ABA SECTION OF TAXATION AND SECTION OF REAL PROPERTY, TRUST & ESTATE LAW, TRUST & ESTATE DIVISION

2011 JOINT FALL CLE MEETING

OCTOBER 20-22, 2011
DENVER, CO · HYATT REGENCY
THE SECTION OF TAXATION AND THE SECTION OF REAL PROPERTY, TRUST & ESTATE LAW, TRUST & ESTATE DIVISION
would like to thank our sponsors for their support of the 2011 Joint Fall CLE Meeting

Committee Event Sponsors

Hochman Salkin Rettig Toscher & Perez
KOSTELANETZ & FINK, LLP
PRACTICAL LAW COMPANY®
ROSENBERG I MARTIN I GREENBERG, LLP
BVR
What It's Worth

Exhibitors

Internal Revenue Service
United States Department of the Treasury
PRACTICAL LAW COMPANY®
THOMSON REUTERS®
### Future Meetings / CLE Calendar

**Section of Taxation CLE Calendar**

**www.americanbar.org/groups/taxation/events_cle.html**

<table>
<thead>
<tr>
<th>Date</th>
<th>Program</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>February 16-18, 2012</td>
<td><strong>MIDYEAR MEETING</strong></td>
<td>Manchester Grand Hyatt – San Diego, CA</td>
</tr>
<tr>
<td>May 10-12, 2012</td>
<td><strong>MAY MEETING</strong></td>
<td>Grand Hyatt – Washington, DC</td>
</tr>
<tr>
<td>September 13-15, 2012</td>
<td><strong>JOINT FALL CLE MEETING</strong></td>
<td>Westin Boston Waterfront – Boston, MA</td>
</tr>
<tr>
<td>January 24-26, 2013</td>
<td><strong>MIDYEAR MEETING</strong></td>
<td>Hilton Bonnet Creek &amp; Waldorf Astoria – Orlando, FL</td>
</tr>
<tr>
<td>May 9-11, 2013</td>
<td><strong>MAY MEETING</strong></td>
<td>Grand Hyatt – Washington, DC</td>
</tr>
<tr>
<td>September 19-21, 2013</td>
<td><strong>JOINT FALL CLE MEETING</strong></td>
<td>Hyatt Regency – San Francisco, CA</td>
</tr>
<tr>
<td>January 23-25, 2014</td>
<td><strong>MIDYEAR MEETING</strong></td>
<td>Arizona Biltmore – Phoenix, AZ</td>
</tr>
<tr>
<td>May 8-10, 2014</td>
<td><strong>MAY MEETING</strong></td>
<td>Grand Hyatt – Washington, DC</td>
</tr>
<tr>
<td>September 17-19, 2014</td>
<td><strong>JOINT FALL CLE MEETING</strong></td>
<td>Sheraton Downtown – Denver, CO</td>
</tr>
</tbody>
</table>

### Section of Taxation Meeting Calendar

**www.americanbar.org/groups/taxation/events_cle.html**

<table>
<thead>
<tr>
<th>Date</th>
<th>Program</th>
<th>Contact Info</th>
</tr>
</thead>
</table>
WELCOME RECEPTION *(Complimentary)*
The Sections are hosting a complimentary Welcome Reception for all attendees on Thursday Evening, October 20, from 6:00pm – 7:00pm in Centennial D, Level 3. Come early and meet with your colleagues and with new Section members, network and discuss current topics of the day.

JOINT SECTION RECEPTION *(Ticketed Event)*
The Joint Section Reception will take place on Friday, October 21, 6:30pm – 8:00pm, and will be held at The Ellie Caulkins Opera House. Enjoy great food and drinks with your colleagues and friends.

JOINT SECTION LUNCHEON/PLENARY SESSION *(Ticketed Event)*
The Sections are pleased to announce that Karen Hawkins, Director, Office of Professional Responsibility, IRS, will address attendees of the 2011 Joint Fall CLE Meeting at the Joint Section Luncheon on Saturday, October 22 at 12:00pm in Centennial ABC, Level 3. Attendees must purchase a ticket to attend the luncheon.

PROGRAMS FEATURING TAX SECTION PUBLICATIONS

Join the Teaching Taxation Committee on Friday afternoon for a unique panel discussion on the Supreme Court’s tax jurisprudence from three different perspectives, including Jack Cummings, author of *The Supreme Court’s Federal Tax Jurisprudence* (ABA Tax Section 2010), Nancy Staudt, author of numerous academic books and articles on the Supreme Court, and Gil Rothenberg, the government’s top Supreme Court tax litigator. *Refer to page 40 for more information.*

Join the Low Income Taxpayers Committee for two programs that will highlight updated content from the soon to be released 5th Edition of *Effectively Representing Your Client Before the IRS* (ABA Tax Section 2011).

On Saturday morning, Beth Tucker, Deputy Commissioner, Operations Support, IRS, along with the contributors to the book’s new chapter on *Identity Acquisition and Theft*, will discuss tools needed to represent taxpayers dealing with this issue and what the IRS is doing to combat the problem. *Refer to page 55 for more information.*

On Saturday afternoon, contributors to *Chapter 7—Litigation in the Tax Court* will discuss issues related to effective representation of a client before the Tax Court with particular emphasis on recent court decisions and changes to court rules that impact representation in that forum. *Refer to page 60 for more information about this program.*
HOSPITALITY CENTER
Complimentary continental breakfast will be served in the morning. Snacks, coffee, sodas and water will be available in the afternoon.

Location: Centennial Foyer, Level 3
Hours: Friday 7:00AM – 4:00PM
       Saturday 7:00AM – 4:00PM

REGISTRATION
Individuals attending any part of the 2011 Joint Fall CLE Meeting, including speakers, must register and pay the registration fee. Shared registrations are not permitted. Companions are defined as non-Section members not attending substantive meetings. Any companion attending substantive programs must register and pay either the Section member or non-Section member registration fee, whichever is applicable.

The registration fee includes online access to the meeting materials and permits registrants to attend all meetings, sessions and programs; however, it does not include meal functions and social events listed as “Ticketed events.” All ticketed events are sold on a first-come, first-served basis. Payment may be made by check or credit card. The Section accepts American Express, MasterCard and VISA.

ON-SITE REGISTRATION AND TICKET PURCHASE HOURS
Location: Centennial Foyer, Level 3:
Hours: Thursday: 12:00PM – 7:30PM
       Friday: 6:30AM – 6:30PM
       Saturday: 6:30AM – 2:00PM

BADGE IDENTIFICATION
RED Bar    Section Officers, Council Members, Committee Chairs, Task Force Chairs, Past Section Chairs
GREEN Bar  Government Officials/Guests
BLUE Bar   Young Lawyers
GRAY Bar   Law Students and LLM Candidates
ORANGE Bar Companions
PURPLE Bar First-time Attendees
YELLOW Badge Press
HOW TO USE THIS PROGRAM
The program book is divided into three primary sections: Schedule-at-a-Glance, Program Schedule and Alpha Index. The following is a description of each of these sections:

SCHEDULE-AT-A-GLANCE (P. 7)
Lists all programs chronologically by start time, then alphabetically by committee name. Subcommittee meetings are listed under their committee. Use this guide to find programs beginning at a specific time.
Example: To find programs starting on Friday, at 8:30AM, go to the Schedule-at-a-Glance section and locate the “Friday 8:30AM” programs. Here you can view the committees meeting at that time, the location, topic and the page number for the full program description in the Program Schedule.

PROGRAM SCHEDULE (P. 20)
Lists all programs chronologically by the start time, then alphabetically by committee names. Subcommittee meetings are listed under their committees. This section includes full program descriptions, speakers, locations and start and end times. The Schedule-at-a-Glance and the Alpha Index will help you locate specific programs in this section.

ALPHA INDEX (P. 66)
Lists all committee programs alphabetically by committee name. Use this section to locate all programs hosted by a specific committee.
Example: To find all programs hosted by the Administrative Practice committee, go to the Alpha Index and locate ‘Administrative Practice.’ You will find a listing of all meetings and events hosted by the Administrative Practice committee. Go to the corresponding page number for more information.

PROGRAM KEY
гал = The program is recorded
★ = The program will appeal to young lawyers or non-specialists
год = Ethics credits has been requested
час = No CLE credit is available
TX = ABA Section of Taxation Program or Meeting
TE = ABA Section of Real Property, Trust and Estate Law Program or Meeting
JT = Jointly Sponsored Program or Meeting
<table>
<thead>
<tr>
<th>COMMITTEE/PROGRAM</th>
<th>LOCATION</th>
<th>TOPIC(S)/TIME(S)</th>
<th>PAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>THURSDAY 8:30AM</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Section of Taxation Officers and Council Meeting (Executive Session)</td>
<td>Centennial F, Level 3</td>
<td>8:30AM – 3:00PM</td>
<td>20</td>
</tr>
<tr>
<td><strong>THURSDAY 6:00PM</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hosted Welcome Reception (Complimentary)</td>
<td>Centennial AB, Level 3</td>
<td>6:00PM – 7:00PM</td>
<td>20</td>
</tr>
<tr>
<td>State &amp; Local Taxes Executive Committee Dinner Meeting (Executive Session)</td>
<td>Polsinelli Shughart PC</td>
<td>6:00PM – 9:00PM</td>
<td>20</td>
</tr>
<tr>
<td><strong>THURSDAY 6:30PM</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Real Estate and Partnerships &amp; LLCs Committee Dinner (Reservation; Advanced Payment Required)</td>
<td>Rialto Cafe</td>
<td>6:30PM – 9:30PM</td>
<td>20</td>
</tr>
<tr>
<td><strong>THURSDAY 7:00PM</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administrative Practice Dinner (Invitation Only)</td>
<td>Marlowe’s</td>
<td>7:00PM – 9:30PM</td>
<td>20</td>
</tr>
<tr>
<td>FAUST, Transfer Pricing and USAFTT Committees Dinner (Reservation Required)</td>
<td>Panzano</td>
<td>7:00PM – 10:00PM</td>
<td>20</td>
</tr>
<tr>
<td>First-Time Attendees Orientation Dinner (Reservation Required)</td>
<td>Mineral Hall C, Level 3</td>
<td>7:00PM – 9:00PM</td>
<td>20</td>
</tr>
<tr>
<td><strong>FRIDAY 7:30AM</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Section of Taxation Committee Chairs, Vice-Chairs, Officers and Council Breakfast</td>
<td>Capitol 123, Level 4</td>
<td>7:30AM – 8:15AM</td>
<td>21</td>
</tr>
<tr>
<td>ACTC Board of Regents Meeting (Executive Session)</td>
<td>Quartz, Level 3</td>
<td>7:30AM – 9:30AM</td>
<td>21</td>
</tr>
<tr>
<td>Exempt Organizations Subcommittee on Health-Care Organizations</td>
<td>Mineral Hall F, Level 3</td>
<td>7:30AM – 8:30AM Roundtable Discussion of Current Developments</td>
<td>21</td>
</tr>
<tr>
<td>Exempt Organizations Subcommittee on Political and Lobbying Organizations</td>
<td>Mineral Hall C, Level 3</td>
<td>7:30AM – 8:30AM Roundtable Discussion of Current Developments</td>
<td>21</td>
</tr>
<tr>
<td>Exempt Organizations Subcommittee on Private Foundations, Unrelated Business Income and International Philanthropy</td>
<td>Mineral Hall B, Level 3</td>
<td>7:30AM – 8:30AM Roundtable Discussion of Current Developments</td>
<td>21</td>
</tr>
<tr>
<td>Exempt Organizations Subcommittee on Religious Organizations</td>
<td>Granite BC, Level 3</td>
<td>7:30AM – 8:30AM Roundtable Discussion of Current Developments</td>
<td>21</td>
</tr>
<tr>
<td>COMMITTEE/PROGRAM</td>
<td>LOCATION</td>
<td>TOPIC(S)/TIME(S)</td>
<td>PAGE</td>
</tr>
<tr>
<td>--------------------</td>
<td>----------</td>
<td>--------------------------------------------------------------------------------</td>
<td>------</td>
</tr>
<tr>
<td>FRIDAY 8:00AM</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
| Capital Recovery & Leasing | Centennial B, Level 3 | 8:00AM – 10:00AM  
8:00a – Current Developments Report and Update on Pending Guidance  
8:45a – The Continuing Saga of Non-Taxable Grants, Incentives, and Inducements  
9:30a – Electric Utility Capitalization Principles | 21   |
| Employee Benefits Subcommittee on Defined Contribution Plans (TX) and the Qualified Plans Committee (TE) | Capitol 7, Level 4 | 8:00AM – 9:30AM Defined Contributions Plans Update | 22   |
| Employee Benefits Subcommittee on EEOC Issues/FMLA, Military and Other Leaves | Agate C, Level 3 | 8:00AM – 9:00AM EEOC, FMLA, and Military Leave Update | 22   |
| Employee Benefits Subcommittee on Executive Compensation and Fringe Benefits and Federal Securities Laws Issues (TX) and the Nonqualified Deferred Compensation Committee (TE) | Centennial H, Level 3 | 8:00AM – 9:30AM Executive Compensation, Fringe Benefits and Securities Law Update | 23   |
| FRIDAY 8:30AM      |          |                                                                                |      |
| Administrative Practice | Centennial F, Level 3 | 8:30AM – 11:30AM  
8:30a – Important Developments  
9:05a – Inside the Compliance Assurance Process (CAP) Program: Is it Right for Your Clients?  
9:55a – Taxpayer Reliance on “Formal” and “Informal” IRS Guidance  
10:45a – I Knew my Taxes Were Complicated – But an Engineer and a Computer Specialist? | 23   |
| Affiliated & Related Corporations | Mineral Hall A, Level 3 | 8:30AM – 11:30AM  
8:30a – Consolidated Section 382 and the SRLY Rules: Can They Be Refined and Simplified?  
10:00a – Current Developments in the Consolidated Returns Area | 24   |
| Banking & Savings Institutions | Mineral Hall DE, Level 3 | 8:30AM – 11:30AM  
8:30a – Current Developments in the Taxation of Banks and Broker/Dealers  
9:30a – Trade or Business Issues Affecting Off-Shore Hedge Funds  
10:30a – The Economic Substance Doctrine: Where are We Now and What to Do About It? | 24   |
| Closely Held Businesses (TX) and Business Planning Group (TE) | Centennial C, Level 3 | 8:30AM – 11:30AM  
8:30a – Uplifting Gifting - Using Additional Gift, Estate and Generation-Skipping Tax Exemption to Maximize Business Succession Planning  
9:30a – State Decoupling Issues in Business Succession Planning  
10:30a – State Income Tax of Trusts Holding Business Interests | 25   |
## Schedule at-a-Glance

### FRIDAY 8:30AM (Continued)

<table>
<thead>
<tr>
<th>Committee/Program</th>
<th>Location</th>
<th>Topic(s)/Time(s)</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Companions’ Breakfast (Complimentary)</td>
<td>Peaks Lounge, Level 27</td>
<td>8:30AM – 9:30AM</td>
<td>26</td>
</tr>
</tbody>
</table>
| Estate & Gift Taxes Committee (TX) and Income & Transfer Tax Planning Group (TE) | Capitol 4, Level 4 | 8:30AM – 11:45AM  
8:30a – Current Developments  
8:55a – Update on ABA Tax Section Project on Tax Reform  
9:00a – Perpetual Dynasty Trusts: Tax Planning and Jurisdiction Selection  
9:45a – Where Do We Go From Here: A Comparison of Alternatives When You and the IRS Agree to Disagree  
10:35a – Foreign Reporting for Estate Planners | 26   |
| Individual & Family Taxation | Capitol 6, Level 4 | 8:30AM – 11:30AM  
8:30a – IRS Collection – Is the Pendulum in the Right Place?  
10:00a – Income Tax Consequences for Same Sex Couples and Domestic Partnerships | 27   |
| Investment Management | Capitol 5, Level 4 | 8:30AM – 11:30AM  
8:30a – Issues for RICs Investing in Commodities  
9:30a – FATCA and Investment Funds  
10:30a – Fees in Debt Restructuring Transactions | 28   |
| Real Estate | Centennial A, Level 3 | 8:30AM – 11:30AM  
8:30a – Hot Topics with Government Panelists  
9:05a – What is Your Tax Opinion Worth in Light of Canal Corporation?  
9:45a – Real Estate Funds: To Block or Not to Block?  
10:35a – Selected Distressed Debt Issues | 29   |
| S Corporations | Centennial G, Level 3 | 8:30AM – 11:30AM  
8:30a – Current Developments  
9:30a – S Corporations and Cooperatives  
10:30a – Planning with Electing Small Business Trust | 29   |
| Transfer Pricing | Centennial E, Level 3 | 8:30AM – 10:30AM  
8:30am – Mexico: Recent Trends in Transfer Pricing  
9:30am – Transfer Pricing and Fair Value: And the Twain Shall Never Meet? | 30   |
| Exempt Organizations | Centennial D, Level 3 | 8:45AM – 12:00PM  
8:45a – Committee Business  
9:00a – News from the IRS and Treasury  
9:45a – Exempt Organizations and Healthcare Reform under the Patient Protection and Affordable Care Act  
10:45a – An Examination of Group Exemption Procedures | 30   |

*= Taped  ★ = Young Lawyers Program ◊ = Ethics Credits Requested ◊◊ = No CLE Credit
## Schedule at-a-Glance

