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

PRELIMINARY 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.

As the national representative of the legal profession, the mission of the American Bar Association Section of Taxation is to serve our members and the public through education and leadership to achieve an equitable, efficient, and workable tax system. Our publications, programs, and expert advice help you navigate the constantly changing landscape of tax law. To learn more and join the Section of Taxation, please visit www.americanbar.org/tax.

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GENERAL INFORMATION

CONFERENCE CO-CHAIRS
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Neil Feinstein, Deloitte Tax LLP, Philadelphia, PA
Debbie Martino, Lincoln Financial Group, Radnor, PA

VENUE
Union League of Philadelphia
140 South Broad Street, Philadelphia, PA 19102-3003
Phone: (215) 563-6500  Website: http://www.unionleague.org/

REGISTRATION
Registration for the Conference is be available at the following website through Thursday, October 24, with an Early Registration discount available on or before Thursday, October 10. To register online or through the mail, please visit the following website:

www.americanbar.org/groups/taxation/events_cle/19ptc_resources/

All cancellation and refund requests must be received by Thursday, October 24. All refunds will incur a $50 cancellation fee. Absolutely no refunds will be granted after the deadline. To request a refund, please email taxmeeting@americanbar.org.

Registration will be available at the Union League of Philadelphia at 7:15 a.m. on Monday, October 28, and 7:00 a.m. on Tuesday, October 29. All individuals attending any part of the Conference must register and pay the registration fee.

<table>
<thead>
<tr>
<th>Early Registration (Through Oct. 3, 2019)</th>
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<tr>
<td>ABA Tax Section Member</td>
<td>$640</td>
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<tr>
<td>Past Conference Attendee (Non-ABA)</td>
<td>$640</td>
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<td>First Time Conference Attendee</td>
<td>$510</td>
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<td>Full-Time Professor / Non-Profit / Government</td>
<td>$350</td>
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<td>One Day Rate</td>
<td>$365</td>
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<td>Full-Time J.D., LL.M., or M.T. Candidates</td>
<td>FREE</td>
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<th>Regular Registration (After Oct. 3, 2019)</th>
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<tr>
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<td>Full-Time Professor / Non-Profit / Government</td>
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<td>One Day Rate</td>
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<td>Time</td>
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<tr>
<td>Monday, October 28</td>
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<tr>
<td>7:15 a.m. – 8:15 a.m.</td>
<td>Registration and Continental Breakfast</td>
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<tr>
<td>8:15 a.m. – 8:20 a.m.</td>
<td>Opening Remarks</td>
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<tr>
<td>8:20 a.m. – 9:35 a.m.</td>
<td>State and Local Tax Update</td>
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<td>9:35 a.m. – 9:45 a.m.</td>
<td>Networking Break</td>
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<tr>
<td>9:45 a.m. – 11:00 a.m.</td>
<td>Tax Accounting Methods</td>
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<tr>
<td>11:00 a.m. – 11:15 a.m.</td>
<td>Networking Break</td>
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<tr>
<td>11:15 a.m. – 12:30 p.m.</td>
<td>Employment Taxes</td>
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<tr>
<td>12:30 p.m. – 2:15 p.m.</td>
<td>Luncheon with Keynote Speaker <em>(No CLE/CPE)</em></td>
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<tr>
<td>2:15 p.m. – 3:30 p.m.</td>
<td>Corporate Tax Update</td>
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<td>3:30 p.m. – 3:45 p.m.</td>
<td>Networking Break</td>
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<tr>
<td>3:45 p.m. – 5:00 p.m.</td>
<td>The Emergence of Technology and Data Analytics in Tax Law</td>
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<td>Section 163(j) Update</td>
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<td>Networking Luncheon</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>Ethics: What Your General Counsels Worry About</td>
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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.
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, VWR International LLC, Radnor, PA
Panelist
Mary B. (Handy) Hevener, Morgan, Lewis & Bockius LLP, Washington, DC

12:30 p.m. – 2:15 p.m.        Meade Room, 2nd 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, Level 2

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, Washington, DC
Rose Williams, EY, Washington, DC

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

Networking Break

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

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, 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, Level 2
Networking Cocktail Reception
DAY 2

7:00 a.m. – 8:00 a.m.  
Registration and Continental Breakfast  
Lincoln Hall Foyer, Level 2

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

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

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, Level 2

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

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, Level 2
Networking Break

11:00 a.m. – 12:15 p.m. Lincoln Hall, Level 2
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, Level 1
Networking Luncheon

1:00 p.m. – 2:15 p.m. Lincoln Hall, Level 2
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
Angela Bekker, AIG, New York, NY
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, Level 2

**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, Philadelphia, PA

**Panelists**
Matt Cooper, Deloitte Tax LLP, Washington, DC  
Christopher S. Rizek, Caplin & Drysdale, Washington, DC  
Melissa Wiley, EY, Washington, DC
**CLE CREDIT**
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 https://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.

**CPE CREDIT**
The American Bar Association is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: http://www.learningmarket.org.

**SCHOLARSHIP INFORMATION**
A limited number of scholarships to defray tuition expenses are available for this program. To request a scholarship application, please email Genevieve.Lynn@americanbar.org. Scholarship applications must be received no later than 30 days prior to the program. For programs with tuition costs over $500, qualifying attorneys will receive at least a 50% reduction in the registration fee.

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ABA Section of Taxation CLE Calendar
www.ambar.org/taxation

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

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: 5470811 • Regular Price: $99.95 • Tax Section Member Price: $79.95

A Practitioners Guide to Tax Evidence by Joni Larson
Product Code: 5470794 • Regular Price: $99.95 • Tax Section Member Price: $79.95

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

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

The Sales & Use Tax Deskbook, 2016-2017 Edition (includes CD-ROM and PDF)
Product Code: 5470818 • Regular Price: $285 • Tax Section Member Price: $225

The Property Tax Deskbook, 2017 Edition (includes CD-ROM and PDF)
Product Code: 5470819 • Regular Price: $285 • Tax Section Member Price: $225