30TH ANNUAL
PHILADELPHIA TAX CONFERENCE
UNION LEAGUE OF PHILADELPHIA • PHILADELPHIA, PA
OCTOBER 28-29, 2019

FINAL PROGRAM
The Philadelphia Tax Conference (PTC) is a 30-year old section 501(c)(3) organization established to foster education and to heighten awareness of fair and appropriate tax policy. PTC actively seeks members of the tax community to join its advisory board to help support its mission. For more information, please contact Wendi Kotzen at kotzenw@ballardspahr.com.

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Union League of Philadelphia
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Website: www.unionleague.org/

REGISTRATION
Registration will be available in Lincoln Hall Foyer, Second Floor, of the Union League of Philadelphia at 7:15 a.m. on Monday, October 28 and at 7:00 a.m. on Tuesday, October 29. All individuals attending any part of the Conference must register and pay the registration fee. Payment may be made by check or credit card.

WiFi LOGIN INFORMATION
Network: Union League
Password: golfcourse (no spaces, all lower case)

CONFERENCE MATERIALS
Materials for the Conference are available at the following website:
www.americanbar.org/groups/taxation/events_cle/meeting_materials/19ptc_materials/

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The ABA will seek approximately 12.5 hours of CLE credit in 60-minute states, and 15 hours of CLE credit for this program in 50-minute states, including 1.25 hours of ethics credit in 60-minute states and 1.5 hours of ethics credit in 50-minute states. Credit hours are estimated and are subject to each state’s approval and credit rounding rules.

Please visit www.americanbar.org/bin/product.route.api?id=378171003 for CLE information about this conference, or www.americanbar.org/mcle for general information on CLE at the ABA.

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<td>Networking Cocktail Reception</td>
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<td>Registration and Continental Breakfast</td>
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<tr>
<td>8:00 a.m. – 8:05 a.m.</td>
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<td>11:00 a.m. – 12:15 p.m.</td>
<td>Partnership Tax: The Latest From Washington</td>
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<td>1:00 p.m. – 2:15 p.m.</td>
<td>What’s Keeping Tax Directors Up at Night? Key Issues and Concerns</td>
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<td>2:15 p.m. – 3:30 p.m.</td>
<td>Ethics: What Your General Counsels Worry About</td>
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DAY 1  
Monday, October 28

7:15 a.m. – 8:15 a.m.  
Lincoln Hall Foyer, 2nd Floor
Registration and Continental Breakfast

8:15 a.m. – 8:20 a.m.  
Lincoln Hall, 2nd Floor
Opening Remarks
Conference Co-Chair
Debbie Martino, Lincoln Financial Group, Radnor, PA

8:20 a.m. – 9:35 a.m.  
Lincoln Hall, 2nd Floor
State & Local Tax Update
This presentation will include a review of recent legislative trends and major administrative and case law developments in Pennsylvania and around the country. Topics are subject to change based on new developments but may include:
- Expanding notions of nexus;
- Internet sales and use tax issues;
- Statutory and regulatory changes affecting income and franchise tax apportionment;
- Combined reporting developments; and
- Transfer tax and property tax issues in Pennsylvania.

Moderator/Panelist
Wendi L. Kotzen, Ballard Spahr LLP, Philadelphia, PA
Panelists
Mark W. Yopp, Baker McKenzie, New York, NY

9:35 a.m. – 9:45 a.m.  
Lincoln Hall, 2nd Floor
Networking Break

9:45 a.m. – 11:00 a.m.  
Lincoln Hall, 2nd Floor
Tax Accounting Methods
A discussion regarding the tax accounting method considerations of domestic tax reform provisions, in areas such as;
- Proposed regulations implementing amendments to the All-Events test for revenue recognition, including a new GAAP conformity requirement, and advance payment deferral exceptions;
- Final bonus depreciation regulations;
- Other Tax Reform Accounting Methods Planning and Compliance;
- Reverse planning with accounting methods and elections;
- Special Accounting method considerations for CFCs under the GILTI regime; and
- BEAT mitigation.
DAY 1

Moderator/Panelist
Frank Angeleri, KPMG LLP, Philadelphia, PA

Panelists
Carol Conjura, KPMG LLP, Washington, DC
George A. Manousos, PwC, Washington, DC
Ellen McElroy, Eversheds Sutherland (US) LLP, Washington DC

11:00 a.m. – 11:15 a.m. Lincoln Hall, 2nd Floor
Networking Break

11:15 a.m. – 12:30 p.m. Lincoln Hall, 2nd Floor
Employment Taxes
This presentation will cover many payroll tax issues, ranging from current compliance, through audit exposures and refund claims, including:

• Continuing IRS payroll tax audits and litigation of myriad cash and noncash fringe benefits provided both to executives and to traveling workers;

• Payroll tax withholding procedural developments, including increased ability to litigate in Tax Court, and complexities of overpaying/underpaying the 0.9% Additional Medicare Tax;

• Increasing prevalence of unjustified penalties in payroll tax audits, plus new requirements to send Forms W-2C to collect taxes twice;

• State payroll tax audits; and

• Existing and pending federal legislation to limit these state payroll audits.

