

Employee Post-Travel Disclosure of Travel Expenses

Date/Time Stamp:

Post-Travel Filing Instructions: Complete this form within **30 days** of returning from travel. Submit all forms to the **Office of Public Records in 232 Hart Building**.

In compliance with Rule 35.2(a) and (c), I make the following disclosures with respect to travel expenses that have been or will be reimbursed/paid for me. I also certify that I have attached:

- ☐ The original *Employee Pre-Travel Authorization* (Form RE-1), AND
☐ A copy of the *Private Sponsor Travel Certification Form* with all attachments (itinerary, invitee list, etc.)

Private Sponsor(s) (list all): American Bar Association

Travel date(s): October 14-15 2022

Name of accompanying family member (if any): n/a

Relationship to Traveler: ☐ Spouse ☐ Child

IF THE COST OF LODGING **DID NOT INCREASE** DUE TO THE ACCOMPANYING SPOUSE OR DEPENDENT CHILD, ONLY INCLUDE LODGING COSTS IN EMPLOYEE EXPENSES. (Attach additional pages if necessary.)

Expenses for Employee:

	Transportation Expenses	Lodging Expenses	Meal Expenses	Other Expenses (Amount & Description)
☐ Good Faith Estimate	400	478	0	0
☒ Actual Amount				

Expenses for Accompanying Spouse or Dependent Child (if applicable):

	Transportation Expenses	Lodging Expenses	Meal Expenses	Other Expenses (Amount & Description)
☐ Good Faith Estimate				
☐ Actual Amount				

Provide a description of all meetings and events attended. See Senate Rule 35.2(c)(6). (Attach additional pages if necessary.):

I spoke at a panel on Oct 15th on Congressional tax investigations.

3/22/23
(Date)

Daniel Goshorn
(Printed name of traveler)

[Signature]
(Signature of traveler)

TO BE COMPLETED BY SUPERVISING MEMBER/OFFICER:

I have made a determination that the expenses set out above in connections with travel described in the *Employee Pre-Travel Authorization* form, are necessary transportation, lodging, and related expenses as defined in Rule 35.

3/22/23
(Date)

Ron Wyden
(Signature of Supervising Senator/Officer)



Tax Section

2022 Fall Tax Meeting Preliminary Agenda October 13-15, 2022, Hyatt Regency Dallas, Dallas, TX

A blue, rounded rectangular button with the word 'REGISTER' in white, bold, sans-serif capital letters.

Table of Contents

Thursday, October 13

[Friday, October 14: Employee Benefits](#)

[Friday, October 14: General Sessions](#)

[Saturday, October 15](#)

*Please note the Exempt Organization committee sessions will be held in a separate virtual meeting in early September. More information about registration and the program for that event will be available soon.

THURSDAY, OCTOBER 13

10:00AM – 11:30AM

Council Networking Event (Non-CLE) (Executive Session)

1:00PM – 4:00PM

Tax Bridge to Practice

1:00PM A Practical Introduction to Nontaxable Corporate Reorganizations. The rules pertaining to nontaxable corporate reorganizations are highly nuanced and leave open many traps for the unwary. This panel is intended to provide the audience with a high level and practical introduction to the various types of nontaxable corporate reorganizations, tips and tricks for issue spotting and identifying nontaxable corporate reorganizations, and reasons why and when one may seek to utilize a nontaxable corporate reorganization. This panel will also highlight for practitioners the relevance of these rules with respect to various practice areas and particular issues an associate may see in practice.

Moderator: Heather Sidwell, Ernst & Young, LLP

Panelists: Fatima Garcia, Polsinelli PC; Ian Holcomb, KPMG LLP; Joseph Rekrut, Hodgson Russ LLP

Learning Objectives: After attending this session, participants will be able to:

- Issue spot and differentiate the types of nontaxable corporate reorganizations
- Understand when and why a nontaxable corporate reorganization may be preferred over a taxable transaction in practice
- Identify the primary tax authorities governing nontaxable corporate reorganizations

2:00PM Unsend!: A Young Tax Lawyer's Guide to Office Etiquette and Avoiding Faux Pas (and Fixing the Ones You Already Made). Whether it's at a law firm, accounting firm, the Government, or in-house, beginning your career in tax law is exciting--but can also be filled with questions about etiquette. This panel will help young tax lawyers navigate proper office etiquette, from responding to late-night emails and handling remote work policies, to tips on how to fix faux pas that were already made. Panelists have a range of experiences working in tax law and will share different perspectives on best etiquette practices.

Moderator: Al Odige, EY

Panelists: Joe Sullivan, Covington & Burling LLP; Zenia Memon, Kostelanetz & Fink, LLP; Christina King, Kirkland & Ellis LLP

Learning Objectives: After attending this session, participants will be able to:

- Gain practical tips for interacting with colleagues in a professional manner in a variety of situations
- Understand the challenges that email, virtual meetings, and other remote interactions pose, and how to navigate them
- Learn approaches for correcting etiquette mistakes that have already been made

3:00PM A Primer on the Taxation of Life Insurance and Non-Qualified Annuities. The taxation of life insurance and annuities is a specialized and interesting area of practice. This panel will aim to provide an introduction to

the practice area and highlight various topics, including the testing requirements for life insurance contracts and modified endowment contracts, and the taxation of withdrawals and death benefits from life insurance contracts, modified endowment contracts, and non-qualified annuity contracts. The panel will also address the types of issues that an associate practicing in this area might regularly see.

Moderator: Prasanthi S. Paritala, Davis & Harman LLP

Panelists: Karl Kurzatkowski, Winston & Strawn LLP

Learning Objectives: After attending the session, participants will be able to:

- Identify common tax requirements applicable to life insurance contracts, modified endowment contracts, and non-qualified annuity contracts
- Understand issues that might arise as an associate with respect to life insurance and non-qualified annuities
- Feel more confident approaching and discussing federal tax issues with respect to life insurance and non-qualified annuities

1:00PM – 4:00PM

Tax Collection, Bankruptcy and Workouts

Tax Collection and Federal Litigation Updates. The rubber really hits the road post-assessment when the Service swoops in to take collection action. While IRS has a choice of enforcement actions in its arsenal – liens, levies, seizures, penalties – practitioners have their own armory of alternatives and defenses to enforced collection. Join us for a nuts-and-bolts overview of options to stop the Service in its tracks and protect your clients' property, including the underutilized bankruptcy route. We will examine case studies and discuss options such as Collection Due Process hearings, Collection Appeals Program, Currently not Collectible, Installment Agreements, Offers in Compromise, Bankruptcy, and others alternatives.

Moderator: Mandi L. Matlock, Harvard Law School

Panelists: Nancy Ryan, Legal Services of Northern Virginia; A. Lavar Taylor, Law Offices of A. Lavar Taylor, LLP; Jeff Trevillion, Jr., Crowe & Dunlevy P.C.

4:00PM – 5:00PM

Committee Chair Networking Session

4:00PM – 4:45PM

New Attendee Networking Event (Non-CLE) (Complimentary)

Sponsored by Caplin & Drysdale

5:00PM – 6:00PM

Special Keynote Session (Non-CLE)

Speaker: The Honorable Charles P. Rettig, Commissioner, Internal Revenue Service

Sponsored by Caplin & Drysdale

6:00PM – 7:30PM

Welcome Reception (Non-CLE) (Complimentary)

Sponsored by Asbury Law Firm

FRIDAY, OCTOBER 14 – Employee Benefits

AM Session 1 – Subcommittees: 8:00am – 11:00am

8:00AM – 9:30AM

Employee Benefits Defined Contribution Plans Update

This meeting will examine recent and pending regulatory and enforcement activity relating 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: William Evans, Attorney Advisor, Office of Benefits Tax Counsel, Department of Treasury (Invited); Pamela Kinard, Special Counsel, Employee Benefits, Exempt Organizations and Employment Taxes, Office of Chief Counsel, IRS (Invited)

8:00AM – 9:30AM

Employee Benefits Executive Compensation

Skinny of Partnerships and Profits Interest. Please join us for a panel discussion that will go deep into current compensation trends for partnerships including how to design capital and profits interests incentives. With the lack of formal guidance regarding profits interests and partnership interests, practitioners need to consider how partnership compensation be structured to be most tax efficient. Our panelists will also discuss the distinctions between employees and partners and whether “skinny partnerships” can create compensation and taxation

issues for employers. Public Company Stock Repurchases. We will also provide a short overview of the new 1% tax on public company stock repurchases and how the new tax could affect executive compensation arrangements, with a special focus on deferred compensation plans.

Panelists: Nicole Waterstradt, ONEOK; Rob Neis, Deloitte LLP; Nathan Holmes, Thompson Hine LLP; Stephen Tackney, KPMG LLP; Jennifer Dunsizer, Vorys, Sater, Seymour and Pease LLP; Deb Fields, KPMG LLP

Learning Objectives: After attending the session, the participant will:

- Understand the different partnership compensation structures
- Understand some areas of uncertainty regarding the treatment of partnership compensation
- Understand the new 1% tax and how it might affect compensation plan designs.

9:30AM – 11:00AM

Employee Benefits Administrative Practices

The panel will discuss the new IRS 90-day pre-examination compliance program, including a discussion of the letter that is being used, how the process works, and best practices. The panel will also discuss the IRS pre-submission conference request process for a possible Employee Plans Voluntary Correction Program submission, and the process under the Employee Plans Voluntary Closing Agreement Procedures. The update will also include an open forum to discuss issues related to self-correction, determination letters and IRS administrative practices.

Panelists: Brandon Long, McAfee & Taft; Samantha Kopacz, Miller Canfield; Timothy Verrall, Ogletree Deakins

Learning Objectives: After attending the session, participants will be able to:

- better understand and explain the new IRS 90-day pre-examination compliance program;
- plan and prepare plan sponsors and plan administrators for receiving and responding to these letters;
- better understand the IRS pre-submission conference request process, when it might be appropriate for plan sponsors and plan administrators and the benefits of the process; and
- understand the limitations of the pre-submission conference request process.

11:00AM – 11:15AM Break (Non-CLE)

AM Session 2 – Subcommittees: 11:15am – 1:45pm

11:15AM – 1:15PM

Employee Benefits Welfare Plans

This subcommittee meeting will consist of a review of recent legal developments affecting employer-sponsored health and welfare plans and a discussion of the practical questions and issues faced by employer plan sponsors as they implement the No Surprises Act and transparency requirements. Topics may include (i) an update on MHPAEA; (ii) preparation for prescription drug reporting; (iii) prescription drug rebate trends; and (iv) broker compensation disclosures.

Panelists: Jacquelyn Meng Abbott, Vorys, Sater, Seymour and Pease, LLP; Alden Bianchi, Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.; Will Fischer, IRS Office of Chief Counsel (Invited); Kirsten Garcia, Haynes and Boone, LLP; Lena Gionnette, Nixon Peabody LLP; Matthew Litton, Office of Health Plan Standards and Compliance Assistance (Invited); Beth Mandel, Thompson Hine LLP; Linda R. Mendel, Department of Treasury (Invited); Amber Rivers, EBSA Office of Health Plan Standards and Compliance Assistance (Invited); Joanne Roskey, Chief of the Division of Health Investigations in the Office of Enforcement of EBSA, DOL (Invited); David Sydlik, Senior Advisor with EBSA's Office of Health Plan Standards and Compliance Assistance (Invited); Susan A. Wetzel, Haynes and Boone, LLP; Kimberly Wilcoxon, Thompson Hine LLP

Learning Objectives: After attending the session, the participant will be able to:

- Understand the current state of MHPAEA enforcement
- Plan for prescription drug reporting
- Understand issues to address when reviewing compensation disclosures

12:15PM – 1:15PM

Employee Benefits Lifetime Income

Current Status of and Assessing Lifetime Income Programs. The Subcommittee leadership will focus its discussions on identifying the key, sometimes ill-defined, fiduciary issues with which attorneys will need to assist their clients in their assessing lifetime income programs. The Committee will also address the market experience to date of the DOL's new lifetime income disclosure rules.

Panelists: Robert Toth Jr., Law Office of Robert Toth, Jr.; David N. Levine, Groom Law Group Chartered; Jason Berkowitz; Bonnie Treichel, Endeavor Retirement; Matthew Eickman, Qualified Plan Advisors

Learning Objectives: After attending the session, the participant will be able to:

- Begin to develop a legal framework for attorneys and their fiduciary clients to assess DC lifetime income programs;
- Recognizing and identifying key elements of DC lifetime income programs

12:15PM – 1:30PM**Employee Benefits Defined Benefit Plans**

The subcommittee will discuss recent issues of interest affecting defined benefit plans, including the recent PBGC final rule regarding ARPA Special Financial Assistance (SFA) and developments from the IRS/Treasury and PBGC.

