



# 73<sup>rd</sup> Midyear Conference

Grand Hyatt Washington DC



March 19 – 22, 2023

Connect. Engage. Impact.

## SUNDAY, MARCH 19

9:00 AM – 11:30 AM	Executive Committee Meeting
11:30 AM – 1:00 PM	<b>Executive Committee and Past International Presidents Luncheon</b>
2:00 PM – 7:00 PM	Registration
1:00 PM – 4:00 PM	Board of Directors Meeting
4:00 PM – 5:00 PM	<b>Committee Meetings</b> (CTM, FED, IRSAA/CAP, SALT, INTL)
6:30 PM – 7:30 PM	<b>Welcome Reception</b>
7:30 PM – 9:30 PM	<b>Executive Committee and Past International Presidents Dinner</b>

## MONDAY, MARCH 20

7:00 AM – 7:45 AM	TEI Chapter Leaders' Roundtable 
8:00 AM – 8:10 AM	Welcome and Opening Remarks
CTO/FED/INTL	8:10 AM – 9:20 AM <b>Legislative &amp; Regulatory Tax Policy Roundtable: Much of the Latter &amp; None of the Former?</b>
	9:20 AM – 9:30 AM <b>Break</b>
IRSAA	9:30 AM – 10:30 AM <b>Practical Implications of the IRS's \$80 Billion Funding Package and New Enforcement Priorities</b>
	10:30 AM – 10:45 AM <b>Break</b>
IRSAA	10:45 AM – 11:45 AM <b>New Documentation Requirements for Claiming Research Credits: What You Need to Know and How to Do It!</b>
SALT	<b>SALT Policy Update – What to Expect in 2023</b>
INTL	<b>Foreign Tax Credits: The New Proposed Regulations</b>
	11:45 AM – 1:00 PM <b>LUNCHEON + Industry Round Tables</b> 
IRSAA	1:00 PM – 2:00 PM <b>Developments in Reporting Uncertain Tax Positions, including the impact of <i>In Re Grand Jury</i></b>
FED/CTO	<b>Unraveling the Book Minimum Tax: What We Know and Don't Know</b>
INTL	<b>Tax Treaties: Interaction with Pillars 1 &amp; 2 and the New FTC Regulations</b>
	2:00 PM – 2:15 PM <b>Break</b>
IRSAA	2:15 PM – 3:15 PM <b>Practical Implications of the Administrative Procedure Act on Tax Controversy</b>
SALT	<b>Market Sourcing – Fair Apportionment?</b>
FED	<b>Section 174 Capitalization: The New Reality</b>
	3:15 PM – 3:45 PM <b>Sponsor Networking Break</b>
IRSAA	3:45 PM – 4:45 PM <b>Working Collaboratively with the IRS: Practical Implications of Rev. Proc. 2022-39</b>
TECH/FIN	<b>Moving Beyond Excel – Alternatives to Simplify Tax Calculations</b>
FED	<b>Navigating the New Stock Repurchase Excise Tax</b>
	4:45 PM – 5:00 PM <b>Break</b>

**TRACK DESIGNATIONS:** Educational tracks are identified throughout the program as follows:

CTM – Corporate Tax Management  
CTO – Chief Tax Officer

FED – Federal Tax  
FIN – Financial Reporting

IRSAA – IRS Administrative Affairs  
INTL – International Tax

TECH – Tax Technology  
SALT – State & Local Tax

**KEY:**  – **ROUNDTABLE**  
 – Accounting Credit  
 – Ethics Credit


TEI's 73<sup>rd</sup> Midyear Conference | Preliminary Program

CTM/TECH	5:00 PM - 6:00 PM	Tax Compliance Environment - 10 Best Practices to Reduce
SALT		Top SALT Issues and Opportunities for Partnerships and Other Passthrough Entities
FED/IRSAA		Unconventional IRS Tax Accounting Positions: How to Handle Them and Their Broader Implications
	6:00 PM - 7:00 PM	Speed Mentoring Workshop
	7:00 PM - 11:00 PM	Sponsor Parties & Events

