



# TEXFED TAX INSTITUTE

JUNE 6-8, 2018



**34<sup>th</sup> Annual  
Texas Federal Tax Institute  
June 6-8, 2018  
La Cantera Resort & Spa  
San Antonio, Texas**

The Texas Federal Tax Institute brings together leading Corporate, Partnership, Real Estate and Tax Controversy Professionals from across the United States and is regarded as the premier Federal Tax event in the Southwest.

Located at the beautiful La Cantera Resort & Spa in San Antonio. A limited number of rooms are reserved at this spectacular facility at the special rate of \$235 single or double. From Website Enter Group Code: MCF0518A. Space is limited. Rooms are provided on a space available basis; we encourage you to register and reserve your room early. All unused rooms will be released on May 15, 2018.

Call 1-855-499-2960 to make your reservation. Please mention you are with the Texas Federal Tax Institute to receive the discounted rate.

# 34<sup>th</sup> ANNUAL TEXAS FEDERAL TAX INSTITUTE

## Learning Objective

The Institute provides high-level information and practical advice for tax practitioners and executives with a strong Federal tax background. Leading national experts present unique perspectives on the latest trends and developments related to regulations, rulings and cases impacting tax practice areas with emphasis on corporate, partnership and real estate transactions, and tax controversies.

Attendees return to work with a wealth of materials, including tools and strategies to more effectively represent their clients or employers and save them tax dollars.

## Who is the Audience for the TexFed Institute?

The Institute is designed for tax practitioners and executives – lawyers, accountants, tax directors – who already are adept at Federal income tax principles and who seek to enhance their knowledge and understanding of strategies related to corporate, partnership, and real estate tax transactions, as well as Federal tax controversies.

## WEDNESDAY, JUNE 6, 2018 TAX CONTROVERSY PROGRAM

**Moderator:** **Daniel G. Baucum**, Dallas, Texas,  
*Former Special Assistant to the IRS Assistant Chief Counsel (P&SI), Washington, D.C.*

**11:30 am** **Registration – Ballroom Foyer**

**12:55 pm** **Welcome**

**Kevin Thomason**, Dallas, Texas, Institute Chairman

**1:00 pm** **International Tax Enforcement and Offshore Reporting (0.25 Hour Ethics Credit)**

*A lively discussion of current international tax enforcement issues and offshore reporting developments from seasoned legal experts and IRS counsel active in the field.*

**Speakers:** **Jason B. Freeman**, Frisco, Texas  
**Sharon McCarthy**, New York, New York

**Daniel Price**, Internal Revenue Service, Austin, Texas

**2:00 pm** **Best Practices for Managing Information Requests in an IRS Audit**

*How taxpayers respond to IRS requests for information can impact the relationship with the Exam team and the ultimate outcome of audited issues. This panel will discuss both IRS and practitioner views of best practices as well as various approaches to common requests, such as the standardized requests, the “acknowledgement of facts” IDR, and requests to interview company personnel. In addition, this panel will discuss how managing the fact development in Exam can help set the stage for issue resolution at IRS Appeals.*

**Speakers:** **David Cole**, Houston, Texas  
**George A. Hani**, Washington, D.C.  
**Kevin Kenworthy**, Washington, D.C.

**3:00 pm** **Coffee and Networking Break**

**3:15 pm** **You Mean People Go to Jail for That? Hidden Dangers of Handling a Trust Fund Recovery Penalty Investigation**

*When businesses fail to pay employment taxes “responsible persons” may face criminal as well as civil penalties. Criminal prosecutions for failing to pay employment taxes have become a favorite IRS target. These seasoned practitioners and government officials will advise you how to assist your clients avoid these traps for the unwary.*

**Speakers:** **Troy Caldron**, Internal Revenue Service, San Antonio, Texas  
**Richard Christian**, former Internal Revenue Service, Dallas, Texas  
**David C. Gair**, Dallas, Texas  
**G. Tomas Rhodus**, Dallas, Texas  
**Andy Tsui**, Internal Revenue Service

**4:15 pm** **“Cryptocurrency” – Tax Reporting Traps and Enforcement (0.25 Hour Ethics Credit)**

*Many of your clients own it, even if you don't know it. What are the reporting risks and what are the questions you should be asking? What is cryptocurrency? Is it property, a new currency, or something else? This session will answer these questions and provide an update on current IRS tax compliance and enforcement efforts that every tax practitioner should be aware of in this rapidly evolving environment.*

**Speaker:** **Jason B. Freeman**, Frisco, Texas

**5:15 pm** **Coffee and Networking Break**

**5:30 pm** **Digging into the New Partnership Audit Regulations**

*From imputed underpayments to push-outs, tiered partnerships, and more, the new audit regulations hold the key to effectively representing your clients under the new audit regime. This panel of experts includes government authors of the new regulations and seasoned tax professionals who will provide you with strategies and insights to deal with these rules that affect the audits of most partnerships and LLCs with tax years beginning on or after January 1, 2018.*

**Speakers:** **Jennifer Black**, Internal Revenue Service, Washington, D.C.  
**Joel N. Crouch**, Dallas, Texas  
**George A. Hani**, Washington, D.C.

