5TH ANNUAL
YOUNG TAX LAWYERS
SYMPOSIUM

Friday, July 19, 2019, 1:00 PM - 5:30 PM
Jones Day • 300 New Jersey Ave, NW, Washington, DC

SYMPOSIUM BROCHURE
INFORMATION

VENUE
Jones Day, 300 New Jersey Avenue, NW, Washington, DC
Tel: (202) 879-3939 | Website: https://www.jonesday.com/washington/

SYMPOSIUM DESCRIPTION
Join the ABA Section of Taxation, in conjunction with the ABA Young Lawyers Division and Federal Bar Association Section on Taxation, for the 5th Annual Young Tax Lawyers Symposium on Friday, July 19, 2019 from 1:00-5:30 pm at the Washington, DC offices of Jones Day, 300 New Jersey Avenue, NW.

The Symposium will provide young attorneys and students an opportunity to hear from practitioners and government officials on a variety of issues that are not covered in most law school courses. Topics discussed include fundamentals of tax litigation and insurance cases, international tax, mergers and acquisitions, and ethics in tax law. A networking cocktail reception will be held at Jones Day following the Symposium from 5:30-7:00 pm.

SYMPOSIUM CO-CHAIRS
Anne Gordon, PwC, Washington, DC (Chair, FBA Section on Taxation)
Morgan Klinzing, Pepper Hamilton LLP, Washington, DC (Chair, ABA Tax Section Young Lawyers Forum)

PLANNING COMMITTEE
Janelle Darnell, KPMG LLP, Washington, DC
Heather K. P. Fincher, BakerHostetler, Washington, DC
Micah Gibson, PwC, Washington, DC
M. Blair James, U.S. Tax Court, Washington, DC (ABA Young Lawyers Division Liaison to the ABA Tax Section)
Robert Russell, Alliantgroup, Washington, DC

REGISTRATION
Registration for the Symposium is available at the following website: https://www.americanbar.org/groups/taxation/events_cle/19ytls_resources/. All individuals attending any part of the Symposium must register and pay the registration fee. Shared registrations are not permitted. Payment may be by credit card or check. Checks should be made payable to the American Bar Association.

<table>
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<tr>
<th>Registration Categories</th>
<th>Fees</th>
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<tbody>
<tr>
<td>ABA or FBA Member</td>
<td>$25</td>
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<tr>
<td>Full-Time Law Student</td>
<td>$10</td>
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<tr>
<td>Non-Member</td>
<td>$35</td>
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12:30 p.m. – 5:30 p.m.
Registration

1:00 p.m. – 2:00 p.m.
Insuring a Good Outcome: Tax Controversy and the Insurance Industry

The panelists will provide a primer on the taxation of insurance and historical case law. The discussion will then address the recent flood of captive insurance tax controversy including litigation, IRS campaign activity and promoter investigations.

Moderator
Catherine Ferguson, U.S. Tax Court, Washington, DC

Speakers
Drew Cummings, Morgan, Lewis & Bockius, Washington, DC
Graham Green, Eversheds Sutherland (US) LLP, Washington, DC
S. Starling Marshall, Covington & Burling, New York, NY
Robert Russell, Alliant Group, Washington, DC

2:00 p.m. – 3:00 p.m.
The Architecture of International Tax

The U.S. international tax rules – and the hundreds of pages of new guidance released since tax reform – can be overwhelmingly complicated. Join us as we take a step back to overview the fundamental rules, walk through practical examples, and highlight select issues of interest or planning. The panelists will cover areas such as subpart F, GILTI, section 245A, PTEP, and FDII in an interactive discussion of hypotheticals designed to help young tax lawyers better understand the architecture of international tax.

Moderator
Heather K. P. Fincher, Baker & Hostetler LLP, Washington, DC

Speakers
Joan C. Arnold, Pepper Hamilton LLP, Philadelphia, PA
Lauren Azebu, Steptoe & Johnson LLP, Washington, DC
Angelika Nazarenko, Jones Day, Washington, DC
Lisandra Ortiz, Miller & Chevalier, Washington, DC

3:00 p.m. – 3:30 p.m.
Networking Break
3:30 p.m. – 4:30 p.m.

States of Matter: A Change in Form in a Post-Tax Reform Era

Selecting an entity’s structure for tax purposes involves an important decision-making process and can play a significant role in structuring M&A transactions. Tax Reform substantially altered the Internal Revenue Code, directly affecting choice-of-entity decision-making upon both formation and/or conversion of a business entity. This panel will provide an overview of typical choice-of-entity concerns, discuss specific examples of how the new tax law altered the playing field, and offer suggestions for the avoidance of certain pitfalls or traps for the unwary.