Moderator/Panelist
Martin A. Goldman, Avantor, Radnor, PA

Panelist
Mary B. (Handy) Hevener, Morgan, Lewis & Bockius LLP, Washington, DC

12:30 p.m. – 2:15 p.m. Meade Room, 1st Floor
Luncheon with Keynote Speaker (No CLE/CPE)

Keynote Speaker
Charles P. Rettig, Commissioner, Internal Revenue Service, Washington, DC
2:15 p.m. – 3:30 p.m. Lincoln Hall, 2nd Floor

Corporate Tax Update

This panel will cover recent corporate tax developments, including published guidance as well as planning considerations. The topics may include, but are not limited to;

- Recent IRS/Treasury regulatory actions;
- Effect of the 2017 Tax Act on corporate transactions; and
- Spinoffs, including private letter ruling (PLR) policy.

Moderator/Panelist
William Marx, Jr., Grant Thornton LLP, Philadelphia, PA

Panelists
Gregory A. Fairbanks, Grant Thornton LLP, Washington, DC
Kelton P. Frye, Attorney, Office of Associate Chief Counsel (Corporate), Internal Revenue Service, Washington, DC
Eric Solomon, Steptoe & Johnson LLP, Washington, DC
Rose Williams, EY, Washington, DC

3:30 p.m. – 3:45 p.m. Lincoln Hall, 2nd Floor

Networking Break

3:45 p.m. – 5:00 p.m. Lincoln Hall, 2nd Floor

The Emergence of Technology and Data Analytics in Tax Law

The panel will discuss the emerging use of analytics and technology by tax departments to streamline complex tax reporting requirements, improve tax function operational efficiencies, and strengthen the enterprise tax planning process. Topics will include;

- An overview of the capabilities of analytics within the tax function, such as information extraction, data mining and management, visualization enhancements and Robotic Process Automation (RPA);
- The use of analytics and technology tools to improve tax efficiencies in global compliance and reporting, state apportionment, operational transfer pricing, partnership tax compliance and fixed asset data management;
- Effective use of analytics and technology in federal and state audits and litigation matters; and
- Managing transformative change within the tax function, with a focus on people, process and technology.
Moderator/Panelist
Edward A. Liva, Villanova University Charles Widger School of Law, Villanova, PA

Panelists
Zara Muradali, Grant Thornton LLP, Boston, MA
Scott M. Stein, PwC, New York, NY
Thomas J. Donnelly, Vice President, State & Local Tax, Comcast Corporation, Philadelphia, PA

5:00 p.m. – 6:00 p.m.            Lincoln Memorial, 2nd Floor
Networking Cocktail Reception
7:00 a.m. – 8:00 a.m.  
Registration and Continental Breakfast  
Lincoln Hall Foyer, 2nd Floor

8:00 a.m. – 8:05 a.m.  
Opening Remarks  
Lincoln Hall, 2nd Floor

Conference Co-Chair  
John Apadula, Comcast Corporation, Philadelphia, PA

8:05 a.m. – 9:20 a.m.  
Section 163(j) Update  
Lincoln Hall, 2nd Floor

This panel will cover recent developments and hot topics related to section 163(j). Specific topics may include but are not limited to:

• A discussion of the most recent guidance related to section 163(j);
• Practical issues and traps for the unwary for C corporations and consolidated groups; and
• Open issues that may require additional guidance.

Moderator/Panelist  
Debbie Martino, Lincoln Financial Group, Radnor, PA

Panelists  
Julie Allen, PwC, Washington, DC  
Jeff Borghino, Grant Thornton LLP, Washington, DC  
John Lovelace, Attorney, Internal Revenue Service, Washington, DC

9:20 a.m. – 9:30 a.m.  
Networking Break  
Lincoln Hall, 2nd Floor

9:30 a.m. – 10:45 a.m.  
International Tax Update  
Lincoln Hall, 2nd Floor

This panel will address the impact of the international and related provisions of the 2017 Tax Act, as well as other recent U.S. international tax developments, on individuals and private equity.

