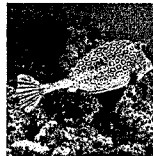


PROGRAM SCHEDULE
FRIDAY, JANUARY 31



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3:30pm **Creative Use of Federal Tax Statutes as Enforcement Tools in Employment Controversies.** An emerging strategy being utilized by counsel for workers in employment controversies is the invocation of the federal tax laws as an affirmative weapon against employers that have been targeted for Wage & Hour and similar claims. This session will discuss the plaintiffs' bar evolving use of this and other tax enforcement strategies in non-tax cases.

Moderator: Edward J. Leyden, Leyden Law LLC, Washington, DC
Panelists: Richard Neuworth, Lebeau & Neuworth, Towson, MD; Jay Holland, Joseph Greenwald & Laake, Greenbelt, MD

4:30pm **Meet & Greet.** ☞ A socialization opportunity for Committee members to get to know each other and to encourage new membership for the Committee.

Hosts: Jaye Calhoun, Kean & Miller LLP, New Orleans, LA (Council Chair); Prya C. Schwartzburt, PwC, Philadelphia, PA (Committee Vice Chair)

1:30PM – 4:00PM

Grand I, Mizner Center

Standards of Tax Practice ☞☞

Chair: Guinevere Moore, Johnson Moore LLC, Chicago, IL

Vice-Chair: Matthew Cooper, Deloitte Tax LLP, Washington, DC

1:30pm **Ethical Issues in Federal Tax Practice – The Government Perspective.** ☞ This panel will provide an update on recent guidance from the Internal Revenue Service and the Treasury Department, discuss issues of concern and areas of focus for the IRS Office of Professional Responsibility and Office of Chief Counsel, and give an update on pending cases that relate to tax practice standards.

Moderator: Aaron Esman, Caplin & Drysdale Chartered, New York, NY
Panelists: Sharyn M. Fisk, Director, IRS Office of Professional Responsibility, Washington, DC; Emily Lesniak, Special Counsel (Procedure & Administration), IRS Office of Chief Counsel, Washington, DC

2:20pm **Ethical Considerations for Limited Scope Engagements.** ☞ Ethical considerations in pro bono representation, whether practicing before the IRS or before the Tax Court. Panelists will discuss dilemmas pro bono attorneys may face when representing tax clients at settlement days, calendar calls, and via direct representation outside of the courtroom. Discussions will include limited scope and limited time representation. Panelists will also provide advice on how to avoid the perils related to pro bono representation of taxpayer clients. This panel is the first part of a two part series co-sponsored with the Pro Bono Committee.

Moderators: Shanthi Balachanthiran, Florida Rural Legal Services Inc., LITC, Ft. Myers, FL
Panelists: The Honorable Peter J. Panuthos, US Tax Court, Washington, DC; Jennifer Breen, Morgan Lewis & Bockius, Washington, DC; Guinevere Moore, Johnson Moore LLC, Chicago, IL; Scott Hessell, Sperling & Slater, Chicago, IL; Jennifer Auchterlonie, Special Counsel (Procedure & Administration), IRS Office of Chief Counsel, Washington, DC

3:10pm **Ethical Considerations Arising Out of the BBA Partnership Audit Rules.** ☞ Now that the BBA partnership audit regime is in full swing, interesting ethical questions are arising in both the IRS examination and partnership amended return contexts. This panel will explore practitioners' ethical considerations relating to the broad authority of the partnership representative, the lack of participation and notice rights to all partners, the submission of administrative adjustment requests, and other novel

issues under the BBA rules. In addition, this panel will discuss giving advice to partnerships and partners who may have conflicting interests as to the best way to resolve an IRS audit or correct a partnership return.

Moderator: Matt Cooper, Deloitte Tax LLP, Washington, DC

Panelists: Emily Lesniak, Special Counsel (Procedure & Administration), IRS Office of Chief Counsel, Washington, DC (Invited); Sheri Dillon, Morgan Lewis & Bockius LLP, Washington, DC; Rochelle Hodes, Crowe LLP, Washington, DC; Alice Harbutte, EY, Denver, CO

2:00PM – 3:00PM

Diversity ☞

Veranda IV, Mizner Center

Chair: Lany L. Villalobos, Dechert LLP, Philadelphia, PA

2:00pm **TCJA Recent Developments and Policy Considerations Concerning Payments Related to Sexual Harassment Under Code Section 162(q) and Fines and Penalties Under Code Section 162(f).** The Tax Cuts and Jobs Act amended the Internal Revenue Code to address the deduction of certain payments related to sexual harassment or sexual abuse settlements that involve nondisclosure agreements and the deduction of payments that constitute restitution or amounts paid to come into compliance with any law. This panel will discuss recent technical developments (including recent guidance) with respect to these payments under Code Sections 162(f), 162(q) and 6050X and policy considerations related to the federal tax treatment of these payments.

