



TEI's U.S. INTERNATIONAL TAX SEMINAR

U.S. International Tax *Reform* & More

Dear Colleague,

The enactment of the *Tax Cuts and Jobs Act* ("TCJA") in December 2017 represents the most significant revision to the international provisions of the U.S. Internal Revenue Code in more than three decades. With a substantial decrease in the U.S. corporate tax rate, a move to a quasi-territorial system, and the adoption of various anti-abuse and incentive rules, the TCJA is truly a game-changer for multinational enterprises.

Tax Executives Institute's U.S. International Tax Committee has designed its 2018 U.S. International Tax Seminar to help in-house international tax professionals understand, navigate, and plan for the changes wrought by the TCJA. This two-day program – to be held September 13-14, 2018, at the Hilton St. Louis at the Ballpark – will cover the TCJA provisions most critical to in-house international tax professionals.

Highlights of the seminar will include:

- The latest guidance on deemed repatriation and the transition tax under new section 965;
- Financial reporting implications of the new law – both GAAP and IFRS;
- The taxation of foreign derived intangible income and global intangible low-taxed income; and
- The view of U.S. international tax reform from around the world.

In addition, the seminar will cover the latest in IRS international audit issues, transfer pricing controversy, and OECD/EU guidance.

Practical, succinct, and reasonably priced – just what you'd expect from a TEI seminar. Upon looking at the full program, I trust you will agree that the U.S. International Tax Committee has put together a terrific seminar with a world class faculty. Please register early to ensure your participation.



Jim Silvestri
TEI International President

DAY 1 | THURSDAY, SEPTEMBER 13

- 7:15 - 8:00 am Registration & Continental Breakfast
- 8:00 - 8:15 am **Opening Remarks**
Peter Waterstreet
ServiceNow, Inc.
Member, TEI's Executive Committee
- 8:15 - 9:30 am **Deemed Repatriation Under Section 965: Guidance to Date & Unanswered Questions**
Peter Waterstreet (Moderator)
ServiceNow, Inc.
Member, TEI's Executive Committee
Jill Harding
Alvarez & Marsal Taxand
Doug McHoney
PricewaterhouseCoopers LLP
- 9:30 - 9:45 am Break
- 9:45 - 11:00 am **GAAP and IFRS Issues in U.S. International Tax Reform**
Kent Cain (Moderator)
Michael's Stores, Inc.
Vice Chair, TEI's U.S. International Tax Committee
Ashby Corum
KPMG LLP
Kenny Hughes
Ernst & Young LLP
Richard Levin
PricewaterhouseCoopers LLP
David Weintraub
Deloitte Tax LLP
- 11:00 - 11:15 am Break
- 11:15 am - 12:45 pm **Taxation of Foreign Derived Intangible Income & Global Intangible Low-Taxed Income: Mechanics, Interactions, and Traps**
Susan Curley (Moderator)
Ingram Industries, Inc.
Steve Massed
Michael Plowgian
KPMG LLP
- 12:45 - 2:00 pm **Luncheon**
TBA
- 2:00 - 3:00 pm **Cascades & Circular Calculations: Planning in the Face of the New U.S. International Tax System**
Kent Cain (Moderator)
Michael's Stores, Inc.
Vice Chair, TEI's U.S. International Tax Committee
Ronald A. Dabrowski
KPMG LLP
Mark A. Graham
Deloitte Tax LLP
- 3:00-3:15 pm Break
- 3:15 - 4:15 pm **The Impact of Tax Reform & BEPS on Hybrid Planning**
Tasheaya Ellison (Moderator)
Shell Oil Company
Vice Chair, TEI's U.S. International Tax Committee
Nicholas J. DeNovio
Jiyeon Lee-Lim
Latham & Watkins LLP
- 4:15-4:30 pm Break
- 4:30 - 5:30 pm **U.S. Tax Reform: The View from Europe, China, and the Asia-Pacific Region**
Brian Snay (Moderator)
EMD Millipore
Vice Chair, TEI's U.S. International Tax Committee
Chris Finnerty
Lucy Wang
Ernst & Young LLP
Ben Jones
Eversheds Sutherland (International) LLP
- 5:30 - 6:45 pm **Reception**