## TUESDAY, MARCH 21

	7:00 AM - 8:00 AM	Continental Breakfast
	8:00 AM - 8:30 AM	Welcome Back & TEI Award Presentations
IRSAA/FED/ INTL/CTM	8:30 AM - 9:30 AM	IRS Strategic Plan and Priorities for 2023 and Beyond: IRS Briefing
	9:30 AM - 9:45 AM	Break
TECH	9:45 AM - 10:45 AM	Leveraging Technology to Harvest Tax Data for Executive Reporting and Analytics
SALT		SALT Litigation: Key Decisions and Cases to Watch
INTL/IRSAA		Transfer Pricing Documentation: What Should Yours Look Like?
	10:45 AM - 11:00 AM	Break
SALT	11:00 AM - 12:00 PM	Can't Hardly Wait - SALT Issues Related to Digital Services
INTL/TECH		Gathering, Wrangling and Utilizing Foreign Entity Data - How "Mature" Is Your Process?
FED		Hot Topics in M&A
	12:00 PM - 1:15 PM	LUNCH + CTO Lunch
CTO/INTL	1:15 PM - 2:15 PM	Fireside Chat with the Chief Justice of the Tax Court of Canada
	2:15 PM - 2:30 PM	Break
SALT	2:30 PM - 3:30 PM	Don't Leave Money on the Table: Top Sales and Use Tax Refund Opportunities
INTL		Top Cross-Border Issues with Canadian Tax Authorities
INTL/IRSAA		The Unwelcome Rise of Economic Substance in Transfer Pricing: What it Means and What to Do About It
	3:30 PM - 4:00 PM	Sponsor Networking Break
FED	4:00 PM - 5:00 PM	Navigating the New Energy Transition and Advanced Manufacturing Tax Incentives
CTO/FED		Innovative Approaches to Managing Tax Risk through Insurance
INTL		Pillar 2: The Latest Guidance and its impact on U.S. Companies
	5:00 PM - 5:15 PM	Break
CTM/CTO/TECH	5:15 PM - 6:15 PM	On the Offense - How Tax Departments Can Help Companies Improve their ESG Rating
FIN		Financial Reporting Update <sup>A</sup>
FED		Employee Benefits and Employment Matters, Including Payroll/Wage Credits
	6:30 PM - 9:00 PM	TEI GRAND RECEPTION

## WEDNESDAY, MARCH 22

	7:30 AM - 8:30 AM	<b>Thomson Reuters Advisory Boards</b>
INTL/SALT	8:30 AM - 9:30 AM	<b>Remote/Mobile Workforce: Where Are We Now?</b>
FED		<b>Partnership Hot Topics: Audits, Allocations, and Automation</b>
INTL		<b>Untangling the Long-Awaited Brazilian Transfer Pricing Reform</b>
	9:30 AM - 9:45 AM	<b>Break</b>
ETHICS	9:45 AM - 10:45 AM	<b>Navigating Ethics Obligations involving Privilege Claims, Reportable Transactions, and Circular 230 </b>
SALT/INTL		<b>Separate, Combined, and Worldwide Unitary State Filings: What's New?</b>
INTL/TECH		<b>Electronic Reporting for Direct and Indirect Taxes: An Update/Primer</b>
	10:45 AM - 11:00 AM	<b>Break</b>
CTM	11:00 AM - 12:15 PM	<b>Tax Department Diversity: What the TEI Member Survey Tells Us About the State of the Profession</b>

**ELIGIBILITY TO ATTEND:** Registration is open to TEI members and other in-house tax professionals. Individuals engaged in private law, accounting, or other consulting practice are ineligible to attend.

#### REGISTRATION FEES

TEI is offering an early registration discount to members and non-members whose registrations and payments are received by TEI by February 1, 2023.

FEES	EARLY (BY 2/1/23)	REGULAR (AFTER 2/1/23)
TEI Member	\$995	\$1,150
Non-Member	\$1,195	\$1,350
Member Emeritus or Member in Transition	\$725	\$795
First Time Attendee (Annual and/or Midyear Conference)	\$795	\$925

**MEMBERS-IN-TRANSITION:** TEI has lowered the conference fee for members-in-transition. Unemployed individuals who are members in good standing may register for the conference by paying only \$725 by February 1, 2023, or \$795 thereafter. Members wishing to take advantage of the reduced fee should contact TEI at [meetings@tei.org](mailto:meetings@tei.org) to affirm both their desire to obtain a full-time position in industry and that they do not hold non-qualifying employment such as with a law or accounting firm, as well as their adherence to TEI's policy of non-solicitation. They will then be given a discount code to use during the registration process.