Panelists: Harlan Weller, Senior Actuary, Department of Treasury (Invited); Linda Marshall, Senior Counsel, Office of Associate Chief Counsel (TEGE), IRS (Invited); William Evans, Attorney/Advisor, Office of Benefits Tax Counsel, Department of Treasury (Invited); Harold Ashner, The Wagner Law Group; Deva A. Kyle, Cohen Weiss & Simon LLP; Israel Goldowitz, The Wagner Law Group; Dominic DeMatties, Thompson Hine LLP; John H. Wendeln, Thompson Hine LLP

12:00PM – 1:00PM**Employee Benefits ESOP Update**

This meeting will (subject to representation from the Department of Treasury or Department of Labor) continue prior session discussions on certain evolving ESOP structures, including a review of contributory ESOPs, sale side considerations, a discussion of company asset sale requirements – both from a pass through/shareholder vote perspective and instances where the sale is (potentially) substantial but not at a level that requires a shareholder vote, and thoughts on company transactions when the company is ESOP (or partially ESOP) owned (e.g., non-ESOP shareholder redemptions). The group intends to provide updates on recent litigation, as well as, experiences with DOL/IRS investigation. Finally, to the extent time remains, the panel will discuss evolving RFP processes for selecting providers participating in ESOP related transactions and matters.

Panelists: Allison Wilkerson, McDermott Will & Emery; Michelle Lewis, Hunton Andrews Kurth LLP; Scott Thompson, Haynes & Boone

12:00PM – 1:15PM**Employee Benefits Mergers & Acquisitions**

Equity and other Incentives in Private Equity Deals. This session will focus on benefits and compensation issues in the context of private equity transactions, including the perspectives of the acquirer, target and management team perspective. The Committee will address typical benefits and compensation issues that arise in private equity deals, including evolving deal terms in a changing economic environment, and considerations for management team representations.

Panelists: TBA

Learning Objectives: After attending the session, the participant will be able to:

- Identify and analyze typical management compensation structures in private equity transactions, including profits interests
- Better understand the different deal structures and objectives in private equity M&A

12:45PM – 1:45PM**Employee Benefits Exempt Organizations**

The panel will discuss timely topics impacting plans of tax-exempt and governmental entities, including discussions on the impact of pending/new legislation to such plans and other recent items of interest.

Panelists: Brian Gallagher, Miller Canfield; Jennifer Gardner, Reed Smith LLP; Bryanne Kelleher, VOYA; Jenni Krengel, Buchalter; William Evans, Attorney-Advisor, Office of Benefits Tax Counsel, Department of Treasury (Invited); Danielle Norris, Attorney-Advisor, Department of Treasury (Invited); Pamela Kinard, Special Counsel, Employee Benefits, Exempt Organizations and Employment Taxes, Office of Chief Counsel, IRS (Invited)

1:45PM – 2:00PM Break (Non-CLE)**Employee Benefits Plenary Session: 2:00pm – 6:45pm****2:00PM – 3:00PM****Employee Benefits Plenary Session**

Travel Tourism: Before and After *Dobbs v. Jackson Women's Health Organization*. This panel will provide historical background on travel tourism, including discussions on welfare benefit plan design, compliance and other employer concerns regarding coverage of more expansive benefits. This analysis will be followed by up-to-the-minute commentary on how the decision in *Dobbs* impacts or changes that background and legal framework, but also may raise new issues; including, the extent of ERISA preemption, potential criminal liability for “aiding and abetting” and employee messaging by worried plan sponsors. Finally, the panel will discuss how all of these questions may impact shared information, management, liability and relationships between plans, insurance carriers and third party administrators.

Moderator: Carolyn M. Trenda, McGuireWoods LLP

Panelists: Alden J. Bianchi, Mintz, Levin, Cohn, Ferris, Glovsky and Popeo; Beth Mandel, Thompson Hine

Learning Objectives: After attending the session, the participant will be able to:

- Understand Internal Revenue Code and ERISA rules as applied to travel benefits provided under medical plans and other arrangements
- Identify issues raised by the holding in *Dobbs v. Jackson Women's Health Organization* as applied to employer benefit plans
- Assess and provide next steps for plan sponsors and plan administrators to consider regarding medical travel benefits, particularly for abortion-related services

3:00PM – 3:15PM

Break (Non-CLE)

3:15PM – 5:15PM

Employee Benefits Plenary Session

Returning to the Office (Maybe?) An Examination of Pay and Benefits in a Hybrid and Global Workplace. This session will take a deep dive into the executive compensation, fringe benefit and state taxation issues related to the hybrid workforce. The panelists will discuss compliance, reporting and unexpected tax implications as well as the effect on compensation trends and the changing nature of the workplace.

Panelists: TBA

Learning Objectives: After attending the session, the participant will be able to:

- Better understand the statutory and regulatory requirements of state tax reporting
- Identify recent trends of incentive compensation for executives and planning opportunities for talent retention
- Explain how retirement, health and welfare benefits may be affected by a hybrid workforce

5:15PM – 6:15PM

Fireside Chat (Non-CLE)

6:15PM – 6:45PM

Networking Reception (Non-CLE)

FRIDAY, OCTOBER 14 - General

7:30AM – 9:00AM

ACTC Board of Regents Meeting (Non-CLE) (Executive Session)

Friday AM Sessions – 8:00AM – 10:45AM

8:00AM – 10:45AM

Administrative Practice

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.

Moderator: Elizabeth Blickley, Fox Rothschild

Panelists: TBA

Learning Objectives: After attending the session, the participant will be able to:

- Identify important developments in tax administration.
- Explain recent Treasury and IRS guidance.
- Describe recent court decisions and ongoing legislation

8:45AM Back to Basics: Collections Appeals. This panel will provide an overview of the CPD Appeals process with experienced practitioners and the former head of IRS Collections Appeals.

Moderator: Sam Lapin, Miller & Chevalier

Panelists: Shahid Babar, Deputy Chief, IRS Independent Office of Appeals; Christine Speidel, Villanova LITC; Mary Slonina, Washington National Tax, KPMG

9:45AM The End of Tax Exceptionalism? Understanding the Effect of Recent Administrative Procedure Act Decisions. This panel will examine several recent decisions involving the Administrative Procedure Act (APA), including the bases for these decisions and their potential effect on administrative practice going forward.

Moderator: Michelle Levin, Dentons

Panelists: Gil Rothenberg, American University; Nathan Wacker, Skadden Arps; Jenny Johnson Ware, McDermott Will & Emery

8:00AM – 10:45AM

Affiliated & Related Corporations

8:00AM Co-obligor Debt in Affiliated Groups. This panel will explore some of the tax implications of co-obligor debt arrangements in affiliated groups. Topics will include the determination of which entities can deduct interest expense (an issue that is often relevant for state income tax purposes) as well as the potential consequences of the removal or addition of co-obligors.

Moderator: Tim Nichols, KPMG

Panelists: Anthony Sexton, Kirkland & Ellis LLP; Brianne DeSellier, Crowe; Marie Milnes-Vasquez, IRS

9:30AM More Than the Bare Minimum: A Closer Look at the CAMT. The newly-enacted corporate alternative minimum tax, scheduled to take effect next year, will generally subject certain large corporations and affiliated groups to a 15% minimum tax based on their adjusted financial statement income. This panel will discuss certain technical, policy, and implementation issues arising under the CAMT.

Moderator: Peter Richman, Tax Law Center at NYU Law

Panelists: Jasmine Hernandez, PwC; Tonya Williams, RSM; Daniel Winnick, Way and Means Committee

Learning Objectives: After the session, participants will be able to:

- Discuss the basic mechanics of the CAMT;
- Understand the scope of entities subject to the CAMT;
- Understand some of the adjustments to financial statement income required under the CAMT;
- Identify areas that may be the subject of future regulatory guidance.

8:00AM – 10:00AM

Capital Recovery & Leasing

8:00AM Current Developments and Update on Pending Guidance. This panel will cover important recent developments in the areas of capital recovery and leasing including recently issued guidance, relevant case law and legislative developments as well as a review of the topics on the priority guidance plan. The discussion will incorporate insight and commentary from officials with the Internal Revenue Service and Treasury Department.

Moderator: John Charin, RSM US LLP

Panelists: Morgan Hah, Deloitte Tax LLP; Government panelists invited

Learning Objectives: After attending the panel, attendees will be able to

- Identify current developments in the area of capital recovery and leasing.
- Understand the impact of recent and anticipated guidance on capital recovery and leasing issues.

8:30AM Leasing Trends. This panel will explore recent development and trends in the area of leasing including a discussion of the impact of the ASC 842 lease accounting standard on taxpayers' tax and financial accounting for leases. The panel will also address challenges encountered and issues identified in connection with the implementation of the ASC 842 standard as well as other issues currently facing lessors and lessees.

Moderator: Caleb Cordonnier, Grant Thornton LLP

Panelists: Glenn Johnson, EY; Government panelists invited

Learning Objectives: After attending the panel, attendees will be able to

- Describe the impact of ASC 842 on taxpayers' tax treatment and accounting for leases.
- Understand common issues and pitfalls arising from the implementation of the new lease standard.
- Identify current tax issues facing lessors and lessees.

9:15AM Software Licenses and Tax in the Real World. This panel will explore the interaction between software licensing and tax law. The panel will outline common software licensing arrangements in the marketplace and identify the tax challenges and uncertainties arising in these transactions.

Moderator: Rayth Myers, EY

Panelists: Carol Conjura, KPMG LLP; Governmental panelists invited

Learning Objectives: After attending the panel, attendees will be able to

- Describe common software licensing transactions.
- Understand the tax implications of different software licensing transactions.

8:00AM – 10:45AM

Closely Held Businesses

8:00AM Hot Topics for Closely Held Businesses. This panel will discuss recent developments in legislation, regulatory guidance, and noteworthy cases impacting closely held businesses.

Moderator: Sabrina Strand, University of Denver's Low Income Taxpayer Clinic/Greenspoon Marder, LLP

Panelists: Michelle Abrams Levin, Dentons; Patrick Thomas, Frost, Brown, Todd, LLC

Learning Objectives: After attending the session, the participant will be able to:

- Analyze the tax implication of the Inflation Reduction Act
- Understand the implications of recent decisions of the United States Tax Court
- Analyze the potential impact on closely held businesses with respect to the IRS' newly expanded budget

8:30AM QSBS: Small Business, Big Exclusion. This panel will discuss the favorable tax treatment of qualified small business stock (QSBS) under Section 1202. The QSBS exclusion allows investors in certain businesses to exclude up to 100% of their gain on the sale of stock from gross income. This tax benefit has recently drawn the attention of Congress, which has proposed amendments to the QSBS provisions to increase tax revenues.

Attendees should expect to learn the fundamental rules of the QSBS exclusion, as well as common practical problems. The panel will also discuss recent guidance and potential changes.

Moderator: Benjamin L. Grosz, Ivins, Phillips & Barker

Panelists: Harrison B. Richards, Ivins, Phillips & Barker; Morgan L. Klinzing, Esq. Troutman Pepper; Brandon King, Wilson Sonsini Goodrich & Rosati

Learning Objectives: After attending the session, the participant will be able to:

- Understand the mechanics of the QSBS exclusion.
- Describe what stock is eligible for the QSBS exclusion.
- Better navigate some common problems and issues related to QSBS.

9:30AM Practical Advice for Business Divorces Involving Interest Holders Treated as Employees for Non-Tax Purposes. This panel will discuss the implications of the terminations of partners from entities taxed as partnerships. Specifically, the panel will discuss terminated partners usually owning a relatively small profits or capital interest, often non-voting interests, in a company, but ostensibly acting as employees. Panelists will discuss some of the land mines to wade through, including drafting the operating agreement to allow for termination of the partnership interest at the time of voluntary or involuntary separation from the company; timing of termination of the partner's interest when settlement of the buy/sell is often months after separation from service; the pros and cons of building non-compete and non-solicitation agreements into the operating agreement; and conflicts arising between the parties concerning treatment under § 736 of the Code.

Moderator: Peter Randolph, Lawless, Randolph & Dale, LLC

Panelists: Adam Abrahams, Meyers Hurvitz Abrahams LLC; Andreas Andrews, Morgan, Lewis & Bockius LLP

Learning Objectives: After attending the session, the participant will be able to:

- Understand the difference between employees and partners, for tax and non-tax purposes.
- Understand the importance of timing in termination of a partner's interest.
- Identify the key documents used in termination of partnership interests.
- Identify and draft key provisions of the operating agreement and non-compete/non-solicitation agreements.
- Spot issues in breakups of entities taxed as partnerships.

