

2024 D.C. Bar Tax Conference

January 10-11, 2024

Presented by:

D.C. Bar Tax Community

Hosted by:

The District of Columbia Bar
901 4th Street, NW
Washington, D.C., 20001

Conference Chair:

Scott M. Levine, Partner, Jones Day

AGENDA

DAY 1

9:00 am to 10:15 am

Breakout Session 1

International Taxation: Current Developments

MODERATOR, Loren Ponds, Member, Miller & Chevalier Chartered

PANELISTS:

- Azeka Abramoff, Special Counsel, Office of the Associate Chief Counsel (International), Internal Revenue Service
- Douglas Poms, Principal, KPMG LLP
- Wade Sutton, Principal, PricewaterhouseCoopers LLP and Adjunct Professor of Law, The Georgetown University Law Center

Corporate Taxation: Taxation of Troubled Companies

MODERATOR, Joe Pari, Partner, Weil, Gotshal & Manges LLP and Adjunct Professor of Law, The Georgetown University Law Center

PANELISTS:

- Kevin M. Jacobs, Managing Director, Alvarez & Marsal Tax, LLC
- Colleen Laduzinski, Partner, Jones Day
- Brian Loss, Senior Technical Reviewer, Branch 4, Office of the Associate Chief Counsel (Corporate), Internal Revenue Service

Partnership Taxation: Partnership-Related Issues with the Corporate AMT

MODERATOR, Michael Hauswirth, Principal, PricewaterhouseCoopers LLP

PANELISTS:

- Angela Russo, Partner, Winston & Strawn LLP
- Monisha Santamaria, Principal, KPMG LLP
- Government Panelists (to be added)

Tax Credits: Recent Guidance on Clean Energy Tax Credits

MODERATOR, Hilary Lefko, Partner, Norton Rose Fulbright US LLP

PANELISTS:

- Sam Guthrie, Partner, Akin Gump Strauss Hauer & Feld LLP
- Amish Shah, Partner, Holland & Knight LLP
- Government Panelists (to be added)

Individual Taxation: Filing Season Preview Including Discussion of the IRS Filing Tool Pilot

MODERATOR, (to be added)

PANELISTS:

- Patrick Hedger, Executive Director, Taxpayers Protection Alliance
- Nina Olson, Executive Director, Center for Taxpayer Rights
- Gabriel Zucker, Associate Policy Director, Tax Benefits, Code for America
- Government Panelists (to be added)

10:30 am to 11:45 am

Breakout Session 2

International Taxation: Foreign Tax Credit Developments

MODERATOR, Michael Caballero, Partner, Covington & Burling LLP and Adjunct Professor of Law, The Georgetown University Law Center

PANELISTS:

- Hayley Rassuchine, Attorney, Branch 3, Office of the Associate Chief Counsel (International), Internal Revenue Service
- Danielle Rolfes, Partner, KPMG LLP
- Gretchen Sierra, Principal, Deloitte Tax LLP

Corporate Taxation: The Corporate Alternative Minimum Tax

MODERATOR, Eric Solomon, Partner, Ivins, Phillips & Barker, Chartered and Adjunct Professor of Law, The Georgetown University Law Center

PANELISTS:

- William Burhop, Senior Technical Reviewer, Branch 5, Office of the Associate Chief Counsel (Corporate), Internal Revenue Service
- Andrew T. Davis, Partner, Cravath, Swaine & Moore LLP
- Michelle Hanlon, *Howard W. Johnson Professor*, MIT Sloan School of Management

Partnership/Corporate/International Taxation: Section 174, Notice 2023-63, and Related Structuring Implications

MODERATOR, Eric Sensenbrenner, Partner, Skadden, Arps, Slate, Meagher & Flom LLP

PANELISTS:

- Austin Diamond-Jones, Branch Chief, Branch 3, Office of the Associate Chief Counsel (Corporate), Internal Revenue Service
- Chris Hanfling, Partner, Jones Day
- Amy J. Sargent, Executive Director, Ernst & Young LLP

Tax Credits: Transferability and Direct Pay under the Inflation Reduction Act

MODERATOR, John Eliason, Partner, Orrick LLP

PANELISTS:

- Shariff Barakat, Partner, Akin Gump Strauss Hauer & Feld LLP
- Patrick Browne Jr., Senior Vice President, Marsh and Adjunct Professor of Law, The Georgetown University Law Center
- Kelly Rubin, Partner, Jones Day
- Government Panelists (to be added)

