2:30pm  EITC Audits and the Self-Employed Worker: From Tax Return to Tax Court. This panel will focus on assisting gig-economy and other self-employed taxpayers with EITC audits. The panelists will discuss substantiation issues and approaches at each “level” of controversy: IRS Exam, IRS Appeals, IRS Attorney and ultimately Tax Court Judge. The panel will also take a proactive approach on what resources the self-employed taxpayer should consider moving forward.

Moderator: Soree Finley, Charlotte Center for Legal Advocacy, Charlotte, NC
Panelists: Special Trial Judge Diana Leyden, US Tax Court, Washington, D.C.; Nancy Rossner, The Community Tax Law Project, Richmond, VA; Additional Panelist TBA

3:45pm  EITC and Benefits Law: Conceptualizing, Understanding (and Navigating) the Interplay of EITC and Benefits Law. What makes the EITC “different” from other tax provisions? And when do those differences matter (in a legal sense)? This panel will discuss the history and purpose of the EITC, how it interfaces with other disparate areas of law like benefits and bankruptcy.

Moderator: Professor Caleb Smith, University of Minnesota Law School, Minneapolis, MN
Panelists: Margot Crandall-Hollick, Congressional Research Service, Washington, DC; Carrie Welton, Center for Law and Social Policy, Washington, DC; Karyna Lopez, Lonestar Legal Aid, Houston, TX
4:30PM – 6:00PM
Philanthropy Professors Meeting

5:00PM – 7:00PM
The Laurence Neal Woodworth Memorial Lecture and Reception

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

7:00PM – 9:30PM
Administrative Practice Committee Dinner (Reservation Required)

7:00PM – 9:30PM
Partnerships & LLCs and Real Estate Committees Dinner (Reservation Required)

7:00PM – 10:00PM
State & Local Taxes Executive Committee Business Dinner (Invitation Only)
7:30AM – 9:00AM
ACTC Board of Regents Meeting (Executive Session)

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

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

7:30AM – 8:30AM
Exempt Organizations Subcommittee on Political and Lobbying Organizations
Committee Chairs: Elizabeth J. Kingsley, Harmon Curran Spielberg + Eisenberg LLP, Washington, DC; Richard F. Riley, Foley & Lardner LLP, Washington, DC
7:30am Roundtable Discussion of Current Developments

7:30AM – 8:30AM
Exempt Organizations Subcommittee on Private Foundations, Unrelated Business Income and International Philanthropy
Committee 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
Exempt Organizations Subcommittee on Religious Organizations
Committee 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

8:00AM – 10:45AM
Administrative Practice
Chair: Jennifer Breen, Morgan Lewis & Bockius, Washington, DC
8:00am 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.
Panelists: TBA
9:00am Back to Basics: Life Cycle of an IRS Collections Action. This panel will provide an overview of how the IRS institutes and conducts a collection action, and how a taxpayer may respond to such collection action. The panel will provide the
perspective of the government and the taxpayer. Discussion points will include collection action process and procedures, types of collection actions, a taxpayer’s ability to challenge a collection action (including the underlying tax liability), and alternatives to IRS collection actions.

Panelists: TBA

10:00am **New Technologies to Communicate with Exam and Appeals.** Communication tools have dramatically improved since fax machines first hit the scene. IRS is working to leverage these technologies to improve its communication with taxpayers and advisors, and more efficiently use IRS resources. This panel will explore new technologies that the IRS has recently made available to practitioners in examinations and appeals conferences, including a demonstration of a new web-enabled video conferencing pilot program.

Panelists: TBA

8:00AM – 10:45AM
**Affiliated & Related Corporations**
Chair: Greg Fairbanks, Grant Thornton, Washington, DC

8:00am **GILTI.** The panel will discuss applicable provisions of the proposed GILTI regulations as it relates to consolidated groups.
Moderator: Mark Schneider, Deloitte, Washington, DC
Panelists: TBA

9:30am **Current Developments.** This panel will consider current developments affecting affiliated and related corporations.
Moderator: Don Bakke, EY, Washington, DC
Panelists: TBA

8:00AM – 10:45AM
**Banking & Savings Institutions**
Panel details coming soon.

8:00AM – 10:00AM
**Capital Recovery & Leasing**
Chair: Sam Weiler, EY, Columbus, OH

8:00am **Current Developments and Update on Pending Guidance.** This panel will cover the important recent developments in the areas of capital recovery and leasing, including an update on the bonus depreciation regulations under section 168(k) and the business interest expense limitation regulations under section 163(j).
Panelists: TBA
9:00am  An (Unexpected) Interest in ADS. This panel will discuss the increased focus on the use of the alternative depreciation system in light of various tax reform provisions and related guidance, such as computing foreign derived intangibles income and allocations to excepted and non-excepted businesses under the interest expense provisions of section 163(j).
Panelists: TBA

8:00AM – 9:30AM
Employee Benefits Defined Contribution Plans Update
Presented by the Subcommittee on Defined Contribution Plans
Chairs: Matthew Eickman, Qualified Plan Advisors, Omaha, NE; Puneet K. Arora, Willis Towers Watson, Chicago, IL
Vice Chairs: Hallie Goodman, Dorsey & Whitney LLP, Minneapolis, MN; Mindi Johnson, Foster Swift Collins & Smith PC, Grand Rapids, MI; Julia Kovacs, DLA Piper LLP, Washington, DC

This meeting will examine recent and pending regulatory and enforcement activity related 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, Washington, DC (Invited); William Evans, Attorney Advisor, Office of Benefits Tax Counsel, Department of Treasury, Washington, DC (Invited); Stephanie Cibinic, Deputy Assistant General Counsel for Regulatory Affairs, PBGC, Washington, DC (Invited)

8:00AM – 9:30AM
Employee Benefits Executive Compensation, Fringe Benefits and Federal Securities Law Update
Presented by the Subcommittees on Employee Benefits Executive Compensation and Fringe Benefits and Federal Securities Law
Chairs: Curtis Fisher, Bass Berry & Sims PLC, Nashville, TN; Ali Fawaz, Celgene Corporation, Summit, NJ
Vice-Chairs: Rita Patel, DLA Piper LLP, Washington, DC; Nicole Hanna, ONEOK Inc., Tulsa, OK; Robert Neis, Eversheds Sutherland, Washington, DC

This meeting will discuss the recently issued interim guidance (Notice 2019-09) related to section 4960 and the excise tax on executive compensation paid by all tax-exempt organizations in excess of $1 million. The panelists will discuss questions, issues, and strategies to address such compensation arrangements under the interim guidance as well as situations that may require further guidance. Additionally, the meeting will provide an update regarding Notice 2018-68 and the amended provisions of section 162(m).
Panelists: Robert Neis, Eversheds Sutherland, Washington, DC (Invited); Helen Morrison, EY, Washington, DC (Invited); Stephen Tackney, Benefits Tax Counsel, Department of Treasury, Washington, DC (Invited); Stephen LaGarde, Benefits Tax Counsel, Department of Treasury, Washington, DC (Invited); Curtis Fisher, Bass Berry & Sims PLC, Nashville, TN; Rita Patel, DLA Piper LLP, Washington, DC
8:00AM – 10:45AM  
**Estate & Gift Taxes**  
**Chairs:** George D. Karibjanian, Franklin Karibjanian & Law PLLC, Boca Raton, FL/Washington, DC; Hannah W. Mensch, Ehrenkranz Partners, New York, NY

8:00am **Current Developments.** This panel will review developments in federal estate, gift and generation-skipping transfer tax laws since January 2019.  
**Panelists:** Megan M. Curran, Fiduciary Counselling Inc., Tacoma, WA; Beth Kerwin, Paul Weiss Rifkind Wharton & Garrison LLP, New York, NY; Catherine V. Hughes, Office of Tax Policy, Department of Treasury, Washington, DC

8:30am **The Anatomy of the 706-NA.** This panel will analyze how practitioners should approach the preparation of the Form 706-NA.  
**Panelists:** Carmina Y. D’Aversa, Carmina Tax Law, Radnor, PA; Kevin Keen, Winstead PC, Houston, TX

