



# TAX REFORM REDUX

## 72<sup>nd</sup> Midyear Conference | Preliminary Program

### SUNDAY, MARCH 20

9:00 - 11:30 AM	Executive Committee Meeting
11:30 AM - 1:00 PM	<b>Executive Committee &amp; Past International Presidents Luncheon</b>
1:00 - 4:00 PM	Board of Directors' Meeting
4:00 - 5:00 PM	<b>Committee Meetings</b> (CTM, FED, FIN, IRSAA/CAP, SALT, INTL)
6:30 - 7:30 PM	<b>Welcome Reception</b>

### MONDAY, MARCH 21

	7:00 - 8:00 AM	<b>TEI Chapter Leaders' Roundtable</b> ○
	8:00 - 8:15 AM	Welcome & Opening Remarks – Mitchell S. Trager, <i>TEI International President</i>
FED/INTL	8:15 - 9:30 AM	<b>PLENARY: Letting Imperfect Be the Enemy of Highly Imperfect – U.S. Tax Policy &amp; Legislative Update</b> ○
	9:30 - 9:45 AM	Break
FED/INTL	9:45 - 10:45 AM	<b>Tax Practice in a Perfect Storm – Assessing the Impacts of Inflation, Supply Chain Disruption, and Legislative Uncertainty on the Tax Function</b>
FED/IRSAA		<b>Significant Legal Developments for Crediting, Deducting, and Amending Research and Experimental Expenditures: What Should I Know and How Should I Respond?</b>
SALT		<b>Speed Round: Everything You Need to Know About the Top State and Local Tax Issues</b>
	10:45 - 11:00 AM	Break
FED/INTL/IRSAA	11:00 - 11:50 AM	<b>IRS Progress Update: The Honorable Charles P. Rettig, Commissioner, Internal Revenue Service</b>
	11:50 AM - 12:05 PM	Award Presentation
	12:05 - 1:00 PM	<b>LUNCH</b>
SALT	1:00 - 2:00 PM	<b>The Next Frontier in State Transfer Pricing</b>
FED/INTL		<b>Planning for the Proposed Shift to Per-Country Application of GILTI and FTC Limitations</b>
FED/IRSAA		<b>Addressing Risk from Uncertain Tax Positions</b>
	2:00 - 2:15 PM	Break
CTM/FED/INTL	2:15 - 3:15 PM	<b>Managing the Discontinuation of LIBOR from a Tax Perspective – Important Technical and Practical Considerations</b>
TECH		<b>Aligning Tax and IT on Major Tax System Implementations</b>
SALT		<b>The Locals are Here to Stay: An Update on Local Taxes and Fees Expansion and Litigation</b>
	3:15 - 3:45 PM	<b>Sponsor Break</b>
CTM/FED/INTL	3:45 - 4:45 PM	<b>The Corporate Transparency Act's Beneficial Ownership Reporting Requirements – What In-House Tax Professionals Need to Know</b>
SALT		<b>State Responses to Federal Tax Reform: Developing Audit Issues and Litigation</b>
CTM/FED		<b>Advising Your Company's Charitable Foundation – A Primer for the In-House Tax Executive</b>

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

CTM – Corporate Tax Management  
FED – Federal Tax

FIN – Financial Reporting  
INTL – International Tax

IRSAA – IRS Administrative Affairs  
SALT – State & Local Tax  
TECH – Tax Technology

**KEY:**


○ – **ROUNDTABLE**

	4:45 - 5:00 PM	Break
SALT	5:00 - 6:00 PM	What's Next? New and Trending Issues in State Tax Legislation
INTL		Foreign Tax Credits: The Final Regulations New Attribution Requirement and Other Issues
FED/FIN		ASC 740 Update, Including Considerations of Evolving Legislative Proposals
	6:00 - 6:30 PM	Thomson Reuters Cocktail Reception
	7:30 - 10:30 PM	Sponsor Parties & Events

