

SECTION OF TAXATION MAY MEETING

WASHINGTON, DC · GRAND HYATT
MAY 8–10, 2008

Earn Valuable CLE & Ethics Credit

Registration Fee Waived for First-Time Attendees



PRELIMINARY PROGRAM

**THE AMERICAN BAR ASSOCIATION
SECTION OF TAXATION**

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2008 May Meeting



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WE INVITE YOU TO JOIN US

STANLEY L. BLEND
SECTION CHAIR

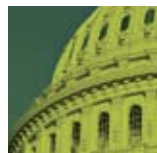


The Section of Taxation invites you to attend the **2008 May Meeting**, May 8th–10th, in Washington, DC at the Grand Hyatt Washington. Join us and participate in high-level discussions between private practitioners and government on the most important issues facing tax lawyers today. In addition, you will have the opportunity to earn **valuable CLE and ethics credits** and network with colleagues. Also, please note the following:

- The complete **2008 May Meeting** Program is now available online. For complete program descriptions, activities, hotel information and registration, visit <https://meetings.abanet.org/meeting/tax/MAY08/>.
- **Early Bird Registration** closes April 17, 2008. Register before the deadline to receive a \$50 discount.
- The meeting registration fee will be waived for Tax Section members who have never attended a Tax Section Meeting, full-time law students and graduate tax students.

We look forward to seeing you in Washington, DC!

GENERAL INFORMATION



PROGRAM SCHEDULE

For the complete **2008 May Meeting** Program Schedule, including panel descriptions and speakers, visit the Tax Section web site at <https://meetings.abanet.org/meeting/tax/MAY08>.

REGISTRATION

All individuals attending any part of the **2008 May Meeting**, *including speakers*, must register and pay the registration fee. Shared registrations are not permitted. Companions are defined as non-Section members not attending substantive meetings. Any companion attending substantive programs must register and pay either the Section member or non-Section member registration fee, whichever is applicable.

To register for the **2008 May Meeting** visit: <https://meetings.abanet.org/meeting/tax/MAY08>.

DEADLINES

Early Bird (\$50 discount)	April 17, 2008
Hotel Reservation	April 7, 2008
Final Registration	May 1, 2008
Refunds (\$50 processing fee)	May 1, 2008

MEETING FEE WAIVED

The **2008 May Meeting** registration fee will be waived for Tax Section members who have never attended a Tax Section meeting, for full-time law students and LLM and MT candidates. Meeting benefits include Continuing Legal Education (CLE) programs, legal publications, professional development, networking and access to up-to-date information.

HOTEL RESERVATIONS

The Grand Hyatt Washington will serve as the Headquarters Hotel for the **2008 May Meeting**. Those wishing to make reservations at the Grand Hyatt Washington may do so by calling (800) 233-1234 or by visiting <https://resweb.passkey.com/go/STAM08>. The deadline for room reservations is Monday, April 7, 2008. Neither room availability nor room rates can be guaranteed after April 7, 2008.

TRAVEL INFORMATION

Please visit the following link for information on ABA Preferred Airlines and airline discounts: www.abanet.org/travel.



For car rental, ABA members can receive special rates through Hertz. An ABA Membership ID is required at the time of rental.

Hertz 1-800-654-2230; TDD 1-800-654-2280
Reference: 13000



GENERAL INFORMATION

CLE AND ETHICS CREDIT

You must be registered for the meeting in order to attend and be eligible to receive CLE or ethics credit. Accreditation will be requested for this meeting from every state with Mandatory Continuing Legal Education (MCLE) requirements for lawyers. Please note the  symbol indicates that Ethics credit will be requested for this program and the  symbol indicates that CLE credit is not available for this program.

SECTION EXHIBIT

The Section Exhibit will take place on Friday and Saturday. Representatives from the following entities will demonstrate the latest research methods and exciting new products to aid in your daily practice.

Financial Services

ABA Retirement Funds
Chicago Deferred Exchange Company
Wachovia Exchange Services

Legal Publishers

BNA Tax Management, Inc.
CCH, a Wolters Kluwer Business
LexisNexis
Tax Analysts
Thomson Tax & Accounting
Thomson West

Government

Internal Revenue Service

EMPLOYEE BENEFITS MEETING LOCATION

The Employee Benefits Subcommittee and Committee meetings schedule for Friday will be held at the Ronald Reagan Building and International Trade Center, located at 1300 Pennsylvania Avenue, NW, within walking distance of the Grand Hyatt Washington. A shuttle bus will provide transportation between the Grand Hyatt and the Ronald Reagan Building. The Saturday Subcommittee and Committee meetings will be held at the Grand Hyatt.