Moderator/Panelist  
Neil Feinstein, Deloitte Tax LLP, Philadelphia, PA

Panelists  
Joe Calianno, BDO USA, LLP, Washington, DC  
David Warco, Deloitte Tax LLP, New York, NY  
Danielle Rolfes, KPMG LLP, Washington, DC
10:45 a.m. – 11:00 a.m.       Lincoln Hall, 2nd Floor
Networking Break

11:00 a.m. – 12:15 p.m.       Lincoln Hall, 2nd Floor
Partnership Tax: The Latest From Washington
With the new partnership audit rules effective for tax years starting in 2018, this panel will address the state of guidance on this fundamental rule change. Guidance under sections 199A, 163(j), 168(k), 1061, and 1446(f) and the impact of the new rules on transactional planning will also be discussed.

Moderator/Panelist
David G. Shapiro, Saul Ewing Arnstein & Lehr LLP, Philadelphia, PA

Panelists
Eric B. Sloan, Gibson Dunn, New York, NY
Clifford M. Warren, Special Counsel, Passthroughs and Special Industries, Office of Chief Counsel, Internal Revenue Service, Washington, DC

12:15 p.m. – 1:00 p.m.       Meade Room, 1st Floor
Networking Luncheon

1:00 p.m. – 2:15 p.m.       Lincoln Hall, 2nd Floor
What’s Keeping Tax Directors Up at Night? Key Issues and Concerns
This panel concentrates on insomnia-inducing issues that tax directors routinely face including, but not limited to, U.S. tax reform, transparency, aggressive audits, interacting with senior management and the audit committee, and managing increased burdens and workloads with limited resources.

Moderator/Panelist
John P. Young, Chubb, Philadelphia, PA

Panelists
Madeleine Barber, CBRE, Philadelphia, PA
Timothy C. Boyle, Chubb, Philadelphia, PA
Gary Gaugler, Victaulic Company, Easton, PA
Hal Hicks, Skadden, Arps, Slate, Meagher & Flom LLP, Washington, DC
Daniel Kheel, MetLife, New York, NY
2:15 p.m. – 3:30 p.m.       Lincoln Hall, 2nd Floor
Ethics: What Your General Counsels Worry About

Tax firms of all kinds routinely deal with issues involving professional ethics, tax penalties, privileges, and potential malpractice exposure, and such matters are heightened during times involving regulatory uncertainty including tax reform. In this presentation we will discuss the rules and regulations that typically apply in various contexts and offer practical real-world advice on how to approach common sensitive situations, including discussing alignment of interests between clients and professionals when addressing risk or professional practice matters and when those interests could potentially diverge.

Moderator/Panelist
Alice G. Abreu, Temple University Beasley School of Law, Philadelphia, PA

Panelists
Matt Cooper, Deloitte Tax LLP, Washington, DC
Christopher S. Rizek, Caplin & Drysdale, Washington, DC
Melissa Wiley, EY, Washington, DC
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Villanova, PA

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Bromall, PA

Howard Karel
AllSource LLC
Devon, PA

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Philadelphia, PA
<table>
<thead>
<tr>
<th>Name</th>
<th>Affiliation</th>
<th>City</th>
<th>State</th>
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</thead>
<tbody>
<tr>
<td>Lisa B. Petkun</td>
<td>Pepper Hamilton LLP</td>
<td>Philadelphia</td>
<td>PA</td>
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<tr>
<td>Beth Raab</td>
<td>Syngenta Crop Protection</td>
<td>Wilmington</td>
<td>DE</td>
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<td>Edward J. Reitmeyer</td>
<td>Marcum LLP</td>
<td>Philadelphia</td>
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<tr>
<td>Commissioner Charles P. Rettig*</td>
<td>Internal Revenue Service</td>
<td>Washington</td>
<td>DC</td>
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<tr>
<td>Christopher S. Rizek*</td>
<td>Caplin &amp; Drysdale</td>
<td>Washington</td>
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<tr>
<td>Scott Robins</td>
<td>Grant Thornton LLP</td>
<td>Philadelphia</td>
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<td>Edmund J. Robinson</td>
<td>Drexel University Kline School of Law</td>
<td>Philadelphia</td>
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<tr>
<td>Jorge Rodriguez</td>
<td>Rodriguez Law Firm, PLLC</td>
<td>New York</td>
<td>NY</td>
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<tr>
<td>Danielle Rolfes*</td>
<td>KPMG LLP</td>
<td>Washington</td>
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<td>Nathan Rudy</td>
<td>KPMG LLP</td>
<td>Philadelphia</td>
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<td>Joshua Runyan</td>
<td>Montgomery McCracken Walker &amp; Rhoads LLP</td>
<td>Philadelphia</td>
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<tr>
<td>Natalia Sandoval</td>
<td>Georgetown Law</td>
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<td>Lisa Saranchak</td>
<td>TIGTA</td>
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<td>Saiya Savooji</td>
<td>Georgetown Law</td>
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<td>John Schmehl</td>
<td>Dilworth Paxson LLP</td>
<td>Philadelphia</td>
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<td>Kristin L. Schmid</td>
<td>Kulzer &amp; DiPadova</td>
<td>Haddonfield</td>
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<tr>
<td>Dawn Schmidt</td>
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<td>Philadelphia</td>
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<td>Amanee Scott-Stephan</td>
<td>Comcast Corporation</td>
<td>Philadelphia</td>
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<td>Ryan Sellars</td>
<td>Aramark</td>
<td>Philadelphia</td>
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<tr>
<td>David G. Shapiro**</td>
<td>Saul Ewing Arnstein &amp; Lehr LLP</td>
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<td>David Shechtman</td>
<td>Drinker Biddle &amp; Reath LLP</td>
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<td>Pinky Shodhan</td>
<td>Georgetown Law</td>
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<td>Richard J. Silpe</td>
<td>Cozen O'Connor</td>
<td>Philadelphia</td>
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<td>Lawrence G. Silver</td>
<td>Kreischer Miller</td>
<td>Horsham</td>
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<tr>
<td>Carrie Simons</td>
<td>The Vanguard Group, Inc.</td>
<td>Valley Forge</td>
<td>PA</td>
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<td>Patrick K. Skeeihan</td>
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<tr>
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<td>New York</td>
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<td>William Smith</td>
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<tr>
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<tr>
<td>Anita Sood</td>
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<td>Radnor</td>
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<tr>
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<tr>
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<td>Washington</td>
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<td>Maria Stefanis</td>
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<tr>
<td>Scott M. Stein*</td>
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<tr>
<td>Michael Steinsaltz</td>
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<tr>
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</tbody>
</table>
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Brad Zeiger
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Chadds Ford, PA

