



WEDNESDAY, JUNE 3, 2026

TAX CONTROVERSY

PROGRAM MODERATORS

Michael J. Desmond, *Institute Advisory Board Vice Chair, Washington, DC*

*Vice Chair Government Relations, ABA Tax Section; Past Internal Revenue Service Chief Counsel;
Past Treasury Department Tax Legislative Counsel*

Sheri A. Dillon, *Institute Advisory Board Member, Washington, DC*

*Past Vice Chair Pro Bono and Outreach, ABA Tax Section; Past Chair, Administrative Practice Committee, ABA Tax Section; Director
and President, Washington, D.C. Center for Public Interest Tax Law*

9:55 – 10:00 AM Opening Remarks

Welcome:

Kevin Thomason, *Institute Chairman, Dallas, TX*

Past Chair, State Bar of Texas Section of Taxation; Past Chair, Real Estate Committee, ABA Tax Section

10:00 – 11:00 AM Significant Developments in Transfer Pricing: 3M, Facebook, Perrigo, Medtronic, and Eaton

Speakers:

Drew Cummings, *Washington, DC*

Rocco Femia, *Washington, DC*

James B. Kelly, *Internal Revenue Service, New York, NY*

Recent transfer pricing decisions have been issued by the U.S. Tax Court, U.S. District Courts, and the U.S. Courts of Appeal. This panel will discuss the key cases and provide practical takeaways and lessons learned. The panel will further consider how these decisions are changing current practices related to transfer pricing documentation, intercompany pricing approaches, audit readiness, and what these decisions mean for taxpayers.

11:00 – 12:15 PM Ethical Considerations in Tax Controversy (1.25 hours CLE Ethics Credit)

Speakers:

Honorable Ronald L. Buch, *U.S. Tax Court, Washington, DC*

James Creech, *San Francisco, CA*

Guinevere M. Moore, *Chicago, IL*

As a tax controversy practitioner, you never know what an Internal Revenue Service examination might bring. A simple audit could soon become a complex web of issues, conflicting duties, and legal dilemmas. This program will discuss audit scenarios advisors may face that raise nuanced ethics issues, address applicable rules, and dive into some of the more challenging ethical areas of a tax controversy practice.

12:15 – 12:30 PM Begin Lunch

12:30 – 1:30 PM Morgan Lewis Luncheon Program:

Fireside Chat with Erin Collins, National Taxpayer Advocate
San Antonio Room

Special Guest:

Erin Collins, *National Taxpayer Advocate, Taxpayer Advocate Service,
Internal Revenue Service, Washington, DC*

Moderators:

Michael J. Desmond, *Washington, DC*

Sheri A. Dillon, *Washington, DC*

The discussion with Ms. Collins will include an overview of the Taxpayer Assistance and Service Act, which was recently formally introduced in the United States Senate.

1:30 – 1:45 PM Break

1:45 – 2:45 PM Tax Refund Claims and Litigation

Speakers:

Erin Collins, *National Taxpayer Advocate, Taxpayer Advocate Service,
Internal Revenue Service, Washington, DC*

Richard Hussein, *Houston, TX*

Andrew Weiner, *Washington, DC*

Refund claims arise in a wide range of situations from fixing errors discovered after a return is filed to making strategic decisions about where to litigate. In some cases, the Tax Court can hear refund claims, including when they are raised as part of a petition challenging an Internal Revenue Service deficiency determination. But the rules governing refund claims and the considerations and strategy behind bringing them can be complicated and raise potential jurisdictional issues. With revisions to refund claims in the Taxpayer Assistance and Service Act on the horizon, this is a discussion you will not want to miss.