SCHEDULE AT A GLANCE



= Taped

★ = Young Lawyers Program

= Ethics Credit Requested

= No CLE Credit

PROGRAM	DAY	TIME
2008–2009 Incoming Committee Chairs, Vice-Chairs, Officers and Council Breakfast	Sat.	7:00a–8:15a
ACTC		
Board of Regents Meeting (Executive Session)	Sat.	7:30a–9:30a
Administrative Practice	Fri.	8:30a–11:30a
Luncheon (Ticketed)	Fri.	12:30p–1:30p
Dinner (Invitation only)	Thu.	6:00p–9:00p
Affiliated & Related Corporations	Fri.	8:30a–11:30a
Luncheon (Ticketed)	Fri.	12:00p–1:30p
Appointments to the Tax Court (Executive Session)	Fri.	11:30a–12:30p
Banking and Savings Institutions	Fri.	8:30a–11:30a
Luncheon (Ticketed)	Fri.	12:30p–1:30p
Bankruptcy & Workouts	Fri.	1:30p–5:30p
Business Cooperatives & Agriculture	Fri.	2:30p–5:30p
Luncheon (Ticketed)	Fri.	12:30p–1:30p
Capital Recovery & Leasing	Sat.	7:00a–9:00a
SECTION PROGRAM: New Regulations on Capitalizing Costs of Acquiring and Improving Tangible Assets	Sat.	2:00p–4:00p
Civil and Criminal Tax Penalties	Sat.	8:30a–11:30a
Joint Program	Sat.	12:30p–1:30p
Luncheon (Ticketed)	Fri.	12:30p–1:30p
Luncheon (Ticketed)	Sat.	12:00p–12:30p
Closely Held Businesses	Fri.	8:30a–11:30a
	Fri.	2:30p–6:00p
Committees		NOT MEETING
Corporate Tax	Sat.	8:30a–11:30a
Luncheon (Ticketed)	Fri.	12:00p–1:30p
Court Procedure & Practice	Fri.	2:30p–5:30p
Luncheon (Ticketed)	Fri.	12:30p–1:30p
Officers & Subcommittee Chairs Breakfast (Ticketed)	Sat.	7:45a–9:00a
Roundtable Discussion ★	Fri.	1:30p–2:30p
SECTION PROGRAM: 'Hope in Motion': How to Effectively Use a Motions Practice in the Various Forums	Sat.	2:00p–4:00p



SCHEDULE AT A GLANCE

PROGRAM	DAY	TIME
Distinguished Service Award	NOT MEETING	
Diversity ☎ ★	Fri.	4:00p–6:30p
Community Outreach Program ☎ ★ <i>(Registration Required)</i>	Thu.	1:30a–4:30p
See p.13 for more information		
Reception ☎	Fri.	5:30p–6:30p
Employee Benefits ☎	Fri.	2:30p–6:00p
	Sat.	8:30a–11:30p
Reception/Cash Bar ☎	Fri.	6:00p
SECTION PROGRAM: Cross-Border M&A: Identifying and Dealing with Compensation and Benefits Issues ☎	Sat.	1:30p–4:00p
Young Lawyers Forum ★	Fri.	12:15p–1:15p
Employee Benefits Subcommittees and Task Force Update Programs:		
Controlled Groups, Affiliated Service Groups & Employee Status	Fri.	10:15–11:15a
Corporate Counsel Forum	Sat.	7:30a–8:30a
Defined Benefit Plan Plans	Fri.	12:00p–1:15
Defined Contribution Plans and Electronic Plan Administration/Vendor Management Task Force	Fri.	10:15a–12:00p
Distributions	Fri.	1:15p–2:30p
EEOC Issues/FMLA, Military and Other Leaves	Fri.	11:15a–12:15p
ESOPs	Fri.	9:15a–10:15a
Executive Compensation; Federal Securities	Fri.	8:30a–10:15a
Exempt Organization and Governmental Plans	Fri.	1:15p–2:30p
Laws Issues; and Fringe Benefits		
Fiduciary Responsibility/Plan Investments; Litigation and ESOPs	Fri.	10:15a–12:00p
Foreign & International Issues	Fri.	12:00p–1:15p
Mergers & Acquisitions	Fri.	1:15p–2:30p
Pension Legislation	Fri.	1:15p–2:30p
Self-Correction, Determination Letters & Other Administrative Practices	Fri.	8:30a–10:15a
Welfare Plan Design and Funding; Cafeteria Plans and Reimbursement Accounts; and HIPAA, COBRA & State Insurance Regulation of Welfare Plans	Fri.	8:30a–10:15a