8:00AM – 10:45AM

Estate & Gift Taxes

8:00AM Morning with IRS Program Manager of Estate and Gift Tax Policy: Recent Developments in Estate & Gift Tax. Lisa M. Piehl, the Program Manager of the Estate and Gift Tax Policy Division of the Internal Revenue Service (IRS), will be addressing updates related to estate and gift tax matters within the IRS. She will also detail what happens to estate tax returns (Form 706) and gift tax returns (Form 709) once it's submitted to the IRS. Ms. Piehl very much welcomes questions throughout the presentation.

Panelist: Lisa Piehl, IRS

8:45AM Planning with Business Interests and Trusts: Issues with Getting Them Into and Holding Them in Irrevocable Trusts. Transferring interests in private companies, whether organized as an LP, LLC, S Corp, or C Corp, offers a great opportunity to move wealth in trust. There are challenges for both transferring and holding those interests in trust. But opportunities arise as well, from both a transfer tax and income tax perspective. Please join Chris Siegle for an insightful discussion of what estate planners can do to increase the plan's efficiency, protect clients and accomplish their goals.

Panelist: Christopher Siegle, JP Morgan

9:45AM Transfer Tax Aspects of Community Property. Mr. Garcia will discuss transfer tax issues involved in community property states. The presentation will discuss potential pitfalls with joint trusts as well as the use of transmutation agreements as part of transfer tax planning.

Panelists: Francisco Garcia, Jr., Higgs Fletcher & Mack LLP

8:00AM – 10:00AM

Foreign Activities of US Taxpayers

8:00AM Panoply of Hot Topics – The world beyond the New Acronyms and Pillars. The Pillars, GILTI, BEAT, and the renaming of PTI as PTEP, have monopolized the conference scene for too long. Join us for a discussion to hear about what else has gone on in the cross-border space since TCJA. This panel will cover a myriad of topics (some not even known at the time of writing this description) including (or not) cross-border issues stemming from the enactment of the Inflation Reduction Act of 2022 including the new AMT rules, an overview of the FTC "corrections" issued in July 2022 and any lingering issues, any interesting publications, PLRs, cases, or transactions that are noteworthy, and any newly issued/published guidance or any late-breaking news.

Moderator: Devon Bodoh, Weil, Gotshal, and Manges LLP

Panelist: Wade Sutton, International Tax Services - PwC; Kelly Rubin, Jones Day; Additional Panelist TBA

10:00AM As the GloBE Turns - Top 10 things you need to know about the GloBE rules. This panel will focus on the GloBE rules under Pillar Two and share perspectives on the top 10 takeaways and how US multinationals can prepare for these important changes.

Moderator: Brian Jenn, McDermott, Will & Emery

Panelist: Quyen Huynh, Washington National Tax - KPMG; Jennifer Molnar, Baker & McKenzie LLP

8:00AM – 10:45AM

Individual & Family Taxation

8:00AM National Research Program Audits: A Guide for Practitioners. The National Research Program (NRP) is a research program designed to help the IRS compile “a statistically valid representation of the compliance characteristics of taxpayers”. To accomplish this task the IRS selects thousands of taxpayers for an in-depth audit designed to reconstruct every aspect of the Taxpayer’s financial activity during the year. This program will examine the purposes of the NRP, the impact that the audits have on the taxpayers selected for examination, and best practices in representing clients during the NRP audit process.

Panelists: TBA

9:00AM Nuts and Bolts of New Tax Controversies: Part 1 – Gathering Information, Defining the Tax Problem, Proposing Solutions, and Beginning the Engagement. This panel will discuss best practices in how to quickly get up to speed in representing clients when you have limited information. Topics will include: Prospective client intake practices; Form 2848 and 8821 best practices; identifying and addressing privilege and conflicts during the intake process; advising your prospective client on the potential representation; and identifying available sources of information for practitioners to verify the procedural and factual issues present in any new matter.

Panelists: Patrick W. Thomas, Frost Brown Todd; additional panelists TBA

10:00AM Nuts and Bolts of New Tax Controversy Clients: Part 2 – Obtaining, Interpreting, and Using IRS

Transcripts. This panel will expand on Part 1, with a particular focus on using transcripts to gather facts on the procedural history of a client’s tax history. Topics will include: deciphering IRS transcript codes; using transcript codes when speaking to IRS agents; calculating the Assessment and Collection Statute of Limitations; and using a transcript as a launching pad for obtaining primary source information from the IRS via the Freedom of Information Act and other methods.

Panelists: Patrick W. Thomas, Frost Brown Todd; additional panelists TBA

8:00AM – 10:45AM

Investment Management

8:00AM When Circles, Triangles and Rectangles Collide within the Funds Space! This panel will discuss tax classification concepts relating to entities and instruments commonly used by funds, tax issues that confront funds that have hybrid entities and/or instruments within their structures, and potential tax planning measures. The discussion will include an overview of common legal, commercial, accounting and tax reasons that a fund might use a form of entity or instrument that differs from its tax classification, alternatives relating to partnership incorporations, and recently adopted or proposed rules relating to hybrid entities and instruments, including those under Sec. 245A(e) relating to hybrid dividends, Sec. 267A relating to hybrid interest and royalty payments, Sec. 881 relating to conduit financing arrangements, and Sec. 52(b) relating to entity aggregation.

Moderator and Panelists: TBA

9:30AM Legislative & Regulatory Update. This panel will review and discuss recent tax legislative and regulatory matters relevant to the investment management industry, including relevant provisions of the Inflation Reduction Act, state and local pass-through entity tax (PTET) developments, AM 2021-002 relating to foreign entities that were not previously “relevant” for US tax purposes, and an update on the YA Global US Tax Court case.

Moderator and Panelists: TBA

8:00AM – 10:45AM

Partnerships & LLCs

8:00AM Hot Topics. This panel will discuss recent developments in the area of partnership taxation, including legislation, regulations, administrative guidance and noteworthy cases. This panel will also discuss the increased prevalence of continuation funds, and the associated tax considerations.

Panelists: John Hynes, Deloitte

Learning Objectives: After attending the session, the participant will be able to:

- Understand the recent developments in the area of partnership tax
- Analyze the tax impacts affecting continuation funds

8:55AM A Primer on Energy Partnerships and the Impact of IRA Energy Credits. This panel will provide a primer on oil and gas partnerships. In addition, the Inflation Reduction Act made a variety of changes in the energy space, including increased energy-related tax credits. This panel will discuss these changes and the impacts on partnership structuring to maximize utilization of these credits.

Panelists: Jim Cole, Latham & Watkins LLP; Megan James, Vinson & Elkins

Learning Objectives: After attending the session, the participant will be able to:

- Understand the tax benefits of owning a working interest in an oil and gas partnership
- Explain the recent legislative changes impacting partnerships in the energy field

9:50AM Corporate Minimum Taxes and Partnership Implications. The recently passed Inflation Reduction Act implements a 15% corporate minimum tax on financial statement income. In the same vein, OECD Pillar

contemplates a 15% minimum effective tax rate for multinational enterprises. This panel will consider the impact of these minimum taxes on partnerships.

Panelists: Jason Smyczek, Deloitte

Learning Objectives: After attending the session, the participant will be able to:

- Determine whether corporate subsidiaries of private equity funds will be aggregated in determining whether the minimum tax applies.
- Analyze the impact of partnerships in structures that may be subject to a minimum tax.

8:00AM – 10:45AM

Tax Policy & Simplification

8:00AM Taxing the Metaverse: The Next Frontier of Digital Asset Transactions. The media is abuzz with stories about the metaverse, which are immersive and futuristic virtual worlds. Global metaverse revenue has been estimated at \$800 billion by 2024. The panel will discuss the tax implications of metaverse activity, including current IRS guidance, whether metaverse currencies are treated as virtual currency, and information reporting implications.

Moderator/Panelist: Caitlin R. Tharp, Steptoe & Johnson LLP

Panelists: John Schoenecker, Government Relations and Regulatory Strategy Director, TaxBit

10:15AM Do We Need a Gas Tax? Examining Fuel Taxes, Energy Credits and Tax Policy. The federal tax law imposes numerous types of taxes on fuel and vehicles while also providing tax credits for alternative energy. Related special rules may restrict depreciation deductions and provide tax rebates for off-road vehicles. The 2021 Infrastructure Act and 2022 Inflation Reduction Act reinstate Superfund taxes. These excise taxes typically go to various funds, often supplemented from the General Fund. This program explains fuel and related vehicle excise taxes and why they exist. Policy considerations of who pays directly, base and rate considerations, why some taxes are temporary, and where the taxes go are addressed along with reasons for tax credits for vehicle related energy credits. Proposals for reform including a VMT tax which some states have examined and trends towards more fuel-efficient cars, will be covered along with their policy considerations.

Moderator: Professor Annette Nellen, San Jose State University

Panelists: Taylor Cortright, KPMG; Debbie Gordon, RSM; Alice Lin, Budget and Tax Policy Advisor, House Ways and Means Committee (Invited); Amish Shah, Eversheds Sutherland

Cosponsored by: Energy and Environmental Taxes Committee

9:45AM – 10:45AM

State & Local Taxes (Non-CLE)

Women in SALT Coffee Connection. This is a networking session for women in state and local tax. Come network with and learn more about fellow women SALT colleagues from throughout the country.

10:00AM – 11:00AM

International Government Officials Panel (Non-CLE)

Join us for a fireside chat (hopefully, without the fire) moderated by Joseph Caliano, Andersen Tax, Managing Director with Jose Murillo, Treasury, Deputy Assistant Secretary, International Tax Affairs (Invited) and Peter Blessing, Associate Chief Counsel (International) (Invited).

This panel is co-sponsored by the FAUST, USAFTT, and Transfer Pricing International Committees

10:45AM - 11:15AM

Tax Policy & Simplification

Planning and Welcome Meeting (Non-CLE) Interested in the future of the Tax Policy & Simplification Committee's programming and/or taking a more active role in the committee? Long standing, new and prospective committee members are all welcome to join us for a casual meeting to get to know each other and discuss ideas for how this committee can best meet the needs of members and attract new ones.

11:15AM – 12:00PM

Blue J Legal Sponsored Session (Non-CLE)

Friday Midday Sessions and Lunch*

***Please note:** Attendees may purchase a boxed lunch in the hallway and eat it with colleagues in the room for the midday CLE session they would like to attend, or they can come to the session room at 12pm for the start of the CLE session.

11:30AM – 12:30PM

Appointments to the Tax Court (Non-CLE) (Executive Session)

11:30AM – 12:30PM**Civil & Criminal Tax Penalties (“bring your own” boxed lunch & networking session)** (Non-CLE)**11:30AM – 12:30PM****Partnerships & LLCs and Real Estate (“bring your own” boxed lunch & networking session) (Non-CLE)**

Members of the Partnership & LLCs and Real Estate Committees may pick up a box lunch and meet for a social lunch. All are welcome.

11:45AM – 1:15PM**Cryptocurrency Task Force**

11:45AM Current Developments in Crypto Taxation. This panel will discuss recent developments that impact the taxation of crypto assets. The latest “crypto winter” follows a period of significant growth in debt, both centralized and DeFi. Following the collapse of the TerraUSD, companies with exposure began to default on their debts. As a result, many crypto companies are experiencing losses or filing for bankruptcy. This panel will discuss the tax issues associated with the recent downturn, including the utilization of losses. This panel will also discuss certain state tax developments. Finally, if the proposed regulations implementing the digital asset broker reporting rules of section 6045 are issued, this panel will discuss those rules.

Moderator: Peter Ritter, KPMG

Panelists: Amie Colwell Breslow, Jones Day; Annette Nellen, San Jose State University; Anthony Sexton, Kirkland & Ellis

Co-sponsored by: Tax Collection, Bankruptcy and Workouts

12:45PM Crypto Legislative Proposals. This panel will discuss various legislative proposals affecting crypto taxation, including the Lummis-Gillibrand Responsible Financial Innovation Act, the House-passed Build Back Better Act, and the Biden Administration’s Greenbook.

Moderator: Lisa Zarlenga, Steptoe & Johnson LLP

Panelists: Nicholas Mowbray, BakerHostetler

11:45AM – 12:30PM**Foreign Activities of US Taxpayers Business Meeting (“bring your own” boxed lunch & networking session)** (Non-CLE)**12:00PM – 2:45PM****Diversity**

(CLE session proceeded by 11:30AM - 12:00PM boxed lunch & networking session)

12:00PM Navigating from Immigration to Taxation. Due to recent current events such as the War in the Ukraine, the U.S. exit from the Afghan War, and people crossing the borders through Mexico, our country is experiencing a steady stream of immigrants, asylum seekers, and undocumented workers. These individuals are seeking temporary protection status, green cards, and, for some, citizenship in the United States. Besides navigating the complexity of the U.S. immigration laws, some will have to navigate the complexity of the U.S. tax code. In addition to rudimentary filing requirements, some may have foreign accounts or interests in foreign companies. This panel will discuss the basics of navigating through the immigration process once in the U.S., touch on deportable offenses for failure to file, and what practitioners should be aware of regarding available tax benefits, applicable foreign tax forms, and penalties that may apply to this growing segment of taxpayers.

