

# **2023 Tax Legislative and Regulatory Update Conference**

**January 25-26, 2023**

**Sponsored by:**

**D.C. Bar Tax Community**

**Hosted by:**

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

**Conference Chair**

**Scott M. Levine  
Partner  
Jones Day**

**AGENDA**

**DAY 1**

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**9:00 am to 10:15 am**

**Breakout Session 1**

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**International Taxation: Current Developments**

MODERATOR, Layla Asali, Member, Miller & Chevalier Chartered

PANELISTS:

- Lindsay Kitzinger, Acting International Tax Counsel, Office of Tax Policy, U.S. Department of the Treasury
- Daniel McCall, Deputy Associate Chief Counsel (International-Technical), Internal Revenue Service
- Douglas Poms, Principal, KPMG LLP
- Wade Sutton, Principal, PricewaterhouseCoopers LLP and Adjunct Professor of Law, The Georgetown University Law Center

### **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., Attorney-Advisor, Office of Tax Policy, U.S. Department of the Treasury
- Nicole Field, Principal, Ernst & Young LLP
- Robert Liquerman, Special Counsel, Office of the Associate Chief Counsel (Corporate), Internal Revenue Service
- Kevin M. Jacobs, Managing Director, Alvarez & Marsal Taxand, LLC
- Lilia Stamm, Attorney, 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:

- Charlotte Chyr, Special Counsel to the Associate Chief Counsel (Passthroughs and Special Industries), Internal Revenue Service
- 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
- Sarah R. Haradon, Attorney-Advisor, Office of Tax Policy, U.S. Department of the Treasury

### **Tax Credits: IRA Impacts on Renewable Energy and Energy Transition Tax Credits**

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

PANELISTS:

- Mary Alexander, Counsel, Vinson & Elkins LLP
- Patrick Browne Jr., Senior Vice President, Marsh and Adjunct Professor of Law, The Georgetown University Law Center
- Kashi Way, Senior Legislation Counsel, Joint Committee on Taxation
- Kimberly A. Wojcik, Attorney-Advisor, Office of Tax Policy, U.S. Department of the Treasury

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

MODERATOR, Lisa Zarlenga, Partner, Steptoe & Johnson LLP

PANELISTS:

- Lori Hellkamp, Partner, Jones Day
- Rebecca Lee, Principal, PricewaterhouseCoopers LLP
- Erika Nijenhuis, Senior Counsel, Office of Tax Policy, U.S. Department of the Treasury
- Chris Wrobel, Special Counsel, Office of the Associate Chief Counsel (Income Tax & Accounting), Internal Revenue Service

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10:30 am to 11:45 am

**Breakout Session 2**

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**International Taxation: Foreign Tax Credit Developments**

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

PANELISTS:

- Danielle Rolfes, Partner, KPMG LLP
- Gretchen Sierra, Principal, Deloitte Tax LLP
- Tianlin (Laura) Shi, Senior Technical Reviewer, Branch 3, Office of the Associate Chief Counsel (International), Internal Revenue Service
- Isaac Wood, Attorney Advisor, Office of Tax Policy, U.S. Department of the Treasury

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

MODERATOR, Eric Solomon, Senior Counsel, Steptoe & Johnson LLP and Adjunct Professor of Law, The Georgetown University Law Center

PANELISTS:

- Jonathan Goldman, Senior Tax Counsel, Democratic Staff, Senate Finance Committee
- Michelle Hanlon, *Howard W. Johnson Professor*, MIT Sloan School of Management
- Marie Milnes-Vasquez, Special Counsel, Associate Chief Counsel (Corporate), Internal Revenue Service
- Timothy C. Powell, Tax Policy Advisor, Office of Tax Policy, U.S. Department of the Treasury
- Michael Schler, Retired Partner, Cravath, Swaine & Moore LLP
- Natalie Tucker, Legislation Tax Accountant, Joint Committee on Taxation
- Brett S. York, Deputy Tax Legislative Counsel, Office of Tax Policy, U.S. Department of the Treasury

**Partnership Taxation: International Partnership Issues**

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

PANELISTS:

- Caroline Hay, Senior Counsel, Branch 1, Office of the Associate Chief Counsel (Passthroughs and Special Industries), Internal Revenue Service
- Kenneth Jeruchim, Senior Technical Reviewer, Branch 4, Associate Chief Counsel (International), Internal Revenue Service
- Natasha Khemani, Senior Manager, Deloitte Tax LLP
- Natan Leyva, Partner, Vinson & Elkins LLP
- Paul Crispino, Attorney-Advisor, Office of Tax Policy, U.S. Department of the Treasury

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

MODERATOR, Beth Shapiro Kaufman, Member, Caplin & Drysdale, Chartered and Adjunct Professor of Law, The Georgetown University Law Center

PANELISTS:

- Vivek Chandrasekhar, Legislation Counsel, Joint Committee on Taxation
- Irene Chase Estrada, Managing Director, PricewaterhouseCoopers LLP
- Melissa Liquerman, Senior Counsel, Branch 4, Office of the Associate Chief Counsel (Passthroughs and Special Industries), Internal Revenue Service
- Caitlin Orr, Partner, McDermott Will & Emery LLP
- Tabetha M. Peavey, Office of Tax Policy, U.S. Department of the Treasury

## **Tax Exempt: Current Developments**

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

PANELISTS

- Lynne Camillo, Deputy Associate Chief Counsel (EEE), Exempt Organizations and Employment Taxes, Internal Revenue Service
- Alexander Reid, Partner, Baker Hostetler LLP
- Elinor Ramey, Partner, Steptoe & Johnson LLP
- Randall Thomas, Senior Counsel, Office of the Associate Chief Counsel (Exempt Organizations), Internal Revenue Service
- Amber L. MacKenzie, Attorney-Advisor, Office of Tax Policy, U.S. Department of the Treasury

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**12:15 pm to 1:15 pm**

**Plenary Session**

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**Legislative Update**

MODERATOR, Pamela Olson, Principal, PricewaterhouseCoopers LLP

PANELISTS:

- Thomas Barthold, Chief of Staff, Joint Committee on Taxation
- Mike Quickel, Policy Director, Republican Staff, Senate Finance Committee
- Andrew Grossman, Chief Tax Counsel, Democratic Staff, House Committee on Ways and Means
- Sarah Schaefer, Senior Tax Policy Advisor, Democratic Staff, Senate Finance Committee
- Derek Theurer, Chief Tax Counsel, Republican Staff, House Committee on Ways and Means (invited)

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**1:30 pm to 2:45 pm**

**Breakout Session 3**

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

MODERATOR, Scott M. 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, Chief, Branch 3, 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 to the International Tax Counsel, Office of Tax Policy, U.S. Department of the Treasury

**Individual Taxation: The Future of Refundable Tax Credits**

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

PANELISTS:

- Jacob Goldin, Office of Tax Policy, U.S. Department of the Treasury
- Elaine Maag, Principal Research Associate, Urban-Brookings Tax Policy Center
- Nina Olson, Executive Director, Center for Taxpayer Rights

## **Tax Credits: Manufacturing Tax Credits and Incentives Under the IRA**

MODERATOR, Katherine Breaks, Principal, KPMG LLP

PANELISTS:

- Bert Lue, Economist, Joint Committee on Taxation
- Jaime Park, Managing Director, Deloitte Tax LLP
- Kelly Rubin, Partner, Jones Day

## **Employment Tax: Latest Developments**

MODERATOR, Ligeia Donis, Partner, Vialto Partners

PANELISTS

- Andrew Holubeck, Senior Counsel, Employment Tax Branch 2, Office of Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes), Internal Revenue Service
- Matthew Muma, Legislation Counsel, Joint Committee on Taxation
- Helen Morrison, Deputy Benefits Tax Counsel, Office of Benefits Tax Counsel, U.S. Department of the Treasury
- Matthew Muma, Legislation Counsel, Joint Committee on Taxation
- Amber Salotto, Managing Director, Andersen Tax LLC
- Mikhail Zhidkov, Senior Technician Reviewer, Employment Tax Branch 2, Office of Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes), Internal Revenue Service

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

**Plenary Session**

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**A Conversation on the Future of U.S. International Tax Policy with the Honorable Kevin R. Hern (R-OK), Majority Member of the House Ways and Means Committee**

Interviewed by Scott M. Levine, Partner, Jones Day and Adjunct Professor of Law, The Georgetown University Law Center

