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Audits and Appeals Seminar / May 20-23, 2019 / Loews Hotel – Minneapolis, MN

2019 Audits and Appeals Seminar Federal, Transfer Pricing & State Tax Controversies, Post-TCJA **PLUS** Meet the IRS's New Leadership Team

May 20-21, 2019

May 22-23, 2019

Federal Tax and Transfer Pricing Controversy

State & Local Tax Controversy

- ▶ **IRS Leadership Roundtable Discussion** – Join **IRS Chief Counsel Michael Desmond**, **LB&I Deputy Commissioner Nikole Flax**, **LB&I Division Counsel Robin Greenhouse** in a moderated discussion – including your questions – as they outline key IRS priorities and initiatives of direct relevance to the business tax community.
- ▶ **Issue Discussion Forums** – Have *your specific* tax controversy questions addressed as part of your seminar experience. Bring your questions live, or post them to our dedicated tax controversy **web portal** [<http://forms.tei.org/tdowdy/2019---audits--appeals-seminar-ques>]
- ▶ **Transfer Pricing Controversies** – What is the current state of the arm's length standard? What effect will the BEAT, and the OECD's progress report on harmful tax practices have on administrative transfer pricing controversies and future litigation? These and other developments will be among the themes to be addressed by our instructor cadre from *Mayer Brown*.
- ▶ **Updated State & Local Tax Program** – Designed to meet the current and evolving needs of state tax professionals overseeing audits and litigation for their companies, led by practitioners from *Eversheds Sutherland*.
- ▶ **State Tax Panels** – Three separate panels comprised of industry representatives, government state tax lawyers, and state tax judges, offering diverse perspectives on state tax controversies.

The complete program can be found at **www.tei.org**. Registrations for this seminar tend to fill quickly, and we urge you to register early to reserve your place.



2019 Audits and Appeals Seminar Federal, Transfer Pricing & State Tax Controversies, Post-TCJA

Sponsored by: **MAYER | BROWN**

Federal Tax and Transfer Pricing Controversy

MONDAY, MAY 20

7:45 am - 4:00 pm Stone Arch Foyer	Registration
7:30 - 8:15 am Stone Arch Foyer	Continental Breakfast
8:15 - 8:30 am Stone Arch 1	Welcome & Introductions Brian Kaufman, Chair, TEI IRS Administrative Affairs Committee <i>Capital One Financial Corporation</i>
8:30 - 9:30 am Stone Arch 1	IRS Leadership Roundtable – Part I Eli Dicker, Moderator <i>Tax Executives Institute</i> Mike Desmond, Chief Counsel <i>Internal Revenue Service</i> Robin Greenhouse, LB&I Division Counsel <i>Internal Revenue Service</i>
9:30 - 10:30 am Stone Arch 1	IRS Leadership Roundtable – Part II Eli Dicker, Moderator <i>Tax Executives Institute</i> Nikole Flax, Deputy Commissioner, LB&I Division <i>Internal Revenue Service</i>
10:30 - 11:00 am	Break
11:00 am - 12:15 pm Stone Arch 1	Issue Discussion Forum (Two separate discussion groups running in parallel)
	Forum A Doug Rodolph, Moderator <i>Wal-Mart Stores, Inc.</i> Kim Boylan <i>White & Case LLP</i> Patricia Burquest <i>RSM US LLP</i> Armando Gomez <i>Skadden, Arps, Slate, Meagher & Flom LLP</i> Rosemary Sereti <i>Deloitte Tax, LLP</i>
Stone Arch 2	Forum B Brian Kaufman, Moderator <i>Capital One Financial Corporation</i> Sergio Arellano <i>PricewaterhouseCoopers LLP</i> Thomas Greenaway <i>KPMG LLP</i> Mark Mesler <i>Ernst & Young LLP</i> Jean Pawlow <i>Latham & Watkins LLP</i>
12:15 - 2:15 pm Stone Arch 3-4	Lunch Program Post-TCJA Deals, Positions & Restructurings: How Prepared Are You to Defend Them Today? Katrina Welch, Moderator <i>Texas Instruments, Inc.</i> Brian Kittle <i>Mayer Brown LLP</i> Matthew Lerner <i>Sidley Austin LLP</i> Kevin Otero <i>Covington & Burling LLP</i>

SCHEDULE CONTINUES...





