



Federal Tax Course – Level I / April 20-24, 2020 / East Lansing, Michigan

## 2020 Federal Tax Course – Level I

For more than 40 years, TEI's week-long courses have been a cornerstone in the training of rising corporate tax professionals. These moderately priced courses are well-attended because they pay for themselves many times over and are widely considered the best value for company dollars spent on training.

### PLANNING COMMITTEE:

Katrina H. Welch  
*International President, TEI*

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*Chair, TEI's Continuing Education Committee*

John P. Orr, Jr.  
*Chair, TEI's Federal Tax Committee*

Teri N. Hull  
*Vice Chair, TEI's Federal Tax Committee*

Katherine C. Castillo  
*Member Emerita, TEI's Federal Tax Committee*

Eli J. Dicker  
*Executive Director, TEI*

W. Patrick Evans  
*Chief Tax Counsel, TEI*

Watson M. McLeish  
*Tax Counsel, TEI*

Beginning on Monday, April 20, TEI's Education Fund will sponsor its **2020 Federal Tax Course – Level 1** at the Kellogg Hotel & Conference Center on the grounds of Michigan State University in East Lansing, Michigan. The course, which is designed for individuals with less than five years' experience in federal income tax matters, will feature a best-in-class faculty and unparalleled networking opportunities.

In planning each year's course, members of TEI's Federal Tax Committee carefully review the participant evaluations from prior years and make changes as warranted. For instance, to give participants a more complete overview of the functions of corporate tax departments, the Committee added *State Corporate Income Tax Compliance – A Framework*. That session complements the federally focused *Overview of the Taxation of Corporations and Shareholders, Introduction to Partnership Taxation, Income Tax Accounting – Methods, Periods, and Hot Topics, Capital Asset Recovery (Depreciation, Amortization, Gain, and Loss)*, among others, as well as *Fundamentals of Financial Accounting for Income Taxes (ASC 740-10)*. And while the course retains its basic structure, the faculty has updated the materials to take into account changes in the applicable laws, regulations, procedural guidance, and judicial decisions. In particular, the 2020 course materials have been thoroughly updated to reflect many of the significant reforms enacted in Public Law 115-97 (the Tax Cuts and Jobs Act), including subsequent regulatory and other guidance promulgated thereunder.

Practical, succinct, and reasonably priced—hallmarks of a TEI educational program—the course features an outstanding faculty who will share their insights and experience. TEI is confident that participants in this year's course will find it comprehensive, intellectually challenging, and professionally rewarding. They will also experience firsthand the advantages of TEI's network of business tax professionals.

The substantive programming, faculty, and other details of this year's course are described in the accompanying brochure, including registration procedures and deadlines. TEI reminds all participants that the Kellogg Hotel & Conference Center is conveniently accessible via three international airports:

- ▶ Capital Region International Airport (LAN) is 7 miles away;
- ▶ Bishop International Airport (FNT) is 44 miles away; and
- ▶ Detroit Metropolitan Wayne County Airport (DTW) is 86 miles away.



**Connect. Engage. Impact.**

1200 G Street NW, Suite 300  
Washington, D.C. 20005  
P: 202.638.5601 • F: 202.638.5607  
Email: asktei@tei.org



# 2020 Federal Tax Course – Level I

## SUNDAY, APRIL 19

5:00 - 7:00 pm **Registration**

## MONDAY, APRIL 20

8:00 - 8:15 am **Welcome & Introductory Remarks**

Teri N. Hull | *Vice Chair, TEI's Federal Tax Committee*  
Katherine C. Castillo | *Member Emerita, TEI's Federal Tax Committee*

8:15 am - Noon **Overview of the Taxation of Corporations and Shareholders**

Nicholas P. Gruidl | *RSM US LLP*

Noon - 1:00 pm **Lunch**

1:00 - 5:00 pm **Income Tax Accounting – Methods, Periods, and Hot Topics** **A**

Ellen McElroy, Engin K. Nural, Michael D. Resnick | *Eversheds Sutherland (US) LLP*

5:30 - 6:30 pm **Welcome Dinner/Barbeque**

## TUESDAY, APRIL 21

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

8:00 am - Noon **Fundamentals of Financial Accounting for Income Taxes (ASC 740-10)** **A**

Kelly Bugg, Kristy Macera, Nola Showers | *Grant Thornton LLP*

Noon - 1:00 pm **Lunch**

1:00 - 3:00 pm **State Corporate Income Tax Compliance – A Framework**

Daniel De Jong | *KPMG LLP*  
Tov B. Haueisen | *PricewaterhouseCoopers LLP*

3:00 - 3:15 pm **Break**

3:15 - 5:00 pm **Business Chemistry & Effective Communications**

Jen Ivey, Jenny Sheynin | *Deloitte Tax LLP*

**WEDNESDAY, APRIL 22**

- 7:00 - 8:00 am Breakfast
- 8:00 am - Noon **Capital Asset Recovery (Depreciation, Amortization, Gain, and Loss)**  
Joe Green, Gregory A. Lameti | *Deloitte Tax LLP*
- Noon - 1:00 pm **Lunch**
- 1:30 - 5:00 pm **Introduction to Partnership Taxation**  
Jennifer Hicks, Andrew D. Johnson | *Alvarez & Marsal Taxand, LLC*