<table>
<thead>
<tr>
<th>Committee/Program</th>
<th>Location</th>
<th>Topic(s)/Time(s)</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>FRIDAY 9:00AM</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee Benefits Subcommittee on Employee Benefit Legislation</td>
<td>Mineral Hall F, Level 3</td>
<td>9:00AM – 10:00AM Legislative Update</td>
<td>31</td>
</tr>
<tr>
<td><strong>FRIDAY 9:30AM</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee Benefits Subcommittee on Self-Correction, Determination Letters and Other Administrative Practices</td>
<td>Capitol 7, Level 4</td>
<td>9:30AM – 11:00AM Administrative Practices Update</td>
<td>31</td>
</tr>
<tr>
<td>Employee Benefits Subcommittees on Welfare Plan Design and Funding, Cafeteria Plans and Reimbursement Accounts and HIPAA, COBRA &amp; State Insurance Regulation of Welfare Plans (TX) and the Welfare Benefit Plans Committee (TE)</td>
<td>Centennial H, Level 3</td>
<td>9:30AM – 11:00AM Welfare Benefits Design, Funding and Regulation Update</td>
<td>32</td>
</tr>
<tr>
<td>Tax Policy &amp; Simplification</td>
<td>Mineral Hall C, Level 3</td>
<td>9:30AM – 11:00AM 9:30a – Perspectives on tax reform: The Challenges of Enacting and Implementing Tax Simplification</td>
<td>32</td>
</tr>
<tr>
<td><strong>FRIDAY 10:00AM</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Companions’ Activity (Ticketed Event)</td>
<td>Shuttle bus will depart from the main entrance of the Hyatt at 9:45am</td>
<td>10:00AM – 2:00PM Backstage Tour of the Denver Performing Arts Complex and Luncheon at Rioja in Larimer Square</td>
<td>65</td>
</tr>
<tr>
<td>Employee Benefits Subcommittee on Foreign and International Issues</td>
<td>Mineral Hall F, Level 3</td>
<td>10:00AM – 11:00AM Employee Benefits International Update</td>
<td>33</td>
</tr>
<tr>
<td><strong>FRIDAY 10:30AM</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Joint Session of FAUST, Transfer Pricing and USAFTT</td>
<td>Centennial E, Level 3</td>
<td>10:30AM – 12:15PM 10:30a – Joint International Developments Panel</td>
<td>33</td>
</tr>
<tr>
<td><strong>FRIDAY 11:00AM</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee Benefits Subcommittee on Distributions</td>
<td>Mineral Hall F, Level 3</td>
<td>11:00AM – 12:15PM Distributions Update</td>
<td>33</td>
</tr>
<tr>
<td>Employee Benefits Subcommittee on ESOPs</td>
<td>Agate A, Level 3</td>
<td>11:00AM – 12:00PM ESOP Update</td>
<td>34</td>
</tr>
<tr>
<td>Employee Benefits Subcommittee on Exempt Organization and Governmental Plans</td>
<td>Capitol 7, Level 4</td>
<td>11:00AM – 12:15PM Government and Tax Exempt Plans Update</td>
<td>34</td>
</tr>
<tr>
<td>Employee Benefits Subcommittee on Mergers and Acquisitions (TX) and the Plan Transacting and Plan Terminations Committee (TE)</td>
<td>Capitol 3, Level 4</td>
<td>11:00AM – 12:15PM Mergers &amp; Acquisitions Update</td>
<td>34</td>
</tr>
<tr>
<td>Tax Shelters</td>
<td>Granite BC, Level 3</td>
<td>11:00AM – 1:00PM</td>
<td>34</td>
</tr>
<tr>
<td>COMMITTEE/PROGRAM</td>
<td>LOCATION</td>
<td>TOPIC(S)/TIME(S)</td>
<td>PAGE</td>
</tr>
<tr>
<td>--------------------------------------------------------</td>
<td>----------</td>
<td>--------------------------------------</td>
<td>------</td>
</tr>
<tr>
<td><strong>FRIDAY 11:30AM</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Appointments to the Tax Court (Executive Session)</td>
<td>Capitol 1, Level 4</td>
<td>11:30AM – 12:30PM</td>
<td>34</td>
</tr>
<tr>
<td>Public Service Fellowship (Executive Session)</td>
<td>Granite A, Level 3</td>
<td>11:30AM – 1:00PM</td>
<td>34</td>
</tr>
<tr>
<td>Publications</td>
<td>Mineral Hall G, Level 3</td>
<td>11:30AM – 12:30PM</td>
<td>35</td>
</tr>
<tr>
<td><strong>FRIDAY 12:00PM</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Corporate Tax and Affiliated &amp; Related Corporations Luncheon (Ticketed Event)</td>
<td>Mineral Hall BC, Level 3</td>
<td>12:00PM – 1:30PM</td>
<td>36</td>
</tr>
<tr>
<td>Exempt Organizations Luncheon (Ticketed Event)</td>
<td>Centennial D, Level 3</td>
<td>12:00PM – 1:30PM</td>
<td>36</td>
</tr>
<tr>
<td>Employee Benefits Corporate Counsel Forum</td>
<td>Agate A, Level 3</td>
<td>12:00PM – 1:00PM</td>
<td>35</td>
</tr>
<tr>
<td>Employee Benefits Subcommittee on Fiduciary Responsibility/Plan Investments</td>
<td>Centennial B, Level 3</td>
<td>12:00PM – 1:00PM</td>
<td>35</td>
</tr>
<tr>
<td>Membership &amp; Marketing (Executive Session)</td>
<td>Agate C, Level 3</td>
<td>12:00PM – 1:00PM</td>
<td>35</td>
</tr>
<tr>
<td>Nominating (Executive Session)</td>
<td>Quartz, Level 3</td>
<td>12:00PM – 2:30PM</td>
<td>35</td>
</tr>
<tr>
<td><strong>FRIDAY 12:15PM</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee Benefits Subcommittee on Fiduciary Responsibility/Plan Investments, Litigation, and ESOPs (TX) and the Fiduciary Responsibility, Administration and Litigation Committee (TE)</td>
<td>Capitol 5, Level 4</td>
<td>12:15PM – 1:45PM</td>
<td>35</td>
</tr>
<tr>
<td>Employee Benefits New Employee Benefits Attorneys Forum</td>
<td>Agate B, Level 3</td>
<td>12:15PM – 1:00PM</td>
<td>35</td>
</tr>
<tr>
<td>COMMITTEE/PROGRAM</td>
<td>LOCATION</td>
<td>TOPIC(S)/TIME(S)</td>
<td>PAGE</td>
</tr>
<tr>
<td>-------------------</td>
<td>----------</td>
<td>-----------------</td>
<td>------</td>
</tr>
<tr>
<td><strong>FRIDAY 12:30PM</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administrative Practice and Court Procedure &amp; Practice Luncheon <em>(Ticketed Event)</em></td>
<td>Centennial C, Level 3</td>
<td>12:30PM – 1:30PM SPEAKER: Christopher Wagner, Chief, Appeals, IRS, Washington, DC Sponsored By: Kostelanetz &amp; Fink LLP</td>
<td>36</td>
</tr>
<tr>
<td>Estate &amp; Gift Taxes (TX), Fiduciary Income Tax (TX) and Income &amp; Transfer Tax Planning Group (TE) Luncheon <em>(Ticketed Event)</em></td>
<td>Centennial F, Level 3</td>
<td>12:30PM – 1:30PM Sponsored By: Business Valuation Resources</td>
<td>36</td>
</tr>
<tr>
<td>Real Estate and Partnerships &amp; LLCs Luncheon <em>(Ticketed Event)</em></td>
<td>Centennial H, Level 3</td>
<td>12:30PM – 1:30PM SPEAKER: Charles H. Egerton, Dean Mead Egerton Bloodworth Capouano &amp; Bozarth PA, Orlando, FL</td>
<td>36</td>
</tr>
<tr>
<td>State &amp; Local Taxes Luncheon <em>(Ticketed Event)</em></td>
<td>Centennial G, Level 3</td>
<td>12:30PM – 1:00PM</td>
<td>36</td>
</tr>
<tr>
<td><strong>FRIDAY 1:00PM</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State &amp; Local Taxes: Current Developments in State and Local Taxation</td>
<td>Centennial G, Level 3</td>
<td>1:00PM – 2:00PM 1:00p – Current Developments in Colorado 1:30p – Challenging the Texas Margin Tax</td>
<td>37</td>
</tr>
<tr>
<td><strong>FRIDAY 1:15PM</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee Benefits Subcommittee on Defined Benefit Plans (TX) and the Plan Transactions and Plan Terminations Committee (TE)</td>
<td>Capitol 2, Level 4</td>
<td>1:15PM – 2:30PM Defined Benefit Plans Update</td>
<td>37</td>
</tr>
<tr>
<td><strong>FRIDAY 1:30PM</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Court Procedure &amp; Practice Roundtable <em>(Executive Session)</em></td>
<td>Capitol 6 &amp; 7, Level 4</td>
<td>1:30PM – 2:30PM 1:30p – Requests for Admissions in Federal Tax Litigation</td>
<td>37</td>
</tr>
<tr>
<td>Distinguished Service Award <em>(Executive Session)</em></td>
<td>Granite A, Level 3</td>
<td>1:30PM – 2:30PM</td>
<td>38</td>
</tr>
<tr>
<td>Employee Benefits Subcommittee on Controlled Groups, Affiliated Service Groups and Employee Status</td>
<td>Capitol 3, Level 4</td>
<td>1:30PM – 2:30PM Controlled Groups and Employee Status Update</td>
<td>38</td>
</tr>
<tr>
<td>COMMITTEE/PROGRAM</td>
<td>LOCATION</td>
<td>TOPIC(S)/TIME(S)</td>
<td>PAGE</td>
</tr>
<tr>
<td>-------------------</td>
<td>----------</td>
<td>------------------</td>
<td>------</td>
</tr>
<tr>
<td>FRIDAY 1:30PM (Continued)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Estate &amp; Gift Taxes and Fiduciary Income Tax Young Lawyers Subcommittee</td>
<td>Granite BC, Level 3</td>
<td>1:30PM – 2:30PM  1:30p – Alternative Careers for Estate Planning Attorneys</td>
<td>39</td>
</tr>
<tr>
<td>Foreign Activities of US Taxpayers</td>
<td>Centennial E, Level 3</td>
<td>1:30PM – 3:30PM  1:30p – Foreign Tax Credits  2:30p – Principal Structures Are Not Just for Manufacturers – Planning for Service Providers Under Subpart F</td>
<td>39</td>
</tr>
<tr>
<td>Teaching Taxation</td>
<td>Capitol 1, Level 4</td>
<td>1:30PM – 3:00PM  1:30p – Three Views of Supreme Court Tax Jurisprudence</td>
<td>40</td>
</tr>
<tr>
<td>FRIDAY 1:45PM</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Exempt Organizations (TX) and Charitable Planning &amp; Organizations (TE)</td>
<td>Centennial D, Level 3</td>
<td>1:45PM – 5:00PM  1:45p – Gift Tax on Transfers to Section 501(c)(4) Organizations  2:45p – Uniform Act on Protection of Charitable Assets  3:30p – Tax Issues Affecting Disaster Relief  4:30p – Cash Bar</td>
<td>40</td>
</tr>
<tr>
<td>FRIDAY 2:00PM</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Closely Held Businesses (TX) and Business Planning Group (TE)</td>
<td>Capitol 5, Level 4</td>
<td>2:00PM – 5:30PM  2:00p – “GOTCHA” Transactions in the Formation, Structure and Conveyance of Business Interests  3:30p – Non-Tax Issues in Business Succession Planning  5:00p – Closely Held Businesses Committee Planning Meeting (TX)</td>
<td>41</td>
</tr>
<tr>
<td>Employee Benefits (TX) and Employee Benefits Group (TE)</td>
<td>Centennial AB, Level 3</td>
<td>2:00PM – 6:30PM  2:00p – Hot Topics  3:05p – Joint Tax/RPTE Program: Service Provider Fee Disclosures (UT)  4:05p – Healthcare Reform: A Regulatory and Legislative Update (JT)  5:00p – Fireside Chat  6:00p – Networking Reception</td>
<td>42</td>
</tr>
</tbody>
</table>

s = Taped  y = Young Lawyers Program  o = Ethics Credits Requested  n = No CLE Credit
# Schedule at a Glance

<table>
<thead>
<tr>
<th>Committee/Program</th>
<th>Location</th>
<th>Topic(s)/Time(s)</th>
<th>Page</th>
</tr>
</thead>
</table>
| Court Procedure & Practice | Capitol 6 & 7, Level 4 | 2:30PM – 5:30PM  
2:30p – Remarks on Behalf of the Tax Court  
2:40p – Current Developments  
2:50p – Common Evidentiary Issues in Tax Cases, Part II  
3:50p – Remarks on Behalf of the Office of Chief Counsel, IRS  
4:00p – Using Qualified Offers To Resolve Tax Cases  
4:40p – Joint Defense Agreements, Part II | 43   |
| Energy and Environmental Taxes | Centennial F, Level 3 | 2:30PM – 4:00PM  
2:30p – Mining Hot Topics | 44   |
| Financial Transactions | Centennial C, Level 3 | 2:30PM – 5:30PM  
2:30p – Taxation of Financial Transactions in Commodities  
3:30p – Schering-Plough and its Impact on Financial Transactions  
4:30p – New Swap Regulations and Other Current Developments | 44   |
| Partnerships & LLCs | Centennial H, Level 3 | 2:30PM – 5:30PM  
2:30p – Let’s Make the World a Better Place – Partnerships and Social Responsibility  
3:30p – Intersection of Subchapter K and Subchapter C (Part I of II)  
4:45p – Revenue Ruling 99-6, a Trap for the Unwary | 44   |
| State & Local Taxes | Mineral Hall DE, Level 3 | 2:30PM – 6:00PM  
2:30p – State Tax Credits & Incentives – State Tax Issues – Federal Tax Treatment  
3:30p – Daily Deal Coupons - Consumer Protection & Unclaimed Property Laws  
4:20p – Home is Where Your House Is, Or Is It? - Personal Income Tax Issues Related to Residency and Domicile  
5:05p – The MTC’s Model SUT Notice & Reporting Act | 45   |
| Tax Accounting | Mineral Hall A, Level 3 | 2:30PM – 5:30PM  
2:30p – Accounting Method Opportunities and Issues that Arise as part of E & P Planning  
3:00p – Procedural Issues Arising with Accounting Method Changes  
3:30p – Unraveling the Maze of Deferred Expenses under Sections 248, 195, and 709  
4:30p – Recent Developments with Respect to the Treatment of Repair Costs | 46   |
<table>
<thead>
<tr>
<th>COMMITTEE/PROGRAM</th>
<th>LOCATION</th>
<th>TOPIC(S)/TIME(S)</th>
<th>PAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>FRIDAY 2:30PM (Continued)</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
| Tax Exempt Financing ☞ ☞ | Mineral Hall BC, Level 3 | 2:30PM – 5:30PM  
2:30p – Department of Treasury and IRS Update  
3:15p – Enforcement – Procedural and Ethical Issues and Approaches for Practitioners in Audits ☞  
3:55p – Tax Simplification and Tax Reform for Tax-Exempt Bonds  
4:35p – The Role of the Tax-Exempt Bond Issuers in Conduit Financings; IRS Response to the 2010 ACT Report | 48 |
| **FRIDAY 3:00PM** | | | |
| Insurance Companies ☞ | Granite BC, Level 3 | 3:00PM – 6:00PM  
3:00p – Discussion of the Impact of New IRS Audit, Appeals and Controversy Efforts on the IRS/Treasury Guidance Process  
4:05p – Developments Affecting Captives and Non-Traditional Risk Transfer Arrangements  
5:00p – Developments Regarding the Definition of “Cash Surrender Value” under Section 7702 | 49 |
| Section Program Presented by Fiduciary Income Tax (TX) and Income & Transfer Tax Planning Group (TE) ☞ | Centennial G, Level 3 | 3:00PM – 4:00PM  
The Lawyer’s Guide to Shacking Up Wisely: Marriage, Domestic Partnerships, Civil Unions – The Developing Legal Landscape | 50 |
| Sponsorships ☞ | Granite A, Level 3 | 3:00PM – 4:00PM | 50 |
| **FRIDAY 3:30PM** | | | |
| Tax Practice Management ☞ ☞ | Capitol 3, Level 4 | 3:30PM – 5:30PM  
3:30p – Ethics in Estate Planning ☞  
3:30p – Ethics in Estate Planning ☞ | 50 |
| US Activities of Foreigners and Tax Treaties ☞ | Centennial E, Level 3 | 3:30PM – 5:30PM  
3:30p – FATCA – Not Just for Banks: Application of FATCA to Investment and Real Estate Funds ☞  
4:30p – Planning for Foreign Persons’ Sales of Goods into the US | 50 |
| **FRIDAY 4:00PM** | | | |
| Young Lawyers Forum & Diversity ☞ ☾ | Mineral Hall G, Level 3 | 4:00PM – 6:00PM  
4:00p – Financial Statements 101 - An Accounting Primer for Tax Attorneys  
5:00p – Critical Tax Theory: The Impact of the Tax Code on Traditionally Subordinated Groups  
5:45p – Networking Reception ☞ ☾ | 51 |
<table>
<thead>
<tr>
<th>COMMITTEE/PROGRAM</th>
<th>LOCATION</th>
<th>TOPIC(S)/TIME(S)</th>
<th>PAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>FRIDAY 5:00PM</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Professional Services</td>
<td>Granite A, Level 3</td>
<td>5:00PM – 6:00PM</td>
<td>52</td>
</tr>
<tr>
<td>Programs &amp; Meetings</td>
<td>Agate B, Level 3</td>
<td>5:00PM – 5:45PM</td>
<td>52</td>
</tr>
<tr>
<td>Task Force on Patenting Tax Strategies</td>
<td>Quartz, Level 3</td>
<td>5:00PM – 6:00PM The program will be devoted to a discussion of legislation addressing tax strategy patents.</td>
<td>52</td>
</tr>
<tr>
<td>FRIDAY 5:30PM</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Foreign Activities of US Taxpayers and Young Lawyers of FAUST Business Meeting</td>
<td>Agate C, Level 3</td>
<td>5:30PM – 6:30PM</td>
<td>52</td>
</tr>
<tr>
<td>FRIDAY 5:45PM</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>US Activities of Foreigners &amp; Tax Treaties Business Meeting</td>
<td>Agate A, Level 3</td>
<td>5:45PM – 6:30PM</td>
<td>52</td>
</tr>
<tr>
<td>FRIDAY 6:30PM</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Joint Section Reception (Ticketed Event)</td>
<td>Ellie Caulkins Opera House</td>
<td>6:30PM – 8:00PM Buses begin departing at 6:15pm from the main entrance of the Hyatt Regency</td>
<td>52</td>
</tr>
<tr>
<td>SATURDAY 7:15AM</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Partnerships &amp; LLCs, Real Estate, S Corporations “Shop Talking Breakfast” (Ticketed Event)</td>
<td>Centennial E, Level 3</td>
<td>7:15AM – 8:30AM Members of the Partnerships &amp; LLCs, Real Estate, and S Corporations Committees will gather for the traditional “open mic” breakfast to share ideas and war stories and to seek input on technical issues.</td>
<td>53</td>
</tr>
<tr>
<td>SATURDAY 7:30AM</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACTC Fellows Breakfast (Registration Required; Only Open to ACTC Fellows)</td>
<td>Centennial C, Level 3</td>
<td>7:30AM – 9:30AM</td>
<td>53</td>
</tr>
<tr>
<td>SATURDAY 7:45AM</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Court Procedure &amp; Practice Officers and Subcommittee Chairs Breakfast (Ticketed Event)</td>
<td>Quartz, Level 3</td>
<td>7:45AM – 9:00AM</td>
<td>53</td>
</tr>
<tr>
<td>SATURDAY 8:30AM</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>Centennial D, Level 3</td>
<td>8:30AM – 11:30AM 8:30a – Serving Two Masters: Complying with Code Section 409A v. Good Corporate Governance Practices 9:30a – Discussion of ABA Tax Section Comments on Tax Reform and Simplification Regarding Employee Benefits and Executive Compensation 10:30a – Ethics Issues in Employee Benefits (JT)</td>
<td>53</td>
</tr>
<tr>
<td>COMMITTEE/PROGRAM</td>
<td>LOCATION</td>
<td>TOPIC(S)/TIME(S)</td>
<td>PAGE</td>
</tr>
<tr>
<td>-------------------------------------------------------------</td>
<td>-----------------------</td>
<td>---------------------------------------------------------------------------------</td>
<td>------</td>
</tr>
<tr>
<td><strong>SATURDAY 8:30AM (Continued)</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fiduciary Income Tax</td>
<td>Centennial F, Level 3</td>
<td>8:30AM – 11:30AM&lt;br&gt;8:30a – Recent Developments/Tax Reform Project Update&lt;br&gt;9:05a – Grantor Trust Roundup&lt;br&gt;9:50a – Tales from the Darkside: A Fiduciary’s View to Drafting&lt;br&gt;10:45a – Crummey Issues</td>
<td>54</td>
</tr>
<tr>
<td>LLCs and LLPs Subcommittee of Partnerships &amp; LLCs</td>
<td>Granite, Level 3</td>
<td>8:30AM – 10:30AM</td>
<td>55</td>
</tr>
<tr>
<td>Low Income Taxpayers</td>
<td>Centennial H, Level 3</td>
<td>8:30AM – 10:30AM&lt;br&gt;8:30a – Update on Issues of Interest to Low Income Taxpayers&lt;br&gt;9:00a – Benefits and Pitfalls of Advanced Pre-Refund Compliance Checks&lt;br&gt;9:45a – Identity Acquisition and Theft</td>
<td>55</td>
</tr>
<tr>
<td>Sales, Exchanges &amp; Basis</td>
<td>Agate, Level 3</td>
<td>8:30AM – 11:30AM&lt;br&gt;8:30a – Non-$1031 Current Developments&lt;br&gt;8:55a – Tax Issues Affecting Ponzi Scheme Recoveries: The Long Journey for Victims of Bernie (and Others)★&lt;br&gt;9:50a – Check-the-Box Bramblett&lt;br&gt;10:40a – Section 1031 Developments and Congress</td>
<td>56</td>
</tr>
<tr>
<td>Section Program Presented by Partnerships &amp; LLCs (TX) and The Litigation, Ethics and Malpractice Group (TE)</td>
<td>Centennial A, Level 3</td>
<td>8:30AM – 10:30AM&lt;br&gt;Next Generation Disputes in the Family Business: Navigating the Remedial, Ethical and Tax Quagmires – A Case Study</td>
<td>57</td>
</tr>
<tr>
<td><strong>SATURDAY 8:45AM</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Civil &amp; Criminal Tax Penalties</td>
<td>Mineral Hall ABC, Level 3</td>
<td>8:45AM – 11:45AM&lt;br&gt;8:45a – Reports of Subcommittees on Important Developments&lt;br&gt;9:15a – Update on the Committee’s Participation in the Tax Section Task Force on Tax Reform&lt;br&gt;9:40a – FATCA Update&lt;br&gt;10:00a – Get Ready for the Newest Specialized IRS Civil Agents: the SBSE Fraud/Bank Secrecy Act/Anti-Money Laundering Agent&lt;br&gt;10:45a – Immigration Issues in Criminal Tax: What You Don’t Know Can Hurt You</td>
<td>57</td>
</tr>
<tr>
<td>Corporate Tax</td>
<td>Mineral Hall D-G, Level 3</td>
<td>8:45AM – 11:30AM&lt;br&gt;8:45a – Current Developments in Corporate Taxation&lt;br&gt;10:15a – Intersection of Subchapter K and Subchapter C</td>
<td>58</td>
</tr>
</tbody>
</table>
# SCHEDULE AT-A-GLANCE

<table>
<thead>
<tr>
<th>COMMITTEE/PROGRAM</th>
<th>LOCATION</th>
<th>TOPIC(S)/TIME(S)</th>
<th>PAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>SATURDAY 9:00AM</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State &amp; Local Taxes Practitioners’ Roundtable <em>(Executive Session)</em></td>
<td>Centennial G, Level 3</td>
<td>9:00AM – 10:30AM</td>
<td>59</td>
</tr>
<tr>
<td><strong>SATURDAY 10:30AM</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
| Pro Bono                                                                         | Centennial H, Level 3 | 10:30AM – 12:00PM  
10:30a – Update on Pro Bono Matters  
10:45a – Identity Theft vs. Fourth Amendment and Taxpayer Privacy Rights: The Case of Amalia’s Translation and Tax Services in Greeley, CO | 59   |
Meeting of interested parties to discuss current and future issues of these Publications | 60   |
| **SATURDAY 12:00PM**                                                            |                |                                                                                 |      |
| Joint Section Luncheon / Plenary Session *(Ticketed Event)*                      | Centennial ABC, Level 3 | 12:00PM – 1:30PM  
KEYNOTE SPEAKER: Karen Hawkins, Director, Office of Professional Responsibility, IRS, Washington, DC  
TOPIC: Update from OPR | 60   |
| **SATURDAY 2:00PM**                                                             |                |                                                                                 |      |
| Section Program presented by Low Income Taxpayers                                | Centennial G, Level 3 | 2:00PM – 4:00PM  
Representing Your Client Before the Tax Court | 60   |
| Section Program presented by The Tax Estate Planning Considerations Group        | Centennial F, Level 3 | 2:00PM – 3:30PM  
Supercharge Your Estate Planning Techniques with Investment, Tax, Asset Protection and “Second-Look” Engineering | 61   |
### PROGRAM SCHEDULE
**THURSDAY, OCTOBER 20**