Financial Products Taxation: Taxation of Cryptocurrency and Related Reporting Issues

MODERATOR, Lisa Zarlenga, Partner, Steptoe & Johnson LLP

PANELISTS:

- Amie Breslow, Of Counsel, Partner, Jones Day
- Rebecca Lee, Principal, PricewaterhouseCoopers LLP
- Government Panelists (to be added)

12:15 pm to 1:00 pm

Plenary Session

Legislative Update

MODERATOR, Janice Mays, Managing Director, PricewaterhouseCoopers LLP

PANELISTS:

- Thomas Barthold, Chief of Staff, Joint Committee on Taxation
- Courtney Connell, Chief Tax Counsel, Republican Staff, Senate Finance Committee
- Andrew Grossman, Chief Tax Counsel, Democratic Staff, House Committee on Ways and Means
- Sarah Shaefer, Chief Tax Advisor, Democratic Staff, Senate Finance Committee
- Derek Theurer, Chief Tax Counsel, Republican Staff, House Committee on Ways and Means

1:00 pm to 2:00 pm

Plenary Session

The Future of Tax Reform: 2025 and Beyond

MODERATOR, Richard Rubin, U.S. Tax Policy Reporter, The Wall Street Journal

PANELISTS:

- Kyle Pomerleau, Senior Fellow, American Enterprise Institute
- Marc Goldwein, Senior Vice President and Senior Policy Director, Committee for a Responsible Federal Budget
- Natasha Sarin, Associate Professor of Law, Yale Law School
- Additional Panelists (to be added)

2:15 pm to 3:30 pm

Breakout Session 3

Corporate/International Taxation: Cross-Border M&A Update

MODERATOR, Devon Bodoh, Partner, Weil, Gotshal & Manges LLP

PANELISTS:

- Layla Asali, Member, Miller & Chevalier Chartered
- Teisha Ruggiero, Branch Chief, Branch 4, Office of the Associate Chief Counsel (International), Internal Revenue Service
- Timothy Shuman, Partner, McDermott Will & Emery LLP
- Julie Wang, Senior Counsel, Branch 2, Office of the Associate Chief Counsel (Corporate), Internal Revenue Service

Partnership Taxation/Tax Controversy: BBA Partnership Audits in a Post-IRA World

MODERATOR, Rochelle Hodes, Principal, Crowe LLP

PANELISTS:

- Mary I. Slonina, Managing Director, KPMG LLP
- Andy Weiner, Counsel, Kostelanetz LLP
- Government Panelists (to be added)

Tax Credits: Investment Tax Credit “Adders” under the Inflation Reduction Act

MODERATOR, Katherine Breaks, Principal, KPMG LLP

PANELISTS:

- John Marciano, Founder, Redball Power LLC
- Jaime Park, Managing Director, Deloitte Tax LLP
- Government Panelists (to be added)

Employment Tax/Tax Controversy: Employee Retention Tax Credit Issues

MODERATOR, Ligeia Donis, Partner, Vialto Partners

PANELISTS:

- Amber Salotto, Managing Director, Andersen Tax LLC
- Government Panelists (to be added)

Financial Products Taxation: Current Developments

MODERATOR, Mark Price, Principal, KPMG LLP

PANELISTS:

- Jason Schwartz, Partner, Fried, Frank, Harris, Shriver & Jacobson LLP
- Helen Yanchisin, Managing Director, Financial Instruments Group, Deloitte Tax LLP
- Government Panelists (to be added)

3:45 pm to 4:15 pm

Plenary Session

A Conversation with Commissioner Danny Werfel

Danny Werfel, Commissioner, Internal Revenue Service

4:15 pm to 5:00 pm

Plenary Session

IRS Strategic Operating Plan and Enforcement Efforts: An Update from the Service

MODERATOR, Fred Goldberg, Of Counsel, Skadden, Arps, Slate, Meagher & Flom LLP

PANELISTS:

- Eric Cirelli, Director of Field Operations, Global High Wealth and Pass-Through Exam Strategy, Large Business and International, Internal Revenue Service
- Clifford Scherwinski, Director, Pass-Through Entities Practice Area, Large Business and International, Internal Revenue Service
- Clifford Warren, Senior Counsel, Internal Revenue Service Office of Associate Chief Counsel (Passthroughs and Special Industries)