**THURSDAY, APRIL 23**

- 7:00 - 8:00 am Breakfast
- 8:00 - 10:00 am **The Research and Experimentation Tax Credit**  
Christopher Makris, Michael Osborn | *Deloitte Tax LLP*
- 10:00 - 10:15 am **Break**
- 10:15 am - 12:15 pm **Uniform Capitalization Rules/Inventory Accounting Rules**  
Eric J. Lucas, Jessica Blair Theilken | *KMPG LLP*
- 12:15 - 1:15 pm **Lunch**
- 1:15 - 1:30 pm **Introduction to TEI**  
Watson M. McLeish | *Tax Counsel, Tax Executives Institute, Inc.*
- 1:30 - 5:00 pm **Fundamentals of U.S. International Taxation**  
Matthew S. Jenner, Matthew S. Mauney, Susan E. Ryba | *Baker & McKenzie LLP*
- 5:30 - 6:30 pm **Cocktail & Networking Reception**

**FRIDAY, APRIL 24**

- 7:00 - 8:00 am Breakfast
- 8:00 - 9:30 am **Tax Technology – Integrating Tax with Microsoft Office 365**  
Teresa Peacock, Sean Trahan | *PricewaterhouseCoopers LLP*
- 9:30 - 9:45 am **Break**
- 9:45 am - Noon **Taxation of Fringe Benefits**  
Mary B. Hevener, Steven P. Johnson | *Morgan, Lewis & Bockius LLP*
- Noon Adjournment



East Lansing, Michigan



# 2020 Federal Tax Course – Level I

## 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](http://www.nasba.org).

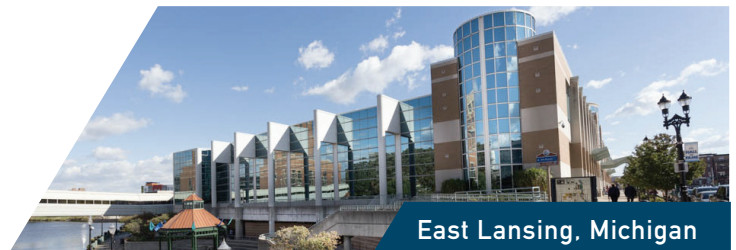
For more information regarding administrative policies such as complaint or refund, please contact TEI directly at 202.638.5601.

Date	April 20-24, 2020
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 recognize and embrace the role tax technology plays and to develop new skill sets to deliver sustainable value to the companies they serve for both the technology novice and expert.
Prerequisite	No prerequisites.
Advanced Preparation	No advanced preparation required.
CPE Credit	<b>38.0</b> (based on a 50-minute hour).
CLE Credit	<b>32.5</b> (based on a 60-minute hour).
<b>A</b> Accounting Credit	<b>9.0</b> (based on a 50-minute hour).

### 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.





# 2020 Federal Tax Course – Level I

## GENERAL INFORMATION

### Eligibility

This course 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.

### Format

This course will feature a combination of lectures and open discussions. Detailed outlines of each session and other supplementary materials will be provided to students upon their arrival. Pens, pencils, highlighters, and notepaper will not be provided. Casual attire is suitable for all educational sessions and other functions. The classrooms are air conditioned, so a light sweater may be appropriate.

### Applications

**Enrollment is limited** and registrations will be accepted on a first-come, first-served basis. Applicants are encouraged to register at [www.tei.org](http://www.tei.org). The application should be typed; if TEI is unable to read the application, its processing may be delayed. Use of the U.S. Postal Service's overnight mail is acceptable. Other overnight mail services (such as FedEx) will not deliver to TEI's P.O. Box. Because of TEI's lockbox procedures, applications should not be sent to TEI's street address.

Students will receive an email confirmation upon their acceptance to the course. Should maximum enrollment be reached and TEI cannot accept your application, you will be notified immediately. If neither type of notice is received within two weeks of the date the course begins, it should be assumed that the application was not received by TEI.

An application will not be processed unless it is accompanied by payment, and no registrations will be taken over the telephone.



By web:

[www.tei.org](http://www.tei.org). You must login before registering.



By mail:

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



By fax:

**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.



By email:

Scan and send completed registration form with credit card to [meetings@tei.org](mailto:meetings@tei.org).

