

ABA SECTION OF TAXATION

2026 MAY TAX MEETING

MAY 7–9, 2026

MARRIOT MARQUIS ★ WASHINGTON, DC



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AMERICAN BAR ASSOCIATION
Tax Section

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Jules Ritholz Memorial Merit Award
Honoree for 2026



The Jules Ritholz Memorial Merit Award, named after a former partner at Kostelanetz LLP, recognizes outstanding legal work in the highly complex field of criminal and civil tax controversy litigation. The award also honors lawyers who have devoted themselves to the advancement of the tax bar, to thought leadership, and to the teaching and mentoring of younger lawyers.

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2026 MAY TAX MEETING

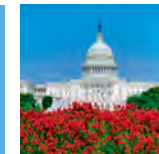
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< Please fold back page to the left to find the hotel floor plans.

FUTURE MEETINGS / CLE CALENDAR



MARRIOTT MARQUIS HOTEL FLOOR PLANS

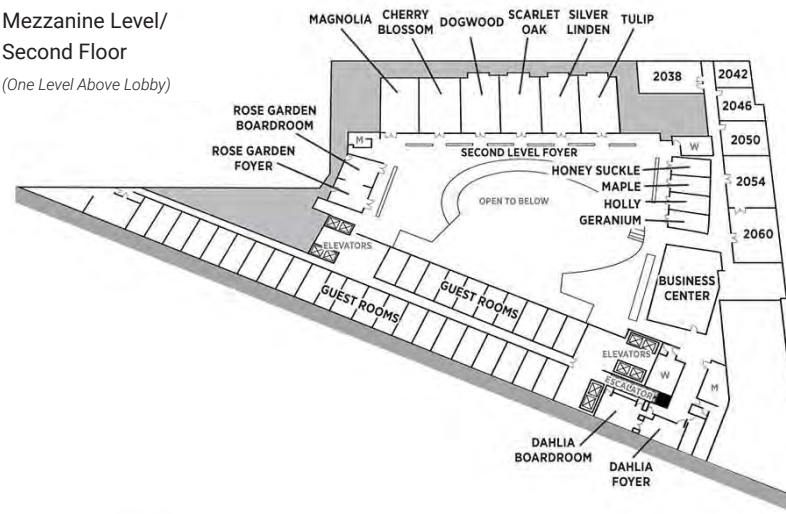


Section of Taxation CLE Calendar

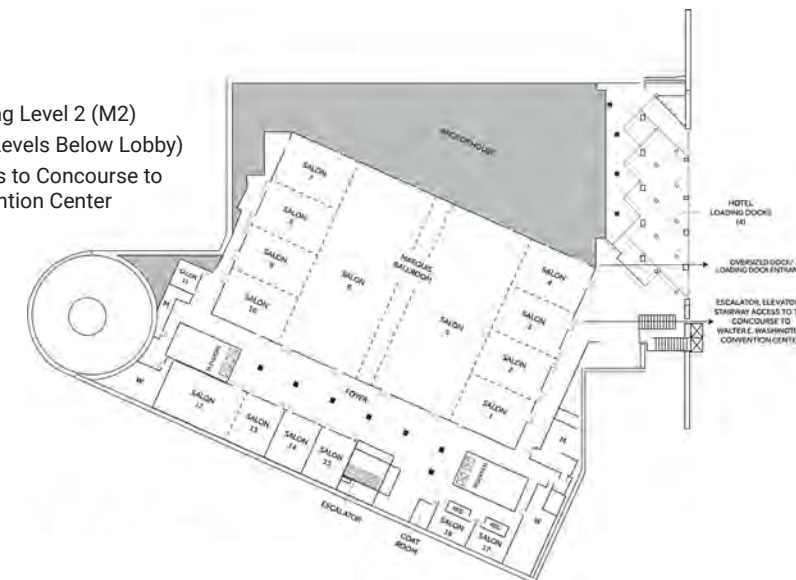
DATE	PROGRAM
June 10-12, 2026	18th Annual U.S. and Latin America Tax Practice Trends Grand Hyatt São Paulo São Paulo, Brazil
October 5-9, 2026	Virtual 2026 Fall Tax Meeting Virtual
December 10-12, 2026	2026 Criminal Tax Fraud & Tax Controversy Wynn Las Vegas Las Vegas, NV
February 3-5, 2027	2027 Midyear Tax Meeting Grand Hyatt San Antonio River Walk San Antonio, TX
March 8-12, 2027	2027 ABA-IPT Advanced Tax Seminars Ritz Carlton New Orleans New Orleans, LA
April 7-9, 2027	27th U.S. and Europe Tax Practice Trends InterContinental Barcelona Barcelona, Spain
May 20-22, 2027	2027 May Tax Meeting Marriott Marquis Washington, DC
June 16-18, 2027	19th Annual U.S. and Latin America Tax Practice Trends Four Seasons Hotel Miami Miami, FL
October 4-8, 2027	Virtual 2027 Fall Tax Meeting Virtual
February 9-11, 2028	2028 Midyear Tax Meeting Marriott Marquis San Diego Marina San Diego, CA
April 5-7, 2028	28th U.S. and Europe Tax Practice Trends Vienna Marriott Hotel Vienna, Austria
May 11-13, 2028	2028 May Tax Meeting Marriott Marquis Washington, DC
October 2-6, 2028	Virtual 2028 Fall Tax Meeting Virtual

For more information, contact the Tax Section: [AmericanBar.org/Tax](https://www.americanbar.org/tax) (202) 662-8670

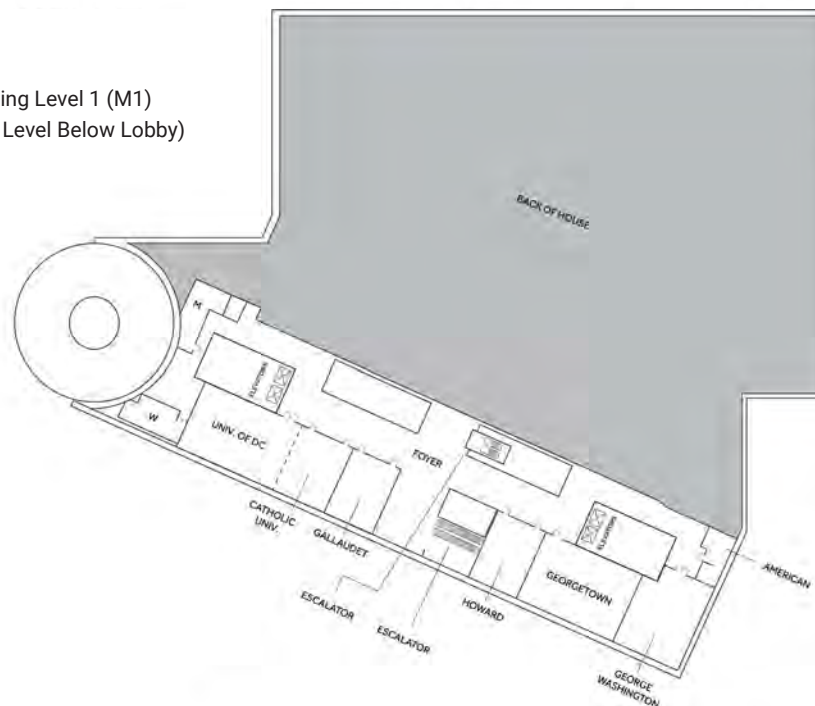
Mezzanine Level/
Second Floor
(One Level Above Lobby)



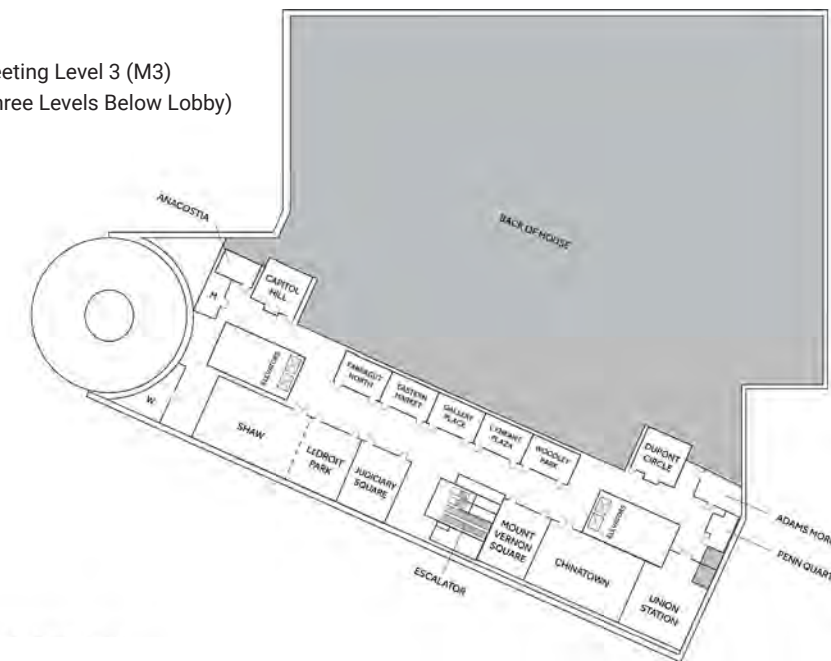
Meeting Level 2 (M2)
(Two Levels Below Lobby)
Access to Concourse to
Convention Center



Meeting Level 1 (M1)
(One Level Below Lobby)



Meeting Level 3 (M3)
(Three Levels Below Lobby)





2026 MAY TAX MEETING

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FUTURE MEETINGS / CLE CALENDAR



Section of Taxation CLE Calendar

DATE	PROGRAM
June 10-12, 2026	18th Annual U.S. and Latin America Tax Practice Trends Grand Hyatt São Paulo São Paulo, Brazil
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WELCOME

MEGAN L. BRACKNEY

SECTION CHAIR



The Section of Taxation welcomes you to the **2026 May Tax Meeting** in Washington, DC. We are pleased that you have decided to join us and we hope you take advantage of the opportunity to participate in high-level discussions and CLE programs on the latest development in tax law.

Please note the following meeting highlights:

Section Plenary Luncheon & Awards on Saturday on "What Do Taxes Mean to Americans and Democracy?" 12:00 PM – 1:30 PM
Salon 6, Level M2.

Stay connected with our **MOBILE MEETING APPLICATION**

Check your inbox for an email with a unique login link to download and access the event on the Eventsential app. This email will be sent before the start of the conference. You can use the app to view the full schedule, speakers, conference materials, the attendee list, and more. If you need assistance with the conference app or are unable to locate the email, visit ambar.org/taxapps or stop by the Help Desk during the conference!

GET SOCIAL: Follow the Tax Section on social media and use **#26TaxMay** to stay connected during the meeting

WIRELESS INTERNET is available for attendees throughout the meeting space.

Network Name: [ABA May Tax Meeting](#)

Password: [Baker2026](#)

We hope you enjoy the meeting and we welcome your comments.

HIGHLIGHTS



PLENARY SESSION (TICKETED EVENT)

The Section is pleased to announce a panel discussion on "What Do Taxes Mean to Americans and Democracy?" at the Section Luncheon on Saturday, May 9 from 12:00 PM - 1:30 PM in Salon 6, Level M2. Attendees must purchase a ticket to attend the luncheon.

SECTION EXHIBITORS

Section Exhibitors will be open on Thursday: 12:00 PM – 5:00 PM,
Friday: 7:30 AM – 5:30 PM, Saturday: 8:00 AM – 12:00 PM in M2 Foyer, Level M2.
The following organizations will have exhibit booths:

Boston University	Tax Analysts
CAC Specialty Group	Thomson Reuters
IRS Recruiting	University of Denver Sturm College of Law
Lockton	University of San Francisco School of Law
Millar Krekewetz LLP	Villanova University
Northwestern University	

REGISTRATION

Registration will be available in the Mezzanine Level, one level up from the main lobby. All individuals attending any part of the 2026 May Tax 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 exclusive access to the meeting materials website, mobile meeting application and permits registrants to attend all meetings, sessions and programs; however, it does not include meal functions and social events listed as "Ticketed Event." All ticketed events are sold on a first-come, first-served basis.

The Registration Desk will be open during the following hours:

Thursday 10:00 AM – 7:00 PM

Friday 7:00 AM – 5:30 PM

Saturday 7:00 AM – 12:00 PM

BADGE REQUIREMENT

All attendees must be properly registered for the meeting and display an official badge at all times while attending sessions or events. The organizers reserve the right to deny entry to, or remove, any individual who is not wearing a valid badge.

HIGHLIGHTS



BADGE IDENTIFICATION

RED Bar	Section Officers, Council Members, Committee Chairs, Task Force Chairs, Past Section Chairs
GREEN Bar	Government Officials/Guests
BLUE Bar	Member
GRAY Bar	Law Students and LLM Candidates
BLUE Text	Companion
PURPLE Bar	First-Time Attendees
BLACK Bar	Press
ORANGE Bar	New Practitioners
CYAN Ribbon	Staff
RED Ribbon	Exhibitor
SILVER Ribbon	Ask Me – Tax Section members who can answer questions about membership, volunteering, and getting involved.
BLACK Ribbon	JDEI Donor
BLUE Ribbon	TAPS Donor
GREEN Ribbon	Fellows

HOSPITALITY CENTER

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

Location:	M1 Foyer, Level M1 & M2 Foyer, Level M2
Time:	Thursday 7:00 AM – 10:00 AM and 2:00 PM – 5:00 PM Friday 7:00 AM – 10:00 AM and 2:00 PM - 5:00 PM Saturday 7:00 AM – 10:00 AM

ABA HELP DESK

Location:	M1 Foyer, Level M1
Time:	Thursday: 12:00 PM – 6:00 PM Friday: 8:00 AM – 6:00 PM Saturday: 8:00 AM – 12:00 PM

MOTHER'S ROOM

Location:	Dahlia Boardroom, Mezzanine/Atrium Level
Time:	Thursday: 12:00 PM – 7:00 PM Friday: 7:00 AM – 5:30 PM Saturday: 7:00 AM – 12:00 PM



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U.S. and Latin America Tax Practice Trends

June 10-12, 2026 • São Paulo, Brazil

- New Location for 2026!
- Connect with leading tax professionals from across the Americas and Europe



PROGRAM GUIDE



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. 8.)

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 8:30 AM, go to the Schedule-at-a-Glance section and locate the "Friday 8:30 AM" 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. 74)

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

-  = Live Well Lawyer Well
-  = Tax & American Democracy
-  = Program Will Appeal to New Practitioners or Non-Specialists
-  = Ethics Credits has been Requested
-  = No CLE Credit is Available

SCHEDULE AT-A-GLANCE



★ = Program Will Appeal to New Practitioners or Non-Specialists ♥ = Live Well, Lawyer Well
 📄 = Tax & American Democracy ⚖️ = Ethics Credits 🚫 = No CLE Credit

COMMITTEE/PROGRAM	LOCATION	TOPIC(S)/TIME(S)	PAGE
THURSDAY 7:30 AM			
Council Breakfast and Meeting 🚫 (Executive Session)	Salon 9 & 10, Level M2	7:30 AM – 11:30 AM	20
Women in Tax Forum 🚫	Georgetown Univ, Level M1	11:00 AM – 12:00 PM 11:00 AM Mentoring in Tax: Building Connections and Launching a One-on-One Mentoring Program	20
Loretta Collins Argrett Fellowship Welcome Lunch 🚫 (Invite Only)	Salon 1 & 2, Level M2	11:30 AM – 1:00 PM	20
Tax Bridge to Practice ★	Salon 6, Level M2	1:00 PM – 4:00 PM 1:00 PM Approaches to Resolving Tax Controversies with the IRS Independent Office of Appeals 2:30 PM Getting to Clean: Navigating Clean Energy Transactions after the OBDDA	20
Corporate Tax and Affiliated and Related Corporations 🚫	Salon 12, Level M2	2:00 PM – 4:00 PM 2:00 PM Committee Meeting with IRS Office of Associate Chief Counsel (Corporate)	21
The 250th Anniversary of The Declaration of Independence - Taxes & American Democracy 🚫 📄	Salon 3 & 4, Level M2	2:00 PM – 4:00 PM 2:00 PM The State of Our American Democracy 🚫 2:30 PM Taxes and the Declaration of Independence 🚫 3:15 PM The Evolution of American Tax Law	21
Pro-Bono & Tax Clinics	Salon 7 & 8, Level M2	2:00 PM – 4:00 PM 2:00 PM Pro Bono Skill Building Workshop	21
Women in Tax Forum ⚖️	Univ of DC/ Catholic Univ, Level M1	3:00 PM – 4:00 PM 3:00 PM Wrong Answers Only	22
Committee Leader Orientation Session 🚫 (Invite Only)	Cherry Blossom, Mezzanine Level	3:00 PM – 4:00 PM	22
All Committee Leader Leadership Training Session 🚫 (Invite Only)	Cherry Blossom, Mezzanine Level	4:00 PM – 5:00 PM	22

SCHEDULE AT-A-GLANCE



COMMITTEE/PROGRAM	LOCATION	TOPIC(S)/TIME(S)	PAGE
Law Student Networking Happy Hour 🍷 (Complimentary)	Gallaudet Univ, Level M1	4:00 PM – 5:00 PM	22
2027 Midyear Meeting Track Planning Session 🍷	Magnolia, Mezzanine Level	5:00 PM – 6:00 PM	23
First-Time and Solo Attendee Reception 🍷 (Complimentary)	Salon 1 & 2, Level M2	5:00 PM – 6:00 PM	23
Women in Tax Forum Speed Networking 🍷 (Complimentary)	Salon 9 & 10, Level M2	5:00 PM – 6:00 PM	23
Welcome Reception: Celebrating Pro Bono 🍷 (Complimentary)	Salon 5, Level M2	6:00 PM – 7:00 PM	23
Whiskey Rebellion Reception at The Hamilton 🍷 📄	Offsite at the Hamilton	7:15 PM – 8:45 PM	23
FRIDAY EMPLOYEE BENEFITS PROGRAMMING 8:00 AM			
Employee Benefits Defined Benefit Plan Subcommittee	Tulip, Mezzanine Level	8:00 AM – 9:30 AM	24
Employee Benefits Executive Compensation, Fringe Benefit and Federal Securities Law Subcommittee	Silver Linden, Mezzanine Level	8:00 AM – 9:30 AM	24
Employee Benefits Exempt Organizations and Governmental Plans Subcommittee	Cherry Blossom, Mezzanine Level	9:30 AM – 10:30 AM	24
Employee Benefits Litigation Subcommittee	Scarlet Oak, Mezzanine Level	9:30 AM – 10:30 AM	25
Employee Benefits Defined Contribution Plans Subcommittee	Dogwood, Mezzanine Level	9:30 AM – 11:00 AM	25
Employment Tax Subcommittee	Silver Linden, Mezzanine Level	9:30 AM – 11:00 AM	25
Networking Break 🍷		11:00 AM – 11:15 AM	26
Employee Benefits Welfare Plan, EEOC, FMLA and Leave Issues Subcommittee	Tulip, Mezzanine Level	11:15 AM – 12:45 PM	26
Employee Benefits Plan Investments and Products Subcommittee	Cherry Blossom, Mezzanine Level	11:15 AM – 12:15 PM	26

SCHEDULE AT-A-GLANCE



COMMITTEE/PROGRAM	LOCATION	TOPIC(S)/TIME(S)	PAGE
Employee Benefits Self-Correction, Determination Letters & Administrative Practices Subcommittee	Dogwood, Mezzanine Level	11:15 AM – 12:15 PM	26
Employee Benefits ESOP Subcommittee	Magnolia, Mezzanine Level	12:15 PM – 1:15 PM	26
Employee Benefits Multiple Employer Plan Subcommittee	Silver Linden, Mezzanine Level	12:15 PM – 1:15 PM	27
Employee Benefits Plan Governance Subcommittee	Dogwood, Mezzanine Level	12:45 PM – 1:45 PM	27
Networking Break ☕		1:45 PM – 2:00 PM	27
Employee Benefits Plenary Session	Salon 5, Level M2	2:00 PM – 6:45 PM 2:00 PM JCEB Technical Session Meeting with the Department of Treasury/IRS Recap 3:00 PM Plan Investments & Products: A Brave New World 4:00 PM Networking Break ☕ 4:15 PM Hot Topics: IRS and Treasury Update 5:15 PM Employee Benefits Fireside Chat ☕ 6:15 PM Employee Benefits Networking Reception ☕	27
FRIDAY EXEMPT ORGANIZATIONS PROGRAMMING 8:00 AM			
Exempt Organizations Committee Business ☕	Univ of DC/ Catholic Univ, Level M1	8:00 AM – 8:15 AM	29
Exempt Organizations AM Session	Univ of DC/ Catholic Univ, Level M1	8:15 AM – 10:30 AM 8:15 AM Insights from the Government: Sharing the Latest Developments on Tax-Exempt Organizations 9:30 AM Private Foundations: Supporting the Field During this Moment in Time	29
Networking Break ☕		10:30 AM – 10:45 AM	29
Exempt Organizations AM Session	Univ of DC/ Catholic Univ, Level M1	10:45 AM – 11:45 AM 10:45 AM Artificial Intelligence 101 for Tax-Exempt Organizations Lawyers	29
Networking Break ☕		11:45 AM – 12:15 PM	30
Exempt Organizations Subcommittee: Private Foundations, International Philanthropy, Community Foundations & UBIT ☕	Salon 15, Level M2	12:15 PM – 1:15 PM	30

