

2024 D.C. Bar Tax Conference

January 10-11, 2024

Presented by:

D.C. Bar Tax Community

Hosted by:

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

Conference Co-Chairs

Caroline Ciraolo, Partner, Kostelanetz LLP
Adjunct Professor of Law, The Georgetown University Law Center

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

Conference Vice Chair

Amy Elliott, Senior Practice Attorney,
Akin Gump Strauss Hauer & Feld LLP

AGENDA

DAY 1

9:00 am to 10:15 am

Breakout Session 1

International Taxation: Current Developments

MODERATOR, Loren Ponds, Member, Miller & Chevalier Chartered

PANELISTS:

- Azeka Abramoff, Special Counsel, Office of the Associate Chief Counsel (International), Internal Revenue Service
- Douglas Poms, Principal, KPMG LLP
- Wade Sutton, Principal, PricewaterhouseCoopers LLP and Adjunct Professor of Law, The Georgetown University Law Center
- James Wang, Deputy International Tax Counsel, Office of Tax Policy, U.S. Department of the Treasury

Corporate Taxation: Taxation of Troubled Companies

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

PANELISTS:

- Colin D. Campbell, Jr., Associate Tax Legislative Counsel, Office of Tax Policy, U.S. Department of the Treasury
- Kevin M. Jacobs, Managing Director, Alvarez & Marsal Tax, LLC
- Colleen Laduzinski, Partner, Jones Day
- Brian Loss, Senior Technician Reviewer, Branch 4, Office of the Associate Chief Counsel (Corporate), Internal Revenue Service

Partnership Taxation: Partnership-Related Issues with the Corporate AMT

MODERATOR, Michael Hauswirth, Principal, PricewaterhouseCoopers LLP

PANELISTS:

- Brian J. Barrett, General Attorney (Tax), Branch 1, Office of the Associate Chief Counsel (Passthroughs and Special Industries), Internal Revenue Service
- Sarah Haradon, Attorney-Advisor, Office of Tax Policy, U.S. Department of the Treasury
- Yosef Koppel, Attorney, Branch 1, Office of the Associate Chief Counsel (Passthroughs and Special Industries), Internal Revenue Service
- Cecily Rock, Senior Legislation Counsel, Joint Committee on Taxation
- Angela Russo, Partner, Winston & Strawn LLP
- Monisha Santamaria, Principal, KPMG LLP

Tax Credits: Recent Guidance on Clean Energy Tax Credits

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

PANELISTS:

- Jennifer Bernardini, Attorney-Advisor, Office of Tax Policy, U.S. Department of the Treasury
- Sam Guthrie, Partner, Akin Gump Strauss Hauer & Feld LLP
- Jarrett Jacinto, Associate Tax Legislative Counsel, Office of Tax Policy, U.S. Department of the Treasury
- Shelley Leonard, Deputy Tax Legislative Counsel, Office of Tax Policy, U.S. Department of the Treasury
- Amish Shah, Partner, Holland & Knight LLP

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

MODERATOR, Patrick Hedger, Executive Director, Taxpayers Protection Alliance

PANELISTS:

- Maria Dooner, Attorney-Advisor, Office of Tax Policy, U.S. Department of the Treasury
- Nina Olson, Executive Director, Center for Taxpayer Rights
- Bridget Roberts, Chief, Direct File, Internal Revenue Service
- Gabriel Zucker, Associate Policy Director, Tax Benefits, Code for America

10:30 am to 11:45 am

Breakout Session 2

International Taxation: Foreign Tax Credit Developments

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

PANELISTS:

- Hayley Rassuchine, Attorney, Branch 3, Office of the Associate Chief Counsel (International), Internal Revenue Service
- Danielle Rolfes, Partner, KPMG LLP
- Gretchen Sierra, Principal, Deloitte Tax LLP
- Deborah Tarwasokono, Attorney-Advisor, Office of Tax Policy, U.S. Department of the Treasury

Corporate Taxation: The Corporate Alternative Minimum Tax

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

PANELISTS:

- William Burhop, Senior Technician Reviewer, Branch 5, Office of the Associate Chief Counsel (Corporate), Internal Revenue Service
- Andrew T. Davis, Partner, Cravath, Swaine & Moore LLP
- Michelle Hanlon, *Howard W. Johnson Professor*, MIT Sloan School of Management
- Timothy C. Powell, Tax Policy Advisor, Office of Tax Policy, U.S. Department of the Treasury
- Brett S. York, Deputy Tax Legislative Counsel, Office of Tax Policy, U.S. Department of the Treasury