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>8:30AM – 3:00PM</td>
<td>Section of Taxation Officers and Council Meeting (Executive Session)</td>
<td>Centennial F, Level 3</td>
</tr>
<tr>
<td>6:00PM – 7:00PM</td>
<td>Hosted Welcome Reception (Complimentary)</td>
<td>Centennial AB, Level 3</td>
</tr>
<tr>
<td>6:00PM – 9:00PM</td>
<td>State &amp; Local Taxes Executive Committee Dinner Meeting (Executive Session)</td>
<td>Polsinelli Shughart PC</td>
</tr>
<tr>
<td>Moderator: William B. Prugh, Polsinelli Shughart PC, Kansas City, MO</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6:30PM – 9:30PM</td>
<td>Real Estate and Partnerships &amp; LLCs Committees Dinner (Reservation Required)</td>
<td>Rialto Cafe</td>
</tr>
<tr>
<td>Members of the Real Estate Committee and the Partnerships &amp; LLCs Committee will meet for cocktails and dinner at Rialto Cafe, 934 16th Street, Denver, CO which is just a short walk from the hotel. Cocktails (cash bar) will begin at 6:30pm, followed by dinner at 7:30pm. Reservations and advance payment required.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7:00PM – 9:30PM</td>
<td>Administrative Practice Dinner (Invitation Only)</td>
<td>Marlowe's</td>
</tr>
<tr>
<td>7:00PM – 10:00PM</td>
<td>FAUST, Transfer Pricing and USAFTT Committees Dinner (Reservation Required)</td>
<td>Panzano</td>
</tr>
<tr>
<td>7:00PM – 9:00PM</td>
<td>First-Time Attendees Orientation Dinner (Reservation Required)</td>
<td>Mineral Hall C, Level 3</td>
</tr>
</tbody>
</table>
### PROGRAM SCHEDULE
FRIDAY, OCTOBER 21

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>7:00AM – 4:00PM</td>
<td>Hospitality Center <em>(Complimentary)</em>&lt;br&gt;Complimentary continental breakfast will be served in the morning. Snacks, coffee, sodas and water will be available in the afternoon.</td>
<td>Centennial Foyer, Level 3</td>
</tr>
<tr>
<td>7:30AM – 8:15AM</td>
<td>Section of Taxation Committee Chairs, Vice-Chairs, Officers and Council Breakfast</td>
<td>Capitol 123, Level 4</td>
</tr>
<tr>
<td>7:30AM – 9:30AM</td>
<td>ACTC Board of Regents Meeting <em>(Executive Session)</em></td>
<td>Quartz, Level 3</td>
</tr>
<tr>
<td>7:30AM – 8:30AM</td>
<td>Exempt Organizations Subcommittee on Health-Care Organizations&lt;br&gt;Chairs: T.J. Sullivan, Drinker Biddle &amp; Reath LLP, Washington, DC; Robert W. Friz, PricewaterhouseCoopers LLP, Philadelphia, PA</td>
<td>Mineral Hall F, Level 3</td>
</tr>
<tr>
<td></td>
<td>7:30am Roundtable Discussion of Current Developments. Focus on section 501(r).</td>
<td></td>
</tr>
<tr>
<td>7:30AM – 8:30AM</td>
<td>Exempt Organizations Subcommittee on Political and Lobbying Organizations&lt;br&gt;Chairs: Rosemary E. Fei, Adler &amp; Colvin, San Francisco, CA; Elizabeth J. Kingsley, Harmon Curran Spielberg &amp; Eisenberg LLP, Washington, DC</td>
<td>Mineral Hall C, Level 3</td>
</tr>
<tr>
<td></td>
<td>7:30am Roundtable Discussion of Current Developments. Focus on section 501(c)(4) organizations.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>7:30am Roundtable Discussion of Current Developments.</td>
<td></td>
</tr>
<tr>
<td>7:30AM – 8:30AM</td>
<td>Exempt Organizations Subcommittee on Religious Organizations&lt;br&gt;Chairs: Boyd J. Black, The Church of Jesus Christ of Latter-day Saints, Salt Lake City, UT; Thomas E. Wetmore, General Conference of Seventh-Day Adventists, Silver Spring, MD</td>
<td>Granite BC, Level 3</td>
</tr>
<tr>
<td></td>
<td>7:30am Roundtable Discussion of Current Developments.</td>
<td></td>
</tr>
<tr>
<td>8:00AM – 10:00AM</td>
<td>Capital Recovery &amp; Leasing&lt;br&gt;Chair: Katherine Breaks, KPMG LLP, Washington, DC</td>
<td>Centennial B, Level 3</td>
</tr>
<tr>
<td></td>
<td>8:00am Current Developments Report and Update on Pending Guidance. This program will cover important recent developments in the area of capital recovery and leasing.&lt;br&gt;Moderator: Jane Rohrs, Deloitte Tax LLP, Washington, DC</td>
<td></td>
</tr>
</tbody>
</table>
Panelists: Brandon Carlton, Taxation Specialist, Office of Legislative Counsel, Department of Treasury, Washington, DC; Glenn Johnson, Ernst & Young LLP, Washington, DC; Sam Weiler, Ernst & Young LLP, Mansfield, OH

8:45am  The Continuing Saga of Non-Taxable Grants, Incentives and Inducements. Panelists will discuss the appropriate tax treatment of payments made to incentivize, induce, encourage, or fund specific investments, activities, or purchases. The discussion will include current trends and issues regarding the application of section 118(a) to these payments as well as a potential common law alternative to section 118(a). The panel also will discuss various basis considerations arising whenever an incentive payment is excluded from income under either the Code or common law authorities.

Moderator: James Atkinson, KPMG LLP, Washington, DC
Panelists: John Geracimos, KPMG LLP, Washington, DC; Richard Bailine, RSM McGladrey, Washington, DC

9:30am Electric Utility Capitalization Principles. Panelists will discuss recent utility capitalization guidance and special issues raised by that guidance.

Moderator: Susan Grais, Ernst & Young LLP, Washington, DC
Panelists: Brandon Carlton, Taxation Specialist, Office of Tax Legislative Counsel, Department of Treasury, Washington, DC; Andy Miller, Ernst & Young LLP, St. Louis, MO; Ellen McElroy, Pepper Hamilton LLP, Washington DC

8:00AM – 9:30AM Capitol 7, Level 4
Employee Benefits Defined Contribution Plans Update
Jointly presented by the Subcommittee on Defined Contribution Plans (TX) and the Qualified Plans Committee (TE)
Chair: Bret Hamlin, Hill Ward Henderson, Tampa, FL
Vice-Chair: Matthew Eickman, Utz Miller & Eickman LLC, Overland Park, KS
Young Lawyer Liaison: Puneet K. Arora, TE/GE, IRS, Washington, DC
This meeting will examine recent and pending legislative and regulatory activity relating to Section 401(k) plans and defined contribution plans, generally. Recent litigation and multiple employer plan trends will also be discussed.
Panelists: Louis Campagna, Chief Division of Fiduciary Interpretations, Office of Regulations and Integrations, Employee Benefit Security Administration, US Department of Labor, Washington, DC; William Evans, Deputy Benefits Counsel, Department of Treasury, Washington, DC; Seth Tievsky, Senior Counsel, EP Rulings and Interpretations, IRS, Washington, DC

8:00AM – 9:00AM Agate C, Level 3
Employee Benefits EEOC, FMLA and Military Leave Update
Presented by the Subcommittee on EEOC Issues/FMLA, Military and Other Leaves
Chair: William Mark Freedman, Dinsmore & Shohl LLP, Cincinnati, OH
Vice-Chair: Helena Darrow, Dinsmore & Shohl LLP, Cincinnati, OH
The Subcommittee will review EEOC developments affecting employment benefit plans and practices.
The Committee will also review recent developments in the area of FMLA, Military and Other Leaves.
8:00AM – 9:30AM  
**Employee Benefits Executive Compensation, Fringe Benefits and Securities Law Update**  
Jointly presented by the Subcommittee on Executive Compensation and Fringe Benefits and Federal Securities Laws Issues (TX) and the Nonqualified Deferred Compensation Committee (TE)  
**Chairs:** Althea R. Day, Morgan Lewis & Bockius LLP, Washington, DC; Gail W. Stewart, Baker Botts LLP, Houston, TX  
**Vice-Chairs:** Adam B. Cohen, Sutherland Asbellow & Brennan LLP, Washington, DC; Charmaine L. Slack, Jones Day, New York, NY  
**Young Lawyer Liaisons:** Brian A. Benko, McDermott Will & Emery LLP, Washington, DC; Sandy Shurin, Deloitte Tax LLP, New York, NY  
This meeting will include a discussion of recent developments in executive compensation and securities law, including a presentation on lessons learned from the first proxy season implementing “say on pay” under the Dodd-Frank Wall Street Reform and Consumer Protection Act and recent “say on pay” litigation, a discussion on the recently issued Section 162(m) regulations, and an update from the government panelists on executive compensation developments at Department of Treasury and the IRS.

8:30AM – 11:30AM  
**Administrative Practice**  
**Chair:** Sheri A. Dillon, Bingham McCutchen LLP, Washington, DC  
8:30am  
**Important Developments.** This panel will discuss important developments in administrative practice that have occurred since the last meeting, with a particular emphasis on recent guidance relating to application of the economic substance doctrine and Schedule UTP.  
**Moderator:** Bryon Christensen, Skadden Arps Slate Meagher & Flom LLP, Washington, DC  
**Panelists:** Deborah A. Butler, Associate Chief Counsel, Procedure and Administration, IRS, Washington, DC; Alexandra Minkovich, Attorney-Advisor, Office of Tax Policy, Department of Treasury, Washington, DC

9:05am  
**Inside the Compliance Assurance Process (CAP) Program: Is it Right for Your Clients?** The required transparency associated with the Schedule UTP may make entry into CAP more attractive to taxpayers just as the program has expanded to be accessible to a greater number of taxpayers and has been made permanent. This panel will explore practical considerations associated with CAP participation from the perspective of the IRS, the taxpayer, and the advisor.  
**Moderator:** Corina Trainer, PricewaterhouseCoopers LLP, Washington, DC  
**Panelists:** Patricia C. Chaback, Industry Director, Communications, Technology & Media Industry, LB&I, IRS, Oakland, CA; Eli Dicker, Tax Executives Institute Inc., Washington, DC; Ty Kearns, Liberty Media Corporation, Englewood, CO; Loren Opper, Miller Canfield, Detroit, MI

9:55am  
**Taxpayer Reliance on “Formal” and “Informal” IRS Guidance.** Taxpayers have historically relied heavily on the published position of the IRS in structuring their transactions and taking positions on tax returns. That reliance has occasionally been misplaced in situations where the IRS seeks to change its position in litigation or its position is found by a court to be inconsistent with the law. Increasingly, the IRS (often at taxpayers’ request)
is issuing guidance through FAQs, industry directives and other “informal” procedures. This panel will examine the historical authorities governing taxpayer reliance on the published position of the IRS and discuss how those authorities might apply in the expanded context of FAQs and other informal guidance.

**Moderator:** Christopher S. Rizek, Caplin & Drysdale, Washington, DC  
**Panelists:** Nina E. Olson, National Taxpayer Advocate, IRS, Washington, DC; Henry S. Schneiderman, Special Counsel, Procedure & Administration, IRS Office of Chief Counsel, Procedure & Administration, IRS, Washington, DC; Professor Kristin Hickman, University of Minnesota Law School, Minneapolis, MN; Michael Desmond, Bingham McCutchen LLP, Washington, DC

10:45am  
I Knew my Taxes Were Complicated – But an Engineer and a Computer Specialist? The IRS employs special auditing techniques when dealing with the volume and complexity of accounting records being produced by automated data processing systems. Computer Audit Specialists (CAS) are experienced revenue agents who have received training in computer technology and computer auditing techniques. Though originally focused on LB&I CIC cases, the IRS is increasingly requesting and using computer and software files in its examination techniques for data selection and review in those and other examinations. In addition, Engineer Agents and economists and specialists in financial products and employment taxes are also an integral part of examination teams in regard to valuation and other issues. The panel will discuss how and when specialists are used, how they fit into the examination process, and other related issues.

**Moderator:** Fred F. Murray, Grant Thornton LLP, Washington, DC  
**Panelists:** Patricia C. Chaback, Industry Director, Communications, Technology & Media Industry, LB&I, IRS, Oakland, CA; David Horton, Director, Office of Field Specialists, LB&I, IRS, Downers Grove, IL
counterparties. In particular, we will consider the recently-issued temporary regulations that significantly expand the safe harbor when dealers assign notional principal contracts to other dealers.

**Moderator:** Daniel Mayo, KPMG LLP, New York, NY  
**Panelists:** Diana Imholtz, Branch Chief, Branch 1, Financial Institutions & Products, Office of Chief Counsel, IRS, Washington, DC; Yoram Keinan, Greenberg Traurig LLP, New York, NY; K. Scott Brown, Attorney, Office of Chief Counsel, Financial Institutions and Products, Branch 6, IRS, Washington, DC

9:30am **Trade or Business Issues Affecting Off-Shore Hedge Funds.** This panel will focus on when a hedge fund is considered to be engaged in the conduct of a trade or business in the United States by virtue of activities that it engages in directly and through the use of both independent and dependent agents. We will focus on IRS Advice Memorandum 2009-010 addressing when a hedge fund could be imputed with trader or business activities conducted by others, the status of “season and sell” strategies and the use of derivative strategies to mitigate trade or business issues.

**Moderator:** Mark Leeds, Greenberg Traurig LLP, New York, NY  
**Panelist:** Mark Price, KPMG LLP, Washington, DC

10:30am **The Economic Substance Doctrine: Where are We Now and What to Do About It?** This panel will examine the important Directive issued by LB&I to examiners and managers on July 15, establishing a procedure for asserting the doctrine; discuss recent cases, criminal and civil, that have involved the doctrine or have ignored it (Schering Plough); evaluate application to financial institutions; consider corporate in house ethics policies for dealing with the doctrine; and assess legal counsels’ circular 230 responsibilities involved with applying the doctrine.

**Moderator:** Jack L. Cummings Jr., Alston & Bird LLP, Durham, NC  
**Panelists:** Yoram Keinan, Greenberg Traurig LLP, New York, NY; Lisa Zarlenga, Deputy Tax Legislative Counsel for Regulatory Affairs, Department of Treasury, Washington, DC

---

**8:30AM – 11:30AM**  
**Closely Held Businesses (TX) and Business Planning Group (TE)**  
**Closely Held Businesses (TX) Chair:** Eric L. Green, Convicer Percy & Green LLP, Glastonbury, CT  
**Business Planning Group (TE) Chair:** Hugh Drake, Brown Hay & Stephens LLP, Springfield, IL

8:30am **Uplifting Gifting - Using Additional Gift, Estate and Generation-Skipping Tax Exemption to Maximize Business Succession Planning.** The 2010 TRA allows business owners to make unprecedented transfers of wealth free of federal tax. Without new law, this opportunity will expire at the end of 2012. This panel will discuss traditional and creative ways to make the most of the increased exemption in succession planning, from fractional interests to FLP planning, as well as GRATs and sales to iDGTs.

**Moderator:** Eric L. Green, Convicer Percy & Green LLP, Glastonbury, CT  
**Panelists:** Richard E. Barnes, BarnesLaw LLC, Valdosta, GA; Robert M. Nemzin, Butzel Long, Bloomfield Hills, MI

9:30am **State Decoupling Issues in Business Succession Planning.** The panel will discuss the nuts and bolts of state estate taxes as they relate to business
succession planning. Topics will include coping with differing federal and state exemption amounts, paying tax on the death of the first spouse, state-only QTIP elections, and lifetime gifting strategies.

Panelists: Hugh Drake, Brown Hay & Stephens LLP, Springfield, IL; Shelby Wilson, Berchem Moses & Devlin PC, Westport, CT; Lisa Rico, Gilmore Rees & Carlson PC, Wellesley, MA; Tye Klooster, Katten Muchin Rosenman LLP, Chicago, IL

10:30am State Income Tax of Trusts Holding Business Interests. The panel will first review the laws of select states regarding state income taxation of non-resident trusts. Some states tax non-resident trusts based on the place of residence of the trustee, or the place of trust administration, or the state of domicile of the settlor at trust creation or funding. The panel will then focus on income taxation of business interests held by non-resident trusts including the concept of “source” income (e.g. trust capital gains or losses on real estate, trust income from rents, and trust income from royalties, partnerships, “S” corporations, and farm income).

Moderator: Shelby Wilson, Berchem Moses & Devlin PC, Westport, CT
Panelists: William Forsberg, Leonard Street and Deinard PA, Minneapolis, MN; Alfred Casella, Murtha Cullina, Hartford, CT

8:30AM – 9:30AM
Companions’ Breakfast (Complimentary)

8:30AM – 11:45AM
Capitol 4, Level 4
Estate & Gift Taxes Committee (TX) and Income & Transfer Tax Planning Group (TE) 

Estate & Gift Taxes (TX) Chair: Paul E. Van Horn, Mclaughlin & Stern LLP, New York, NY
Income & Transfer Planning Group (TE) Chair: Julie K. Kwon, McDermott Will & Emery LLP, Menlo Park, CA

8:30am Current Developments. This panel will review developments in federal estate, gift and generation-skipping transfer tax laws since May, 2011.

Panelists: Stacey Delich-Gould, Cahill Gordon & Reindel LLP, New York, NY; Catherine V. Hughes, Office of Tax Policy, Department of Treasury, Washington, DC; George D. Karibianian, Proskauer Rose LLP, Boca Raton, FL; Hannah W. Mensch, Mclaughlin & Stern LLP, New York, NY

8:55am Update on ABA Tax Section Project on Tax Reform.
Speaker: James L. Kronenberg, Bessemer Trust, New York, NY

9:00am Perpetual Dynasty Trusts: Tax Planning and Jurisdiction Selection. During this presentation, the panel will summarize the federal transfer – and federal income – tax attributes of long-term trusts. They then will discuss factors for clients to consider in choosing a jurisdiction for a new trust, a client’s freedom to choose a jurisdiction for a new trust, and the ability of courts to disregard that selection. Finally, they will address ethical and practical concerns, relocating existing trusts, and the creation of dynasty trusts by nonresident aliens.

Panelists: Richard W. Nenno, Wilmington Trust Company, Wilmington, DE; Marya P. Robben, Lindquist & Vennum PLLP, Minneapolis, MN
9:45am  **Where Do We Go From Here: A Comparison of Alternatives When You and the IRS Agree to Disagree.** Not all cases can be (or should be) resolved at the IRS examination level. This panel of tax litigators will focus on the options existing for taxpayers at the end of an unagreed examination, focusing primarily on IRS Appeals, alternative dispute resolution, and litigation. This discussion will also explore the advantages and disadvantages of the three litigation forums for tax disputes—the U.S. Tax Court, U.S. District Court, and the Court of Federal Claims.  
**Panelists:** Charles E. Hodges, Kilpatrick Townsend & Stockton LLP, Atlanta, GA; Jenny L. Johnson, Holland & Knight, Chicago, IL

10:35am  **Foreign Reporting for Estate Planners.** This panel will provide an overview of the international reporting and compliance issues relevant to all estate planners. Panel members will discuss the issues estate planners and tax advisors need to be aware of when advising clients who may have financial interests outside of the United States, including discussion of what to do if you discover a reporting/compliance problem that you didn’t know you had.  
**Panelists:** Stacey Delich-Gould, Cahill Gordon & Reindel LLP, New York, NY; Von E. Sanborn, Withers Worldwide LLP, New York, NY; Michael A. Spielman, Ernst & Young LLP, Washington, DC
Partnerships. The program will also focus in on various tax planning techniques that are only available to domestic partners.

**Moderator:** Professor David L. Rice, California State Polytechnic University, Pomona, CA

**Panelists:** Stephen J. Toomey, Senior Counsel, Office of Chief Counsel, IRS, Washington DC; Wendy Hartmann, Bennett & Erdman, Los Angeles, CA

---

**8:30AM – 11:30AM**  
**Investment Management**  
Capitol 5, Level 4

**Chair:** Raj Tanden, Proskauer Rose LLP, Los Angeles, CA

**8:30am**  
**Issues for RICs Investing in Commodities.** The panel’s topics generally will include issues related to commodities funds, including the late revisions to the RIC Modernization Act, issues raised by recent IRS letter rulings regarding wholly-owned CFCs, commodity-linked notes, and CPI index and other swaps under the “good” income test. In addition, the panel will consider recent proposed changes to the Commodities Futures Trading Commission Rule 4.5 exception for mutual funds’ investment in commodities.

**Panelists:** William Zimmerman, Morgan, Lewis and Bockius LLP, Philadelphia, PA; Richard LaFalce, Assistant to the Branch Chief, Office of Associate Chief Counsel, Financial Institutions and Products, IRS, Washington, DC; Shawn K. Baker, PWC LLP, Boston, MA; Dale S. Collinson, KPMG LLP, Washington, DC; Karen Gibian, The Investment Company Institute, Washington, DC

**9:30am**  
**FATCA and Investment Funds.** This panel will take a “who, how and when” approach to FATCA compliance for, taking into account the recent guidance about the timing of FATCA implementation, prior substantive guidance, and any new materials made available at the time the panel convenes. Topics to include how the definitions and proposed substantive procedures in the guidance issued to date translates into what impacted institutions will actually have to do to implement compliance, manage information flow, and deal with difficult situations, such as ongoing recalcitrant account compliance issues.

