

2022 Tax Legislative and Regulatory Update Conference

Tuesday, January 11, 2022
12:00 pm – 1:30 pm

Wednesday, January 12, 2022
9:00 am – 3:30 pm

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

Conference Chair

Scott M. Levine
Partner
Jones Day

AGENDA

DAY 1

12:00 pm to 1:30 pm

Plenary Session

Narrowing the Tax Gap: How to Best Use the IRS's New Funding under the Build Back Better Act

MODERATOR, Charles Rossotti, Senior Advisor, Carlyle Investment Management L.L.C. and Former Commissioner, Internal Revenue Service

PANELISTS:

- Erin Collins, National Taxpayer Advocate, Taxpayer Advocate Service, Internal Revenue Service
- Heather Maloy, Director, Taxpayer First Act Office, Internal Revenue Service
- Douglas O'Donnell, Deputy Commissioner for Services and Enforcement, Internal Revenue Service (invited)
- Natasha Sarin, Deputy Assistant Secretary for Economic Policy, U.S. Department of the Treasury

DAY 2

9:00 am to 10:30 am

Breakout Session 1

International Tax: Changes to GILTI and Subpart F

MODERATOR, Layla Asali, Member, Miller & Chevalier Chartered

PANELISTS:

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

Corporate Taxation: Taxation of Troubled Companies Post-Tax Reform

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

PANELISTS:

- Nicole Field, Principal, Ernst & Young LLP
- Brian Loss, Senior Technician Reviewer, Branch 4, Office of Associate Chief Counsel and and Adjunct Professor of Law, The Georgetown University Law Center (Corporate), Internal Revenue Service
- Todd Reinstein, Partner, Troutman Pepper Hamilton Sanders LLP
- Brett York, Deputy Tax Legislative Counsel, Office of Tax Policy, U.S. Department of the Treasury

Partnership Taxation: 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
- Roger Pillow, Senior Counsel, Office of Tax Policy, U.S. Department of the Treasury (invited)
- Holly Porter, Associate Chief Counsel (Passthroughs and Special Industries), Internal Revenue Service
- Cecily Rock, Senior Legislation Counsel, Joint Committee on Taxation
- Steve Rosenthal, Senior Fellow, Urban-Brookings Tax Policy Center

Individual Taxation: Estate and Gift Taxation Update

MODERATOR, Edward Beckwith, Partner, Baker & Hostetler LLP and Adjunct Professor of Law, The Georgetown University Law Center

PANELISTS:

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

10:45 am to 12:15 pm

Breakout Session 2

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

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

PANELISTS:

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

Corporate Taxation: Spin-Off Update

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

PANELISTS:

- Derek Cain, Principal, PricewaterhouseCoopers LLP
- Colin Campbell, Attorney-Advisor, Office of Tax Policy, U.S. Department of the Treasury
- Kelly Madigan, Assistant Branch Chief, Branch 1, Office of Associate Chief Counsel (Corporate), Internal Revenue Service
- Eileen Marshall, Partner, Cooley LLP

Partnership Taxation: International Partnership Issues

MODERATOR, Chris Trump, Principal, Deloitte Tax LLP

PANELISTS:

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

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
- Thomas West, Deputy Assistant Secretary for Domestic Business Tax, Office of Tax Policy, U.S. Department of the Treasury

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
- Amber McKenzie, Attorney-Advisor, U.S. Department of the Treasury, Office of Tax Policy (invited)
- Elinor Ramey, Partner, Steptoe & Johnson LLP
- Randall Thomas, Attorney-Advisor, Branch 2, Associate Chief Counsel (Exempt Organizations), Internal Revenue Service

12:30 pm to 1:30 pm

Plenary Session

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

2:00 pm to 3:30 pm

Breakout Session 3

International Taxation: OECD Pillar I Developments

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

PANELISTS:

- Barbara Angus, Principal, Ernst & Young LLP
- Jesse Eggert, Senior Advisor to the Director, Tax Challenges of Digitalization, OECD – OCDE
- 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 and Adjunct Professor of Law, The Georgetown University Law Center

PANELISTS:

- Audrey Charling, Senior Executive Tax Counsel, Transactional Planning and M&A, General Electric Company
- Wendy Friese, Tax Policy Advisor, Office of Tax Policy, U.S. Department of the Treasury (invited)
- Michelle Hanlon, *Howard W. Johnson Professor*, MIT Sloan School of Management
- Ross Margelefsky, Legislation Tax Accountant, Joint Committee on Taxation
- Timothy Powell, Tax Policy Advisor, Office of Tax Policy, U.S. Department of the Treasury (invited)
- Michael Schler, Of Counsel, Cravath, Swaine & Moore LLP

Financial Products Taxation: Current Developments

MODERATOR, Mark Price, Principal, KPMG LLP

PANELISTS:

- Lena Hines, Principal, Ernst & Young LLP
- Jeffrey Maddrey, Principal, PricewaterhouseCoopers LLP
- Erika Nijenhuis, Senior Counsel, Office of Tax Policy, U.S. Department of the Treasury (invited)