SCHEDULE AT A GLANCE



PROGRAM	DAY	TIME
Employment Taxes ☞	Fri.	1:30p–4:30p
Energy & Environmental Taxes ☞	Fri.	2:30p–5:30p
Estate & Gift Taxes ☞	Fri.	8:30a–11:30a
Luncheon ☞ (Ticketed)	Fri.	12:30p–1:30p
Young Lawyer Subcommittee ★	Fri.	1:30p–2:30p
Exempt Organizations ☞	Fri.	8:45a–5:00p
Cash Bar ☞	Fri.	5:00p
Luncheon ☞ (Ticketed)	Fri.	12:15p–1:15p
SECTION PROGRAM: Election Issues for Tax-Exempt Organizations ☞	Sat.	1:30p–3:30p
Exempt Organizations Subcommittees:		
Audits and Appeals	Fri.	7:30a–8:30a
Health Care Organizations	Fri.	7:30a–8:30a
Political & Lobbying Organizations and Activities	Fri.	7:30a–8:30a
Private Foundations; Unrelated Business Income; and International Philanthropy	Fri.	7:30a–8:30a
Religious Organizations	Fri.	7:30a–8:30a
Fiduciary Income Tax ☞	Sat.	8:30a–11:30a
Luncheon ☞ (Ticketed)	Fri.	12:30p–1:30p
Young Lawyers Subcommittee ★	Fri.	1:30p–2:30p
Financial Transactions ☞	Fri.	2:30p–5:30p
Luncheon ☞ (Ticketed)	Fri.	12:30p–1:30p
Foreign Activities of US Taxpayers ☞	Fri.	1:30p–3:30p
Business Meeting ★ ☞	Fri.	5:30p–6:30p
Committee Dinner ★ ☞ (Reservation Required)	Fri.	8:00p–10:00p
Joint Program	Fri.	10:30a–12:30p
Luncheon ☞ (Ticketed)	Fri.	12:30p–1:30p
SECTION PROGRAM: Your Multinational Client is Reorganizing its Global Business Operations: A Checklist for the Tax Professional ☞	Sat.	2:00p–4:00p
Young Lawyers Cocktail Reception ★ ☞	Thu.	6:00p–8:00p
Young Lawyers Dinner ★ ☞		
Foreign Lawyers Forum ☞	Sat.	9:30a–11:30a
Business Meeting ☞	Fri.	5:30p–6:30p
Committee Dinner ★ ☞ (Reservation Required)	Fri.	8:00p–10:00p



