



## Ivins Attorneys Moderate Panels at ABA Section of Taxation 2014 May Meeting

### ATTORNEYS

Leslie J. Schneider

### PRACTICE AREAS

International Tax

Tax Accounting

*American Bar Association (ABA)*

May 9, 2014

Grand Hyatt, Washington DC

Ivins, Phillips & Barker attorneys were Moderators/Panelists at the ABA Section of Taxation 2014 May Meeting held in Washington, DC, May 9-10, 2014:

- Les Schneider was Moderator for the **Timing of Deductions for Executory Service Contracts -- Economic Performance, Prepayments and Severability** program. This panel discussed the latest developments with respect to the timing of deductions under the economic performance rules in the case of executory service contracts.
- Alex Sadler was Moderator for the **"Eggshell" Audits and Avoiding a Criminal Referral** program. The panel discussed various aspects of eggshell audits, including topics such as issues raised at the beginning of an audit, applicable privileges and IRS fraud development procedures. An eggshell audit is one in which the client and the representative are aware of potential indicators of civil fraud or criminal tax violations that have not yet come to the attention of the IRS.
- J. Brian Davis was Moderator for the **Working with Subpart F: Issues Arising in Practice** program. This panel discussed subpart F issues practitioners face while working on everyday business transactions, including issues arising under the foreign base company sales and services rules, as well as source and characterization issues.



## | 2 | Ivins Attorneys Moderate Panels at ABA Section of Taxation 2014 May Meeting

- J. Brian Davis was a Panelist on **BEPS Won't Wait: It's Here and Now and You Need to Know About It! How BEPS is Already Affecting International Tax Planning**. The moderator for the panel was Peter Blessing (KPMG New York), and Peter and Brian were joined by other leading international tax law experts from firms Matheson (Ireland), Loyens & Loeff (Luxembourg and the Netherlands), Gide Loyrette Nouel (France) and Gleiss Lutz (Germany). This Foreign Lawyers Forum (FLF) committee-sponsored panel considered case studies as a way to explore how BEPS is already changing the way that tax authorities, tax practitioners and multinational companies are dealing with cross-border taxation issues.