**Panelists:** Martin T. Hamilton, Proskauer Rose LLP, New York, NY; Michael Plowgian, Attorney-Advisor, Office of the International Tax Counsel, Office of Tax Policy, Department of Treasury, Washington, DC; Deanna Flores, KPMG, San Diego, CA

**10:30am**  
**Fees in Debt Restructuring Transactions.** This panel will consider the tax treatment of fees that borrowers pay to lenders in connection with restructurings of existing indebtedness, and the effect of those fees on both the tax treatment of the restructuring itself, and the treatment of the resulting debt instruments thereafter. Topics will include a discussion of the recent private ruling that for the first time sheds light on IRS’ view of the proper tax treatment for consent fees, the most common type of fee involved in a restructuring.

**Panelists:** Lucy Farr, Davis Polk and Wardwell, New York, NY; Julanne Allen, Attorney, Office of Associate Chief Counsel, Financial Institutions and Products, IRS, Washington, DC
8:30AM – 11:30AM  
**Real Estate**  
**Chair:** Eliot L. Kaplan, Squire Sanders & Dempsey LLP, Phoenix, AZ

**8:30am** **Hot Topics with Government Panelists.** This panel will analyze recent regulations, court decisions and administrative guidance.  
**Moderator:** Todd D. Keator, Thompson & Knight LLP, Dallas, TX  
**Panelists:** Beverly Katz, Special Counsel to the Associate Chief Counsel, Passsthroughs and Special Industries, IRS, Washington, DC; Jennifer H. Alexander, Attorney Advisor, Office of Tax Policy, Department of Treasury, Washington, DC

**9:05am** **What is Your Tax Opinion Worth in Light of Canal Corporation?** This panel will review the penalty protection and Circular 230 standards for tax opinions and consider how opinion practices might be affected by the Tax Court’s recent decision in *Canal Corporation.* The panel will also examine the requirements for an independent v. a material adviser for obtaining penalty protection; the need for and use of independent appraisals; recent developments under Circular 230; opinion practices and anti-abuse rules; and the strict liability penalty under the newly codified economic substance doctrine.  
**Moderator:** Michael J. Desmond, Bingham McCutchen LLP, Washington, DC  
**Panelists:** Karen L. Hawkins, Director, Office of Professional Responsibility, IRS, Washington, DC; Matthew S. Cooper, Senior Technical Reviewer, Office of Chief Counsel, Procedure & Administration, IRS, Washington, DC; Richard M. Lipton, Baker & McKenzie LLP, Chicago, IL

**9:45am** **Real Estate Funds: To Block or not to Block?** This panel will discuss the use of blockers, including whether to use a REIT v. a C corporation, foreign or domestic C corporation; leverage; blocking above or below the fund; and the impact of a blocker on the carry.  
**Moderator:** Eliot L. Kaplan, Squire Sanders & Dempsey LLP, Phoenix, AZ  
**Panelists:** Michael Hirschfeld, Dechert LLP, New York, NY; Kimberly S. Blanchard, Weil Gotshal & Manges LLP, New York, NY

**10:35am** **Selected Distressed Debt Issues.** This panel will focus on section 704(b) allocation of COD income; whether COD income is UBTI or ECI; new equity that may be senior to the junior debt and whether that causes the junior debt to become equity; planning under section 108(e)(4); whether debt is recourse v. nonrecourse under section 1001; Rev. Proc. 2011-16; and workout issues when a partner is also a guarantor.  
**Moderator:** Peter J. Genz, King & Spalding LLP, Atlanta, GA  
**Panelists:** Stephen Larson, Associate Chief Counsel, Financial Instruments & Products, IRS, Washington, DC; James B. Sowell, KPMG LLP, Washington, DC

---

**Texas**  
**8:30AM – 11:30AM**  
**S Corporations**  
**Chair:** John B. Truskowski, Locke Lord Bissell & Liddell LLP, Chicago, IL

**8:30am** **Current Developments.** Discussion of recent legislative, administrative and judicial developments relating to S corporations.  
**Moderator:** Dana Lasley, Deloitte Tax LLP, St. Louis, MO  
**Panelist:** William Klein, Gray Plant Mooty, Minneapolis, MN
9:30am  **S Corporations and Cooperatives.** A comparison of S corporations and cooperatives.
*Moderator:* John B. Truskowski, Locke Lord Bissell & Liddell LLP, Chicago, IL
*Panelists:* Tyrus H. Thompson, National Rural Electric Cooperative Association, Arlington, VA; Craig A. Houghton, Baker Manock & Jensen PC, Fresno, CA

10:30am  **Planning with Electing Small Business Trust.** Discussion of qualifying as an ESBT and issues related to their taxation.
*Moderator:* Laura Howell-Smith, Deloitte Tax LLP, Washington, DC
*Panelist:* Kevin D. Anderson, BDO, Seidman LLP, Bethesda, MD

**8:30AM – 10:30AM**
**Transfer Pricing**
*Chair:* Sean Foley, KPMG LLP, Washington, DC

**8:30am**  **Mexico: Recent Trends in Transfer Pricing.** This panel will discuss recent transfer pricing developments in Mexico including, Advance Pricing Agreements (APAs), competent authority, pro rata service charges, maquiladoras, and tax audit experience.
*Moderator:* Moisés Curiel García, Baker & McKenzie SC, Mexico City, MX
*Speakers:* Tom Ralph, Manager, Office of Competent Authority and International Coordination, IRS, Washington, DC; David Ernick, Associate International Tax Counsel, Department of Treasury, Washington, DC; Roberto Schaton, International Monetary Fund, Washington, DC

**9:30am**  **Transfer Pricing and Fair Value: And the Twain Shall Never Meet?**
This panel will discuss valuation concepts, definitions and standards in the application of transfer pricing and purchase accounting, the areas of common ground and divergence, and potential insights and implications with regards to cost sharing, business restructurings and the OECD Intangibles project.
*Moderator:* Tracy Gomes, Gardere Wynne LLP, Dallas, TX
*Speakers:* Clark Chandler, KPMG LLP, Washington, DC; David Ernick, Associate International Tax Counsel, Department of Treasury, Washington, DC; Gerald Mehm, American Appraisal Associates, San Francisco Bay, CA

**8:45AM – 12:00PM**
**Exempt Organizations**
*Chair:* Suzanne Ross McDowell, Steptoe & Johnson LLP, Washington, DC

**8:45am**  **Committee Business.**
**9:00am**  **News from the IRS and Treasury.** Representatives from the IRS and Department of Treasury will speak on recent developments and pending guidance.
*Moderator:* Robert A. Wexler, Adler & Colvin, San Francisco, CA
*Panelists:* M. Ruth M. Madrigal, Attorney-Advisor, Office of Tax Policy, Department of Treasury, Washington, DC; Janine Cook, Deputy Division Counsel/Deputy Associate Chief Counsel, TE/GE, Office of Chief Counsel,
9:45am  Exempt Organizations and Healthcare Reform under the Patient Protection and Affordable Care Act. This panel will focus on the effect of healthcare reform on tax-exempt healthcare organizations, including UBIT, joint venture, exemption and structuring issues presented by accountable care organizations, the Service’s updated guidance on section 501(r) in Notice 2011-52, and section 501(c)(29) qualified nonprofit health insurance issuers.

Moderator: Frederick J. Gerhart, Dechert LLP, Philadelphia, PA
Panelists: Douglas M. Mancino, Hunton & Williams LLP, Los Angeles, CA; Elizabeth M. Mills, Proskauer Rose LLP, Chicago, IL.; M. Ruth M. Madrigal, Attorney-Advisor, Office of Tax Policy, Department of Treasury, Washington, DC

10:45am  An Examination of Group Exemption Procedures. The recent report of the Advisory Committee on Tax Exempt and Government Entities (ACT) recommends that group returns be abolished but that group rulings be retained, perhaps with some process modifications. This panel will explore the group exemption landscape, including ramifications of the ACT report and possible changes involving group returns and group rulings.

Moderator: Boyd J. Black, The Church of Jesus Christ of Latter-Day Saints, Salt Lake City, UT
Panelists: George E. Constantine, Venable LLP, Washington, DC; J. Daniel Gary, United Methodist Church, Nashville, TN; Douglas M. Mancino, Hunton & Williams LLP, Los Angeles, CA; Michelle Gentry Michalowski, PricewaterhouseCoopers LLP, Washington, DC

9:00AM – 10:00AM  Employee Benefits Legislative Update
Presented by the Subcommittee on Employee Benefit Legislation
Chair: David N. Levine, Groom Law Group, Washington, DC
Vice-Chair: Gary Chase, Towers Watson, New York, NY
Young Lawyer Liaison: Michael Bartolic, Law Offices of Michael Bartolic LLC, Chicago, IL

9:30AM – 11:00AM  Employee Benefits Administrative Practices Update
Presented by the Subcommittee on Self-Correction, Determination Letters and Other Administrative Practices
Chair: Lisa Tavares, Venable LLP, Washington, DC
Vice-Chair: Stefan P. Smith, Locke Lord Bissell & Liddell LLP, Dallas, TX
Young Lawyer Liaison: Christina Crockett, Hunton & Williams LLP, McLean, VA

The panelists will discuss the status of the determination letter program, the qualified plan interim amendment requirements, and the status of updates to the Employee Plans Compliance Resolution System (“EPCRS”).

Panelist: Andrew Zuckerman, Director, EP Rulings & Agreements (TEGE), IRS, Washington, DC
**Employee Benefits Welfare Benefits Design, Funding and Regulation Update**

Jointly presented by the Subcommittees on Welfare Plan Design and Funding, Cafeteria Plans and Reimbursement Accounts and HIPAA, COBRA & State Insurance Regulation of Welfare Plans (TX) and the Welfare Benefit Plans Committee (TE)

**Chairs:** Andy R. Anderson, Morgan Lewis, Chicago, IL; Alden J. Bianchi, Mintz Levin Cohn Ferris Glovsky and Popeo PC, Boston, MA; Julie Burbank, Trucker Huss, San Francisco, CA; Mark L. Stember, Kilpatrick Townsend & Stockton LLP, Washington, DC

**Vice-Chairs:** Eugene Holmes, Proskauer Rose LLP, Washington, DC; Linda Mendel, Vorys Sater Seymour & Pease LLP, Columbus, OH

**Young Lawyer Liaisons:** Chad R. DeGroot, Bryan Cave LLP, St. Louis, MO; Gabriel Marinaro, Dykema, Bloomfield Hills, MI; Jeremy M. Pelphrey, Brucker Morra, Los Angeles, CA

This meeting will focus on regulatory and sub-regulatory developments issued under the Affordable Care Act, including recent amendments to internal claims and appeals procedures, recent amendments and additional guidance for external review requirements, proposed rules on the Affordable Insurance Exchanges, proposed rules relating to premium tax credits, and other recent developments. We will also discuss non-Affordable Care Act developments, including recent proposed amendments to the HIPAA Privacy Rule’s standards for accounting for disclosures of protected health information.

**Panelists:** Alden J. Bianchi, Mintz Levin Cohn Ferris Glovsky and Popeo PC, Boston, MA; Julie Burbank, Trucker Huss, San Francisco, CA; Eugene Holmes, Proskauer Rose LLP, Washington, DC; Linda Mendel, Vorys Sater Seymour & Pease LLP, Columbus, OH; Mark L. Stember, Kilpatrick Townsend & Stockton LLP, Washington, DC; Kevin Knopf, Attorney-Advisor, Office of Benefits Tax Counsel, Department of Treasury, Washington, DC; Russell E. Weinheimer, Senior Counsel, Health and Welfare Branch, Office of Division Counsel/Associate Chief Counsel, TE/GE, IRS, Washington, DC

---

**Tax Policy & Simplification**

**Chair:** Professor Roberta F. Mann, University of Oregon, Eugene, OR

9:30am **Perspectives on Tax Reform: The Challenges of Enacting and Implementing Tax Simplification.** Join us as the Tax Section’s immediate past chair and former top officials from Treasury, the IRS, and the Joint Committee on Taxation offer their perspectives on tax simplification. It has been 25 years since the Tax Reform Act of 1986 was enacted, and our politicians are again close to forming a consensus in favor of tax simplification. This panel will highlight some of the Tax Section’s recent simplification recommendations and discuss what we have learned since 1986 about the challenges of enacting and implementing major tax simplification proposals.

**Moderator:** Professor Jonathan B. Forman, University of Oklahoma, Norman, OK

**Panelists:** Charles H. Egerton, Dean Mead Egerton Bloodworth Capouano & Bozarth PA, Orlando, FL; Lawrence B. Gibbs, Miller & Chevalier, Washington, DC; Lindy L. Paull, PricewaterhouseCoopers LLP, Washington, DC; Eric Solomon, Ernst & Young LLP, Washington, DC
10:00AM – 2:00PM
**Companions’ Activity: Backstage Tour of the Denver Performing Arts Complex and Luncheon at Rioja in Larimer Square** *(Ticketed Event)*
Shuttle bus will depart promptly at 9:45am from the main entrance of the Hyatt. See p. 65 for a full description.

10:00AM – 11:00AM
**Employee Benefits International Update**
Mineral Hall F, Level 3
Presented by the Subcommittee on Foreign and International Issues
Chair: Andrew C. Liazos, McDermott Will & Emery LLP, Boston, MA
Vice-Chair: Sandra Cohen, Osler Hoskin & Harcourt LLP, New York, NY
Young Lawyer Liaison: Mark C. Jones, Pillsbury Winthrop Shaw Pittman LLP, Los Angeles, CA
This meeting will cover lessons learned from an internal compliance review of global executive compensation and employee benefits practices and a discussion of the new UK Remuneration Code rules for UK financial institutions and certain non-UK financial institutions operating in the UK. These new rules affect senior UK bank employees, whether they are US-based executives or US taxpayers based in the UK or other foreign jurisdictions, and raise compliance issues under Section 409A.
Panelists: Sandra Cohen, Osler Hoskin & Harcourt LLP, New York, NY; Mark C. Jones, Pillsbury Winthrop Shaw Pittman LLP, New York, NY; Andrew C. Liazos, McDermott Will & Emery LLP, Boston, MA; Henry Morgenbesser, Allen & Overy LLP, New York, NY; Todd Solomon, McDermott Will & Emery LLP, Chicago, IL

10:30AM – 12:15PM
**Joint Session of FAUST, Transfer Pricing and USAFTT**
Centennial E, Level 3
10:30am **Joint International Developments Panel.** This panel will review and analyze the most significant recent developments in international tax during the past few months.
Moderator: Kimberly Majure, KPMG LLP, Washington, DC
Panelists: Danielle Rolles, Deputy International Tax Counsel, Office of Tax Policy, Department of Treasury, Washington, DC; John Merrick, Special Counsel to the Associate Chief Counsel, IRS, Washington, DC; Rachel Kleinberg, Davis Polk & Wardwell, Menlo Park, CA

11:00AM – 12:15PM
**Employee Benefits Distributions Update**
Mineral Hall F, Level 3
Presented by the Subcommittee on Distributions
Chair: Professor Kathryn J. Kennedy, The John Marshall Law School, Chicago, IL
Vice-Chair: Jose Juan Valcarce, Shell Oil Company, Houston, TX
Young Lawyer Liaison: Anne M. Meyer, Snell & Wilmer LLP, Phoenix, AZ
This session is a primer on the federal income taxation of rollovers from qualified plans and IRAs, with particular highlight on those rules that could pose as traps for practitioners. Treasury and the IRS are presently working on guidance on a number of projects. One such project is how to allocate investment in a contract, especially in the context of rollovers to multiple destinations. There will also be a discussion of the recent Fifth Circuit case of *Brown v. Continental Airlines Inc.* case regarding QDROs and the sham transaction doctrine.
Moderator: Jose Juan Valcarce, Shell Oil Company, Houston, TX
Panelists: William Evans, Attorney-Advisor, Office of the Benefits Tax Counsel, Office of Tax Policy, Department of Treasury, Washington, DC; Louis Mezzullo, Luce Forward Hamilton & Scripps, Rancho Santa Fe, CA

11:00AM – 12:00PM  
**Employee Benefits ESOP Update**  
Presented by the Subcommittee on ESOPs  
**Chair:** W. Waldan Lloyd, Callister Nebeke & McCullough, Salt Lake City, UT  
**Vice-Chair:** Erin Turley, Morgan Lewis & Bockius LLP, Dallas, TX  
**Young Lawyer Liaison:** Douglas W. Dahl, II, Attorney, Health and Welfare, Office of Chief Counsel, IRS, Washington, DC  
This session will discuss recent developments concerning ESOPs, including an update on recent IRS enforcement initiatives involving S-Corp/ESOP conversations.  
**Speaker:** Colleen J. Patton, Area Manager, Employee Plans, IRS, Denver, CO

11:00AM – 12:15PM  
**Employee Benefits Government and Tax Exempt Plans Update**  
Presented by the Subcommittee on exempt organization and Governmental Plans  
**Chair:** David W. Powell, Groom Law Group Chartered, Washington, DC  
**Vice-Chair:** Craig R. Pett, Alston & Bird, Atlanta, GA  
**Young Lawyer Liaison:** Meghan Lynch, Tax Exempt and Governmental Entities Division, IRS, Washington DC  
Panelists from the IRS will be speaking about guidance on 403(b) plan documents, 457(b) and 409A, EPCRS for 403(b) plans, normal retirement age under governmental plans, and church and governmental plan definitions.  
**Panelists:** Andrew Zuckerman, Director, EP Rulings and Agreements (TEGE), IRS, Washington, DC; Monika Templeman, Director, EP Examinations (TEGE), IRS, Washington, DC; Susan Rees, Office of Regulations and Interpretations, Department of Labor, Washington, DC

11:00AM – 12:15PM  
**Employee Benefits Mergers & Acquisitions Update**  
Presented by the Subcommittee on Mergers and Acquisitions (TX) and the Plan Transacting and Plan Terminations Committee (TE)  
**Co-Chairs:** Jeffrey Lieberman, Clifford Chance, New York, NY; Jennifer M. Wolff, Simpson Thacher & Bartlett LLP, San Francisco, CA  
**Vice-Chair:** Martha Steinman, Dewey & LeBoeuf LLP, New York, NY  
Join us for a discussion of M & A issues, including PBGC issues.  
**Speaker:** Harold J. Ashner, Keightley & Ashner LLP, Washington, DC

11:00AM – 1:00PM  
**Tax Shelters**  
**Chair:** Michael J. Desmond, Bingham McCutchen LLP, Washington, DC

11:30AM – 12:30PM  
**Appointments to the Tax Court (Executive Session)**  
**Chair:** Robin Greenhouse, McDermott Will & Emery LLP, Washington, DC

11:30AM – 1:00PM  
**Public Service Fellowship (Executive Session)**
11:30AM – 12:30PM
Publications 
Chair: Douglas M. Mancino, Hunton and Williams LLP, Los Angeles, CA
The Publications Committee will discuss issues related to its publications, including *The Tax Lawyer*, *The State and Local Tax Lawyer*, the *NewsQuarterly* and other single title publications. In addition, opportunities to develop new titles will be discussed. Those who serve as editors on any of the Tax Section’s publications are particularly encouraged to attend, and others interested in becoming involved are welcome.

12:00PM – 1:00PM
Employee Benefits Corporate Counsel Forum
Chair: Vicki Dawn Blanton, American Airlines, Fort Worth, TX

12:00PM – 1:00PM
Employee Benefits Fiduciary Responsibility Regulatory Update
Presented by the Subcommittee on Fiduciary Responsibility/Plan Investments
Chair: Andrew L. Oringer, Ropes & Gray, New York, NY
Vice Chair: Erin M. Sweeney, Dickstein Shapiro LLP, Washington, DC
Young Lawyer Liaison: Mark C. Jones, Pillsbury Winthrop Shaw Pittman LLP, New York, NY
Among the topics to be covered will be proposed regulations.

12:00PM – 2:30PM
Nominating (Executive Session)
Chair: Charles H. Egerton, Dean Mead Egerton Bloodworth Capouano & Bozarth PA, Orlando, FL

12:15PM – 1:45PM
Employee Benefits Fiduciary and Litigation Update
Jointly presented by the Subcommittee on Fiduciary Responsibility/Plan Investments, Litigation, and ESOPs (TX) and the Fiduciary Responsibility, Administration and Litigation Committee (TE)
Chairs: Andrew L. Oringer, Ropes & Gray, New York, NY; Benjamin J. Evans, Greenebaum Doll & McDonald PLLC, Louisville, KY; W. Waldan Lloyd, Callister Nebeker & McCullough, Salt Lake City, UT
Vice-Chairs: Erin M. Sweeney, Dickstein Shapiro LLP, Washington, DC; Sara Pikofsky, Jones Day, Washington DC; Erin Turley, Morgan Lewis & Bockius, Dallas, TX
The panel will discuss recent ERISA litigation cases, including the recent U.S. Supreme Court case of *CIGNA v. Amara*.