SCHEDULE AT-A-GLANCE



COMMITTEE/PROGRAM	LOCATION	TOPIC(S)/TIME(S)	PAGE
Exempt Organizations Subcommittee: Health Care Organizations; State and Local Regulation; Audits, Appeals & Litigation; Compensation and Benefits 🕒	UDC/Catholic University, Level M1	12:15 PM – 1:15 PM	30
Exempt Organizations Subcommittee: Political and Lobbying Organizations 🕒	Howard Univ, Level M1	12:15 PM – 1:15 PM	30
Exempt Organizations Subcommittee: Educational Organizations; Religious Organizations 🕒	Salon 14, Level M2	12:15 PM – 1:15 PM	30
Networking Break 🕒		1:15 PM – 1:30 PM	30
Exempt Organizations PM Session	Univ of DC/ Catholic Univ, Level M1	1:30 PM – 5:00 PM 1:30 PM Best Practices for Completing the Form 990 and Form 990-PF 2:30 PM Advising Tax-Exempt Organizations During an Election Year 3:30 PM Break 🕒 3:45 PM Roundtable Discussion with In-House Counsel at Tax-Exempt Organizations 🕒	30
Exempt Organizations Cash Bar 🕒	Univ of DC/ Catholic Univ Foyer, Level M1	5:00 PM – 6:00 PM	31
FRIDAY INTERNATIONAL PROGRAMMING 8:30 AM			
FAUST - Individual & Passthrough	Salon 3 & 4, Level M2	8:30 AM – 10:15 AM 8:30 AM Entering the U.S. Tax System: Key Rules, Risks, and Planning Opportunities for High Net Worth Individuals	32
Networking Break 🕒		10:15 AM – 10:45 AM	32
Foreign Lawyers Forum	Salon 3 & 4, Level M2	10:45 AM – 12:30 PM 10:45 AM International Tax Issues Related to PE, Mobility, AI and Technology	32
Lunch Break 🕒		12:30 PM – 1:00 PM	33
Joint International Current Developments Panel	Salon 3 & 4, Level M2	1:00 PM – 2:00 PM 12:00 PM International Current Developments Panel	33
Networking Break 🕒		2:00 PM – 2:15 PM	33
FAUST - Corporate	Salon 3 & 4, Level M2	2:15 PM – 4:00 PM 2:15 PM Cross-Border M&A in a Shifting International Tax Landscape	33
Networking Break 🕒		4:00 PM – 4:15 PM	34

SCHEDULE AT-A-GLANCE



COMMITTEE/PROGRAM	LOCATION	TOPIC(S)/TIME(S)	PAGE
Transfer Pricing	Salon 3 & 4, Level M2	4:15 PM – 6:00 PM 4:15 PM AI and Transfer Pricing Under §482: Transforming Compliance and Risk Management 5:15 PM Global Value, Mobile Talent: Navigating the New Frontier of International Transfer Pricing and Employee Mobility	34
FRIDAY GENERAL PROGRAMMING 6:30 AM			
Unwind with Live Well, Lawyer Well! ❤️🔄	Chinatown, Level M3	Ongoing	35
Read Well, Lawyer Well Book Exchange ❤️🔄	Chinatown, Level M3	Ongoing	35
Live Well, Lawyer Well: Two Exercise Options to Get your Heart Going for the Day ❤️🔄	Judiciary Square, Level M3	6:30 AM – 7:00 AM 6:30 AM Jazzercise with Jaye! 6:30 AM Run Well, Lawyer Well (Meet in the lobby.)	35
Coffee and Conversation with the Outreach and Inclusion Committee! ❤️🔄	Meet in the lobby	7:15 AM – 8:15 AM	35
ACTC Board of Regents Meeting 🔄 (Executive Session)	Magnolia, Mezzanine Level	7:30 AM – 9:00 AM	35
Administrative Practice	Salon 7 & 8, Level M2	8:00 AM – 10:45 AM 8:00 AM Important Developments 8:45 AM Cross-Border Controversies: Defending Tax Planning in the Post-TCJA Era 9:45 AM Landmark Supreme Court Decisions: 200+ Years of Tax Law Jurisprudence 📖	35
Affiliated & Related Corporations	Salon 9 & 10, Level M2	8:00 AM – 10:45 AM 8:00 AM The Evolving Consolidated Group Continuation Landscape 9:00 AM Section 269 and Entity Classification Elections - When Anti-Avoidance Meets Check-the-Box 10:00 AM Alumax Revisited - Section 1504(a)(4) and the Boundaries of Affiliated Group Membership	36
Capital Recovery & Leasing	Salon 13, Level M2	8:00 AM – 10:00 AM 8:00 AM Leasing and Cost Recovery Considerations with Data Centers 8:40 AM IRS Notice 2026-16 and Qualified Production Property under Section 168(n) 9:20 AM Section 41 Research Credit	37

SCHEDULE AT-A-GLANCE



COMMITTEE/PROGRAM	LOCATION	TOPIC(S)/TIME(S)	PAGE
Closely Held Businesses	Georgetown Univ, Level M1	8:00 AM – 10:45 AM 8:00 AM Hot Topics for Closely Held Businesses 8:30 AM Multiple Interests, One Duty: Who is My Client? No, Really, Who is It? 🗣️ 9:45 AM Pass-Through Entity Tax: Drafting Agreements to Take Advantage of State PTET Regimes and Federal Deduction Opportunities	40
In-House Counsel	Howard Univ, Level M1	8:00 AM – 10:45 AM 8:00 AM Major Tax Cases on Appeal 9:15 AM Law and Ethics of Tax Opinions 🗣️	41
Estate & Gift Taxes	Salon 14, Level M2	8:00 AM – 10:45 AM 8:00 AM HEMS: Help Explain My Standard – Interpreting and Applying Ascertainable Distribution Standards 9:30 AM Demystifying the Fundamental Income Tax and Partnership Tax Principles Used by Fund Managers, Promoters and Real Estate Developers	41
Individual & Family Taxation	Salon 5, Level M2	8:00 AM – 10:45 AM 8:00 AM Updates on Data Sharing, Taxpayer Privacy, and Tax Administration 8:55 AM Innocent Spouse, Domestic Abuse, and the Record Rule 9:50 AM The Impact of <i>Kwong</i> and <i>Abdo</i> : Refund Opportunities and Future Implications	42
Investment Management	Salon 12, Level M2	8:00 AM – 10:45 AM 8:00 AM Economic Trends Impacting the Investment Management Industry 8:15 AM Registered Funds and Other Retail Focused Vehicles - Current Tax Trends 9:30 AM Private Funds – The Biggest Tax Issues In...	43
Real Estate	Salon 6, Level M2	8:00 AM – 10:45 AM 8:00 AM Structuring Considerations for Inbound Real Estate Investments: FIRPTA, REITs and Section 892 9:30 AM Section 704(c) in Real Estate Transactions 10:15 AM REIT PLR Updates	43
Tax Policy & Simplification	George Washington Univ, Level M1	8:00 AM – 10:45 AM 8:00 AM Tax Policy in U.S. History 🗣️ 9:15 AM Demystifying the Tax Guidance Process	44
Women in Tax Forum 🗣️	Chinatown, Level M3	8:30 AM – 9:45 AM 8:30 AM Women in Tax Tea	45
Stop by the Taxpayer Advocate Service Listening Session at the 2026 ABA May Tax Meeting 🗣️	LeDroit Park & Shaw, Level M3	9:00 AM – 10:30 AM	45





SCHEDULE AT-A-GLANCE



COMMITTEE/PROGRAM	LOCATION	TOPIC(S)/TIME(S)	PAGE
Task Force on Artificial Intelligence	Gallaudet Univ, Level M1	9:30 AM – 10:30 AM 9:30 AM Tax Section Task Force on Artificial Intelligence Town Hall Meeting	45
State & Local Taxes Women in SALT Coffee Connection	Salon 1 & 2, Level M2	9:45 AM – 10:45 AM	45
Appointments to the Tax Court (Executive Session)	Magnolia, Mezzanine Level	10:00 AM – 11:00 AM	45
Tax Policy & Simplification Planning Meeting	George Washington Univ, Level M1	10:45 AM – 11:30 AM	46
Craft Well, Lawyer Well	Chinatown, Level M3	11:00 AM – 12:00 PM	46
Partnerships & LLCs, Real Estate and S Corps Shop Talk	Salon 9 & 10, Level M2	11:30 AM – 12:30 PM	46
Tax Notes Podcast	LeDroit Park & Shaw, Level M3	11:30 AM – 12:30 PM	46
Civil & Criminal Tax Penalties (Off-Site Lunch)	Clyde's of Gallery Place	11:45 AM – 2:00 PM	46
Cryptocurrency Task Force	George Washington Univ, Level M2	11:45 AM – 1:15 PM 11:45 AM Cryptocurrency Task Force	47
Diversity	Salon 13, Level M2	12:00 PM – 2:45 PM 12:00 PM Redrawing the Lines: New Issues at the Intersection of Tax and Immigration Law ("Taxigration") 1:30 PM Attorneys of Color Task Force Launch Event	47
S Corporations	Salon 7 & 8, Level M2	12:00 PM – 2:45 PM 12:00 PM Important Developments in the Federal Income Taxation of S Corporations 12:30 PM S Corporations and Sirius: Considerations for Tax Planning 1:45 PM S Corporations in Court: What's Different and What's the Same	47
Standards of Tax Practice	Salon 6, Level M2	12:00 PM – 2:45 PM 12:00 PM Tax Practice and the Democratic Process 12:55 PM I'm a Celebrity, Get My Case Out of Here – Considerations on When to Take Your Case to Court and the Court of Public Opinion 1:50 PM A Roundtable on In-House Tax Practice	48


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COMMITTEE/PROGRAM	LOCATION	TOPIC(S)/TIME(S)	PAGE
Tax Practice & Technology	Salon 12, Level M2	12:00 PM – 2:45 PM 12:00 PM Navigating the Expanding Legal & Ethical Boundaries of Data Privacy in Tax Practice  1:30 PM Not Another AI Panel – What about ESI?	49
Energy & Environmental Taxes	Georgetown Univ, Level M1	12:00 PM – 2:45 PM 12:00 PM Innovation Fueled by Excise Tax Incentives 1:00 PM Foreign Owners and Broken Ground - Small Decisions with Outsized Impacts 2:00 PM Investment, Insurance, and Innovation - How the Framework of Energy Projects is Built	50
State & Local Taxes	Salon 1 & 2, Level M2	12:15 PM – 2:15 PM 12:15 PM Worth Your SALT? The Great SALT Pub Trivia Challenge 1:15 PM Uniformity or Uncertainty? Evaluating the MTC's Draft Partnership Sourcing Rules	50
Corporate & Affiliated & Related Transactions Open Discussion 	Salon 9 & 10, Level M2	12:45 PM – 2:45 PM	51
Court Procedure & Practice	Salon 7 & 8, Level M2	3:00 PM – 5:45 PM 3:00 PM The Constitution Pushes Back: Old Limits, New Tax Litigation Strategies  4:05 PM Current Developments 4:35 PM Due Process at 250: Penalties, Parallel Proceedings, and Constitutional Limits – Part I 	51
LGBTQ+ Lawyers in Tax Forum	Scarlet Oak, Mezzanine Level	3:00 PM – 5:00 PM 3:00 PM Effectively Advising Diverse Taxpayers: Inbound and Outbound Considerations	52
Estate & Gift and Fiduciary Income Tax	Salon 14, Level M2	3:00 PM – 5:45 PM 3:00 PM Current Developments in Estate, Gift, GST, and Fiduciary Income Tax 4:15 PM Applying Fundamental Income and Partnership Tax Principles to the Income Tax and Gift Tax Planning for Transfers of Carried Interests	52
Insurance Companies	George Washington Univ, Level M1	3:00 PM – 5:45 PM 3:00 PM Navigating Tax Complexities in Insurance M&A Transactions 4:00 PM Captives in the Tax Court: Analyzing Developments in the Post-Chevron Judicial Landscape 4:40 PM The Borderless Underwriter: Managing PE Risk in a Modern World	53

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COMMITTEE/PROGRAM	LOCATION	TOPIC(S)/TIME(S)	PAGE
Financial Institutions & Products	Salon 12, Level M2	3:00 PM – 5:45 PM 3:00 PM Tax Loss Harvesting: Opportunities and Pitfalls for Funds and Individual Investors 4:00 PM Prediction Market Contracts Involve Financial Instruments Taxation? You Can Bet On It 5:00 PM Risky Business: Financial Instruments and UBTI	54
Partnerships & LLCs	Salon 6, Level M2	3:00 PM – 5:45 PM 3:00 PM Recent Partnership Tax Legal Developments 4:00 PM BBA Audit Update 5:00 PM Preferred Equity in Partnership Structures	55
State & Local Taxes	Salon 1 & 2, Level M2	3:00 PM – 5:15 PM 3:00 PM Confidential No More? Taxpayer Data Privacy, Disclosure, and the Expanding Push for Transparency 4:15 PM A Review of Cases on Appeal to the U.S. Supreme Court affecting SALT Practice	55
Tax Accounting	Salon 9 & 10, Level M2	3:00 PM – 5:45 PM 3:00 PM Current Developments 3:30 PM The Many Facets of Revenue Realization 4:15 PM Can the Uniform Capitalization Rules be Simplified? 5:00 PM What is an “Item” and What Does it Mean for Tax Accounting?	56
Tax Collection, Bankruptcy and Workouts	Salon 15, Level M2	3:00 PM – 5:45 PM 3:00 PM The Future of Tax Collections 4:25 PM Procedural Pathways for Challenging Assessed Liabilities	57
Tax Exempt Financing	Tulip, Mezzanine Level	3:00 PM – 5:45 PM 3:00 PM Legislative, Administrative and Practice Updates 4:00 PM Bonds and Tax Credit Financing for Real Estate Development 5:00 PM Tax-Exempt Transactions for 501(c)(3) Nonprofits	57
Teaching Taxation	Howard Univ, Level M1	3:00 PM – 4:30 PM 3:00 PM Tax Expenditures After the One Big Beautiful Bill Act	58
New Tax Practitioners	Georgetown Univ, Level M1	3:30 PM – 5:30 PM 3:30 PM Current Developments in Anti-Abuse Rules: Economic Substance, Substance Over Form, Business Purpose, and Other Doctrines	58
Publications: Meet & Greet 	Silver Linden, Mezzanine Level	4:00 PM – 5:00 PM	59







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COMMITTEE/PROGRAM	LOCATION	TOPIC(S)/TIME(S)	PAGE
250th Anniversary Tea Party (Ticketed Event)	Henley Park Hotel	4:30 PM – 6:00 PM	59
Tax Analysts Award of Distinction for Contributions in U.S. Federal Taxation	LeDroit Park & Shaw, Level M3	5:00 PM – 7:15 PM	59
Live Well, Lawyer Well	Chinatown, Level M3	5:30 PM – 6:30 PM 5:30 PM The Burnout Solution: Addressing Attorney Health and Wellness in an Age of Uncertainty	59
SATURDAY GENERAL PROGRAMMING 7:30 AM			
ACTC Fellows Breakfast and Roundtable Discussion (ACTC Fellows Only)	Salon 6, Level M2	7:30 AM – 9:00 AM	60
IRS/Treasury Employee Benefits Listening Session	Univ of DC & Catholic Univ, Level M1	7:30 AM – 8:15 AM	60
Court Procedure & Practice Committee Breakfast (Ticketed Event)	Salon 9 & 10, Level M2	7:45 AM – 9:00 AM	60
Civil & Criminal Tax Penalties	Salon 3 & 4, Level M2	8:30 AM – 11:30 AM 8:30 AM The Year in Review: Legislative, Judicial, and Enforcement Developments in Civil and Criminal Tax Penalties 9:30 AM On the Front Lines: Criminal Tax Enforcement Priorities, Investigations, and Prosecutions 10:30 AM Due Process at 250: Penalties, Parallel Proceedings, and Constitutional Limits – Part II	60
Corporate Tax	Salon 5, Level M2	8:30 AM – 11:30 AM 8:30 AM Section 355 Update 9:30 AM Time to Make the U.S. Your New Corporate Tax Home? 10:40 AM Qualified Small Business Stock Post OBBBA	61
Employee Benefits	Salon 7 & 8, Level M2	8:30 AM – 11:30 AM 8:30 AM Qualified Plans: Current Events and End of Year Planning 9:30 AM Plan Governance: Hot Topics and Best Practices 10:30 AM Ethics for Benefits Lawyers	62

SCHEDULE AT-A-GLANCE



COMMITTEE/PROGRAM	LOCATION	TOPIC(S)/TIME(S)	PAGE
Fiduciary Income Tax	Salon 1 & 2, Level M2	8:30 AM – 11:30 AM 8:30 AM Pease Pease Me: The OBBBA's Revived Limitation on Itemized Deductions 9:30 AM Tax Implications Upon the Death of a Foreign Grantor of a Foreign Grantor Trust with U.S.-Based Beneficiaries 10:30 AM GST Non-Exempt Trusts and the "Health and Education" Exception – What They Don't Tell You About the Income Tax Consequences	62
Pro Bono & Tax Clinics	Salon 12, Level M2	8:30 AM – 11:30 AM 8:30 AM Tax Court Updates: The View from the Bench 9:00 AM The Future Life of Incarcerated Cases 10:15 AM Proposed Expansion of PRWORA's Federal Public Benefits Definition to Include Refundable Tax Credits: What Tax Practitioners Should Know	63
Sales, Exchanges & Basis	George Washington Univ, Level M1	8:30 AM – 11:30 AM 8:30 AM Beyond Traditional Real Estate Investments in 1031 Exchanges - The Bold New World of Alternative "Like-Kind" Investments 9:30 AM Of Foreign Exchange & Foreign (1031) Exchanges: Outbound Real Estate Transactions and Structuring 10:30 AM Tax Incentives for Data Centers	64
State & Local Taxes Practitioners' Roundtable  (Executive Session)	Univ of DC & Catholic Univ, Level M1	8:30 AM – 10:30 AM	65
Philanthropy Professors Meeting 	Founding Farmers & Distillers	9:00 AM – 11:00 AM	65
State & Local Taxes Publications Subcommittee 	Univ of DC & Catholic Univ, Level M1	10:30 AM – 11:00 AM	66
State & Local Taxes Vice Chairs' Planning Meeting 	Univ of DC & Catholic Univ, Level M1	11:00 AM – 12:00 PM	66
Section Plenary Luncheon & Awards  (Ticketed Event)	Salon 6, Level M2	12:00 PM – 1:30 PM 12:00 PM "What Do Taxes Mean to Americans and Democracy?" 	66

UPCOMING

2026

ABA TAX SECTION EVENTS



MAY TAX MEETING

May 7 - 9 | Washington, DC



**U.S. AND LATIN AMERICA
TAX PRACTICE TRENDS**

June 10 - 12 | São Paulo, Brazil



**VIRTUAL FALL TAX
MEETING**

October 5 - 9 | Online



**CRIMINAL TAX FRAUD & TAX
CONTROVERSY CONFERENCE**

December 10 - 12 | Las Vegas, NV



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AMERICAN **BAR** ASSOCIATION

Tax Section

PROGRAM SCHEDULE THURSDAY, MAY 7



7:30 AM – 11:30 AM
Council Breakfast and Meeting 🗣️ (Executive Session)

Salon 9 & 10, Level M2

11:00 AM – 12:00 PM
Women in Tax Forum 🗣️ (Complimentary)

Georgetown Univ, Level M1

Mentoring in Tax: Building Connections and Launching a One-on-One Mentoring Program.

The Women in Tax Forum is pleased to present an engaging panel discussion on the power of mentorship in shaping successful careers in tax law. Whether you are just beginning your career, contemplating a transition, or looking to give back as a mentor, this session will offer practical guidance and inspiration for tax professionals at every stage. We are excited to use this panel as the official launch of the Women in Tax Forum's new One-on-One Mentoring Program. This initiative is designed to create structured mentoring relationships between experienced tax practitioners and those seeking guidance as they develop their careers.