9:15am **Transfer Tax Planning for Tech Entrepreneurs.** This panel will discuss the unique challenges tech entrepreneurs present for estate planners and various transfer tax strategies to meet such clients’ needs. More specifically, we will examine ways of removing appreciation in the value of intellectual property and tech business interests from an entrepreneur’s taxable estate while also addressing such entrepreneur’s need for liquidity and fear of discouraging a future company sale or investment. Additionally, this panel will look at the mechanics of such a transfer, including the elements of an effective transfer of intellectual property, corporate and securities law issues to keep in mind and issues pertaining to the valuation of intellectual property or tech company interests.  
**Panelists:** Jennifer B. Goode, Birchstone Moore LLC, Washington, DC; Jessica Chod, Potomac Law Group, Washington, DC

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8:00AM – 11:15AM  
**Individual & Family Taxation**  
**Chair:** James Creech, Law Offices of James Creech, San Francisco, CA

8:15am **IRS Refund Fraud Filters: How They Combat Fraud, How They Impact Taxpayers, and What Can Be Done to Make Them Better?** The IRS applies fraud detection filters to all tax returns claiming a refund before making payment. These internal filters are designed to reduce improper payments by matching taxpayer information to statistical data as well as third party information returns. While these filters are effective and credited with saving billions in taxpayer dollars, they are not perfect and do generate false positive determinations of improperly claimed refunds. If a taxpayer is subject to a false positive the burden is on them to verify their identity and that the information was correct on the return. This panel will look at the mechanics of fraud detection, the impact on taxpayers, if certain groups of taxpayers are more likely receive false positive determinations, and what can be done to improve the fraud detection system.  
**Moderator:** Joshua R. Beck, IRS Taxpayer Advocate Service, Des Moines, IA  
**Panelists:** James Creech, Law Offices of James Creech San Francisco CA; Additional Panelists TBA

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Program schedule information is preliminary and subject to change.  
For the most up-to-date information, please visit the 2019 May Tax Meeting website: http://ambar.org/19taxmay
9:00am  **Update from the Gig Economy Trenches – What’s New for Independent Contractors and Individuals with Business Income.** The number of independent contractors, especially gig economy workers, continues to grow along with the tax compliance issues this work triggers. In fact, Treasury's Inspector General found in a report earlier this year that “along with the gig economy, self-employment tax underreporting will continue to grow if not addressed.” The 2017 Tax Act did not address the under- and non-reporting of income of these workers and may have instead added to their tax compliance and financial challenges with section 199A and the repeal of the ACA’s individual mandate. This panel will provide updates on how gig workers are affected by section 199A as well as state actions to institute new income reporting requirements. Recent developments on misclassification litigation, research on the impact of the tax compliance rules on federal income and self-employment taxes, particularly Social Security, as well as efforts to address these issues in the 116th Congress, will be covered.

**Panelists:** Caroline Bruckner, American University Kogod Tax Policy Center, Washington, DC; Professor Annette Nellen, San Jose State University, San Jose, CA; Additional Panelist Invited

10:00am  Break. ☕️

10:15am  **CDP – Beyond the Weeping and Gnashing of Teeth.** What can be Done to Fulfill CDP’s Beneficial Intent? Collection due process (CDP) rights launched twenty years ago as a means to provide additional procedural protections to taxpayers facing tax liabilities. CDP is an essential part of the practitioner’s toolkit: it offers independent review of IRS collection actions, including the chance for alternatives to enforced collection and, in certain instances, review of the liability itself. CDP may be used to achieve meaningful and lasting collection resolutions for both pro se and represented taxpayers. However, CDP also may be an expensive and emotionally wrenching experience for taxpayers who enter the process in good faith, only to be greeted by inflexible, unrealistic deadlines, overworked IRS professionals applying cookie cutter tactics to move a file off their desk, and a Court swamped with equally cookie cutter motions for summary judgment by the IRS against which pro se taxpayers are ill-equipped to defend. Even seasoned tax practitioners are frustrated by inadequate case records, inelastic government responses, and limited judicial remedies. This program will move beyond “let me tell you how it all went wrong” to brainstorm what realistically might be done to fulfill the promise of CDP.

**Panelists:** TBA

8:00AM – 10:45AM  **Investment Management**
Panel details coming soon.

8:00AM – 10:45AM  **Partnerships & LLCs**
Panel details coming soon.
Digital Discord: Forging Tax Rules to Fit a Digitalized World. As business models and transactions become increasingly digitalized, longstanding domestic tax rules, tax treaties, and international tax norms are being challenged in ways that are both unprecedented and fundamental. Most agree that the global digital revolution is driving innovation, value creation, economic growth, and societal change. But no consensus has been reached on how to tax digital platforms and transactions, on who should make these decisions, on why, or on when. The implications of this situation are immense, and are only now beginning to be understood. Unilateral approaches being advanced by tax policy and law makers are disrupting current tax law paradigms; distorting business decisions; and subjecting taxpayers and transactions to increasing levels of double tax, tax disputes, and unanticipated costs. The lack of a consensus also threatens to leave a confusing patchwork of conflicting tax policies. The diverse panel—composed of representatives from government, academia, private practice, the tech industry, and supranational standard setting bodies (e.g., OECD +/- or the EU)—will first describe the web of multifaceted tax policy and political issues, and then address specific topics including: the longstanding international tax consensus forged in the 1920s, on which thousands of tax treaties are based; EU’s new “Digital Services Tax” and “Digital PE” proposals; Various jurisdictions’ unilateral measures aimed at assessing tax on previously untaxed, non-“present” global tech companies and their activities; US constitutional and international tax implications of South Dakota v. Wayfair, Inc., 585 US (2018); Update on current debate raging at the OECD; Official US response to unilateral measures (and de facto possibility of retaliation); What tax planners and businesses should be doing now to prepare for what could very well be fairly radical changes in how businesses and individuals are taxed in our increasingly digitalized world.

Moderator: Pamela A. Fuller, Royse Law Firm, New York, NY
Panelists: Professor Allan Erbsen, University of Minnesota Law School, Minneapolis, MN; Additional Panelists TBA
Profit-Split and its use in competent authority cases; BEAT, and how APAs may or may not be able to address BEAT or other TCJA-related issues; APMA’s use of "reference" sets.

**Moderator:** Samuel M. Maruca, Covington & Burling, Washington, DC

**Panelists:** John C. C. Hughes, Director, Advance Pricing and Mutual Agreement Program, IRS, Washington, DC; Sami Laaksonen, Director, Delegated Competent Authority, Finnish Tax Administration, Helsinki, Finland; Bao Ho, MUFG Americas, New York, NY; Nihan Mert-Beydilli, NERA Economic Consulting, Los Angeles, CA; David Ernick, PwC, Washington, DC

**8:45AM – 4:30PM**

**Exempt Organizations**

**Chair:** Lisa L. Johnsen, Bill & Melinda Gates Foundation, Seattle, WA

- **8:45am** Committee Business.

- **9:00am** News from the IRS, Treasury and the Hill. Representatives from the IRS, Treasury Department and Joint Committee on Taxation will discuss topics of current interest to exempt organizations practitioners.

  **Moderator:** Celia Roady, Morgan Lewis & Bockius LLP, Washington, DC

  **Panelists:** Victoria A. Judson, Associate Chief Counsel, IRS Office of Chief Counsel (EEE), Washington, DC (Invited); Janine Cook, Deputy Associate Chief Counsel, IRS Office of Chief Counsel (EEE), Washington, DC (Invited); Elinor C. Ramey, Attorney-Advisor, Office of Tax Policy, Department of Treasury, Washington, DC (Invited); Gordon M. Clay, Senior Legislation Counsel, Joint Committee on Taxation, Washington, DC (Invited)

- **10:15am** Update on Developments Under the 2017 Tax Act. This panel will discuss guidance issued with respect to provisions of the 2017 Tax Act impacting tax exempt organizations.

  **Moderator:** Carolyn O. (Morey) Ward, Ropes & Gray LLP, Washington, DC

  **Panelists:** TBA

- **11:15am** Break.

- **11:30am** International Philanthropy.

  **Moderator:** Tamara L. Watts, Bill & Melinda Gates Foundation, Seattle, WA

  **Panelists:** TBA

- **12:45pm** Exempt Organizations Committee Luncheon (Ticketed Event)

- **2:00pm** Nonprofit Journalism.

  **Moderator:** Nancy McGlamery, Adler & Colvin, San Francisco, CA

- **3:00pm** TBA.