Moderator: Michael A. Wallace, EA, Agostino & Associates

Panelists: Daniel Gividen, Esq., Gividen Law PLLC; Audrey Morris, IRS Liaison, IRS Office of Chief Counsel; Velena L. McRae, Senior Stakeholder Liaison, IRS – Communication & Liaison

Learning Objectives: After attending the session, the participant will be able to:

- Understand the status of individuals in the immigration process
- Explain key considerations and tax benefits available to immigrant taxpayers
- Identify deportable offenses for a taxpayer based on their immigration status

1:25PM All Taxpayers Have A Stake In The Litigation Of Pro Se Taxpayers. The majority of Tax Court petitions are filed by pro se litigants. Unfortunately, these cases can result in somewhat one-sided litigation as many pro se petitioners do not do a great job of presenting their case and can result in hardship for all taxpayers moving forward. Specifically, some of these litigated cases become precedential opinions which impact everyone with the same issue, and subsequent taxpayers will struggle to undo the precedent even if they are well-represented. Ensuring the Tax Court hears the best arguments for the taxpayer before reaching a conclusion ameliorates this problem. This panel will discuss current opportunities available to representatives to assist pro se litigants with their cases and explore additional ideas that could help with leveling the playing field for pro se litigants.

Moderator: TBD

Panelists: Samantha Galvin, Director, Low Income Taxpayer Clinic, University of Denver Sturm College of Law; Caleb Smith, Associate Clinical Professor, University of Minnesota; Emily Yaun, Associate Clinical Professor, Georgia State University

Learning Objectives: After attending the session, the participant will be able to:

- Understand the importance of pro bono representation in Tax Court cases
- Identify opportunities for representatives to assist pro se litigants with their cases

12:00PM – 2:45PM

S Corporations

(CLE session proceeded by 11:30AM - 12:00PM boxed lunch & networking session)

12:00PM Back to Basics: Options for Succeeding Generations of S Corporation Owners. This is the latest installment in a series of deep dives into Subchapter S geared to new tax lawyers. This program will review various options for succession planning for S corporation shareholders. The panel will cover what types of trusts are permitted S corporation shareholders (e.g., Qualified Subchapter S Trust (QSST) and an Electing Small Business Trust (ESBT)), “S” specific provisions for shareholder and buy-sell agreements, estate and gift tax considerations, and intra-family acquisitions, both pre- and post- mortem.

Panelists: Lisa M. Adams, Capes Sokol; Norman S. Newmark, McCarthy Leonard & Kaemmerer

Learning Objectives: After attending the session, the participant will be able to:

- Understand the characteristics of QSSTs and ESBTs
- Identify important S corporation considerations in shareholder and buy-sell agreements
- Have tools for succession planning with S corporations

1:00PM Important Developments in the Federal Income Taxation of S Corporations. This panel will discuss other recent legislative, administrative, and judicial developments relating to S corporations and their shareholders.

Panelists: Kandyce L. Jayasinghe, Covington & Burling LLP; Janelle N. Darnell, McGuireWoods, LLP; Amanda L. Downing, Dean Mead

Learning Objectives: After attending the session, the participant will be able to:

- Have an understanding of recent case law and administrative guidance concerning S Corporations and their shareholders.

1:45PM ESOP Planning. This panel will review the basics of Employee Stock Ownership Plans (ESOPs), including characteristics of companies well suited for ESOPs and how ESOP transactions are typically structured, considering senior bank and seller financing options with synthetic equity. The panel will also discuss several unique issues that are specific to S corporation ESOPs.

Moderator: Thomas J. Nichols, Meissner Tierney Fisher & Nichols S.C.

Panelists: M. John Burgess, Shumaker; Phillip Hayes, Berman Hopkins

Learning Objectives: After attending the session, the participant will be able to understand:

- The basics of how an ESOP works
- The characteristics of a company that could make a good ESOP candidate
- How ESOP transactions are typically structured
- S corporation strategies in an ESOP structure

12:00PM – 2:45PM

Standards of Tax Practice (Ethics Credit)

(CLE session proceeded by 11:30AM - 12:00PM boxed lunch & networking session.)

12:00PM Ethical Issues in Federal Tax Practice – The Government Perspective. (Ethics Credit) This panel will provide an update on recent guidance from the Internal Revenue Service and the Treasury Department, discuss issues of concern and areas of focus for the IRS Office of Professional Responsibility and Office of Chief Counsel, and give an update on pending cases that relate to tax practice standards.

Moderator: Aaron Esman, Associate, Moore Tax Law Group LLC

Panelists: Sharyn M. Fisk, Director, IRS Office of Professional Responsibility, Washington, DC (invited)

Learning Objectives: After attending the session, participants will be able to:

- Understand the priorities of the IRS Office of Professional Responsibility and Office of Chief Counsel relating to ethics.
- Explain recent case-law and guidance involving tax practice standards.
- Learn important provisions in Circular 230 and ABA Model Rules of Professional Conduct that apply to everyday practice.

1:00PM Who is My Client? (Ethics Credit) This panel will discuss best practices to identify your client, addressing other stakeholders, and cooperating (or not) with other parties and counsel. Oftentimes, attorneys are called upon to represent an entity or individual in a matter that involves other interested parties. Other times, we are engaged to represent a party under an agreement to be compensated by a separate entity. In these instances, often thorny ethical issues arise. Join us in a discussion to identify these issues and discuss best practices.

Moderator: Logan Abernathy, Dentons

Panelists: Bryan Gardner, Asbury Law Firm; Jason Freeman, Freeman Law (Invited); Jamie Hartford, Associate Area Counsel, IRS Office of Chief Counsel (LB&I) (Invited)

Learning Objectives: After attending the session, participants will be able to:

- Understand how to define and memorialize who is our client?
- Learn who holds the privileges and how do we advise and assure of proper assertion/waiver of privilege?
- Explain what issues do we face when fees are paid by an entity other than the client?

1:50PM Coming Correct in Collections: Ethical Considerations (Ethics Credit) Practitioners will give an overview of common ethical issues that arise in the representation of taxpayers before the IRS on collections matters. Panelists will provide their experience in working with taxpayers to ensure accurate production of financial information, correcting misstatements, and common pitfalls taxpayers may encounter from unscrupulous compromise mills.

Moderator: Michelle Schwerin, Capes Sokol

Panelists: Peter Haukebo, Frost and Associates; Karen Lapekas, Lapekas Law P.A.

Learning Objectives: After attending the session, participants will be able to:

- Identify ethical issues common to tax collection representation
- Identify best practices for handling ethical concerns
- Review relevant rules (IRC, Model Rules, Cir. 230) and their application to collection scenarios.

12:00PM – 2:45PM

Tax Practice & Technology

(CLE session proceeded by 11:30AM - 12:00PM boxed lunch & networking session)

12:00PM Tax Practice & Technology Update. Panelists will update audience members on current events in the world of tax and technology law, and what tax practitioners should be mindful of in the future.

Panelists: TBA

12:30PM How Artificial Intelligence and Diagramming are Changing the Future of Tax Professional Services. Advancements in artificial intelligence and diagramming software have given tax lawyers and accounting firms new and exciting new tools to service clients more efficiently and improve customer service. These super technologies decrease research time by accountants and tax lawyers, eliminate human error, and streamline internal communications between junior and senior level professionals. This panel will take a closer at these emerging technologies, how they are changing the future of tax professional services, and how tax professionals should educate themselves about this brave new world of tax law.

Moderator: Travis Thompson, Sideman & Bancroft, LLP

Panelists: Caitlin Tharp, Steptoe & Johnson LLP; Ben Willis, Blue J

Learning Objectives: After attending the session, the participant will be able to:

- Describe new technologies that accounting firms and law firms are using to service clients.
- Understand how these emerging technologies are improving the practice of tax law.
- Explain how A.I. and Diagramming tools are not designed to replace tax professionals, and are designed to make them more efficient

12:00PM – 1:30PM

Energy & Environmental Taxes

The Energy Transition – Clean Energy Credits & Incentives in the Inflation Reduction Act. This session will provide an overview and discussion of the \$258 billion dollars of modifications to and incentives for clean energy credits and incentives in the recently enacted Inflation Reduction Act of 2022. We will discuss new incentives including ITCs for energy storage and biogas and PTCs for solar, clean hydrogen and clean energy manufacturing, among other incentives. We'll cover eligibility requirement changes to existing extended and expanded credits including the 45Q carbon oxide sequestration credit, and areas where the IRS and Treasury are required to or may decide to issue guidance, such as defining labor requirements and domestic content applicable to various incentives. The session will also provide a roundup of recent regulatory and judicial tax developments related to renewable energy tax credits, section 45Q carbon capture transactions, the oil and gas industry, and fuels excise taxes.

Moderators: Brian Americus, Deloitte Tax; Amish Shah, Eversheds Sutherland

Panelists: Julie Chapel, KPMG; Daniel Strickland, Eversheds Sutherland; Jaime Park, Deloitte Tax; Additional Panelists TBA

12:15PM – 2:15PM

State & Local Taxes

(CLE session proceeded by 11:30AM - 12:15PM boxed lunch & networking session)

12:15PM State and Local Tax Luncheon Presentation: Texas SALT Updates. Ray Langenberg, Special Counsel for Tax Litigation at the Texas Comptroller of Public Accounts will address tax controversies recently decided and

currently pending in the Texas Courts that affect the state and local tax landscape. The panel discussion will be moderated by Christi Mondrik, Attorney, Mondrik & Associates, providing the practitioner angle on recent developments.

Moderator: Christi Mondrik, Mondrik & Associates

Presenter: Ray Langenberg, Special Counsel for Tax Litigation, Texas Comptroller of Public Accounts

1:00PM Break (Non-CLE)

1:15PM Current Developments in State Income Taxation of Partnerships and LLCs. As more and more businesses operate as partnerships or limited liability companies, the more they have to navigate unique and complex state income tax issues. Even if the partnership or LLC itself is not subject to tax, the business owners will need to determine their potential tax exposure as a result of operating through a pass-through entity. This session will explore current developments and challenging issues in the area of state income taxation of partnerships and LLCs, including gains on the sale of a partnership or LLC interest, treatment of investment partnerships, taxes at the entity level, the MTC's ongoing project on state taxation of partnerships, and partnership filing fees.

Moderator: David Hughes, HMB Legal Counsel

Panelists: Alysse McLoughlin, Jones Walker; Chris Barber, Multistate Tax Commission

Learning Objectives: After attending the session, the participant will be able to:

- To understand how states tax partnerships and LLCs.
- To learn about unique issues involving the sale of partnership interests.
- To identify common state income tax issues affecting partnerships and LLCs.
- To hear about the MTC's project on the state taxation of partnerships and LLCs.

12:45PM – 2:45PM

US Activities of Foreigners and Tax Treaties

12:45PM Taxed on the Beach: U.S. and Puerto Rico Tax Rules to Know if Considering Making the Move. More than 10 years after the enactment of the Puerto Rico tax incentives under the laws commonly known as the Act 20 and Act 22, and with an IRS campaign already announced, many U.S. persons are seeking to reduce their tax burden by relocating themselves and their businesses to Puerto Rico. It is, however, not as simple as counting days. This session will explore what moving to Puerto Rico entails and how the U.S. and Puerto Rico tax rules apply to allow U.S. persons to achieve significant tax savings.

Moderator: William B. Sherman, Holland & Knight LLP

Panelists: Bibiana A. Cruz, Holland & Knight LLP; Carlos E. Serrano, Reichard & Escalera LLC

Learning Objectives: After attending the session, the participant will be able to:

- Understand the requirements of becoming a Puerto Rico bona fide resident;
- Identify the U.S. tax implications of moving to or conducting a business in Puerto Rico;
- Understand the tax incentives available to both individuals and businesses under the Puerto Rico incentives regime;
- Avoid common pitfalls of investors moving to or companies doing business from Puerto Rico.

1:45PM Here Today, Gone Tomorrow - Tax Issues Affecting Temporary US Residents. Aliens may come to the U.S. for a temporary period that may be fixed, flexible or undefined. Such temporary residents confront income tax and estate and gift tax issues which can differ from those facing aliens who are coming to the U.S. for the long-term or permanently. This program seeks to identify the most important issues and suggest ways to deal with them, taking into account the differing circumstances of temporary residents. We will look at how the definition of residence is defined including when and how does it begin and end; how to deal with non-U.S. assets and income and other steps to be taken before and after becoming a resident; and dealing with issues arising on departure.