## TUESDAY, MARCH 22

	7:00 - 8:00 AM	<b>CTO BREAKFAST</b> Will This Be on Fox News? What CTOs Need to Know About Congressional Investigations <b>John L. Schoenecker</b> , Counsel, U.S. Senate Committee on the Judiciary
	8:00 - 8:15 AM	Welcome and Award Presentation
INTL	8:15 - 9:30 AM	OECD Pillars 1 & 2: Where Do We Stand?
	9:30 - 9:45 AM	Break
FED/IRSA	9:45 - 10:45 AM	Research Credit Qualification and Documentation Best Practices
INTL/TECH		It's All About Substance – Revisiting DEMPE and Related Substance Requirements in a Pillar 2/BBBA World
SALT		All Things Digital – The Global Taxation of Digital Goods and Services
	10:45 - 11:00 AM	Break
INTL	11:00 AM - 12:00 PM	Subpart F Update: Implications from <i>Whirlpool</i> and Other Recent Developments
FED		Employee Benefits and Executive Compensation Taxation Update
TECH		Reactive to Proactive: Using Technology Solutions to Optimize Processes and Stay Ahead of Change
	12:00 - 1:00 PM	<b>LUNCH</b>
IRSA	1:00 - 2:00 PM	Navigating the Evolving Landscape of IRS Audits – Views from the Trenches
CTM		Diversity, Equity, and Inclusion – Turning Commitment into Action
FED/INTL		Tax Trends – Use of Partnerships in Corporate Structures and Transactions
	2:00 - 2:15 PM	Break
FIN	2:15 - 3:15 PM	Recent Trends in ASC 740 Disclosures and SOX Updates, Including Non-GAAP Reporting
IRSA/FED		IRS Organizational Changes and Their Impacts on Audits and Appeals
FED/CTM		The Emerging Tax Landscape for Alternative Energy & ESG Investments
	3:15 - 3:45 PM	Sponsor Break
SALT/INTL	3:45 - 4:45 PM	Where Are You Now? Addressing Tax Issues from a Permanent Mobile Workforce
FED/IRSA		Alarming Trends in Penalty Assertions: When Did Penalties Become Their Own Substantive Issue?
FED		Current Trends in M&A Taxation
	4:45 - 5:00 PM	Break
FED/SALT	5:00 - 6:00 PM	Optimizing Credits and Incentives: Developing a Program to Identify and Take Advantage of New Incentives
INTL		OECD/G20 BEPS Pillar 2 Update – Unpacking the New Global Anti-Base Erosion Model Rules
FED/INTL		Consolidated Return Planning and Strategies
	6:30 - 8:30 PM	TEI Reception

WEDNESDAY, MARCH 23

	7:30 - 8:30 AM	<b>Thomson Reuters Advisory Boards (Checkpoint and ONESOURCE)</b>
SALT	8:30 - 9:30 AM	Implementing the New Rules: Compliance Issues with On-Demand Services and Marketplaces
INTL/FED/TECH		EU Public Country-by-Country Reporting – Are You Ready?
SALT/INTL		Bad Policy – Addressing the Complexities of Book-based Taxation at Home and Abroad
	9:30 - 9:45 AM	Break
FED	9:45 - 10:45 AM	Taxation of Digital Assets, Cryptocurrency, and NFTs – I Still Don't Get It, But What if I Had To?
SALT/INTL		Been There, Done That – Lessons from State Corporate Tax Reform that the OECD Should Know
INTL/TECH		International Tax Data Modeling and Automation – Strategies and Opportunities
	10:45 - 11:00 AM	Break
CTM/FED/SALT/ INTL	11:00 AM - 12:15 PM	<b>PLENARY:</b> Tax Department of the Future – What You Need to Know About Recruiting, Work from Home, and Technology 

# TAX REFORM REDUX

Seizing Opportunities and Mitigating Risks



**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.) TEI is offering an early registration discount to members and non-members whose registrations and payments are received by TEI by March 4, 2022.

**IN-PERSON (U.S. DOLLARS)**

Member Early (by 3/4)	\$ 750
Member (after 3/4)	\$ 850
Non-member Early (by 3/4)	\$ 1,050
Non-member (after 3/4)	\$ 1,150
Member in Transition/ Member Emeritus Early (by 3/4)	\$ 725
Member in Transition/ Member Emeritus (after 3/4)	\$ 795

**VIRTUAL ACCESS ONLY (U.S. DOLLARS)**

Full Conference – Member	\$ 750
Non-member	\$ 1,050
Single Session – Member	\$ 100
Non-member	\$ 200

**Team Discount:** As a special incentive for companies to send multiple attendees to the conference in person, a 25% discount will apply for the second (and all subsequent) full conference registrants from your company. In order to take advantage of this discount, you must contact TEI at [meetings@tei.org](mailto:meetings@tei.org) **before** registering the second attendee. *Every participant in the team discount must register for an in-person member or non-member rate. Virtual registrants do not count as qualifying registrations for this purpose.*

**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 March 4, 2022, 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 [events.tei.org](http://events.tei.org) 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 [events.tei.org](http://events.tei.org)

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.