Moderator: Robin L. Greenhouse, former IRS Litigation & Advisory Division Counsel

Panelists: Elizabeth P. Askey, Skadden, Arps, Slate, Meagher & Flom LLP; Rachel Leiser Levy, Deloitte; Caroline H. Ngo, McDermott Will & Schulte; Claire Voegele, Jones Day

11:30 AM – 1:00 PM
Loretta Collins Argrett Fellowship Welcome Lunch 🗣️ (Invite Only)

Salon 1 & 2, Level M2

1:00 PM – 4:00 PM
Tax Bridge to Practice ★

Salon 6, Level M2

1:00 PM Approaches to Resolving Tax Controversies with the IRS Independent Office of Appeals. The IRS Independent Office of Appeals ("Appeals") plays a critical role in resolving tax controversies without litigation, and practitioners representing clients under IRS examination should carefully consider when to take a case to Appeals. This panel will discuss new developments with Appeals, how to navigate the Appeals process, and the Alternative Dispute Resolution options for settling a case, including Fast Track Settlement, Rapid Appeals Process, and Post-Appeals Mediation.

Moderator: Eric Albers-Fiedler, Morgan, Lewis & Bockius LLP

Panelists: Meeren Amin, Fox Rothschild LLP; Lauren Darwit, Moore Tax Law Group, LLC; Katherine Wheeler, Chamberlain, Hrdlicka, White, Williams & Aughtry

2:30 PM Getting to Clean: Navigating Clean Energy Transactions after the OBBBA. This panel will provide new and emerging practitioners with an overview of the renewable energy tax landscape, both before and after passage of the OBBBA last year, the current state of tax financing transactions, and an overview of requirements for monetizing clean energy credits. The panel will discuss key aspects of tax monetization structures, including transferability and direct pay rules. The goal of the panel is to provide those who are new to the renewable energy tax world, or those looking to break into this space, a firm understanding of fundamental topics and skills needed to succeed.

Moderator: Richard Benson, Attorney and Alternative Energy Consultant

Panelists: Raghav Agnihotri, Holland & Knight LLP; Kara Altman, A&O Shearman; Brandon King, Clean Energy Counsel, LLP

PROGRAM SCHEDULE THURSDAY, MAY 7



2:00 PM – 4:00 PM

Salon 12, Level M2

Corporate Tax and Affiliated and Related Corporations

Committee Meeting with IRS Office of Associate Chief Counsel (Corporate). Members of the Corporate Tax and Affiliated and Related Corporations Committees will meet with officials from the IRS Office of Associate Chief Counsel (Corporate) to discuss published guidance priorities for the coming year.


2:00 PM – 4:00 PM

Salon 3 & 4, Level M2

The 250th Anniversary of The Declaration of Independence - Taxes & American Democracy

2:00 PM **Keynote Address: The State of American Democracy by Jeh C. Johnson.** 

Jeh C. Johnson, Co-chair of The Task Force for American Democracy and former Secretary of U.S. Department of Homeland Security, discusses the state of American democracy and the key findings and recommendations set forth in *The 2025 Report of The ABA Task Force for American Democracy*.

2:30 PM **Taxes and the Declaration of Independence.**  A discussion among top scholars of early American history focusing on events and ideas leading up to the Declaration of Independence, the principles and ideals embodied within that document and its broader context, and the interplay between those ideals and those in the U.S. Constitution.

Moderator: Susan Saulny, Journalist, formerly of The New York Times

Panelists: François Furstenberg, Johns Hopkins University; Sarah Pearsall, Johns Hopkins University; Rosemarie Zagarri, George Mason University

3:15 PM **The Evolution of American Tax Law.** A discussion among top scholars of U.S. tax history examining the evolution of U.S. tax law from the lens of democratic values. Additionally, the panel will examine the extent to which the income tax regime promotes societal fiscal engagement.

Moderator: Brant Helwig, New York University School of Law

Panelists: Ajay Mehrotra, Northwester Pritzker School of Law; Lawrence Zelenak, Duke University School of Law

2:00 PM – 4:00 PM

Salon 7 & 8, Level M2

Pro-Bono & Tax Clinics

Pro Bono Skill Building Workshop. Have you participated in the Tax Section's Virtual Settlement Week program or taken individual pro bono cases through your local Low-Income Tax Clinic? Are you interested in taking on pro bono cases, but feel you lack experience with this population of taxpayers? Do you have pro bono representation experiences to share with other tax professionals? Modeled off our popular Trial Skills Training program each December, this workshop will provide participants with the opportunity to learn about best practices, negotiation strategies and hazards of litigation in a settlement conference with a Chief Counsel attorney. Whether you are representing the taxpayer, assisting with a settlement week program or a full time LITC practitioner, you are sure to pick up some valuable tips. We will begin with a panel discussion utilizing a common hypothetical taxpayer scenario to walk through the preparation steps and will then cover tips for the actual conference and beyond. Participants will then be divided into small groups to prepare together and then hold a mock settlement conference with a former IRS Counsel attorney. Join us for this unique CLE experience where

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PROGRAM SCHEDULE THURSDAY, MAY 7



you will both learn new skills and immediately apply them in a close simulation of a real taxpayer case.

Moderator: Karyna Lopez Litigation Director/Clinic Director, Low Income Taxpayer Clinic, Lone Star Legal Aid

Panelists: Sandy Freund, Clinical Professor of Law, and Co-Director of the Federal Tax Law Clinic, Rutgers Law School; Abbey Garber, Holland & Knight LLC; Amy Spivey, Associate Clinical Professor and Clinic Director, University of California Law San Francisco

3:00 PM – 4:00 PM

Univ of DC & Catholic Univ, Level M1

Women in Tax Forum

3:00 PM Wrong Answers Only. Think you know your legal ethics? It's time to put that knowledge to the test! The Women in Tax Forum presents a game show–style panel on Legal Ethics and Professional Responsibility Standards, where our panelists will go head-to-head on the rules that govern our practice. Follow along as they tackle questions on competence standards, diligence requirements, and communication guidelines for interacting with the IRS and taxpayers. Whether you're cheering from the audience or playing along in your seat, this CLE-approved session will leave you with practical takeaways you can use every day.

Moderator: Andrew Strelka, Willkie Farr & Gallagher LLP

Panelists: Ashlee Davis, KPMG; Erin Hines, Akerman; Marissa Lenius, RSM; Mary Kate Nicholson, Holland & Knight

3:00 PM – 4:00 PM

Cherry Blossom, Mezzanine Level

New Committee Leader Orientation Session

In order to take some of the pressure off the summer leadership orientation on Zoom and allow new leaders to meet each other in person, we are going to do the first half of the orientation in person at the May. Attendance is required for incoming committee chairs. Vice Chairs are welcome to join as well if they would like to.

4:00 PM – 5:00 PM

Cherry Blossom, Mezzanine Level

All Committee Leader Leadership Training Session

This session is open to all committee chairs, vice chairs, incoming leaders, Council members. The session will feature a guest speaker offering training on skills relevant to leaders in volunteer associations. The training will cover skills like delegation, volunteer engagement and motivation of active members. Come and learn how to increase your potential as a current or future leader of the Tax Section and take your committee to new heights!

4:00 PM – 5:00 PM

Gallaudet Univ, Level M1

Law Student Networking Happy Hour

Join fellow law students, Argrett Fellows, and young tax practitioners for a networking happy hour. A relaxed space to connect, ask questions, and build community.

PROGRAM SCHEDULE THURSDAY, MAY 7



5:00 PM – 6:00 PM

Magnolia, Level M1

2027 Midyear Meeting Track Planning Session

This session is mandatory for at least one leader from every committee involved in one of the “tracks” for the Midyear Tax Meeting. Attendees will break into groups by track to review last year’s schedule, make suggested amendments, appoint point people for track planning and start the timeline and process for planning over the next eight months.

5:00 PM – 6:00 PM

Salon 1 & 2, Level M2

First-Time and Solo Attendee Reception (Complimentary)

The Tax Section Outreach & Inclusion Committee welcomes our first-time attendees, solo attendees (those attending without colleagues), and newest members to join us for a welcome reception. Mix and mingle with committee members who will help you connect with other attendees, give feedback on the best way to navigate the meeting, and provide other helpful hints and tips for maximizing your meeting experience.

5:00 PM – 6:00 PM

Salon 9 & 10, Level M2

Women in Tax Forum Speed Networking (Complimentary)

Join us for our third annual speed networking event. Speed networking is an entertaining alternative to traditional networking events, where it provides an avenue for participants to quickly meet new people and reconnect with old colleagues.

6:00 PM – 7:00 PM

Salon 5, Level M2

Welcome Reception: Celebrating Pro Bono (Complimentary)

All are welcome and encouraged to join for food, drinks, and lively conversation with fellow conference attendees for no additional cost. Kick off your meeting by celebrating the Tax Section’s commitment to and investment in making a more fair, equitable and efficient tax system through public service.




7:15 PM – 8:45 PM

Offsite at the Hamilton

Whiskey Rebellion Reception at The Hamilton (Ticketed Event)

Celebrate the famous 1791 uprising against an excise tax on spirits with comradery and a tasting of high-shelf whiskeys (or nonalcoholic options) at the aptly named, **The Hamilton**, just steps from The White House and U.S. Department of Treasury building. Tickets are \$75 and includes tastings of four high-shelf whiskeys (including Rye, Bourbon and Japanese) or nonalcoholic cocktails and passed appetizers. Cash bar will be available for additional drinks. Registration information provided by email.

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PROGRAM SCHEDULE

FRIDAY, MAY 8 – Employee Benefits



AM Session 1 – Subcommittees: 8:00 AM – 11:00 AM

8:00 AM – 9:30 AM

Tulip, Mezzanine Level

Employee Benefits Defined Benefit Plan Subcommittee

Defined Benefit Plans Update. This subcommittee panel will discuss recent issues of interest affecting defined benefit plans, including updates on agency guidance, audit considerations and litigation developments.

Panelists: Camille Castro, Wagner Law Group; Israel Goldowitz, Wagner Law Group; Melissa Grim, Benesch Friedlander Coplan & Aronoff LLP; Katie Kohn, Thompson Hine; John Lowell, October Three; Teresa Napoli, Sidley Austin LLP; Danielle Norris, Attorney Advisor, Department of Treasury (Invited); John R. Paliga, Assistant General Counsel, Pension Benefit Guaranty Corporation (Invited); Kelly Scanlon, National Rural Electric Cooperative Association (NRECA); Michael J. Sinacore, Chief Policy Officer, Pension Benefit Guaranty Corporation (Invited); Scott Steadman, Actuary, Department of Treasury (Invited)

8:00 AM – 9:30 AM

Silver Linden, Mezzanine Level

Employee Benefits Executive Compensation, Fringe Benefit and Federal Securities Law Subcommittee

Executive Compensation, Fringe Benefits and Federal Securities Law Update. If new guidance is issued, the subcommittee will address the guidance. Otherwise, the subcommittee will address several strategies being used that purport to not be taxable wages including NIL contracts, split dollar life insurance benefits, signing bonus loans and employer payment of prior employer clawbacks.

Moderator: Jennifer Dunsizer, Vorys

Panelists: Christa Bierma, Associate Benefits Tax Counsel, Department of Treasury (Invited); Barbara Klepper, Foley Hoag; Keira Kuntz, Haynes Boone; Kurt Lawson, Deputy Benefits Tax Counsel, Department of Treasury (Invited); Will McNally, Paul Weiss; Veena K. Murthy, PwC US Tax LLP; Stephen Tackney KPMG, LLP; John Richards, Office of Associate Chief Counsel (EEE), IRS (Invited)

9:30 AM – 10:30 AM

Cherry Blossom, Mezzanine Level

Employee Benefits Exempt Organizations and Governmental Plans Subcommittee

Exempt Organizations and Governmental Plans Update. This subcommittee panel will discuss the impact of recent developments for plans of tax-exempt and governmental entities. The session will focus on excise tax considerations for exempt organizations, including the excess benefit transaction/intermediate sanction rules of code section 4958 and the excess executive remuneration rules of code section 4960.

Panelists: Brian Gallagher, Miller Canfield; Jennifer Gardner, Reed Smith; Jewelie Grape, J. Grape Law; Bryanne Kelleher, Voya Financial; Pamela Kinard, Office of Associate Chief Counsel (EEE), IRS (Invited); Kurt Lawson, Deputy Benefits Tax Counsel, Department of Treasury (Invited); Michelle McCarthy, Nossaman; Chelsea Rubin, Office of Associate Chief Counsel (EEE), IRS (Invited)

PROGRAM SCHEDULE

FRIDAY, MAY 8 – Employee Benefits



9:30 AM – 10:30 AM

Scarlet Oak, Mezzanine Level

Employee Benefits Litigation Subcommittee

Litigation Update. This session will discuss recent litigation trends and decisions of interest in employee benefits and ERISA, including new theories of liability and updates on pension risk transfers, plan forfeitures, tobacco surcharge, and other fiduciary breach cases.

Panelists: Blake Crohan, Alston & Bird; Angel Garrett, Littler; Mary Grinman, Skadden Arps; Brian Murray, Trucker Huss, APC

9:30 AM – 11:00 AM

Dogwood, Mezzanine Level

Employee Benefits Defined Contribution Plans

Defined Contributions Plans Update. This meeting will examine recent and pending statutory, regulatory, and litigation activity directly impacting defined contribution plans. It will also involve a discussion of emerging fiduciary, qualification, and operational issues relating to defined contribution plans.

Panelists: Robert Daily, Attorney Advisor, Department of Treasury (Invited); Matthew Eickman, Fiduciary Law Center; Michelle Lewis, Hunton Andrews Kurth; Brandon Long, McAfee & Taft; Anne Meyer, Snell & Wilmer; Kara Soderstrom, Office of Associate Chief Counsel (EEE), IRS (Invited); David Uhlendorff, Thompson Hine; William Evans, Attorney Advisor, Department of Treasury (Invited)

9:30 AM – 11:00 AM

Silver Linden, Mezzanine Level

Employment Tax Subcommittee

Employment Tax Update. Government Employment Tax Update. An overview of important developments, including guidance in connection with the OBBBA. **Tax Controversy Update.** A review of current trends in tax audits and controversy, including a discussion of recent case decisions and areas of focus in employment tax audits. **Do I have to Withhold? Employment Tax Responsibilities in the Current Employment Landscape.** A discussion of the different types of employers and the related requirements with respect to employment taxes, including common law employers vs. statutory employers, responsibilities of employers sending employees on assignment to the U.S. or overseas, and topics related to worker classification.

Panelists: Christa Bierma, Associate Benefits Tax Counsel, Department of Treasury (Invited); Syd Gernstein, Office of Associate Chief Counsel (EEE), IRS (Invited); Andrew Holubeck, Office of Associate Chief Counsel (EEE), IRS (Invited); Chaya Kundra, Kundra & Associates; Rachel Leiser Levy, Deloitte; Megan Marlin, PwC US Tax LLP; Veena K. Murthy, PwC US Tax LLP; Priya Schwartzburt, Vialto Partners; William Weissman, Littler; Mikhail Zhidkov, Office of Associate Chief Counsel (EEE), IRS (Invited)

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PROGRAM SCHEDULE

FRIDAY, MAY 8 – Employee Benefits



11:00 AM – 11:15 AM

Networking Break (Non-CLE)

11:15 AM – 12:45 PM

Tulip, Mezzanine Level

Employee Benefits Welfare Plan, EEOC, FMLA and Leave Issues Subcommittee

Welfare Plans, EEOC, FMLA and Leave Issues Update. Toward Transparency and Fiduciary Compliance. Join us to discuss recent litigation and regulatory activity impacting health and welfare plans. Our panel will include input from governmental speakers and panelists about recent guidance addressing group health plan transparency, pharmacy benefit manager (PBM) disclosures, and more. In addition, we will discuss CAA 2026 and provide a welfare plan litigation update, addressing in particular recent lawsuits targeting voluntary benefit plans.

Panelists: Alden Bianchi, SBMA; Kristy L. Buckley, Buckley Maxwell Dixon Dolezal PC; Will Fischer, Groom Law Group; Kevin Knopf, Office of Associate Chief Counsel (EEE), IRS (Invited); Jason P. Lacey, Lacey, P.A.; Matt Litton, Attorney Advisor, Department of Treasury (Invited); Alex Krupnick, Office of Associate Chief Counsel (EEE), IRS (Invited); Beth A. Mandel, Thompson Hine LLP; Mary E. Powell, Trucker Huss, APC; Vanessa A. Scott, Ice Miller

11:15 AM – 12:15 PM

Cherry Blossom, Mezzanine Level

Employee Benefits Plan Investments and Products Subcommittee

Plan Investments and Products Update. At its inaugural meeting, the Plan Investments and Products Subcommittee will provide an overview of the rapid innovation in investments and retirement products. The Subcommittee will discuss the new DOL guidance on alternative investments, the vacatur of the 2024 fiduciary rule and PTE amendments, the continued evolution of lifetime income products, and new and emerging product themes.

Panelists: Jason Berkowitz, Insured Retirement Institute; David Levine, Groom Law Group; Kelsey Mayo, American Retirement Association; David Olstein, Hogan Lovells; Robert Toth, Jr., Law Office of Robert Toth, Jr.

11:15 AM – 12:15 PM

Dogwood, Mezzanine Level

Employee Benefits Self-Correction, Determination Letters & Administrative Practices Subcommittee

Self-Correction, Determination Letters & Administrative Practices Update. The panel will discuss recently issued government guidance related to retirement plan corrections (including guidance issued in conjunction with SECURE 2.0, especially the expected EPCRS Revenue Procedure. The panel will also provide practical insights on correcting common plan failures and discuss current determination letter and other administrative practices trends.

Panelists: Angel Carrington, Office of Associate Chief Counsel (EEE), IRS (Invited); Samantha A. Kopacz, Honigman; Lou Leslie, IRS (Invited); Eric Slack, Thompson Hine; Timothy G. Verrall, Ogletree Deakins

12:15 PM – 1:15 PM

Magnolia, Mezzanine Level

Employee Benefits ESOP Subcommittee

ESOP Update. This session will discuss current trends in ESOP-related transactions and analyzes the various deal structures and how ESOP rules intersect with corporate and state law to shape roles and responsibilities of the parties. We'll also review recent legislation that could impact ESOPs and ESOP-owned businesses. And if time allows, the panel will tackle the

PROGRAM SCHEDULE

FRIDAY, MAY 8 – Employee Benefits



ongoing trend of stock conversion and segregation in light of *Davis v. United Bank* and whether it changes the calculus for adding these features to a plan.

Panelists: Myriem Bennani, McDermott Will & Schulte; Lori Oliphant, Steptoe & Johnson; Scott Thompson, Haynes Boone; Alison Wilkerson, McDermott Will & Schulte

12:15 PM – 1:15 PM

Silver Linden, Mezzanine Level

Employee Benefits Multiple Employer Plan Subcommittee

Multiple Employer Plans Update. The subcommittee will discuss the status of current governmental guidance and the industry response to the DOL's 2025 Request for Information related to a potential PEP small employer safe harbor. In addition, the presentation will focus on what questions remain outstanding and practical considerations for attorneys representing employers considering PEPs or acquiring companies participating in PEPs.

Panelists: Michael Daum, Alerus; Will Gebo, Bass Berry & Sims PLC; Elizabeth Groenewegen, Aon Hewitt; Pamela Kinard, IRS Office of Chief Counsel (Invited); Heath Miller, Access Retirement Solutions

12:45 PM – 1:45 PM

Dogwood, Mezzanine Level

Employee Benefits Plan Governance Subcommittee

Plan Governance Subcommittee Update. The panel will discuss recent developments in the plan governance landscape impacting health and retirement plan sponsors and others serving in a fiduciary capacity with respect to ERISA plans.

Panelists: Christopher Collins, Vedder Price; Tom Hogan, Haynes Boone; David Olstein, Hogan Lovells; Cremethius Riggins, Alston & Bird

1:45 PM – 2:00 PM

Networking Break

2:00 PM – 4:00 PM

Salon 5, Level M2

Employee Benefits

Chair: Carolyn M. Trenda, McGuireWoods LLP

2:00 PM

JCEB Technical Session Meeting with the Department of Treasury/IRS Recap.

The panelists will review and discuss topics that were covered in conversations earlier this week between members of the committees comprising the Joint Committee on Employee Benefits and individual representatives of the Internal Revenue Service and the Department of the Treasury.

Moderator: Sarah Touzalin, Seyfarth Shaw

Panelists: Jennifer Dunsizer, Vorys; Jason Lacey, Palmieri & Eisenberg; Michelle Lewis, Hunton; David Uhlendorff, Thompson Hine; William Weissman, Littler; Kim Wilcoxon, Thompson Hine

3:00 PM

Plan Investments & Products: A Brave New World. The panelists will address the evolving landscape of plan investment and products being used and introduced for 401(k) plans. The panel will specifically focus on the DOL's proposed guidance on the use of alternative investments in 401(k) plans, the

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PROGRAM SCHEDULE

FRIDAY, MAY 8 – Employee Benefits



impact of the recent resolution of the litigation involving the fiduciary rule finalized during the Biden Administration and the role of counsel in this brave new world.