Moderator: Michael J. A. Karlin, Karlin & Peebles, LLP

Panelists: Daniel J. Bell, McDermott Will & Emery LLP; Shudan Zhou, Norton Rose Fulbright US LLP

1:15PM – 2:45PM

Corporate & Affiliated & Related Transactions Open Discussion (Non-CLE)

(Session preceded by 12:45PM - 1:15PM boxed lunch & networking session)

Friday Afternoon Sessions – 3:00PM – 5:45PM

3:00PM – 5:45PM

Court Procedure & Practice

3:00PM Current Developments. Updates and current developments from the IRS, DOJ Tax, U.S. Tax Court, and Treasury Department.

Moderator: Kandyce Jayasinghe, Covington & Burling LLP

Panelists: Judge Lewis T. Carluzzo, Chief Special Trial Judge, United States Tax Court; Cynthia Messersmith, Chief, Southwestern Civil Trial Section, U.S. Department of Justice, Tax Division, Dallas, TX; Melissa Avrutine,

Special Counsel, IRS Office of Chief Counsel, Procedure & Administration

4:00PM Excise Tax Credit Litigation Update. This panel will examine recent litigation and decisions of interest related to excise tax credits. The discussion will cover two primary issues: (1) the inclusion of excise tax credits in cost of goods sold deductions; and (2) the definition of “alternative fuel” in alternative fuel mixture credits. The discussion will also touch on the application of the economic substance doctrine in the context of these credits.

Moderator: Daniel G. Strickland, Eversheds Sutherland (US) LLP

Partnerships: Maria C. Critelli, Mayer Brown; Abbey B. Garber, Holland & Knight; Taylor Cortright, KPMG LLP; Debbie Gordon, RSM US LLP

Learning Objectives: After attending the session, the participant will be able to:

- Explain recent litigation and decisions of interest related to excise tax credits
- Understand the impact of those decisions to taxpayers

4:45PM Depositions in United States Tax Court. The panel will cover what every practitioner should know about taking or defending depositions in United States Tax Court. The panel will discuss relevant defenses, available alternatives, privilege issues, and evidentiary considerations for trial.

Moderator: Brian Gardner, Asbury Law Firm

Panelists: Judge Elizabeth Copeland, United States Tax Court (Invited); Frank Agostino, Agostino & Associates, P.C.; Vivian Bodey, Special Trial Attorney, IRS Office of Chief Counsel, Dallas, TX (Invited)

Learning Objectives: After attending the session, the participant will be able to:

- Understand the rules for requesting and taking depositions in U.S. Tax Court
- Learn the fundamentals of taking and defending depositions including applicable privileges and evidentiary considerations
- Identify situations where depositions or deposition alternatives are more appropriate

3:00PM – 5:45PM

Employment Taxes

3:00PM IRS Employment Tax Update. An overview of important developments since the May 2022 Meeting, including pertinent court decisions, guidance projects in connection with COVID relief and proposed legislation.

Moderator: Chaya Kundra, Kundra & Associates

Panelists: TBA

3:45PM Challenges to Employers in Navigating a Remote Workforce. An overview of the evolving challenges for employers and workers arising from the implementation of remote workforce policies that emerged in response to the Pandemic.

Moderator: Pryia Schwartzburt, Vialto Partners

Panelists: TBA

4:45PM Developments in the GIG Economy (While it Lasts!). An overview of the how the Pandemic and Inflation have impacted the GIG Economy and the evolution in hybrid categories of worker relationships developing from it.

Moderator: Edward J. Leyden, Washington, DC

Panelists: TBA

3:00PM – 5:45PM

Estate & Gift and Fiduciary Income Tax

3:00PM Current Developments in Estate, Gift & Fiduciary Income Tax. This panel will review developments in federal estate, gift and generation-skipping transfer tax laws since August 2022, along with related fiduciary income tax updates.

Panelists: Cathy Hughes, Department of Treasury; Juliann Krolick, Baker Botts; Julie M. Dewberry, Higgs Fletcher & Mack LLP; Nicole M. Paschoal, Withers Bergman LLP

3:45PM Planning in a Declining Market. A declining market can increase demand for estate planning services. This presentation will explore ways in which advisers can help clients with estate planning strategies that are already in place when they are faced with a loss in value or market volatility. We will review strategies for getting a “do-over” on gifts, stopping the decline in value of assets that have already been transferred and efficiently applying generation-skipping transfer tax exemption after a loss in value. We will also examine client considerations in making new gifts in a declining market.

Panelists: Elizabeth Glasgow, McDermott Will & Emery; Chris Nason, McDermott Will & Emery

4:45PM Young Lawyers: Life as a Young Tax/Trusts & Estates Attorney. (Non-CLE) This panel will provide an overview of the various career paths and settings, including private practice, trust companies, family offices or government, for the young tax, trusts & estates attorney.

Panelists: Anna Soliman, Fiduciary Trust International; Juliann Krolick, Baker Botts; Francisco Garcia, Jr., Higgs, Fletcher & Mack LLP; Lisa M. Piehl, IRS

3:00PM – 5:45PM

Insurance Companies

3:00PM Recent Legislation and Guidance Affecting Life, Non-Life, Health, and Captive Insurance. This panel will explore selected, significant tax issues currently affecting insurance companies. At this point, the panel intends to focus the discussion on the following areas: relevant tax technical provisions and the potential impact of the Inflation Reduction Act of 2022 on the insurance sector, with a focus on the new corporate alternative minimum tax; selected product taxation guidance; the current status of insurance tax guidance items included in the IRS's Priority Guidance Plan; microcaptive controversies; the progression of BEPS 2.0 proposals; international insurance tax topics of interest, and any relevant pending and/or recently enacted legislation and IRS guidance.

Moderator: Jean Baxley, Deloitte Tax LLP

Panelists: Lori Robbins, KPMG LLP; Prasanthi S. Paritala, Davis & Harman

Learning Objectives: After attending the session, the participant will be able to:

- Identify recent tax proposals and legislation affecting insurance companies.
- Understand the impact of recent court decisions on microcaptive insurance companies and insurance companies generally.
- Apply recent IRS guidance and court decisions.

4:25PM Rising inflation and interest rates – Effect on the Industry. Unprecedented inflation has led the US Federal Reserve to raise interest rates several times recently and rates may keep rising in the near term. In turn, the rate hikes have affected insurers in a variety of ways. For example, life insurers find that their interest rate guarantees are less expensive, allowing them to offer similar products more easily, whereas the volatility in the equity markets coupled with high interest rates have made equity indexed products less appealing to policyholders. Generally, inflation may allow increases in premiums for insurance, such as property loss coverages that provide replacement value. On the other hand, rising inflation rates may have a negative effect on asset positions and require consideration of rebalancing of portfolios. Companies may also face significant losses in their bond investments. This panel will explore the tax issues faced by insurance companies as a result of rising inflation and interest rates, including issues related to tax reserves, discounting of unpaid losses (P&C companies), issues with capital losses, hedges, etc., and other topics.

Panelists: Karl Kurzatkowski, Winston & Strawn, LLP; Additional panelists TBA

Learning Objectives: After attending the session, the participant will be able to:

- Understand at a high level the effect of rising inflation rates and interest rate hikes on insurance companies and their products.
- Gain an appreciation of the potential US federal income tax considerations related to these effects.

3:00PM – 5:45PM

Financial Institutions & Products

3:00PM Tax Hedging Transactions in Volatile Markets. During this time of increased market volatility, many taxpayers are exploring ways to manage business risk by entering into, terminating, or modifying hedges. This panel will provide an overview of the tax hedging rules before discussing a variety of tax issues related tax hedging transactions, including unique issues that arise under the 'hedge timing rules' in Treas. Reg. 1.446-4.

Moderator: Michael E. Bauer, BDO LLP

Panelists: Menna Eltaki, EY; Additional Panelists TBA

Learning Objectives: After attending the session, the participant will be able to:

- Understand the general tax rules pertaining to tax hedging transactions, including timing, character, source, and identification requirements.
- Identify situations in which the hedge timing rules may impact the recognition of income or loss on a tax hedging transaction.

4:00PM Monetization Transactions - Current Trends and Open Questions. This panel will consider various monetization transactions, such as sales of future income streams and certain litigation financing transactions. The panel will focus on a number of open questions in these transactions, including the proper characterization (e.g., as debt or a partnership interest), withholding on payments, basis recovery, and income recognition.

Panelists: Tyler Arbogast, EY; Rachel Kleinberg, Sidley Austin; Jason Black, PwC

Learning Objectives:

- Understand common tax issues related to sales of future income streams and other monetization transactions.
- Identify factors that can significantly affect the characterization of the transaction for tax purposes.

5:00PM Hot Topics in Financial Products. This panel will consider various hot topics and frequently asked questions with respect to the taxation of financial products.

Panelists: TBA

3:00PM – 5:45PM

Real Estate

3:00PM The Wonderful World of Tax Insurance. This panel provides an introduction to tax insurance, what types of tax issues are covered or excluded, how premiums are calculated, when tax insurance may be worth

considering, the process for obtaining insurance, and tips for representing a buyer or a seller when there will be tax insurance.

Moderator: Sabrina Conyers, McGuireWoods LLP

Panelists: James Chenoweth, Alliant Insurance Services, Inc.

3:45PM Is It Mine (for Tax Purposes)? Sale Leasebacks and Other Section 467 Transactions. This panel will focus on when a lease is treated as a sale and financing, including a discussion of sale-leasebacks involving ground leases and leases for a term that equals or exceeds the useful life of the leased property.

Moderator: David Friedline, Deloitte Tax LLP

Panelists: Monic Kechik, PwC, LLP; Glenn Johnson, EY, LLP

5:00PM Investor versus Dealer in Sales of Real Property. This panel will discuss when property is treated as held for sale to customers in the ordinary course of business and gain on sale is treated as ordinary income, and special issues for tax-exempts.

Moderator: Stephen Giordano, KPMG LLP

Panelists: Chris Mangin, Vinson & Elkins LLP

3:00PM – 5:15PM

State & Local Taxes

3:00PM Using Experts in State Tax Matters. As state departments of revenue become more aggressive and taxpayers show a heightened willingness to litigate, more cases are going to court. Is an expert needed to prove your case or to defend against the other side's position? How does one pick an expert? More importantly, how does one actually use an expert? What role can the expert play in preparing strategy and presenting the case?

Moderator: Leah Robinson, Mayer Brown

Panelists: Brian C. Becker, Ph.D., Precision Economics LLC; Richard Pomp, Alva P. Loiselle Professor of Law, University of Connecticut School of Law; Arthur R. Rosen, McDermott Will & Emery LLP

Learning Objectives: After attending the session, the participant will be able to:

- To understand when an expert is required or at least helpful.
- To understand how to evaluate an expert for your case (and how to evaluate the other side's expert)
- To understand how to use your expert in developing strategy
- To understand how to prepare your expert – the Do's and Don't's

4:00PM Break (Non-CLE)

4:15PM Removing a Pinch of SALT: The Impact of Bankruptcy Proceedings on State and Local Tax Liabilities of Businesses in Restructuring or M&A Transactions. Merger and acquisition transactions present a host of potential state and local tax issues. But a federal bankruptcy filing for the target company or restructured business entity can dramatically reduce its actual or potential state and local tax liabilities for pre-petition tax periods, helping to make the company a more viable business going forward and an attractive M&A candidate. Drawing on their experience in the trenches, the panelists will discuss federal bankruptcy procedures and how they can be utilized to achieve favorable resolutions of pre-petition state and local tax liabilities of a company under audit or assessment or facing substantial unreported tax liabilities.

Moderator: John A. Biek, Neal, Gerber & Eisenberg LLP

Panelists: Brian D. Pedersen, Alvarez & Marsal Taxand LLC

Learning Objectives: After attending the session, the participant will be able to:

- To understand the federal bankruptcy laws and process and how state tax and other claims against a debtor business are asserted, contested and resolved.
- The types of state and local tax liabilities of the debtor business that can be discharged in bankruptcy and their priority among the various creditors, including state and local tax agencies.
- How to use the federal bankruptcy case advantageously to reduce actual or potential state and local tax liabilities of the debtor business for pre-petition tax periods, restoring the debtor to financial health or positioning it for sale.

3:00PM – 5:45PM

Tax Accounting

3:00PM Current Developments. This panel will review recent developments in the area of tax accounting since the Section of Taxation meeting held in May. 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 the Treasury.

