

2022 Tax Legislative and Regulatory Update Conference

(May 4 and 5)

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

9:00 am to 10:30 am

Breakout Session 1

International Tax: Inbound Tax Developments

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

PANELISTS:

- Layla Asali, Member, Miller & Chevalier Chartered
- 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

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:

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

Partnership Taxation: Revisiting Fundamental Subchapter K Reform

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, 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
- 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
- Harry Stein, Senior Economic Policy Advisor, The Office of U.S. Senator Chris Van Hollen

10:45 am to 12:15 pm

Breakout Session 2

International Taxation: Outbound Tax Developments #2

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
- Isaac Wood, Attorney-Advisor, 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 (invited)
- Kelly Madigan, Assistant Branch Chief, Branch 1, Office of Associate Chief Counsel (Corporate), Internal Revenue Service
- Eileen Marshall, Partner, Cooley LLP

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

MODERATOR, Robert Honigman, Principal, PricewaterhouseCoopers LLP

PANELISTS:

- Kevin Babitz, Office of the Associate Chief Counsel (Passthroughs and Special Industries), Internal Revenue Service
- Andrea Whiteway, Principal, Ernst & Young LLP

Tax Exempt: Current Developments

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

PANELISTS

- Brian Galle, Professor of Law, The Georgetown University Law Center
- Christopher Hyde, Attorney, Branch 1, Associate Chief Counsel (Exempt Organizations), Internal Revenue Service
- Amber MacKenzie, 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, Todd Metcalf, 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 Theurer, Chief Tax Counsel, Republican Staff, House Committee on Ways and Means

2:00 pm to 3:30 pm

Breakout Session 3

Employment Tax: Latest Developments

MODERATOR, Ligeia Donis, Managing Director, PricewaterhouseCoopers LLC

PANELISTS

- Andrew Holubeck, Attorney-Advisor, Office of Tax Policy, U.S. Department of the Treasury (invited)
- Megan Marlin, Legislation Counsel, Joint Committee on Taxation
- Amber Salotto, Senior Manager, Deloitte Tax LLP
- TBD, Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes), 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

- 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

Financial Products Taxation: Current Developments

MODERATOR, Mark Price, Principal, KPMG LLP

PANELISTS:

- Jeffrey Arbeit, Legislation Counsel, Joint Committee on Taxation
- 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: TBD

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

PANELISTS:

- David Lenter, Senior 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 (invited)

DAY 2

9:00 am to 10:30 am

Breakout Session 4

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 (invited)

Corporate Tax: Consolidated Update

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: International Partnership Issues including Recent Regulations Addressing the Treatment of Domestic Partnerships for PFIC and Subpart F

MODERATOR, Chris Trump, Principal, Deloitte Tax LLP

PANELISTS:

- Jennifer Keeney, Senior Counsel, Branch 1, 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)

Compensation & Benefits Taxation: An Update on the Taxation of Retirement Plans

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
- Harlan Weller, Senior Actuary, Office of Tax Policy, U.S. Department of the Treasury (invited)

10:45 am to 12:15 pm

Break Out Session 5

International Tax: Outbound Tax Developments #1

MODERATOR, Loren Ponds, Member, Miller & Chevalier Chartered

PANELISTS:

- Douglas Poms, 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
- Jared Hermann, Legislation Counsel, Joint Committee on Taxation
- 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 Taxation: Cross-Border M&A Update

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
- Monisha Santamaria, Legislation Counsel, Joint Committee on Taxation

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, Lily L. Batchelder, Assistant Secretary, Office of Tax Policy, U.S. Department of the Treasury (invited)

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
- TBD, 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)
- Chris Wrobel, Special Counsel, Office of the Associate Chief Counsel (Income Tax & Accounting), Internal Revenue Service (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 (invited)
- 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 Tax Developments

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
- Linda Mendel, Attorney-Advisor, Office of Tax Policy, U.S. Department of the Treasury (invited)

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