Individual Taxation: The Advance Child Tax Credit

MODERATOR, Fred Goldberg, Jr., Of Counsel, Skadden, Arps, Slate, Meagher and Flom LLP and Former Commissioner of the Internal Revenue Service

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
- Michael Schmidt, Office of Tax Policy, U.S. Department of the Treasury (invited)

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
- James Holmes, Senior Attorney, Branch 5, Office of the Associate Chief Counsel (Passthroughs and Special Industries), Internal Revenue Service
- Mike Sanders, Partner, Blank Rome LLP
- Kimberly Wojcik, Attorney-Advisor, Office of Tax Policy, U.S. Department of the Treasury (invited)

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 and Adjunct Professor of Law, The Georgetown University Law Center
- Miriam Fisher, Partner, Latham & Watkins, LLP
- Tax Division, U.S. Department of Justice (TBD)
- Pamela Grewal, Special Trial Attorney, Office of Chief Counsel (Large Business & International), Internal Revenue Service (invited)

DAY 3

9:00 am to 10:30 am

Breakout Session 4

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 and Adjunct Professor of Law, The Georgetown University Law Center
- Jared Hermann, Legislation Counsel, Joint Committee on Taxation
- Douglas Poms, Principal, KPMG LLP
- Wade Sutton, Principal, PricewaterhouseCoopers LLP and Adjunct Professor of Law, The Georgetown University Law Center
- James S. Wang, Attorney-Advisor, Office of Tax Policy, U.S. Department of the Treasury and Adjunct Professor of Law, The Georgetown University Law Center (invited)

Corporate Tax: Consolidated Update including Possible Impact of Build Back Better Act on Future Guidance

MODERATOR, Andrew Dubroff, Partner, Ernst & Young LLP

PANELISTS:

- Graham Magill, Partner, Weil Gotshal & Manges LLP
- Krishna Vallabhaneni, Tax Legislative Counsel, Office of Tax Policy, U.S. Department of the Treasury (invited)
- Jeffrey Vogel, Principal, KPMG LLP and Adjunct Professor of Law, The Georgetown University Law Center
- 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:

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

Compensation & Benefits Taxation: Retirement Plan Tax Reform

MODERATOR, Dominic DeMatties, Partner, Thompson Hine LLP

PANELISTS:

- Christa Bierma, Principal, Ernst & Young LLP and Adjunct Professor of Law, The Georgetown University Law Center
- 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)

10:45 am to 12:15 pm

Break Out Session 5

International Tax: Changes to the Anti-Base Erosion Rules

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

PANELISTS:

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

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

MODERATOR, Scott Levine, Partner, Jones Day and Adjunct Professor of Law, The Georgetown University Law Center

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
- Brenda Zent, Special Advisor on International Taxation, Office of Tax Policy, U.S. Department of the Treasury (invited)

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 and Adjunct Professor of Law, The Georgetown University Law Center
- Roger Pillow, Senior Counsel, Office of Tax Policy, U.S. Department of the Treasury (invited)
- Monisha Santamaria, Legislation Counsel, Joint Committee on Taxation

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
- Jarrett Jacinto, Attorney-Advisor, Office of Tax Policy, U.S. Department of the Treasury (invited)
- Keith Martin, Partner, Norton Rose Fulbright US LLP
- Maggie Stehn, Attorney, Branch 6, Office of the Associate Chief Counsel (Passthroughs and Special Industries), Internal Revenue Service
- Kashi Way, Senior Legislation Counsel, Joint Committee on Taxation
- Kimberly Wojcik, Attorney-Advisor, Office of Tax Policy, U.S. Department of the Treasury (invited)

12:30 pm to 2:00 pm

Plenary Session

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

2:15 pm to 3:30 pm

Breakout Session 6

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
- Jeffrey Mitchell, Adviser, Aggressive Tax Planning, Digitalisation of the Economy, Organization for Economic Cooperation and Development
- Joshua Odintz, Partner, Holland & Knight LLP and Adjunct Professor of Law, The Georgetown University Law Center
- Jason Yen, Associate International Tax Counsel, Office of Tax Policy, U.S. Department of the Treasury (invited)

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
- Natasha Goldvug, Attorney-Advisor, Office of Tax Policy, U.S. Department of the Treasury (invited)
- Rebecca Lee, Principal, PricewaterhouseCoopers LLP
- Erika Nijenhuis, Senior Counsel, Office of Tax Policy, U.S. Department of the Treasury (invited)
- Lisa Zarlenga, Partner, Steptoe & Johnson LLP

Low-income Taxpayer Issues: Current Developments

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

PANELISTS:

- Colin Campbell, Attorney-Advisor, Office of Tax Policy, U.S. Department of the Treasury
- 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

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
- Office of Tax Policy, U.S. Department of the Treasury (TBD)

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
- Emily Lesniak, Special Counsel, Procedure and Administration, Office of Chief Counsel, Internal Revenue Service