12:15PM – 1:00PM
Employee Benefits New Employee Benefits Attorneys Forum 
Co-Chairs: Sarah J. Touzalin, Seyfarth Shaw LLP, Chicago, IL; Brian A. Benko, McDermott Will & Emery LLP, Washington DC
### PROGRAM SCHEDULE
FRIDAY, OCTOBER 21

#### COMMITTEE LUNCHEONS

<table>
<thead>
<tr>
<th>Time</th>
<th>Location</th>
<th>Event Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>12:00PM – 1:30PM</strong></td>
<td>Mineral Hall BC, Level 3</td>
<td>Corporate Tax and Affiliated &amp; Related Corporations <em>(Ticketed Event)</em>&lt;br&gt;&lt;br&gt;<strong>Topic:</strong> An Open Transactional Discussion led by Mark Silverman, Steptoe &amp; Johnson LLP, Washington, DC</td>
</tr>
<tr>
<td><strong>12:00PM – 1:30PM</strong></td>
<td>Centennial D, Level 3</td>
<td>Exempt Organizations <em>(Ticketed Event)</em>&lt;br&gt;&lt;br&gt;<strong>Moderator:</strong> Peter Guthery, Berenbaum Weinshienk PC, Denver, CO&lt;br&gt;&lt;br&gt;<strong>Speaker:</strong> Michael Johnston, Senator, State of Colorado, Denver, CO&lt;br&gt;&lt;br&gt;<strong>Topic:</strong> The Present and Future Role of Nonprofit Organizations in Education Reform</td>
</tr>
<tr>
<td><strong>12:15PM – 1:15PM</strong></td>
<td>Centennial E, Level 3</td>
<td>FAUST, Transfer Pricing and USAFTT <em>(Ticketed Event)</em>&lt;br&gt;&lt;br&gt;<strong>Speakers:</strong> Danielle Rolfe, Deputy International Tax Counsel, Department of Treasury, Washington, DC; Ronald Dabrowski, Deputy Associate Chief Counsel, International, IRS, Washington, DC&lt;br&gt;&lt;br&gt;<strong>Topic:</strong> Current Projects at the IRS and Treasury</td>
</tr>
<tr>
<td><strong>12:30PM – 1:30PM</strong></td>
<td>Mineral Hall A, Level 3</td>
<td>Banking &amp; Savings Institutions, Financial Transactions, Insurance Companies, Investment Management and Tax Exempt Financing <em>(Ticketed Event)</em>&lt;br&gt;&lt;br&gt;<strong>Speaker:</strong> Keith Lawson, The Investment Company Institute, Washington, DC</td>
</tr>
<tr>
<td><strong>12:30PM – 1:30PM</strong></td>
<td>Mineral Hall DE, Level 3</td>
<td>Civil &amp; Criminal Tax Penalties <em>(Ticketed Event)</em>&lt;br&gt;&lt;br&gt;<strong>Speakers:</strong> Larry Campagna, Chamberlain Hrdlicka White Williams and Aughtry, Houston, TX; Lawrence Horn, Sills Cummins &amp; Gross PC, New York, NY&lt;br&gt;&lt;br&gt;<strong>Topic:</strong> The Future for Voluntary Disclosures After the Offshore Disclosure Initiatives&lt;br&gt;&lt;br&gt;<strong>Co-Sponsored By:</strong> Hochman Salkin Rettig Toscher &amp; Perez PC, Kostelanetz &amp; Fink LLP and Rosenberg Martin Greenberg LLP</td>
</tr>
<tr>
<td><strong>12:30PM – 1:30PM</strong></td>
<td>Centennial F, Level 3</td>
<td>Estate &amp; Gift Taxes (TX), Fiduciary Income Tax (TX) and Income &amp; Transfer Tax Planning Group (TE) <em>(Ticketed Event)</em>&lt;br&gt;&lt;br&gt;<strong>Sponsored By:</strong> Business Valuation Resources</td>
</tr>
<tr>
<td><strong>12:30PM – 1:30PM</strong></td>
<td>Centennial H, Level 3</td>
<td>Real Estate and Partnerships &amp; LLCs <em>(Ticketed Event)</em>&lt;br&gt;&lt;br&gt;<strong>Speaker:</strong> Charles H. Egerton, Dean Mead Egerton Bloodworth Capouano &amp; Bozarth PA, Orlando, FL</td>
</tr>
<tr>
<td><strong>12:30PM – 1:00PM</strong></td>
<td>Centennial G, Level 3</td>
<td>State &amp; Local Taxes <em>(Ticketed Event)</em></td>
</tr>
</tbody>
</table>
1:00PM – 2:00PM  
**State & Local Taxes: Current Developments in State and Local Taxation**

*Chair:* William B. Prugh, Polsinelli Shughart PC, Kansas City, MO

1:00pm  **Current Developments in Colorado.** A report on current developments in the Colorado by the new Executive Director of the Colorado Department of Revenue.

*Moderator:* Debra S. Herman, Morrison & Foerster LLP, New York, NY

*Speaker:* Barbara Brohl, Executive Director, Colorado Department of Revenue, Denver, CO

1:30pm  **Challenging the Texas Margin Tax.** Alcat Claims Service recently filed suit in the Texas Supreme Court alleging that the revised Texas franchise tax violates Texas’s constitutional prohibition on enacting a state income tax without voter approval. An unusual provision of Texas law gives the Texas Supreme Court original jurisdiction over any challenge to the constitutionality of this tax and requires the Court to rule within 120 days of filing. Jimmy Martens, who represents Alcat, will discuss the status of this case and the unique issues involved.

*Speaker:* Jimmy Martens, Martens Seay & Todd, Austin, TX

1:15PM – 2:30PM  
**Employee Benefits Defined Benefit Plans Update**

Jointly presented by the Subcommittee on Defined Benefit Plans (TX) and the Plan Transactions and Plan Terminations Committee (TE)

*Co-Chairs:* Harold J. Ashner, Keightley & Ashner LLP, Washington, DC; Stuart A. Sirkin, Segal, Washington, DC

*Vice-Chair:* Serena Simons, Segal, Washington, DC

*Young Lawyer Liaison:* Sarah E. Fry, Morgan Lewis & Bockius LLP, Dallas, TX

The meeting will include a presentation on IRC Section 436 plan amendment issues. In addition, we will address significant Treasury, IRS, and PBGC regulatory, enforcement, and litigation developments.

*Panelists:* Harold J. Ashner, Keightley & Ashner LLP, Washington, DC; William K. Bortz, Associate Benefits Tax Counsel, Office of Benefits Tax Counsel, Office of Tax Policy, Department of Treasury, Washington, DC; Serena Simons, Segal, Washington, DC; Stuart A. Sirkin, Segal, Washington, DC; Henry Talavera, Hunton & Williams LLP, Dallas, TX; Harlan Weller, Office of Benefits Tax Counsel, Office of Tax Policy, Department of Treasury, Washington, DC; John H. Wendeln, Thompson Hine LLP, Cincinnati, OH

1:30PM – 2:30PM  
**Court Procedure & Practice Roundtable**

*Chair:* Peter A. Lowy, Shell Oil Company, Houston, TX

1:30pm  **Requests for Admissions in Federal Tax Litigation.** This panel will discuss best practices in using and responding to requests for admissions in Federal tax litigation, their usages in different forums, and traps for the unwary.

*Moderator:* Jonathan Strouse, Holland & Knight LLP, Chicago, IL

*Panelists:* The Honorable David Gustafson, Judge, US Tax Court, Washington, DC; Thomas Kane, Special Counsel, Procedure and Administration, IRS, Washington, DC; Alex Sadler, Ivins Phillips & Barker Chartered, Washington, DC

---

= Taped  ★ = Young Lawyers Program  ¤ = Ethics Credits Requested  ≠ = No CLE Credit
1:30PM – 2:30PM

Distinguished Service Award (Executive Session)

Chair: Richard A. Shaw, Higgs Fletcher & Mack LLP, San Diego, CA

1:30PM – 2:30PM

Employee Benefits Controlled Groups and Employee Status Update

Presented by the Subcommittee on Controlled Groups, Affiliated Service Groups and Employee Status

Co-Chairs: Peter J. Hunt, Pillsbury Winthrop Shaw Pittman LLP, New York, NY; Daniel L. Morgan, Dickstein Shapiro LLP, Washington, DC

Vice-Chair: Elizabeth Drigotas, Deloitte Tax LLP, Washington, DC

Young Lawyer Liaison: Sarah J. Touzalin, Seyfarth Shaw LLP, Chicago, IL

In addition to reviewing recent court decisions and regulatory developments regarding worker classification, controlled group determinations and employee benefits for contingent workers generally, our subcommittee will be discussing the Treasury Department’s request for comments on the proposed series organization regulations.

1:30PM – 4:30PM

Employment Taxes

Chair: William Hays Weissman, Littler Mendelson PC, Walnut Creek, CA

1:30pm Federal Update. An overview of developments affecting employment taxation from the Department of Treasury and the IRS.

Moderator: Chaya Kundra, Kundra & Associates, Rockville, MD

Panelists: Janine Cook, Deputy Division counsel/Deputy Associate Chief Counsel, TE/GE, Office of Chief Counsel, IRS, Washington, DC; Paul Carlino, Branch Chief, Office of Chief Counsel, IRS, Washington, DC

2:30pm Employment Tax Consequences of an International Workforce – Moving Employees Into and Out of the US. The panel will discuss current topics and challenges employers face when administering US wage reporting and withholding for outbound expatriates and inbound foreign nationals working in the US including what is U.S.-source wages/employment, visa and nonimmigrant work issues, impact of treaty-based exemptions for either income from employment (former dependent personal services article before transition to OECD treaties), and income from independent personal services (now covered under “business profits” article, and without its own article), the impact of Social Security Totalization Agreements and obtaining tax identification numbers.

Moderator: Debbie Spyker, Ernst & Young LLP, Denver, CO

Panelists: David Horton, Director, Office of Field Specialists, LB&I, IRS, Downers Grove, IL; Linda Dodd-Major, Law Offices of Linda Dodd-Major, Washington, DC; Mary Gorman, Ernst & Young LLP, Washington, DC

3:30pm When are Partners Employees for Employment Tax Purposes? This panel will explore structures that involve partners, S corp owners, and limited liability company members and whether payments from those entities may be properly treated as wages. The panelists will consider recent case law and proposed regulations to review SECA and FICA tax considerations with various payments to such persons.

Moderator: Megan Marlin, PricewaterhouseCoopers LLP, Washington, DC
**Panelists:** Janine Cook, Deputy Division Counsel/Deputy Associate Chief Counsel, TE/GE, Office of Chief Counsel, IRS, Washington, DC; Audrey Ellis, PricewaterhouseCoopers LLP, Washington, DC; Kathy Mort, PricewaterhouseCoopers LLP, Washington, DC; James B. Sowell, KPMG LLP, Washington, DC

**1:30PM – 2:30PM**

**Granite BC, Level 3**

**Estate & Gift Taxes and Fiduciary Income Tax Young Lawyers Subcommittee ★**

**Alternative Careers for Estate Planning Attorneys.** This panel will provide a practical discussion of alternative careers available to estate planning attorneys.

**Panelists:** James L. Kronenberg, Bessemer Trust, New York, NY; Rana H. Salti, Kinship Trust Company LLC, Chicago, IL; Kathy L. Seidel, Northern Trust NA, Denver, CO

**1:30PM – 3:30PM**

**Centennial E, Level 3**

**Foreign Activities of US Taxpayers ★★★**

**Chair:** Carol Tello, Sutherland Asbill & Brennan LLP, Washington, DC

**1:30pm** **Foreign Tax Credits.** Recent statutory changes to the foreign tax credit provisions have significantly impacted even routine tax planning. This panel will discuss recent guidance and its impact on tax planning.

**Moderator:** Dirk Suringa, Covington & Burling, Washington DC

**Panelists:** Ginny Chung, Attorney Advisor, Office of Tax Policy, Department of Treasury, Washington, DC; Barbara A. Felker, Chief, Branch 3, Office of Associate Chief Counsel (International), IRS, Washington, DC; John Bates, Ivins Phillips & Barker Chartered, Washington, DC

**2:30pm** **Principal Structures Are Not Just for Manufacturers – Planning for Service Providers under Subpart F.** This panel will review and analyze planning alternatives in light of the foreign base company services rules of subpart F.

**Moderator:** Lowell Yoder, McDermott Will & Emery LLP, Chicago, IL

**Panelists:** Ginny Chung, Attorney Advisor, Office of Tax Policy, Department of Treasury, Washington, DC; Jeffrey G. Mitchell, Chief, Branch 2, Office of Associate Chief Counsel International, IRS, Washington, DC; Gretchen Sierra, Deloitte Tax LLP, Washington, DC

**1:30PM – 4:00PM**

**Capitol 4, Level 4**

**Standards of Tax Practice ★★★★★**

**Chair:** Diana L. Erbsen, DLA Piper LLP, New York, NY

**1:30pm** **Ethical Issues in Federal Tax Practice - The Government Perspective.** The panelists will provide an update on recent guidance from the IRS and Treasury on ethical issues and recent developments at the Office of Professional Responsibility. Topics will include recent amendments to Circular 230.

**Panelists:** Karen L. Hawkins, Director, Office of Professional Responsibility, IRS, Washington, DC; Deborah A. Butler, Associate Chief Counsel (Procedure and Administration), IRS, Washington, DC; Richard Goldstein, Special Counsel (Procedure and Administration), IRS, Washington, DC; Matt Lucey, Attorney (Procedure and Administration), IRS, Washington, DC; Matt Cooper, Senior Technical Reviewer (Procedure and Administration), IRS, Washington, DC
Recent Amendments to Circular 230 and Their Potential Impact on Practitioner Disciplinary Proceedings. The recent amendments to Circular 230 remove references to the Office of Professional Responsibility (“OPR”). The preamble accompanying the final regulations states that “The final regulations allow the flexibility to adjust responsibility appropriately between the offices as the return preparer initiative is implemented. The Commissioner may delegate necessary authorities to appropriate offices.” The Panelists will discuss the potential impact of the removal of the references to OPR.

Moderator: Professor Linda M. Beale, Wayne State University School of Law, Detroit, MI
Panelists: Karen L. Hawkins, Director, Office of Professional Responsibility, IRS, Washington, DC; Chad Muller, Chamberlain Hrdlicka White Williams & Martin LLP, San Antonio, TX

Ethical Issues Arising in Alternative Dispute Resolution. A practical discussion of ethical issues involved in alternative dispute resolution in tax cases. The focus will be on problems that can arise from the inconsistent confidentiality rules in the federal court system, and on the ethical issues involved in the selection of mediators and arbitrators.

Moderator: Maxine Aaronson, Law Offices of Maxine Aaronson, Dallas, TX
Panelists: The Honorable Judge Peter Panuthos, Chief Special Trial Judge, US Tax Court, Washington, DC; Paul L.B. McKenney, Varnum LLP, Novi, MI; David A. Conrad, Senior Counsel, Office of Chief Counsel, IRS, Denver, CO

Teaching Taxation

Chair: Professor Adam S. Chodorow, Sandra Day O’Connor College of Law, Arizona State University, Tempe, AZ

Three Views of Supreme Court Tax Jurisprudence. This panel explores the Supreme Court’s tax jurisprudence from three different perspectives. Jack Cummings, author of The Supreme Court’s Federal Tax Jurisprudence (ABA Tax Section 2010), Nancy Staudt, author of numerous academic books and articles on the Supreme Court, and Gilbert S. Rothenberg, the government’s top Supreme Court tax litigator, will offer their views on a variety of different issues raised by Supreme Court tax jurisprudence.

Moderator: Professor Charlotte Crane, Northwestern University School of Law, Chicago, IL
Panelists: Jack Cummings, Alston & Bird LLP; Professor Nancy Staudt, Gould School of Law, University of Southern California, Los Angeles, CA; Gilbert S. Rothenberg, Chief, Appellate Section, Tax Division, US Department of Justice and Adjunct Professor, American University Washington College of Law, Washington, DC

Exempt Organizations (TX) and Charitable Planning & Organizations (TE)

Exempt Organizations (TX) Chair: Suzanne Ross McDowell, Steptoe & Johnson LLP, Washington, DC
Charitable Planning & Organizations (TE) Chair: Mary Lee Turk, McDermott Will & Emery LLP, Chicago, IL
1:45pm  **Gift Tax on Transfers to Section 501(c)(4) Organizations.** Already the hot new thing on the political scene in the wake of the Citizens United decision, 501(c)(4)s have gained even greater prominence in light of the recent IRS decision to suspend efforts to apply the gift tax to contributions to 501(c)(4)s. The panel will discuss the history of 501(c)(4)s and the gift tax and the arguments, pro and con, for donors being permitted to make unlimited, anonymous, tax-free contributions to 501(c)(4)s.

**Moderator:** John Pomeranz, Harmon Curran Spielberg & Eisenberg, LLP, Washington, DC

**Panelists:** Professor Ellen P. Aprill, Loyola Law School, Los Angeles, CA; Nancy E. McGlamery, Adler & Colvin, San Francisco, CA

2:45pm  **Uniform Act on Protection of Charitable Assets.** This panel will give a brief practical report on the Uniform Act on Protection of Charitable Assets which was adopted by the National Conference of Commissioners on Uniform State Laws on July 12, 2011. If adopted by the states, the Act will articulate and confirm the role of the state Attorney General in protecting charitable assets and impose new registration and reporting requirements on many charitable organizations across the country.

**Panelist:** Elaine Waterhouse Wilson, Quarles & Brady LLP, Chicago, IL

3:30pm  **Tax Issues Affecting Disaster Relief.** As we watch natural disasters occur at a seemingly unprecedented pace and recognize the 10th anniversary of 9/11, this panel will address tax issues affecting disaster relief such as the definition of a charitable class, charitable aid to businesses, employee contributions, tax consequences to recipients, and issues for oversubscribed disaster relief organizations.

**Moderator:** David A. Shevlin, Simpson Thacher & Bartlett LLP, New York, NY

**Panelists:** Carolyn O. (Morey) Ward, Ropes & Gray LLP, Washington, DC; Megan Bell, Patterson Belknap Webb & Tyler LLP, New York, NY

4:30pm  **Cash Bar.** Centennial Foyer

2:00PM – 5:30PM  
**Closely Held Businesses (TX) and Business Planning Group (TE)**

**Closely Held Businesses (TX) Chair:** Eric L. Green, Convicer Percy & Green LLP, Glastonbury, CT

**Business Planning Group (TE) Chair:** Hugh Drake, Brown Hay & Stephens LLP, Springfield, IL

2:00pm  **“GOTCHA” Transactions in the Formation, Structure and Conveyance of Business Interests.** The panel will identify a number of “gotchas” which can arise in a variety of transactions involving closely-held businesses and how to structure transactions to avoid the negative consequences. These include: depreciable real property owned by S Corporations; real estate transfer tax liabilities upon transfer of business interests; S corporations with C corporation E&P after the sale of a business; installment purchase of S corporation stock by a trust; S corporation tax dividends post-transactions; exploding GRATs; accredited investor issues; and section 754 election and service partnerships.

**Panelists:** Steven Gorin, Thompson Coburn LLP, St. Louis, MO; William Sanderson, McGuire Woods LLP, Richmond, VA; Daniel McCarthy, The Blum Firm PC, Fort Worth, TX
3:30pm **Non-Tax Issues in Business Succession Planning.** This panel will address the practical and the personal issues involved in the planning for the succession of a closely held business. Matters to be discussed include such topics as choosing the right procedure for selecting the successor, drafting shareholder agreements, identifying and then handling family concerns and conflicts, addressing issues with co-owners, developing plans for funding the succession plan, altering the business structure to meet the owner’s goals or to take care of inactive family members, and many other topics.

**Moderator:** Robbie Turnipseed, Burr & Forman LLP, Mobile, AL

**Panelists:** William Prescott, Wickens Herzer Panza Cook & Batista, Cleveland, OH; Edward Koren, Holland & Knight, Tampa, FL; David Naples, Leonard Street and Deinard PA, Minneapolis, MN

5:00pm **Closely Held Businesses Committee Planning Meeting (TX)***

**2:00PM – 6:30PM**

**Centennial AB, Level 3**

**Employee Benefits (TX) and Employee Benefits Group (TE)**

**Employee Benefits (TX) Chair:** Joni L. Andrioff, Deloitte Tax LLP, Chicago, IL

**Employee Benefits Group (TE) Chair:** Robert A. Miller, Calfee Halter & Griswold LLP, Cleveland, OH

2:00pm **Hot Topics.** Representatives from the agencies will review recent guidance from, and current developments at, their agencies impacting employee benefits.

**Moderator:** John Utz, Utz Miller & Eickman LLC, Overland Park, KS

**Panelists:** George H. Bostick, Benefits Tax Counsel, Department of Treasury, Washington, DC; J. Mark Ivry, Senior Adviser to the Secretary and Deputy Assistant Secretary for Retirement and Health Policy, Department of Treasury, Washington, DC; Andrew Zuckerman, Director, EP Rulings & Agreements (TEGE), IRS, Washington, DC

3:05pm **Joint Tax/RPTE Program: Service Provider Fee Disclosures. (JT)** The first service provider fee disclosures pursuant to the final regulations under ERISA Section 408(b)(2) are currently scheduled for early 2012. This panel will explore in detail the requirements of the 408(b)(2) regulations and how they compare with the fee disclosures in Schedule C of the Form 5500.

**Moderator:** Robert A. Miller, Calfee Halter & Griswold LLP, Cleveland, OH

**Panelists:** Lisa Van Fleet, Bryan Cave, St. Louis, MO; Matthew J. Eickman, Utz Miller & Eickman LLC, Overland Park, KS; Alec T. Dike, Towers Watson, Chicago, IL; Louis J. Campagna, Chief, Division of Fiduciary Interpretations, Office of Regulations and Interpretations, Employee Benefits Security Administration, Department of Labor, Washington, DC

4:05pm **Healthcare Reform: A Regulatory and Legislative Update. (JT)** The Patient Protection and Affordable Care Act continues to evolve in the face of regulatory and legislative changes. This panel of practitioners and government representatives will discuss what’s new with respect to PPACA, what the guidance means for employer plans and what’s to come.