Moderators: Rayth Myers, EY, Washington, DC; Susan Graiss, EY, Washington, DC
Panelists: John Moriarty, Associate Chief Counsel, IRS Office of Chief Counsel (Income Tax & Accounting), Washington, DC; Sharon Horn, Senior Attorney, IRS Office of Associate Chief Counsel (Income Tax & Accounting), Washington, DC; Connie Cheng Cunningham, BDO USA LLP, Los Angeles, CA

2:00PM – 3:00PM

Estate & Gift Taxes and Fiduciary Income Tax Young Lawyers Subcommittee ☞

Seville, Great Hall Center

Estate & Gift Tax Co-Chairs: George D. Karibjanian, Franklin Karibjanian & Law PLLC, Boca Raton, FL/Washington, DC and Hannah W. Mensch, Ehrenkranz Partners, New York, NY

Fiduciary Income Tax Chair: Nolan A. Moulle III, Northern Trust, Houston, TX

2:00pm **Estate Planning in Light of Legislative Uncertainty.** This panel will focus on how to structure core estate plans amidst the current climate of legislative uncertainty.

Panelists: Katie Cooperman, Holland & Hart, Denver, CO; Alyssa Depew, Kirton McConkie, Salt Lake City, UT; Ashley Sawyer, Loeb and Loeb LLP, Washington, DC

2:00PM – 5:00PM

State & Local Taxes ☞☞

Addison West, Mizner Center

Chair: Mark F. Sommer, Frost Brown Todd LLC, Louisville, KY

2:00pm **Ethics and Technology: Navigating Tricky Ethical Dilemmas in a 21st Century SALT Practice.** ☞ This presentation will assist participants in recognizing and understanding the proper application of ethics rules governing technology-driven SALT lawyers in the 21st century. The presenters will discuss how the ABA Model Rules and various state bar ethics opinions guide lawyers in their use (and misuse) of technology.

Moderator: Mark E. Holcomb, Dean Mead et al., Tallahassee, FL



Panelists: Michelle DeLappe, Foster Garvey PC, Seattle, WA; Glenn McCoy, KPMG LLC, New York, NY


3:00pm **Through the Mists of State Tax Administration.** Most state constitutions include a Uniformity Clause or Equal Protection Clause requiring equal treatment of similarly situated taxpayers in the state. State and local income tax, sales and use tax, and property tax laws typically have provisions maintaining the confidentiality of taxpayer information reported on tax returns, presented in audits or appeals of tax assessments or challenges to property valuations, or submitted in connection with requests for private letter rulings. From a policy standpoint, however, it is critical that taxpayers believe they are being given the same tax treatment as their competitors and other similarly situated taxpayers are receiving from the state or local tax agency. This panel will discuss what are the appropriate parameters of taxpayer information that tax agencies should be obligated to protect from disclosure to the public and how those tax agencies could tailor public disclosures of taxpayer information to comply with the confidentiality requirements of their tax laws, yet allow taxpayers to determine whether the tax agency is fairly administering the tax laws.

Moderator: John A. Biek, Neal Gerber & Eisenberg LLP, Chicago, IL
Panelists: Jeanne Rauch-Zender, Editor-in-Chief, Tax Notes State, Arlington, VA;
Additional Panelist TBA

4:00pm **Tax Insurance and Warranty and Representation Insurance – Who, What, Where, When.** Tax insurance policies can cover taxes, interest, penalties, and costs stemming from transactions that fail to qualify for the intended treatment. A representations and warranties insurance (RWI) policy obtained in connection with an M&A deal can protect the buyer from unanticipated breaches of the seller's representations. But these policies are rarely obtained with an eye towards state and local taxes. During this session, a tax insurance broker and a tax policy underwriter will discuss when these policies should be considered, what the policies should cover, and what traps to avoid when obtaining them.