Moderator: Rosie Zaklad, Groom Law Group

Panelists: David Levine, Groom Law Group; Kelsey Mayo, American Retirement Association; David Olstein, Hogan Lovells

4:00 PM – 4:15 PM

Networking Break 

4:15 PM – 6:15 PM

Salon 5, Level M2

Employee Benefits

Chair: Carolyn M. Trenda, McGuireWoods LLP

4:15 PM Hot Topics: IRS and Treasury Update. Representatives from the Department of the Treasury and IRS will provide updates on the latest tax guidance and developments affecting employee benefit plans. Discussion is expected to include health and welfare, employment tax, and tax-qualified plan matters.

Moderator: Carolyn M. Trenda, McGuireWoods LLP

Panelists: Lynne Camillo, Deputy Associate Chief Counsel (EEE), IRS (Invited); Helen Morrison, Benefits Tax Counsel, Department of Treasury (Invited); Laura Warshawsky, Deputy Associate Chief Counsel (EEE), IRS (Invited)

5:15 PM Employee Benefits Fireside Chat. 

6:15 PM – 6:45 PM

Salon 5 Foyer, Level M2

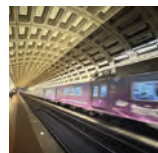
Employee Benefits Networking Reception 

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PROGRAM SCHEDULE

FRIDAY, MAY 8 – Exempt Organizations



8:00 AM – 8:15 AM
Exempt Organizations Committee Business 

Univ of DC & Catholic Univ, Level M1

8:15 AM – 10:30 AM
Exempt Organizations AM Session

Univ of DC & Catholic Univ, Level M1

Chair: Kimberly Eney, Loeb & Loeb LLP

8:15 AM **Insights from the Government: Sharing the Latest Developments on Tax-Exempt Organizations.** Key leaders in government will engage in a discussion of the latest legislative, judicial, and regulatory developments impacting tax-exempt organizations.


Moderator: Bridget Weiss, Arnold & Porter Kaye Scholer LLP

Panelist: Lynne Camillo, Deputy Associate Chief Counsel, Employee Benefits, Exempt Organizations and Employment Taxes (EEE), IRS Office of Chief Counsel; Seth Groman, Senior Technician Reviewer, Employee Benefits, Exempt Organizations and Employment Taxes (EEE), IRS Office of Chief Counsel; Andrew E. Lai, Legislation Counsel, Joint Committee on Taxation; Amber MacKenzie, Attorney Advisor, Department of Treasury

9:30 AM **Private Foundations: Supporting the Field During this Moment in Time.** Private foundations have faced a variety of new questions over the past year, including whether grants to support projects of 501(c)(3) organizations continue to advance charitable and educational purposes, whether to increase their payout rate in light of significant cuts to grantee funding, and how tightly to control the due diligence process, including assurance of a grantee's compliance with the laws. Panelists will explore how foundations are navigating these questions and share tips for advising clients during such a unique moment in time.

Moderator: Shirley McLaughlin, Adler & Colvin

Panelists: Jenn Holcomb, Council on Foundations; Joshua Mintz, John D. and Catherine T. MacArthur Foundation; Jennifer Shipp, Heising-Simons Foundation

10:30 AM – 10:45 AM
Networking Break 

10:45 AM – 11:45 AM
Exempt Organizations AM Session

Univ of DC & Catholic Univ, Level M1

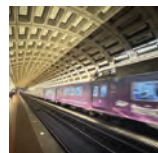
Chair: Kimberly Eney, Loeb & Loeb LLP

10:45 AM **Artificial Intelligence 101 for Tax-Exempt Organizations Lawyers.** Artificial intelligence is increasingly being used in the law. From preparing tax-exempt organization filings to researching the differences between private foundations and public charities, artificial intelligence tools are increasingly influencing our work. This panel will discuss key artificial intelligence tools available to support tax-exempt organizations lawyers in their practices. The discussion will focus on what works so far and what doesn't, and on the lessons learned in navigating privilege, ethical considerations, and fiduciary obligations.

Moderator: Alexandra (Alex) Mitchell, Holland & Knight LLP

Panelists: Randall Thomas, Morgan, Lewis & Bockius LLP; Genevra Williams, Mendrygal Law PLLC

PROGRAM SCHEDULE FRIDAY, MAY 8 – Exempt Organizations



11:45 AM – 12:15 PM
Networking Break

12:15 PM – 1:15 PM Salon 15, Level M2
Exempt Organizations Subcommittee: Private Foundations, International Philanthropy, Community Foundations & UBIT

12:15 PM – 1:15 PM Univ of DC & Catholic Univ, Level M11
Exempt Organizations Subcommittee: Health Care Organizations; State and Local Regulation; Audits, Appeals & Litigation; Compensation and Benefits

12:15 PM – 1:15 PM Howard Univ, Level M1
Exempt Organizations Subcommittee: Political and Lobbying Organizations

12:15 PM – 1:15 PM Salon 14, Level M2
Exempt Organizations Subcommittee: Educational Organizations; Religious Organizations

1:15 PM – 1:30 PM
Networking Break

1:30 PM – 5:00 PM Univ of DC & Catholic Univ, Level M1
Exempt Organizations PM Session
Chair: Kimberly Eney, Loeb & Loeb LLP

1:30 PM Best Practices for Completing the Form 990 and Form 990-PF. Tax-exempt organizations practitioners (including accountants) will discuss best practices for completing the Form 990 and Form 990-PF, including the reporting of investments and grants, the treatment of related organizations, and the disclosure of compensation. Panelists will discuss how to navigate the extra scrutiny that comes from the public nature of these returns and how to handle the inevitable foot faults that arise throughout the process.

Moderator: Andrew Schulz, Adler & Colvin

Panelists: Lisa Heller, Nonprofit Tax, GRF CPAs and Advisors; Jocelyne Miller, Deloitte; Kevin Roe, Davis Wright Tremaine

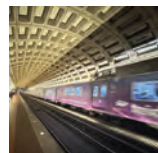
2:30 PM Advising Tax-Exempt Organizations During an Election Year. Failure to correctly identify political campaign activity can jeopardize an organization's tax-exempt status. Section 501(c)(3) organizations may engage in election-related advocacy activities but are prohibited from intervening in political campaign activities. In contrast, 501(c)(4) organizations can intervene in political campaign activities, provided their primary purpose is the promotion of social welfare, whereas the primary purpose of Section 527 organizations must be to influence the outcome

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PROGRAM SCHEDULE

FRIDAY, MAY 8 – Exempt Organizations



of elections. Panelists will discuss legal considerations arising for nonprofits engaged in work that intersects with campaign activities in preparation for mid-term elections this fall.

Moderator: Elizabeth Grossman, Trister, Ross, Schadler & Gold, PLLC

Panelists: Joseph M. Birkenstock, Sandler Reiff Lamb Rosenstein & Birkenstock, P.C.; Sharon Want, Caplin & Drysdale

3:30 PM **Break.**

3:45 PM **Roundtable Discussion with In-House Counsel at Tax-Exempt Organizations.**

In-house counsel at tax-exempt organizations will share how they are relying on outside counsel, addressing the use of artificial intelligence and other technologies, navigating privilege and the engagement of legal service providers, and training the next generation of lawyers, among other topics.

Moderator: Diara Holmes, Loeb & Loeb LLP

Panelists: Laura Damerville, Howard Hughes Medical Institute; Matthew Giuliano, National Philanthropic Trust; Jocelyn Starzak, World Wildlife Fund

5:00 PM – 6:00 PM
Exempt Organizations Cash Bar

Univ of DC & Catholic Univ Foyer, Level M1

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PROGRAM SCHEDULE

FRIDAY, MAY 8 – International



8:30 AM – 10:15 AM

Salon 3 & 4, Level M2

FAUST - Individual & Passthrough

Chair: Bibiana A. Cruz, DLA Piper

Reporter: Alexander Perez, Georgetown LLM Graduate '26

8:30 AM Entering the U.S. Tax System: Key Rules, Risks, and Planning Opportunities for High Net Worth Individuals. High-net-worth individuals and families continue to pursue U.S. residency, making sophisticated pre-immigration tax planning increasingly essential for protecting global wealth and minimizing unexpected U.S. tax exposure. This panel will present a comprehensive overview of key U.S. federal income and transfer tax considerations for those preparing to immigrate, along with practical strategies for evaluating existing structures, reducing risks of double taxation, and identifying planning opportunities while avoiding common pitfalls.

Moderator: Heather Fincher, Kostelanetz

Panelists: Kirsten Burmester, Caplin & Drysdale; Seth Entin, Greenberg Traurig; John Fusco, EY; Jenny Longman, Patterson Belknap

10:15 AM – 10:45 AM

Networking Break

10:45 AM – 12:30 PM

Salon 3 & 4, Level M2

Foreign Lawyers Forum

Chair: Francesco Gucciardo, Aird & Berlis

10:45 AM International Tax Issues related to PE, Mobility, AI and Technology. The landscape of permanent establishment is shifting from traditional physical footprints to criteria based on digital presence and modern work arrangements. This panel will examine (A) the recent 2025 OECD Model Tax Convention updates regarding remote employees and the circumstances where a home office and other presence might create a PE, (B) how artificial intelligence challenges the “human-centric” view of business activity and value creation and how the deployment and use of AI may impact nexus and PE, (C) issues related to data centres and services and the extent to which automated equipment could create a presence or PE for an enterprise, and (D) other means by which jurisdictions may approach taxation given AI’s anticipated impact on business models and government revenue collection.

Moderator: Jason Yen, Head of Tax Policy & Strategic Projects, OpenAI

Panelists: Kaitlin Gray, Osler, Hosking & Harcourt LLP, Canada; Lourdes Landa Thierry, Atlas NextWave, representing Mexico and Latin America; Andrew Novaski, Demarest, Brazil; Lawrence Parkin, MacFarlanes, UK; Wouter Vosse, Hamelink & Van Den Tooren, Netherlands

PROGRAM SCHEDULE FRIDAY, MAY 8 – International



12:30 PM – 1:00 PM

Lunch Break 

1:00 PM – 2:00 PM

Salon 3 & 4, Level M2

Joint International Current Developments Panel

1:00 PM **International Current Developments Panel.** This panel will provide an update on significant international tax developments affecting multinational businesses. Leading practitioners will address global mobility, recent U.S. treaty/ branch profits tax developments, the international aspects of OBBA and CAMT, and the implementation of the Pillar Two side-by-side agreement. The discussion will focus on technical considerations, planning implications, and areas where uncertainty or controversy may arise.

Panelists: Ryan Bowen, Deloitte; Arlene Fitzpatrick, EY; Aaron Junge, PwC; Mallory Mendrala, Acting Deputy Associate Chief Counsel (Technical) in the IRS Office of Associate Chief Counsel (International); Richard Owens, Branch Chief, Branch 1. Associate Chief Counsel (International); Elena Virgadamo, Deputy International Tax Counsel (Treaty Affairs), Department of Treasury; Jim Wang, International Tax Counsel, Department of Treasury

2:00 PM – 2:15 PM

Networking Break 

2:15 PM – 4:00 PM

Salon 3 & 4, Level M2

FAUST - Corporate

Chair: Nita Asher, PwC US Tax LLP

2:15 PM **Cross-Border M&A in a Shifting International Tax Landscape.** This panel will explore key U.S. international tax considerations arising in cross-border M&A transactions, with a focus on recent developments and complex structuring issues. Topics will include the application of the new pro rata share rules and their interaction with transactions involving pre- and post-sale dividends and gain, as well as planning considerations in the sale of members of consolidated groups holding CFCs. The discussion will also address domestications and post-domestication integration strategies.

Panelists: Dan McCall, Deloitte; Deborah Paul, Watchtell, Lipton, Rosen & Katz; Brady Plastaras, IRS, Office of Chief Counsel; Teisha Ruggiero, Attorney-Adviser, Department of Treasury; Dylan Steiner, IRS, Office of Chief Counsel; Laura Williams, PwC

PROGRAM SCHEDULE FRIDAY, MAY 8 – International



4:00 PM – 4:15 PM
Networking Break 

4:15 PM – 6:00 PM
Transfer Pricing

Salon 3 & 4, Level M2

Chair: Gabrielle (Brie) Siciliano, KPMG LLP

4:15 PM AI and Transfer Pricing Under §482: Transforming Compliance and Risk Management. Artificial Intelligence is poised to fundamentally reshape how transfer pricing under IRC §482 is analyzed, documented, and enforced. This panel will explore how artificial intelligence is transforming transfer pricing practices—from AI-driven benchmarking tools that identify comparables to automation in documentation, monitoring, and risk assessment. Panelists will examine the reliability and defensibility of artificial intelligence-generated analyses, the likelihood that tax authorities will deploy similar technologies, and the evolving balance between GenAI automation and professional judgment. Attendees will gain practical insights on how to leverage artificial intelligence effectively while managing emerging risks in an increasingly dynamic transfer pricing environment.

Moderator: Gabrielle (Brie) Siciliano, KPMG LLP

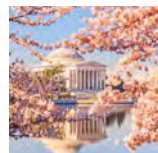
Panelists: Darianne De Leon, Pillsbury; David Farhat, Skadden; Tom Gottfried, Valuation Research Corporation; Joe Tobin, IRS

5:15 PM Global Value, Mobile Talent: Navigating the New Frontier of International Transfer Pricing and Employee Mobility. Evolving employee mobility patterns, including remote and hybrid work, short-term assignments, and cross-border executive secondments, are intensifying permanent establishment risk, complicating profit attribution under the Authorized OECD Approach, and increasing scrutiny of intercompany services, cost-sharing, and payroll compliance. This panel will synthesize these converging trends to offer practical insights for tax directors and their advisors on governance, controversy risk mitigation, and strategic alignment of transfer pricing policies with global workforce deployment.

Moderator: Elizabeth Stevens, Caplin & Drysdale

Panelist: Aditi Aggarwal, Home Depot; Chris Bello, Department of Treasury; Drew Cummings, Morgan Lewis

PROGRAM SCHEDULE FRIDAY, MAY 8 – General Programs



Ongoing

Chinatown, Level M3

Unwind with Live Well, Lawyer Well! ❤️ 🚫

Come by anytime during the day on Friday for a little brain break. There will be group puzzles to work on throughout the day. When there are no programs going on, the room will be reserved as a place for quiet contemplation.

Ongoing

Chinatown, Level M3

Read Well, Lawyer Well Book Exchange ❤️ 🚫

As part of Live Well, Lawyer Well, we will host a book exchange throughout the day Friday. Stop by and drop off books you are finished with and trade them for others. There will be a designated table in the LW/LW unwind room. Stop by whenever you have a free moment!

6:30 AM – 7:00 AM

Judiciary Square, Level M3

Live Well, Lawyer Well: Two Exercise Options to Get your Heart Going for the Day ❤️ 🚫

6:30 AM Jazzercise with Jaye! If you know the Tax Section's Queen of SALT and New Orleans - Jaye Calhoun - you know that she is full of energy and fun! She is also a certified Jazzercise instructor. Come sweat it out with Jaye with time to shower before your day of CLE fun begins. All jazzercise ability levels are welcome. You are sure to leave full of endorphins. If jazzercise isn't your speed, join us for Run Well Lawyer Well instead!

6:30 AM Run Well, Lawyer Well. Calling all runners or potential future runners! Come join a group run in our nation's capital. We will meet in the lobby and break out into pace groups, so all levels are welcome. If running isn't your ideal form of exercise, check out Jazzercise with Jaye!

7:15 AM – 8:15 AM

Meet in Lobby

Coffee and Conversation with the Outreach and Inclusion Committee! ❤️ 🚫

New to the Tax Section? Looking to meet other new members and network before the day heats up with our various panel discussions? The Tax Section Outreach and Inclusion Committee invites you to join us over a cup of coffee for networking and help in navigating your tax section conference journey! We will meet in the lobby of the Marriott Marquis. Coffee venue TBD. Coffee not provided – Attendees must purchase coffee at the coffee venue. Please contact OIC Chair Adam Abrahams aabrahams@meyershurvitz.com with any questions or if you're running late!

7:30 AM – 9:00 AM

Magnolia, Mezzanine Level

ACTC Board of Regents Meeting 🚫 (Executive Session)

8:00 AM – 10:45 AM

Salon 7 & 8, Level M2

Administrative Practice

Chair: Leonora Meyercord, Holland & Knight LLP

Reporter: Elizabeth Medellin, Texas RioGrande Legal Aid

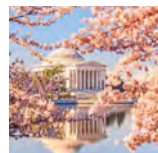
8:00 AM Important Developments. This panel will discuss current developments and topics of immediate interest in tax administrative practice. The panel will focus on current legislative efforts impacting tax law, recent Treasury and IRS guidance, court decisions, and other items relevant to tax administration.
Moderator: Jessica Harris, American University Washington College of Law
Panelists: Paul Butler, IRS Associate Chief Counsel (Procedure & Administration)

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PROGRAM SCHEDULE

FRIDAY, MAY 8 – General Programs



(Invited); Kavya Dunn, Latham & Watkins; Pamela Grewal, Andersen; Shamik Trivedi, Department of Treasury (Invited)

- 8:45 AM** **Cross-Border Controversies: Defending Tax Planning in the Post-TCJA Era.** The Tax Cuts and Jobs Act fundamentally reshaped international tax law, introducing provisions such as 245A, GILTI, BEAT, FDII, and the Section 965 transition tax. As the IRS intensifies its enforcement efforts around these provisions, taxpayers face growing challenges in defending cross-border planning strategies. This panel will explore current trends in international tax controversies, IRS examination priorities, and practical strategies for defending TCJA-related positions before the IRS and in litigation.
- Moderator:** Sam Lapin, Miller & Chevalier
Panelists: Hans Gerling, KPMG; Jud Judkins, Baker & McKenzie; James Kelly, Deputy Associate Chief Counsel, International (Controversy & Litigation) (Invited)
- 9:45 AM** **Landmark Supreme Court Decisions: 200+ Years of Tax Law Jurisprudence.** From the earliest challenges to federal taxing authority through modern disputes over the definition of income, the Supreme Court has played a pivotal role in shaping the contours of American tax law. Cases such as *Pollock v. Farmers' Loan & Trust Co.*, *Eisner v. Macomber*, *Commissioner v. Glenshaw Glass*, and most recently *Moore v. United States* have defined fundamental concepts including what constitutes income, the scope of congressional taxing power, and the boundaries of tax administration. This panel will examine the Court's most consequential tax decisions and their enduring impact on practitioners and policymakers alike.
- Moderator:** Naveid Jahansouz, Meadows Collier
Panelists: Eric Konopka, Latham & Watkins; Nate Pollock, SouthBank Legal; Judge Toro, U.S. Tax Court

8:00 AM – 10:45 AM

Salon 9 & 10, Level M2

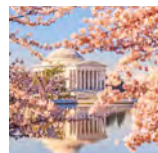
Affiliated & Related Corporations

Chair: Matthew H. Lannan, Alvarez & Marsal Tax, LLC

- 8:00 AM** **The Evolving Consolidated Group Continuation Landscape.** This panel will examine current issues arising from corporate restructurings that may impact the continuation of a consolidated group, with a particular focus on recent private letter rulings issued by the IRS. Topics will include discussions of transactions that constitute reverse acquisitions, the potential impact of internal restructuring transactions on the continuation of a consolidated group, and the implications of the rules governing group structure changes. These discussions will cover the relevant consolidated return regulations and the interplay between those regulations and related Subchapter C provisions, as well as practical questions practitioners face when affiliated groups undergo restructurings that alter group identity or filing status.
- Panelists:** Bryan Collins, Andersen; Marie Milnes-Vasquez, EY; William Pauls, Deloitte Tax LLP
- 9:00 AM** **Section 269 and Entity Classification Elections - When Anti-Avoidance Meets Check-the-Box.** This panel will explore the scope of section 269, using CCA 202501008 as a springboard for broader questions facing practitioners.

PROGRAM SCHEDULE

FRIDAY, MAY 8 – General Programs



The discussion will examine how section 269 applies even in various settings, including check the box elections. Panelists will consider what constitutes an “acquisition of control” and how far the phrase “other allowance” extends.