**Moderator:** Martha L. Hutzelman, Kruchko & Fries, McLean, VA

**Panelists:** Alden Bianchi, Mintz, Levin, Cohn, Ferris, Glovsky & Popeo, PC, Boston, MA; Helen H. Morrison, Deputy Benefits Tax Counsel, Office of Benefits Tax Counsel, Department of Treasury, Washington, DC;
<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>5:00pm</td>
<td>Fireside Chat. Informal discussion with Department of Treasury and IRS representatives on topics of interest to attendees.</td>
</tr>
<tr>
<td>6:00pm</td>
<td>Networking Reception. Centennial Foyer Sponsored By: Practical Law Company</td>
</tr>
</tbody>
</table>

**2:30PM – 5:30PM**  
**Court Procedure & Practice**  
Chair: Peter A. Lowy, Shell Oil Company, Houston, TX

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>2:30pm</td>
<td>Remarks on Behalf of the Tax Court.</td>
</tr>
<tr>
<td>Speaker:</td>
<td>The Honorable John Colvin, Chief Judge, US Tax Court, Washington, DC</td>
</tr>
<tr>
<td>2:40pm</td>
<td>Current Developments.</td>
</tr>
<tr>
<td>Speaker:</td>
<td>Zhanna Ziering, Caplin &amp; Drysdale Chartered, New York, NY</td>
</tr>
<tr>
<td>2:50pm</td>
<td>Common Evidentiary Issues in Tax Cases, Part II.</td>
</tr>
<tr>
<td></td>
<td>This panel will continue the lively discussion from the May meeting on evidentiary issues that commonly arise in tax litigation and approaches to such issues by judges in different forums, with particular emphasis on the Tax Court.</td>
</tr>
<tr>
<td>Moderator:</td>
<td>Chris Rizek, Caplin &amp; Drysdale Chartered, Washington, DC</td>
</tr>
<tr>
<td>Panelists:</td>
<td>The Honorable Robert Wherry, Judge, US Tax Court, Washington, DC</td>
</tr>
<tr>
<td></td>
<td>David Aughtry, Chamberlain Hrdlicka White Williams &amp; Aughtry, Atlanta, GA</td>
</tr>
<tr>
<td></td>
<td>Sherri Wilder, Associate Area Counsel, Office of Chief Counsel, IRS, Washington, DC</td>
</tr>
<tr>
<td></td>
<td>Professor Joni Larson, Thomas M. Cooley School of Law, Lansing, MI</td>
</tr>
<tr>
<td>3:50pm</td>
<td>Remarks on Behalf of the Office of Chief Counsel, IRS.</td>
</tr>
<tr>
<td>Speaker:</td>
<td>Deborah A. Butler, Associate Chief Counsel, (Procedure and Administration), Office of Chief Counsel, IRS, Washington, DC</td>
</tr>
<tr>
<td>4:00pm</td>
<td>Using Qualified Offers To Resolve Tax Cases.</td>
</tr>
<tr>
<td></td>
<td>This panel will discuss the use of qualified offers in tax litigation, including the strategic use of qualified offers to encourage settlement, and to recover litigation costs when cases do not settle.</td>
</tr>
<tr>
<td>Moderator:</td>
<td>Juan F. Vasquez, Jr., Chamberlain Hrdlicka White Williams &amp; Aughtry, Houston, TX</td>
</tr>
<tr>
<td>Panelists:</td>
<td>The Honorable Robert Wherry, Judge, US Tax Court, Washington, DC</td>
</tr>
<tr>
<td></td>
<td>Henry S. Schneiderman, Special Counsel, Procedure and Administration, IRS, Washington, DC</td>
</tr>
<tr>
<td></td>
<td>William Taggart, Taggart &amp; Hawkins, Oakland, CA</td>
</tr>
<tr>
<td>4:40 pm</td>
<td>Joint Defense Agreements, Part II.</td>
</tr>
<tr>
<td></td>
<td>This panel will discuss the use of common interest and joint defense agreements in both civil and criminal tax matters, and consider the varying practices in memorializing such agreements. The panel will also discuss ethical considerations regarding such agreements.</td>
</tr>
<tr>
<td>Moderator:</td>
<td>Rachel Partain, Dewey &amp; LeBoeuf LLP, New York, NY</td>
</tr>
</tbody>
</table>

|= Taped ★ = Young Lawyers Program ♦ = Ethics Credits Requested ☉ = No CLE Credit|
Panelists: Richard J. Sapinski, Sills Cummins & Gross, Newark, NJ; Jeffrey A. Neiman, The Law Offices of Jeffrey A. Neiman, Fort Lauderdale, FL; Megan Brackney, Kostelanetz & Fink LLP, New York, NY

2:30PM – 4:00PM

Energy and Environmental Taxes

Chair: Deborah Gordon, KPMG LLP, Washington, DC

2:30pm Mining Hot Topics. This panel will address hot topics impacting the mining industry.

Moderator: Robert Swiech, KPMG LLP, Houston, TX

Panelist: Bill Davis, Associate Area Counsel (LB&I), IRS, Denver, CO

2:30PM – 5:30PM

Financial Transactions

Chair: Lucy Farr, Davis Polk & Wardwell LLP, New York, NY

2:30pm Taxation of Financial Transactions in Commodities. This panel will address current issues in the taxation of commodity derivatives.

Moderator: William Pomierski, McDermott Will & Emery LLP, Chicago, IL

Panelists: Jeffrey Maddrey, PricewaterhouseCoopers LLP, Washington, DC; Phoebe Mix, Special Counsel to the Associate Chief Counsel, Financial Institutions & Products, IRS, Washington, DC; Jonathan Silver, Morgan Stanley, New York, NY

3:30pm Schering-Plough and its Impact on Financial Transactions. This panel will consider the potential impact that the Schering-Plough case has on the taxation of derivatives, particularly on the potential characterization of a derivative as debt.

Moderator: Matthew Stevens, Alston & Bird, Washington, DC

Panelists: Michael Farber, Davis Polk & Wardwell LLP, New York, NY; Michael Novey, Associate Tax Legislative Counsel, Department of Treasury, Washington, DC

4:30pm New Swap Regulations and Other Current Developments. This panel will discuss recent issues in the taxation of financial transactions.

Moderator: Richard Larkins, Ernst & Young, Washington, DC

Panelists: Craig Gibian, Shearman & Sterling LLP, New York, NY; Stephen Larson, Associate Chief Counsel, Financial Institutions & Products, IRS, Washington, DC

2:30PM – 5:30PM

Partnerships & LLCs

Chair: Bahar A. Schippel, Snell & Wilmer LLP, Phoenix, AZ

2:30pm Let’s Make the World a Better Place – Partnerships and Social Responsibility. For-profits and tax-exempt organizations, such as private foundations and public charities, often times partner together to promote social objectives. Such arrangements can create tensions between the for-profit’s pecuniary objectives and the investment and expenditure limitations of private foundations and the desire of all tax-exempt organizations to avoid unrelated business taxable income and maintain tax
exempt status. For private foundations, many of these issues require that an investment constitute a program-related investment (PRI) under IRC 4944. The partnership lawyer is often asked to structure a partnership arrangement to comply with PRI requirements. This panel will discuss the dynamics involved in structuring partnerships between for-profit and tax-exempt organizations, including the efficacy, if any, of using the “low profit limited liability company” or L3C, a statutory alternative that has been adopted in some states.

**Moderator:** Robert R. Keatinge, Holland & Hart LLP, Denver, CO  
**Panelists:** David S. Chernoff, John D. and Catherine T. MacArthur Foundation, Chicago, IL; Elizabeth M. Mills, Proskauer Rose LLP, Chicago, IL; Janice E. Rodgers, Quarles & Brady LLP, Chicago, IL

**3:30pm**  
**Intersection of Subchapter K and Subchapter C (Part I of II).** This panel will focus on transactions involving corporations that arise in connection with a partnership tax practice. This panel will include a discussion of Revenue Ruling 84-111 and issues and opportunities associated with the method chosen to incorporate a partnership (including methods for incorporating a partnership not addressed in the Ruling). The panel will also discuss the appropriateness of whether to treat a partnership as an aggregate or an entity and the impact of the decision in certain corporate transactions. A companion panel, addressing common transactions involving partnerships that arise in connection with a corporate tax practice, will be presented on Saturday morning at the Corporate Tax Committee.

**Moderator:** Julie A. Divola, Pillsbury Winthrop Shaw Pittman LLP, San Francisco, CA  
**Panelists:** John R. Maxfield, Holland & Hart LLP, Denver, CO; Eric B. Sloan, Deloitte Tax LLP, New York, NY; Eric Solomon, Ernst & Young LLP, Washington, DC; Dana L. Trier, Attorney, New York, NY

**4:45pm**  
**Revenue Ruling 99-6, A Trap for the Unwary.** Revenue Ruling 99-6 addresses the tax consequences associated with a partnership becoming a disregarded entity. After more than 12 years of working with the Ruling, both practitioners and the IRS have acknowledged that the Ruling results in certain unintended consequences. This panel will discuss the issues that can arise under the Ruling and ways to address them.

**Moderator:** Glenn E. Mincey, KPMG LLP, New York, NY  
**Panelists:** Charlotte Chyr, Senior Technical Reviewer, Associate Chief Counsel Passthroughs and Special Industries, IRS, Washington, DC; Carlene Y. Lowry, Snell & Wilmer LLP, Phoenix, AZ; Catherine Skokowski, KPMG LLP, New York, NY

---

**2:30PM – 6:00PM**  
**State & Local Taxes**

**Chair:** William B. Prugh, Polsinelli Shughart PC, Kansas City, MO

**2:30pm**  
**State Tax Credits & Incentives – State Tax Issues – Federal Tax Treatment.** States are busy considering and granting tax credits and other special incentives to lure businesses and jobs into their state. This panel will examine credits and incentives from the standpoint of state tax policy and the benefits offered or provided to companies who take advantage of them.
The panel will also look at the federal tax treatment of state tax credits and incentives which may affect the net benefit to the recipient.

**Moderator:** William B. Prugh, Polsinelli Shughart PC, Kansas City, MO  
**Panelists:** Mark F. Sommer, Greenebaum Doll & McDonald PLLC, Louisville, KY; William J. Sanders, Polsinelli Shughart PC, Kansas City, MO

**3:30pm**  
**Daily Deal Coupons - Consumer Protection & Unclaimed Property Laws.** Daily deal websites like Groupon and Living Social are hot internet sensations. But do the short expiration periods typically found on the daily deal coupons sold through these websites violate federal and state consumer protection laws? And do the expired coupons create an unclaimed property reporting obligation for the daily deal website or merchant? This panel will explore these and other exciting tax and unclaimed property issues for this business model.

**Moderator:** John A. Biek, Neal Gerber & Eisenberg LLP, Chicago, IL  
**Panelists:** Ky Tran-Trong, Paul Hastings LLP, Washington, DC; Garth Farrend, Unclaimed Property Division, Colorado Department of Revenue, Denver, CO

**4:20pm**  
**Home is Where Your House Is, Or Is It? - Personal Income Tax Issues Related to Residency and Domicile.** Recent state income tax decisions on domicile and statutory residence have highlighted a number of important issues including how a taxpayer can effect a change in domicile, what theories states can utilize to assert that a taxpayer is a resident or domiciliary, whether it is possible for a taxpayer to be a resident of more than one state and how to compute the personal income tax of a taxpayer who has been determined to be a resident of more than one state.

**Moderator:** Stewart M. Weintraub, Chamberlain Hrdlicka, West Conshohocken, PA  
**Panelists:** Debra S. Herman, Morrison & Foerster LLP, New York, NY; Felicia S. Hoerniger, Robinson & Cole LLP, Hartford, CT; John H. Gadon, Lane Powell PC, Portland, OR

**5:05pm**  
**The MTC's Model SUT Notice & Reporting Act.** The MTC has developed a Model Act for SUT notice and reporting that, if enacted by the states, will place a new responsibility on companies to share information with the states. These notice and reporting requirements are currently being presented to the states for comment, and knowledge of this Act is crucial to companies and practitioners. Shirley Sicilian, Counsel for the MTC, will share the basics of the Act and the status of the Act.

**Moderator:** Stephanie A. Lipinski Galland, Lipinski Galland & Associates, Arlington, VA  
**Panelist:** Shirley Sicilian, Multistate Tax Commission, Washington, DC

---

**2:30PM – 5:30PM**  
**Tax Accounting**  
**Chair:** Ellen McElroy, Pepper Hamilton LLP, Washington, DC

**2:30pm**  
**Accounting Method Opportunities and Issues that Arise as part of E & P Planning.** As U.S. multinational companies focus on international tax planning and compliance, the accounting methods used in calculating the U.S. earnings and profits (E&P) of foreign corporations can be an important consideration. E&P is relevant in a variety of international tax
planning contexts including foreign tax credit planning and determining the extent to which subpart F income is taxable. This panel will review and consider opportunities that may arise to either decrease or increase E&P from an accounting methods planning perspective as well as the issues and implications associated with adopting and changing methods of accounting for foreign entities.

Moderator: Wayne Hamilton, Wal-Mart Stores Inc, Bentonville, AR
Panelists: Brandon Carlton, Taxation Specialist, Office of Legislative Counsel, Department of Treasury, Washington, DC; Colleen O’Connor, KPMG LLP, Washington, DC

3:00pm Procedural Issues Arising with Accounting Method Changes. This panel will review the range of issues that arise with accounting method changes. We will review and consider issues that have arisen recently as result either of recent publications or IRS practices. For example, with the publication of Rev. Proc. 2011-14, it has become apparent that there are a number of situations in which the procedures differ from the procedure set forth in Rev. Proc. 97-27. This panel will review some of these distinctions and how taxpayers should address inconsistencies. Other issues that will be discussed situations in which the ordering rules affect how accounting method changes are made and contemporaneous changes and section 481(a) adjustments may be required to be taken into account.

Moderator: Natalie Tucker, RSM McGladrey Inc, Jacksonville, FL
Panelists: James Liechty, PricewaterhouseCoopers LLP, Washington, DC; Christian Wood, Deloitte Tax LLP, Washington, DC; Scott Dinwiddie, Special Counsel to the Associate Chief Counsel, Income Tax & Accounting, IRS, Washington, DC; Grant Anderson, Senior Counsel, Branch 7, Income Tax & Accounting, IRS, Washington, DC

3:30pm Unraveling the Maze of Deferred Expenses under Sections 248, 195, and 709. This panel will review and discuss a series of issues that occur with start-up entities. The case law and administrative guidance leave a number of unanswered questions that arise when a company is setting up or acquiring a newly-formed entity. These rules become more complicated when there is a foot fault regarding an election and/or the treatment of expenses and considerations involving amended returns and accounting method changes. We will discuss the newly released start-up regulations and significant considerations regarding start-up elections.

Moderator: Annette Ahlers, Pepper Hamilton LLP, Washington, DC
Panelists: Jane Rohrs, Deloitte Tax LLP, Washington, DC; Val Strehlow, Ernst & Young LLP, Chicago, IL; Scott Dinwiddie, Special Counsel to the Associate Chief Counsel, Income Tax & Accounting, IRS, Washington, DC; Kathy Reed, Branch Chief, Branch 7, Income Tax & Accounting, IRS, Washington, DC; Brandon Carlton, Taxation Specialist, Office of Tax Legislative Counsel, Department of Treasury, Washington, DC

4:30pm Recent Developments with Respect to the Treatment of Repair Costs. This panel is jointly sponsored by the Capital Recovery and Leasing Committee and the Tax Accounting Committee with commentary and input from the Treasury Department’s Office of Tax Policy and the Internal Revenue Service.
This panel will review recently-released administrative developments, including Rev. Proc. 2011-42, 2011-43, as well as issues arising in an exam context with respect to repair costs.

**Moderator:** Ellen McElroy, Pepper Hamilton LLP, Washington, DC  
**Panelists:** Susan Grais, Ernst & Young LLP, Washington, DC; Leslie J. Schneider, Ivins Phillips & Barker Chartered, Washington, DC; Brandon Carlton, Taxation Specialist, Office of Tax Legislative Counsel, Department of Treasury, Washington, DC; Scott Dinwiddie, Special Counsel to the Associate Chief Counsel, Income Tax & Accounting, IRS, Washington, DC; Kathy Reed, Branch Chief, Branch 7, Income Tax & Accounting, IRS, Washington, DC; Alan Williams, Attorney, Branch 3, Income Tax & Accounting, IRS, Washington, DC

### 2:30PM – 5:30PM  
**Mineral Hall BC, Level 3**  
**Tax Exempt Financing**

**Chair:** John Swendseid, Sherman & Howard LLC, Reno, NV

- **2:30pm**  
  **Department of Treasury and IRS Update.** This panel will discuss current developments for tax-exempt bonds, including the final solid waste bond regulations and other recent guidance.  
  **Moderator:** Nancy Lashnits, Steptoe & Johnson PLLC, Phoenix, AZ  
  **Panelists:** John Cross, Associate Tax Legislative Counsel, Department of Treasury, Washington, DC; Jim Polfer, Branch Chief, Branch 5, Financial Institutions and Products, Office of Chief Counsel, IRS, Washington, DC; Chas Cardall, Orrick Herrington & Sutcliffe LLP, San Francisco, CA

- **3:15pm**  
  **Enforcement – Procedural and Ethical Issues and Approaches for Practitioners in Audits.** This panel will feature a discussion with the manager of a Tax-Exempt Bond Field group on audit procedural and ethical issues and approaches, such as: is a friendly, collegial approach or a tough, confrontational approach more effective; what are the ethical considerations in either approach; when can a practitioner’s approach to the auditor lead to significant problems in the audit, a referral to the IRS’s Office of Professional Responsibility or other sanctions; and, on the other side, at what point should a practitioner who has a problem with an auditor bring the problem to the attention of the Manager of the applicable field group or the Director of Field Operations.  
  **Moderator:** Mark Scott, Law Office of W. Mark Scott PLLC, Washington, DC  
  **Panelists:** Allyson B. Dodd, Tax-Exempt Bond Field Group Manager, IRS, Chicago, IL; Larry Carlile, Kutak Rock LLP, Denver, CO; Christie Martin, Edwards Angell Palmer & Dodge LLP, Boston, MA

- **3:55pm**  
  **Tax Simplification and Tax Reform for Tax-Exempt Bonds.** This panel will focus on both the Committee’s proposal for tax simplification which was discussed at the Spring ABA Tax Section meeting, and on certain other proposals in Congress for tax reform and tax simplification that may affect tax-exempt and other tax-favored bonds issued by State and local governments.  
  **Moderator:** Rick Ballard, Ballard Spahr LLP, Washington DC  
  **Panelists:** John Cross, Associate Tax Legislative Counsel, Department of Treasury, Washington, DC; Todd Cooper, Squire Sanders & Dempsey LLP, Cincinnati, OH; Mike Bailey, Foley & Lardner LLP, Chicago, IL
4:35pm  The Role of the Tax-Exempt Bond Issuers in Conduit Financings; IRS Response to the 2010 ACT Report. The panel will include the authors of “The Role of Conduit Issuers in Tax Compliance” which is a portion of the June 15, 2011 Report to the Internal Revenue Service of Advisory Committee on Tax-Exempt and Government Entities (“ACT”) and the executive director of a large conduit borrower. The panel will discuss the appropriate role for a conduit borrower to take in financing a tax-exempt bond-financed project, in post-issuance tax compliance, and in the audit process. As time permits, the panel will discuss the recent August Internal Revenue Manual (“IRM”) updates on the Voluntary Closing Agreement program (“VCAP”) and Closing Agreements that were made in response to the 2010 ACT Report.

**Moderator:** Mike Bailey, Foley & Lardner LLP, Chicago, IL

**Panelists:** Corinne Johnson, Colorado Health Facilities Authority, Denver, CO; David Cholst, Chapman and Cutler LLP, Chicago, IL; George Magnatta, Saul Ewing LLP, Philadelphia, PA

---

**3:00PM – 6:00PM**  
**Granite BC, Level 3**

**Chair:** Craig R. Springfield, Davis & Harman LLP, Washington, DC

**3:00pm**  Discussion of the Impact of New IRS Audit, Appeals and Controversy Efforts on the IRS/Treasury Guidance Process. This panel will review recent IRS audit and guidance initiatives, such at the IIR program, and consider the impact and success of these programs on the tax controversy and guidance process. Special attention will be given to ongoing efforts by the life insurance industry to capitalize on these new procedures.

**Moderator:** Gerald A. Kafka, Latham & Watkins LLP, Washington, DC

**Panelists:** Peter J. Bautz, American Council of Life Insurers, Washington, DC; Thomas J. Kane, Special Counsel, Office of Chief Counsel, Procedure and Administration, IRS, Washington, DC

**4:05pm**  Developments Affecting Captives and Non-Traditional Risk Transfer Arrangements. This panel will discuss recent developments of significance to captive insurers and other non-traditional risk transfer arrangements. Topics include the potential impact of Dodd-Frank provisions on insurers, recent IRS guidance affecting property and casualty insurers, and current “hot issues” in insurance controversy practice, including federal excise tax audits and litigation of “concentration” cases.

**Moderator:** Jean M. Baxley, Latham & Watkins LLP, Washington, DC

**Panelists:** Arthur G. Koritzinsky, Marsh & McLennan Companies, New York, NY; Frederick J. Krull, Ernst & Young LLP, Los Angeles, CA; P. Bruce Wright, Dewey & LeBoeuf LLP, New York, NY

**5:00pm**  Developments Regarding the Definition of “Cash Surrender Value” under Section 7702. This panel will explore developments regarding the definition of “cash surrender value” for purposes of section 7702, which defines “life insurance contract” for tax purposes, and implications for life insurance products.