Moderator: Leah Robinson, Mayer Brown LLP, New York, NY
Panelists: Mark McTigue, MARSH, New York, NY; Justin Pierce Berutich, Euclid Transactional, New York, NY

2:30PM – 4:30PM Grand B, Mizner Center

Closely Held Businesses 

Chair: Galina "Allie" P. Petrova, Petrova Law PLLC, Greensboro, NC

2:30pm **TCJA – Hot Topics for Closely Held Businesses.** Now that the 2018 filing season is behind us, this panel will take a look at the impact of the TCJA on closely held businesses. A roundtable of practitioners will address frequent client issues and questions relating to section 199A, section 163(j), and other new provisions and changes, as well as "real life" answers and planning solutions.

Panelists: Elizabeth Stieff, Venable LLP, Baltimore, MD; Adam Abrahams, Meyers Hurvitz Abrahams LLC, Rockville, MD; Alan Gassman, Gassman Crotty & Denicolo PA, Clearwater, FL

3:30pm **The IRS's Increased Focus and Enforcement of Payroll Tax Debts.** Payroll taxes represent nearly 70% of all revenues into the United States Treasury. Closely held businesses that fail to properly report and pay over those taxes have found themselves increasingly in the IRS and Department of Justice's crosshairs. This

panel will review the various changes in enforcement that business owners and their representatives can expect to see from the government, including increased use of injunctions, suits by the Department of Justice, and increased criminal referrals.

Moderator: Eric L. Green, Green & Sklarz LLC, New Haven, CT

Panelists: Frank Agostino, Agostino & Associates LLC, Hackensack, NJ; Noelle Geiger, Green & Sklarz LLC, New York, NY; Frederick W. Schindler, Director, Collection Headquarters, Small Business/Self-Employed Division, IRS, Washington, DC

(A joint panel with the S Corporations committee will follow at 4:30PM in Grand D, Mizner Center.)

2:30PM – 5:30PM Grand G, Mizner Center

Court Procedure & Practice 

Chair: Alexandra Minkovich, Baker & McKenzie, Washington, DC

2:30pm **Current Developments.** This panel will include a report from the Tax Court, discussion of significant IRS guidance and litigation, an update on Tax Division priorities, a report from Treasury, and a discussion of significant pending litigation. The panel will also briefly discuss the final rules promulgated by the Court concerning BBA issues with partnership cases.

Moderator: Jeffrey M. Glassman, Meadows Collier Reed Cousins Crouch & Ungerman LLP, Dallas, TX

Panelists: Chief Judge Maurice B. Foley, US Tax Court, Washington, DC (Invited); Richard G. Goldman, Deputy Associate Chief Counsel, IRS Office of Associate Chief Counsel (Procedure and Administration), Washington, DC (Invited); Joshua Wu, Deputy Assistant Attorney General (Policy and Planning), Department of Justice, Tax Division, Washington, DC

3:20pm **Collections of Foreign Tax Judgments: When Your Other Problems Come Home.** This panel will explore the means and methods by which foreign governments come onshore to try and collect their tax determinations and judgments in the United States, including through the use of bilateral tax treaties and US judicial proceedings. The panel will also identify the defenses and limitations to such actions, including through jurisdictional limits such as the Revenue Rule a longstanding principle of the US and international law that prohibits one sovereign from using courts of another sovereign to enforce its revenue laws.

Moderator: Mark D. Allison, Caplin & Drysdale Chartered, New York, NY

Panelists: Nathaniel B. Parker, Senior Counsel, IRS Office of Associate Chief Counsel (International), Washington, DC (Invited); Zhanna A. Ziering, Caplin & Drysdale Chartered, New York, NY; Lawrence A. Sannicandro, McCarter & English LLP, Newark, NJ

4:30pm **Conservation Easements – Trying Times.** Conservation easements have been under extraordinary IRS scrutiny in recent years resulting in numerous examinations. Many of those examinations are now in litigation or headed toward litigation. From that perspective, this panel will discuss what it takes to try a conservation easement case. The panelists will discuss relevant expert witnesses, expert reports, key fact witnesses, and other considerations for the litigating counsel.

Moderator: Anson Asbury, Asbury Law Firm, Decatur, GA

Panelists: Frank Agostino, Agostino & Associates, Hackensack, NJ; Jenny Ware Johnson, Johnson & Moore, Chicago, IL; Ronald Levitt, Sirote & Permutt, Birmingham, AL