SCHEDULE AT A GLANCE

PROGRAM	DAY	TIME
Joint Program	Fri.	10:30a–12:30p
Luncheon 🍷 (Ticketed)		
SECTION PROGRAM: Your Multinational Client is Reorganizing its Global Business Operations: A Checklist for the Tax Professional 🍷	Sat.	2:00p–4:00p
Formation of Tax Policy 🍷	Fri.	8:30a–11:30a
Government Relations		NOT MEETING
Government Submissions		NOT MEETING
Incoming Officers and Council Orientation 🍷 (Executive Session)	Thu.	8:00a–9:00a
Individual & Family Taxation 🍷	Fri.	8:30a–11:45a
Insurance Companies 🍷	Fri.	2:30p–5:00p
Luncheon 🍷 (Ticketed)	Fri.	12:30p–1:30p
Investment Companies 🍷	Fri.	9:30a–12:30p
Luncheon 🍷 (Ticketed)	Fri.	12:30p–1:30p
Low Income Taxpayers 🍷 ★	Sat.	7:00a–9:00a
Joint Program with Bankruptcy & Workouts	Fri.	1:30p–3:30p
Low Income Taxpayer Clinic Workshop 🍷 ★ (Registration Required) See p.13 for more information	Thu.	1:00p–6:30p
Reception 🍷	Thu.	5:30p–6:30p
Membership & Marketing 🍷	Fri.	12:00p–1:00p
NewsQuarterly Editorial Board		NOT MEETING
Nominating		NOT MEETING
Officers and Council Meeting 🍷 (Executive Session)	Thu.	9:00a–2:00p
Partnerships & LLCs 🍷	Fri.	8:30a–11:30a
Breakfast ★ 🍷 (Ticketed)	Sat.	7:15a–8:30a
Dinner ★ 🍷 (Reservations Required)	Thu.	6:30p–9:30p
LLC Subcommittee	Sat.	8:30a–10:30a
Luncheon ★ 🍷 (Ticketed)	Fri.	12:30p–1:30p
Pro Bono 🍷 ★	Sat.	9:00a–10:30a
Low Income Taxpayer Clinic Workshop 🍷 ★ (Registration Required) See p.13 for more information	Thu.	1:00p–6:30p
Reception 🍷	Thu.	5:30p–6:30p
Professional Services 🍷	Fri.	5:00p–6:00p
Community Outreach Program 🍷 ★ (Registration Required) See p.11 for more information	Thu.	1:30a–4:30p
Programs & Meetings 🍷	Fri.	5:00p–6:00p

SCHEDULE AT A GLANCE



PROGRAM	DAY	TIME
Publications Business Meeting 🗓️ (Executive Session)	Fri.	11:00a–12:00p
Real Estate 📄	Fri.	2:30p–5:30p
Breakfast ★ 🗓️ (Ticketed)	Sat.	7:15a–8:30a
Dinner ★ 🗓️ (Reservations Required)	Thu.	6:30p–9:30p
Luncheon ★ 🗓️ (Ticketed)	Fri.	12:30p–1:30p
Resolutions	NOT MEETING	
S Corporations 📄 ★	Fri.	2:30p–5:30p
Breakfast ★ 🗓️ (Ticketed)	Sat.	7:15a–8:30a
Sales, Exchanges and Basis 📄	Sat.	8:30a–11:45a
SECTION PROGRAM: New Regulations on Capitalizing Costs of Acquiring and Improving Tangible Assets	Sat.	2:00p–4:00p
Section Breakfast/Plenary Session 🗓️ (Ticketed Event) See p.11 for more information	Fri.	7:15a–8:30a
Section Reception 🗓️ (Ticketed)	Fri.	6:30p–8:00p
Simplification 🗓️ (Executive Session)	Sat.	9:30a–11:30a
Special Projects	NOT MEETING	
Sponsorships 🗓️	Fri.	3:00p–4:00p
Standards of Tax Practice 📄 🗓️	Sat.	2:00p–4:30p
Joint Program	Sat.	12:30p–1:30p
Luncheon 🗓️ (Ticketed)	Sat.	12:00p–12:30p
State and Local Taxes 📄	Fri.	2:30p–6:00p
A Review of Recent State & Local Tax Developments 📄	Fri.	1:00p–1:30p
In-House Counsel Roundtable 🗓️ (Executive Session)	Fri.	10:00a–11:00a
Luncheon 🗓️ (Ticketed)	Fri.	12:30p–1:00p
Practitioners' Roundtable 🗓️ (Executive Session)	Sat.	9:00a–10:30a
SECTION PROGRAM: Privilege vs. Transparency—Will Disclosure of State Tax Accrual Workpapers Be Required?	Sat.	1:30p–3:30p
State & Local Tax Lawyer 📄	Sat.	10:30a–11:00a
Task Force on Patenting Tax Strategies 🗓️	Fri.	1:30p–2:30p
Tax Accounting 📄	Fri.	2:30p–5:30p
Luncheon 🗓️ (Invitation Only)	Fri.	12:30p–1:30p
SECTION PROGRAM: New Regulations on Capitalizing Costs of Acquiring and Improving Tangible Assets 📄	Sat.	2:00p–4:00p
Tax Exempt Financing 📄	Fri.	2:30p–5:30p
Luncheon 🗓️ (Ticketed)	Fri.	12:30p–1:30p
Tax Practice Management 📄	Sat.	7:00a–8:30a
Tax Shelters 🗓️	Fri.	11:00a–1:00p



