



Connect. Engage. Impact.



US International Tax Course

August 3 - 7, 2026 | Seattle, WA

Program at a Glance

Additional speakers to be announced

Monday, August 3, 2026

7:30 AM - 8:15 AM **Registration and Continental Breakfast**

8:15 AM - 8:30 AM **Welcome and Opening Remarks**

8:30 AM - 12:30 PM **Development of International Tax Law & Policy**

This session will provide an overview of the key principles and doctrines that have guided the development of international tax law and how those principles and doctrines and overview of the significant areas of the U.S. international tax law, which will be covered in detail during the remainder of the week.

Speakers:

Eman Cuyler, Skadden, Arps, Slate, Meagher & Flom LLP
Su Da, Skadden, Arps, Slate, Meagher & Flom LLP

12:30 PM - 1:30 PM **Lunch**

1:30 PM - 5:00 PM **Sections 861-863: Sourcing Income & Expenses**

This session will set out the rules for sourcing income and expenses and how those rules impact other areas of U.S. international tax law, such as the foreign tax credit. At the end of this session, you should be able to determine how to characterize gross income as either U.S. or foreign source and apply the rules for allocating and apportioning deductions.

Speakers:

Lauren WYROBECK, Baker Tilly US
Ryan McKenzie, Baker Tilly US

5:00 PM - 6:00 PM **Welcome Reception**

Tuesday, August 4, 2026

7:30 AM - 8:30 AM **Continental Breakfast**

8:30 AM - 12:00 PM **Foreign Tax Credit**

This session will survey the assortment of rules for determining whether and how much of a credit a U.S. person can claim for foreign taxes paid. At the end of this session, you should have a basic understanding of creditable foreign taxes, limitations on the foreign tax credit, and the complicated nature of claiming foreign tax credits after enactment of the Tax Cuts & Jobs Act.

Speaker:

Daniel Stern, Baker McKenzie LLP

12:00 PM - 1:15 PM **Lunch**

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Tuesday, August 4, 2026 (Cont.)

1:15 PM - 3:15 PM	Inbound Issues: U.S. Taxation of Nonresident Companies <i>This session will survey the major issues facing foreign companies operating in the United States. It will cover a range of topics, including Entity Classification, Source of Income, Effectively Connected Income, FIRPTA Passive Income, Repeal of Section 958(b)(4), Section 163(j) Interest Deduction Limitation, Section 267A Deduction Disallowance , BEAT and common reporting issues.</i> <u>Speakers:</u> Jonathan Lockhart, McDermott, Will & Emery LLP Elizabeth Lu, McDermott, Will & Emery LLP
3:15 PM - 3:30 PM	Break
3:30 PM - 5:30 PM	Foreign Currency Issues, including Section 987 <i>This session will cover the basic concepts of Subpart J, Section 986(c) – PTEP distributions, Section 987 – foreign currency translation, Section 988 - foreign currency transactions and the proposed section 987 regulations.</i> <u>Speakers:</u> Isabel Barbosa, PwC US Linwei Li, PwC US
5:45 PM - 7:45 PM	SPIN Seattle Outing - Sponsored by Baker Hostetler & BDO SPIN Seattle (1511 6th Ave, Seattle) <i>Get ready for ping pong, lounge vibes, and plenty of friendly competition. Enjoy a rotating selection of passed bites, a stocked craft beer and wine bar, and a fully loaded antipasto station, all while mixing, mingling, and playing your way through the night.</i>

