



# Ivins Attorneys Speak at ABA Tax Section 2015 May Meeting

## PRACTICE AREAS

Estate Planning

Exempt Organizations & Charitable Giving

International Tax

Tax Controversies

## American Bar Association

May 12, 2015

Grand Hyatt, Washington DC

**Victor Chang** was a speaker for the Estate & Gift Taxes Committee luncheon panel entitled **Fundamentals of Charitable Deductions**.

The program covered the various factors governing the availability an income tax deduction for charitable contributions, including the type of property being donated (e.g., cash, securities or tangible property), the type of charitable organization receiving the property (e.g., a public charity or a private foundation), and various percentage limitations based on the donor's income. The panel also reviewed qualified appraisals and other charitable deduction substantiation requirements. (Presentation)

**J. Brian Davis** was Moderator for the program entitled **General Anti-Abuse Rules (GAAR) Rapidly Gaining Territory in Double Tax Treaties**. The program focused on the rapid emergence of GAAR in the international landscape as a result of BEPS Action 6 (Treaty Abuse) and EU and local country initiatives, and explored considerations important to US multinational enterprises such as the possibility for MAP resolution in connection with the assertion of a domestic or treaty-based GAAR. Brian was joined by Danielle Rolfes, a former Ivins partner now serving as International Tax Counsel for the US Treasury Department, as well as other leading international tax law experts from firms Krishnomics Legal (India), King & Wood Mallesons (China), Aird & Berlis (Canada) and Bech-Bruun (Denmark). (Presentation)

Brian was also Moderator for the **Lux Tax Leaks Become EU Tax Leaks: 2016 Automatic Exchange of Tax Rulings in the EU** program. The program focused on the politically-charged European



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Commission State Aid investigations of US multinational enterprises (e.g., Apple, Amazon, Starbucks), and closely-aligned European transparency proposals aimed at effectuating the mandatory automatic exchange of EU tax rulings and advance pricing agreements by January 2016. Brian was joined by leading international tax law experts from firms A&L Goodbody (Ireland), Bird & Bird (the Netherlands), CMS Bureau Francis Lefebvre (France) and Arendt & Medernach (Luxembourg). (Presentation)