**Moderator:** Craig R. Springfield, Davis & Harman LLP, Washington, DC

**Panelists:** Mark S. Smith, PricewaterhouseCoopers LLP, Washington, DC
3:00PM – 4:00PM


There are many opportunities to do good planning for same-sex and unmarried clients, to help them form and maintain a family, raise children and gain some predictability with respect to their estate plans. This presentation will provide some tools and tips to take advantage of the opportunities available, to bring some legal parity with married couples, and to reduce the risk of challenge and the added tax burden.

Speaker: Wendy S. Goffe, Graham & Dunn PC, Seattle, WA

Presented By: Fiduciary Income Tax (TX) and Income & Transfer Tax Planning Group (TE)

3:00PM – 4:00PM

Sponsorships

Chair: Fred T. Witt, Deloitte Tax LLP, Phoenix, AZ

3:30PM – 5:30PM

Tax Practice Management

Chair: Jill L. Miller, Jill Miller & Associates PC, New York, NY

3:30pm Ethics in Estate Planning.

Issues to be discussed will include: I. Conflicts of interests in handling estate planning for a husband and wife. 2. Conflicts of interests among family members. 3. Conflicts of interests in handling estate planning for individual clients while also representing business entity clients managed or owned by the individual clients. 4. Estate planning for elderly or other clients whose mental state presents competency issues due to illness, age and/or undue influence. 5. Issues raised when attorneys are asked to serve as fiduciaries for client created trusts, or are designated as the personal representative in the client’s will.

Moderator: Professor Michael B. Lang, Chapman University School of Law, Orange, CA

Speakers: Louis Mezzullo, Luce Forward Hamilton and Scripps LLP, Rancho Santa Fe, CA; David Berek, Handler Thayer LLP, Chicago, IL; George Karibianian, Pro Skauer Rose LLP, Boca Raton, FL

3:30PM – 5:30PM

US Activities of Foreigners & Tax Treaties

Chair: Alan I. Appel, Bryan Cave LLP, New York, NY

3:30pm FATCA – Not Just for Banks: Application of FATCA to Investment and Real Estate Funds. Apart from non-US banks, offshore private equity, hedge and other types of investment funds are greatly impacted by the new Foreign Account Tax Compliance Act (“FATCA”) reporting and withholding rules. The IRS has released three notices with important guidance. The most recent notice, Notice 2011-53, delays some of the withholding burdens, but does not delay the need for these funds to focus now on how to address FATCA’s impact. The panel will provide an overview of FATCA and will focus on how
it applies to investment and real estate funds, including how it will apply to non-U.S. investors in U.S. funds and to offshore funds, as well as new enforcement tools it provides.

**Moderators:** Michael Hirschfeld, Dechert LLP, New York, NY; Fred F. Murray, Grant Thornton LLP, Washington, DC

**Panelists:** Michael H. Plowgian, Attorney-Advisor, Office of the International Tax Counsel, Office of Tax Policy, Department of Treasury, Washington, DC; Peter H. Blessing, Shearman & Sterling LLP, New York, NY; Kevin M. Downing, Senior Trial Attorney, Tax Division, Department of Justice, Washington, DC

**4:30pm** Planning for Foreign Persons’ Sales of Goods into the US. Increasingly, consumer and commercial goods that are sold for use in the US are manufactured outside of the US. This session will focus on structuring for foreign manufacturers and trading companies seeking to distribute goods into the US without engaging in a US trade or business or becoming subject to US tax. Treaty and non-treaty issues, as well as state tax “traps for the unwary,” will be addressed.

**Moderator:** William B. Sherman, Holland & Knight LLP, Ft. Lauderdale, FL

**Panelists:** Matthew Sontag, KPMG LLP, Houston, TX; John P. Barrie, Bryan Cave LLP, Washington, DC and New York, NY; Sam Kaywood, Alston & Bird LLP, Atlanta, GA

**4:00PM – 6:30PM**

**Mineral Hall G, Level 3**

**Young Lawyers Forum & Diversity**

**Young Lawyers Forum Chair (TX):** Katy David, Oppenheimer Blend Harrison & Tate Inc, San Antonio, TX

**Diversity Chair (TX):** Vanessa A. Scott, Sutherland Asbill & Brennan LLP, Washington, DC

**Young Lawyers Network Chair (TE):** Rana H. Salti, Kinship Trust Company LLC, Chicago, IL

**4:00pm** Financial Statements 101 - An Accounting Primer for Tax Attorneys. This panel will discuss everything you wanted to know about financial statements but were afraid to ask. It will provide a broad overview of how to read, analyze, and understand financial statements.

**Moderator:** Joseph E. Lubinski, Ballard Spahr LLP, Denver, CO

**Panelists:** Jessica Johnson, KPMG, Golden, CO; Devin M. Simon, Clifton Gunderson LLP, Greenwood Village, CO; Dustin Covello, Chamberlain Hrdlicka, West Conshohocken, PA

**5:00pm** Critical Tax Theory: The Impact of the Tax Code on Traditionally Subordinated Groups. A panel of academic experts will explore some of the various tax reform initiatives that have recently garnered public attention. In particular, the panel will discuss possible inequities in the current tax system as it is applied to traditionally underrepresented groups, including gay taxpayers, undocumented residents, the working poor, and disabled individuals. Panelists will introduce how critical tax and an analysis of race and tax present a diverse viewpoint on current tax reform issues. Along with the discussion, the Diversity Committee will convene a task force to address legislative and regulatory solutions to the issues discussed.

**Moderator:** Cathy Fung, Attorney, Office of Associate Chief Counsel, Financial Institutions & Products, IRS, Washington, DC
Panelists: Professor Anthony C. Infanti, University of Pittsburgh School of Law, Pittsburgh, PA; Professor Francine J. Lipman, University of Nevada, Las Vegas, Las Vegas, NV

5:45pm  Networking Reception. Peaks Lounge, Level 27

**5:00PM – 6:00PM**  
Professional Services  
Chair: John O. Tannenbaum, John O. Tannenbaum Attorney at Law, Hartford, CT  
The Professional Services Committee will discuss opportunities for substantive Committees and other Section members to participate in the CLE programs of the Section that take place outside the Committee meetings. The time and substantive input of members is vital to the success of these programs. Each substantive Committee has a member on the Professional Services Committee, but all are welcome.

**5:00PM – 5:45PM**  
Programs & Meetings  
Chair: Fred T. Witt, Deloitte Tax LLP, Phoenix, AZ

**5:00PM – 6:00PM**  
Task Force on Patenting Tax Strategies  
Co-Chairs: Dennis B. Drapkin, Jones Day, Dallas, TX; Professor Ellen P. Aprill, Loyola Law School, Los Angeles, CA  
The program will be devoted to a discussion of legislation addressing tax strategy patents.

**5:30PM – 6:30PM**  
Foreign Activities of US Taxpayers and Young Lawyers of FAUST Business Meeting

**5:45PM – 6:30PM**  
US Activities of Foreigners & Tax Treaties Business Meeting

**6:30PM – 8:00PM**  
Joint Section Reception (Ticketed Event)  
Ellie Caulkins Opera House  
Buses begin departing at 6:15pm from the main entrance of the Hyatt Regency. Tickets must be purchased in advance at the registration desk. Tickets will not be available at the Ellie Caulkins Opera House.
7:00AM – 4:00PM  
*Hospitality Center* (Complimentary) 
Centennial Foyer, Level 3

Complimentary continental breakfast will be served in the morning. Snacks, coffee, sodas and water will be available in the afternoon.

7:15AM – 8:30AM  
*Partnerships & LLCs, Real Estate, S Corporations “Shop Talking Breakfast”* (Ticketed Event)  
Centennial E, Level 3

Members of the Partnerships & LLCs, Real Estate, and S Corporations Committees will gather for the traditional “open mic” breakfast to share ideas and war stories and to seek input on technical issues.

7:30AM – 9:30AM  
*ACTC Fellows Breakfast* (Registration Required; Only Open to ACTC Fellows)  
Centennial C, Level 3

7:45AM – 9:00AM  
*Court Procedure & Practice Officers and Subcommittee Chairs Breakfast* (Ticketed Event)  
Quartz, Level 3

8:30AM – 11:30AM  
*Employee Benefits (TX) and Employee Benefits Group (TE)* (Complimentary)  
Centennial D, Level 3

---

**8:30AM**  
**Serving Two Masters: Complying with Code Section 409A v. Good Corporate Governance Practices.** Shareholder groups and Dodd Frank have pressured companies to redesign executive compensation programs. Code section 409A may prohibit such changes. What’s a compensation committee to do? Our panel will discuss these issues.

**Panelists:** George H. Bostick, Benefits Tax Counsel, Department of Treasury, Washington, DC; Elizabeth Drigotas, Deloitte Tax LLP, Washington, DC; Marc Trevino, Sullivan & Cromwell LLP, New York, NY; Stephen B. Tackney, Special Counsel, Office of Division Counsel/Associate Chief Counsel (TEGE), IRS, Washington, DC

**9:30AM**  
**Discussion of ABA Tax Section Comments on Tax Reform and Simplification Regarding Employee Benefits and Executive Compensation.** The panel will review and discuss the suggestions and recommendations recently provided in a comment paper entitled “Comments on Tax Reform and Simplification Regarding Employee Benefits and Executive Compensation.” These comments are part of a Tax Section project to provide input in the legislative process. They will be discussed on the Hill and with staff of the Internal Revenue Service and Department of the Treasury.

The comment paper proposes statutory changes to the tax rules governing retirement plans, executive compensation, and employee benefits aimed at reform of these rules and promotion of simplification in these areas. The comment paper also proposes changes intended to better target tax and parallel ERISA provisions to retirement goals and encourage retirement savings, along with changes to simplify plan and benefit operation and
administration. As part of this discussion, the panel will review the policy considerations, rationale and background that led to the particular recommendations in the paper.

**Moderator:** Mark A. Bodron, Baker Botts LLP, Houston, TX
**Panelists:** Amy Null, Wilmer Hale LLP, Boston, MA; Susan Serota, Pillsbury Winthrop Shaw Pittman LLP, New York, NY; Stuart Sirkin, The Segal Company, Washington, DC

10:30am **Ethics Issues in Employee Benefits. (JT) Tweeting, blogging, and friending have moved from being merely social tools to becoming part of developing and doing business. The panel will discuss the ethical issues associated with a lawyer’s use of technology-based client development tools and the “Initial Draft of Proposals on Lawyers’ Use of Technology and Client Development” issued by the ABA Commission on Ethics 20/20 on June 29, 2011. In addition, the panel will discuss the final regulations issued under Circular 230 governing practice before the Internal Revenue Service, which became effective on August 2, 2011, and how these new regulations impact employee benefit practitioners.

**Moderator:** Susan A. Wetzel, Haynes & Boone LLP, Dallas, TX
**Panelists:** Charles F. Plenge, Haynes & Boone LLP, Dallas, TX; Karen Hawkins, Director, Office of Professional Responsibility, IRS, Washington, DC; Professor Andrew M. Perlman, Suffolk University Law School, Boston, MA
trust instruments with a view to anticipating and addressing some of the problems most commonly confronted in trust administration.

**Panelist:** Benjamin H. Pruett, Bessemer Trust, Washington, DC

**10:45am Crumme*y Issues.** This presentation will review the current state of the law regarding the purpose and provision of “Crummey” notices to beneficiaries holding withdrawal rights under irrevocable trusts. This presentation will recommend procedures that both draftspersons and trustees should follow to ensure that gifts to these trusts qualify for annual exclusion treatment. The discussion will include advantages and disadvantages of different forms of notice, acknowledgement by beneficiaries, continuing notice, and waivers, as well as a discussion regarding the use of flexible provisions within trust documents.

**Panelists:** Andrew M. Katzenstein, Proskauer Rose LLP, Los Angeles, CA; Lindsay Sellers, Proskauer Rose LLP, Los Angeles, CA

---

**8:30AM – 10:30AM**

**Granite, Level 3**

**LLCs and LLPs Subcommittee of Partnerships & LLCs**

**Chair:** Paul Carman, Chapman and Cutler LLP, Chicago, IL

**8:30AM – 10:30AM**

**Centennial H, Level 3**

**Low Income Taxpayers**

**Chair:** Professor Keith Fogg, Villanova University School of Law, Villanova, PA

**8:30am**

**Update on Issues of Interest to Low Income Taxpayers.** This annual event brings to committee members a broad view of decided cases and ruling by the IRS during the past year that impact low income taxpayers. The presenter returns for his second year of keeping us up to date.

**Speaker:** Chuck Hall, Senior Technician Reviewer, Procedure and Administration, Office of Chief Counsel, IRS, Washington, DC

**9:00am**

**Benefits and Pitfalls of Advanced Pre-Refund Compliance Checks.**

GAO issued a report on May 25, 2011, touting the benefits of enhanced pre-refund compliance checks. Many in the low income tax community lived through the pre-certification effort attempted several years ago with respect to the earned income tax credit. While many benefits may accrue from pre-refund compliance checks, such checks can also present difficult hurdles for low income taxpayers. This panel seeks to explore the benefits and the problems associated with these recommendations.

**Moderator:** Professor Keith Fogg, Villanova University School of Law, Villanova, PA

**Panelists:** Scott Schumacher, Director of Graduate Tax Program and Federal Tax Clinic, University of Washington School of Law, Seattle, WA; Nina Olson, National Taxpayer Advocate, IRS, Washington, DC; Joanna Stamatiades, Assistant Director, General Accountability Office, Atlanta, GA

**9:45am**

**Identity Acquisition and Theft.** Several members of this panel produced a new chapter for the 5th Edition of “Effectively Representing Your Client Before the IRS” advising practitioners how to deal with the issues surrounding identity acquisition and theft. This panel will discuss their
recently produced written product, explore the tools necessary to work through identity issues and relay the steps the IRS is taking to combat this problem.

**Moderator:** Susan Morgenstern, Legal Aid Society of Cleveland, Cleveland, OH

**Panelists:** Vijay Raghavan, Illinois Attorney General’s Office, Chicago, IL; Bob Wunderle, LaPosada Tax Clinic, Twin Falls, ID; Beth Tucker, Deputy Commissioner, Operations Support, IRS, Washington, DC

---

**8:30AM – 11:30AM**

**Sales, Exchanges & Basis**

**Chair:** Paul L.B. McKenney, Varnum LLP, Novi, MI

**8:30am** Non-§1031 Current Developments. Case law and guidance on sale, exchange and basis issues other than like-kind exchanges will be explored.

**Panelist:** Professor Erik M. Jensen, Case Western Reserve University School of Law, Cleveland, OH

**8:55am** Tax Issues Affecting Ponzi Scheme Recoveries: The Long Journey for Victims of Bernie (and Others). In March 2009, the IRS promulgated a Revenue Procedure permitting victims of the Madoff and other Ponzi schemes to deduct theft losses on an accelerated basis. Now, almost three years after Madoff’s arrest, the bankruptcy trustee is poised to make distributions to victims well in excess of the amounts originally anticipated. In addition, a robust secondary market now exists for those wishing to sell their Madoff claims for immediate cash. This panel will explore the tax consequences for various Madoff and “mini-Madoff” claimants (individuals, estates, and partnerships) when claims are either settled or sold.

**Moderator:** David Shechtman, Drinker Biddle & Reath LLP, Philadelphia, PA

**Panelists:** Sandy Irving, Senior Counsel, Income Tax & Accounting, Office of Chief Counsel, IRS, Washington, DC; Mark E. Wilensky, Roberts & Holland LLP, New York, NY

**9:50am** Check-the-Box Bramblett. Following Bramblett v. Commissioner, related-party sales are often used in real estate developments to capture pre-development land appreciation as long-term capital gain, even though post-development appreciation is taxable as ordinary income. The related-party sale process decreases transparency for both taxpayers and the government. It is also cumbersome, often creating significant real estate transfer taxes and financing problems. This panel will discuss a proposal for a check-the-box regime to replace Bramblett related-party sales. The proposal would allow real estate investors to lock-in pre-development land appreciation as long-term capital gain without selling the property by filing an election with the Internal Revenue Service prior to a change in intent or use.

**Moderator:** E. John Wagner, II, Williams Parker, Sarasota, FL

**Panelist:** Professor Bradley T. Borden, Brooklyn Law School, Brooklyn, NY

**10:40am** Section 1031 Developments and Congress. Recent developments in the like-kind exchange arena will be addressed. These include prognostications on future legislation in a deficit reduction era, and the future of final regulations
Section Program: Next Generation Disputes in the Family Business: Navigating the Remedial, Ethical and Tax Quagmires – A Case Study.

Family business disputes, if not resolved, can destroy both the business and the family. Panelists with substantial experience counseling family business owners and in litigating and resolving family business disputes will use a case study to illustrate opportunities for resolving conflicts and will shed light on alternative rights and remedies available to owners. The panelists will focus on litigation, ethical and tax issues that must be taken into account in reaching any solution involving either a split of the business, a buyout, or liquidation if the dispute cannot be resolved. The panelists’ discussion will be practical, not academic. Their thesis is that optimal, rational resolutions are more often achieved when parties better understand their respective rights and remedies, including the tax consequences and the realities and limitations of litigation. And, of course, navigating the ethical quagmires is a necessary part of the resolution.

Moderator: David E. Lieberman, Levin Schreder & Carey Ltd, Chicago, IL
Panelists: Morton A. Harris, Hatcher Stubbs Land Hollis & Rothschild LLP, Columbus, GA; Professor Mark J. Loewenstein, University of Colorado School of Law, Boulder, CO; Shawn L. McIntire, Donelson Ciancio & Goodwin PC, Broomfield, CO
Presented By: Partnerships & LLCs (TX) and Litigation, Ethics and Malpractice Group (TE)
9:40am  **FATCA Update.** The Foreign Account Tax Compliance Act has caused headaches for foreign banks and U.S. taxpayers. This presentation will provide an update on implementation of the law and the consequences for banks and citizens.

**Panelist:** Michael Shepard, Deloitte Financial Advisory Services LLP, Philadelphia, PA

10:00am  **Get Ready for the Newest Specialized IRS Civil Agents: the SBSE Fraud/Bank Secrecy Act/Anti-Money Laundering Agent.** This panel will discuss the different types of specialized IRS civil agents currently operating in the field and then focus on the new wave of IRS activity involving SBSE Fraud/Bank Secrecy Act/Anti-Money Laundering Agents. Learn about the potential consequences of these new exams along with the types of information included in the IRS requests. Finally, the panel will discuss the possible results of an exam by a SBSE Fraud/Bank Secrecy Act Anti-Money Laundering Agent.

**Moderator:** Josh Ungerman, Meadows Collier Reed Cousins Crouch & Ungerman LLP, Dallas, TX

**Panelists:** Kelsey C. Perez, Internal Revenue Agent, IRS, Westminster, CO; Patricia Padilla, Supervisory Internal Revenue Agent, IRS, Westminster, CO; Steven R. Toscher, Hochman Salkin Rettig Toscher & Perez PC, Beverly Hills, CA; Mike Villa, Meadows Collier Reed Cousins Crouch & Ungerman LLP, Dallas, TX

10:45am  **Immigration Issues in Criminal Tax: What You Don’t Know Can Hurt You.** The panel will address the immigration issues that frequently arise in criminal tax matters, with particular emphasis on planning for sentencing and avoiding ineffective assistance of counsel.

**Moderator:** Paula M. Junghans, Zuckerman Spaeder LLP, Washington, DC

**Panelists:** Megan L. Brackney, Kostelanetz & Fink LLP, New York, NY; Peter D. Williamson, Chamberlain Hrdlicka White Williams & Martin, Houston, TX; Michelle Smith, Assistant Chief Counsel, US Immigration and Customs Enforcement, IRS, Centennial, CO

**8:45AM – 11:30AM**

**Corporate Tax**

**Chair:** Joseph Pari, Dewey & LeBoeuf, Washington, DC

**8:45am**  **Current Developments in Corporate Taxation.** This panel will review current developments in corporate taxation.

**Moderator:** Neil J. Barr, Davis Polk & Wardwell LLP, New York, NY

**Panelists:** William D. Alexander, Associate Chief Counsel, Corporate, Office of Chief Counsel, IRS, Washington, DC; Audrey Nacamuli, General Electric Company, Stamford, CT; T. Eiko Stange, Wachtell Lipton Rosen & Katz, New York, NY; Gerald P. Towne, PricewaterhouseCoopers LLP, Washington DC

**10:15am**  **Intersection of Subchapter K and Subchapter C.** This panel will focus on transactions involving partnerships that arise in connection with a corporate tax practice. This panel will include a discussion of common hybrid structures and their use in M&A transactions, including the application of Rev. Ruls. 84-111 and 99-6, UPREIT and Down REIT
structures; Barnesandnoble.com structures, blocker corporations, leveraged partnerships and partnership mixing-bowls, inserting partnerships to provide compensatory profits interests and using F reorganizations to accommodate corporate/partnership combinations. This panel will also include a discussion of aggregate/entity issues. A companion panel addressing common transactions involving corporations that arise in connection with a partnership tax practice will be presented on Friday afternoon at the meeting of the Partnership Tax Committee.

**Moderator:** Julie Divola, Pillsbury Winthrop Shaw Pittman LLP, San Francisco, CA

**Panelists:** Elaine B. Murphy, Ropes & Gray LLP, Boston, MA; Eric B. Sloan, Deloitte Tax LLP, New York, NY; Eric Solomon, Ernst & Young LLP, Washington, DC; Dana L. Trier, Attorney, New York, NY

---

### 9:00AM – 10:30AM

**State & Local Taxes Practitioners’ Roundtable (Executive Session)**

This is a free-form roundtable for questions to be asked and answered by participants. The Roundtable has been a popular forum to ask difficult questions and to share insights with other SALT practitioners from around the county.