- **4:00pm** Cash Bar
9:30AM – 11:00AM
Employee Benefits Administrative Practices Update
Presented by the Subcommittee on Administrative Practices
Chair: Thomas R. Pevarnik, Deloitte Tax LLC, Washington, DC
Vice-Chair: Jewelie A. Grape, Conner & Winters LLP, St. Paul, MN
Assistant Vice-Chairs: Serena Simons, The Segal Company, Washington, DC; Judy Hensley, Roberts & Holland LLP, New York, NY; John Barlow, Groom Law Group, Washington, DC

Panel details coming soon.

9:30AM – 10:30AM
Employee Benefits Legislation & Litigation Update
Presented by Subcommittee on Employee Benefits Legislation & Litigation
Chairs: Michael Bartolic, Chicago, IL; Lisa Bleier, SIFMA, Washington, DC
Vice-Chairs: Professor Jonathan B. Forman, University of Oklahoma, Norman, OK; Michael Kreps, Groom Law Group Chartered, Washington, DC

This panel will cover new employee benefits provisions being considered by Congress in the coming year. We will also cover employee benefits litigation and recent state employee benefit legislative developments.
Panelists: Lisa Bleier, SIFMA, Washington, DC; Professor Jonathan Forman, University of Oklahoma College of Law, Norman, OK; Michael Kreps, Groom Law Group, Washington, DC; Additional Panelists TBA

9:30AM – 10:45AM
Employee Benefits Multinational Employee Benefits & Compensation Issues Update
Presented by the Subcommittee on Multinational Employee Benefits & Compensation Issues
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

GDPR Territorial Scope draft guidelines and their application to benefits data; UK proposals for criminal and financial sanctions on mismanaged DB plans; cross-border plan developments; international ESG developments.
Panelists: TBA

9:45AM – 10:45AM
Employee Benefits Multiple Employers, PEOs and Controlled & Affiliated Service Groups Update
Presented by the Subcommittee on Multiple Employers, Professional Employer Organizations (PEOs) and Controlled and Affiliated Service Groups
Chair: Stefan P. Smith, Locke Lord LLP, Dallas, TX
Vice-Chairs: Robert J. Toth Jr., Law Office of Robert J. Toth Jr. LLC, Fort Wayne, IN; Farrah Fielder, National Association of Professional Employer Organizations, Alexandria, VA
Assistant Vice-Chair: Brandon Long, McAfee & Taft, Oklahoma, OK
Panelists: Stefan P. Smith, Lock Lord, LLP, Dallas, TX; Robert J. Toth Jr., Law Office of Robert J. Toth, Jr. LLC, Fort Wayne, IN; Additional Panelists TBA
10:00AM – 11:00AM
Appointments to the Tax Court (Executive Session)

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
Chairs: Yelena Fertman Gray, Nixon Peabody LLP, Chicago, IL; Elena Kaplan, Jones Day, Atlanta, GA
Vice-Chairs: Jaquelyn Meng Abbott, ExxonMobil, The Woodlands, TX; Rachel Levy, Groom Law Group Chartered, Washington, DC; Carolyn M. Trenda, McGuireWoods LLP, Chicago, IL
Assistant Vice-Chairs: Robyn Crosson, ADP, Indianapolis, IN; Gary Chase, Willis Towers Watson, New York, NY; Kim Wilcoxon, Thompson Hine LLP, Cincinnati, OH
This meeting will address new legislation, cases, and trends impacting employer-sponsored health and welfare plans. Topics will include state paid leave laws and how they affect ERISA benefits, Department of Labor health plan enforcement activity, and common errors in HSAs and how to correct them. The speakers will also discuss recent activity surrounding prescription drug rebates and the effect it may have on employer-sponsored plans. Finally, the speakers will provide an update on Texas v. Azar and the constitutionality of the ACA.
Panelists: Jacquelyn Meng Abbott, ExxonMobil, The Woodlands, TX; Alden J. Bianchi, Mintz Levin Cohn Ferris Glovsky and Popeo PC, Boston, MA; Robyn Crosson, ADP, Indianapolis, IN; Yelena Fertman Gray, Nixon Peabody LLP, Chicago, IL; Elena Kaplan, Jones Day, Atlanta, GA; Rachel Levy, Groom Law Group Chartered, Washington, DC; Gabriel S. Marinaro, Katten Muchin Rosenman LLP, Chicago, IL; Linda R. Mendel, Vorys Sater Seymour and Pease LLP, Columbus, OH; Carolyn M. Trenda, McGuireWoods LLP, Chicago, IL; Kim Wilcoxon, Thompson Hine LLP, Cincinnati, OH; Katy Johnson, Attorney Adviser, Office of Tax Policy, Office of the Benefits Tax Counsel, Department of Treasury, Washington, DC (Invited); Kevin Knopf, Senior Technician Reviewer, Health and Welfare Branch, Tax Exempt and Government Entities Division, IRS Office of Chief Counsel, Washington, DC (Invited); Stephen Tackney, Deputy Associate Chief Counsel (Employee Benefits), Tax Exempt and Government Entities Division, Office of Chief Counsel, IRS, Washington, DC (Invited); Amy Turner, Office of Health Plan Standards and Compliance Assistance, Department of Labor, Washington, DC (Invited)

10:30AM – 12:30PM
Foreign Activities of US Taxpayers
Panel details coming soon.

11:00AM – 12:00PM
Employee Benefits Distributions Update
Presented by the Subcommittees on Distributions
Chairs: J. Rose Zaklad, Groom Law Group, Washington, DC; David A. Whaley, Thompson Hine LLP, Cincinnati, OH
Vice-Chair: Ryan M. Session, Eversheds Sutherland, Washington, DC
The Subcommittee will discuss recent issues of interest affecting plan distributions. This will include a conversation of proposed legislation that provides for a suspension of required minimum distributions for participants that have total account balances below a set threshold. In addition, we will review the timing and scope of finalized hardship distribution regulations and the anticipated employer actions required from those finalized regulations. This will include a conversation pertaining to what is reasonable reliance upon a participant statement as to the occurrence of a
hardship event and the communications that may be necessary between the plan sponsor, the plan administrator and a third party record-keeper.

**Panelists:** William Evans, Attorney Advisor, Office of Benefits Tax Counsel, Department of Treasury, Washington, DC (Invited); David Whaley, Thompson Hine, Cincinnati, OH; Ryan Session, Eversheds Sutherland, Washington DC; J. Rose Zaklad, Groom Law Group, Washington, DC

**11:00AM – 12:00PM**

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

Presented by the Subcommittee on Exempt Organization and Governmental Plans  
Co-Chairs: Blake C. MacKay, Alston & Bird, Atlanta, GA; Robert Johnson, Kaufman & Canoles PC, Newport News, VA  
Vice-Chair: Jenni Krengel, Reed Smith LLP, San Francisco, CA  
Assistant Vice-Chairs: Bryanne Kelleher, VOYA, Windsor, CT; Brian Gallagher, Fraser Trebilcock, Lansing, MI

The panel will discuss current issues impacting governmental, tax-exempt organization, and church plans, including an update on university 403(b) litigation and church plan litigation, continuing issues relating to the new section 4960 excise tax on executive compensation, and a review of other current topics.

**Panelists:** Robert Johnson, Kaufman & Canoles PC, Newport News, VA; Bryanne Kelleher, VOYA, Windsor, CT; Jenni Krengel, Reed Smith LLP, San Francisco, CA; Blake C. MacKay, Alston & Bird, Atlanta, GA; Brian Gallagher, Fraser Trebilcock, Lansing, MI; Pamela Kinard, Senior Technician Reviewer, Office of Division Counsel/Associate Chief Counsel (TEGE), IRS, Washington, DC (Invited); Stephen Tackney, Deputy Associate Chief Counsel (Employee Benefits), Tax Exempt and Government Entities, Office of Chief Counsel, IRS, Washington, DC (Invited); Carol Weiser, Deputy Benefits Tax Counsel, Office of Benefits Tax Counsel, Department of Treasury, Washington, DC (Invited); Stephen LaGarde, Attorney-Advisor, Department of Treasury, Washington, DC (Invited)

**11:00AM – 12:00PM**

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

Presented by the Subcommittee on Fiduciary Responsibility/Plan Investments  
Chairs: David A. Cohen, Newport Trust Company, Washington, DC; Jeffrey Lieberman, Skadden Arps Slate Meagher & Flom LLP, New York, NY  
Vice-Chairs: Yongo Ding, Miller & Chevalier Chartered, Washington, DC; Kyla Smith, Newport Trust Company, New York, NY  
Assistant Vice Chair: Arsalan Malik, Groom Law Group, Washington, DC

This panel will discuss recent guidance and other issues addressing ERISA fiduciary responsibilities. Topics will include ESOP fiduciary matters, the SEC’s Regulation Best Interest and associated rules, and other fiduciary responsibility developments.