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**3:30 pm to 5:00 pm**

**Plenary Session**

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

MODERATOR, Joseph Judkins, Partner, Baker McKenzie LLP

PANELISTS:

- Shay Dvoretzky, Partner, Skadden, Arps, Slate, Meagher & Flom LLP
  - James Kelly, Deputy Associate Chief Counsel (International—Controversy)
  - 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
  - Adrienne Griffin, Branch Chief, Procedure and Administration, Office of Chief Counsel, Internal Revenue Service
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**5:00 pm to 6:00 pm**

**Cocktail Reception**

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## DAY 2

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9:00 am to 10:15 am

### Breakout Session 4

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#### **International Taxation: Rethinking the Sourcing Rules**

• MODERATOR, Paul Oosterhuis, Of Counsel, Skadden, Arps, Slate, Meagher & Flom LLP

PANELISTS:

- Nita Asher, Principal, PricewaterhouseCoopers LLP
- Peter Blessing, Associate Chief Counsel (International), Internal Revenue Service
- Jared Hermann, Legislation Counsel, Joint Committee on Taxation
- Stephen Shay, Senior Tax Fellow, Boston College Law School
- James Wang, Attorney Advisor, Office of Tax Policy, U.S. Department of the Treasury

#### **Corporate Taxation: Consolidated Update**

MODERATOR, Andrew Dubroff, Partner, Ernst & Young LLP

PANELISTS:

- Olivia Orobona, Principal, PricewaterhouseCoopers LLP
- 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: M&A and Partnerships**

MODERATOR, Craig Gerson, Principal, PwC

PANELISTS:

- Kevin Babitz, Attorney, Branch 3, Office of the Associate Chief Counsel (Passthroughs and Special Industries), Internal Revenue Service
- Mike Carew, Partner, Kirkland & Ellis LLP
- Pamela Lawrence Endreny, Partner, Gibson Dunn

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

MODERATOR, Mark Price, Principal, KPMG LLP

PANELISTS:

- Richard Larkins, Managing Director, Andersen Tax LLC
- Elena Romanova, Partner, Latham & Watkins LLP
- Erika Nijenhuis, Senior Counsel, Office of Tax Policy, U.S. Department of the Treasury



## **Individual Taxation: The Role of the Tax System in Addressing Increasing Inequality**

MODERATOR, Mark J. Mazur, Former Assistant Secretary (Tax Policy), U.S. Department of the Treasury

PANELISTS:

- Chye-Ching Huang, Director, The Tax Law Center, New York University School of Law
- Kyle Pomerleau, Senior Fellow, American Enterprise Institute
- Alice Lin, Budget and Tax Policy Advisor, Democratic Staff, House Committee on Ways & Means

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**10:30 am to 11:45 am**

**Break Out Session 5**

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## **International Taxation: OECD Pillar II Developments**

MODERATOR, Jason Yen, Principal, Ernst and Young 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 (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: Spin-Off Update**

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

PANELISTS:

- Derek Cain, Principal, PricewaterhouseCoopers LLP
- Colin D. Campbell, Jr., Attorney-Advisor, Office of Tax Policy, U.S. Department of the Treasury
- Sammy Evei, Director, National Tax, Andersen Tax LLC
- Katherine Zhang, Senior Counsel, Branch 5, Office of Associate Chief Counsel (Corporate), Internal Revenue Service

## **Partnership Taxation: Current Developments**

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

PANELISTS:

- Margaret Burow, Senior Counsel, Office of the Associate Chief Counsel (Passthroughs and Special Industries), Internal Revenue Service
- Sabrina Conyers, Partner, McGuireWoods LLP
- Steve Rosenthal, Senior Fellow, Urban-Brookings Tax Policy Center

## **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
- Andrew Strelka, Counsel, Latham & Watkins, LLP
- Lindsay L. Clayton, Assistant Chief, Tax Division, U.S. Department of Justice
- Pamela Grewal, Special Trial Attorney, Office of Chief Counsel (Large Business & International), Internal Revenue Service