2019 Audits and Appeals Seminar Federal, Transfer Pricing & State Tax Controversies, Post-TCJA

Federal Tax and Transfer Pricing Controversy

MONDAY, MAY 20

CONTINUED...

BREAK-OUT SESSIONS | **T** = Technical **TP** = Transfer Pricing **S** = Skills **CS** = Case Study

- | | |
|------------------------------------|--|
| 2:15 - 3:15 pm
Stone Arch 1 | T Practical Privilege – Uses and Misuses in an Interconnected World
Jennifer Buse, Moderator <i>Procter & Gamble Inc.</i>
Paul Butler <i>Kostelanetz & Fink LLP</i>
Dan Cook <i>Deloitte Tax LLP</i>
Abbey Garber <i>Thomson & Knight LLP</i> |
| Stone Arch 2 | TP Transfer Pricing – Is the Bell Tolling for the Arm's Length Standard?
Kristen Proschold, Moderator <i>Intuitive Surgical</i>
C. Cabel Chinnis <i>Mayer Brown LLP</i>
Kenneth Klein <i>Mayer Brown LLP</i> |
| North Loop | CS Building an Effective Audit Management Strategy
James Brown <i>Ivins, Phillips & Barker Chartered</i>
Laura Gavioli <i>McDermott Will & Emery LLP</i> |
| 3:15 - 3:30 pm
Break | |
| 3:30 - 4:30 pm
Stone Arch 1 | T Document, Document, Document – What, How, Where, for How Long?
Jennifer Buse, Moderator <i>Procter & Gamble Inc.</i>
Nathan Clukey <i>Sidley Austin LLP</i>
Wade McKnight <i>Deloitte Tax LLP</i>
Robert Morris <i>Norton Rose Fulbright LLP</i> |
| Stone Arch 2 | TP Transfer Pricing Controversy – The OECD's Harmful Tax Practices Report
Michael Lebovitz, Moderator <i>Mayer Brown LLP</i>
Elena Khripounova <i>Mayer Brown LLP</i>
Astrid Pieron <i>Mayer Brown LLP</i> |
| North Loop | CS Developing and Executing an Effective IDR Strategy
Jennifer Breen <i>Morgan, Lewis & Bockius LLP</i>
Charles Hodges <i>Jones Day</i> |
| 4:30 - 5:30 pm
Stone Arch 1 | T Research & Experimentation Credits – Tools, Challenges & Exam Issues
Mary Prosser, Moderator <i>Texas Instruments, Inc.</i>
Robert Kovacev <i>Norton Rose Fulbright LLP</i>
Jeffrey Moeller <i>Ivins, Phillips & Barker Chartered</i>
Alex Sadler <i>Morgan Lewis & Bockius LLP</i>
Diane Stiogiannes <i>DST Advisors</i> |
| Stone Arch 2 | T Transfer Pricing – Intangibles, Sections 936 and 367(d)
Natalie West, Moderator <i>Boston Scientific Corporation</i>
John Hildy <i>Mayer Brown LLP</i>
Scott Stewart <i>Mayer Brown LLP</i> |
| North Loop | CS Effective Elevation – Do's and Don'ts – Demonstrated and Explained
Sheri Dillon <i>Morgan, Lewis & Bockius LLP</i>
Todd Welty <i>McDermott Will & Emery LLP</i> |
| 5:30 - 7:00 pm
Stone Arch Foyer | Reception & Networking |

Minneapolis, MN



2019 Audits and Appeals Seminar Federal, Transfer Pricing & State Tax Controversies, Post-TCJA

Federal Tax and Transfer Pricing Controversy

Sponsored by: **MAYER | BROWN**

TUESDAY, MAY 21

BREAK-OUT SESSIONS | **T** = Technical **TP** = Transfer Pricing **S** = Skills **CS** = Case Study