Panelists: Peter Blessing, IRS; Colin Campbell, PwC; Kevin Jacobs, Alvarez & Marsal

10:00 AM Alumax Revisited - Section 1504(a)(4) and the Boundaries of Affiliated Group Membership. This panel will revisit the principles of *Alumax Inc. v. Commissioner* and related authorities and the continuing relevance of section 1504(a)(4) in determining affiliated group membership. The discussion will examine what constitutes “stock” for purposes of the 80-percent vote and value tests under section 1504(a)(2), when preferred stock is properly excluded under the section 1504(a)(4) safe harbor, and how these principles apply to modern corporate structures, including instruments with hybrid features and evolving equity arrangements. The panel will consider whether Alumax and the current regulatory framework adequately address the range of instruments used in contemporary transactions, including the challenges of quantifying such instruments into voting power.

Panelists: William Burhop, IRS; Aglaia Christ, IRS; Brian Peabody, EY; Mark Schneider, Alvarez & Marsal

8:00 AM – 10:00 AM

Salon 13, Level M2

Capital Recovery & Leasing

Chair: Rayth Myers, Alvarez & Marsal Tax, LLC

Reporter: Tyler C. Jackson, Miller & Chevalier Chartered

8:00 AM Leasing and Cost Recovery Considerations with Data Centers. The development of data centers (i.e., AI driven data centers) and their structures raise multiple tax considerations. Many of which involve leasing, tenant improvements, prepaid rent, section 467 tax technical issues, and proper depreciation classifications. The tax practitioners on this panel will discuss and provide insights on these and other related issues.

Panelists: Kate Abdo, KPMG; John Charin, RSM; Glenn Johnson, EY

8:40 AM IRS Notice 2026-16 and Qualified Production Property under Section 168(n). This panel will discuss the recent IRS Notice 2026-16, which provides guidance for new section 168(n) for qualified production property (QPP). OBBA added section 168(n) to the Code and provides 100% depreciation for QPP. The notice provides interim guidance regarding the following: definitions of qualified production property and qualified production activity, how to determine the special depreciation allowance for qualified production property, and how and when an election to treat property as qualified production property is made. The notice also explains how the depreciation recapture rules apply to property that ceases to meet the requirements to be qualified production property.

Panelists: Heather Harman, Tax Policy Advisor, Department of Treasury; Andrea Mouw, Eide Bailly; Rayth Myers, Alvarez & Marsal Tax; Dan Penrith, Tax Policy Advisor, Department of Treasury; Jane Rohrs, Deloitte Tax; Chris Wrobel, Office of Associate Chief Counsel (ITA)

continued after ads



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- Ranked, Tier 1, Tax Law, *Best Lawyers – Best Law Firms* (2018-2025)
- Ranked, Tier 1, Litigation and Controversy – Tax, *Best Lawyers – Best Law Firms* (2018-2025)
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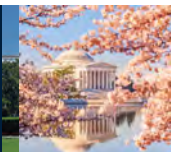


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AMERICAN BAR ASSOCIATION
Tax Section

Where will TAX take you?

PROGRAM SCHEDULE FRIDAY, MAY 8 – General Programs



continued from page 37

- 9:20 AM Section 41 Research Credit.** The research credit is the largest single domestic exam issue. This panel will review the current state of the research credit at IRS exam and appeals as well as recent developments, including *George v. Commissioner*, T.C. Memo. 2026-10 (Feb. 3, 2026).
Panelists: Alexa Claybon, EY; Mark Hindes, Deloitte Tax (Invited); Rachael Moore, KPMG; AJ Schiavone, Crowe (Invited)

8:00 AM – 10:45 AM

Georgetown Univ, Level M1

Closely Held Businesses

Chair: Peter D. Randolph, Miller, Miller & Canby

- 8:00 AM Hot Topics for Closely Held Businesses.** This panel will discuss recent developments in regulatory guidance, noteworthy cases, legislation, and changes in IRS policy impacting closely held businesses.

Panelists: Adam Abrahams, Meyers Hurvitz Abrahams, LLC; Benjamin Grosz, Ivins, Phillips & Barker; Carneil Wilson, Dentons LLP

- 8:30 AM Multiple Interests, One Duty: Who is My Client? No, Really, Who is It?** 🏠 Do you clearly understand who your client is—and who is not? Identifying the client is the cornerstone of the attorney-client relationship. It shapes every ethical obligation, starting with determining to whom duties of loyalty and confidentiality are owed. Without a clear discussion and written agreement, the answer is not always obvious and may be misunderstood by those involved. Failing to establish and maintain this shared understanding can expose a lawyer to future disputes, ethics complaints, and even malpractice claims. This panel will explore ways to better identify conflicts of interest among individuals, fiduciaries, beneficiaries, and entities—particularly in situations where control of an entity may be shared by some or all of the same parties. In doing so, the panel will address key ethical considerations under the ABA Model Rules of Professional Conduct, including Rule 1.7 (conflicts of interest: current clients), Rule 1.9 (duties to former clients), and Rule 1.13 (organization as client). The Panel will also discuss ways to recognize conflicts in both transactional and litigation contexts.

Moderator: Sabrina Strand, University of Denver Low Income Taxpayer Clinic

Panelists: Sam Roberson, Curtin Law Roberson Dunigan & Salans; Hon. Jennifer Siegel, U.S. Tax Court; Michelle L. Weiss, Holtz, Slavett & Drabkin, APLC

- 9:45 AM Pass-Through Entity Tax: Drafting Agreements to Take Advantage of State PTET Regimes and Federal Deduction Opportunities.** This panel will discuss how to draft operating agreement provisions that properly implement state Pass Through Entity (PTE) tax elections and maximize the federal tax benefits available under current regulations and IRS guidance. Panelists will address practical drafting tips, common pitfalls, and how to balance the perspectives of transactional attorneys—who must translate tax concepts into workable governance language—and controversy attorneys—who focus on avoiding disputes, defending positions, and ensuring agreements support the intended tax treatment.

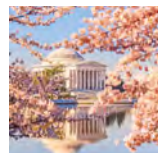
Panelists: Annie Lawson, Haynes Boone, LLP; Kylan Memminger, Kilpatrick Townsend & Stockton LLP; Sonia Shaikh, Miles & Stockbridge; Elizabeth Stief, Venable LLP

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PROGRAM SCHEDULE

FRIDAY, MAY 8 – General Programs



8:00 AM – 10:45 AM

Howard Univ, Level M1

In-House Counsel

Chair: Benjamin A. Davidson, The University of North Carolina at Chapel Hill

8:00 AM Major Tax Cases on Appeal. This panel will explore the most impactful tax cases currently pending or recently decided in the federal circuit courts, offering in depth analysis of significant litigation that affects businesses. Participants will discuss how courts are increasingly rethinking traditional tax doctrines as many appellate judges shift towards textualism and away from agency deference. Attendees will gain valuable insights into how these court decisions may influence planning, compliance, and risk management for complex business enterprises.

Moderator: Francesca Ugolini, SouthBank Legal (former chief of DOJ Tax Appellate Section)

Panelists: Garrett Brodeur, Skadden; Lee Meyercord, Holland & Knight; Andrew Weiner, Kostelanez LLP

9:15 AM Law and Ethics of Tax Opinions.  This panel will focus on current organizational demand for tax opinions and the legal and ethical framework within which they are written. The panel will explore the role of recent developments in driving demand for tax opinions, including tax credit eligibility, challenges to regulatory validity, the codified economic substance doctrine, and the growth of tax insurance. Panelists will examine tax opinion standards and how model ethical rules, Circular 230, and tax regulations come together to inform these standards. They will also explain the legal and ethical limits on a practitioner's ability to rely on assumptions, representations, and subregulatory guidance in writing opinions. The panelists will discuss cases in which tax opinions have failed to serve their intended purpose and provide guidance to prevent this, including best practices for the requesters and writers of tax opinions.

Moderator: Benjamin A. Davidson, The University of North Carolina at Chapel Hill

Panelists: Jasper L. Cummings, Jr., Alston & Bird; Linda Galler, Maurice A. Deane School of Law at Hofstra University; Christopher S. Rizek, Holland & Knight

8:00 AM – 10:45 AM

Salon 14, Level M2

Estate & Gift Taxes

Chair: Ashley B. Sawyer, Loeb & Loeb LLP

8:00 AM HEMS: Help Explain My Standard – Interpreting and Applying Ascertainable Distribution Standards. The health, education, maintenance and support (or "HEMS") standard is present in almost every trust agreement, but the nuances of how this standard is drafted and construed are often overlooked or misunderstood. Interpretation and implementation of HEMS may greatly impact how the grantor's wishes are carried out, as well as the tax consequences of the plan. We will explore what constitutes an ascertainable standard, the intersection of federal statutes and state law, and the practical application of the HEMS standard as it relates to trust planning.

Panelists: Allison R. Clapp, Stewart, Plant & Blumenthal, LLC; Erica Howard-Potter, Pryor Cashman LLP; Jennifer A. Mendel, Barnes & Thornburg LLP

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PROGRAM SCHEDULE FRIDAY, MAY 8 – General Programs



9:30 AM Demystifying the Fundamental Income Tax and Partnership Tax Principles Used by Fund Managers, Promoters and Real Estate Developers. For any investment activity there are two types of participants, investors who provide the startup capital, either cash or property, and participants who provide services. The materials will differentiate the income tax principles used to determine the treatment of income from services from the income tax principles used to determine the treatment of income from property and then address the income tax treatment when there is an assignment of income from property and the assignment of income from services. We will then apply these principles among hedge funds, private equity investments and real estate developments.
Panelists: Stephen Breitstone, Meltzer, Lippe, Goldstein & Breitstone, LLP; Jerry Hesch, Meltzer, Lippe, Goldstein & Breitstone, LLP; Tony Meyer-Mangione, Kirkland & Ellis, LLP; Rafi Mottasedeh, Winthrop & Weinstine PA

8:00 AM – 10:45 AM

Salon 5, Level M2

Individual & Family Taxation

Chair: Minh V. “Dennis” Nguyen, Taylor Nelson Amitrano LLP

Reporter: Ish Dalal, Sigma Tax

8:00 AM Updates on Data Sharing, Taxpayer Privacy, and Tax Administration. This panel will spotlight recent developments and litigation over taxpayer confidentiality protections under section 6103, including recent developments in APA challenges to cross-agency data sharing efforts and suits for damages under section 7431. Panelists will discuss the history of section 6103 and explore how recent policy and legal developments may affect tax administration and the ability to challenge government action, and consider how the Declaration of Independence’s emphasis on government accountability continues to shape modern approaches to taxpayer privacy.

Moderator: Kelsey Merrick, The Tax Law Center at NYU Law

Panelist: Dave Hubbert, The Tax Law Center at NYU Law

8:55 AM Innocent Spouse, Domestic Abuse, and the Record Rule. Recent developments in innocent spouse litigation and proposed legislation continue to shape how taxpayers seek relief under section 6015. This panel will provide an update on the status of the proposed elimination of the “record rule” in section 6015(e) (7) and instruct about identifying types of abuse and how they may affect a survivor’s demeanor, which impacts the appearance of credibility. Panelists will provide insight about working with survivors of domestic abuse, both at the administrative stage and in litigation, and discuss weighing evidence of abuse, when evidence outside of the administrative record may be considered, strategies for building the record administratively and at trial and for interacting with the non-requesting spouse as intervenor.

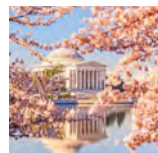
Moderator: Kimberly Tyson, K. Tyson Law

Panelists: Kristina Badalian, Grover & Badalian; Hon. Ronald Buch, U.S. Tax Court; Hannah Stephan, Tax Clinic Fellow at the University of Minnesota Law School Low-Income Taxpayer Clinic

9:50 AM The Impact of *Kwong* and *Abdo*: Refund Opportunities and Future Implications. This panel will examine the recent decisions in *Kwong v. United States* and *Abdo v. Commissioner* and their potential impact on interest and penalty accruals during the COVID-19 disaster period under IRC section 7508A(d). Panelists will

PROGRAM SCHEDULE

FRIDAY, MAY 8 – General Programs



discuss the scope of the rulings, emerging refund and abatement opportunities, and practical considerations for practitioners advising affected taxpayers. The discussion will also address how these decisions may influence IRS practice and tax controversy strategy going forward.

Moderator: Jonathan T. Amitrano, Taylor Nelson Amitrano LLP

Panelists: Phillip Colasanto, WithersWorldwide; Mary McNulty, Holland & Knight; Megan Sullivan, Legal Aid of Southeast and Central Ohio

8:00 AM – 10:45 AM

Salon 12, Level M2

Investment Management

Co-Chairs: Sam Riesenber, Mayer Brown International LLP; David Weisner, Brown Brothers Harriman & Co.

8:00 AM Economic Trends Impacting the Investment Management Industry. Rochelle (Shelly) Antoniewicz, Chief Economist, the Investment Company Institute, will provide an overview on macroeconomic trends impacting investment management space.

8:15 AM Registered Funds and Other Retail Focused Vehicles - Current Tax Trends. This panel will kick-off with a brief overview of the current state of registered funds industry followed by a deeper dive into the most important recent tax developments and current hot tax topics. The panel will discuss the increasing tax trends in the ETF business and their investments, new fund types in the retail fund space including funds taxed as partnerships that are registered under the Securities Exchange Act of 1934, and tax complications impacting on funds' investments internationally.

Moderator: David Weisner, Brown Brothers Harriman & Co.

Panelists: Ryan Brizek, Simpson Thacher & Bartlett; Mike Horn, Investment Company Institute; Leila Vaughan, Faegre Drinker; Ari Zak, Simpson Thacher & Bartlett

9:30 AM Private Funds – The Biggest Tax Issues In... This panel will dive deeply into THE biggest issues currently affecting each major private funds vertical. In view of the volume of statutory changes, technical guidance issuances, case law developments, and economic uncertainties that have evolved over the past year affecting private funds, our panel of established private funds and industry tax experts will filter, contextualize, and synthesize those developments as relevant to each major vertical, including private equity, private credit, special situations, hedge, venture capital, and more.

Moderator: Sam Riesenber, Akin Gump Strauss Hauer & Feld LLP

Panelist: Dan Paulos, EY

8:00 AM – 10:45 AM

Salon 6, Level M2

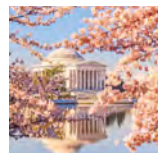
Real Estate

Chair: Sabrina Conyers, McGuireWoods LLP

8:00 AM Structuring Considerations for Inbound Real Estate Investments: FIRPTA, REITs and Section 892. The panel will explore inbound tax considerations for real estate investments with a focus on FIRPTA, REITs and Section 892. This

PROGRAM SCHEDULE

FRIDAY, MAY 8 – General Programs



includes the use of blockers, the FIRPTA cleansing exception, the qualified foreign pension fund exception and domestically controlled REITs. The panel will end with some updates to Section 892 specific to real estate joint ventures.

Panelists: Adam Feuerstein, PwC; Jonathan Galin, Department of Treasury; Xenia Garofalo, Eversheds Sutherland (US) LLP; Joshua Kaplan, KPMG LLP; Alex Marcellesi, EY

9:30 AM Section 704(c) in Real Estate Transactions. This panel will explore how Section 704(c) impacts real estate transactions with a focus on real estate joint ventures. The panel will start with the basics and then discuss more advanced topics. The panel will end with some practical examples and tax planning opportunities.

Panelists: Sahand Kargosha, PwC; Arash Lotfi, Latham & Watkins LLP; Andrea Whiteway, EY

10:15 AM REIT PLR Updates. This panel will discuss significant REIT PLR updates over the last year including airports, cold storage, EV charging, and consent dividends.

Panelists: Lauren Clarke, Hogan Lovells; Sarah Ralph, EY


8:00 AM – 10:45 AM

George Washington Univ, Level M1

Tax Policy & Simplification

Chair: Professor Annette Nellen, San Jose State University

Reporter: Santiago Gomez, Steptoe

8:00 AM Tax Policy in U.S. History.  A review of tax policy in U.S. history in recognition of our nation's 250th anniversary. What are key events that have shaped U.S. tax policy throughout time and what continues to evolve in shaping our tax systems? Policy highlights of the Tax Reform Acts of 1976 and 1986 will also be noted in recognition of their 50th and 40th anniversaries. How is tax history and policy evolution relevant to practice today? Examples of how even centuries old tax history may be relevant today in practice and for policy and reform efforts will be covered.

Moderator: Professor Annette Nellen, San Jose State University

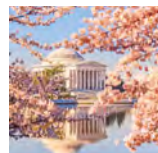
Panelists: Professor Goldburn P. Maynard, Jr., University of Connecticut School of Law; Jay Nanavati, Kostelanetz LLP; Joe Thorndike, Contributing Editor, Tax Analysts

9:15 AM Demystifying the Tax Guidance Process. Following several consequential decisions by the Supreme Court involving administrative guidance, this panel will examine the current state of the federal tax guidance process. This panel will cover important elements of the decision-making process in determining the type of guidance to be issued, the different roles played by Treasury, Chief Counsel and other agency participants (like OIRA), and the effect of executive orders restricting the number of regulation projects. Discussion will also cover how public inputs differ across comment types, what happens to public comments received, the role of effective dates of new laws, how stakeholder input under the APA may be changed after Loper Bright, and the relevance of procedures in the IRM and Treasury Policy Statement on the tax regulatory process and other documents. Practitioners should come away better understanding how the tax guidance process works and their ability to utilize and participate in the guidance process.

Moderator: Jeremiah Coder, OECD

PROGRAM SCHEDULE

FRIDAY, MAY 8 – General Programs



Panelists: Michael J. Desmond, Miller & Chevalier, Chtd.; Melissa A. Henkel, Office of Chief Counsel (Procedure & Administration) (Invited); Professor Kristin E. Hickman, University of Minnesota Law School; Krishna P. Vallabhaneni, Department of Treasury, Office of Tax Policy (Invited); Lisa M. Zarlenga, Steptoe

8:30 AM – 9:45 AM

Chinatown, Level M3

Women in Tax Forum 

8:30 AM Women in Tax Tea. The Women in Tax Forum is pleased to present a panel featuring extraordinary women in Tax. These women are leaders who are routinely making exceptional contributions to the tax world. Join us for a Tea featuring a few of these amazing women as they discuss their journeys, challenges they've overcome, and the aspects of their careers that bring them joy.

Moderators: Olivia Klein, Holland & Knight LLP; Katherine Wheeler, Chamberlain, Hrdlicka, White, Williams & Aughtry

Panelists: Jaye Calhoun, Kean Miller; Hon. Diana Leyden, U.S. Tax Court; Professor Christine Spiedel, American University

9:00 AM – 10:30 AM

LeDroit Park & Shaw, Level M3

Stop by the Taxpayer Advocate Service Listening Session at the 2026 ABA May Tax Meeting



The Taxpayer Advocate Service (TAS) invites you to connect with our Attorney Advisors during the upcoming American Bar Association (ABA) Section of Taxation 2026 May Tax Meeting. TAS is your voice within the IRS – and now we want to hear directly from you about issues facing your clients – whether you represent individuals, businesses, or exempt organizations, your insights help shape the National Taxpayer Advocate's Annual Report to Congress and drive meaningful improvements in tax administration. Stop by our table to: Share the most serious challenges your clients face when dealing with the IRS; Provide feedback on IRS processes, policies, and taxpayer service issues; Help inform real, systemic change that benefits taxpayers nationwide. Your perspective matters. TAS actively seeks input to better understand emerging issues and advocate for solutions that improve the taxpayer experience. Be heard. Help improve tax administration. Join the conversation.




9:30 AM – 10:30 AM

Gallaudet Univ, Level M1

Tax Section Task Force on Artificial Intelligence Town Hall Meeting 

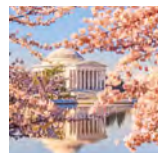
The newly formed Tax Section Task Force on Artificial Intelligence will host its first ever town hall, signaling the Section's proactive approach to addressing the rapid integration of AI technologies into tax practice. This group will be focused on emphasizing the transformative potential of AI in practice, educating the bar on ethical and professional considerations, and mentoring rising lawyers entering the Section on how to best harness these tools. The task force invites all members of the tax bar, regardless of experience in using AI, to join in an open discussion of what the Task Force will address, what projects are most relevant to our practice and soliciting ideas for future projects.

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PROGRAM SCHEDULE

FRIDAY, MAY 8 – General Programs



9:45 AM – 10:45 AM

Salon 1 & 2, Level M2

State & Local Taxes Women in SALT Coffee Connection 

10:00 AM – 11:00 AM

Magnolia, Mezzanine Level

Appointments to the Tax Court  (Executive Session)

10:45 AM – 11:30 AM

George Washington Univ, Level M1

Tax Policy & Simplification Planning Meeting 

Please join for discussion and planning of upcoming programs, book club selections, USSC tax discussion group topics, projects and more. Everyone is welcome.

