Finally, the meeting will involve a discussion of emerging issues.

**Panelists:** Kyle Brown, Division Counsel, Office of Chief Counsel, TEGE, IRS (Invited); William Evans, Attorney Advisor, Office of Benefits Tax Counsel, Department of Treasury (Invited); Pamela Kinard, Special Counsel, Employee Benefits, Exempt Organizations and Employment Taxes, Office of Chief Counsel, IRS (Invited); Julia Kovacs, DLA Piper
FRIDAY, OCTOBER 2

4:00PM – 5:30PM EDT

LLCs and LLPs Subcommittee of Partnerships & LLCs (Non-CLE)