SCHEDULE AT A GLANCE

PROGRAM	DAY	TIME
Teaching Taxation  ★	Fri.	1:30p–3:00p
The Tax Lawyer Luncheon  (<i>Invitation Only</i>)	Fri.	12:30p–1:30p
Transfer Pricing 	Fri.	3:30p–5:30p
Committee Dinner ★  (<i>Reservation Required</i>)	Fri.	8:00p–10:00p
Joint Program	Fri.	10:30a–12:30p
Luncheon  (<i>Ticketed</i>)	Fri.	12:30p–1:30p
SECTION PROGRAM: Your Multinational Client is Reorganizing its Global Business Operations: A Checklist for the Tax Professional 	Sat.	2:00p–4:00p
US Activities of Foreigners & Tax Treaties  ★	Fri.	8:30a–10:30a
Business Meeting 	Fri.	5:45p–6:30p
Committee Dinner ★  (<i>Reservation Required</i>)	Fri.	8:00p–10:00p
Joint Program	Fri.	10:30a–12:30p
Luncheon  (<i>Ticketed</i>)	Fri.	12:30p–1:30p
SECTION PROGRAM: Your Multinational Client is Reorganizing its Global Business Operations: A Checklist for the Tax Professional 	Sat.	2:00p–4:00p
VAT & Other Consumption Taxes 	Sat.	8:30a–11:30a
Woodworth Lecture and Reception 	Thu.	5:00p–7:00p
Young Lawyers Forum  ★	Fri.	4:00p–6:30p
Orientation ★ 	Fri.	7:00a–7:30a
Reception ★ 	Fri.	5:30p–6:30p

PLENARY SESSION



FRIDAY 7:15AM – 8:30AM

Section Breakfast/Plenary Session (Ticketed Event)

Stanley L. Blend, Section Chair, Presiding

Chair's Report to the Section

Stanley L. Blend, Section Chair

Adoption of Consent Calendar

Amendments to Section Bylaws

Certificate Presentation

Recognition of the 2007 – 2008 Section of Taxation Chair:

Stanley L. Blend, Oppenheimer Blend Harrison & Tate Inc, San Antonio, TX

PRESENTATION

2008 Distinguished Service Award

M. Carr Ferguson

David Polk & Wardwell

New York, NY

M. Carr Ferguson is the recipient of the ABA Tax Section's 2008 Distinguished Service Award.

As senior counsel in the Tax Department of Davis Polk & Wardwell, Mr. Ferguson is involved in the Tax Controversy Practice Group, and handles federal and international taxation of corporations and individuals, principally in the areas of business transactions, including sales, acquisitions, financing, and insolvency arrangements. Mr. Ferguson has extensive trial experience, and has argued tax appeals in most of the Federal Courts of Appeal and the United States Supreme Court.

From 1954 to 1959, Mr. Ferguson served as a trial attorney and special assistant to the Attorney General in the Tax Division of the US Department of Justice, and was one of the original 30 lawyers in the Department's Honor Graduate Program. From 1977 to 1981, he was the Assistant Attorney General of the US Department of Justice in charge of the Tax Division. Mr. Ferguson joined Davis Polk as a partner in 1981 at the end of the Carter Administration.

A long-time member of the Section of Taxation, he formerly served as its chair (1993-94), and as chair of the Simplification Committee. He has also been a member of the American Law Institute and the New York State and City Bar Associations.

Mr. Ferguson is currently a Visiting Professor of Law at the University of San Diego School of Law.

KEYNOTE SPEAKER

Keynote speaker to be announced.



COMMUNITY OUTREACH PROGRAM

THURSDAY, MAY 8 · PM

THURSDAY 1:30PM – 4:30PM

Community Outreach Program—Like-Kind Exchanges and Commercial Real Estate Primer 📺 ★ *(Registration Required)*

TAX SECTION PROFESSIONAL SERVICES COMMITTEE CHAIR: Charles Lavelle, Greenbaum Doll and McDonald PLLC, Louisville, KY

TAX SECTION DIVERSITY COMMITTEE CHAIR: Alex Perez, Cox and Smith Inc, San Antonio, TX

RPTE COMMUNITY OUTREACH COMMITTEE CHAIR: Professor Emanuel B. Halper, Hofstra University School of Law, Hempstead, NY

The Section of Taxation Professional Services and Diversity Committees, and the Section of Real Property, Trust & Estate Law Community Outreach Committee are pleased to present the Community Outreach Program, a special continuing legal education program. The program is designed to teach lawyers what they never learned in law school, but need to know to get started in a specialized field and it seeks to reach lawyers having a hard time finding a professional niche.