7:30 - 8:00 am
Stone Arch Foyer

Continental Breakfast

8:00 - 10:00 am
Stone Arch 1

T **Effective Oral Communications – Talking Tax to Non-Tax Professionals:
How Do You Rate?**

Shirley Chin, Moderator | *Sunrun Inc.*
Wendy Abkin | *Morgan, Lewis & Bockius LLP*
David Fischer | *Crowell & Moring LLP*
David Foster | *Skadden, Arps, Slate, Meagher & Flom LLP*
Kim Peterson | *Deloitte Tax LLP*

Stone Arch 2

TP **Transfer Pricing and BEAT**

Michael Lebovitz | *Mayer Brown LLP*
Thomas Vidano | *Ernst & Young LLP*

North Loop

CS **Preparing for IRS Interviews – Are Your Engineer, Tax Accountant and CFO Ready?**

George Hani | *Miller & Chevalier Chartered*
Kevin Kenworthy | *Miller & Chevalier Chartered*
Amanda Kottke | *Baker & McKenzie LLP*

10:00 - 10:15 am

Break

10:15 - 11:45 am
Stone Arch 1

T **Non-Transfer Pricing International Tax Controversies –
e.g., IP, Supply Chain, Foreign Tax Credit**

Duane Schroeder, Moderator | *Medtronic*
Nate Carden | *Skadden, Arps, Slate, Meagher & Flom LLP*
Dan Rosen | *Baker & McKenzie LLP*

Stone Arch 2

TP **Transfer Pricing – Offshore or Onshore?**

Wendy Unglaub, Moderator | *Ecolab, Inc.*
Jozef Kavuliak | *PricewaterhouseCoopers LLP*
Gary Wilcox | *Mayer Brown LLP*

North Loop

CS **Bringing Your Tax Examination to Closure**

Marjorie Margolis | *Mayer Brown LLP*
Andrew Roberson | *McDermott Will & Emery LLP*

SCHEDULE CONTINUES...



2019 Audits and Appeals Seminar Federal, Transfer Pricing & State Tax Controversies, Post-TCJA

Federal Tax and Transfer Pricing Controversy

TUESDAY, MAY 21

CONTINUED...

BREAK-OUT SESSIONS | **T** = Technical **TP** = Transfer Pricing **S** = Skills **CS** = Case Study

Noon - 1:30 pm
Stone Arch 3-4

LUNCHEON

1:30 - 3:00 pm
Stone Arch 1

T **Exchange of Tax Information Is Everywhere –
Knowing the Rules and Understanding the Landscape**

Caroline Ciralo | *Kostelanetz & Fink LLP*
Tim Jacobs | *Hunton Andrews Kurth LLP*
Kevin Spencer | *McDermott Will & Emery LLP*

Stone Arch 2

TP **Transfer Pricing – Effective Competent Authority Management**

Sonja Schiller, Moderator | *Microsoft Corporation*
John Breen | *Deloitte Tax LLP*
Jason Osborn | *Mayer Brown LLP*

North Loop

CS **Preparing for Appeals**

Brad Pees, Moderator | *Nestle*
George Abney | *Alston & Bird LLP*
Paul DiSangro | *Mayer Brown LLP*
Matthew Lerner | *Sidley Austin LLP*

3:00 - 3:15 pm

Break

3:15 - 5:00 pm
Stone Arch 1

S **Managing Multi-Jurisdictional Tax Disputes**

Miriam Fisher | *Latham & Watkins LLP*
Julia Kazaks | *Activision Blizzard*
Thomas Linguanti | *Morgan, Lewis & Bockius LLP*
Gary Wilcox | *Mayer Brown LLP*

Stone Arch 2

T **Tax Opinion Letters – New Shapes, Sizes and Uses: A Critical Look**

William Colgin | *Holland & Hart LLP*
Lawrence Hill | *Winston & Strawn LLP*
Thomas Kittle-Kamp | *Mayer Brown LLP*

