

# **2022 Tax Legislative and Regulatory Update Conference**

**Wednesday, January 12, 2022**

**Thursday, January 13, 2022**

**9:00 am – 3:30 pm**

## **Sponsored by:**

**DC Bar Tax Community & The Georgetown University Law Center**

## **Hosted by:**

**The District of Columbia Bar  
901 Fourth Street, N.W.  
Washington, DC 20001**

## **Conference Chair**

**Scott M. Levine  
Partner  
Jones Day**

## **AGENDA**

### **DAY 1**

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**9:00 am to 10:30 am**

**Breakout Session 1**

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### **International Tax: Changes to GILTI and Subpart F**

MODERATOR, Layla Asali, Member, Miller & Chevalier Chartered

#### **PANELISTS:**

- Jeffrey Arbeit, Legislation Counsel, Joint Committee on Taxation
- Lindsay Kitzinger, Partner, Covington & Burling LLP
- Ronald Dabrowski, Principal, KPMG LLP
- Rose Jenkins, Senior Attorney Advisor, The Tax Law Center, New York University School of Law
- Daniel McCall, Deputy Associate Chief Counsel (International), Internal Revenue Service
- Office of Tax Policy, U.S. Department of the Treasury (TBD)

### **Corporate Taxation: Bankruptcy Tax Update**

MODERATOR, Joe Pari, Partner, Weil Gotshal & Manges LLP

PANELISTS:

- Nicole Field, Principal, Ernst & Young LLP
- Office of the Associate Chief Counsel (Corporate), Internal Revenue Service (TBD)
- Todd Reinstein, Partner, Troutman Pepper Hamilton Sanders LLP
- Office of Tax Policy, U.S. Department of the Treasury (TBD)

### **Partnership Taxation: Tax Reform: Current Developments Relating to the Proposed Build Back Better Act**

MODERATOR, Eric Sloan, Gibson Dunn & Crutcher LLP

PANELISTS:

- Monte Jackel, Of Counsel, Leo Berwick, LP
- Steve Rosenthal, Senior Fellow, Urban-Brookings Tax Policy Center
- Office of Tax Policy, U.S. Department of the Treasury (TBD)
- Cecily Rock, Senior Legislation Counsel, Joint Committee on Taxation
- Office of the Associate Chief Counsel (Passthroughs and Special Industries), Internal Revenue Service (TBD)

### **Individual Taxation: Estate and Gift Taxation Update**

MODERATOR, Edward Beckwith, Partner, Baker & Hostetler LLP

PANELISTS:

- Vivek Chandrasekhar, Legislation Counsel, Joint Committee on Taxation
- Tabetha Peavey, Attorney Advisor, The Tax Law Center, New York University School of Law
- Beth Shapiro Kaufman, Member, Caplin & Drysdale, Chartered
- Office of Tax Policy, U.S. Department of the Treasury (TBD)

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**10:45 am to 12:15 pm**

**Breakout Session 2**

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### **International Taxation: Foreign Tax Credit Developments Including Country-by-Country and Expense Apportionment**

MODERATOR, Michael Caballero, Partner, Covington & Burling LLP

PANELISTS:

- Jared Hermann, Legislation Counsel, Joint Committee on Taxation
- Danielle Rolfes, Partner, KPMG LLP
- Gretchen Sierra, Principal, Deloitte Tax LLP
- Office of Tax Policy, U.S. Department of the Treasury (TBD)

### **Corporate Taxation: Spin-Off Update**

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

PANELISTS:

- Derek Cain, Principal, PricewaterhouseCoopers LLP
- Eileen Marshall, Partner, Cooley LLP
- Office of Tax Policy, U.S. Department of the Treasury (TBD)
- Office of the Associate Chief Counsel (Corporate), Internal Revenue Service (TBD)

### **Partnership Taxation: International Partnership Issues**

MODERATOR, Chris Trump, Principal, Deloitte Tax LLP

PANELISTS:

- John Merrick, Special Counsel to the Associate Chief Counsel (International)
- Natan Leyva, Partner, Vinson & Elkins LLP
- Eric Sensenbrenner, Partner, Skadden, Arps, Slate, Meagher & Flom LLP
- Carol Wang, Legislation Counsel, Joint Committee on Taxation
- Office of Tax Policy, U.S. Department of the Treasury (TBD)
- Office of the Associate Chief Counsel (Passthroughs and Special Industries), Internal Revenue Service (TBD)

### **Individual Taxation: Changes to the Taxation of Ordinary Income and Capital Gain on High Income Individuals, Trusts, and Estates**

MODERATOR, Alexandra Thornton, Senior Director, Tax Policy, Center for American Progress

PANELISTS:

- Shelley de Alth Leonard, Legislation Counsel, Joint Committee on Taxation
- Chye-Ching Huang, Director, The Tax Law Center, New York University School of Law
- Kyle Pomerleau, Senior Fellow, American Enterprise Institute
- Office of Tax Policy, U.S. Department of the Treasury (TBD)

### **Tax Exempt: Current Developments**

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

PANELISTS

- Brian Galle, Professor of Law, The Georgetown University Law Center
- Matthew Giuliano, Branch Chief, Branch 1, Associate Chief Counsel (Exempt Organizations), Internal Revenue Service
- Christopher Hyde, Attorney, Branch 1, Associate Chief Counsel (Exempt Organizations), Internal Revenue Service
- Elinor Ramey, Partner, Steptoe & Johnson LLP
- Randall Thomas, Attorney Advisor, Branch 2, Associate Chief Counsel (Exempt Organizations), Internal Revenue Service
- U.S. Department of the Treasury, Office of Tax Policy (TBD)

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**12:30 pm to 1:30 pm**

**Plenary Session**

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**Legislative Update**

MODERATOR, Janice Mays, Principal, PricewaterhouseCoopers LLP

PANELISTS:

- Thomas Barthold, Chief of Staff, Joint Committee on Taxation
- Courtney Connell, Senior Tax Counsel, Republican Staff, Senate Finance Committee
- Andrew Grossman, Chief Tax Counsel, Democratic Staff, House Committee on Ways and Means
- Tiffany Smith, Chief Tax Counsel, Democratic Staff, Senate Finance Committee
- Derek Theuer, Chief Tax Counsel, Republican Staff, House Committee on Ways and Means

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**2:00 pm to 3:30 pm**

**Breakout Session 3**

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**International Taxation: OECD Pillar I Developments**

MODERATOR, Brian H. Jenn, Partner, McDermott Will & Emery LLP

PANELISTS:

- Barbara Angus, Principal, Ernst & Young LLP
- Lilian V. Faulhaber, Professor of Law, Georgetown University Law Center
- Michael Plowgian, Counselor, Office of Tax Policy, U.S. Department of the Treasury

**Corporate Taxation: The New Corporate Alternative Minimum Tax**

MODERATOR, Eric Solomon, Partner, Steptoe & Johnson LLP

PANELISTS:

- Audrey Charling, Senior Executive Tax Counsel, Transactional Planning and M&A, General Electric Company
- Patrice Mano, Partner, Deloitte Tax LLP (invited)
- Ross Margelefsky, Legislation Tax Accountant, Joint Committee on Taxation
- Tax Policy Advisor, Office of Tax Policy, U.S. Department of the Treasury (TBD)
- Office of the Associate Chief Counsel (Income Tax and Accounting), Internal Revenue Service (TBD)

**Financial Products Taxation: Current Developments**

MODERATOR, Mark Price, Principal, KPMG LLP

PANELISTS:

- Lena Hines, Principal, Ernst & Young LLP
- Jeffrey Maddrey, Principal, PricewaterhouseCoopers LLP
- Office of Tax Policy, U.S. Department of the Treasury (TBD)
- Office of the Associate Chief Counsel (Financial Instruments and Products), Internal Revenue Service (TBD)

### **Individual Taxation: The Advance Child Tax Credit**

MODERATOR, Fred Goldberg, Jr., Of Counsel, Skadden, Arps, Slate, Meagher and Flom LLP  
PANELISTS:

- Julie Hanlon-Bolton, Deputy Associate Chief Counsel (Income Tax & Accounting), Internal Revenue Service
- Jacob Goldin, Associate Professor of Law, Stanford Law School
- Elaine Maag, Principal Research Associate, Urban-Brookings Tax Policy Center
- Nina Olson, Executive Director, Center for Taxpayer Rights
- Robin Tuczak, Senior Program Analyst, Office of Chief Counsel, Internal Revenue Service
- Office of Tax Policy, U.S. Department of the Treasury (TBD)

### **Investment Tax Credits: Infrastructure Financing and Community Development Incentives**

MODERATOR, Elizabeth Young, Partner, Nixon Peabody LLP  
PANELISTS:

- Megan Christensen, Partner, Manatt, Phelps & Phillips, LLP
- Scott DeMartino, Partner, Dentons LLP
- Mike Sanders, Partner, Blank Rome LLP
- Office of Tax Policy, U.S. Department of the Treasury (TBD)

### **Tax Controversy: Tax Litigation Update including Recent Decisions and their Impact on Corporate and Individual Taxpayers**

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

- Caroline Ciraolo, Partner, Kostelanetz & Fink, LLP
- Miriam Fisher, Partner, Latham & Watkins, LLP
- Tax Division, U.S. Department of Justice (TBD)
- Internal Revenue Service (TBD)