**Panelists:** David A. Cohen, Newport Trust Company, Washington, DC; Yongo Ding, Miller & Chevalier Chartered, Washington, DC; Jeffrey Lieberman, Skadden Arps Slate Meagher & Flom LLP, New York, NY; Arsalan Malik, Groom Law Group, Washington, DC; Fritz Richter III, Bass Berry & Sims PLC, Nashville, TN; Kyla Smith, Newport Trust Company, New York, NY; Erin M. Sweeney, Miller & Chevalier Chartered, Washington, DC

**11:00AM – 11:30AM**

**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.
11:00AM – 12:30PM
Energy & Environmental Taxes
Panel details coming soon.

11:00AM – 1:45PM
S Corporations
Chair: Thomas J. Phillips, von Briesen & Roper sc, Milwaukee, WI

11:00am 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: Laura Krebs Al-Shathir, Capes Sokol, St. Louis, MO
Panelists: Edward A. Waters, Dean Mead, Orlando, FL; Alison Helland, Boardman & Clark LLP, Madison, WI

12:00pm Section 163(j) Proposed Regulations. A follow up dialogue with representatives from the Treasury Department and the Internal Revenue Service Chief Counsel’s Office on the section 163(j) proposed regulations as applied to S corporations.
Moderator: Kevin D. Anderson, BDO USA LLP, Washington, DC
Panelists: Colin Campbell, Attorney Advisor, Office of Tax Policy, Department of Treasury, Washington, DC; Samuel P. Starr, Special Counsel, IRS Office of Chief Counsel, Pass-Throughs & Special Industries, Washington, DC; H. Grace Kim, Grant Thornton LLP, Washington, DC

12:45pm Section 199A Regulations. This panel will review the recently issued Final and Proposed regulations on § 199A.
Moderator: Laura Howell-Smith, Deloitte Tax, Washington, DC
Panelists: TBA

11:00AM – 1:45PM
Standards of Tax Practice (Ethics Credit)
Chair: Rachel L. Partain, Caplin & Drysdale Chartered, New York, NY

11:00am Ethical Issues in Federal Tax Practice – The Government Perspective. (Ethics) This panel will discuss issues of concern and areas of focus for the IRS Office of Professional Responsibility and Office of Chief Counsel and provide an update on recent guidance from the IRS and the Department of Treasury and pending cases that relate to tax practice standards.
Moderator: Aaron Esman, Caplin & Drysdale, New York, NY
Panelists: Stuart Murray, Special Counsel to the Director, IRS Office of Professional Responsibility, Washington, DC; Additional Panelist TBA

11:30am A Whole New World: The 2017 Tax Act, Tax Advice, and Lawyer Ethics. (Ethics) 2018 was a significant year for taxpayers and tax advisors alike as the IRS and Treasury began to issue rules related to the 2017 Tax Act. While the bulk of the Act’s statutory provisions came into effect for tax years beginning after December 31, 2017, the government hasn’t quite finalized all the rules. This panel will explore practitioners’ ethical considerations in giving advice where the law is not entirely clear.
and authorities may be conflicting, and will discuss the impact of making disclosures on a tax return, the weighing of authorities, and general ethical issues in zealous advocacy in uncertain times.

**Moderator:** Shamik Trivedi, Grant Thornton LLP, Washington, DC  
**Panelists:** Matthew Cooper, EY, Washington, DC; Kandyce Korotky, Covington & Burling LLP, Washington, DC; Lisa Zarlenga, Steptoe & Johnson LLP, Washington, DC; Additional Panelist TBA

12:30pm **The Obligation to Report Tax-Related Misconduct.** (Ethics) Tax practitioners should be mindful of their ethical obligation to report tax-related misconduct under the internal revenue laws, the Model Rules of Professional Conduct, and Circular 230. A group of experienced panelists will examine when, whether, and how to complain about professional misconduct by private practice and government attorneys or the Court. The panelists will also discuss when, whether, and how to report tax-related misconduct by unscrupulous tax professionals.

**Moderator:** Lawrence A. Sannicandro, McCarter & English LLP, Newark, NJ  
**Panelists:** Frank Agostino, Agostino & Associates PC, Hackensack, NJ; Kathy Keneally, Jones Day, New York, NY (Invited); The Honorable L. Paige Marvel, Judge, United States Tax Court, Washington, DC (Invited); Additional Panelist TBA

11:30am – 12:30PM **Court Procedure and Practice Roundtable Discussion**

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

11:30am **Failure to Provide Information Returns and Litigation.** The section 6721/6722 roundtable discussion will focus on penalties and examinations for failure to issue: (a) Forms W-2s & 1099s and when the failure to issue an information return results in the loss of the deduction or other tax benefit, (b) Forms 8300 and whether & when you can make a voluntary disclosure of failure to file Forms 8300 (i.e., is cannabis-related income “illegal income”), and (c) Forms 1042-S and litigation of penalties for failure to file and filing substantially incomplete Forms 1042-S. The panelists will also discuss related issues related to the litigation of these assessable penalties including when and whether the Flora rule applies and when the conduct resulting in these penalties will also lead to the assessment of the Trust Fund Recovery Penalty.

**Moderator:** Phillip J. Colasanto, Agostino & Associates PC, Hackensack, NJ  
**Panelists:** TBA
COMMITTEE LUNCHEONS

12:00PM – 1:30PM
Corporate Tax and Affiliated & Related Corporations (Ticketed Event)

12:00PM – 12:30PM
Diversity (Ticketed Event)

12:00PM – 12:30PM
Estate & Gift Taxes and Fiduciary Income Tax (Ticketed Event)

12:00PM – 1:00PM
Real Estate and Partnerships & LLCs (Ticketed Event)

12:00PM – 1:30PM
State & Local Taxes Luncheon (Ticketed Event)
Peter Faber, well known tax practitioner and former Chair of the ABA Taxation Section, will provide insights from his 55 years of federal, state, and local tax practice.
Moderator: Leah Robinson, Mayer Brown LLP, New York, NY
Speaker: Peter Faber, New York, NY

12:30PM – 1:30PM
Administrative Practice and Court Procedure & Practice (Ticketed Event)

12:45PM – 1:45PM
Exempt Organizations (Ticketed Event)

12:30PM – 1:00PM
FAUST, Transfer Pricing and USAFTT (Ticketed Event)

1:45PM – 2:45PM
Banking & Savings Institutions, Financial Transactions, Insurance Companies, Investment Management and Tax Exempt Financing (Ticketed Event)

1:45PM – 2:45PM
Civil & Criminal Tax Penalties (Ticketed Event)
12:00PM – 1:15PM
Employee Benefits Defined Benefit Plans Update
Presented by the Subcommittees on Defined Benefit Plans
Chairs: 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, Keightley & Ashner LLP, Washington, DC; Meredith VanderWilt, Polsinelli PC, Dallas, TX
Assistant Vice-Chair: Malaika Caldwell, Ogletree Deakins, Chicago, IL
The subcommittee will discuss recent issues of interest affecting defined benefit plans, including current developments from the IRS/Treasury and PBGC, recent pension actuarial assumptions litigation and preparing a pension plan for a derisking transaction such as an annuity purchase or plan termination.
Panelists: Harlan Weller, Senior Actuary, Department of Treasury, Washington, DC (Invited); Linda Marshall, Senior Counsel, Office of Associate Chief Counsel (TEGE), IRS, Washington, DC (Invited); William Evans, Attorney “Advisor, Office of Benefits Tax Counsel, Department of Treasury, Washington, DC (Invited); Harold Ashner, Keightley & Ashner LLP, Washington, DC; Sarah Fry, The North American Coal Corporation, Plano, TX; John H. Wendeln, Thompson Hine LLP, Cincinnati, OH; Additional Panelists TBA