1:30PM Opening Remarks 🗣️

SPEAKER: Michael Ford, Fellers Snider Blankenship Bailey & Tippens PC, Oklahoma City, OK (Professional Services Committee Vice-Chair).

1:35PM A Bird's Eye View of the Taxation of Like-Kind Exchanges and Commercial Real Estate Taxation Generally. In addition to like-kind exchanges, the panel will discuss depreciation, liabilities, capital and IRC § 1231 gains and losses, as well as the passive loss and at-risk rules.

MODERATOR: Professor Walter Schwidetzky, University of Baltimore School of Law, Baltimore, MD

PANELISTS: Robert Ercole, Neuberger Quinn Gielen Rubin & Gibber PA, Baltimore, MD; Jeffrey Markowitz, Miles and Stockbridge PC, Baltimore, MD

3:00PM Practical Considerations in Structuring a Like-Kind Exchange and the Interplay Between Mortgage Amortization, Depreciation and the After-Tax Return. Forms will be provided.

MODERATOR: Professor Emanuel Harper, Hofstra University School of Law, Hempstead, NY

PANELIST: Professor Marshall Tracht, Hofstra University School of Law, Hempstead, NY

Please note you must register to attend the Community Outreach Program. Please contact the Tax Section Registrar at (202) 662-8672 or salmont@staff.abanet.org.

LITC WORKSHOP

THURSDAY, MAY 8 · PM



THURSDAY 1:00PM – 6:30PM

Low Income Taxpayer Clinic Workshop 🗣️ ★ (Registration Required)

LOW INCOME TAXPAYER CHAIR: Joseph Schimmel, Cohen Chase Hoffman & Schimmel, Miami, FL

PRO BONO CHAIR: Robert E. McKenzie, Arnstein & Lehr LLP, Chicago, IL

The Low Income Taxpayer and Pro Bono Committees proudly present the annual Tax Workshop for New and Pro Bono tax practitioners: Representing Low Income Taxpayers in IRS Examinations.

1:00PM

Current Issues in IRS Examinations. This panel will review the function of IRS Examinations and will include discussions of field examinations, campus examinations and the AUR Program.

2:30PM – 3:30PM

Breakout Sessions

SESSION A: Representing Taxpayers in EITC Examinations. A review of current EITC compliance efforts and best practices for establishing entitlement to the EITC.

SESSION B: Identity Theft. Several aspects of identity theft, with emphasis on misuse of taxpayer identification numbers.

3:35PM – 4:25PM

Breakout Sessions

SESSION A: Audits of Disabled Taxpayers. How do we deal with access issues, including visual and hearing impairment? When should you seek involvement of the Taxpayer Advocate's Office?

SESSION B: Cancellation of Debt. Audit issues involving the section 108 insolvency exception and the Mortgage Forgiveness Debt Relief Act.

4:40PM

Audit Reconsideration. Where, when and what to file to obtain prompt and effective review of requests for audit reconsideration.

5:30PM

Reception 🗣️

Please note you must register to attend the LITC workshop.

To register, visit <https://meetings.abanet.org/meeting/tax/MAY08>.



SECTION PROGRAMS

SATURDAY, MAY 10 · PM

1:30PM – 4:00PM

Cross-Border M&A: Identifying and Dealing With Compensation and Benefits Issues

MODERATORS: George H. Bostick, Sutherland Asbill & Brennan LLP, Washington, DC
Thomas Jorgensen, Calfee Halter & Griswold LLP, Cleveland, OH

PANELISTS: Kees-Pieter Dekker, Clifford Chance LLP, Amsterdam, Holland
Mitch Frazer, Torys LLP, Toronto, ON
Jane L. Dale, Allen & Overy LLP, London, England
Peggy Haines, Freehills, Melbourne, Australia
Lyle Teichman, Towers Perrin, Toronto, ON

SPONSORED BY: Employee Benefits Committee

1:30PM – 3:30PM

Election Issues for Tax-Exempt Organizations

MODERATOR: Greg Colvin, Silk Adler & Colvin, San Francisco, CA

PANELISTS: Liz Towne, Alliance for Justice, Washington, DC
Steve Weissman, Campaign Finance Institute, Washington, DC
Holly Schadler, Lichtman Trister & Ross PLLC, Washington, DC
Judith Kindell, Tax Law Specialist, Office of Rulings & Agreements, IRS, Washington, DC

SPONSORED BY: Exempt Organizations

1:30PM – 3:30PM

Privilege vs. Transparency - Will Disclosure of State Tax Accrual Workpapers Be Required?