**6:30 pm** **Welcome Cocktail Reception**

**Hosted by Meadows, Collier, Reed, Cousins, Crouch & Ungerman, L.L.P.**  
*A complimentary cocktail happy hour for all attendees.*

# THURSDAY, June 7, 2018

**Moderator:** **R. David Wheat**, *Institute Vice-President  
Past Chair, Section of Taxation, State Bar of Texas; Past Chair, ABA Tax Section, Corporate Tax Committee*

**7:30 am** **The TexFed Tax Controversy Roundtable Breakfast**  
**Co-Sponsored by King & Spalding LLP and Miller & Chevalier Chartered**  
*A lively question and answer session with many of our speakers from the Tax Controversy Program. Tickets may be purchased for \$125 each. Please indicate the number of tickets you wish to purchase on the enclosed registration form. [Please note: A limited number of tickets will be sold at the door.]*

**Co-Chairs:** **George A. Hani**, Washington, D.C.  
**Abraham N.M. "Hap" Shashy**, Washington, D.C.

**8:00 am** **Late Registration**

**8:50 am** **Welcome**  
**Kevin Thomason**, Dallas, Texas, *Institute Chairman*

**9:00 am** **Choice of Entity After Tax Reform (0.25 Hour Ethics Credit)**  
*The nation's top corporate tax experts explain the new landscape for choice of entity after tax reform, including taking advantage of the new lower corporate tax rate, minimizing double tax, navigating the accumulated earnings tax and favorable benefits for pass-through entities.*

**Speakers:** **Krishna P. Vallabhaneni**, U.S. Department of the Treasury, Washington, D.C. (invited)  
**Lisa Zarlenga**, Washington, D.C.

**10:00 am** **Coffee and Networking Break**

**10:15 am** **Corporate M&A After Tax Reform**  
*Our leading expert discusses how tax reform will impact M&A transactions. Will we see more asset sales and fewer stock sales? Fewer reorganizations and spin-offs? Stay tuned!*

**Speaker:** **Eric Solomon**, Washington, D.C.

**11:15 am** **Current Corporate Tax Developments**  
*Our top experts discuss recent developments in corporate tax, including those that impact tax reform and developments outside the tax reform arena.*

**Speakers:** **William Alexander**, Washington, D.C.  
**Krishna P. Vallabhaneni**, U.S. Department of Treasury, Washington, D.C. (invited)

**12:15 pm** **The Latham & Watkins LLP Tax Legends Luncheon (1 Hour Ethics Credit)**  
*Professor Pearlman will be interviewed about his unique career as Assistant Secretary of the Treasury (Tax Policy) during the period leading up to enactment of the Tax Reform Act of 1986, and Chief of Staff, Joint Committee on Taxation (1988-90) and the changing role and ethical duties imposed on the tax practitioners. Professor Pearlman was also a former partner at Covington & Burling, Washington, D.C., and is an Emeritus Professor of Law at Georgetown University School of Law. Lunch is included with registration.*

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

**Interviewee:** **Ronald A. Pearlman**, Washington, D.C.

**1:45 pm** **Impact of Tax Reform on Cross-Border Transactions**  
*A preeminent expert in the area explains the dramatic changes to our international tax system, with the basics as well as more advanced thinking on current issues facing taxpayers.*

**Speaker:** **Ron Dabrowski**, Washington, D.C.

**2:45 pm** **Coffee and Networking Break**

**3:00 pm** **Current Issues in Workouts and Bankruptcies**  
*Two of the country's top practitioners in the area discuss current tax issues inherent in restructuring distressed entities, including attribute preservation, minimizing phantom income, and the latest trends.*

**Speakers:** **Todd F. Maynes**, Chicago, Illinois  
**Anthony V. Sexton**, Chicago, Illinois

**4:00 pm** **Structuring Financial Arrangements After Tax Reform**  
*A leading expert in the area discusses the new tax landscape for financing, including the new Section 163(j) interest limitation and its impact on both corporations and partnerships.*

**Speakers:** **Don Lonczak**, Washington, D.C.  
**Dana L. Trier**, Washington, D.C.

**5:00 pm** **Cocktails with the Stars Hosted by Kemp Smith LLP**  
*A complimentary cocktail happy hour for all attendees with many of our featured speakers.*

