

3RD ANNUAL

# YOUNG TAX LAWYERS SYMPOSIUM

**CLE CREDIT  
AVAILABLE!**

MILLER & CHEVALIER • WASHINGTON, DC  
FRIDAY, APRIL 7, 2017, 1:00 PM - 5:15 PM

Join the ABA Section of Taxation, in conjunction with the ABA Young Lawyers Division and Federal Bar Association Section on Taxation, for the 3rd Annual Young Tax Lawyers Symposium on Friday, April 7, 2017 from 1:00-5:15 pm at the Washington, DC offices of Miller & Chevalier Chartered.

The Symposium will provide young attorneys and students an opportunity to hear from practitioners and government officials on a variety of issues that are not covered in most law school courses. Topics discussed include a tax legislative update, fundamentals of tax litigation, hot topics in international tax, and ethics in tax law. A networking cocktail reception will be held at Blackfinn following the Symposium from 5:30-7:30 pm.

Learn more and register at the following website: <http://shopaba.org/ytlis>



**Federal Bar  
Association**  
Section on Taxation

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Miller & Chevalier

Scholarships to defray tuition expense for this program are available upon application on a case-by-case basis. To request a scholarship application, please email [thomas.blandi@americanbar.org](mailto:thomas.blandi@americanbar.org).

# 3rd Annual Young Tax Lawyers Symposium

Learn more and register: <http://shopaba.org/ytlis>

## 1:00 pm – 2:00 pm **Ethics for Tax Lawyers**

Panelists will discuss ethical issues that young tax lawyers may face. The panel will focus on competence, conflicts of interest, terminating representation at the U.S. Tax Court, confidentiality of client information, and responsibilities of partners and subordinate lawyers.

### **Moderator**

Drew Cummings, Washington, DC

### **Panelists**

Special Trial Judge Diana L. Leyden, U.S. Tax Court, Washington, DC

Travis Greaves, Greaves | Wu, Washington, DC

Kandyce Korotky, Covington & Burling, Washington, DC

Shamik Trivedi, Grant Thornton LLP, Washington, DC

## 2:00 pm – 3:00 pm **Tax Legislation: What's on Deck for this Congress and Administration?**

The new administration and Congress have put forth bold outlines for tax reform. The panel will look most closely at the House Committee on Ways and Means Blueprint put forth by Chairman Kevin Brady (R-TX). It will focus on some of the most interesting aspects of the plan, like border adjustments. The panel will also examine procedural issues for moving tax legislation and other reform proposals floated by Members of Congress.

### **Moderator**

Blaine G. Saito, U.S. Dept. of Justice, Tax Division, Court of Federal Claims Section, Washington, DC

### **Speakers**

Viva Hammer, Legislation Counsel, Joint Committee on Taxation, Washington, DC

Sean Morrison, Miller & Chavalier Chartered, Washington, DC

Kenan Mullis, Scribner, Hall & Thompson LLP, Washington, DC

## 3:00 pm – 3:15 pm **Networking Break**

## 3:15 pm – 4:15 pm **Section 385 Regulations**

The panel will explore the proposed and final regulations issued under Section 385, relating to the debt/equity characterization of financial instruments between related parties for U.S. tax purposes. The panel will address the scope of the regulations, documentation requirements, and the funding rule. Various examples will illustrate the mechanics of how the regulations apply and highlight their implications for future transactions.

### **Moderator**

Lisandra Ortiz, Miller & Chevalier Chartered, Washington, DC

### **Speakers**

Andy Howlett, Miller & Chevalier Chartered, Washington, DC

Robert Russell, Alliantgroup, Houston, TX

Katherine Zhang, Miller & Chevalier Chartered, Washington, DC

## 4:15 pm – 5:15 pm **Fundamentals of Tax Litigation: Choice of Forum**

Tax litigation is complex and often requires taxpayers to choose from different judicial forums. This panel will discuss the fundamentals of tax litigation and the advantages and disadvantages of the three major forums for tax litigation. The panelists will discuss the jurisdiction of the various courts, prepayment versus refund forums, differences in discovery between the various courts, the settlement process, and trial procedure.

### **Moderator**

Jennifer E. McCollough, U.S. Department of Justice, Tax Division, Court of Federal Claims Section, Washington, DC

### **Speakers**

Caroline Ciruolo, Former Acting Assistant Attorney General, Tax Division, U.S. Department of Justice, Washington, DC

Paul Hynes, Jr., Zuckerman Spader LLP, Washington, DC

Josh Wu, Greaves | Wu, Washington, DC

## 5:30 pm – 7:30 pm **Networking Cocktail Reception at Blackfinn**