North Loop

S **Tax Research and Technology Tools – Sharpening Your Edge**

Matt Cooper | *Deloitte Tax LLP*
Richard Fultz | *Ernst & Young LLP*

2019 Audits and Appeals Seminar Federal, Transfer Pricing & State Tax Controversies, Post-TCJA

EVERSHEDS
SUTHERLAND

State & Local Tax Controversy

WEDNESDAY, MAY 22

Sponsored by:

8:00 - 8:30 am
Stone Arch Foyer

Registration & Continental Breakfast

8:30 - 8:45 am
Stone Arch 1

Welcome & Introduction

Eli J. Dicker | *Tax Executives Institute*

8:45 - 10:15 am
Stone Arch 1

Strategic Considerations for Managing Your Audit and Litigation Portfolio

Jeffrey Friedman, Ted Friedman, Maria Todorova | *Eversheds Sutherland (US) LLP*

This session will discuss the state tax litigation and appeals process, exhaustion of remedy requirements, setting the record in your case, and the strategic considerations for planning and evaluating the timing of a state tax controversies across multiple jurisdictions.

10:15 - 10:30 am

Break

10:30 am - 12:00 pm
Stone Arch 1

State Tax Litigation Survival Guide: Preparing for Litigation

Timothy Gustafson, Charles Kearns | *Eversheds Sutherland (US) LLP*

What do you do when a state tax controversy has been initiated? This session will discuss what you need to put in place. Learn how to get organized and streamlined, including document organization, document holds, ensuring privileges are maintained, and organizing responses.

12:00 - 1:45 pm
Stone Arch 2

LUNCH PROGRAM:

In-House Perspectives on Managing Audits and Litigation Panel

Jeffrey Friedman, Moderator | *Eversheds Sutherland (US) LLP*

Brian Kuntz | *Uber Technologies, Inc.*

Denise Obrochta | *Walgreens*

This panel of in-house tax professionals representing various industries will discuss how their company handles state tax controversies, including common challenges they face and strategies they use to manage state tax controversies.

1:45 - 3:00 pm
Stone Arch 1

Scoreboard Review: Impact of Recent State Tax Cases on Your Litigation

Michele Borens, Charles Capouet, Scott Wright | *Eversheds Sutherland (US) LLP*

This session will discuss the biggest wins and losses that taxpayers had in state and local tax this year, the impact these cases have on taxpayers and state taxing authorities, and practical considerations in state tax systems where the deck appears to be stacked against taxpayers.

3:00 - 3:15 pm

Break

3:15 - 4:30 pm
Stone Arch 1

Conveying Your Litigation Message Effectively

Jessie Eisenmenger, Todd Lard, Eric Tresh | *Eversheds Sutherland (US) LLP*

Have you ever faced challenges trying to explain state tax to non-tax people? Learn how to develop your litigation message and discuss effective ways to communicate your litigation message to non-tax people such as general counsel, C-level leadership, judges, and legislative representatives.

5:30 pm

Social Event





2019 Audits and Appeals Seminar Federal, Transfer Pricing & State Tax Controversies, Post-TCJA

EVERSHEDS
SUTHERLAND

State & Local Tax Controversy

THURSDAY, MAY 23

Sponsored by:

8:00 - 8:30 am
Stone Arch Foyer

Continental Breakfast

8:30 - 9:30 am
Stone Arch 1

Ethical Dilemmas Facing State Tax Professionals

Todd Betor, Timothy Gustafson, Daniel Schlueter | *Eversheds Sutherland (US) LLP*

Resolving state tax issues presents numerous ethical dilemmas for tax professionals. The session covers the ethical rules for CPAs and attorneys. The speakers will also examine emerging ethical dilemmas, such as whistle blowers, and how to mitigate risk.

9:30 - 9:45 am
9:45 - 11:00 am
Stone Arch 1

Break

View from the Other Side – Opposing Counsel Panel

Pilar Mata, Moderator | *Tax Executives Institute*
Clifton Cox, Special Counsel (invited) | *Florida Office of the Attorney General*
Brett Goldberg, Tax Counsel | *Massachusetts Department of Revenue*
John Wike, Senior Assistant Attorney General | *Tennessee Attorney General's Office*

This panel will feature seasoned attorneys who represent the states and localities in tax controversies and discuss state tax litigation from their perspective, common challenges they face, and how taxpayers can work more effectively with opposing counsel during litigation.