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2:45 – 3:45 PM **Managing Third-Party Information Requests in Audits, Courts, and Internationally**

Speakers: *Naveid Jahansouz, Dallas, TX*
Jamie Steele, Washington, DC

This panel will discuss practical considerations when dealing with Internal Revenue Service requests for information from third parties, both from the perspective of the taxpayer and the third party. The response to each request may be different depending on the phase of the controversy – whether conducted during an audit, in active litigation, or involving the exchange of information through an international treaty. This panel will also discuss the procedural rules concerning information requests to third parties and provide strategies for responding (and contesting) the various types of requests.

3:45 – 4:00 PM **Break Sponsored by Elliott, Thomason & Gibson, LLP**

4:00 – 5:00 PM **Deploying Technology and AI in Tax Cases**

Speakers: *Honorable Ronald L. Buch, Judge, U.S. Tax Court, Washington, DC*
Travis Thompson, Sacramento, CA

For years, the Internal Revenue Service has faced challenges in updating and deploying technology in its administration and enforcement of the tax law. The belief that technology can be better harnessed to focus enforcement at a reduced cost to both the government and taxpayers is driving the current push for funding cuts at the Internal Revenue Service. With the explosion of AI, reliance on technology will accelerate. Understanding how the Internal Revenue Service is using technology and how technology can be leveraged by taxpayers in response has become a critical skill set for practitioners.

5:00 – 6:00 PM **Defending Internal Revenue Service Accounting Method Challenges**

Speakers: *George Hani, Washington, DC*
Lee S. Meyercord, Dallas, TX

The Internal Revenue Service is intensifying its use of accounting method challenges to collect tax in years where assessment is barred by the statute of limitations. This panel plans to explore the scope of this powerful tool, how the Internal Revenue Service deploys accounting method challenges, and the issue of what does (and does not) constitute an accounting method change. Panelists will survey the relevant case law and administrative guidance and discuss strategies for resolving accounting method challenges in Internal Revenue Service Appeals.

6:00 PM **Closing Remarks – Gene Wolf, Institute President, El Paso, TX**

Past Chair, State Bar of Texas Section of Taxation

6:00 – 7:00 PM **Weaver Welcome Cocktail Reception**

La Cantera Ballroom Foyer & Terrace

A complimentary cocktail happy hour for all attendees with many of our featured speakers.



THURSDAY, JUNE 4, 2026

CORPORATE

PROGRAM MODERATOR

R. David Wheat, Institute Vice President, Houston, TX

Past Vice Chair Administration, ABA Tax Section; Past Chair, Corporate Tax Committee, ABA Tax Section; Past Chair, State Bar of Texas Section of Taxation

7:00 – 8:30 AM General Breakfast for Texas Federal Tax Institute Attendees

**7:30 AM King & Spalding and Miller & Chevalier Chartered Roundtable Breakfast
San Antonio Room**

Moderators: George Hani, Washington, DC

Peter Lee, Dallas, TX

Abraham N.M. “Hap” Shashy Jr., Washington, DC

A lively question and answer session on various topics from the Controversy Program. (Please Note: A limited number of tickets may be sold at the door for \$175 each.)

8:55 – 9:00 AM Opening Remarks – Kevin Thomason, Institute Chairman, Dallas, TX

9:00 – 10:00 AM Current Corporate Tax Developments

Speakers: William D. Alexander, Washington, DC

Robert H. Liquerman, Internal Revenue Service, Washington, DC

Eric Solomon, Washington, DC

This panel will highlight what is new in corporate tax, including the regulatory landscape and impending tax legislation.

10:00 – 10:15 AM Break Sponsored by Kemp Smith LLP

10:15 – 11:15 AM Taxable and Tax-free M&A

Speaker: Joseph M. Pari, Washington, DC

This session will examine the key federal income tax considerations that drive structuring decisions in both taxable and tax-free M&A transactions. The discussion will highlight recent deal trends and planning opportunities across a range of acquisition structures.

