

# 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

## **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 Breslow, Of Counsel, Partner, 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:

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

## **Financial Products Taxation: Current Developments**

MODERATOR, Mark Price, Principal, KPMG LLP

PANELISTS:

- Jason Schwartz, Partner, Fried, Frank, Harris, Shriver & Jacobson LLP
- Helen Yanchisin, Managing Director, Financial Instruments Group, Deloitte Tax LLP
- 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**

Danny Werfel, Commissioner, Internal Revenue Service

---

**4:15 pm to 5:00 pm**

**Plenary Session**

---

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

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

PANELISTS:

- Eric Cirelli, Director of Field Operations, Global High Wealth and Pass-Through Exam Strategy, Large Business and International, Internal Revenue Service
- Clifford Scherwinski, Director, Pass-Through Entities Practice Area, Large Business and International, Internal Revenue Service
- Clifford Warren, Senior Counsel, 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:

- Benjamin Leff, Professor of Law, American University, Washington College of Law
- Michael Laris, Reporter, The Washington Post
- 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 Campolietta, 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
- Linda Mendel, Attorney-Advisor, Office of Benefits Tax Counsel, U.S. Department of the Treasury (invited)

---

**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**

---