**REGISTRATION PROCEDURE:** Please register online at [www.tei.org/events-education/events/2023-73rd-midyear-conference](http://www.tei.org/events-education/events/2023-73rd-midyear-conference) or send the completed registration form to TEI with your registration fee. Checks should be made payable to Tax Executives Institute, Inc. All payments must be in U.S. dollars. A registration form will not be processed unless accompanied by payment.

Because of TEI's lockbox procedures, registrations should not be sent to TEI's street address.

By Web: Go to [www.tei.org/events-education/events/2023-73rd-midyear-conference](http://www.tei.org/events-education/events/2023-73rd-midyear-conference)

By Email: [meetings@tei.org](mailto:meetings@tei.org)

By Mail and USPS Express Mail: Send registration form with check or credit card information (VISA, MasterCard, American Express, and Discover accepted) to Tax Executives Institute, Lockbox 9407, PO Box 70280, Philadelphia, PA 19176-0280.

By Fax: (202) 638-5607. Credit card registrations only.



Scan this QR code to register on your smartphone

Registration fees cover the following conference events: a welcome reception on Sunday; continental breakfast, breaks, and lunch on Monday; continental breakfast, breaks, lunch, and an evening reception on Tuesday; continental breakfast and breaks on Wednesday; and digital copies of all conference materials. After your registration has been processed, you will receive a confirmation and a receipt via email within two business days. (If you don't see it in your inbox, check your spam filter or send us an email at [meetings@tei.org](mailto:meetings@tei.org).)

**TEAM DISCOUNT:** As a special incentive for companies to send multiple attendees to the conference, a 20% discount will apply for the second (and all subsequent) full conference registrants from your company. In order to take advantage of this discount, the second and subsequent registrants must put in "MY23TEAM" into the discount code field during registration. The first registrant should not put in the discount code.

\* Every participant in the team discount must register for a full conference member or non-member rate.

\*\*Discounts may not be combined. You may not take the discounted First Timer Rate and also take the TEAM Discount. However, a First Timer may count as your first full registrant from your organization to earn the other attendees from your company the discount.

**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 conference). To request information on whether you might qualify, please contact us at [meetings@tei.org](mailto:meetings@tei.org).

**CONFERENCE PARTICIPATION:** Conference name badges will be required for admission to all education sessions. A full conference registration cannot be split between registrants. Registrants are encouraged to visit exhibits hosted by TEI's conference sponsors, whose financial support enables the Institute to pursue its educational, networking, and advocacy goals without raising program fees or dues. Registrants should know that by entering drawings held by the sponsors, they are consenting to being contacted by the firms. In addition, TEI grants a one-time license to conference sponsors to contact registrants before and after the conference. Registrants wishing to have their names removed from the list provided to sponsors should email [meetings@tei.org](mailto:meetings@tei.org) or write the word "remove" on the back of their business card and drop it off at the TEI

Registration Desk.

Questions about TEI's sponsorship program should be directed to [mschuebel@tei.org](mailto:mschuebel@tei.org). Sponsors are not permitted to attend any educational sessions.

**MEAL TICKETS:** Registrants may purchase luncheon and reception tickets for guests at the TEI Registration Desk. Guest tickets may not be purchased for sponsors or practitioners.

**CONFERENCE HANDOUT MATERIALS:** Conference materials (e.g., session handouts, presentation slides) will be posted on the virtual conference platform. TEI encourages you to download or print documents of interest in advance. All materials will remain accessible to registrants for at least three months after the conference on the conference website.

**CONFERENCE PROGRAM:** The conference program is subject to change. Please check the interactive program on [www.tei.org/events-education/events/2023-73rd-midyear-conference](http://www.tei.org/events-education/events/2023-73rd-midyear-conference) for the most up-to-date schedule of events.