11:00 AM – 12:00 PM

Chinatown, Level M3

Craft Well, Lawyer Well  

Take a mid day mental health break from the conference/reality and join us for knitting, crocheting or crafting! Knitting has proven to be a centering activity with multiple mental and physical health benefits. Whether you are interested in picking up needles for the first time, reviving an old hobby, or a seasoned pro, this session is for you! Tax Section members experienced in knitting and crocheting will lead a 101 Session while experienced attendees are invited to bring “works in progress” to share and work on with other pros. If you are new to knitting, we will provide you with a basic set of needles and mini skein of yarn, but you can also feel free to bring your own. In honor of Mother’s Day, we will also have an adult craft activity you can create for a mother in your life, someone else or to keep for yourself!

Friday Midday Sessions and Lunch*

Salon 16 & 17, Level M2

*Please note: attendees who purchased boxed lunches in advance are welcome to eat it with colleagues in the room for the midday CLE session they would like to attend, or they can come to the session room at 12pm for the start of the CLE session. Tickets for boxed lunches will not be sold onsite.

11:30 AM – 12:30 PM

LeDroit Park & Shaw, Level M3

Tax Notes Podcast 

BEPS 3.0? What’s Next for International Tax Cooperation. Nearly 150 jurisdictions have agreed to a side-by-side package for a global tax framework, but the future remains uncertain. As some countries pursue digital services taxes while negotiations continue on a solution to address the tax challenges of the digital economy, what’s next for international tax cooperation? This panel explores whether BEPS 3.0 is on the horizon and what that could mean for tax policymakers and practitioners. Join us for a live recording of the Tax Notes Talk podcast. Lunch is provided.

Moderator: David D. Stewart, Tax Notes

Panelists: Aruna Kalyanam, EY; Nana Ama Sarfo, Tax Notes

11:30 AM – 12:30 PM



Salon 9 & 10, Level M2

Partnerships & LLCs, Real Estate and S Corps Shop Talk 

“Bring Your Own” Boxed Lunch & Networking Session (previously the Breakfast Shop Talk)

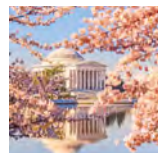
Members of the Partnerships & LLCs, Real Estate, and S Corporations Committees will gather for the traditional “open mic” meal, now at lunchtime, to share ideas and practitioner stories and to seek input on technical issues.

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PROGRAM SCHEDULE

FRIDAY, MAY 8 – General Programs



11:45 AM – 2:00 PM

Civil & Criminal Tax Penalties (Ticketed Event) (Off-Site Lunch) 

Clyde's of Gallery Place

11:45 AM – 1:15 PM

Cryptocurrency Task Force

George Washington Univ, Level M1

11:45 AM Cryptocurrency Task Force. As Washington shifts to a digital asset friendly capital, this panel will examine the current state of digital asset related policy, including pending legislation. The panel will discuss pending legislation that could impact the tax treatment of digital assets, how the legislation would aid in adoption of the underlying technology, what tax guidance would be helpful to strengthen adoption of enacted legislation. The panelists will also gaze into their personal (these comments do not constitute the option of their respective companies) crystal balls to discuss what stand-alone digital asset tax legislation should be enacted in the coming years.

Moderator: James Creech, Baker Tilly

Panelists: Jen Brown, BGR Government Affairs, LLC; Christopher Land, Legislative Aid, Senator Lummis (R) Wyoming; Jason Schwartz, Cahill Gordon & Reindel LLP

12:00 PM – 2:45 PM

Diversity


Chair: Evan Phoenix, Public Law Center

Salon 13, Level M2

12:00 PM Redrawing the Lines: New Issues at the Intersection of Tax and Immigration Law ("Taxigration"). This session will examine eligibility for refundable tax credits under the Internal Revenue Code, including changes enacted in the 2025 tax law and how those changes impacted low-income households, mixed-status families, U.S. citizen children or U.S. citizens, and noncitizens. It will explain the longstanding interpretation that the federal public benefit rules in the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PRWORA) do not apply to refundable tax credits, legal issues related to previewed Treasury regulations that may depart from this understanding, and the impact of potential changes on families who claim refundable tax credits. The panel will also discuss other intersections between tax and immigration law and policy, including taxpayer privacy protections under section 6103.

Moderator: Brandon DeBot, The Tax Law Center at NYU Law

Panelists: Kris Cox, Center on Budget and Policy Priorities; Angela Divaris, Greater Boston Legal Services; Sarah Krieger, National Immigration Law Center

1:30 PM Attorneys of Color Task Force Launch Event.  Join the Attorneys of Color Task Force (ACTF) for its official launch event! This new initiative within the ABA Tax Section is dedicated to building community and providing a dedicated space for all lawyers who self-identify as persons of color. Attendees will hear brief introductory remarks, participate in a short feedback session to help shape the future of the ACTF, and have an opportunity to network with colleagues.

12:00 PM – 2:45 PM




S Corporations

Chair: Kandyce Jayasinghe, Covington & Burling LLP

Reporter: Jonathan Grossberg, Thomson Reuters

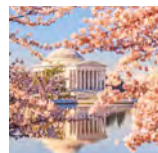
Salon 7 & 8, Level M2

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PROGRAM SCHEDULE

FRIDAY, MAY 8 – General Programs




- 12:00 PM Important Developments in the Federal Income Taxation of S Corporations.** This panel will discuss recent legislative, administrative, and judicial developments relating to S corporations and their shareholders.
Panelists: Megan Dollenmeyer, Frost Brown Todd; Timothy Wagner, Nelson Mullins
- 12:30 PM S Corporations and Sirius: Considerations for Tax Planning.** The Fifth Circuit's recent decision in *Sirius* has reignited the limited partner exception debate with respect to self-employment taxes ("SECA"). Even though the limited partner exception applies to partners in partnerships, there are considerations for S corporations and its shareholders. The panel will evaluate whether S corporation status should be considered in light of *Sirius* and potential future legislative developments. The panelists will particularly focus on key considerations for S corp conversions, including both at the entity and partner level. The discussion will also highlight the tradeoffs inherent in S corporation status - what taxpayers gain in potential SECA savings and other benefits, and what they may be giving up.
Panelists: Victoria Glover, Deloitte Tax; Robert Keller, KPMG; Theron West, Department of Treasury
- 1:45 PM S Corporations in Court: What's Different and What's the Same.** S corporation litigation can raise distinct procedural and substantive challenges affecting strategy and outcomes. This panel examines the interaction between entity-level determinations and shareholder-level issues, as well as the impact of the Bipartisan Budget Act of 2015 (BBA) in tiered structures. Panelists will address frequently litigated issues—such as reasonable compensation, basis (including debt basis), eligibility, and built-in gains tax - and challenges that frequently arise, such as substantiation and penalties. The discussion will also highlight settlement dynamics unique to S corporations, including coordinating entity - and shareholder-level outcomes and managing inconsistencies among shareholders.
Panelists: Elizabeth Blickley, Fox Rothschild; Emily Ellis, Dentons; Kandyce Jayasinghe, Covington & Burling; Gregory Rhodes, Dentons

12:00 PM – 2:45 PM




Salon 6, Level M2

Standards of Tax Practice

Chair: Aaron Esman, Ziering & Esman PLLC

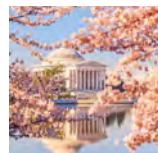
- 12:00 PM Tax Practice and the Democratic Process.**  It goes without saying that tax has played an integral role in the history of the United States. As the nation turns 250, this panel will look back at how tax practice has evolved, how tax practitioners intersect with the democratic process (ex. legislation and lobbying), and how the regulation and ethical rules of tax practice have changed over the years.
Moderator: Samantha Rinaldi, Christopher J. Byrne PLLC
Panelists: Michael J. Desmond, Miller & Chevalier Chartered; Sharyn Fisk, California State Polytechnic University, Pomona; Judge Halpern, U.S. Tax Court
- 12:55 PM I'm a Celebrity, Get My Case Out of Here – Considerations on When to Take Your Case to Court and the Court of Public Opinion.** Audits are private. Generally, litigation is not. The decision about when to go to court is never easy, but especially hard for famous (and infamous) people. This panel will explore

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how attorneys counsel famous clients through the administrative tax process, the pros & cons of taking a matter to litigation, the role of pretrial publicity, and ethical rules that impact celebrity representations.

Moderator: Tyler Jackson, Miller & Chevalier Chartered

Panelists: Frank Agostino, Kostelanetz LLP; Aaron M. Esman, Ziering & Esman PLLC; Sarah Green, Dentons Sirote; Jeffrey A. Neiman, Neiman Mays Floch & Almeida, PLLC; Michelle F. Schwerin, Neill Schwerin Boxerman, P.C.

1:50 PM A Roundtable on In-House Tax Practice. This panel will bring together in-house tax practitioners to discuss the role of in-house tax attorneys in corporate settings, what day-to-day practice is like, and how they interact with outside counsel. This panel will also discuss ethical rules for in-house tax practice.

Moderator: Zhanna A. Ziering, Ziering & Esman PLLC

Panelists: Mark Allison, Gemini Family Office; Arielle Borsos, Uber


12:00 PM – 2:45 PM

Salon 12, Level M2

Tax Practice & Technology

Chair: Garrett L. Brodeur, Skadden, Arps, Slate, Meagher & Flom LLP

Reporters: Doris Njoku and Daizia Williams

12:00 PM Navigating the Expanding Legal & Ethical Boundaries of Data Privacy in Tax Practice.  As tax attorneys, safeguarding highly sensitive financial and personal data has always been a core ethical and legal obligation. The regulatory landscape governing how this data is collected, stored, and shared is undergoing important changes. From the FTC Safeguards Rule to an ever-expanding patchwork of state privacy laws and shifting cross-border data transfer rules, the burden on tax practitioners in protecting their clients' data has never been greater. This panel will explore the complex intersection of traditional tax confidentiality with the latest state, federal, and international data privacy regulations. Expert panelists will break down what these new obligations mean for day-to-day tax practice, how they impact practitioners' relationships with third-party software vendors, and what practitioners must do to protect both their clients and their practice from potential fines and other damage.

Moderator: Professor Omri Marian, UC Irvine School of Law

Panelists: Professor Annette Nellen, San José State University; Lisa V. Zivkovic, Skadden

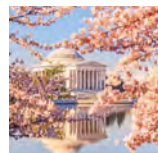
1:30 PM Not Another AI Panel – What about ESI? Advancements in AI are a hot topic, but what about other advancements in other areas? Traditional discovery pervades tax practice and Electronic Discovery—involving Electronically Stored Information (“ESI”)—continues to dominate the discovery process, often imposing significant burdens and proportionality challenges. This panel will discuss developing issues in ESI, such as disputes over ESI protocols, the use of collaboration/ephemeral messaging, proportionality challenges, and dealing with the manipulation of authentic evidence.

Moderator: Conor Desmond, Caplin & Drysdale

Panelists: Anna Boning, IRS Office of Chief Counsel (Invited); Sanessa Griffiths, Skadden; Lalla Maiga, Skadden

PROGRAM SCHEDULE

FRIDAY, MAY 8 – General Programs



12:00 PM – 2:45 PM

Georgetown Univ, Level M1

Energy & Environmental Taxes

Chair: Daniel G. Strickland, Holland & Knight LLP

12:00 PM Innovation Fueled by Excise Tax Incentives. This panel will walk through the history of fuels-related tax incentives—from pre-Inflation Reduction Act (“IRA”) to the implementation of the One Big Beautiful Bill Act (“OB3”). They will discuss the current state of guidance, including the recently released section 45Z proposed regulations. And they will look forward to what the fuels industry and tax professionals can expect for the rest of 2026.

Moderator: Mary Kate Nicholson, Holland & Knight, LLP

Panelists: Julie Chapel, KPMG; Amanda Dunlap, Deloitte; Jennifer Golden, Internal Revenue Service (Invited); Hannah Hawkins, Deloitte

1:00 PM Foreign Owners and Broken Ground - Small Decisions with Outsized Impacts. Certain decisions have significant impacts on the amount of energy incentives available for projects. The panelists will first discuss recently released IRS Notice 2026-15 related to the prohibited foreign entity provisions in OB3, the comment process, and what to expect going forward. They will also discuss how the beginning of construction guidance issued last year has been implemented and how the rules differ between various technologies.

Moderator: Jennifer Bernardini, PwC

Panelists: Katherine Chace, Miller & Chevalier Chartered; Jarrett Jacinto, Deloitte; Kyle Sweeney, Tax Law Center at NYU Law

2:00 PM Investment, Insurance, and Innovation - How the Framework of Energy Projects is Built. This panel will look back to the structuring and implementation of energy projects pre-IRA and how the strategies and considerations have shifted and evolved through the implementation of both the IRA and OB3. The panel will address current trends and hot topics related to the guidance and policies discussed on our first two panels. And they will discuss how collaboration and relationships matter more than ever in taking energy projects from conception to transferring credits.

Moderator: Ted Lee, Crux

Panelists: Marc Nickel, Aon; Amish Shah, Holland & Knight LLP; Lee Zoeller, Alliant Insurance Services

12:15 PM – 2:15 PM

Salon 1 & 2, Level M2

State & Local Taxes

Chair: John A. Biek, Neal, Gerber & Eisenberg LLP

(CLE session preceded by 11:30 AM–12:15 PM boxed lunch & networking session)

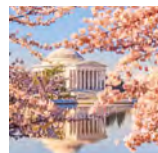
12:15 PM Worth Your SALT? The Great SALT Pub Trivia Challenge. This interactive session combines substantive SALT knowledge with a lively, team-based pub trivia format. Work with your table to answer questions spanning key state tax topics - including fair apportionment issues, digital taxation, and recent sales and corporate income tax developments - along with a few lighter, surprise challenges where SALT expertise is not a prerequisite. Along the way, panelists will provide commentary, highlighting practical insights and takeaways from the

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PROGRAM SCHEDULE

FRIDAY, MAY 8 – General Programs



issues behind the questions. The format offers an engaging way to reinforce core concepts, explore current developments, and test instincts in a collaborative setting - and, for one team, the coveted title of Great SALT Pub Trivia Champions.

Moderator: Richard L. Jones, Sullivan & Worcester LLP

Panelists: Eric Anderson, Andersen Tax LLC; Michelle DeLappe, Fox Rothchild, LLP; Jeanette Moffa, Moffa Tax Law

1:15 PM

Uniformity or Uncertainty? Evaluating the MTC's Draft Partnership

Sourcing Rules. As part of its ongoing project addressing the state taxation of partnerships, the Multistate Tax Commission released a draft white paper on January 29, 2026, proposing new approaches to sourcing partnership income. This panel will explore the policy objectives behind the MTC's draft rules, including efforts to promote consistency among states while addressing increasingly complex partnership structures. Panelists will analyze key elements of the proposal, discuss feedback from taxpayers and practitioners, and consider whether the draft framework advances meaningful uniformity or introduces new areas of risk and uncertainty for multistate businesses.

Moderator: Jennifer Karpchuk, Holland & Knight

Panelists: Bruce Ely, Bradley Arant; Kelvin Lawrence, Dinsmore; Jenn Stosberg, Multistate Tax Commission

12:45 PM – 2:45 PM

Salon 9 & 10, Level M2

Corporate & Affiliated & Related Transactions Open Discussion

3:00 PM – 5:45 PM

Salon 7 & 8, Level M2

Court Procedure & Practice

Chair: Lawrence Sannicandro, Pillsbury Winthrop Shaw Pittman LLP

Reporter: Emily Lawson, Baker & McKenzie LLP

3:00 PM

The Constitution Pushes Back: Old Limits, New Tax Litigation Strategies.

As the nation approaches its 250th birthday, courts are re-examining some of the Constitution's oldest structural protections – and giving them new force in tax cases. Panelists will discuss how litigants are invoking the Constitution's original allocation of authority among the branches of government, and how courts are responding to arguments that modern tax administration has drifted from those founding-era limits. Panelists will also share insights on: the renewed focus on separation of powers in light of the Supreme Court's recent tariff decision (*Learning Resources, Inc. et al.*); the aftershocks of *Jarkesy* and the resulting attention to jury-trial rights in civil enforcement proceedings (*FCC v. AT&T, et al.* and *Sagoo*); and revived consideration of the Fifth Amendment Just Compensation and Due Process Clauses (*Pung* and *Goldstein*).

Moderator: Kimberly B. Tyson, K Tyson Law

Panelists: Michelle Levin, Dentons Sirote; Gil Rothenberg, American University; Francesca Ugolini, South Bank Legal; Andy Weiner, Kostelanetz LLP

4:05 PM

Current Developments. The panelists will discuss significant updates from the Tax Court as well as the key priorities of, and significant litigation involving, the IRS.

Moderator: Adam R. Young, Fox Rothschild

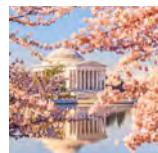
Panelists: Richard G. Goldman, Deputy Associate Chief Counsel (P&A), IRS Office of Chief Counsel; Chief Judge Patrick J. Urda, U.S. Tax Court

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PROGRAM SCHEDULE

FRIDAY, MAY 8 – General Programs



4:35 PM **Due Process at 250: Penalties, Parallel Proceedings, and Constitutional Limits**

– Part I.  As America marks its 250th birthday, constitutional arguments are playing an increasingly prominent role in tax litigation. This session explores how Fifth Amendment and due process claims are raised and addressed in parallel civil and criminal matters, summons enforcement disputes, and other pre-assessment and trial-stage proceedings. Panelists will examine how courts evaluate requests for stays in the face of parallel investigations, the consequences of asserting the Fifth Amendment in civil tax cases, and the jurisdictional and evidentiary issues raised by constitutional defenses, with particular focus on how the Tax Court and district courts manage these issues, allocate burdens, and ensure procedural fairness.

Moderator: Julie Ciamporcero Avetta, The Tax Law Center at NYU Law

Panelists: Melissa Briggs, Hochman Salkin Toscher Perez P.C.; John Colvin, Colvin + Hallett; Lauren Darwit, Moore Tax Law Group; Carolyn A. Schenck, Caplin & Drysdale (Invited); Michael A. Villa, Jr., Meadows, Collier, Reed, Cousins, Crouch & Ungerman, LLP

Co-sponsored by: Civil & Criminal Tax Penalties Committee

3:00 PM – 5:00 PM

Scarlet Oak, Mezzanine Level

LGBTQ+ Lawyers in Tax Forum

3:00 PM **Effectively Advising Diverse Taxpayers: Inbound and Outbound**

Considerations. Some U.S. taxpayers are considering options for leaving the United States. From a tax perspective, there are myriad considerations for how to effectively manage any tax reporting and payment obligations. U.S. citizens, green card holders, and dual nationality taxpayers each face unique challenges in effectively structuring their exit plan, which requires effective legal representation. For others still seeking to come to the U.S., pre-immigration tax planning is essential for effectively managing U.S. tax liabilities. With the right tax planning, non-U.S. citizens or nationals, as well as non-U.S. based organizations, can preserve assets and optimize tax structuring on a go-forward basis. Attendees will hear valuable practice tips for how to effectively advise such individuals on how to adhere to tax compliance requirements, including IRS reporting requirements.

Moderator: Nicolas Read, BDO

Panelists: Aaron M. Esman, Ziering & Esman PLLC; Santiago Gomez, Steptoe LLP; Samantha Rinaldi, Christopher J. Byrne PLLC; Fernando Valle Jr., KPMG

3:00 PM – 5:45 PM

Salon 14, Level M2

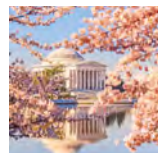
Estate & Gift and Fiduciary Income Tax

3:00 PM **Current Developments in Estate, Gift, GST, and Fiduciary Income Tax.** This panel will provide an in-depth overview of recent developments in estate, gift, generation-skipping transfer, and fiduciary income tax since January 2026. The panelists will discuss key legislative, regulatory, and case law updates, and offer insight into potential implications for tax planning and compliance.