11:15 – 12:15 PM Tax Insurance in Transactional Practice

Speakers: James Chenoweth, Houston, TX

Bryce Pressentin, Franklin, TN

David Peck, Dallas, TX

Most of us are familiar with representation and warranty insurance, but what do we know about tax insurance? This panel will explain how tax insurance can help facilitate M&A transactions and internal tax planning initiatives and identify real-world examples where tax insurance enabled transactions that may not have occurred otherwise.

12:15 – 12:30 PM Begin Lunch

12:30 – 1:30 PM Latham & Watkins LLP Tax Legends Luncheon:

Interview with Harry L. Gutman

San Antonio Room (0.75 Hour CLE Ethics Credit)

Interviewer: William D. Elliott, Dallas, TX

Interviewee: Harry L. Gutman, Washington, DC

This Tax Legends conversation features Harry L. (Hank) Gutman, one of the most influential figures in modern U.S. tax policy. From advising Congress as Chief of Staff of the Joint Committee on Taxation to shaping Treasury guidance as Deputy Tax Legislative Counsel and teaching at leading law schools and practicing tax law at leading law firms, Hank offers a rare insight into how tax law is made, interpreted, practiced, taught, and reformed, including the professional responsibility obligations and ethical standards that govern tax practitioners in each of those roles.



THURSDAY, JUNE 4, 2026

CORPORATE

1:30 – 1:45 PM **Break**

1:45 – 2:45 PM **Interesting Public Deals in the Market**

Speaker:

David B. Strong, Denver, CO

This session will explore some of the most notable public company transactions in the recent past, with a focus on key tax structuring decisions. The discussion will also unpack emerging trends and planning opportunities that are shaping today's M&A landscape.

2:45 – 3:45 PM **Distressed Company Issues**

Speakers:

Mark Hoffenberg, Washington, DC

Robert H. Liquerman, Internal Revenue Service, Washington, DC

This panel will discuss key tax issues arising in distressed situations, including evolving market practices in debt exchanges and workouts and planning considerations for preserving tax attributes in restructuring transactions.

3:45 – 4:00 PM **Break Sponsored by Weil**

4:00 – 5:00 PM **Preferred Stock vs Preferred Partnership Interests**

C. Timothy Fenn, Houston, TX

Ethan R. Goldman, New York, NY

The panel will explore the federal income tax treatment of preferred stock and preferred partnership investments with a focus on the key distinctions between the two. The discussion will also highlight planning opportunities and common pitfalls relevant to investors and issuers.

5:00 PM

Closing Remarks – Gene Wolf, Institute President, El Paso, TX

5:30 – 8:00 PM

Holland & Knight Scott & Anne Morris Texas Heritage Dinner
Palo Duro Room (Invitation only)

7:30 – 10:00 PM

Gibson Dunn TexFed TwoStep
San Antonio Room

Join us for the second annual TexFed TwoStep, a spirited celebration of America's 250th birthday with live music, mingling, and a touch of Lone Star style. All attendees & guests welcome.



FRIDAY, JUNE 5, 2026

PARTNERSHIPS AND REAL ESTATE

PROGRAM MODERATOR

Julie Sassenrath, Institute Vice President, Dallas, TX

Tax Section Delegate, ABA House of Delegates; Past Chair, Real Estate Committee, ABA Tax Section

7:00 – 8:30 AM General Breakfast for Texas Federal Tax Institute Attendees

7:15 AM Troutman Pepper Locke Roundtable Breakfast – San Antonio Room

Moderators:

Mark Melton, Dallas, TX

Buddy Sanders, Houston, TX

Eric Solomon, Washington, DC

A lively question and answer session on a variety of topics with many of our government and other speakers. (Please Note: A limited number of tickets may be sold at the door for \$175 each.)

8:25 – 8:30 AM Opening Remarks – Kevin Thomason, Institute Chairman, Dallas, TX

8:30 – 9:00 AM An Update from the Top

Speaker:

Kenneth L. Kies, Assistant Secretary of Tax Policy, U.S. Department of the Treasury, and Acting Internal Revenue Service Chief Counsel, Washington, DC

The Assistant Secretary of Tax Policy at the U.S. Department of the Treasury and the Acting Chief Counsel of the Internal Revenue Service will provide an update and insight as to current issues and developments.