Moderator
Janelle Darnell, KPMG LLP, Washington, DC

Speakers
William Alexander, Skadden, Arps, Slate, Meagher & Flom LLP, Washington, DC
Kyle Colonna, PwC, Washington, DC
Brianne DeSellier, Crowe LLP, Washington, DC
Morgan Klinzing, Pepper Hamilton LLP, Philadelphia, PA

4:30 p.m. – 5:30 p.m.

Technology and Social Media: Preparing New Tax Lawyers to Make Choices That Comply With Their Ethical Duties

In modern legal practice, technology and social media permeate many aspects of the legal profession. Attorneys have a duty to be competent not only in the law and its practice, but also in technology and social media. Technology and social media create a “virtual” minefield for ethical violations. This panel will help you stay abreast of the ethical rules associated with the use of technology and social media in the modern law office; panelists will discuss how to identify the ethical duties of new tax lawyers through the use of the Model Rules and ABA Ethics Opinions.

Moderator
M. Blair James, U.S. Tax Court, Washington, DC

Speakers
The Honorable Ronald Buch, U.S. Tax Court, Washington, DC
Jeremiah Coder, PwC, Washington, DC
Robert P. Deyling, Counsel, Committee on Codes of Conduct, Assistant General Counsel, Administrative Office of the U.S. Courts, Washington, DC
Carina Federico, Crowell & Moring, LLP, Washington, DC

5:30 p.m. – 7:00 p.m.

Networking Cocktail Reception
American Bar Association Section of Taxation  
www.americanbar.org/groups/taxation

As the national representative of the legal profession, the mission of the ABA Section of Taxation is to serve our members and the public through education and leadership to achieve an equitable, efficient, and workable tax system. The Tax Section puts all of the latest information on administrative and procedural developments right at your fingertips. Our publications, programs, and expert advice help you navigate the constantly changing landscape of tax law.

Federal Bar Association Section on Taxation  
www.fedbar.org/Sections/Section-on-Taxation.aspx

The Federal Bar Association (FBA), founded in 1920, is dedicated to the advancement of the science of jurisprudence and to promoting the welfare, interests, education, and professional development of all attorneys involved in federal law. Our members run the gamut of federal practice: attorneys practicing in small to large legal firms, attorneys in corporations and federal agencies, and members of the judiciary. The FBA is the catalyst for communication between the bar and the bench, as well as the private and public sectors.

American Bar Association Young Lawyers Division  
www.americanbar.org/groups/young_lawyers/

The American Bar Association Young Lawyers Division (ABA YLD) is the home for young lawyers. With over 150,000 members and 300 affiliated groups, the ABA YLD is the largest young lawyer organization in the world. The Division is committed to assuring it is best able to represent the newest members of the profession, ensuring that it reflects the society it serves, and providing young lawyers and young lawyer organizations with the tools and opportunities for professional and personal success.

Individual membership is open to American Bar Association law student and lawyer Members under 36 years old or admitted to practice for five years or less. Affiliate membership is open to young lawyer organizations and special interest bars. There are no additional membership dues.
INFORMATION

CLE CREDIT
The American Bar Association will seek 4 hours of CLE credit in 60-minute states, and 4.8 hours of CLE credit for this program in 50-minute states. Credit hours are estimated and are subject to each state’s approval and credit rounding rules. Please visit the conference website at https://www.americanbar.org/groups/taxation/events_cle/19ytls_resources/ for program CLE details or visit 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: www.learningmarket.org. Recommended CPE Credits and Fields of Study: Program attendees can earn CPE credits in the Taxes field of study. Prerequisites: Previous experience in tax law; Advanced Preparation: None; Program Level: Intermediate; Delivery Method: Group-Live

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

ABA OPEN MEETINGS POLICY
In accordance with the ABA Open Meetings Policy, all ABA programs are open to the media unless they are to conduct business sessions of a confidential nature. The Association encourages media coverage of its activities. If you have questions about this policy, please contact the Tax Section at +1.202.662.8670.

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

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<tr>
<td>October 3-5, 2019</td>
<td>2019 Fall Tax Meeting</td>
<td>Hyatt Regency San Francisco, CA</td>
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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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<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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<td>April 30 - May 2, 2020</td>
<td>2020 May Tax Meeting</td>
<td>Marriott Marquis DC Washington, DC</td>
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<tr>
<td>September 5-7, 2019</td>
<td>2019 Annual Meeting and Convention</td>
<td>Hilton Tampa Downtown Tampa, FL</td>
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<td>March 5-6, 2020</td>
<td>2020 Tax Law Conference</td>
<td>Ronald Reagan Building &amp; International Trade Center Washington, DC</td>
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<tr>
<td>August 8-13, 2019</td>
<td>2019 ABA Annual Meeting</td>
<td>Marriott Marquis San Francisco, CA</td>
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The ABA Section of Taxation, FBA Section on Taxation, and the ABA Young Lawyers Division would like to thank JONES DAY for their support of the 5th Annual Young Tax Lawyers Symposium.