Panelists: Jenna M. Reiffer, Venable LLP; Jared S. Sands, West & Feinberg, P.C.; Amy Takeuchi-Wanlass, BMO Wealth Management

PROGRAM SCHEDULE

FRIDAY, MAY 8 – General Programs



4:15 PM **Applying Fundamental Income and Partnership Tax Principles to the Income Tax and Gift Tax Planning for Transfers of Carried Interests.** The service partners in Investment Funds, Private Equity Investments and Real Estate Developments frequently assign their partnership profits interest to trusts either for assignment of income purposes or for estate planning purposes. The materials will illustrate the application of the fundamental principles to the transfer of a partnership profits interest obtained by providing past services or providing future services. The materials will discuss the treatment of a profits interest for providing future services that is not vested. The materials will examine the treatment of fee waivers. For investors and service providers who transfer their interests for estate planning, the materials address valuation issues and the impact of Code Section 2701 using vertical slice planning. As an alternative to the transfer of a carried interest, we will examine the creation of a derivative so that the actual property interest is not transferred.
Panelist: Stephen Breitstone, Meltzer, Lippe, Goldstein & Breitstone, LLP; Jerry Hesch, Meltzer, Lippe, Goldstein & Breitstone, LLP; Tony Meyer-Mangione, Kirkland & Ellis, LLP; Rafi Mottasedeh, Winthrop & Weinstine PA

3:00 PM – 5:45 PM

George Washington Univ, Level M1

Insurance Companies

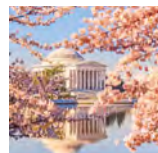
Co-Chairs: Karl Kurzatkowski, Winston & Strawn, LP; Surjya Mitra, PwC US Tax LLP

3:00 PM **Navigating Tax Complexities in Insurance M&A Transactions.** This panel will discuss the treatment of various tax attributes in the context of an insurance M&A transaction, both from the buy-side and sell-side. The tax attributes addressed would include loss carryforwards, tax credits, certain unamortized balances such as deferred acquisition costs, and earnings and profits. The panel will facilitate the discussion using a hypothetical fact pattern in which a life-nonlife consolidated group will sell one of its members to an unrelated group in a taxable transaction. The discussion will highlight certain differences between the treatment of consolidated tax attributes compared to non-consolidated tax attributes, certain considerations that must be taken into account under the consolidated return regulations, such as the unified loss rules, and other potential limitations on attribute utilization that may exist, such as under section 382.
Panelists: Daniel Priest, Debevoise & Plimpton LLP; Tim Stratford, Deloitte Tax LLP

4:00 PM **Captives in the Tax Court: Analyzing Developments in the Post-Chevron Judicial Landscape.** The IRS continues to prevail across multiple micro-captive issues. In *Patel*, the Tax Court found that a micro-captive arrangement lacked economic substance. A District Court also upheld the IRS's authority to require disclosure of certain micro-captive transactions designated as reportable under final regulations issued in January 2025. Additionally, the IRS has had continued success arguing that these arrangements do not constitute insurance. This panel will cover these key cases from the Tax Court and District Court in the past year, explore the evolving controversy strategy in a post-*Chevron* landscape, and explain why these trends matter even for non-micro-captive participants.
Panelists: Alexis MacIvor, PwC; Susan Seabrook, Winston & Strawn LLP

PROGRAM SCHEDULE

FRIDAY, MAY 8 – General Programs



4:40 PM **The Borderless Underwriter: Managing PE Risk in a Modern World.** As the insurance industry has embraced hybrid, remote and cross-border work arrangements, the traditional boundaries separating personal residences from corporate operations have dissolved, creating sometimes unexpected tax risk. In the insurance sector, core functions such as underwriting, pricing, risk placement and claims management are viewed as particularly sensitive activities that may potentially create a taxable presence, along with exercising authority to conclude contracts and binding the company. This panel will examine the critical intersection of human capital mobility and insurance-specific tax issues, focusing on “accidental” permanent establishment (PE) and U.S. trade or business (USTB) and corporate tax residency concerns. Presenters will analyze the application of modern treaty rules to board and employee activity, with a particular emphasis on the 2025 OECD Model Tax Convention updates on remote work safe harbors. Attendees will gain an understanding of how to assess PE and USTB risks and design effective remote-work policies to ensure compliance strategies in today’s globally mobile insurance industry.

Panelists: Karl Kurzatkowski, Winston & Strawn LLP; Troy Thomas, Deloitte Tax LLP

3:00 PM – 5:45 PM

Salon 12, Level M2

Financial Institutions & Products

Chair: Mary Jo Lang, Deloitte Tax LLP

3:00 PM **Tax Loss Harvesting: Opportunities and Pitfalls for Funds and Individual Investors.** The panel will discuss the general concept of “tax loss harvesting” as well as explore the various financial instruments tax rules implicated when tax loss harvesting strategies are utilized. The panel will then discuss common tax loss harvesting strategies, the impact of separately managed accounts, and the potential use of AI when implementing such strategies. Participants will become familiar the wash sale rules in section 1091 as well as relevant common law doctrines.

Moderator: Mark Leeds, Pillsbury Winthrop Shaw Pittman LLP

Panelists: Jack Cummings, Alston & Bird LLP; Matthew Stevens, EY

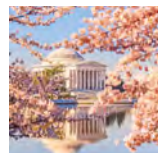
4:00 PM **Prediction Market Contracts Involve Financial Instruments Taxation? You Can Bet On It.** The panel will analyze certain fundamental financial instruments tax issues through the lens of prediction market contracts. The topics to be discussed include differentiating derivatives trading and wagering, the scope of section 1256, the application of section 1234A, and the vitality of the extinguishment doctrine. After attending the session, the participant will be able to: (i) describe considerations relevant to the taxation of prediction market contracts; (ii) analyze the application of section 1256 to exchange-traded contracts; and (iii) understand significant case law and Internal Revenue Code provisions that may affect the character of gain or loss on exchange-traded contracts.

Panelists: Lucy Farr, Davis, Polk & Wardwell LLP; Nate Tasso, Deloitte Tax LLP; Joshua Tompkins, KPMG LLP

5:00 PM **Risky Business: Financial Instruments and UBTI Issues.** This panel will discuss a relatively unexplored topic: the intersection of financial products and the UBTI rules. The panel will provide an overview of the UBTI rules, including those related

PROGRAM SCHEDULE

FRIDAY, MAY 8 – General Programs



to debt-financed income. The panel will address how those rules apply to various financial products and activities, including a discussion of areas of uncertainty and traps for the unwary.

Panelists: Joe Pahl, PwC; Anna Drew, Fried, Frank, Harris, Shriver & Jacobson LLP; Rebecca Lee, Dechert LLP; Vadim Novik, Fried, Frank, Harris, Shriver & Jacobson LLP

3:00 PM – 5:45 PM

Salon 6, Level M2

Partnerships & LLCs

Chair: Bryan Rimmke, KPMG LLP

3:00 PM Recent Partnership Tax Legal Developments. Recently, the U.S. Tax Court released an opinion in *Otay Project LP v. Commissioner*, and the Fifth Circuit Court of Appeals released an opinion in *Sirius Solutions, LLLP v. Commissioner*. This panel will discuss both rulings and what they mean for practitioners analyzing similar fact patterns.

Panelist: Craig Gerson, PwC; Mary McNulty, Holland & Knight; Chelsea Riedel, KPMG

4:00 PM BBA Audit Update. Both IRS audits and regulatory guidance continue to move forward with the new(ish) BBA partnership audit rules. With both private sector partnership tax controversy experts and the IRS, this panel will discuss the current state of partnership audits and any upcoming guidance related to these audits in the future.

Panelists: Ossie Borosh, KPMG; Matthew Cooper, Deloitte; Kate Kraus, Covington & Burling; Joy Gerdy Zogby, IRS Office of Chief Counsel (Invited)

5:00 PM Preferred Equity in Partnership Structures. The distinction between equity and debt in a partnership can often be vexing. This panel will be a discussion of what distinguishes one from another and the tax consequences that can result from such distinction.

Panelists: Max Pakaluk, Andersen; Craig Phillips, King & Spaulding; Steve Schneider, Hogan & Lovells

3:00 PM – 5:15 PM

Salon 1 & 2, Level M2

State & Local Taxes

Chair: John A. Biek, Neal, Gerber & Eisenberg LLP

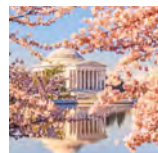
3:00 PM Confidential No More? Taxpayer Data Privacy, Disclosure, and the Expanding Push for Transparency. Taxpayer confidentiality has long been a foundational principle of tax administration, but that principle is increasingly being tested by evolving transparency demands, data sharing practices, information leaks, and modern disclosure regimes. Legislatures, courts, and tax agencies are reexamining what information should remain confidential, when disclosure is appropriate, and how taxpayer data may be collected, used, shared, or protected across governmental functions. This panel will explore the shifting landscape of taxpayer data privacy and disclosure, highlighting recent trends in legislation,

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litigation, and tax administration. Panelists will discuss the policy tensions between privacy and transparency, the practical realities of enforcement and controversy, and the growing importance of data security.

Moderator: Masha Yevzelman, Fredrikson & Byron, P.A.

Panelists: Nikki Dobay, Greenberg Traurig; DiAndria Green, Bennett Thrasher; Fred Nicely, Council on State Taxation

4:15 PM A Review of Cases on Appeal to the US Supreme Court affecting SALT Practice. This panel will discuss cases most recently on appeal to the United States Supreme Court, for both original jurisdiction and circuit splits. The presentation will include a discussion of Florida v. California and other key issues of state and local tax cases.

Moderator: Christi Mondrik, Mondrik & Associates

Panelists: Lynn A. Gandhi, Foley & Lardner, LLP; C. Wells Hall, III, Maynard Nexsen; Jay Smith, DLA Piper LLP

3:00 PM – 5:45 PM

Salon 9 & 10, Level M2

Tax Accounting

Chair: Carol Conjura, KPMG LLP

3:00 PM Current Developments. This panel will review recent regulatory and judicial developments involving tax accounting methods since the Section of Taxation Midyear Meeting held in January 2026, focusing on accounting method substantive and procedural guidance, and the status of projects on the priority guidance plan, and other anticipated guidance.

Moderator: Karen Messner, BDO

Panelists: Deena Devereux, IRS; Heather Harman, Department of Treasury; Jalisa Mathis, Deloitte; Dan Penrith, Department of Treasury; Jessi Theilken, KPMG; Chris Wrobel, IRS

3:30 PM The Many Facets of Revenue Realization. This panel will discuss the intersection of realization and character in the context of revenue recognition, looking closely at the interdependent questions of realization and character, including the Seven-Up, cost reimbursement, and inducement doctrines.

Moderator: Mike Resnick, Eversheds

Panelists: Carol Conjura, KPMG; Dave Strong, Crowe

4:15 PM Can the Uniform Capitalization Rules be Simplified? This panel will discuss the evolution of the uniform capitalization rules, as applied to both inventory and self-constructed asserts, the past trend toward greater complexity, and the rethinking of how the rules could be simplified without compromising the underlying principles.

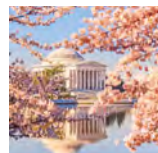
Moderator: Brian Watkins, KPMG

Panelists: Brian Coddington, Wipfli Advisory; Kristine Mora, Ernst & Young; Jon Young, Crowe

5:00 PM What is an "Item" and What Does it Mean for Tax Accounting? This panel will explore the concept of an "item" for tax accounting purposes, including why it matters for tax-accounting purposes, how it relates to the definition of a "material

PROGRAM SCHEDULE

FRIDAY, MAY 8 – General Programs



item,” and issues that arise when identifying an item’s scope. The panel will also discuss recent case law implicating the definition of an “item” for purposes of an IRS-imposed method change.

Moderator: James Gadwood, Miller & Chevalier

Panelists: Grant Anderson, Deloitte; Hong Kim, PwC

3:00PM – 5:45PM

Salon 15, Level M2

Tax Collection, Bankruptcy and Workouts

Chair: Mandi L. Matlock, Texas RioGrande Legal Aid, Inc

3:00 PM The Future of Tax Collections. Join us for an electrifying deep dive into the rapidly shifting landscape of federal tax collections. The IRS has fundamentally transformed its approach to debt recovery, leveraging increased automation and data analytics to shorten the window between initial notice and enforced collection actions. This panel will provide exclusive insights into the National Taxpayer Advocate’s 2026 Purple Book legislative recommendations and the groundbreaking TAS Act. It will explore the critical tension between the agency’s drive for efficiency, exacerbated by recent significant workforce reductions and the fundamental Taxpayer Bill of Rights. From the newly implemented inflation metrics (PCE) used in Collection Financial Standards, to the push for expanded Tax Court jurisdiction over refund cases, this session is essential for any professional navigating the future of IRS collections.

Moderator: Travis Thompson, Fennemore Craig P.C.

Panelists: Andrew Allen, Allen Tax Law; Erin Collins, National Taxpayer Advocate; Annette Nellen, Director, MST Program at San Jose State University; Carolyn Schenck, Caplin & Drysdale

4:25 PM Procedural Pathways for Challenging Assessed Liabilities. This presentation will examine the procedural mechanisms available to taxpayers seeking to challenge assessed liabilities both within and outside the Collection Due Process regime. Panelists will discuss doubt as to liability offers in compromise, audit reconsideration, and the statutory limits on challenging underlying liabilities under IRC § 6330(c)(2)(B). The panel will also address recent developments, including the potential use of CDP proceedings to raise interest and penalty abatement arguments following *Kwong*.

Panelists: Jonathan T. Amitrano, Taylor Nelson Amitrano LLP; Nicole Bononi-Wilson, Prager Metis; Erika L. Colangelo, Polsinelli

3:00PM – 5:45PM

Tulip, Mezzanine Level

Tax Exempt Financing

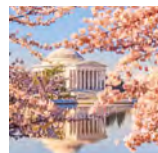
Chair: Eorl Carlson, Jones Hall

3:00 PM Legislative, Administrative and Practice Updates. The focus of this session will be to recap legislative updates regarding tax reform, administrative and practice developments, and hot topics affecting tax-exempt finance that have occurred since last year’s May meeting.

Panelist: Eorl Carlson, Jones Hall

PROGRAM SCHEDULE

FRIDAY, MAY 8 – General Programs



4:00 PM Bonds and Tax Credit Financing for Real Estate Development. This panel will discuss the intersection of tax-exempt bond financing and tax credit financing. Topics may include low-income housing tax credits (LIHTC), new markets tax credits (NMTC), and energy tax credits (ITC/PTC).

Panelist: Andrew Rubin, Nixon Peabody LLP

5:00 PM Tax-Exempt Transactions for 501(c)(3) Nonprofits. This session will focus on the benefits and hurdles of off-balance sheet financing structures for 501(c)(3) exempt organizations. Topics may include various unique structures and the question of what it means to be lessening the burdens of government.

Panelist: Carol Lew, Stradling Yocca

3:00 PM – 4:30 PM

Howard Univ, Level M1

Teaching Taxation

Chair: Michelle Laysner, University of San Diego School of Law

3:00 PM Tax Expenditures After the One Big Beautiful Bill Act. Tax expenditures have been the topic of a robust tax policy debate since at least the late 1960s, when Assistant Secretary of the Treasury Stanley Surrey coined the phrase. Surrey's concern that the tax system was being used to favor narrow constituencies endures to this day. The inclusion of tax expenditure estimates in the budget, which the federal government is required to publish annually, has undermined the hidden nature of these giveaways, but has not lessened their use. Several tax scholars have attacked tax expenditures for their complexity and regressive distributional effects, but they remain a vital part of the policymaking toolkit. Most recently the One Big Beautiful Bill Act introduced new tax preferences and revived old ones. This panel seeks to analyze and describe the effect of these measures to uncover whether they are well designed to achieve their goals.

Moderator: Goldburn Maynard, University of Connecticut School of Law

Panelists: Rebecca Morrow, Wake Forest; LaToya Parker, Senior Researcher at the Joint Center for Political Economic Studies; Sloan Speck, University of Colorado Law School

3:30 PM – 5:30 PM

Georgetown Univ, Level M1

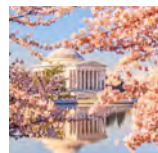
New Tax Practitioners

Chair: Eman Cuyler, Skadden, Arps, Slate, Meagher & Flom LLP

3:30 PM Current Developments in Anti-Abuse Rules: Economic Substance, Substance Over Form, Business Purpose, and Other Doctrines. This two hour program provides an in depth examination of the core federal tax anti abuse doctrines—including economic substance, substance over form, business purpose, step transaction, partnership anti-abuse rules, and related judicial and statutory principles—and their evolving role in modern tax practice. The panel will begin with a concise refresher on the doctrinal framework, statutory codification, and historical development of these rules, grounding attendees in the legal standards applied by courts and the IRS. The discussion will then focus on recent judicial decisions, IRS enforcement initiatives, and administrative developments affecting how these doctrines are currently asserted in audits, examined in litigation, and weighed in transactional planning. Panelists will then analyze representative fact patterns drawn from real world disputes to illustrate how anti abuse doctrines intersect with transaction structuring, documentation, valuation, and risk

PROGRAM SCHEDULE

FRIDAY, MAY 8 – General Programs



analysis. Throughout the session, speakers will share practical insights from audit defense and litigation experience, highlighting common pitfalls, effective strategies for addressing IRS challenges, and considerations for preserving defensible tax positions.

Panelists: R.J Hagerman, Eversheds Sutherland (US) LLP; Erin R. Hines, Akerman LLP; Joseph S. O'Brien, Eversheds Sutherland (US) LLP; Joshua D. Smeltzer, Gray Reed

4:00 PM – 5:00 PM

Silver Linden, Mezzanine Level

Publications: Meet & Greet  

Join the Tax Section's Publications Committee to meet with the editors from Tax Section publications, *ABA Tax Times* and *The Tax Lawyer*, and network with other colleagues involved in the Section's publications. Two of the Saturday Plenary Luncheon panelists will also be in attendance, Vanessa Williamson and Ruth Braunstein along with other authors relevant to the 250th Anniversary celebration. Learn more about their recent books and order a copy for yourself! Light desserts and refreshments will be served.

4:30 PM – 6:00 PM

Henley Park Hotel

250th Anniversary Tea Party   (Ticketed Event)

What better place to celebrate origin of "No Taxation Without Representation" than Washington DC? Join fellow tea (and tax) aficionados for a formal tea service at the Henley Park Hotel, across the street from the conference hotel. Wear your tea party finest, eat tiny sandwiches and of course drink your favorite tea while engaging with other Section members. Registration and refreshments are complimentary thanks to event sponsor, Moore Tax Law Group, but registration is required and capacity is limited and only open to current May attendees.

5:00 PM – 7:15 PM

LeDroit Park & Shaw, Level M3

Tax Analysts Award of Distinction for Contributions in U.S. Federal Taxation 

Tax Analysts will present the Award of Distinction for Contributions in U.S. Federal Taxation, recognizing an individual whose specific work has had a meaningful impact on federal tax law or policy. The evening includes dinner, brief remarks, and presentation of the award.

5:30 PM – 6:30 PM

Chinatown, Level M3

Live Well, Lawyer Well  

5:30 PM

The Burnout Solution: Addressing Attorney Health and Wellness in an Age of Uncertainty. During this panel, participants will learn about various solutions they can leverage to recover from professional burnout and fatigue. Each of the panelists have unique experiences with burnout, and collectively have developed a comprehensive arsenal of effective remedies: from increasing your electrolyte intake to ensuring that you're taking the right approach to sleep. This panel will not only teach you how to live better, it will also inform you on practices to implement to lawyer well too. Come join us as we learn the burnout solution!

Moderator: Aliyha Amani, Caplin & Drysdale

Panelists: Travis Thompson, Fennemore; Melissa Wiley, Kostelanetz LLP

PROGRAM SCHEDULE SATURDAY, MAY 9



7:30 AM – 9:00 AM Salon 6, Level M2
ACTC Fellows Breakfast and Roundtable Discussion (ACTC Fellows Only)

7:30 AM – 8:15 AM Univ of DC & Catholic Univ, Level M1
IRS/Treasury Employee Benefits Listening Session

7:45 AM – 9:00 AM Salon 9 & 10, Level M2
Court Procedure & Practice Committee Breakfast (Ticketed Event)

8:30 AM – 11:30 AM Salon 3 & 4, Level M2
Civil & Criminal Tax Penalties
 Chair: Brian McManus, Latham & Watkins LLP

8:30 AM The Year in Review: Legislative, Judicial, and Enforcement Developments in Civil and Criminal Tax Penalties. Representatives from each of the subcommittees will report on the most significant civil and criminal tax penalty developments of the past year. Topics to be covered include recent penalty-related legislation and regulatory changes, updates to the voluntary disclosure program, noteworthy economic substance penalty cases, developments in criminal forfeitures and monetary violations, COVID-era interest issues - including the impact of recent decisions such as *Kwong v. United States* and *Abdo v. Commissioner* on penalty and interest accruals during the disaster period - and the effects of the changes of leadership with the Department of Justice Tax Division's Civil Section being moved to DOJ's Civil Division and the Tax Division's Criminal Section now under the newly created Department of Justice National Fraud Enforcement Division and the IRS on enforcement priorities and penalty administration.

Panelists: Sherod Craig, Internal Revenue Service; Emily Earnshaw, Holland & Knight; David Foster, Kirkland & Ellis; Stephen Josey, Vinson & Elkins; John Nail, Barnes & Thornburg; Alexander Powell, Tax LLM Candidate, Georgetown University Law Center; Bruce Zagaris, Berliner, Corcoran & Rowe LLP

9:30 AM On the Front Lines: Criminal Tax Enforcement Priorities, Investigations, and Prosecutions. This panel of current and former senior government officials and veteran defense counsel will examine the current state of criminal tax enforcement. Hear directly from IRS CI regarding current criminal tax enforcement priorities. Panelists will address the latest priorities and strategic direction of the IRS Criminal Investigation Division, including shifts in investigative focus and resource allocation under new leadership. The discussion will cover significant recent tax prosecutions and their practice implications, the use of data analytics and artificial intelligence in criminal tax investigations, coordination between IRS Criminal Investigation and the Criminal Tax Section attorneys who are now under newly created Department of Justice National Fraud Enforcement Division, and the evolving landscape of cryptocurrency and digital asset-related criminal tax enforcement. Panelists will also discuss practical defense strategies for practitioners representing clients facing criminal tax exposure in this environment.