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 March 23, 2020, and will be subject to an administrative service charge of \$75 (U.S.); for cancellations after March 23, 2020 (the date handout materials become available) and before March 30, 2020, the charge will be \$200 (U.S.). No refunds will be made for cancellations received after March 30 and for no-shows. TEI cannot carry forward registration fees towards future events. If an issue arises after March 30 we encourage you to send a coworker in your place. Substitutions are \$50 per person. To cancel or substitute please send an email to: [meetings@tei.org](mailto:meetings@tei.org). In the event of cancellation or over-subscription of the conference, TEI's liability is limited to the return of the registration fee. Email substitution requests to [meetings@tei.org](mailto:meetings@tei.org).

### 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](mailto:meetings@tei.org).



## GENERAL INFORMATION – CONTINUED

### Arrival, Check-In and Materials Pick Up

The course runs from Monday morning to Friday Noon. All participants should plan to arrive on campus at any time after 4:00 p.m. on Sunday. Course materials may be picked up between 5:00-7:00 p.m. on Sunday. Registrants arriving after this time may pick up course materials Monday morning. Upon acceptance of the course, full particulars will be sent to course participants.

### Dining and Activities

The \$2,300 course fee covers all program materials and course-related activities; lodging Sunday through Friday afternoon, a cook-out dinner on Monday, breakfast and lunch on Tuesday through Thursday, and the closing reception Thursday evening. The participant is responsible for all other expenses, including dinner on Tuesday, Wednesday, and Thursday.

### Facilities

Classes will be held at the Kellogg Center on the Michigan State University Campus. The facility is a self-contained conference center and hotel with lodging, dining, and meeting rooms. The sleeping rooms are equivalent to those in a business hotel. Michigan State University is located in East Lansing, where there are many restaurants, shops, theaters, and museums.

- ▶ Michigan State University has on-site recreational facilities including swimming, tennis, and weight and aerobic training.
- ▶ Lansing's Capital Region International Airport (LAN) is approximately 7 miles from the Kellogg Conference Center.
- ▶ Flint's Bishop International Airport (FNT) is approximately 45 miles from the Kellogg Conference Center.
- ▶ Detroit Metropolitan Wayne County Airport (DTW) is approximately 85 miles from the Kellogg Conference Center.
- ▶ Complimentary overnight parking is provided to overnight guests at the Kellogg Center.
- ▶ Attendees are responsible for all transportation costs.
- ▶ MSU is now a tobacco-free campus. Details available at <http://tobaccofree.msu.edu/>

Kellogg Center – Michigan State University, East Lansing, Michigan 48824. Phone: (517) 432-4000

### Recording Devices

The use of tape or digital recorders in the classroom is prohibited. Please silence all devices upon entering the meeting room.

### Questions?

Call TEI at 202.638.5601, email to [meetings@tei.org](mailto:meetings@tei.org) or visit [www.tei.org](http://www.tei.org). Click on "Continuing Education".





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## REGISTRATION FORM

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



Fee covers course materials and other items specified in course announcement. Applications will be accepted on a first-come, first-served basis. Applicants are encouraged to register via [www.tei.org](http://www.tei.org). Credit card registrations may be faxed to 202.638.5607 or scanned and emailed to: [meetings@tei.org](mailto: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](mailto:meetings@tei.org).

### 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.

Name\_\_\_\_\_

Nickname for Badge\_\_\_\_\_

Company\_\_\_\_\_

Mailing Address\_\_\_\_\_

City\_\_\_\_\_

State/Province\_\_\_\_\_ Zip/Zone\_\_\_\_\_

Telephone\_\_\_\_\_ Fax\_\_\_\_\_

Email\_\_\_\_\_

### FEES

#### Amount (U.S. Funds)

- \$2,300 1st Registrant
- \$2,000 1st Registrant  
No Lodging
- \$2,000 Subsequent Registrant

\_\_\_\_\_  
Name of First Registrant

- \$1,700 Subsequent Registrant  
No Lodging

\_\_\_\_\_  
Name of First Registrant

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](mailto:meetings@tei.org).

All cancellations must be made in writing by 4:00 pm ET on March 23, 2020, and will be subject to an administrative service charge of \$75 (U.S.); for cancellations after March 23, 2020 (the date handout materials become available) and before March 30, 2020, the charge will be \$200 (U.S.) No refunds will be made for cancellations received after March 30, 2020, and for no-shows. TEI cannot carry forward registration fees towards future events. If an issue arises after March 30, we encourage you to send a coworker in your place. Substitutions are \$50 per person. To cancel or substitute please send an email to: [meetings@tei.org](mailto:meetings@tei.org). In the event of cancellation or over-subscription of the conference, TEI's liability is limited to the return of the registration fee. 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 that the portion of the course registration fee attributable to food and beverage is \$400 (U.S.).