## DAY 2

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**9:00 am to 10:30 am**

### **Breakout Session 4**

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#### **International Tax: Subpart F Mechanics Including New Pro Rata Share Rules, PTEP and Related Basis Adjustments, Return of Section 958(b)(4) and New Section 951B and Changes to the Participation Exemption Rules**

MODERATOR, Loren Ponds, Member, Miller & Chevalier Chartered

PANELISTS:

- Azeka Abramoff, Special Counsel, Associate Chief Counsel (International), Internal Revenue Service
- Jared Hermann, Legislation Counsel, Joint Committee on Taxation
- Douglas Poms, Principal, KPMG LLP
- Wade Sutton, Principal, PricewaterhouseCoopers LLP
- Office of Tax Policy, U.S. Department of the Treasury (TBD)

#### **Corporate Tax: Consolidated Update Including the Possible Resurrection of the Formerly Proposed Tested Loss Basis Adjustment Regulations**

MODERATOR, Andrew Dubroff, Partner, Ernst & Young LLP

PANELISTS:

- Graham Magill, Partner, Weil Gotshal & Manges LLP
- Jeffrey Vogel, Principal, KPMG LLP
- Office of Tax Policy, U.S. Department of the Treasury (TBD)
- Julie Wang, Senior Counsel, Branch 2, Associate Chief Counsel (Corporate), Internal Revenue Service

#### **Partnership Taxation: Deal Trends Including SPAC UP-Cs and UP-Cs**

MODERATOR, Robert Honigman, Principal, PricewaterhouseCoopers LLP

PANELISTS:

- Benjamin Rippeon, Partner, Simpson Thacher & Bartlett LLP
- Andrea Whiteway, Principal, Ernst & Young LLP
- Office of Tax Policy, U.S. Department of the Treasury (TBD)
- Office of the Associate Chief Counsel (Passthroughs and Special Industries), Internal Revenue Service (TBD)

## **Compensation & Benefits Taxation: Retirement Plan Tax Reform**

MODERATOR, Dominic DeMatties, Partner, Thompson Hine LLP

PANELISTS:

- Christa Bierma, Principal, Ernst & Young LLP
- Clare Diefenbach, Legislation Counsel, Joint Committee on Taxation
- Rhonda Migdail, Legislation Counsel, Joint Committee on Taxation
- Laura Warshawsky, Branch Chief, Qualified Plans Branch 1, Office of the Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes, Internal Revenue Service), Internal Revenue Service
- Office of Tax Policy, U.S. Department of the Treasury (TBD)

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**10:45 am to 12:15 pm**

**Break Out Session 5**

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## **International Tax: Changes to the Anti-Base Erosion Rules**

MODERATOR, David Noren, Partner, McDermott Will & Emery LLP

PANELISTS:

- Peter Merkel, Branch Chief, Branch 5, Office of the Associate Chief Counsel (International), Internal Revenue Service
- Nita Asher, Principal, PricewaterhouseCoopers LLP
- Lori Hellkamp, Partner, Jones Day
- Kristine Roth, Senior Legislation Counsel, Joint Committee on Taxation
- Stephen Shay, Senior Tax Fellow, Boston College Law School
- Office of Tax Policy, U.S. Department of the Treasury (TBD)

## **Corporate Taxation: Cross-Border M&A Update—Back to the Dry Erase Board (Again)**

MODERATOR, Scott Levine, Partner, Jones Day

PANELISTS:

- Devon Bodoh, Partner, Weil, Gotshal & Manges LLP
- Austin Diamond-Jones, Senior Technical Reviewer, Branch 1, Office of the Associate Chief Counsel (Corporate), Internal Revenue Service
- Timothy Shuman, Partner, McDermott Will & Emery LLP
- Laura Williams, Branch Chief, Branch 4, Office of the Associate Chief Counsel (International), Internal Revenue Service
- Office of Tax Policy, U.S. Department of the Treasury (TBD)

## **Partnership Taxation: Partnership Compensation Structures and Carried Interest Developments**

MODERATOR, Jennifer Ray, Principal, Deloitte Tax LLP

PANELISTS:

- Audrey Ellis, Principal, PricewaterhouseCoopers LLP
- Jon Finkelstein, Principal, KPMG LLP
- Monisha Santamaria, Legislation Counsel, Joint Committee on Taxation
- Office of Tax Policy, U.S. Department of the Treasury (TBD)
- Office of the Associate Chief Counsel (Passthroughs and Special Industries), Internal Revenue Service (TBD)

## **Employment Tax: Latest Developments**

MODERATOR, Ligeia Donis, Managing Director, PricewaterhouseCoopers LLC

PANELISTS

- Sydney Gernstein, Branch Chief, Employment Tax Branch 1, Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes), Internal Revenue Service
- Megan Marlin, Legislation Counsel, Joint Committee on Taxation
- Danchai Mekadenaumporn, Attorney, Employment Tax Branch 1, Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes), Internal Revenue Service
- Amber Salotto, Senior Manager, Deloitte Tax LLP
- Mikhail Zhidkov, Attorney Advisor, Employment Tax Branch 1, Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes), Internal Revenue Service
- Office of Tax Policy, U.S. Department of the Treasury (TBD)