5:00 pm to 6:00 pm

Cocktail Reception

DAY 2

9:00 am to 10:15 am

Breakout Session 4

International Taxation: Pillar One Update

MODERATOR, Barbara Angus, Global Tax Policy Leader, Ernst & Young LLP

PANELISTS:

- Thomas Bettge, Senior Manager, Washington National Tax – Economic and Valuation Services, KPMG LLP
- Daniel Bunn, President and C.E.O., Tax Foundation
- Lorraine Eden, Professor Emerita of MGMT and Adjunct Professor of Law at Texas A&M University; Member of United Nations Subcommittee on Transfer Pricing
- Robert (Zeb) Kelley, Branch Chief, Branch 6, Office of the Associate Chief Counsel (International), Internal Revenue Service

Corporate Taxation: Consolidated Update

MODERATOR, Andrew Dubroff, Partner, Ernst & Young LLP

PANELISTS:

- Olivia Orobona, Principal, PricewaterhouseCoopers LLP
- Jeffrey Vogel, Principal, KPMG LLP and Adjunct Professor of Law, The Georgetown University Law Center
- Marie Milnes-Vasquez, Special Counsel, Office of the Associate Chief Counsel (Corporate), Internal Revenue Service

Partnership Taxation: Current Developments

MODERATOR, Eric Sloan, Partner, Gibson, Dunn & Crutcher LLP

PANELISTS:

- Sabrina Conyers, Partner, McGuireWoods LLP
- Steve Rosenthal, Senior Fellow, Urban-Brookings Tax Policy Center
- Government Panelists (to be added)

Compensation & Benefits Taxation: Retirement Plan Tax Update

MODERATOR, Dominic DeMatties, Partner, Thompson Hine LLP

PANELISTS:

- Christa Bierma, Principal, Ernst & Young LLP and Adjunct Professor of Law, The Georgetown University Law Center
- Government Panelists (to be added)

Individual Taxation: Scams: The Lack of a Remedy in Romance Scam Cases

MODERATOR, Nancy Rossner, Executive Director, The Community Tax Law Project

PANELISTS:

- Benjamin Leff, Professor of Law, American University, Washington College of Law
- Government Panelists (to be added)

10:30 am to 11:45 am

Break Out Session 5

International Taxation: Pillar Two: We're Live! A Sampling of Disparities Between the OECD's Model Rules and Enacted Legislation

MODERATOR, Amanda Pedvin Varma, Partner, Steptoe & Johnson LLP and Adjunct Professor of Law, The Georgetown University Law Center

PANELISTS:

- Jeremiah Coder, Deputy Director, International Tax Policy, Revenue Jersey
- Reto Heuberger, Partner, Homburger AG (Switzerland)
- Alex Jorge, Partner, DLA Piper (Brazil)
- Steffie Klein, Senior Associate, Loyens & Loeff (Netherlands)

Corporate Taxation: Spin-Off Update

MODERATOR, William Alexander, Of Counsel, Skadden, Arps, Slate, Meagher & Flom LLP

PANELISTS:

- Derek Cain, Principal, PricewaterhouseCoopers LLP
- Sammy Evei, Director, National Tax, Andersen Tax LLC
- Mark Weiss, Branch Chief, Branch 2, Office of the Associate Chief Counsel (Corporate), Internal Revenue Service

Tax Controversy: Tax Litigation Update Including Recent Decisions and Their Impact on Corporate and Individual Taxpayers

MODERATOR, Michael Desmond, Partner, Gibson, Dunn & Crutcher LLP

PANELISTS:

- Caroline Ciraolo, Partner, Kostelanetz LLP and Adjunct Professor of Law, The Georgetown University Law Center
- Andrew Strelka, Counsel, Latham & Watkins, LLP
- Government Panelists (to be added)

Tax Exempt: Current Developments

MODERATOR, Bridget Weiss, Partner, Arnold & Porter Kaye Scholer LLP

PANELISTS:

- Lynne Camillo, Deputy Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes), Internal Revenue Service
- Elinor Ramey, Partner, Steptoe & Johnson LLP
- Alexander Reid, Partner, Baker Hostetler LLP
- Andrew Yingling, Attorney, Branch 3, Office of the Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes), Internal Revenue Service

Compensation & Benefits Taxation: SECURE 2.0 Act Implementation Update

MODERATOR, Michael P. Kreps, Principal, Groom Law Group, Chartered

PANELISTS:

- Lynn Dudley, Senior Vice President, Global Retirement and Compensation Policy, American Benefits Council
- Michael L. Hadley, Partner, Davis & Harman LLP
- Government Panelists (to be added)

12:15 pm to 1:45 pm

Plenary Session

Roundtable Discussion: Tax and the U.S. Supreme Court

MODERATOR, (to be added)

PANELISTS: (to be added)

***Moore v. United States*: A Technical Discussion**

MODERATOR, Brian Galle, Professor of Law, The Georgetown University Law Center

PANELISTS:

- George Callas, Executive Vice President, Arnold Ventures
- Lucas Townsend, Partner, Gibson, Dunn & Crutcher LLP
- Philip Wagman, Partner, Clifford Chance LLP
- Additional Panelists (to be added)

2:15 pm to 3:30 pm

Breakout Session 6

International Taxation: OECD Pillar Two Developments

MODERATOR, Jason Yen, Principal, Ernst & Young LLP

PANELISTS:

- Mindy Herzfeld, Professor of Tax Practice, University of Florida Frederic C. Levin College of Law
- Joshua Odintz, Partner, Holland & Knight LLP and Adjunct Professor of Law, The Georgetown University Law Center
- Government Panelists (to be added)

Corporate Taxation: The Stock Buyback Excise Tax

MODERATOR, Eileen Marshall, Partner, Cooley LLP

PANELISTS:

- David Berke, Special Counsel, Office of the Associate Chief Counsel (International), Internal Revenue Service
- Todd Reinstein, Partner, FORVIS
- Jay Singer, Partner, Shearman & Sterling LLP
- Samuel Trammell, Senior Counsel, Branch 2, Office of the Associate Chief Counsel (Corporate), Internal Revenue Service

Individual Taxation: Low-Income Taxpayer Current Developments

MODERATOR, Jessica Harris, Practitioner-in-Residence and Acting Director, Janet R. Spragens Federal Tax Clinic, Washington College of Law, American University

PANELISTS:

- Erin Collins, National Taxpayer Advocate, Taxpayer Advocate Service, Internal Revenue Service
- Paul Smith, DC Taxpayer Advocate, District of Columbia Office of Tax and Revenue
- Sakinah Tillman, Assistant Professor of Law and Director of the Tax Clinic, University of District of Columbia David A. Clarke School of Law
- Government Panelist (to be added)

Compensation & Benefits: Independent Dispute Resolution, Price Transparency and Other Tri-agency Guidance

MODERATOR, Viv Hunter Turner, Principal, Groom Law Group, Chartered

PANELISTS:

- Katherine Johnson, Senior Counsel, Health Policy, American Benefits Council
- Diana McDonald, Senior Policy Advisor, Groom Law Group, Chartered
- Government Panelists (to be added)

Tax Controversy: Exploring Treasury's Regulatory Authority After *Loper Bright Enterprises v. Raimondo*

MODERATOR, Joseph Judkins, Partner, Baker McKenzie LLP

PANELISTS:

- Adrienne Griffin, Branch Chief, Procedure & Administration Branch 2, Office of Chief Counsel, Internal Revenue Service
- James Kelly, Deputy Associate, Office of Associate Chief Counsel (International), Internal Revenue Service
- Lisandra Ortiz, Member, Miller & Chevalier Chartered
- Gilbert Rothenberg, Former Chief, Appellate Section, Tax Division, U.S. Department of Justice and Adjunct Professor of Law, Washington College of Law, American University

3:45 pm to 4:45 pm

Plenary Session

Global Tax Policy Update

MODERATOR, Robert Stack, Managing Director, Deloitte Tax LLP and Former Deputy Assistant Secretary (International Tax Affairs), Office of Tax Policy, U.S. Department of the Treasury

PANELISTS:

- Manal Corwin, Director of the Centre for Tax Policy and Administration at The Organisation for Economic Co-operation and Development (OECD)
- Itai Grinberg, Professor of Law, The Georgetown University Law Center and Former Deputy Assistant Secretary (International Tax Affairs), Office of Tax Policy, U.S. Department of the Treasury
- L.G. "Chip" Harter, Former Deputy Assistant Secretary (International Tax Affairs), Office of Tax Policy, U.S. Department of the Treasury
- Marta Jiménez-Blanco, Counselor of Finance, Embassy of Spain
- Treasury Panelist (to be added)

4:45 pm to 5:45 pm

Cocktail Reception