Moderator: Jane Rohrs, Deloitte

Panelists: Blayne Mercil, PwC; James Gadwood, Miller & Chevalier

Learning Objectives: After attending the session, the participant will be able to:

- Describe the IRS's Priority Guidance Plan updates in the Tax Accounting section
- Understand emerging tax accounting methods current developments
- Identify recent IRS guidance and court decisions

3:45PM A Deep Dive into the Cost Offset Methods under Section 451. This panel will discuss the cost offset methods adopted in the 2020 final regulations and the challenges that taxpayers have faced in implementing the methods and best practices learned during the current compliance season. The panel will also discuss the procedural complexities associated with making a method change that includes a cost offset method.

Moderator: Heather Harman, Andersen

Panelists: Carol Conjura, KPMG; Peter Ford, Deloitte; David Strong, Crowe

Learning Objectives: After attending the session, the participant will be able to:

- Identify the cost offset methods available under the final revenue recognition regulations
- Understand the applicability of the cost offset methods
- Plan for adopting a cost offset method

4:30PM COVID Payments – When do you have income? This panel will discuss the various payments created by COVID legislation, with a focus on the specific payments that are not excluded from gross income. This panel will discuss whether such payments should be included in gross income, the timing of recognizing such income, and the extent to which historical case law may provide an answer.

Moderator: Ryan Corcoran, RSM US LLP

Panelists: Michael Resnick, Eversheds Sutherland

Learning Objectives: After attending the session, the participant will be able to:

- Identify types of COVID payments that are included in gross income
- Understand the tax implications of receiving a COVID payment

5:00PM Hot Topics in Research and Development. Panelists during this portion of the session will discuss recent developments in the treatment of research and development activities for purposes of the section 41 credit and the deductibility of such costs under section 174.

Moderator: Alexa Claybon, EY

Panelists: TBA

Learning Objectives: After attending the session, the participant will be able to:

- Understand emerging technical developments in the area of the R&D credit and section 174
- Identify recent IRS guidance and court decisions

3:00PM – 4:30PM

Teaching Taxation

Classification of Tax Regulations and the APA. For many administrative agencies, external sources of law, such as the Administrative Procedure Act, have played a key role in rulemaking. The APA has had an increasingly important role in tax administration. One key aspect is its relationship to tax regulations. Most tax regulations that interpret statutory text have historically been viewed by the tax community as interpretive rules under the APA, thus not requiring notice and comment (although tax regulations have historically been issued with notice and comment). One panelist reads some recent Tax Court and circuit court cases to have implicitly or explicitly held that regulations interpreting statutory text are considered legislative for APA purposes; another panelist does not read those cases as authoritative or persuasive on the issue. The current state of this issue will be discussed to inform the audience as to the issues involved. In addition, regulatory practices have changed significantly over time, yet litigants have raised procedural challenges to older regulations. This panel will consider the historical approach to tax regulations, review the arguments concerning the proper classification of those regulations, and address cases that have struggled to situate tax regulations under the APA. In addition, the panel will address the significance for tax administration of *West Virginia v EPA*, where the Supreme Court struck down emission caps and relied on the “major questions” doctrine, which requires agencies to demonstrate “clear congressional authorization” when taking actions of political or economic significance.

Moderator: Professor Leslie Book, Villanova University Charles Widger School of Law

Panelists: Professor Kristin Hickman, University of Minnesota Law School; Professor Gilbert Rothenberg, American University Washington College of Law; Jack Townsend, Charlottesville, VA

Learning Objectives: After attending the session, the participant will be able to:

- State the role of the Administrative Procedure Act in tax administration
- Understand how tax regulations historically have been classified, including the distinction between interpretive rules and legislative rules
- Identify the evolving case law in this area

Co-sponsored by: Administrative Practice Committee

3:00PM – 5:00PM

Transfer Pricing

Intercompany Financing: The Next Frontier of Transfer Pricing Disputes? In 2020, the OECD issued guidance on intercompany financial transactions for the first time. Intercompany financing disputes, whether over the interest rate, treatment of guarantees, passive association, or implicit support, have been litigated worldwide – including in significant cases in Australia, Canada, the U.K., and the U.S. The U.S. Treasury is working on clarifying “passive association” in the transfer pricing regulation, and the landscape of intercompany financing transfer

pricing continues to be dynamic. Join the panel as they discuss the 2020 OECD Guidelines and upcoming U.S. Treasury guidance, the role of implicit support and parental guarantees in intercompany financing, issues presented by multinational treasury functions and cash pool arrangements, and case law developments across the world, and what lies ahead for companies.

Moderator: Kevin Otero, Covington & Burling LLP

Panelists: Brie Siciliano, KPMG; Jerome Tse, King & Woods Mallesons; Beau Sheil, Kroll; Blaise Goswami, EY

Learning Objectives: After attending the session, the participant will be able to:

- Describe the 2020 OECD Guidance on Intercompany Financial Transactions
- Explain significant intercompany financing cases
- Understand emerging issues in intercompany financing

3:30PM – 5:30PM

Young Lawyers Forum

3:30PM Pillar Two, U.S. Multinational Enterprises and Legislative Inaction. With a particular focus on issues relevant to U.S. multinational enterprises, this panel will provide a primer on the Pillar Two framework and consider, ahead of the midterm elections, the impact that potential legislative inaction may have on U.S. multinational enterprises, while other members of the Inclusive Framework roll out and implement their Pillar Two rules.

Moderator: Matthew Brown, Shearman & Sterling LLP

Panelists: Diana Darilus, Netflix; Philip Ramstetter, PwC; Hans Tanzler IV, FIS, Inc.

Learning Objectives: After attending the session, participants will be able to:

- Describe the Pillar Two framework and the current status of Pillar Two adoption by members of the Inclusive Framework
- Understand U.S. legislative modifications that have been proposed and/or may be needed in light of Pillar Two
- Identify issues for U.S. multinational enterprises if legislative modifications are not made before other members of the Inclusive Framework begin to implement their Pillar Two rules

4:30PM Tax Treaties: A Guide to Analyzing Permanent Establishments, Limitation on Benefits, and

Withholding Taxes. When advising clients on cross-border transactions, whether the client will qualify for treaty benefits is often an issue that needs to be addressed. This panel will provide a guide to how to analyze a U.S. tax treaty and will address some of the common withholding tax provisions, when and how business profits are taxed, and whether a person will qualify for treaty benefits under the limitation on benefits clause. The panel will also provide an overview of typical transactions in which treaty benefits may be applicable, how transactions are structured to provide for treaty benefits, and how treaty disputes are resolved.

Moderator: Kyle Colonna, Eversheds Sutherland (US) LLP

Panelists: Eman Cuyler, Skadden, Arps, Slate, Meagher & Flom LLP; Caroline Reaves, Miller & Chevalier; Jose Rego Filho, PwC

Learning Objectives: After attending the session, participants will be able to:

- Understand the purpose and basic principles of tax treaties, including how tax treaties fit into the framework of U.S. federal tax law
- Recognize the provisions and terms common to tax treaties
- Spot common issues that arise in practice with respect to tax treaties
- Understand the mutual agreement procedure and its importance
- Discuss recent tax treaty developments, including the recent notice to terminate the US-Hungary tax treaty

4:30PM – 5:30PM

Publications: Meet the Editors (Non-CLE)

Want to get published? Come meet the Tax Section editors and discuss publishing opportunities and options in our periodicals and in our books program.

5:15PM – 5:45PM

US Activities of Foreigners and Tax Treaties Business Meeting (Non-CLE)

5:15PM – 5:45PM

Transfer Pricing Business Meeting (Non-CLE)

5:45PM – 6:45PM

Joint Forum Reception – Co-Hosted by the Women in Tax Forum (WITF) and LGBTQ+ Lawyers Tax Forum (LLTF) (Non-CLE)

Please join WITF and LLTF for an evening networking event. We look forward to connecting in Dallas to meet new friends and connect with old ones. WITF is excited to co-host the reception with the newly formed LLTF to celebrate diverse attorneys in the tax profession. Please join us to learn more about getting involved. The Women in Tax Forum is a community focused on supporting, empowering, and celebrating women to build powerful tax

careers across all regions and specialties. The LGBTQ+ Lawyers Tax Forum, a newly formed forum/affinity group, is dedicated to the advancement of and advocacy for LGBTQ+ lawyers and law students in the tax field. LLTF's mission is to develop a community of LGBTQ+ practitioners and law students in a safe and welcoming space that provides meaningful networking, mentorship, and leadership opportunities, both within the group and the Tax Section at large.

SATURDAY, OCTOBER 15

7:15AM – 8:30AM

Partnerships & LLCs, Real Estate, S Corporations Breakfast (Non-CLE) (Ticketed Event)

Members of the Partnerships & LLCs, Real Estate, and S Corporations Committees will gather for the traditional "open mic" breakfast to share ideas and practitioner stories and to seek input on technical issues.

7:30AM – 9:00AM

ACTC Fellows Breakfast (Non-CLE)

7:45AM – 9:00AM

Court Procedure & Practice Committee Breakfast (Non-CLE) (Ticketed Event)

Saturday AM Sessions – 8:30AM – 11:30AM

8:30AM – 11:30AM

Civil & Criminal Tax Penalties

8:30 AM Reports of Subcommittees on Important Developments. The panel will provide updates on important developments in the following areas: Foreign Financial Reporting and Enforcement; Criminal Litigation; Civil Litigation.

Panelists: Victor Jaramillo, Caplin & Drysdale, Chtd.; Michelle F. Schwerin, Capes Sokol; Henry Cheng, DLA Piper LLP

Learning Objectives: After attending the session, a participant will be able to:

- Understand emerging enforcement trends involving foreign financial reporting
- Incorporate recent developments into legal strategies for criminal tax investigations and prosecutions
- Identify recent cases that impact civil tax litigation

9:00AM Congress on the Case: An Inside Look at Senate Tax Investigations. The Senate has gifted staff who track down, investigate, and eventually expose tax fraud. For decades, the Senate has used these tax investigations to publicly shame evaders engaged in tax fraud ranging from offshore matters to syndicated conservation easements. This panel will cover how a typical Senate tax investigation unfolds and how the IRS, other congressional staff, and members of the public participate in the process.

Moderator: Sean Morrison, Morrison Law Firm, PLLC

Panelists: Dan Goshorn, Senate Finance Committee; Patricio Gonzalez, Senate Finance Committee; Mary Hammond, IRS-CI; Anne Gordon, National Foreign Trade Council

Learning Objectives: After attending the session, a participant will be able to:

- Articulate the procedural differences between Senate investigations and typical criminal investigations or civil audits
- Understand the impact a Senate tax investigation may have on a targeted individual or entity

10:15AM Lawyer as Counselor: Improving Your Skills. (Mental Illness Awareness / Mental Health CLE Credit)

As attorneys representing clients in significant disputes with the IRS and the Department of Justice, Tax Division, we have to guide our clients through some of the most difficult problems they will face in their lives. This panel will explore the different kinds of emotional issues our clients experience during the life cycle of civil and criminal tax disputes, and a licensed therapist will provide attendees concrete tools and strategies we can employ to help our clients navigate them.

Moderator: Guinevere Moore, Moore Tax Law Group LLC

Panelists: Monica Urbaniak, Licensed Therapist, Urbaniak Wellness; Dan Hagood, Hagood Hunt

Learning Objectives: After attending the session, a participant will be able to:

- Identify the emotional issues that arise for taxpayers involved in civil and criminal tax disputes
- Understand the impact of emotional issues on a client's decision-making and coping ability
- Employ strategies to help clients navigate the emotional roller coaster of an investigation while making choices that are in their best interests

8:30AM – 11:30AM

Corporate Tax

8:30AM Current Developments in Corporate Tax. Our panel will explore the latest corporate tax developments, including (i) an overview of the IRS and Treasury Department's latest priority guidance plan, (ii) an update on the

current state of play for expected section 382(h) guidance, (iii) a review of recent issues regarding loss planning, including Granite Trust transactions and worthless stock deductions, and (iv) a discussion of other hot topics including section 355 guidance and IRS policies, as well as a review of recently issued private letter rulings. Recent legislation will be summarized.

Moderator: Mark Schneider, RSM LLP

Panelists: Sammy Evei, Andersen LLP; Matt Gareau, Deloitte Tax LLP; Jeff Romero, Skadden Arps; Terry West, Internal Revenue Service Office of Chief Counsel (Corporate)

Learning Objectives: After attending the session, the participant will be able to:

- Understand the mechanics of section 382(h) and possible parameters of expected IRS guidance
- Understand at a high level recent legislative changes in corporate tax law
- Understand recent developments in the stock loss area
- Explain recent IRS letter rulings

10:00AM Unique Deal Structures and Bolt-On Innovations in M&A. This panel will focus on the recent market tolerance (dare we say enthusiasm?) for more varied and complex transaction structures, even in mid-market mergers and acquisitions. UP-C structures have become practically commonplace, and earnouts and CVRs are widely used, although their tax consequences remain uncertain in many respects. Additional topics will include so-called freeze structures, strategically placed F reorganizations, and distributions of target cash.