DAY 2 | FRIDAY, SEPTEMBER 14

7:30 - 8:00 am **Continental Breakfast**

8:00 - 9:00 am ***The Base Erosion and Anti-abuse Tax:
What We Know and Don't Know***

Matt Warren (Moderator)
TransUnion Corporation

David Forst
Andy Kim
Fenwick & West LLP

9:00 - 9:15 am Break

9:15 - 10:15 am ***Hot Topics in IRS Audits of International Issues***

Phil Moore (Moderator)
Smithfield Foods, Inc.

Brian Kittle
William McGarrity
Mayer Brown LLP

10:15 - 10:30 am Break

10:30 - 11:30 am ***Taxation of the "Digital Economy" and the
Coming Source vs. Residence Debate***

Ben Shreck (Moderator)
Tax Counsel, Tax Executives Institute, Inc.

Chad Hungerford
Deloitte Tax LLP

Gary D. Sprague
Baker & McKenzie LLP

11:30 am- 12:30 pm **Lunch**

12:30 - 1:30 pm ***U.S. Transfer Pricing Controversy Update***

Peter Waterstreet (Moderator)
ServiceNow, Inc.
Member, TEI's Executive Committee

Jenny Austin
Tom Linguanti
Morgan, Lewis & Bockius LLP

1:30 - 2:30 pm ***Foreign Taxes, Previously Taxed Income, and
Other Attributes Post-Tax Reform***

Agnieszka E. Samoc (Moderator)
Danaher Corporation
Vice Chair, TEI's U.S. International Tax Committee

Jeffrey S. Korenblatt
Matthew J. Maggiasco
Reed Smith LLP

2:30 pm **Adjourn**

GENERAL INFORMATION

REGISTRATION

The registration fee is \$950 for TEI members, and \$1,150 for nonmembers. All payments must be in U.S. funds. There are four ways to register:

- 🌐 **WEB:** Go to www.tei.org.
- ✉️ **MAIL:** Send registration form with check or credit card information.
- 📄 **FAX:** 202.638.5607. Credit card registrations only. VISA, MasterCard, American Express, Diners Club, and Discover accepted.
- 📧 **Email:** Scan and send registration form to meetings@tei.org.

Registration is limited to members of TEI and other in-house tax professionals. (Individuals engaged in private law, accounting, or other consulting practice are ineligible to attend). No partial or split registrations are permitted. Registration forms without payment will not be processed by TEI. *Please note:* Membership in Tax Executives Institute is on an individual basis; there are no “company” or “corporate” memberships. Only members of the Institute — or individuals whose membership applications are pending at TEI — are entitled to the \$950 member rate. All others are required to pay at the \$1,150 nonmember rate. For membership information, visit the “Membership” section of www.tei.org.

Scholarships to defray tuition expense for this program are available for in-house tax professionals (both TEI members and nonmembers) who are temporarily unemployed and who are Illinois licensed attorneys with a demonstrated financial hardship. Scholarships will be reviewed and provided upon application on a case-by-case basis. Attorneys who qualify will receive at least a 50% reduction in the conference fee (which does not include any reduction or reimbursement for meals, lodging, or travel costs associated with the conference). To request information on whether you might qualify, please contact us at meetings@tei.org.

Enrollment is limited and registrations will be accepted on a first-come, first-served basis. Should maximum enrollment be reached prior to the seminar and TEI cannot accept your registration, you will be notified immediately. You will receive a confirmation by email; no other confirmation will be sent. Educational materials will be distributed on-site.

Refunds will not be made for cancellations unless requests are received in writing by **August 13, 2018**, and will be subject to an administrative charge of \$75. After August 13, 2018, but before August 20, the cancellation fee is \$200. There will be no refunds for cancellations after August 20, 2018, or for no-shows. There will be a \$50 charge for substitutions (plus any fee differential). In the event of cancellation or oversubscription of the seminar, TEI’s liability is limited to the return of the registration fee. Members who are unable to attend may purchase the handout materials for \$300.