**Moderator:** Steven P. Young, Holland & Hart LLP, Salt Lake City, UT

### 10:30AM – 12:00PM

**Pro Bono**

**Chair:** Professor Francine J. Lipman, University of Nevada, Las Vegas, Boyd School of Law, Las Vegas, NV

10:30am **Update on Pro Bono Matters.** Panelists will discuss evolving committee matters including information about volunteer legal service opportunities, the pro bono website, listserv, ABA-Tax Section NewsQuarterly column and pro bono legal services workshops.

**Moderator:** Professor Francine J. Lipman, University of Nevada, Las Vegas, William S. Boyd School of Law, Las Vegas, NV

**Panelists:** Rachel Ney, American Bar Association Section of Taxation, Washington, DC; Catherine B. Engell, DLA Piper LLP, New York, NY; Brian Yacker, Windes & McLaughry, Long Beach, CA

10:45am **Identity Theft vs. Fourth Amendment and Taxpayer Privacy Rights: The Case of Amalia’s Translation and Tax Services in Greeley, CO.** In late 2008 a Colorado County Sherriff’s office seized almost 5,000 tax files from Amalia’s Translation and Tax business. The seizure was the first step in “Operation Numbers Game” an investigation in which Colorado officials identified 1,338 unauthorized workers who had filed tax returns bearing fake or stolen Social Security numbers. Almost two hundred taxpayers were arrested and felony identity theft charges were formally filed against 142 individuals. Shortly thereafter four district court judges ruled that the search and seizure was unconstitutional. The Colorado Supreme Court narrowly affirmed the decision and ruled that authorities had violated Amalia’s tax clients’ Fourth Amendment and privacy rights. In May 2011, Weld County
settled a related civil law suit with the ACLU and agreed to pay almost $300,000 in legal fees. Panelists will discuss the cases and the implications for tax preparers in Colorado and beyond.

**Moderator:** Professor Francine J. Lipman, University of Nevada, Las Vegas, William S. Boyd School of Law, Las Vegas, NV

**Panelists:** Mark Silverstein, ACLU of Colorado, Denver, CO; N. Reid Neureiter, Husch Blackwell, Denver, CO

**10:30AM – 11:30AM**
**Centennial G, Level 3**
**State & Local Taxes Subcommittee:** *The Tax Lawyer-The State and Local Tax Edition & The State and Local Tax Lawyer-Symposium Edition*

**Chair:** Debra Herman, Morrison & Foerster LLP, New York, NY

**10:30am** State and Local Tax Lawyer Editorial Meeting. An open meeting for editors, authors and other interested persons concerning the SALT Edition of The Tax Lawyer and other Tax Section publication projects.

**Moderator:** Don S. Kovacic, Attorney, Offices of Don S. Kovacic, Ramona, CA

**12:00PM – 1:30PM**
**Centennial ABC, Level 3**
**Joint Section Luncheon / Plenary Session** *(Ticketed Event)*

**Opening Remarks**
Gideon Rothschild, RPTE Section Vice-Chair, Presiding
William M. Paul, Tax Section Chair, Presiding

**Keynote Speaker**
Karen Hawkins, Director, Office of Professional Responsibility, IRS, Washington, DC

**Topic**
Update from the Office of Professional Responsibility

**2:00PM – 4:00PM**
**Centennial G, Level 3**
**Section Program: Representing Your Client Before the Tax Court** *(Ticketed Event)*

The authors and editors of the recent update to Chapter 7 “Litigation in Tax Court” of the Fifth Edition of the ABA publication “Effectively Representing Your Client Before the IRS” will discuss issues related to effective representation of a client before the Tax Court with particular emphasis on recent court decisions and changes to court rules that impact representation in that forum. Guidance will be provided on practical approaches to Tax Court litigation to assist practitioners in improving client representation in this forum including insights from the bench.

**Panelists:** Sean Akins, Latham & Watkins LLP, Washington, DC; Professor Keith Blair, Director of Federal Tax Clinic, University of District of Columbia Law School, Washington, DC; Professor Jack Snyder, University of Baltimore Law School, Baltimore, MD; The Honorable Judge Peter Panuthos, Chief Special Trial Judge, US Tax Court, Washington, DC

**Presented By:** Low Income Taxpayers
**2:00PM – 3:30PM**

**Section Program: Supercharge Your Estate Planning Techniques with Investment, Tax, Asset Protection and “Second-Look” Engineering**

From increasing life expectancies to changing tax laws, clients face new realities in 2011 and beyond. This session will explore how you can “supercharge” the estate planning techniques you are recommending by integrating investment, tax, asset protection and “second-look” engineering to (1) deal with financial stressors, including longer life expectancies, (2) take advantage of new opportunities arising under (the seemingly ever-changing) tax laws, (3) integrate asset protection objectives in achieving tax savings and wealth preservation and (4) fix “broken” trusts.

In looking to enhance the effectiveness of wealth transfer techniques, topics will include income and transfer tax considerations, as well as allocation and selection of investment assets, asset protection strategies for divorce or creditor/litigation exposure and flexible contingency plans.

**Moderator:** Sharon L. Klein, Lazard Wealth Management LLC, New York, NY

**Panelists:** Gideon Rothschild, Moses & Singer LLP New York, NY; Andrew M. Parker, Lazard Wealth Management LLC, New York, NY; Benjamin G. Carter, Winstead PC, Dallas, TX; Mark R. Parthermer, Bessemer Trust, Palm Beach, FL

**Presented By:** Tax Estate Planning Considerations Group
AFFILIATED ORGANIZATIONS

AMERICAN COLLEGE OF TAX COUNSEL

FRIDAY, OCTOBER 21

7:30AM – 9:00AM
ACTC Board of Regents Meeting (Executive Session)

SATURDAY, OCTOBER 22

7:30AM – 9:00AM
ACTC Fellows Breakfast (ACTC Members Only)
GENERAL INFORMATION

AUDIO CDS AND MP3 INSTANT DOWNLOADS
Audio CDs and MP3s of Committee Meetings and Section Programs are available for purchase on site.

To place an order, visit the Digital Conference Providers (DCP) booth located in the Centennial Foyer, Level 3. After the meeting visit: www.dcporder.com/abatx/ for mail order audio CDs or www.dcprovidersonline.com/abatx/ for instant downloads.

20% MEETING DISCOUNT ON SECTION PUBLICATIONS
Stop by the Publications Display, Centennial Foyer, Level 3, to preview the most popular titles from the Section of Taxation and receive a 20% discount on all publication orders. Drop off your completed order form on-site at the Meeting Registration Desk, or fax it to the Section Office at 202-662-8682 to take advantage of this special discount. Please note that the offer expires November 4, 2011.

ABA OPEN MEETINGS POLICY
In accordance with the ABA Open Meetings Policy, all ABA programs are open to the media unless they are to conduct business sessions of a confidential nature. The Association encourages media coverage of its activities. If you have any questions regarding this policy, please contact the Section’s main office at 202-662-8670.

Note that by attending the Conference, attendees have agreed to the terms of the American Bar Association Image/Audio/Video Release Form which allows images, audio and video recorded on site to be used for educational and promotional issues.

REFUND POLICY
The deadline for refunds was October 13, 2011. Refunds will not be granted at or after the meeting.
FRIDAY, OCTOBER 21ST

10:00AM – 2:00PM

Backstage Tour of the Denver Performing Arts Complex and Luncheon at Rioja in Larimer Square (Ticketed Event: $80)

Explore backstage at the Denver Performing Arts Complex, the world’s largest performance facility under one roof. This four-block, 12-acre site hosts Broadway blockbusters, Tony Award-winning theatre, ballet, opera and symphony. The guided tour will take you backstage and through the different theatres and areas of the arts complex while you learn about the history and architecture of the building. You will walk through Actor’s Alley, where door-sized, hand-painted replicas of Broadway show posters adorn the walls and feature cast autographs, on your way to the rehearsal studios, dressing rooms and stages. As you move on to the production studios, you will get an inside look at the theatre and design studios for the set and lighting, as well as the prop, scene, wardrobe and wig shops.

Wrap up your morning on stage and head to historic Larimer Square for lunch at Rioja, a Mediterranean-inspired restaurant that draws on western culture and local ingredients for its highly-praised cuisine.

The shuttle bus will depart promptly at 9:45AM from the Main Entrance of the Hyatt Regency Denver. After lunch, the bus will return guests to the Hyatt.
INDEX

A

ACTC

Board of Regents Meeting (Executive Session) 21
Fellows Breakfast (Registration Required; Only Open to ACTC Fellows) 53

Administrative Practice (TX)

Committee Meeting 23
Dinner (Invitation Only) 20
Luncheon with Court Procedure & Practice (TX) (Ticketed) 36

Affiliated & Related Corporations (TX)

Committee Meeting 24
Luncheon with Corporate Tax (TX) (Ticketed) 36

Appointments to the Tax Court (TX)

Committee Meeting (Executive Session) 34

B

Banking & Savings Institutions (TX)

Committee Meeting 24
Luncheon with Financial Transactions (TX), Insurance Companies (TX), Investment Management (TX) and Tax Exempt Financing (TX) (Ticketed) 36

Bankruptcy & Workouts (TX)

Committee NOT MEETING

Business Cooperatives & Agriculture (TX)

Committee NOT MEETING

Business Planning Group (TE)

Joint Session with Closely Held Businesses (TX) AM 25
Joint Session with Closely Held Businesses (TX) PM 41

C

Capital Recovery & Leasing (TX)

Committee Meeting 21

Civil & Criminal Tax Penalties (TX)

Committee Meeting 57
Luncheon (Ticketed) 36

Closely Held Businesses (TX)

Joint Session with Business Planning Group (TE) AM 25
Joint Session with Business Planning Group (TE) PM 41

Committees (TX)

Committee NOT MEETING

Companions’ Activities (JT)

Breakfast (Complimentary) 26
Tour (Ticketed) 65

Corporate Tax (TX)

Committee Meeting 58
Luncheon with Affiliated & Related Corporations (TX) (Ticketed) 36

Court Procedure & Practice (TX)

Committee Meeting 43
Luncheon with Administrative Practice (TX) (Ticketed) 36
Officers and Subcommittee Chairs Breakfast (Ticketed) 53
Roundtable Discussion 37

D

Distinguished Service Award (TX)

Committee Meeting (Executive Session) 38

Diversity (TX)

Joint Session with Young Lawyers Forum (TX) 51
Reception with Young Lawyers Forum (TX) 52
E

Employee Benefits (TX)
Committee Meeting Friday (JT) 42
Committee Meeting Saturday 53
Networking Reception 43

Employee Benefits Subcommittees and Task Force Update Programs
Administrative Practices 31
Audits & Appeals NOT MEETING
Controlled Groups, Affiliated Service Groups and Employee Status 38
Corporate Counsel Forum 35
Defined Benefit Plans 37
Defined Contribution Plans 22
Distributions 33
EEOC Issues/FMLA, Military and Other Leaves 22
ESOPs 34
Executive Compensation, Fringe Benefits and Securities Law 23
Fiduciary and Litigation 35
Fiduciary Responsibility/Plan Investments (TE) 35
Government and Tax Exempt Plans 34
International 33
Legislative 31
Mergers & Acquisitions 34
New Employee Benefits Attorneys Forum 35
Welfare Benefits Design, Funding and Regulation 32

Employment Taxes (TX)
Committee Meeting 38

Energy and Environmental Taxes (TX)
Committee Meeting 44

Estate & Gift Taxes (TX)
Joint Luncheon with Fiduciary Income Tax (TX) and Income & Transfer Tax Planning Group (TE) (Ticketed) 36
Joint Session with Income & Transfer Tax Planning Group (TE) 26
Young Lawyers Subcommittee with Fiduciary Income Tax 39

Exempt Organizations (TX)
Cash Bar 41
Committee Meeting 30
Joint Session with Charitable Planning & Organizations (TE) 40
Luncheon (Ticketed) 36

Exempt Organizations Subcommittees (TX)
Health-Care Organizations 21
Political and Lobbying Organizations and Activities 21
Private Foundations, Unrelated Business Income and International Philanthropy 21
Religious Organizations 21

F

Fiduciary Income Tax (TX)
Committee Meeting 54
Joint Luncheon with Estate & Gift Taxes (TX) and Income & Transfer Tax Planning Group (TE) (Ticketed) 36
Section Program: The Lawyer’s Guide to Shacking Up Wisely: Marriage, Domestic Partnerships, Civil Unions – The Developing Legal Landscape (JT) 50
Young Lawyers Subcommittee with Estate & Gift Taxes 39

Financial Transactions (TX)
Committee Meeting 44
Luncheon with Banking & Savings Institutions, Insurance Companies, Investment Management and Tax Exempt Financing (Ticketed) 36

First-Time Attendees (JT)
Joint Orientation Dinner (Reservation Required) 20

Foreign Activities of US Taxpayers (TX)
Business Meeting 52
Committee Meeting 39
Dinner with Transfer Pricing and USAFTT (Reservation Required) 20
Joint Session with Transfer Pricing and USAFTT 33
Luncheon with Transfer Pricing and USAFTT (Ticketed) 36

Foreign Lawyers Forum (TX)
Committee NOT MEETING
INDEX

G
Government Relations (TX)
Committee NOT MEETING

Government Submissions (TX)
Committee NOT MEETING

H
Hospitality (JT) (Complimentary) 21, 53

I
Income & Transfer Tax Planning Group (TE)
Joint Luncheon with Estate & Gift Taxes (TX) and Fiduciary Income Tax (TX) (Ticketed) 36
Joint Session with Estate & Gift Taxes (TX) 26
Section Program: The Lawyer’s Guide to Shacking Up Wisely: Marriage, Domestic Partnerships, Civil Unions – The Developing Legal Landscape 50

Individual & Family Taxation (TX)
Committee Meeting 27

Insurance Companies (TX)
Committee Meeting 49
Joint Luncheon with Banking & Savings Institutions (TX), Financial Transactions (TX), Investment Management (TX) and Tax Exempt Financing (TX) (Ticketed) 36

Investment Management (TX)
Committee Meeting 28
Luncheon with Banking & Savings Institutions (TX), Financial Transactions (TX), Insurance Companies (TX) and Tax Exempt Financing (TX) (Ticketed) 36

L
Litigation, Ethics and Malpractice Group (TE)
Section Program: Next Generation Disputes in the Family Business: Navigating the Remedial, Ethical and Tax Quagmires – A Case Study. 57

Low Income Taxpayers (TX)
Committee Meeting 55
Joint Session with Individual & Family Taxation 27
Section Program: Representing Your Client Before the Tax Court 60

M
Membership & Marketing (TX)
Committee Meeting 35

N
NewsQuarterly Editorial Board (TX)
Committee NOT MEETING

Nominating (TX)
Committee Meeting (Executive Session) 35

P
Partnerships & LLCs (TX)
Breakfast with Real Estate (TX) & S Corporations (TX) (Ticketed) 53
Committee Meeting 44
Dinner with Real Estate (TX) (Reservation; Advanced Payment Required) 20
LLCs and LLPs Subcommittee 55
Luncheon with Real Estate (TX) (Ticketed) 36
Section Program: Next Generation Disputes in the Family Business: Navigating the Remedial, Ethical and Tax Quagmires – A Case Study. 57

Pro Bono (TX)
Committee Meeting 59

Professional Services (TX)
Committee Meeting 52

Programs & Meetings (TX)
Committee Meeting 52

Publications (TX)
Committee Meeting 35

Public Service Fellowship (TX)
Committee Meeting (Executive Session) 34
<table>
<thead>
<tr>
<th>R</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Real Estate (TX)</strong></td>
</tr>
<tr>
<td>Breakfast with Partnerships &amp; LLCs (TX) and S Corporations (TX)</td>
</tr>
<tr>
<td>(Ticketed) 53</td>
</tr>
<tr>
<td>Committee Meeting ☐ 29</td>
</tr>
<tr>
<td>Dinner with Partnerships &amp; LLCs (TX) (Reservation; Advanced</td>
</tr>
<tr>
<td>Payment Required) 20</td>
</tr>
<tr>
<td>Luncheon with Partnerships &amp; LLCs ★ (Ticketed) 36</td>
</tr>
<tr>
<td><strong>Resolutions (TX)</strong></td>
</tr>
<tr>
<td>Committee NOT MEETING</td>
</tr>
<tr>
<td>S</td>
</tr>
<tr>
<td><strong>S Corporations (TX)</strong></td>
</tr>
<tr>
<td>Breakfast with Partnerships &amp; LLCs (TX) and Real Estate (TX)</td>
</tr>
<tr>
<td>(Ticketed) 53</td>
</tr>
<tr>
<td>Committee Meeting ☐ 29</td>
</tr>
<tr>
<td><strong>Sales, Exchanges &amp; Basis (TX)</strong></td>
</tr>
<tr>
<td>Committee Meeting ☐ 56</td>
</tr>
<tr>
<td>**Joint Section Luncheon/Plenary Session (JT) ★ (Ticketed) 60</td>
</tr>
<tr>
<td>**Section of Taxation Committee Chairs, Vice-Chairs, Officers</td>
</tr>
<tr>
<td>and Council Breakfast (TX) ☐ 21</td>
</tr>
<tr>
<td>**Section of Taxation Officers and Council Meeting (TX)</td>
</tr>
<tr>
<td>☐ (Executive Session) 20</td>
</tr>
<tr>
<td>**Joint Section Reception (JT) ★ (Ticketed) 52</td>
</tr>
<tr>
<td><strong>Special Projects (TX)</strong></td>
</tr>
<tr>
<td>Committee NOT MEETING</td>
</tr>
<tr>
<td><strong>Sponsorships (TX)</strong></td>
</tr>
<tr>
<td>Committee Meeting ☐ 50</td>
</tr>
<tr>
<td><strong>Standards of Tax Practice (TX)</strong></td>
</tr>
<tr>
<td>Committee Meeting ☐ 39</td>
</tr>
<tr>
<td><strong>State &amp; Local Taxes (TX)</strong></td>
</tr>
<tr>
<td>Committee Meeting ☐ 45</td>
</tr>
<tr>
<td><strong>Task Force on Patenting Tax Strategies (TX)</strong></td>
</tr>
<tr>
<td>Committee Meeting ☐ 52</td>
</tr>
<tr>
<td><strong>Tax Accounting (TX)</strong></td>
</tr>
<tr>
<td>Committee Meeting ☐ 46</td>
</tr>
<tr>
<td><strong>Tax Estate Planning Considerations Group (TE)</strong></td>
</tr>
<tr>
<td>Section Program: Supercharge Your Estate Planning Techniques</td>
</tr>
<tr>
<td>with Investment, Tax, Asset Protection and “Second-Look”</td>
</tr>
<tr>
<td>Engineering ☐ 61</td>
</tr>
<tr>
<td><strong>Tax Exempt Financing (TX)</strong></td>
</tr>
<tr>
<td>Committee Meeting ☐ 48</td>
</tr>
<tr>
<td><strong>Tax Policy &amp; Simplification (TX)</strong></td>
</tr>
<tr>
<td>Committee Meeting ☐ 32</td>
</tr>
<tr>
<td><strong>Tax Practice Management (TX)</strong></td>
</tr>
<tr>
<td>Committee Meeting ☐ 50</td>
</tr>
<tr>
<td><strong>Tax Shelters (TX)</strong></td>
</tr>
<tr>
<td>Committee Meeting ☐ 34</td>
</tr>
<tr>
<td><strong>Teaching Taxation (TX)</strong></td>
</tr>
<tr>
<td>Committee Meeting ☐★ 40</td>
</tr>
</tbody>
</table>
Transfer Pricing (TX)

- Committee Meeting 30
- Dinner with FAUST (TX) and USAFTT (TX) (Reservation Required) 20
- Joint Session with FAUST (TX) and USAFTT (TX) 33
- Luncheon with FAUST (TX) and USAFTT (TX) (Ticketed) 36

US Activities of Foreigners & Tax Treaties (TX)

- Business Meeting 52
- Committee Meeting 50
- Dinner with FAUST (TX) and Transfer Pricing (TX) (Reservation Required) 20
- Joint Session with FAUST (TX) and Transfer Pricing (TX) 33
- Luncheon with FAUST (TX) and Transfer Pricing (TX) (Ticketed) 36

Welcome Reception (JT) (Complimentary) 20

Young Lawyers Forum (TX)

- First-Time Attendees Orientation Dinner (JT) (Reservation Required) 20
- Joint Session with Diversity (TX) 51
- Networking Reception with Diversity (TX) 52
Hyatt Regency Denver
at The Colorado Convention Center

Floorplans

- Situated in the Central Business District in Denver
- Directly across from the Colorado Convention Center
- Surrounded by California St., 14th St., Welton St. and 15th St.
Thank you for joining us. We look forward to seeing you at a future event.

PLEASE NOTE: The location for the 2014 Joint Fall CLE Meeting has changed to Denver, CO and will be at the Sheraton Downtown.

Thank you for joining us. We look forward to seeing you at a future event.

< Please fold back page to the left to find the hotel floorplan.
These days, we’re all being asked to do more with less. Clients are demanding that law firms run lean – without sacrificing quality. And turnaround times aren’t getting any longer. That’s why modern firms like Reinhart Boerner Van Deuren use WestlawNext® to deliver better legal services at lower costs to clients.

Hear what Nora and others are saying at Customers.WestlawNext.com, or call 1-800-328-0109 for a demonstration. Learn more about Reinhart at reinhartlaw.com.