11:00 - 11:15 am
11:15 am - 12:30 pm
Stone Arch 1

Break

Effective Uses of Technology in Audits and Litigation

Charles Kearns, Moderator | *Eversheds Sutherland (US) LLP*
Timothy Contino, Thomas Donnelly, Tony Massimo, Dominic Zambrano | *Comcast Corporation*

The speakers will discuss about information technology advancements and uses of technology to leverage information and automation to improve state and local tax controversy management.

12:30 - 1:30 pm
Stone Arch 2

Networking Luncheon

1:30 - 2:30 pm
Stone Arch 1

Positioning Your Company for Success after Wayfair and Tax Reform

Todd Betor, Michele Borens, Jeffrey Friedman | *Eversheds Sutherland (US) LLP*

What will the upcoming state tax controversy landscape look like? Take a deep dive on up and coming state tax issues that will likely spur scrutiny by state taxing agencies and future litigation, such as *Wayfair* and tax reform. The speakers will discuss the best practices and tactical considerations to prepare for these potential challenges.

2:30 - 2:45 pm
2:45 - 4:00 pm
Stone Arch 1

Break

All Rise for a Peek Behind the Bench – State Tax Tribunal Panel

Richard Pomp, Moderator | *University of Connecticut, School of Law*
Bradford Delapena, Chief Judge | *Minnesota Tax Court*
Robert T. Manicke, Judge | *Oregon Tax Court*
Roberta Moseley Nero | *New York State Tax Appeals Tribunal*

Have you ever wondered what goes on behind the bench? Well, here is your chance. The panel of distinguished judges, moderated by Professor Rick Pomp, will discuss state tax controversies from their perspective.

4:00 pm

Closing Remarks

Minneapolis, MN



2019 Audits and Appeals Seminar

GENERAL INFORMATION

Registrations



By web:



By mail:



By fax:



By email:

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 member rate. All others are required to pay at the listed nonmember rate. For membership information, visit the "Membership" section of www.tei.org. A registration will not be processed unless it is accompanied by payment, and no registrations will be taken over the telephone.

www.tei.org. You must login before registering.

Tax Executives Institute, Lockbox 9407 PO Box 70280, Philadelphia, PA 19176-0280. Send registration form with check or credit card information.

202.638.5607. Credit card registrations only. VISA, MasterCard, American Express, Diners Club, and Discover only. To ensure confidentiality, please fax between 9 a.m. and 4 p.m. ET.

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.

Applications should be completed in full. The requested information will be used to comply with continuing education requirements established by state CPA and bar associations as well as federal antidiscrimination rules.

Cancellation and Substitution Policy

All cancellations must be made **in writing** by 4:00 pm ET on May 3, 2019, and will be subject to an administrative service charge of \$75 (U.S.); for cancellations after May 3, 2019 (the date handout materials become available) and before May 10, 2019, the charge will be \$200 (U.S.). No refunds will be made for cancellations received after May 10, and for no-shows. To cancel, please send an email to meetings@tei.org. In the event of cancellation or oversubscription of the conference, TEI's liability is limited to the return of the registration fee. There will be a \$50 substitution fee assessed if you would like to change registrants.

Handout Materials

Materials will be posted in a searchable format on a secure website. Beginning two weeks before the conference, registrants will be able to access the handouts via a secure link (requiring a password), so they can download or print them out. **No paper copies will be provided in your registration materials, and no onsite printing facilities will be available.** TEI encourages you to download or print documents of interest in advance. (Wi-Fi will be available in the meeting rooms but we strongly suggest downloading the materials in advance.) Materials will remain accessible by registrants for one month after the conference.

Facilities

A block of rooms is being held at the Loews Hotel. Registrants are responsible for making their own reservations. Please telephone the hotel at (877) 878-5670 or (612) 677-1100, and identify yourself as a member of the Tax Executives Institute group. The room rate is \$209 single/double, plus tax. TEI's block of rooms will be released for sale to the public on April 29, 2019. Requests for accommodations after that date, or if the block sells out prior to April 29, cannot be ensured.