**CPE CREDIT INFORMATION:** Tax Executives Institute is registered with the National Association of State Boards of Accountancy as a sponsor of "group live" and Group Internet Based continuing professional education on the National Registry of CPE Sponsors (registry number 103086). State boards of accountancy have final authority on the acceptance of individual courses. Complaints regarding sponsors may be addressed to National Registry of CPE Sponsors, 150 Fourth Avenue North, Ste. 700, Nashville, TN 37219-2417. Website: [www.nasba.org](http://www.nasba.org). For more information regarding administrative policies such as complaint and refund, call TEI at (202) 638-5601.

Date: 73rd Midyear Conference, March 19-22, 2023

Delivery Method: Group Live

Prerequisites: None

Program Level: Overview

Fields of Study: Taxes & Professional Ethics

Advanced Preparation: No advanced preparation required

**LEARNING OBJECTIVES:** To provide updates on legislative, regulatory, and judicial developments relating to international, indirect, and direct tax, corporate tax management and tax controversy, as well as to analyze the effect of financial reporting developments and tax technology on the effective operation for corporate tax departments.

CPE Credits possible: Approx. 17.0

CLE Credits possible: Approx. 14.0

Professional Ethics Credit possible: 1.0

Accounting Credit possible: 1.0

CPE/CLE requirements vary from jurisdiction to jurisdiction. TEI's educational 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. TEI's 73rd Midyear Conference is co-sponsored by TEI Educational Fund, a qualified section 501(c)(3) organization.

**HOTEL INFORMATION:** A discounted block of sleeping rooms is being held at the **Grand Hyatt Washington Hotel** for TEI Midyear Conference Attendees. TEI's discounted sleeping room rate is \$349 + tax per night. Click [HERE](#) to make your reservations online. Do not attempt to call into the hotel directly, they will not be able to help you with a reservation under our block, all reservations must be made using our reservations link. **Our room block is limited and will likely sell out so do not delay in making your reservations.** Any unsold rooms in our block will go on sale to the general public on February 23.

**HOTEL ADDRESS:**

Grand Hyatt Washington Hotel

1000 H Street, NW

Washington, DC 20001

(p) 202.582.1234 (no call-in reservations will be taken for TEI's room block)

**TRANSPORTATION INFORMATION:**

The Grand Hyatt does not have shuttle service from any of the 3 Washington, D.C. area airports. The Grand Hyatt is approximately 4.0 miles from Reagan National Airport (DCA), 25.5 miles from Washington Dulles Airport (IAD), and 34.0 miles from Baltimore Washington Airport (BWI). Both National and Dulles Airports are now accessible via Washington's Metro Rail System.



**COVID-19 PROTOCOLS:** We are committed to fostering a safe and comfortable experience for those attending the Conference. All attendees must agree to comply with all COVID-19 safety protocols established by TEI and Grand Hyatt. For up-to-date information regarding these requirements, please visit: [www.tei.org/events-education/events/2023-73rd-midyear-conference](http://www.tei.org/events-education/events/2023-73rd-midyear-conference).

Participants cannot attend the event if they are feeling unwell, are aware that they have been in contact with someone who has tested positive for COVID-19 within 7 days leading up to the event or have displayed COVID-19 symptoms within 48 hours preceding the event. These symptoms may include fever or chills, coughing, shortness of breath, fatigue, muscle or body aches, headache, new loss of taste or smell, sore throat, congestion or runny nose, nausea or vomiting, and diarrhea. If you are unable to attend the event for any of these reasons, TEI's staff will work with you to transfer your registration to the following year's event or provide a full refund, at your choice. If an attendee becomes unwell during an event, he or she should not re-enter the TEI event space, but rather should immediately inform a TEI staff member who will work with the Grand Hyatt to isolate the individual and seek medical attention as needed.

### Cancellation and Substitution Policy:

Cancellations made in writing by March 3, 2023 and will be subject to an administrative service charge of \$75 (USD); for cancellations after March 3 the charge will be \$200 (USD). No refunds will be made for cancellations received after March 10 or for no-shows. To cancel your registration, please send an email to [meetings@tei.org](mailto:meetings@tei.org).

**SUBSTITUTIONS:** There is a \$25 processing fee for each substitution, plus any registration fee difference. To request a substitution, please send an email to [meetings@tei.org](mailto:meetings@tei.org).

**CANCELLATION OR OVER-SUBSCRIPTION OF THE CONFERENCE:** In the event the conference must be canceled or is oversubscribed, TEI's liability is limited to the return of the registration fee.