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

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
- Bill Evans, Attorney-Advisor, Office of Tax Benefits Counsel, U.S. Department of the Treasury
- Rhonda Migdail, Legislation Counsel, Joint Committee on Taxation
- Helen Morrison, Deputy Benefits Tax Counsel, Office of Benefits Tax Counsel, U.S. Department of the Treasury
- Laura Warshawsky, Deputy Associate Chief Counsel (Employee Benefits), Internal Revenue Service

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**12:15 pm to 1:45 pm**

**Plenary Session**

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## **Roundtable Discussion: The Intersection of Tax and Mainstream Journalism**

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

PANELISTS:

- Catherine Rampell, Opinion Columnist, The Washington Post
- Richard Rubin, U.S. Tax Policy Reporter, The Wall Street Journal
- Jim Tankersley, White House Correspondent, New York Times

## **Diversity and the Tax Bar: Widening the Pipeline**

MODERATOR, Armando Gomez, Partner, Skadden, Arps, Slate, Meagher & Flom LLP

PANELISTS:

- Alice G. Abreu, Honorable Nelson A. Diaz Professor of Law and Director, Center for Tax Law and Public Policy, Temple University Beasley School of Law
- Tiffany Smith, General Counsel, Democratic Staff, Senate Finance Committee
- Alice M. Thomas, Associate Professor, Howard University School of Law

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2:15 pm to 3:30 pm

**Breakout Session 6**

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**International Taxation: Adjudicating International Tax Disputes and Related Issues**

MODERATOR, Lilian V. Faulhaber, Professor of Law, Georgetown University Law Center

PANELISTS:

- Barbara Angus, Principal, Ernst & Young LLP
- Charles Kotuby, Jr., Professor of Practice and Executive Director, Center for International Legal Education, University of Pittsburgh School of Law, Professor of Law, University of Durham
- Hans Mooij, Chair, Tribute Foundation
- Nathaniel B. Parker, Senior Counsel, Branch 7, Associate Chief Counsel (International), Internal Revenue Service
- Carol Tan, Special Counsel, Associate Chief Counsel (International), Internal Revenue Service

**Corporate Taxation: The Stock Buyback Excise Tax**

MODERATOR, Eileen Marshall, Partner, Cooley LLP

PANELISTS:

- Colin D. Campbell, Jr., Attorney-Advisor, Office of Tax Policy, U.S. Department of the Treasury
- Todd Reinstein, Partner, Troutman Pepper Hamilton Sanders LLP
- Jay Singer, Partner, Shearman & Sterling LLP
- Samuel Trammell, Assistant Branch Chief, Branch 4, Office of the Associate Chief Counsel (Corporate), Internal Revenue Service
- Carol Wang, Legislation Counsel, Joint Committee on Taxation

**Individual Taxation: Low-Income Taxpayer Current Developments**

MODERATOR, Leslie Book, Professor of Law, 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
- 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: Health & Welfare Reform**

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

PANELISTS:

- Katherine Johnson, Senior Counsel, Health Policy, American Benefits Council
- Rachel Leiser Levy, Associate Chief Counsel (EEE), Internal Revenue Service
- Diana McDonald, Senior Policy Advisor, Groom Law Group, Chartered
- Linda Mendel, Attorney-Advisor, Office of Benefits Tax Counsel, U.S. Department of the Treasury
- Kevin Knopf, Senior Technician Reviewer, Health and Welfare Branch, Office of the Associate Chief Counsel, (EEE), Internal Revenue Service

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**3:45 pm to 4:45 pm**

**Plenary Session**

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**The OECD & Global Tax Policy: What's Next?**

MODERATOR, Loren Ponds, Member, Miller & Chevalier Chartered

PANELISTS:

- Itai Grinberg, Professor of Law, The Georgetown University Law Center
- L.G. “Chip” Harter, Senior Policy Advisor, PricewaterhouseCoopers LLP
- Michael Plowgian, Deputy Assistant Secretary (International Tax Affairs), Office of Tax Policy, U.S. Department of the Treasury
- Pascal Saint-Amans, Partner, Brunswick Group and Former Director of the Center for Tax Policy and Administration at The Organisation for Economic Co-operation and Development (OECD)
- Robert Stack, Managing Director, Deloitte Tax LLP
- Sandy Radmanesh, Tax Attaché, German Embassy, Washington, D.C.

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**4:45 pm to 5:45 pm**

**Cocktail Reception**

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