12:00PM – 1:00PM
Employee Benefits ESOP Update
Presented by the Subcommittee on ESOPs
Chair: Benjamin J. Evans, Bingham Greenebaum Doll LLP, Louisville, KY
Vice-Chairs: Allison Wilkerson, McDermott Will & Emery, Dallas, TX; Michelle Lewis, Hunton & Williams LLP, Washington, DC
Assistant Vice-Chairs: Nicholas Wamsley, Miller & Chevalier Chartered, Washington, DC; Scott Thompson, Haynes and Boone LLP, Dallas, TX
Subject to representation from the Department of Treasury, this meeting will include a discussion of anticipated ESOP-related regulations and other guidance from Treasury, as well as, a review of concerns regarding “price protection” policies implemented in second stage transactions. The panel will continue to review “hot button” DOL issues raised with respect to ESOP transactions, focusing on a discussion as to what constitutes “control” following consummation of a transaction and how equity awards are viewed. Finally, the panel will discuss current case law, including recent case law focusing on ESOP sale side transactions and case law criticizing information provided to the independent appraiser.
Panelists: Benjamin J. Evans, Bingham Greenebaum Doll LLP, Louisville, KY; Allison Wilkerson, McDermott Will & Emery, Dallas, TX; Michelle Lewis, Hunton & Williams LLP, Washington, DC; David A. Whaley, Thompson Hine LLP, Cincinnati, OH
12:00PM – 1:15PM
Employee Benefits Mergers & Acquisitions Update
Presented by the Subcommittee on Mergers & Acquisitions
Chair: Stephanie Jeane, Latham & Watkins, San Francisco, CA
Vice-Chairs: Jessica Agostinho, Hunton & Williams LLP, Washington, DC; Ryan Montgomery, Morgan Lewis & Bockius LLP, Boston, MA

Exploring PBGC’s Final Regulations Regarding Mergers of Multiemployer Plans. This meeting will examine PBGC’s final regulations affecting mergers and transfers between multiemployer plans. Panelists will discuss the PBGC’s role under the final regulations, including with respect to financial assistance, and with respect to facilitated mergers. The panel will also explore the impact of the final regulations on multiemployer plans and plan sponsors.

Panelists: TBA

12:15PM – 1:15PM
Employee Benefits Corporate Counsel Forum
Presented by the Employee Benefits Corporate Counsel Forum
Chair: Jacquelyn M. Abbott, Exxon Mobil Corporation, Houston, TX
Vice-Chair: Christina M. Crockett, Fifth Third Bank, Cincinnati, OH

How to Survive a DOL Audit, presented by the Employee Benefits Corporate Counsel Forum.
Join the Corporate Counsel Forum for a lively discussion about Department of Labor/Employee Benefits Security Administration audits, best practices before hitting the agency’s radar, responding to the agency’s document requests, and preparation for agency interviews. The discussion will draw upon the expertise of in-house and outside counsel, and will include informative insights from the agency.

Panelists: Jeanne Wilson, Deputy Assistant Secretary for Policy, Department of Labor, Employee Benefits Security Administration, Washington, DC (Invited); Jacquelyn Abbott, Exxon Mobil Corporation, Houston, TX; Christina M. Crockett, Washington, DC

12:30PM – 1:30PM
Diversity
Chair: Lany L. Villalobos, Dechert LLP, Philadelphia, PA

12:30pm Tax Crimes and Inequality. The panel will explore various manifestations of inequality in the enforcement of tax crimes. Among other things, the panelists will discuss how family law, criminal law, and tax law may work in tandem to resolve current problems with offshore tax enforcement when spouses become entangled in the civil and criminal tax issues of tax-evading spouses.

Panelists: Professor Khrista McCarden, Tulane University School of Law, New Orleans, LA; Additional Panelist TBA

12:30PM – 1:30PM
Estate & Gift Taxes and Fiduciary Income Tax Young Lawyers Subcommittee

12:30pm Tax-Exempt Organizations – An Introductory Overview. This presentation provides an overview of the requirements for charitable organizations to obtain and maintain federal tax exemption under section 501(c)(3) of the Internal Revenue Code and the
distinctions between charitable organizations that are classified as private foundations and public charities. Specific topics covered include purposes that qualify for federal tax exemption, the varied types of 501(c)(3) organizations, political campaign and lobbying activities, private inurement, and the unrelated business income tax.

Panelist: Sean Weissbart, Morris & McVeigh, New York, NY

1:00PM – 2:30PM
Foreign Activities of US Taxpayers, Foreign Lawyers Forum, Transfer Pricing, and US Activities of Foreigners and Tax Treaties

1:00pm International Government Officials Panel. This panel will review and analyze the most significant recent developments in international tax.

Panelists: TBA

1:30PM – 5:45PM
Employment Taxes
Panel details coming soon.

2:00PM – 6:00PM
Employee Benefits
Panel details coming soon.

2:30PM – 3:30PM
Law Student Tax Challenge Planning Meeting

2:30PM – 5:45PM
State & Local Taxes
Chair: Edward J. Bernert, BakerHostetler, Columbus, OH

2:30pm Just Passing Through - An Update on the State Tax Treatment of Pass-Through Entities and their Owners. The panel will provide an update on the state tax treatment of LLCs, partnerships and their owners, summarizing recent and pending state and federal tax legislation and the latest court cases and administrative rulings. The panel will provide insights on the Department of Treasury and IRS approaches to state laws intended as workarounds of the $10k limitation on the SALT deduction enacted as part of the 2017 federal tax reform. Finally, the panel will provide an update on efforts by the Multistate Tax Commission and states to conform to the controversial Federal partnership audit rules.

Moderator: Bruce P. Ely, Bradley Arant Boult Cummings LLP, Birmingham, AL
Panelists: Alysse McLoughlin, McDermott Will & Emery, New York, NY; Steven N.J. Wlodychak, EY, Washington, DC

3:30pm The State of State Tax Planning. The Supreme Court’s adoption of the economic presence nexus standard in South Dakota v. Wayfair, Inc. and other recent developments like state enactments of unitary combined reporting and intercompany expense addback statutes are raising questions about the ongoing vitality of longstanding state tax planning tools, particularly the use of holding companies to

Program schedule information is preliminary and subject to change.
For the most up-to-date information, please visit the 2019 May Tax Meeting website: http://ambar.org/19taxmay
isolate business segments within a corporate group. The panel will explore these state tax developments and offer their thoughts on the direction of tax planning in the contemporary state tax world.

Moderator: John A. Biek, Neall Gerber & Eisenberg LLP, Chicago, IL
Panelist: Professor Hayes R. Holderness, University of Richmond School of Law, Richmond, VA

4:30pm Break.

4:45pm The Taxation of the Digital Economy. Taxing authorities throughout the world are looking at the way in which the digital economy should be taxed. This panel will look at what role factor presence standards used by the states in the US might play in this discussion.

Moderator: Steven P. Young, Holland & Hart LLP, Salt Lake City, UT
Panelists: Professor Monica Gianni, California State University, Northridge, CA

3:00PM – 5:45PM Closely Held Businesses
Chair: Shawn L. McIntire, Velocity Global LLC, Denver CO

3:00pm Section 197 and Personal Goodwill in Professional Practices. Some professional practices (particularly dental, dental specialty and veterinary practices) have substantial and saleable goodwill. The section 197 antichurning rules and the concept of personal goodwill in complete or fractional sales are discussed. This panel will review the rules and result if the rules are not understood or ignored.


4:00pm Operational Issues for Closely Held Businesses.

3:00PM – 5:45PM Court Procedure and Practice
Chair: Joshua D. Odintz, Baker & McKenzie LLP, Washington, DC

3:00pm 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.