## **Investment Tax Credits: Renewable/Green Energy Incentives**

MODERATOR, Shariff Barakat, Partner, Akin Gump Strauss Hauer & Feld LLP

PANELISTS:

- John Eliason, Partner, Greenberg Traurig, LLP
- Keith Martin, Partner, Norton Rose Fulbright US LLP
- Kashi Way, Senior Legislation Counsel, Joint Committee on Taxation
- Office of Tax Policy, U.S. Department of the Treasury (TBD)
- Office of the Associate Chief Counsel (Passthroughs and Special Industries), Internal Revenue Service (TBD)



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**12:30 pm to 2:00 pm**

**Plenary Session**

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**Keynote Address**

**SPEAKER, TBD**

**The OECD Inclusive Framework on BEPS: Latest Developments**

MODERATOR, Manal Corwin, Principal, KPMG LLP

PANELISTS:

- Itai Grinberg, Deputy Assistant Secretary, Multilateral Taxation, Office of Tax Policy, U.S. Department of the Treasury
- L.G. “Chip” Harter, Senior Policy Advisor, PricewaterhouseCoopers LLP
- Pascal Saint-Amans, Director of the Center for Tax Policy and Administration, Organisation for Economic Co-operation and Development
- Robert Stack, Managing Director, Deloitte Tax LLP
- Mike Williams, Director, Business and International Tax, HM Treasury United Kingdom

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**2:15 pm to 3:30 pm**

**Breakout Session 6**

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**International Taxation: OECD Pillar II Developments**

MODERATOR, Pam Olson, Principal, PricewaterhouseCoopers LLP

PANELISTS:

- Mindy Herzfeld, Professor of Tax Practice, University of Florida Frederic C. Levin College of Law
- Joshua Odintz, Partner, Holland & Knight LLP
- Office of Tax Policy, U.S. Department of the Treasury (TBD)

**Financial Products Taxation: Taxation of Cryptocurrency and Related Reporting Issues**

MODERATOR, Amie Colwell Breslow, Of Counsel, Jones Day

PANELISTS:

- Jeffrey Arbeit, Legislation Counsel, Joint Committee on Taxation
- Rebecca Lee, Principal, PricewaterhouseCoopers LLP
- Lisa Zarlenga, Partner, Steptoe & Johnson LLP
- Office of Tax Policy, U.S. Department of the Treasury (TBD)
- Office of the Associate Chief Counsel (Financial Institutions and Products), Internal Revenue Service

### **Low-income Taxpayer Issues: Current Developments**

MODERATOR, Christine Spiedel, Associate Professor of Law and Director of the Federal Tax Clinic, Charles Widger School of Law, Villanova University

PANELISTS:

- Erin Collins, National Taxpayer Advocate, Taxpayer Advocate Service, Internal Revenue Service
- Maria Dooner, Practitioner-in-Residence, Janet R. Spragens Federal Tax Clinic, Washington College of Law, American University
- Jacqueline Lainez Flanagan, Visiting Associate Professor and Acting Director, Janet R. Spragens Federal Tax Clinic, Washington College of Law, American University

### **Compensation & Benefits: Health & Welfare Reform**

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

PANELISTS:

- William Fischer, Attorney, Health and Welfare Branch, Associate Chief Counsel, Employee Benefits, Exempt Organizations, and Employment Taxes, Internal Revenue Service
- Katherine Johnson, Senior Counsel, Health Policy, American Benefits Council
- Kevin Knopf, Senior Technical Reviewer, Health and Welfare Branch, Associate Chief Counsel, Employee Benefits, Exempt Organizations, and Employment Taxes, Internal Revenue Service
- Rachel Leiser Levy, Associate Chief Counsel, Employee Benefits, Exempt Organizations, and Employment Taxes, Internal Revenue Service
- Diana McDonald, Senior Policy Advisor, Groom Law Group, Chartered

### **Tax Controversy: Exploring Tax Issues Related to Regulatory Authority, Chevron Deference, and the Administrative Procedure Act**

MODERATOR, Joseph Judkins, Partner, Baker McKenzie LLP

PANELISTS:

- Megan Hickman, Special Counsel to the Associate Chief Counsel (International), Internal Revenue Service
- Shay Dvoretzky, Partner, Skadden, Arps, Slate, Meagher & Flom LLP
- Gilbert Rothenberg, Former Chief, Appellate Section, Tax Division, U.S. Department of Justice and Adjunct Professor of Law, Washington College of Law, American University
- Office of the Associate Chief Counsel (Procedure and Administration), Internal Revenue Service (TBD)