Moderator: Dave Strong, Wilson, Sonsini, Goodrich & Rosati P.C.

Panelists: Pamela Lawrence Endreny, Gibson, Dunn & Crutcher LLP; Eileen Marshall, Cooley LLP; David Wheat, Kirkland & Ellis LLP

Learning Objectives:

- The panel presentation will provide attendees with a general understanding of the wide range of potential tax issues typically associated with so-called “Up-C” structures, contingent value rights (“CVRs”), earnout arrangements, “freeze” structures, the use of “F” reorganizations as part of a larger transaction, and distributions of cash by a target corporation in connection with an acquisition;
- Attendees will also gain insight into how certain aspects of these transaction types might be adapted or combined for use in other situations;
- The presentation materials will also serve as a valuable resource that attendees can use in their practice and as a point of departure for future self-study.

8:30AM – 11:30AM

Employee Benefits

8:30AM – 11:30AM

Fiduciary Income Tax

8:30AM Income Tax Planning with Non-Grantor Trusts. Mr. Kirk will provide a broad overview of income tax planning with non-grantor trusts. Specifically, this presentation will address (i) planning for the minimization of state income taxes by thoughtful structuring of trust contacts with states and utilization of incomplete non-grantor trusts, (ii) annual income tax mitigation through distribution management and other transactions with beneficiaries, and (iii) capital gains event planning through the use of charitable trusts and other structures.

Panelist: Bryan Kirk, Director of Estate and Financial Planning, Fiduciary Trust Company International

9:30AM The Art of the Marionette: Retaining Strings under Section 674. Mr. Moullé will continue the FIT Committee’s series on the Grantor Trust provisions by covering IRC § 674 and the Power to Control Beneficial Enjoyment. In this presentation, Mr. Moullé will discuss the general rule as well as its many exceptions (and exceptions to exceptions).

Panelist: Nolan A. Moullé, III, The Northern Trust Company

10:30AM Giving With and Administering Cryptocurrency. Ms. Brown, Mr. Ramirez, and Ms. McEvilly will address the benefits and challenges of giving cryptocurrency and issues that arise in administering trusts with cryptocurrency. This presentation also provides a general overview of cryptocurrency, including the tax treatment of common cryptocurrency transactions and recent IRS developments.

Panelists: Keri Brown, Baker Botts; Richard Ramirez, Baker Botts; Katie McEvilly, Baker Botts

8:30AM – 10:00AM

LLCs & LLPs Subcommittee of Partnerships & LLCs (Non-CLE)

Workarounds for Federal Deduction of State Tax are Often Not Simple and Not Economic. Over half of the states with an individual income tax have enacted “SALT workarounds” consistent with IRS Notice 2020-75 to permit passthrough entities to elect to pay the state income tax on the passthrough entity’s (“PTE”) income and to credit or otherwise exclude such income from the individual owner’s taxable income in such state. However, there is little uniformity and for PTEs operating in multiple states or partners located in multiple states. Such an election may actually increase the aggregate tax of the individual owners or result in a benefit in a later year. This program attempts to untangle the spaghetti of state law conflicts and intersections that could make this election a loser for the multi-state PTE’s owners or owners in states other than the state in which the PTE paid tax.

Panelists: Scott Smith, BDO; J. Leigh Griffith, Waller Lansden Dortch & Davis, LLP

8:30AM – 11:30AM

Pro Bono & Tax Clinics

8:30AM Writing the Next Chapter: A Guide to Assisting Military Retirees. Currently, there are around 19 million veterans in the U.S., 50 percent of whom served during the Gulf War era (1990 – present). Nearly 20 percent of them receive disability compensation payments, while another 7 percent receive military retirement benefits. The laws and regulations that determine when a retiree is eligible for both types of pay are complex and can be confusing. This panel will break down this area of the law for practitioners and examine tax-related issues facing military retirees, disabled veterans, former spouses, and survivors. The panelists will draw on their extensive practical experience to discuss the taxation of military retirements and benefits, as well as the complex methods for calculating retirement pay, particularly in cases of disability, divorce, or death.

Moderator: Jessica Harris, Legal Services of Northern Virginia Low Income Taxpayer Clinic

Panelists: Susan E. Mitchell, Department of Defense; David Dulaney, Liberty Tax; David Sams, The Community Tax Law Project

Learning Objectives: After attending the session, the participant will be able to:

- Understand when a military retiree's pay or benefits is taxable and not taxable
- Explain how a service member qualifies for a disability retirement
- Learn how division of retired pay works in divorce proceedings
- Describe the tax and pension benefits available to eligible survivors

10:00AM Incorporating Administrative Law Into Your Tax Practice. Administrative law has had a profound impact on tax practice and its role only seems to be growing. The Administrative Procedure Act is a potent, if unpredictable, tool in disputes with the IRS. This panel will cover recent developments with a focus on representing taxpayers in challenges to regulatory and subregulatory guidance and standards of judicial review of IRS actions. Issues arise in a variety of contexts including deficiency proceedings, refund actions and appeals from determinations in collection due process or innocent spouse proceedings. The panelists will focus on how this affects the analysis, where administrative law arguments are more or less likely to succeed and what they can achieve.

Moderator: Caleb Smith, University of Minnesota Law School

Panelists: Andrew Weiner, Temple University Beasley School of Law

Learning Objectives: After attending the session, participants should be able to:

- Issue spot where administrative law arguments are likely to arise in tax controversy;
- Assess the viability of various administrative law arguments;
- Analyze potential remedies;
- Understand how to apply administrative law arguments and administrative law principles in Tax Court litigation where abuse of discretion is the standard of review;
- Evaluate recent developments in this area

8:30AM – 11:30AM

Sales, Exchanges & Basis

8:30AM But Will the Step-Transaction Doctrine Apply? Panelists will discuss recent authorities where the applicability or inapplicability of the step-transaction doctrine was in issue. These include the pro-taxpayer holdings in *Complex Media* (TCM 2021), successfully argued by panelist Richard Sapinski, and PLR 202128001; and the pro-IRS holdings in *TBL Licensing* (TC 2022) and *GSS Holdings* (Ct. Fed. Cl. 2021).

Moderator: Alan S. Lederman, Gunster

Panelists: Jerred G. Blanchard, McDermott Will & Emery LLP; Richard J. Sapinski, Sills Cummis & Gross P.C.; ChengCheng Zhang, Ernst & Young, LLP

Learning objectives: After attending the session, attendees will be able to:

- identify situations in which a taxpayer who had voluntarily documented an overall transaction as a series of discrete steps which, viewed separately, would produce unfavorable tax results, was nevertheless, through affirmative application of the step-transaction doctrine, held to be entitled to be more favorably taxed based only upon the end results of that transaction.
- conversely, identify situations in which the IRS, when faced with a taxpayer who has documented an overall transaction as a series of discrete steps, which, viewed separately, would produce favorable tax results, was nevertheless, through application of the step-transaction doctrine, held to be entitled to collect a higher tax based only upon the end results of that transaction.

9:30AM Current Events, and 1031 and OZs Meet the OECD and Inflation Reduction Act of 2022. Panelists will discuss recent Section 1031 and non-Section 1031 developments, as well as the potential effects of the OECD's Pillar Two rules and the Inflation Reduction Act of 2022 on Opportunity Zones and 1031 transactions.

Panelists: Jalisa Mathis, IRS Office of Chief Counsel (Invited); Alan S. Lederman, Gunster; David Shechtman, Faegre Drinker Biddle & Reath LLP

Learning objectives: After attending the session, attendees will be able to:

- Obtain awareness of significant recent case law and administrative guidance concerning 1031 transactions and traditional sales, exchanges and basis issues.
- Identify the implications of the pending, financial-accounting-based and not taxable-income-based OECD Pillar Two and Inflation Reduction Act of 2022 minimum corporate income taxes on taxable-income-based Opportunity Zone and 1031 transactions.

10:15AM Open Questions in Like-Kind Exchanges Involving Intangible Real Property. The regulations defining “real property” for the TCJA’s limitation of like-kind exchanges included several categories of “intangible” real property. From questions about long-term vs. short-term leases to the exchangeability of in-the-money options, flipping contracts for the sale of real estate, air rights and water rights, and licenses and permits, these categories of intangible real property leave many open questions as to what is or isn’t included and whether or not items can be the subject of section 1031 “like-kind” exchanges. Nevertheless, deals are happening. Join our panel for a discussion of those open questions, what answers there are to be had, and what practitioners are doing in live transactions.

Moderator: Christopher Alan Cunningham, Elliott, Thomason & Gibson, LLP

Panelists: Steven M. Breitstone, Meltzer, Lippe, Goldstein & Breitstone, LLP; Anne E. Andrews, PricewaterhouseCoopers LLP; Louis S. Weller, Weller Partners LLP

Learning objectives: After attending the session, attendees will be able to:

- determine whether or not intangibles associated with real property or rights with respect to real property would qualify as “real property” for purposes of qualifying as relinquished or replacement property in a tax-deferred like-kind exchange,
- determine whether or not the same intangibles or rights would also qualify as “like-kind” for purposes of qualifying as relinquished or replacement property in a tax-deferred like-kind exchange, and
- conversely, identify situations in which it is not clear whether such assets would or would not qualify as either “real property” or “like-kind” property for those purposes, and assess the risks associated with including them in a like-kind exchange.

8:30AM – 10:30AM

State & Local Taxes Practitioners’ Roundtable (Non-CLE) (Executive Session)

Moderator: Mathew Boch, Commissioner, Arkansas Tax Appeals Commission

10:30AM – 11:00AM

State & Local Taxes Publications Subcommittee (Non-CLE)

11:00AM – 12:00PM

State & Local Taxes Vice Chairs’ Planning Meeting (Non-CLE)

12:00PM – 1:30PM

Section Luncheon & Plenary Session (Non-CLE) (Ticketed Event)

Sponsored by Nelson Mullins

Dan Goshorn, Chief Investigative Counsel, Senate Committee on Finance; Patricio Gonzalez, Senior Investigator for Tax, Senate Committee on Finance

Itinerary of Attendance at ABA Tax Section 2022 Fall Tax Meeting Dallas, TX

FRIDAY, OCTOBER 14

6:00AM	Dan Goshorn – Arrival at Airport (approximate).
6:55AM - 9:15AM	Dan Goshorn - Flight from DC to Dallas
9:00AM	Patricio Gonzalez – Arrival at Airport (approximate).
10:00AM – 12:30PM	Patricio Gonzalez - Flight from DC to Dallas
4:00PM	Dan Goshorn & Patricio Gonzalez – Check-In Time at Hyatt Regency Dallas

SATURDAY, OCTOBER 15

9:00-10:15 am Speaking on "Congress on the Case: An Inside Look at Senate Tax Investigations" panel. Full Description below:

9:00AM Congress on the Case: An Inside Look at Senate Tax Investigations. The Senate has gifted staff who track down, investigate, and eventually expose tax fraud. For decades, the Senate has used these tax investigations to publicly shame evaders engaged in tax fraud ranging from offshore matters to syndicated conservation easements. This panel will cover how a typical Senate tax investigation unfolds and how the IRS, other congressional staff, and members of the public participate in the process.

Moderator: Sean Morrison, Morrison Law Firm, PLLC

Panelists: Dan Goshorn, Senate Finance Committee; Patricio Gonzalez, Senate Finance Committee; Mary Hammond, Internal Revenue Service, Criminal Investigations; Anne Gordon, National Foreign Trade Council

Learning Objectives: After attending the session, a participant will be able to:

- Articulate the procedural differences between Senate investigations and typical criminal investigations or civil audits
- Understand the impact a Senate tax investigation may have on a targeted individual or entity

12:00PM	Dan Goshorn & Patricio Gonzalez – Check-Out Time at Hyatt Regency Dallas
4:00PM	Dan Goshorn – Arrival at Airport (approximate).
5:30PM to 11:25PM	Dan Goshorn - Return flight from Dallas to DC.
5:00PM	Patricio Gonzalez – Arrival at Airport (approximate).

7:20PM to 1:00AM

Patricio Gonzalez - Return flight from Dallas to DC.