Moderator: Jeffrey M. Glassman, Meadows Collier Reed Cousins Crouch & Ungereran LLP, Dallas, TX
Panelists: Richard G. Goldman, Deputy Associate Chief Counsel (Procedures & Administration) IRS, Washington, DC; Gil Rothenberg, Chief, Appellate Section, Department of Justice, Tax Division, Washington, DC; Hannah Hawkins, Acting Deputy Tax Legislative Counsel, Department of Treasury, Washington, DC; Additional Panelist TBA

3:30pm Representing Taxpayers During Summons and other IRS interviews - Potted Plant v. Rambo. Representing Taxpayers During Summons and other IRS interviews reviews best practices for addressing IRS requests to interview clients, including
when and whether either party can request to transcribe an interview, who can attend the interview of the taxpayer and/or the tax return preparer, or other witnesses, making objections, asserting privileges and dispute resolution techniques.  
**Moderator:** Frank Agostino, Agostino & Associates PC, Hackensack, NJ  
**Panelists:** TBA

4:30pm  **The APA in the Era of Tax Reform.** A year and a half has passed since the 2017 Tax Act was first enacted, and the IRS and Treasury Department and have been busy publishing guidance and regulations interpreting the statute since then. This panel will explore what practitioners should know about the Administrative Procedure Act and how it impacts Treasury and the IRS in exercising their regulatory authority. Topics include: the basics of administrative rulemaking; types of administrative guidance; the role of deference; and challenges to the validity of administrative guidance and regulations.  
**Moderator:** Arielle Borsos, Caplin & Drysdale, Washington, DC  
**Panelists:** Anson Asbury, Asbury Law Firm, Decatur, GA; Nicole (Niki) Ford, Baker McKenzie LLP, New York, NY; William Wilkins, PwC, Washington, DC

3:00PM – 5:00PM  
**Diversity**  
**Chair:** Lany L. Villalobos, Dechert LLP, Philadelphia, PA  
3:00pm  **Expanding Opportunities for State and Local Collections Alternatives For Small Business Owners.** This panel will engage practitioners from different state and local jurisdictions to formulate best collections practices at the state and local level for small business owners.  
**Moderator:** Sangsoo (Eddie) Lee, Fordham University School of Law, New York, NY  
**Panelists:** Eunkyong Choi, New York City Taxpayer Advocate, New York, NY; Glenn Newman, Greenberg Traurig LLP, New York, NY; Additional Panelist TBA

4:00pm  **International Students & Compliance with US Federal Tax Law.** This panel will provide an overview of the various tax issues and considerations arising for international students, including whether to file a US tax return, what income must be reported, and eligibility to claim tax treaty benefits.  
**Panelists:** Michael A. Wallace, Agostino & Associates PC, Hackensack, NJ; Additional Panelist TBA

3:00PM – 6:15PM  
**Financial Transactions**  
**Chair:** Craig Gibian, Deloitte Tax LLP, Washington, DC  
3:00pm  **Classic Financial Instrument Issues in Light of Tax Reform.**  
**Panelists:** Michael Shulman, Shearman & Sterling, New York, NY; Elena Romanova, Latham & Watkins, New York, NY

4:00pm  **Section 163(j) – A Discussion of the Definition of Interest and ABA Comment Letter.**  
**Panelists:** Craig Gibian, Deloitte Tax, Washington, DC; Michael Mou, Deloitte Tax, Washington, DC; Brett York, Associate International Tax Counsel, Department of Treasury, Washington, DC (Invited); Mark Erwin, Acting Deputy Associate Chief Counsel, Financial Institutions & Products, IRS, Washington, DC (Invited)
3:00PM – 5:45PM
Insurance Companies
Chairs: Ann Cammack, EY, Washington, DC; Sheryl Flum, KPMG, Washington, DC

3:00pm Impact of the 2017 Tax Act on Insurance Companies. A discussion with IRS and Treasury representatives about the status of guidance implementing 2017 Tax Act provisions that impact insurance companies.
Moderator: Ann Cammack, EY, Washington, DC
Panelists: Alexis Maclvor, Chief of the Insurance Branch, IRS Chief Counsel, Washington, DC (Invited); Angela Walitt, Attorney Advisor, Office of Tax Policy, Department of Treasury, Washington, DC (Invited); Regina Rose, American Council of Life Insurers, Washington, DC (Invited)

4:00pm Tax Issues for Captive Insurance Companies. This panel will discuss the IRS’s audit campaign on micro-captives, as well as the impact recent Tax Court decisions may have on the structuring of captive insurance companies.
Moderator: Charles J. Lavelle, Bingham Greenebaum Doll LLP, Louisville, KY
Panelists: Kacie Dillon, Woolston & Tarter PC, Phoenix, AZ; Sheryl Flum, KPMG LLP, Washington, DC; Gloria Sullivan, Director, LB&I Western Compliance Practice Area, IRS, Oakland, CA; Pete Puzakulics, Director, Financial Institutions and Products Area, LB&I Enterprise Activities Practice Area, IRS, Washington, DC

5:00pm Retirement Legislation and Insurance Companies. This panel will discuss retirement-related legislative proposals, including the Retirement Enhancement and Savings Act (RESA) and the recently introduced Retirement Security and Savings Act, and how these bills affect life insurance companies and the products they offer.
Moderator: Bryan Keene, Davis & Harman LLP, Washington, DC
Panelists: Kara Getz, House Ways & Means Committee, Washington, DC; Drew Crouch, Senate Finance Committee, Washington, DC (Invited)

3:00PM – 5:45PM
Partnerships & LLCs
Panel details coming soon.

3:00PM – 5:45PM
Tax Accounting
Chair: David Strong, Crowe LLP, Grand Rapids, MI

2:30pm Current Developments. This panel will review recent developments in the area of tax accounting since the Section of Taxation meeting held in New Orleans, LA in January. The panel will also discuss ongoing projects and anticipated guidance, with commentary and input from our guests from the Internal Revenue Service and Department of Treasury.
Panelists: TBA
PRELIMINARY PROGRAM SCHEDULE
FRIDAY, MAY 10

3:45pm  **Sec. 199A Issues and Opportunities.** This panel will discuss various issues and opportunities facing taxpayers as they determine their Sec. 199A deduction under the 2017 Tax Act. The panel will focus on the separate trade or business designations and its impact on computing the deduction in addition to other related items with input from our guests from the Internal Revenue Service and Department of Treasury.

*Panelists:* TBA

4:15pm  **International Tax Accounting Items.** This panel will discuss tax accounting implications of the various international provisions of the 2017 Tax Act related to BEAT, GILTI, FDII and other areas. The panel will also discuss impact the tax accounting rules have on the implementation and application of the international provision of the 2017 Tax Act with input from our guests from the Internal Revenue Service and Department of Treasury.

*Panelists:* TBA

5:00pm  **Section 451 and Revenue Recognition.** This panel will continue to build upon previous revenue recognition panels regarding the implementation of the changes in law due to the enactment of 2017 Tax Act and the interaction with the rules under ASC 606. This panel will discuss recently released guidance and discuss ongoing projects and anticipated guidance, with commentary and input from our guests from the Internal Revenue Service and Department of Treasury.

*Panelists:* TBA

3:00PM – 5:45PM
**Tax Collection, Bankruptcy and Workouts**

*Chair:* Christin Bucci, Bucci Law Offices, Fort Lauderdale, FL

3:00pm  **Current Enforcement Priorities in Collection.** A discussion, led by the Director of Field Collection, that will provide an update on IRS enforcement efforts within the collection division, including imminent hiring, additional training, and plans to pursue nonpayment of employment taxes. The panelists will also discuss fraud referred by revenue officers, how collection is locating information about virtual currencies, and what to expect now that the IRS is certifying tax debts to the State Department to revoke taxpayers’ passports.

*Moderator:* Christin Bucci, Bucci Law Offices, Fort Lauderdale, FL

*Panelists:* Darren John Guillot, Director, IRS Field Collection Operations, Washington, DC (Invited); Eli S. Noff, Frost & Associates LLC, Columbia, MD (Invited); Wm. Robert Pope, White & Reasor, Nashville, TN (Invited)

4:00pm  **Collection-Based Tax Crimes.** Fraud referrals for collection-based tax crimes are on the rise as the IRS seeks to close the tax gap. This panel will review the tax crimes most likely to be encountered in collection, including willful failure to collect tax, fraud and false statements, and attempts to interfere with the administration of the internal revenue laws.

*Moderator:* Jonathan Kalinski, Hochman Salkin Rettig Toscher & Perez PC, Beverly Hills, CA (Invited)

*Panelists:* Matthew D. Lee, Fox Rothschild LLP, Philadelphia, PA (Invited); Additional Panelists TBA
4:45pm  **Litigating International Penalties in Collection.** Many penalties resulting from failing to report foreign income and assets are assessable (i.e., the deficiency procedures do not apply). This panel will discuss the procedures that apply after the IRS Examination Division assesses or proposes an assessment of a penalty for failing to report foreign income or assets. The panelists will explain the options available to contest and/or compromise the international penalties under Title 26, including accelerated appeals, collection due process hearings, collection alternatives, and Tax Court litigation. Among the penalties to be covered are international information return penalties, accuracy-related penalties due to undisclosed foreign financial asset understatements, and the fraud penalty.