Wednesday, August 5, 2026

8:00 AM - 8:30 AM	Continental Breakfast
8:30 AM - 10:30 AM	FATCA, Withholding Tax and Other Reporting Requirements for Foreign Investments <i>This session will cover the information reporting and withholding requirement for outbound U.S. cross-border payments, including documentation and compliance issues.</i> <u>Learning Objectives:</u> • Understand U.S. withholding and information reporting requirements for payments made to non-U.S. persons • Receive updates related to current U.S. IRS enforcement activity with respect to payments made to non-U.S. persons • Learn how to reconcile Form 5471 / 5472 Schedule M filings with Form 1042 filings to make sure intercompany payments are appropriately being captured for Form 1042 reporting purposes <u>Speakers:</u> Laurie Hatten-Boyd, KPMG LLP Kelli Wooten, KPMG LLP
10:30 AM - 10:45 AM	Break
10:45 AM - 12:00 PM	Subpart F and Net CFC Tested Income - Part 1 <i>This session will cover the historical background and current application of the U.S. Anti-Deferral Regimes. This will include subpart F, controlled foreign corporations, and Sections 958(a) & 958(b). It will also provide an overview of Net CFC Tested Income (NCTI).</i> <u>Speakers:</u> Sean McElroy, Fenwick & West LLP William Skinner, Fenwick & West LLP
12:00 PM - 1:15 PM	Lunch

Wednesday, August 13, 2025 (Cont.)

1:15 PM - 3:15 PM	Subpart F and Net CFC Tested Income - Part 2 <u>Speakers:</u> Kris Hatch, Fenwick & West LLP William Skinner, Fenwick & West LLP
3:15 PM - 3:30 PM	Break
3:30 PM - 5:30 PM	Earnings & Profits <i>This session will discuss the importance of a corporation's earnings and profits (E&P) in U.S. international tax law and how the calculation of and changes in E&P impact other U.S. international tax law principles. Special emphasis will be placed on computing E&P.</i> <u>Speaker:</u> Oanh Nguyen, Deloitte Tax LLP

Thursday, August 6, 2026

8:15 AM - 8:45 AM	Continental Breakfast
8:45 AM - 10:30 AM	Sections 367 and 7874: International Reorganizations & Inversions <i>This session will provide an overview of international reorganizations under section 367. Issues to be discussed include IP Migrations under the section 367(d) and (a) regulations, as well as an overview of inversions, including the section 7874 Regulations</i> <u>Speakers</u> Brian Harvel, Alston & Bird Sam Kaywood, Alston & Bird
10:30 AM - 10:45 AM	Break
10:45 AM - 12:00 PM	Transfer Pricing under Section 482 - Part 1 <i>This session will provide an overview of the U.S. transfer pricing rules, regulations, and methods under section 482. The session will begin with an overview of the critical nature of transfer pricing to multinational enterprise operations, and then dive into a detailed discussion of the U.S. rules, the multilateral nature of the current transfer pricing environment, and recent transfer pricing case law.</i> <u>Speakers:</u> John Lehrer, Baker Hostetler J. Brian Davis, Baker Hostetler
12:00 PM - 1:15 PM	Lunch
1:15 PM - 3:15 PM	Transfer Pricing under Section 482 - Part 2 <u>Speaker:</u> J. Brian Davis, Baker Hostetler
3:15 PM - 3:30 PM	Break

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Thursday, August 6, 2026 (Cont.)

3:30 PM - 5:30 PM

Documentation and Information Reporting from Foreign Affiliates (Including Forms 5471 and 5472)

This session will discuss the process of preparing international forms, highlight points where technical acumen is a prerequisite to correctly completing the forms, review notable changes to common international filings, and how information flows between schedules and forms.

Speaker:

Brendan Sinnott, Alvarez & Marsal Tax, LLC

5:30 PM - 6:30 PM

Reception

Friday, August 7, 2026

8:00 AM - 8:30 AM

Continental Breakfast

8:30 AM - 12:00 PM

Bringing It All Together: Structuring of Foreign Transactions & Operations to Minimize the Corporate Tax Burden

This session will wrap up the topics covered throughout the week, including BEAT, FTC, NCTI, FDII, Pillar Two, and the corporate AMT. There will also be time for Q&A.

Speakers:

TBD

12:00 PM

Course Adjourns