HOTEL RESERVATIONS

A block of rooms is being held at Hilton at the Ballpark Hotel. Registrants are responsible for making their own reservations. Please telephone the hotel at 800.774.1500 and identify yourself as a member of the Tax Executives Institute group. The room rate is \$199 per night single/double occupancy, plus tax. TEI’s block of rooms will be released for sale to the public on August 22, 2018. Requests for accommodations after that date, or if the block sells out prior to August 22, cannot be ensured.

Hotel Information

Hilton at the Ballpark Hotel
#1 South Broadway
St. Louis, MO 63102
314.421.1776

PLANNING COMMITTEE

Jim Silvestri

President, Tax Executives Institute

Katrina Welch

Chair, TEI’s Continuing Education Committee

Sarah Winters

Chair, TEI’s U.S. International Tax Committee

Kent Cain

Vice Chair, TEI’s U.S. Int’l Tax Committee

Tasheaya Ellison

Vice Chair, TEI’s U.S. Int’l Tax Committee

Agnieszka E. Samoc

Vice Chair, TEI’s U.S. Int’l Tax Committee

Brian Snay

Vice Chair, TEI’s U.S. Int’l Tax Committee

Gary Weaver

Vice Chair, TEI’s U.S. Int’l Tax Committee

Eli J. Dicker

Executive Director, TEI

Patrick Evans

Chief Tax Counsel, TEI

Watson M. McLeish

Tax Counsel, TEI

Benjamin R. Shreck

Tax Counsel, TEI

U.S. INTERNATIONAL TAX SEMINAR

U.S. International Tax Reform & More

REGISTRATION FORM

Use this form for mailing or faxing your registration. Mail to: Tax Executives Institute, Inc., Lockbox 9407, PO Box 70280, Philadelphia, PA 19176-0280, Fax: 202.638.5607.

Name _____

Nickname for Badge _____

Your Title _____

Company _____

Mailing Address _____

City _____ State/Province _____ Zip/Zone _____ Country _____

Phone/Fax _____ Email _____



Please check here if you require special accessibility or assistance at this function. We will contact you.

TEI MEMBER

\$950

TEI NONMEMBER

\$1,150

Note: Membership in TEI is on an individual not company-wide basis. Amount (U.S. Funds).

Charge to: VISA MasterCard American Express Discover Diners Club

Amount of Charge _____

Card Number _____ Exp. Date _____ CVV _____

Signature _____

Cardholder Name (print) _____

Please fax registration between 9:00 a.m. and 4:00 p.m. ET to ensure confidentiality. Fax number for registrations and cancellations is 202.638.5607.

Refunds will not be made for cancellations unless requests are received in writing by **August 13, 2018**, and will be subject to an administrative charge of \$75. After August 13, but before August 20, the cancellation fee is \$200. There will be no refunds for cancellations after August 20, 2018, or for no-shows. There will be a \$50 charge for substitutions (plus any fee differential). In the event of cancellation or oversubscription of the seminar, TEI's liability is limited to the return of the registration fee. Members who are unable to attend may purchase the handout materials for \$300.



Tax Executives 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. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417. Website: www.nasba.org.

For more information regarding administrative policies such as complaint or refund, please contact TEI directly at 202.638.5601.

Date: September 13-14, 2018

Delivery Method: Group Live

Program Level: Update

Field of Study: Taxes

Learning Objectives: To analyze developments relating to repatriation strategies, foreign tax credits, international tax reform, and the use of holding companies, including tax planning and compliance implications.

Prerequisite: No prerequisites

Advanced Preparation: No advance preparation required

CPE Credit: 13.5 (based on a 50-minute hour)

CLE Credit: 11.5 (based on a 60-minute hour)

Tax Executives Institute and TEI Education Fund accord to participants of any race, color, creed, sex or national ethnic origin all the rights, privileges, programs, and activities generally accorded or made available to participants at its program, courses, and other activities.

CPE/CLE requirements vary from jurisdiction to jurisdiction. TEI's education programs are designed to meet NASBA standards, and are generally accepted by CPE/CLE agencies across the United States. Registrants should check the rules in their own jurisdictions to ensure eligibility.