**Moderator:** Frank Agostino, Agostino & Associates PC, Hackensack, NJ

**Panelists:** TBA

3:00PM – 5:45PM
**Tax Exempt Financing**
Panel details coming soon.

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

3:00pm  **Higher Education and Taxation: Are We Getting Tax Policy Right for the Mission of Education?** The country is in a real battle over the role, place, and funding of higher education. Who is it for? How should it be financed? What should it provide? The tax law impacts higher education in significant ways. This panel will examine those impacts and consider whether we get that policy right, and whether any changes are needed. The 2017 Tax Act imposed new taxes on colleges and universities with large endowments and big salaries. What will be the impact of these changes? For-profit higher education providers are increasingly converting to nonprofit status in order to take advantages of benefits provided to tax exempt entities. Should there be rules limiting the entry of for-profit organizations? Tax law also impacts student borrowing. Do we get the incentives right or could we do better in structuring those incentives to benefit those in need?

**Moderator:** TBA

**Panelists:** Professor John R. Brooks, Georgetown Law School, Washington, DC; Professor Brian R. Galle, Georgetown Law School, Washington, DC; Alexandra Mitchell, RSM US LLP, Washington, DC

3:00PM – 5:00PM
**US Activities of Foreigners & Tax Treaties**
Panel details coming soon.
4:00PM – 5:30PM
Young Lawyers Forum
Chair: Micah Gibson, PwC, Washington, DC

4:00pm  Motions Practice in Tax Court: From Pleadings to Post-Trial Proceedings. (Young Lawyers) This panel will explore the various motions used in practice before the Tax Court. The panel will discuss strategies for effectively drafting and arguing motions as well as when to utilize particular motions with a focus on motions related to pleadings, discovery, expert witnesses, and post-trial proceedings.
  Moderator: Josh Savey, Shearman & Sterling, Washington, DC
  Panelists: TBA

4:30PM – 5:30PM
Publications Committee

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

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

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

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

6:45PM – 7:45PM
Section Reception (Ticketed Event)

8:00PM – 10:00PM
International Committees Dinner (Reservation Required)
PROGRAM SCHEDULE
SATURDAY, MAY 11

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 – 8:30AM
Tax Practice Management
Chair: Roger Royse, Royse Law Firm, Menlo Park, CA

7:30am The Challenges of Social Media for Tax Practitioners. The use of social media both personally and professionally has dramatically increased in popularity over the last decade. Modernly, lawyers and tax practitioners use social media to advertise, network, and stay informed on the latest developments in their respective practice areas. While the utility of this transformative technology is evident, practitioners often face a number of ethical and practical challenges related to the use of social media which give rise to professional responsibility concerns. This panel will discuss the ethical and practical challenges related to social media that tax practitioners should be aware of when they represent clients in the future.

Moderator: Travis Thompson, Sideman & Bancroft LLP, San Francisco, CA
Panelists: Robert Kovacev, Steptoe & Johnson LLP, Washington, DC (Invited); Carina Federico, Crowell Moring LLP, Washington, DC (Invited); Frank Jackson, Jones Day, New York, NY (Invited); Catherine Engell, Bracewell LLP, New York, NY (Invited)

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

8:30AM – 11:45AM
Corporate Tax
Chair: Steve Fattman, EY, Washington, DC

8:30am Current Developments in Corporate. The panel will cover new developments in corporate tax, including relevant guidance under the 2017 Tax Act, as well as recently issued private letter rulings.

Moderator: Maury Passman, KPMG, Washington, DC
Panelist: Julie Hogan Rodgers, WilmerHale, Boston, MA

10:00am Break.

10:15am A Study of Attributes Post-Tax Reform. This panel will review the choices made by the government regarding the attributes consequences of the GILTI regime and section 965, explore the impact of those choices and proposals to address the issues identified, and discuss the impact of the changed role that attributes play in the tax law.

Moderator: Karen Gilbreath Sowell, EY, Washington, DC
Panelists: Brian Reed, EY, Washington, DC; Gordon Warnke, KPMG, New York, NY; Additional Panelist TBA
8:30AM – 11:45AM
Employee Benefits
Panel details coming soon.

8:30AM – 11:45AM
Fiduciary Income Tax
Chair: Stacey Delich-Gould, Capital Group Private Client Services, New York, NY

8:30am Current Developments. AK will review current developments in fiduciary income tax and Cathy Hughes will update the committee on developments within the Treasury and the Service.
Panelists: Catherine V. Hughes, Office of Tax Policy, Department of Treasury, Washington, DC; Anna Katherine (AK) Moody, Venable LLP, Washington, DC

9:00am Qualified Opportunity Zones
Panelists: Stacey Delich-Gould, Capital Group Private Client Services, New York, NY; Elizabeth Glasgow, Venable LLP, Los Angeles, CA

9:50am Break.

10:05am Grantor Trusts.
Panelists: TBA

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

8:30am Roundtable Discussion.

8:30AM – 11:45AM
Pro Bono & Tax Clinics
Chair: Susan Morgenstern, IRS Taxpayer Advocate Service, Cleveland, OH

8:30am Family Members as Caregivers. Section 131 promotes community care for disabled adults by excluding certain state payments from caregivers' gross income. Historically, Service challenged the excludability of payments to providers caring for related individuals in the provider’s home. In 2014 the Service reversed this position for certain Medicaid payments, effecting a major economic change for affected families. This panel will discuss the impact of the 2014 guidance, areas of continued uncertainty, and other remaining barriers to uniform treatment of caregivers’ income.
Panelists: Professor Christine Speidel, Charles Widger School of Law, Villanova University, Villanova, PA; Wayne Turner, National Health Law Program, Washington, DC; Additional Panelist TBA

9:30am Procedural Due Process and the Tax System: A Fresh Look. Procedural due process is rooted in the Magna Carta and is embedded in our constitution. The right to notice and the opportunity for a hearing are the two key ways that the constitution helps ensure that the sovereign does not erroneously (unlawfully?) deprive people of essential rights, including the right to property. Procedural due process, a concept closely related to procedural justice, ensures that the sovereign treats its subjects as human beings entitled to a sense of dignity and is a foundational aspect of good
government in general and tax administration in particular. In this panel, we will explore the historical roots of procedural due process jurisprudence, consider the ways that that current and proposed IRS procedures relate to due process protections and procedural justice norms, and explore insights from areas other than tax when there have been challenges to agency actions that violate procedural due process protections.

**Moderator:** Sarah Lora, Legal Aid Services of Oregon, Statewide Tax Clinic, Portland, OR  
**Panelists:** Professor Leslie Book, Charles Widger School of Law, Villanova University, Villanova, PA; Nina E. Olson, National Taxpayer Advocate, Taxpayer Advocate Service, Washington, DC; Professor Susannah Camic Tahk, University of Wisconsin School of Law, Madison, WI; Additional Panelist TBA

10:30am **Break.**

10:45am **Nuts and Bolts of a Successful Pro Bono Settlement Day.** A pro bono settlement day can be an effective tool to bring taxpayers, pro bono representatives, and the IRS together to resolve an ongoing controversy prior to calendar call. Partnering with local pro bono and LITC representatives, the IRS Office of Chief Counsel has participated in these settlement days across the United States. This panel will bring together practitioners and Chief Counsel representatives who have worked together to hold settlement days in their cities. The panel will share how the events were organized, their experiences during the events, and best practices for how these events can be successfully duplicated in other cities.

**Moderator:** Robb Longman, Longman & Van Grack LLC, Bethesda, MD  
**Panelists:** Jennifer Breen, Morgan Lewis & Bockius, Washington, DC; Tamara Borland, Program Director, LITC Program, Taxpayer Advocate Service, Washington, DC; Additional Panelist TBA

8:30AM – 11:45AM  
**Sales, Exchanges & Basis**  
**Chair:** Glenn M. Johnson, EY, Washington, DC

8:30am **Current Developments.**  
**Panelist:** TBA

9:00am **Comparison of Gain Deferral Techniques – How Does a Section 1031 Exchange Measure up to a Charitable Remainder Trust.** Section 1031 exchanges still a viable and popular technique for deferring gain on the disposition of real estate. However, it is not the only game in town. This panel will compare the two techniques. Topics to be covered will include a comparison of the economics of each technique, how to optimize the CRT, how the CRT can allow greater diversification, basis planning opportunities including planning for property with liabilities in excess of basis.