9:00 – 10:00 AM Are you Sirius: The Latest Developments in SECA and the Limited Partner Exception

Speakers:

Victoria Glover, Washington, DC

Armando Gomez, Washington, DC

The Fifth Circuit recently ruled in favor of the taxpayer in Sirius Solutions LLLP v. Commissioner that a limited partner, for purposes of section 1402(a)(13) (“Limited Partner Exception”), is “a partner in a limited partnership that has limited liability.” Specifically, the Fifth Circuit ruled that the Limited Partner Exception did not only refer to “passive investors.” The Justice Department has asked for en banc review in the Fifth Circuit, while two other similar cases, Denham and Soroban, are being considered in the First and Second Circuits. With these developments, how do these issues impact partners and partnerships, both practically, for reporting and requesting refunds, and with regard to potential restructuring?

10:00 – 10:15 AM Break Sponsored By KPMG

10:15 – 11:15 AM Hot Topics in Partnerships and Real Estate

Speakers:

Casey S. August, Philadelphia, PA

Sarah Haradon, Washington, DC

A review and analysis of the recent and pending developments in partnership and real estate taxation.

11:15 – 12:15 PM REIT Update and Case Study of the Construction of a Data Center in a Private REIT

Speaker:

Cameron N. Cosby, Washington, DC

This session will cover unique tax issues of a REIT, including those inherent in the structuring and ultimate disposition of a REIT, and will provide a specific case study of these issues that arise when constructing a data center in a private REIT. Data center construction continues to boom, particularly in Texas, and the vehicle of choice for those transactions in many instances is a private REIT.



FRIDAY, JUNE 5, 2026

PARTNERSHIPS AND REAL ESTATE

12:15 – 12:30 PM Begin Lunch

12:30 – 1:30 PM Alliant Tax Insurance Tax Legends Luncheon: Interview with Kenneth L. Kies
San Antonio Room (0.75 Hour CLE Ethics Credit)

Interviewer: *William D. Elliott, Dallas, TX*

Interviewee: *Kenneth L. Kies, Assistant Secretary of Tax Policy, U.S. Department of the Treasury, and Acting Internal Revenue Service Chief Counsel, Washington, DC*

In this Tax Legends interview, attendees are given an extraordinary opportunity to hear from Ken Kies, the Assistant Secretary of Tax Policy at the U.S. Department of the Treasury and Acting Chief Counsel of the Internal Revenue Service. Drawing on more than four decades at the center of tax legislation, he will reflect on the people, policies, and pivotal moments that shaped modern federal tax law and the professional responsibility and ethical standards that tax practitioners must navigate in advising clients on the law he helped create.

1:30-1:45 PM Break

1:45-2:30 PM *Otay Project LP v. Commissioner: Related Party Partnership Basis Shifting and Economic Substance*

Speaker: *Sarah Haradon, Washington, DC*

This session will discuss the recent decision in Otay Project LP v. Commissioner, in which the Tax Court applied the economic substance doctrine to reject a partnership's claimed deduction tied to a section 743(b) basis adjustment. The discussion will cover the transaction structure, the court's holding, and the broader implications for partnership planning.

2:30 – 3:30 PM *Leveraged Partnerships - Is Star Wars Dead or will the Jedi Return?*
Jason Dexter, Washington, DC

Steven Schneider, Washington, DC

This panel will explore the critical tax issues, planning considerations, and potential pitfalls associated with using leveraged partnership structures. The panel will address the impact of recent case law and the winding road of regulatory guidance in this important area, and the impact on current best practices.

3:30 PM Closing Remarks – Gene Wolf, Institute President, El Paso, TX