2022-2023

CHAIRC. Wells Hall, III
Charlotte, NC**CHAIR-ELECT**Scott D. Michel
Washington, DC**VICE CHAIR**Administration
R. David Wheat
Houston, TXCommittee Operations
Mary A. McNulty
Dallas, TXContinuing Legal Education
Thomas D. Greenaway
Boston, MAGovernment Relations
Lisa M. Zarlinga
Washington, DCMembership, Diversity & Inclusion
Caroline D. Ciralo
Washington, DCPro Bono and Outreach
Anthony C. Infanti
Pittsburgh, PAPublications
Roberta F. Mann
Eugene, OR**SECRETARY**Christine S. Speidel
Villanova, PAAssistant Secretary
Lany L. Villalobos
Philadelphia, PA**LAST RETIRING CHAIR**Julie A. Divola
San Francisco, CA**SECTION DELEGATES
TO THE HOUSE
OF DELEGATES**Armando Gomez
Washington, DCJulie C. Sassenrath
Dallas, TX**COUNCIL MEMBERS**Jennifer Alexander
Washington, DCJennifer E. Breen
Washington, DCJames Creech
San Francisco, CACathy Fung
Washington, DCSummer A. LePree
Miami, FLJohn M. Colvin
Seattle, WARachel D. Kleinberg
Palo Alto, CARobb A. Longman
Bethesda, MDSusan E. Morgenstern
Cleveland, OHVanessa A. Scott
Washington, DCLeslie M. Book
Villanova, PAScott M. Levine
Washington, DCStephanie Lipinski Galland
Tysons, VAMary I. Slonina
Washington, DCElizabeth Stevens
Washington, DC**LIAISONS**Board of Governors
Russell R. Hilliard
Concord, NHYoung Lawyers Division
Maria Castillo Valle
Washington, DC**DIRECTOR**Haydee Moore
Washington, DC

AMERICAN BAR ASSOCIATION

Tax Section

1050 Connecticut Avenue, NW, Suite 400
Washington, DC 20036
202.662.8670
tax@americanbar.org
americanbar.org/tax

September 9, 2022

Dan Goshorn
Senate Finance Committee
Washington, DC
daniel_goshorn@finance.senate.gov

Re: ABA Section of Taxation – 2022 Fall Tax Meeting

Dear Dan Goshorn:

On behalf of the ABA Section of Taxation and the ABA Fund for Justice and Education, a 501(c)3 organization, I am pleased to invite you to speak at our 2022 Fall Tax Meeting, October 13-15, 2022. A representative of the Civil & Criminal Tax Penalties committee will contact you concerning your panel, "Congress on the Case: An Inside Look at Senate Tax Investigations" scheduled on Saturday, October 15 from 9:00AM - 10:15AM.

In accordance with the ABA Open Meetings policy, all ABA meetings are open to the news media, unless the meeting is designated as an "executive session." If reporters are in attendance at the meeting, you may be quoted for a news story. The Open Meetings Policy is included in the attached ABA Speaker Release Agreement, which all speakers are required to sign. Please return a signed copy of this form to taxspeakers@americanbar.org.

Find out more about the agenda and register for the meeting to receive CLE credit at ambar.org/22taxfall. Use discount code: **22FallGovt\$** to receive complimentary registration. All panelists must present in-person. ABA's current policy requires online registration including affirmations from each speaker, as well as processing of proof of vaccination or a negative PCR test within 72 hours of the meeting.

Hotel guest rooms are limited and based on availability. Please [book your guest rooms here](#) as soon as possible.

Consistent with its practice relative to government guests, the ABA Fund for Justice and Education, a Section 501(c)(3) organization, will reimburse hotel costs at single/double occupancy rates for a maximum of three nights and airfare based on the Zone chart attached. Airport transfers and meals will no longer be reimbursed. ABA policy does not allow for the reimbursement of other incidentals.

We look forward to seeing you at the meeting.

Sincerely,

C. Wells Hall, III
Chair, Section of Taxation

Date/Time Stamp:

EMPLOYEE PRE-TRAVEL AUTHORIZATION

Pre-Travel Filing Instructions: Complete and submit this form at least 30 days prior to the travel departure date to the **Select Committee on Ethics in SH-220**. Incomplete and late travel submissions will **not** be considered or approved. This form **must** be typed and is available as a fillable PDF on the Committee's website at ethics.senate.gov. Retain a copy of your entire pre-travel submission for your required post-travel disclosure.

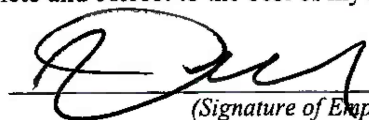
Name of Traveler: Daniel GoshornEmploying Office/Committee: Senate Finance CommitteePrivate Sponsor(s) (list all): American Bar AssociationTravel date(s): October 14-15, 2022*Note: If you plan to extend the trip for any reason you **must** notify the Committee.*Destination(s): Dallas, TX

Explain how this trip is specifically connected to the traveler's official or representational duties:

I have been invited to speak at the ABA tax section's fall meeting on Senate tax investigations. My remarks will directly reflect my work with the Finance Committee.

Name of accompanying family member (if any): N/ARelationship to Employee: ☐ Spouse ☐ Child

I certify that the information contained in this form is true, complete and correct to the best of my knowledge:

9/27/22
(Date)
(Signature of Employee)

TO BE COMPLETED BY SUPERVISING SENATOR/OFFICER (President of the Senate, Secretary of the Senate, Sergeant at Arms, Secretary for the Majority, Secretary for the Minority, and Chaplain):

I, Ron Wyden hereby authorize Daniel Goshorn
(Print Senator's/Officer's Name) (Print Traveler's Name)

an employee under my direct supervision, to accept payment or reimbursement for necessary transportation, lodging, and related expenses for travel to the event described above. I have determined that this travel is in connection with his or her duties as a Senate employee or an officeholder, and will not create the appearance that he or she is using public office for private gain.

I have also determined that the attendance of the employee's spouse or child is appropriate to assist in the representation of the Senate. (signify "yes" by checking box) ☒

9/27/22
(Date)
(Signature of Supervising Senator/Officer)

PRIVATE SPONSOR TRAVEL CERTIFICATION FORM

This form must be completed by any private entity offering to provide travel or reimbursement for travel to Senate Members, officers, or employees (Senate Rule 35, clause 2). Each sponsor of a fact-finding trip must sign the completed form. The trip sponsor(s) must provide a copy of the completed form to each invited Senate traveler, who will then forward it to the Ethics Committee with any other required materials. The trip sponsor(s) should **NOT** submit the form directly to the Ethics Committee. Please consult the accompanying instructions for more detailed definitions and other key information.

The Senate Member, officer, or employee **MUST** also provide a copy of this form, along with the appropriate travel authorization and reimbursement form, to the Office of Public Records (OPR), Room 232 of the Hart Building, within thirty (30) days after the travel is completed.

-
1. Sponsor(s) of the trip (please list all sponsors): American Bar Association (ABA)

 2. Description of the trip: Participate in panel discussion of Senate Tax investigations as part of the ABA Tax Section's 2022 Fall Meeting.

 3. Dates of travel: October 14th through October 15th, 2022

 4. Place of travel: Dallas, TX

 5. Name and title of Senate invitees: See Attached.

 6. I *certify* that the trip fits one of the following categories:

☐ (A) The sponsor(s) are not registered lobbyists or agents of a foreign principal **and** do not retain or employ registered lobbyists or agents of a foreign principal **and** no lobbyist or agents of a foreign principal will accompany the Member, officer, or employee *at any point* throughout the trip.

- OR -

☒ (B) The sponsor or sponsors are not registered lobbyists or agents of a foreign principal, but retain or employ one or more registered lobbyists or agents of a foreign principal and the trip meets the requirements of Senate Rule 35.2(a)(2)(A)(i) or (ii) (*see question 9*).
 7. ☒ I *certify* that the trip will not be financed in any part by a registered lobbyist or agent of a foreign principal.

- AND -

☒ I *certify* that the sponsor or sponsors will not accept funds or in-kind contributions earmarked directly or indirectly for the purpose of financing this specific trip from a registered lobbyist or agent of a foreign principal or from a private entity that retains or employs one or more registered lobbyists or agents of a foreign principal.
 8. I *certify* that:

☒ The trip will not in any part be planned, organized, requested, or arranged by a registered lobbyist or agent of a foreign principal except for *de minimis* lobbyist involvement.

- AND -

☒ The traveler will not be accompanied on the trip by a registered lobbyist or agent of a foreign principal except as provided for by Committee regulations relating to lobbyist accompaniment (*see question 9*).

9. **USE ONLY IF YOU CHECKED QUESTION 6(B)**

I *certify* that if the sponsor or sponsors retain or employ one or more registered lobbyists or agents of a foreign principal, one of the following scenarios applies:

- ☒ (A) The trip is for attendance or participation in a one-day event (exclusive of travel time and **one** overnight stay) and no registered lobbyists or agents of a foreign principal will accompany the Member, officer, or employee *on any segment* of the trip.

- OR -

- ☐ (B) The trip is for attendance or participation in a one-day event (exclusive of travel time and **two** overnight stays) and no registered lobbyists or agents of a foreign principal will accompany the Member, officer, or employee *on any segment* of the trip (*see questions 6 and 10*).

- OR -

- ☐ (C) The trip is being sponsored only by an organization or organizations designated under § 501(c)(3) of the Internal Revenue Code of 1986 and no registered lobbyists or agents of a foreign principal will accompany the Member, officer, or employee *at any point* throughout the trip.

10. **USE ONLY IF YOU CHECKED QUESTION 9(B)**

If the trip includes two overnight stays, please explain why the second night is practically required for Senate invitees to participate in the travel:

11. ☒ An itinerary for the trip is attached to this form. I *certify* that the attached itinerary is a detailed (hour-by-hour), complete, and final itinerary for the trip.

12. Briefly describe the role of each sponsor in organizing and conducting the trip:

The sponsor is reimbursing travel and lodging for attendance and participation in a panel on Senate Tax investigations, which is part of the ABA Tax Section's fall meeting in Dallas, TX.

13. Briefly describe the stated mission of each sponsor and how the purpose of the trip relates to that mission:

The American Bar Association serves its members and the legal profession. Continuing Legal Education panels, like the ones these speakers are invited for, help promote competence and educational advancement of ABA members.

14. Briefly describe each sponsor's prior history of sponsoring congressional trips:

The ABA Tax Section has occasionally invited congressional staff members to speak on relevant panels. The most recent such invitation was Fall 2016.

15. Briefly describe the educational activities performed by each sponsor (other than sponsoring congressional trips):

See Attached.

16. Total Expenses for Each Participant:

	Transportation Expenses	Lodging Expenses	Meal Expenses	Other Expenses
☒ Good Faith estimate ☐ Actual Amounts	\$400	\$478	0	0

17. State whether a) the trip involves an event that is arranged or organized *without regard* to congressional participation or b) the trip involves an event that is arranged or organized *specifically with regard* to congressional participation:

a) the trip involves an event that is arranged or organized without regard to congressional participation

18. Reason for selecting the location of the event or trip

Dallas, TX is the location for the ABA Tax Section 2022 Fall Tax Meeting - the meeting is held in different locations from year to year.

19. Name and location of hotel or other lodging facility:

Hyatt Regency - Dallas TX, 300 Reunion Boulevard Dallas, Texas, 75207

20. Reason(s) for selecting hotel or other lodging facility:

Hyatt Regency is the host hotel for the 2022 Fall Tax Meeting.

21. Describe how the daily expenses for lodging, meals, and other expenses provided to trip participants compares to the maximum per diem rates for official Federal Government travel:

The GSA per diem rate for Dallas in October 2022 \$161 per night. The room rate at the Hyatt Regency is \$239. The Hyatt Regency is the host hotel for the conference and all speakers are staying there.

Meals and other expenses are not covered.

22. Describe the type and class of transportation being provided. Indicate whether coach, business-class or first class transportation will be provided. If first-class fare is being provided, please explain why first-class travel is necessary:

ABA will reimburse for coach airfare up to \$400 for Washington, DC to Dallas, TX.

23. ☒ I represent that the travel expenses that will be paid for or reimbursed to Senate invitees do not include expenditures for recreational activities, alcohol, or entertainment (other than entertainment provided to all attendees as an integral part of the event, as permissible under Senate Rule 35).

24. List any entertainment that will be provided to, paid for, or reimbursed to Senate invitees and explain why the entertainment is an integral part of the event:

None.

25. I hereby *certify* that the information contained herein is true, complete and correct. (For trips involving more than one sponsor, you *must* include a completed signature page for each additional sponsor):

Signature of Travel Sponsor: Tim Brady

Name and Title: Tim Brady, Educational Programs Spec, Sr, Taxation

Name of Organization: American Bar Association

Address: 1050 Connecticut Avenue NW, Suite 400

Telephone Number: (202) 662-8672

Fax Number: (202) 662-8682

E-mail Address: Tim.Brady@americanbar.org