Loews Hotel, 601 N 1st Ave, Minneapolis, MN 55403 | (612) 677-1100

Recording Devices

The use of recording devices is prohibited. Please silence all electronic devices upon entering the meeting room.

Financial Aid for Illinois Licensed Attorneys

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 seminar). To request information on whether you might qualify, please contact us at meetings@tei.org.

Questions?

Call TEI at 202.638.5601, email to meetings@tei.org or visit **www.tei.org**. Click on "Continuing Education."

2019 Audits and Appeals Seminar Federal, Transfer Pricing & State Tax Controversies, Post-TCJA

CPE CREDIT INFORMATION



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	May 20-23, 2019
Delivery Method	Group Live
Program Level	Basic
Field of Study	Taxes
Learning Objective	Designed to provide the tools and techniques to enable tax professionals to effectively manage federal, transfer pricing and state and local tax controversies.
Prerequisite	No prerequisites.
Advanced Preparation	No advanced preparation required.
CPE Credit	31.5 Maximum minutes for four-day program (based on a 50-minute hour).
CLE Credit	26.5 Maximum minutes for four-day program (based on a 60-minute hour).
Ethics Credit	1.5 Credits are available during federal/transfer pricing days.

Disclaimers

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.





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ELIGIBILITY

TEI events are open to members of TEI and other in-house tax professionals. Individuals engaged in private law, accounting, or other consulting practice, as well as government employees, are ineligible to attend.

NOTE

Registrants may sign up for two or four day programs.

FEES Amount (U.S. Funds)

4-Day Registration

(2 days Federal + 2 days SALT)

☐ \$1,250 Member

☐ \$1,550 Non-Member

2-Day Registration

(2 days Federal only)

☐ \$950 Member Fee

☐ \$1,150 Non-Member Fee

2-Day Registration

(2 days SALT only)

☐ \$950 Member Fee

☐ \$1,150 Non-Member Fee

2019 Audits and Appeals Seminar

REGISTRATION FORM

Fee covers course materials and other items specified in seminar announcement. Applications will be accepted on a first-come, first-served basis. Applicants are encouraged to register via www.tei.org. Credit card registrations may be faxed to 202.638.5607 or scanned and emailed to: meetings@tei.org. If registering by check, make checks payable to Tax Executives Institute and mail to Tax Executives Institute, Lockbox 9407 PO Box 70280, Philadelphia, PA 19176-0280. **Do not mail applications to TEI's street address.** Questions? Call 202.638.5601 or email: meetings@tei.org.

Name_____

Nickname for Badge_____

Company_____

Mailing Address_____

City_____

State/Province_____ Zip/Zone_____

Telephone_____ Fax_____

Email_____

Charge to: ☐ VISA ☐ MasterCard ☐ American Express ☐ Discover ☐ Diners Club

Card Number_____

Exp. Date_____ CVV_____

Cardholder Name (print)_____

Signature_____

If faxing your registration using a credit card, please do so between 9:00 am and 4:00 pm ET to ensure confidentiality. Fax number for registrations and cancellations is 202.638.5607. This form can be scanned and emailed to meetings@tei.org.

All cancellations must be made in writing by 4:00 pm ET on May 3, 2019, and will be subject to an administrative service charge of \$75 (U.S.); for cancellations after May 3, 2019 (the date handout materials become available) and before May 10, 2019, the charge will be \$200 (U.S.) No refunds will be made for cancellations received after May 10, 2019, and for no-shows. Cancellations or substitutes must be received in writing to meetings@tei.org. Refunds of credit card registrations, less administrative charge, will be made to credit card account. TEI's Federal Taxpayer ID Number is 52-0239291.

In accordance with section 274(n) of the Internal Revenue Code, registrants are notified that the portion of the course registration fee attributable to food and beverage is \$130 (U.S.) for the 1 day program, \$320 for the 2 day program, \$350 for the 3 day program and \$640 for the 4 day program.