In-person registration fee covers the following on-site offerings: a welcome reception on Sunday, March 20; continental breakfast, breaks, and lunch on Monday, March 21; continental breakfast, breaks, lunch, and an evening reception on Tuesday, March 22; continental breakfast and breaks on Wednesday, March 23; 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).)

**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 following the conference. Registrants wishing to have their names removed from the list provided to sponsors should 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 [asktei@tei.org](mailto:asktei@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 in 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 virtual platform.

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

**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).

**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.

**CPE CREDIT INFORMATION (Continued):**

Date: Midyear Conference, March 20-23, 2022

Delivery Method: Group Live & Internet Based

Prerequisites: None

Program Level: Overview

Field of Study: Taxes

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.

Advanced Preparation: No advanced preparation required.

CPE Credits possible: Approx. 17.0

CLE Credits possible: Approx. 14.0

CPE is not available for on-demand content viewed after the live session. 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 72nd Midyear Conference is co-sponsored by TEI Educational Fund, a qualified section 501(c)(3) organization.

**HOTEL INFORMATION:** The Grand Hyatt Washington is holding a block of discounted rooms for TEI attendees. The rooms in TEI's block are limited and likely to sell out. A weblink to the TEI block may be found at [events.tei.org](http://events.tei.org) under Reservations. Guest who prefer to call and book can contact the hotel's Reservations team at (202) 582-1234.

\*\* TEI does not subcontract hotel room-block management to third parties. If you receive an email or other communication from a third-party housing services company claiming affiliation with TEI, it should be ignored and deleted. \*\*

The Grand Hyatt Washington, 1000 H St. NW, Washington D.C. General information on the hotel may be found at <https://www.hyatt.com/en-US/hotel/washington-dc/grand-hyatt-washington/wasgh>. Please visit [events.tei.org](http://events.tei.org) for parking and travel information.

**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 the Grand Hyatt. For up-to-date information regarding these requirements, please visit: <https://events.tei.org>.

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 10 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. If an attendee becomes unwell within the five days following the event, please notify TEI immediately. In appropriate circumstances, TEI will notify participants of potential COVID-19 exposures while doing our utmost to maintain attendees' privacy. Please contact [meetings@tei.org](mailto:meetings@tei.org) for assistance with any of these concerns.

## Cancellation, Registration Change, and Substitution Policy

**CHANGING YOUR REGISTRATION FROM IN-PERSON TO VIRTUAL:** Registrants changing their registrations from in-person to virtual before Friday, March 18, will not be charged a cancellation fee and will receive a refund of the difference between the registration fee paid and the virtual registration fee. Please email [meetings@tei.org](mailto:meetings@tei.org) to request this change and your refund. Changes made after March 18 will not be eligible for registration fee refunds; however, in-person registrants will have full access to the virtual conference experience and on-demand content following the event.

**CHANGING YOUR REGISTRATION FROM VIRTUAL TO IN-PERSON:** Registrants changing their registrations from virtual to in-person must email at [meetings@tei.org](mailto:meetings@tei.org) by Friday, March 18. TEI will send an invoice for the fee increase, which must be paid prior to attending in-person conference sessions.

**IN-PERSON REGISTRATION CANCELLATION POLICY:** Cancellations made in writing by March 4 will be subject to an administrative service charge of \$50 (USD); for cancellations after March 11 the charge will be \$200 (USD). No refunds will be made for cancellations received after March 11 or for no-shows; however, in-person registrants will have full access to the virtual conference experience and on-demand content following the event. To cancel your registration, please send an email to [meetings@tei.org](mailto:meetings@tei.org).

**VIRTUAL REGISTRATION CANCELLATION POLICY:** Cancellations made in writing by March 17 will be subject to an administrative service charge of \$50 (USD). No refunds will be made for cancellations received after March 17 or for no-shows; however, virtual registrants will have full access to the virtual conference experience and on-demand content following the event. To cancel your registration, please send an email to [meetings@tei.org](mailto:meetings@tei.org).

**SUBSTITUTIONS:** Substitutions are allowed for both in-person and virtual conference registrations. There is a \$25 processing fee per 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.