Moderator: Ben Tompkins, Nardiello, Turanchik, Tompkins LLP

Panelists: Sandra Brown, Hochman Salkin Toscher Perez, P.C.; Justin Campbell, IRS CI, Senior Executive for Strategy and Innovation, and former acting Deputy

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Chief, IRS CI; Jay Nanavati, Kostelanetz LLP; Anshuman Vaidya, Hinshaw & Culbertson LLP

- 10:30 AM Due Process at 250: Penalties, Parallel Proceedings, and Constitutional Limits – Part II.**  This is Part II of a jointly sponsored program with the Court Practice and Procedure Committee. As constitutional litigation expands in the penalty arena, courts are revisiting the substantive limits on the government's authority to impose penalties. This session examines Eighth Amendment Excessive Fines Clause challenges, proportionality principles, and related due process arguments directed at civil and criminal tax penalties. Panelists will explore whether and when tax penalties are considered punitive for constitutional purposes, how courts are evaluating proportionality in high-dollar penalty cases, and how founding-era constitutional principles are being applied to modern statutory penalty regimes. The discussion will focus on the constitutional boundaries of tax enforcement and the limits on the size and structure of monetary sanctions.
- Moderator:** John Colvin, Colvin + Hallett
- Panelists:** Stephen Dunn, Dunn Counsel, PLC; Guinevere Moore, Moore Tax Law Group; Bryan Skarlatos, Kostelanetz LLP; Chad Vanderhoef, Holland & Knight
- Co-sponsored by:** Court Procedure & Practice

8:30 AM – 11:30 AM

Salon 5, Level M2

Corporate Tax

Chair: Jay Singer, Hogan Lovells

Reporter: Albert Farr, Barnes & Thornburg LLP

- 8:30 AM Section 355 Update.** This panel will address changes in IRS positions and ruling policy following the withdrawal of proposed regulations under section 355 in 2025. Topics to be addressed will include debt allocation in section 355 transactions and parameters under which pre-revenue companies can satisfy the active trade or business test.
- Panelists:** Derek Cain, PwC; Justin DuMouchel, IRS Office of Associate Chief Counsel (Corporate); Rachel Kleinberg, Gibson, Dunn & Crutcher; Robert Liquerian, IRS Office of Associate Chief Counsel (Corporate) (Invited); David Rievman, Skadden, Arps, Slate, Meagher & Flom; Christina Tacaronti, EY
- 9:30 AM Time to Make the U.S. Your New Corporate Tax Home?** Many foreign parented multinational corporations are considering whether now is the time to redomicile to the United States. The panel will highlight the underlying commercial and strategic motivations for this type of move, and then address the key U.S. corporate tax considerations associated with these transactions, including recent guidance aimed at facilitating inbound F reorganizations, potential application of Section 367 to US persons exchanging stock in connection with a redomiciliation transaction and a medley of possible planning considerations.
- Panelists:** Will Dixon, Citigroup; Jay Singer, Hogan Lovells; Theron West, Department of Treasury; Laura Williams, PwC; Brenda Zent, Department of Treasury

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10:40 AM Qualified Small Business Stock post OBBBA. Section 1202/QSBS is a powerful, but highly technical, benefit for founders and investors in growth companies. Post-OBBBA, careful structuring and ongoing compliance are more important than ever. This panel will highlight key eligibility requirements, common technical pitfalls, planning considerations, and emerging areas of IRS scrutiny. This session offers practical guidance to optimize and preserve QSBS benefits.
Panelists: Evan Adams, Department of Treasury; Russell Jones, IRS; Bryan Keith, Andersen; Eileen Marshall, Cooley; Myra Sutanto Shen, WSGR; Blaine Woodson, Grant Thornton

8:30 AM – 11:30 AM

Salon 7 & 8, Level M2

Employee Benefits

Chair: Carolyn M. Trenda, McGuireWoods LLP

- 8:30 AM Qualified Plans: Current Events and End of Year Planning.** The panelists will share their observations of what is top of mind for qualified plans including the current status of administrative concerns or successes in implementing the many recently enacted changes to 401(k) plans such as the new in-service distribution options and the required Roth catch-up provision. The panel will also discuss any advanced year-end planning in light of the upcoming SECURE, CARES Act, and SECURE 2.0 amendment deadline.
Moderator: Dominic DeMatties, Thompson Hine
Panelists: Samatha Kopacz, Honigman LLP; Kelly Scanlon, National Rural Electric Cooperative Association (NRECA); Sarah Touzalin, Seyfarth Shaw
- 9:30 AM Plan Governance: Hot Topics and Best Practices.** The panelists will discuss the best practices adopted by prudent administrators of both retirement and health and welfare plans, including governance structures and delegations of authority. Recent trends, including the application and impact of artificial intelligence on plans and cybersecurity enforcement initiatives will also be addressed.
Moderator: Stefan P. Smith, BakerHostetler
Panelists: Tom Hogan, Haynes Boone; Kate Ulrich Saracene, Katten Muchin Rosenman LLP
- 10:30 AM Ethics for Benefits Lawyers.**  Employee benefits attorneys encounter many unique ethical questions and challenges. This lively and interactive session will address ethical issues of particular interest to benefit plan attorneys, as well as recent developments in legal ethics generally, all using relatable scenarios imbued with a suitable dose of humor and sarcasm. Topics will include use of AI and technology in legal practice, advising benefit plan fiduciaries, conflicts of interest, attorney-client privilege, and more.
Moderator: Kim Wilcoxon, Thompson Hine
Panelists: Jason Lacey, Palmieri & Eisenberg; Mark Nielsen, Groom Law Group

8:30 AM – 11:30 AM

Salon 1 & 2, Level M2

Fiduciary Income Tax

Chair: Francisco Garcia, Jr., Higgs, Fletcher & Mack LLP

- 8:30 AM Pease Pease Me: The OBBBA's Revived Limitation on Itemized Deductions.** One Big Beautiful Bill has revised the Pease Limitation and has for the first time applied it to estates and trusts. So, for 2026 and beyond, Itemized deductions

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for trusts with income at the highest tax bracket are reduced by 5.4%. Yet it is unclear whether this limitation applies to all the deductions provided for under subchapter J (the portion of the code concerning income taxation of trusts and estates). I will discuss whether the Pease Limitation applies to the section 642(c) deduction (which provides an income tax charitable deduction for trusts and estates) and the section 651 and 661 deductions for trusts distributing income.

Panelist: Daniel Gespass, Andersen Tax

9:30 AM **Tax Implications Upon the Death of a Foreign Grantor of a Foreign Grantor Trust with U.S.-Based Beneficiaries.**

This panel will discuss the overall management of a foreign grantor who has established a foreign grantor trust on behalf of U.S.-based children. Specifically, we'll discuss: Consideration of the Section 645 election and fiscal year for the foreign grantor trust (the "FGT"); Timing of the 1041 in the case of U.S. beneficiaries of the FGT; Possible restructuring options during the "foreign estate" time period; Consideration of what to do with passive foreign investment company assets and controlled foreign corporations ("CFC"); Possible restructuring for a 10/50 company; Comparison of (i) keeping the CFC; (ii) Section 962 election; (iii) restructure; Consideration of possible mitigation options for undistributed net income, if there was no planning done post-death; U.S. beneficiaries were not made aware of all U.S. compliance issues; and there are/are not foreign beneficiaries; This discussion will obviously look at the very commonly used foreign grantor trust used to mitigate U.S. estate tax and U.S. income tax along the way.

Panelist: Cindy Brittain, Holland & Knight

10:30 AM **GST Non-Exempt Trusts and the "Health and Education" Exception – What They Don't Tell You About the Income Tax Consequences.**

Unknown to many practitioners, distributions from a GST Non-Exempt Trust to a skip person can avoid the imposition of the GST Tax under the "health and education" exception. What is even more unknown to practitioners is how detrimental the income tax consequences of such distributions can be. The speakers will guide you through the concept of the "health and education" exception, the income tax consequences that can result from such distributions, and present drafting and planning tips to avoid such consequences.

Panelists: Nicholeen S. DePersis, Franklin Karibjanian Law & DePersis PLLC; George D. Karibjanian, Franklin Karibjanian Law & DePersis PLLC

8:30 AM – 11:30 AM

Salon 12, Level M2

Pro Bono & Tax Clinics

Co-Chairs: Elisabeth Heather Sperow, Monterey Colleges of Law; James G. Steele, III, Morgan, Lewis, Bockius LLP

8:30 AM **Tax Court Updates: The View from the Bench.** Join us for an update on the Tax Court. After attending the session, participants will be able to identify trends and changes to Tax Court practice and learn best practices for interacting with Tax Court Special Trial Judges.

Moderator: Emily Yaun, Director, Philip C. Cook Low-Income Taxpayer Clinic at Georgia State University College of Law

Panelists: Chief Special Trial Judge Zachary Fried, U.S. Tax Court; Special Trial Judge Jennifer Siegel, U.S. Tax Court

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9:00 AM **The Future Life of Incarcerated Cases.** Building on Judge Copeland's previous call to action, this session moves beyond the "emergency" stimulus era to explore the long-term intersection of tax advocacy and re-entry. We will be discussing the impact of credits on incarcerated taxpayers, such as eligibility for the Child Tax Credit, as well as the impact of ineligibility of the Earned Income Tax Credit. We will have perspectives from the bench, as well as a discussion about a pending case defining "penal institution." Join us to discuss the future of tax justice and the evolving role of pro bono counsel in supporting the incarcerated and returning citizen communities.

Moderator: Chris Bourell, University of Toledo College of Law

Panelists: Eric Albers-Fiedler, Morgan Lewis; Hon. Elizabeth Copeland, U.S. Tax Court; Rianka Macwan, Christine A. Brunswick Tax Fellow, Lewis & Clark LITC

10:15 AM **Proposed Expansion of PRWORA's Federal Public Benefits Definition to Include Refundable Tax Credits: What Tax Practitioners Should Know.** This panel explores significant proposed changes at the intersection of immigration, public benefits and tax. A proposed reinterpretation of "federal public benefits" could limit access to tax refunds and credits for many lawfully present taxpayers and their children, while evolving "public charge" policies continue to discourage participation in both traditional public benefits and tax-based supports. Bringing together tax, public benefits, and immigration perspectives, panelists will trace key legal and policy developments from the pre-Personal Responsibility and Work Opportunity Reconciliation Act era to today, and examine the practical implications for taxpayers and practitioners.

Moderator: Karyna Lopez, Litigation Director/LITC Clinic Director, Lone Star Legal Aid

Panelists: Margot Crandall-Hollick, Urban-Brookings Tax Policy Center; Michelle Drumb, Washington and Lee University School of Law; Beth Englander, Oregon Law Center; Sarah Grusin, National Health Law Program

8:30 AM – 11:30 AM

George Washington Univ, Level M1

Sales, Exchanges & Basis

Co-Chairs: Kristie M. Espiritu, Morrison & Foerster LLP; Mark E. Mullin, Hillspire, LLC

8:30 AM **Beyond Traditional Real Estate Investments in 1031 Exchanges - The Bold New World of Alternative "Like-Kind" Investments.** Historically, parties completing 1031 exchanges swapped fee interests in traditional real property assets for similar interests in similar properties. Today 1031 investors are increasingly bombarded by sponsors and salespeople promoting highly structured and often securitized investments that often qualify as "like-kind" property, but which look completely different. These aren't your grandparent's real estate investments. This panel brings together leading legal and tax professionals to explore emerging alternative investment structures their benefits, challenges, and also their fee structures. Topics will include the growing use of Delaware Statutory Trusts (DSTs), the advantages, disadvantages, and

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costs of UPREIT structures, and the viability of niche asset classes such as mineral interests, water rights, transferrable development rights, land-banking transactions, and properties qualifying for accelerated and bonus depreciation including particular issues related to motor fuel properties. If time permits, the panel will also discuss current topics affecting 1031 exchanges.

Panelists: Chris Cunningham, Elliott, Thomason & Gibson; Christopher L. Fenolio, Weller Partners LLP; Glenn M. Johnson, Ernst & Young LLP

9:30 AM Of Foreign Exchange & Foreign (1031) Exchanges: Outbound Real Estate Transactions and Structuring. In today's uncertain world (and even more uncertain FX markets), U.S. investors are increasingly looking to invest in foreign real estate for diversification, stability, and other benefits. But what entities, capitalization, and structuring techniques should they deploy in such acquisitions? How should they handle opportunities to defer gain under federal and state income taxes using provisions like Sections 1031 and 1033? (Or will these provisions create more issues than they solve?) And how do the rules for taxing foreign exchange gains and losses interact with these structures and transactions? Join our panel to learn about these issues and more!

Moderator: Vanessa D. Runtsch, Winthrop & Weinstine

Panelists: Alan Lederman, Gunster; Matthew Stevens, EY

10:30 AM Tax Incentives for Data Centers. This panel will examine how the current tax systems in the United States at both the federal and state and local levels encourage the building of data centers. Federal tax provisions, such as qualified opportunity zones investment deferral and the permanent expensing of capital expenditures, recently expanded in the OBBBA enacted on July 4, 2025, enhance the attractiveness of investing in data centers by providing investors with shelter from tax liabilities. Many states and localities also provide tax incentives to encourage data centers to locate in their jurisdictions.

Moderator: Roberta Mann, University of Oregon

Panelists: Michelle DeLappe, Fox Rothschild LLP; Matthew E. Rappaport, Falcon Rappaport & Berkman LLP; Joshua Savey, Morgan, Lewis & Bockius LLP

8:30 AM – 10:30 AM

Univ of DC & Catholic Univ, Level M1

State & Local Taxes Practitioners' Roundtable  (Executive Session)

9:00 AM – 11:00 AM

Founding Farmers & Distillers

Philanthropy Professors Meeting 

Founding Farmers & Distillers is located at 600 Massachusetts Ave NW, Washington, DC 20001. It is a 7-minute walk from the Marriott Marquis Washington, DC. The Philanthropy Professors meeting is open to faculty members teaching or interested in teaching courses in the law governing nonprofit organizations.

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10:30 AM – 11:00 AM

State & Local Taxes Publications Subcommittee 

Univ of DC & Catholic Univ, Level M1

11:00 AM – 12:00 PM

State & Local Taxes Vice Chairs' Planning Meeting 


Univ of DC & Catholic Univ, Level M1

12:00 PM – 1:30 PM

Salon 6, Level M2

Section Plenary Luncheon & Awards  (Ticketed Event)

Please join us in celebrating and hearing from the two recipients of the Section's annual awards: *The Distinguished Service Award* and the *Janet Spragens Pro Bono Award*, followed by our keynote presentation.

What Do Taxes Mean to Americans and Democracy? A Discussion of the History, Morality, and Public Perception of Taxes in American Society.  To cap off our celebration of the 250th Anniversary of the Declaration of Independence and our exploration of taxes and American democracy, we are featuring three prominent and cutting edge authors whose recent scholarship explores these themes. This panel will discuss how our attitudes about tax have shaped American history, the moral landscape in which Americans experience and make sense of the tax system, and how Americans' views on taxation in principle differ from the tax policies that they accept in practice, and much more.

Moderator: Joseph Thorndike, Director of the Tax History Project at Tax Analysts

Panelists: Ruth Braunstein, SNF Agora Institute Professor of Sociology, Johns Hopkins University's SNF Agora Institute; Andrea Louise Campbell, Arthur and Ruth Sloan Institute Professor of Political Science, Massachusetts Institute of Technology; Vanessa Williamson, senior fellow in Governance Studies, Brookings, and senior fellow, Urban-Brookings Tax Policy Center

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FRIDAY, May 8

7:30 AM – 9:00 AM

ACTC Board of Regents Meeting (*Non-CLE*) (*Executive Session*)

SATURDAY, May 9

7:30 AM – 9:00 AM

ACTC Fellows Breakfast (*Non-CLE*) (*ACTC Fellows Only*)

PHILANTHROPY PROFESSORS MEETING

SATURDAY, May 9

9:00 AM – 11:00 AM

Philanthropy Professors Meeting (*Non-CLE*)



GENERAL INFORMATION



CLE AND ETHICS CREDIT

You **must be registered for the meeting** in order to attend and be eligible to receive CLE or ethics credit.

The ABA will seek 15.25 hours of CLE credit in 60-minute states, and 18.3 hours of CLE credit for this program in 50-minute states, including 2.75 hours of Ethics credit in 60-minute states and 3.3 hours of Ethics credit in 50-minute states as needed. Credit hours are estimated and are subject to each state's approval and credit rounding rules. Please visit www.americanbar.org/events-cle/mcle for general information on CLE at the ABA.

Please note the  symbol indicates that Ethics credit will be requested for this program, and the  symbol indicates that CLE credit is not available for this program.

CPE INFORMATION

The American Bar Association is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors for Group Live programs. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.learningmarket.org.

Recommended CPE Credits and Field of Study: Taxes, Regulatory Ethics. Program attendees can earn up to 18.3 CPE credits. Prerequisites: There are no prerequisites. Advanced preparation: None. Program Level: Intermediate Delivery Method: Group Live

MEETING MATERIALS

In the interest of providing the most up-to-date meeting materials for all attendees, materials for the 2026 May Tax Meeting will be available online and via the mobile meeting application (please see page 3 for more information). Complimentary WiFi will be provided throughout the meeting space. Please use the QR code below to access materials.



GENERAL INFORMATION



CLE INFORMATION BOOTH

The CLE Information Booth will be open during the following hours:

Thursday	12:00 PM – 7:00 PM - Mezzanine Level
Friday	7:00 AM – 5:30 PM - Mezzanine Level & M2 Foyer, Level M2
Saturday	7:00 AM – 12:00 PM - Mezzanine Level & M2 Foyer, Level M2

Please direct all questions regarding CLE credit to the CLE Information Booth, not the Registration Desk.

REGISTRATION

Registration will be available in the Mezzanine Level (one level above the main lobby). All individuals attending any part of the 2026 May Tax 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 exclusive access to the meeting materials website, mobile meeting application and permits registrants to attend all meetings, sessions and programs; however, it does not include meal functions and social events listed as “Ticketed Event.” All ticketed events are sold on a first-come, first-served basis.

REFUND POLICY

The deadline for refunds was **April 30, 2026. Refunds will not be granted at or after the meeting.**

25% MEETING DISCOUNT ON SECTION PUBLICATIONS

Stop by the Publications Display, located in M1 Foyer, Level M1, to preview the most popular titles from the Section of Taxation and receive a 25% discount on all publication orders using the discount code provided on nearby signage.

ABA OPEN MEETINGS POLICY

In accordance with the American Bar Association's policy on open meetings, programs should be open to the media for purposes of news and public affairs, although the sponsoring entity may impose restrictions to minimize disruptions or distractions or to conduct business sessions of a confidential nature. The Association retains the rights to its intellectual property.

GENERAL INFORMATION



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PHOTOGRAPHY AND VIDEO

Note that by attending the 2026 May Tax Meeting, attendees have agreed to the terms of the American Bar Association Image/Audio/Video Release which allows images, audio, and video recorded on site to be used for educational and promotional purposes by the American Bar Association.

SCHOLARSHIP POLICY

In accordance with MCLE requirements, the American Bar Association offers financial hardship scholarships for live, in-person and multi-session virtual CLE programs. If you would like to apply, please review our Scholarship Policy and Application at <https://ambar.org/cle-scholarship>.

ABA BUSINESS CONDUCT STANDARDS AND TAX SECTION CODE OF CONDUCT

Event attendees are required to review and consent to the ABA Business Conduct Standards and the Tax Section Code of Conduct. Participants, guests, ABA staff and vendors who think they have experienced or witnessed unacceptable conduct toward them or someone else under this Code of Conduct can report the unacceptable conduct to a “designated person.” The designated person is the first point of contact and is Section Director, Betsi Roach (Betsi.Roach@americanbar.org; phone (202) 662-8679).

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NOTES



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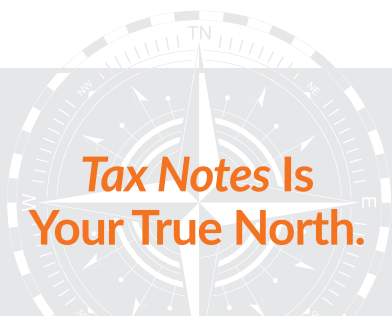


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