Qiongwen Zhang
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Washington, DC
### ABA Section of Taxation CLE Calendar
www.ambar.org/taxation

<table>
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<tr>
<th>DATE</th>
<th>PROGRAM</th>
<th>LOCATION</th>
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<tr>
<td>December 11-13, 2019</td>
<td>36th National Institute on Criminal Tax Fraud</td>
<td>Wynn Las Vegas, NV</td>
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<tr>
<td>January 30-February 1, 2020</td>
<td>2020 Midyear Tax Meeting</td>
<td>Boca Raton Resort Boca Raton, FL</td>
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<tr>
<td>March 16-20, 2020</td>
<td>2020 ABA/IPT Advanced State Income, Sales/Use, and Property Tax Seminars</td>
<td>Royal Sonesta New Orleans, LA</td>
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<tr>
<td>April 1-3, 2020</td>
<td>20th Annual U.S. and Europe Tax Practice Trends Conference</td>
<td>Hotel Bayerischer Hof Munich, Germany</td>
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<tr>
<td>April 30 - May 2, 2020</td>
<td>2020 May Tax Meeting</td>
<td>Marriott Marquis Washington, DC</td>
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<tr>
<td>June 10-12, 2020</td>
<td>13th Annual U.S. and Latin America Tax Practice Trends Conference</td>
<td>Mandarin Oriental Miami, FL</td>
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<tr>
<td>September 24-26, 2020</td>
<td>2020 Fall Tax Meeting</td>
<td>Marriott Marquis New York, NY</td>
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### ABA Section of Taxation Publications
www.ambar.org/taxpubs

**Effectively Representing Your Client Before the IRS: A Practical Manual for the Tax Practitioner with Sample Correspondence and Forms - 7th Edition**
Product Code: 5470821 • Regular Price: $299 • Tax Section Member Price: $249

**A Practitioner’s Guide to Innocent Spouse Relief, 2nd Edition** by Robert B. Nadler
Product Code: 5470811EBK • Regular Price: $99.95 • Tax Section Member Price: $79.95

**A Practitioners Guide to Tax Evidence, 2nd Edition** by Joni Larson
Product Code: 5470820 • Regular Price: $99.95 • Tax Section Member Price: $79.95

**Careers in Tax Law: Perspectives on the Tax Profession and What It Holds for You**
Product Code: 5470719 • Regular Price: $70 • Tax Section Member Price: $55 • Law Student Price: $25

**The Supreme Court, Federal Taxation, and the Constitution** by Jasper L. Cummings, Jr.
Product Code: 5470790 • Regular Price: $155 • Tax Section Member Price: $125

Product Code: 5470817 • Regular Price: $155 • Tax Section Member Price: $125

**The Sales & Use Tax Deskbook, 2018-2019 Edition** (includes CD-ROM)
Product Code: 5470825 • Regular Price: $285 • Tax Section Member Price: $225

**The Property Tax Deskbook, 2019 Edition** (includes CD-ROM)
Product Code: 5470826 • Regular Price: $285 • Tax Section Member Price: $225