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

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

PANELISTS:

- Austin Diamond-Jones, Branch Chief, Branch 3, Office of the Associate Chief Counsel (Corporate), Internal Revenue Service
- Chris Hanfling, Partner, Jones Day
- Amy J. Sargent, Executive Director, Ernst & Young LLP
- Shamik Trivedi, Attorney-Advisor, Office of Tax Policy, U.S. Department of the Treasury
- Scott W. Vance, Associate Chief Counsel (Income Tax and Accounting), Internal Revenue Service

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

MODERATOR, John Eliason, Partner, Orrick LLP

PANELISTS:

- Shariff Barakat, Partner, Akin Gump Strauss Hauer & Feld LLP
- Patrick Browne Jr., Senior Vice President, Marsh and Adjunct Professor of Law, The Georgetown University Law Center
- Sarah Haradon, Attorney-Advisor, Office of Tax Policy, U.S. Department of the Treasury
- Amber L. MacKenzie, Attorney-Advisor, Office of Tax Policy, U.S. Department of the Treasury
- Jeremy Milton, Attorney, Branch 1, Office of the Associate Chief Counsel (Passthroughs and Special Industries), Internal Revenue Service
- Kelly Rubin, Partner, Jones Day

Financial Products Taxation: Taxation of Cryptocurrency and Related Reporting Issues

MODERATOR, Lisa Zarlenga, Partner, Steptoe & Johnson LLP

PANELISTS:

- Jeffrey Arbeit, Legislation Counsel, Joint Committee on Taxation
- Amie Colwell Breslow, Of Counsel, Jones Day
- Rebecca Lee, Principal, PricewaterhouseCoopers LLP
- Chris Wrobel, Special Counsel, Office of the Associate Chief Counsel (Income Tax & Accounting), Internal Revenue Service

12:15 pm to 1:00 pm

Plenary Session

Legislative Update

MODERATOR, Janice Mays, Managing Director, PricewaterhouseCoopers LLP

PANELISTS:

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

1:00 pm to 2:00 pm

Plenary Session

The Future of Tax Reform: 2025 and Beyond

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

PANELISTS:

- Nadiya Beckwith-Stanley, Associate, Skadden, Arps, Slate, Meagher & Flom LLP
- Kyle Pomerleau, Senior Fellow, American Enterprise Institute
- Marc Goldwein, Senior Vice President and Senior Policy Director, Committee for a Responsible Federal Budget
- Leslie (Les) Samuels, Senior Counsel, Cleary Gottlieb Steen & Hamilton LLP

2:15 pm to 3:30 pm

Breakout Session 3

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

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

PANELISTS:

- Layla Asali, Member, Miller & Chevalier Chartered
- Paul Crispino, Attorney-Advisor, Office of Tax Policy, U.S. Department of the Treasury
- Teisha Ruggiero, Branch Chief, Branch 4, Office of the Associate Chief Counsel (International), Internal Revenue Service
- Timothy Shuman, Partner, McDermott Will & Emery LLP
- Julie Wang, Senior Counsel, Branch 2, Office of the Associate Chief Counsel (Corporate), Internal Revenue Service

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

MODERATOR, Rochelle Hodes, Principal, Crowe LLP

PANELISTS:

- Jennifer Black, Senior Counsel, Office of the Associate Chief Counsel (Procedure & Administration), Internal Revenue Service
- Roger Pillow, Attorney-Advisor, Office of Tax Policy, U.S. Department of the Treasury
- Clifford Scherwinski, Director, Pass-Through Entities Practice Area, Large Business and International, Internal Revenue Service
- Mary I. Slonina, Managing Director, KPMG LLP
- Andy Weiner, Counsel, Kostelanetz LLP

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

MODERATOR, Katherine Breaks, Principal, KPMG LLP

PANELISTS:

- Jarrett Jacinto, Associate Tax Legislative Counsel, Office of Tax Policy, U.S. Department of the Treasury
- John Marciano, Founder, Redball Power LLC
- Jaime Park, Managing Director, Deloitte Tax LLP
- Kimberly A. Wojcik, Attorney-Advisor, Office of Tax Policy, U.S. Department of the Treasury

Employment Tax/Tax Controversy: Employee Retention Tax Credit Issues

MODERATOR, Ligeia Donis, Partner, Vialto Partners

PANELISTS:

- John J. McInelly, Executive Lead of Employee Retention Credit, Internal Revenue Service
- Amber Salotto, Managing Director, Andersen Tax LLC

Financial Products Taxation: Current Developments

MODERATOR, Mark Price, Principal, KPMG LLP

PANELISTS:

- Jason Schwartz, Partner, Fried, Frank, Harris, Shriver & Jacobson LLP
- Helen Yanchisin, Managing Director, Financial Instruments Group, Deloitte Tax LLP
- Brett S. York, Deputy Tax Legislative Counsel, Office of Tax Policy, U.S. Department of the Treasury

3:45 pm to 4:15 pm

Plenary Session

A Conversation with Commissioner Danny Werfel, Internal Revenue Service

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

4:15 pm to 5:00 pm

Plenary Session

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

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

PANELISTS:

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

5:00 pm to 6:00 pm

Cocktail Reception

DAY 2

9:00 am to 10:15 am

Breakout Session 4

International Taxation: Pillar One Update

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

PANELISTS:

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

Corporate Taxation: Consolidated Update

MODERATOR, Andrew Dubroff, Partner, Ernst & Young LLP

PANELISTS:

- Colin D. Campbell, Jr., Associate Tax Legislative Counsel, Office of Tax Policy, U.S. Department of the Treasury
- Marie Milnes-Vasquez, Special Counsel, Office of the Associate Chief Counsel (Corporate), Internal Revenue Service
- Olivia Orobona, Principal, PricewaterhouseCoopers LLP
- Jeffrey Vogel, Principal, KPMG LLP and Adjunct Professor of Law, The Georgetown University Law Center

Partnership Taxation: Current Developments

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

PANELISTS:

- Sabrina Conyers, Partner, McGuireWoods LLP
- Sarah Haradon, Attorney-Advisor, Office of Tax Policy, U.S. Department of the Treasury
- Holly Porter, Associate Chief Counsel (Passthroughs and Special Industries), Internal Revenue Service
- Steve Rosenthal, Senior Fellow, Urban-Brookings Tax Policy Center

Compensation & Benefits Taxation: SECURE 2.0 Act Implementation Update 1: Recent Guidance and Technical Issues

MODERATOR, Dominic DeMatties, Partner, Thompson Hine LLP

PANELISTS:

- Christa Bierma, Principal, Ernst & Young LLP and Adjunct Professor of Law, The Georgetown University Law Center
- William Evans, Attorney-Advisor, Office of the Benefits Tax Counsel, U.S. Department of the Treasury
- Kara Soderstrom, Senior Technical Reviewer, Office of Associate Chief Counsel (EEE), Employee Benefits, Internal Revenue Service
- Laura Warshawsky, Deputy Associate Chief Counsel (EEE), Employee Benefits, Internal Revenue Service
- Harlan Weller, Senior Actuary, Office of the Benefits Tax Counsel, U.S. Department of the Treasury

Individual Taxation: Imposter Scams and the Growing Tax Challenges They Create

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

PANELISTS:

- Michael Laris, Reporter, The Washington Post
- Benjamin Leff, Professor of Law, American University, Washington College of Law
- Patrick Thomas, Attorney at Law, Frost Brown Todd LLP

10:30 am to 11:45 am

Breakout Session 5

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

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

PANELISTS:

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

Corporate Taxation: Spin-Off Update

MODERATOR, Derek Cain, Principal, PricewaterhouseCoopers LLP

PANELISTS:

- Colin D. Campbell, Jr., Associate Tax Legislative Counsel, Office of Tax Policy, U.S. Department of the Treasury
- Michael Cardella, Counsel, Skadden, Arps, Slate, Meagher & Flom LLP
- Sammy Evei, Director, National Tax, Andersen Tax LLC
- Mark Weiss, Branch Chief, Branch 2, Office of the Associate Chief Counsel (Corporate), Internal Revenue Service

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

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

PANELISTS:

- Justin Campolieta, Senior Level Special Trial Attorney, Office of Chief Counsel (Strategic Litigation Division), Internal Revenue Service
- Caroline Ciraolo, Partner, Kostelanetz LLP and Adjunct Professor of Law, The Georgetown University Law Center
- Lindsay Clayton, Assistant Chief, Tax Division, U.S. Department of Justice
- Andrew Strelka, Counsel, Latham & Watkins, LLP

Tax Exempt: Current Developments

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

PANELISTS:

- Lynne Camillo, Deputy Associate Chief Counsel (EEE), Internal Revenue Service
- Amber L. MacKenzie, Attorney-Advisor, Office of Tax Policy, U.S. Department of the Treasury
- Elinor Ramey, Partner, Steptoe & Johnson LLP
- Alexander Reid, Partner, Baker Hostetler LLP
- Andrew Yingling, Attorney, Branch 3, Office of the Associate Chief Counsel (EEE), Internal Revenue Service

Compensation & Benefits Taxation: SECURE 2.0 Act Implementation Update 2: Emergency Savings Accounts, Student Loans, Catch Ups and Lifetime Income

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

PANELISTS:

- Lynn Dudley, Senior Vice President, Global Retirement and Compensation Policy, American Benefits Council
- William Evans, Attorney-Advisor, Office of the Benefits Tax Counsel, U.S. Department of the Treasury
- Michael L. Hadley, Partner, Davis & Harman LLP
- Jason Levine, Branch Chief, Qualified Plans, Branch 1, Office of Associate Chief Counsel (EEE), Employee Benefits, Internal Revenue Service
- Helen Morrison, Deputy Benefits Tax Counsel, Office of Benefits Tax Counsel, U.S. Department of the Treasury
- Laura Warshawsky, Deputy Associate Chief Counsel (EEE), Employee Benefits, Internal Revenue Service

12:15 pm to 2:15 pm

Plenary Session

Moore v. United States: A Technical Discussion

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

PANELISTS:

- George Callas, Executive Vice President, Arnold Ventures
- Olga Loy, Partner, Winston & Strawn LLP
- Lucas Townsend, Partner, Gibson, Dunn & Crutcher LLP
- Philip Wagman, Partner, Clifford Chance LLP

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

MODERATOR, Joseph Judkins, Partner, Baker McKenzie LLP

PANELISTS:

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

2:30 pm to 3:45 pm

Breakout Session 6

International Taxation: OECD Pillar Two Developments

MODERATOR, Jason Yen, Principal, Ernst & Young LLP

PANELISTS:

- Mindy Herzfeld, Professor of Tax Practice, University of Florida Frederic C. Levin College of Law
- Jeff Mitchell, Senior Adviser, Centre for Tax Policy and Administration at The Organisation for Economic Co-operation and Development (OECD)
- Joshua Odintz, Partner, Holland & Knight LLP and Adjunct Professor of Law, The Georgetown University Law Center
- Isaac Wood, Attorney-Advisor, Office of Tax Policy, U.S. Department of the Treasury

Corporate Taxation: The Stock Buyback Excise Tax

MODERATOR, Eileen Marshall, Partner, Cooley LLP

PANELISTS:

- David Berke, Special Counsel, Office of the Associate Chief Counsel (International), Internal Revenue Service
- Colin D. Campbell, Jr., Associate Tax Legislative Counsel, Office of Tax Policy, U.S. Department of the Treasury
- Todd Reinstein, Partner, FORVIS
- Jay Singer, Partner, Shearman & Sterling LLP
- Samuel Trammell, Senior Counsel, Branch 2, Office of the Associate Chief Counsel (Corporate), Internal Revenue Service

Individual Taxation: Low-Income Taxpayer Current Developments

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

PANELISTS:

- Erin Collins, National Taxpayer Advocate, Taxpayer Advocate Service, Internal Revenue Service
- Maria Dooner, Attorney-Advisor, Office of Tax Policy, U.S. Department of the Treasury
- Paul Smith, DC Taxpayer Advocate, District of Columbia Office of Tax and Revenue
- Sakinah Tillman, Assistant Professor of Law and Director of the Tax Clinic, University of District of Columbia David A. Clarke School of Law

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

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

PANELISTS:

- Katherine Johnson, Senior Counsel, Health Policy, American Benefits Council
- Kevin Knopf, Senior Technician Reviewer, Health and Welfare Branch, Office of the Associate Chief Counsel (EEE), Internal Revenue Service
- Diana McDonald, Senior Policy Advisor, Groom Law Group, Chartered
- Shira McKinlay, Senior Counsel, Health and Welfare Branch, Office of the Associate Chief Counsel (EEE), Internal Revenue Service

4:00 pm to 5:00 pm

Plenary Session

Global Tax Policy Update

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

PANELISTS:

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

5:00 pm to 6:00 pm

Cocktail Reception