*This Institute has been approved for 19.75 hours credit (including 3.00 hours ethics), which will apply toward MCLE, the College of the State Bar of Texas, and the Texas Board of Legal Specialization in Tax Law. MCLE credit is available in other states.  
Please let us know your needs when you register for the Institute.*

*Texas Federal Tax Institute 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. This course has been approved for 23.70 CPE credit hours.*

# FRIDAY, JUNE 8, 2018

**Moderator:** **William P. Bowers**, *Institute Vice-President  
Past Chair, Section of Taxation, State Bar of Texas*

**7:30 am** **The Locke Lord TexFed Roundtable Breakfast**

*A lively question and answer session on a variety of topics (including recent tax legislation) with many of our Government and other speakers. Tickets may be purchased for \$125 each. Please indicate the number of tickets you wish to purchase on the enclosed registration form. [Please note: A limited number of tickets will be sold at the door.]*

**Moderators:** **Eric Solomon**, *Washington, D.C.*  
**Amy L. Sutton**, *Houston, Texas*  
**Dana L. Trier**, *Washington, D.C.*

**8:50 am** **Welcome**  
**Kevin Thomason**, *Dallas, Texas, Institute Chairman*

**9:00 am** **The Benefits of Being in Business – The New 20% Deduction for Qualifying Business Income**

*A key component of the tax reform legislation is section 199A and the 20% deduction for qualifying business income. But do you qualify? The new provision contains numerous limitations for qualification making the deduction unavailable to many. This nationally recognized practitioner and speaker will address all of the important details relating to this complex provision.*

**Speaker:** **James B. Sowell**, *Washington, D.C.*

**10:00 am** **Coffee and Networking Break**

**10:15 am** **Tax Bill Adds One More Loss Limitation**

*A leading partnership and passive activity expert will review basis, at risk, and passive loss limitations before introducing the new section 461(l) excess business loss limitation. All these limitations apply before the new 20 percent qualified business income deduction under new section 199A.*

**Speaker:** **Amy L. Sutton**, *Houston, Texas*

**11:15 am** **Waist Deep in the Big Muddy: Drafting Partnership Audit Provisions**

**Not Fun – Perhaps Without Profit**

*Few tax pros are more prolific or better known than Terry Cuff. Grab hold as this engaging expert explores the issues in drafting provisions-for-partnership audits in the middle of a flood of new proposed regulations.*

**Speaker:** **Terence F. Cuff**, *South Pasadena, California*

**12:00 pm** **Elliott, Thomason & Gibson, LLP Tax Policy Luncheon (1 Hour Ethics Credit)**  
*Larry Gibbs will offer his experienced and knowledgeable perspectives on U.S. tax policy and administration of the Federal Tax law in today's climate of stringent budgetary constraints on the Internal Revenue Service and deep political divisions and the impact of the constraints and division on the tax practitioners' ethical duties. Lunch is included with registration.*

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

**Interviewee:** **Lawrence B. Gibbs**, *former Internal Revenue Service Commissioner, Washington, D.C.*

**1:30pm** **Carrying on about Carried Interests**

*New section 1061 requires a three-year holding period for certain service providers to achieve long-term capital gains on their partnership interests. But a closer inspection of the statutory language reveals a fascinating tangle of expectations, questions, pitfalls, and maybe opportunities. A top practitioner will delve into the newest thoughts on the provision and share the latest activity from the marketplace.*

**Speaker:** **Craig Gerson**, *Washington, D.C.*

**2:30pm** **Current Developments in Partnership and Real Estate Taxation (0.25 Hour Ethics Credit)**

*Recent tax legislation has created more issues and uncertainty in partnership and real estate tax practice than in recent history. Catch the inside story with both current and former senior Government representatives from the U.S. Treasury Department and the Internal Revenue Service.*

**Speakers:** **Ossie Borosh**, *Washington, D.C.*

**Craig Gerson**, *Washington, D.C.*

**Clifford M. Warren**, *Internal Revenue Service, Washington, D.C. (invited)*



SAVE THE DATE  
JUNE 12-14, 2019

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**Fax to:** 214-692-9013

## Register me for the institute as follows:

- Early Bird Registration (Due by 5 pm May 9, 2018).....\$1,100
- Regular Registration (After May 9, 2018).....\$1,250
- Thursday Tax Controversy Roundtable Breakfast.....\$125
- Friday TexFed Roundtable Breakfast.....\$125

## Select your choice of course materials:

- USB Drive/Smart Device Application.....*included*
- Printed Materials.....\$300

## I cannot attend the institute. Please forward the following:

- USB Drive & Smart Device Application.....\$350
- Printed Materials.....\$500

**TOTAL ENCLOSED**.....\$ \_\_\_\_\_

**NO REFUNDS AFTER 5 PM May 24, 2018**

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