**Panelists:** Stephen Breitstone, Meltzer Lippe Goldstein & Breitstone LLP, Mineola, NY; Jerome “Jerry” Hesch, Dorot & Bensimon PL, Boca Raton, FL

9:45am **Lending Issues in Non-Safe Harbor Exchanges.** The panel will address issues that arise with lenders where outside financing will be used in part to finance an accommodator’s acquisition and construction of “parked” property in a non-safe harbor reverse exchange using the Bartell format. Issues addressed will include exchangor guarantees, subordination of exchangor “equity” financing, bankruptcy...
concerns regarding the accommodator and its parent company, management of the accommodator entity during the parking period and lender input on the exchange documentation and process.

**Moderator:** David Shechtman, Drinker Biddle & Reath LLP, Philadelphia, PA  
**Panelists:** Mary Foster, 1031 Services Inc., Seattle, WA; Derrick Tharpe, Wells Fargo Company, Winston-Salem, NC

10:30am **Break.**

10:45am **Is Now an Opportune Time to Establish Qualified Opportunity Funds?** Panelists will review the issues that have been addressed, and those that remain unaddressed, by IRS guidance concerning qualified opportunity funds. Funds focused on operating businesses, as well as funds focused on real property, will be discussed.

**Moderator:** Alan S. Lederman, Gunster, Fort Lauderdale, FL  
**Panelists:** Steve Glickman, Develop LLC, Washington, DC; Matthew E. Rappaport, Falcon Rappaport & Berkman PLLC, New York, NY; Daniel M. Reach, Alston & Bird, Charlotte, NC; Julie Hanlon-Bolton, Special Counsel, IRS Associate Chief Counsel (Income Tax & Accounting), Washington, DC; Michael S. Novey, Associate Tax Legislative Counsel, Department of Treasury, Washington, DC

8:30AM – 10:30AM **State & Local Taxes Practitioner’s Roundtable** *(Executive Session)*  
**Moderator:** Mark E. Holcomb, Dean, Mead & Dunbar, Tallahassee, FL

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

8:45am **Reports of Subcommittees on Important Developments.** Important Developments (Civil) – Michelle F. Scherwirn, Capes Sokol, St. Louis, MO and Claire H. Taylor, Stokes Lawrence, Seattle, WA; Important Developments (Criminal) – Evan J. Davis, Hochman Salkin Rettig Toscher & Perez PC, Beverly Hills, CA and Sara G. Neill, Capes Sokol, St. Louis, MO; 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 – Joseph A. Rillotta, Drinker Biddle & Reath LLP, Washington, DC; Offshore Compliance and Enforcement – Zhanna A. Ziering, Caplin & Drysdale Chtd, New York, NY and Michael Sardar, Kostelanetz & Fink LLP, New York, NY; Sentencing Guidelines – Arielle M. Borsos, Caplin & Drysdale Chtd, Washington, DC and Jeffrey A. Neiman, Marcus Neiman & Rashbaum, Fort Lauderdale, FL

9:10am **Internal Revenue Service, Criminal Investigation – Update.**  
**Moderator:** Michael A. Villa Jr., Meadows, Collier Reed Cousins Crouch & Ungerman LLP, Dallas, TX  
**Panelists:** Don Fort, Chief, IRS Criminal Investigation, Washington, DC

9:35am **Department of Justice Tax Division – Update.**  
**Moderator:** Niles A. Elber, Caplin & Drysdale Chtd., Washington, DC
Panelists: Richard E. Zuckerman, Principal Deputy Assistant Attorney General, Department of Justice Tax Division, Washington, DC

10:00am  Break.

10:15am  Even More About Penalties. Our Atlanta penalties panel returns to discuss in more detail some commonly litigated penalties. Knowing how and when to go to the mat on a penalty issue is an important component to evaluating whether to pursue an appeal or litigate a tax case. This panel will look at penalties identified as Most Litigated Issues in the National Taxpayer Advocate’s 2018 Annual Report to Congress including Accuracy-Related Penalties, under IRC §6662(b)(1) and (2), the Failure to File Penalty under IRC §6651(a)(1) and the Failure to Pay Penalty under IRC §6651(a)(2). The panelists will also discuss challenging domestic IRC § 6721 and promoter penalties and share insights on litigating international penalties.

Moderator: Richard Pelak, Culp Elliott & Carpenter, Charlotte, NC

Panelists: Robin L. Greenhouse, Division Counsel, LB&I, IRS Office of Chief Counsel, Washington, DC; Frank Agostino, Agostino & Associates PC, Hackensack, NJ; Mary E. Wood, Meadows Collier Reed Cousins Crouch & Ungerman LLP, Dallas, TX

11:10am  Are your secrets safe? A Discussion of the Scope, Application and Protection of Legal Privileges in the US and Abroad. Information is power and, in civil audits and criminal investigations, the government seeks to identify and obtain as much information as possible. To the extent such information falls within a recognized legal privilege, it is up to counsel for the taxpayer or target to timely and properly assert the applicable privilege and defend that privilege if the government seeks to compel production. This panel of experienced tax litigation and controversy attorneys will address the common privileges that arise in tax matters, the holder and scope of those privileges, the extent to which such privileges can be waived or set aside, and how to navigate these waters in foreign jurisdictions and cross-border investigations.

Moderator: Caroline D. Ciraolo, Kostelanetz & Fink LLP, Washington, DC

Panelists: Barbara T. Kaplan, Greenberg Traurig LLP, New York, NY; Jenny L. Johnson Ware, Johnson Moore, Chicago, IL; Megan L. Brackney, Kostelanetz & Fink LLP, New York, NY; Miriam L. Fisher, Latham & Watkins LLP, Washington, DC; Paula M. Junghans, Zuckerman Spaeder, Washington, DC

9:00AM – 11:30AM
Foreign Lawyers Forum
Chair: Laura Gould, Reed Smith LLP, London, United Kingdom

9:00am  What’s my Purpose: The Practical Implications of the Principal Purpose Test. Join us for an interactive session on the application of the principal purpose test (PPT) and how it applies to non-US tax treaties, which have been updated following the implementation of the OECD multilateral instrument. This panel will discuss the PPT and explore how a cross-section of different tax authorities are likely to interpret its provisions, drawing on existing OECD guidance, case law and other anti-abuse rules and GAARs. Expect some audience participation as the panel looks at case studies and considers whether certain scenarios would pass or fail the PPT. The panel will also explore how the PPT could change how multinationals, investment funds and financial institutions structure their cross-border activities and what that might look like in practice from a tax and business perspective. The multi-jurisdictional panel of experts will also provide updates on other recent key international tax developments.

Panelists: Philip Tully, Matheson, Dublin, Ireland; Additional Panelists TBA
**PRELIMINARY PROGRAM SCHEDULE**
**SATURDAY, MAY 11**

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**10:30AM – 11:00AM**
*State & Local Taxes: Publication Subcommittees* (Executive Session)
-Chair: Edward Bernert, BakerHostetler, Columbus, OH

**11:00AM – 12:00PM**
*State & Local Taxes Vice-Chairs’ Planning Meeting* (Executive Session)
-Chair: Edward Bernert, BakerHostetler, Columbus, OH

**12:00PM – 1:30PM**
*Section Luncheon & Plenary Session* (Ticketed Event)
-Eric Solomon, Section Chair, Presiding
Plenary Speaker: Charles P. Rettig, Commissioner, Internal Revenue Service

**2:00PM – 5:15PM**
*Welcome to International Private Client: Fundamentals of Cross-border Estate Planning, Estate and Gift Tax Treaties, and Foreign Trusts*

IRS and private practitioners will present a three-part workshop that will focus on the fundamentals of international private client practice. This workshop is intended to be an introduction to the international private client practice for junior attorneys and a refresher for more seasoned practitioners. The workshop will be divided into three panels: Cross-border Estate Planning, Estate and Gift Tax Treaties, and Foreign Trusts.

**Co-Sponsored by:** Continuing Legal Education Committee; US Activities of Foreigners and Tax Treaties; Foreign Activities of US Taxpayers