MODERATOR: David J. Shipley, McCarter & English LLP, Philadelphia, PA

PANELISTS: John P. Barrie, Bryan Cave LLP, New York, NY
Marc A. Simonetti, Sutherland Asbill & Brennan LLP, New York, NY
Scott D. Smith, LeclairRyan, Washington, DC

SPONSORED BY: State and Local Taxes Committee

SECTION PROGRAMS

SATURDAY, MAY 10 · PM



2:00PM – 4:00PM

'Hope in Motion': How to Effectively Use a Motions Practice in the Various Forums

MODERATOR: Charles E. Hodges II, Chamberlain Hrdlicka White Williams & Martin PC, Atlanta, GA

PANELISTS: Todd Welty, Meadows Collier Reed Cousins & Blau LLP, Dallas, TX
Richard Goldman, Branch Chief, Office of Chief Counsel, IRS, Washington, DC
Judge Francis M. Allegra, US Court of Federal Claims, Washington, DC

SPONSORED BY: Court Procedure and Practice Committee

2:00PM – 4:00PM

New Regulations on Capitalizing Costs of Acquiring and Improving Tangible Assets

MODERATOR: Ellen McElroy, Pepper Hamilton LLP, Washington, DC

PANELISTS: Brandon Carlton, Attorney-Advisor, Office of Tax Legislative Counsel, Department of Treasury, Washington, DC
Susan Grais, Ernst & Young LLP, Washington, DC
Heather Johnson, Discovery Communications, Silver Spring, MD
Sharon Kay, Taxation Specialist, Office of Tax Legislative Counsel, Department of Treasury, Washington, DC
Kimberly Koch, Special Counsel (Income Tax & Accounting), IRS, Washington, DC
Todd Reinstein, Pepper Hamilton LLP, Washington, DC

SPONSORED BY: Capital Recovery & Leasing, Sales, Exchanges & Basis and Tax Accounting

2:00PM – 4:00PM

Your Multinational Client is Reorganizing its Global Business Operations: A Checklist for the Tax Professional

MODERATORS: David Canale, Ernst & Young LLP, Washington, DC
Elinore Richardson, Borden Ladner Gervais LLP, Toronto, ON

SPONSORED BY: Transfer Pricing Committee; supported by Foreign Activities of US Taxpayers, US Activities of Foreigners and Tax Treaties and Foreign Lawyers Forum



ACTIVITIES

10:00AM – 2:00PM

Newseum Tour and Luncheon

(Ticketed Event \$90)

This private, guided tour will allow guests to experience the newly opened and highly anticipated Newseum. The Newseum — a 250,000-square-foot museum of news — offers visitors an experience that blends five centuries of news history with up-to-the-second technology and hands-on exhibits. The Newseum's very impressive exterior features unique architectural details including a 74-foot-high marble engraving of the First Amendment and an immense front wall of glass through which passers-by can watch the museum fulfill its mission of providing a forum where the media and the public can gain a better understanding of each other.

The Newseum features seven levels of galleries, including a 9/11 gallery, "Chronicling an Attack on America"; Pulitzer Prize Photographs Gallery; and the Berlin Wall Gallery, "A Barrier That Couldn't Block Information". It offers a unique environment that takes museum goers behind the scenes to experience how and why news is made.

Following the guided tour, guests will have the opportunity to explore the Newseum on their own.

After spending the morning exploring the Newseum, guests will enjoy a gourmet lunch at the Newseum's own culinary gem and one of Washington's hottest new restaurants, The Source by Wolfgang Puck. After lunch, a motorcoach will transport guests back to the Grand Hyatt Washington.

FUTURE MEETINGS/ CLE CALENDAR



SECTION MEETING CALENDAR | www.abanet.org/tax/calendar

DATE	PROGRAM	LOCATION
Sept. 11 – 13, 2008	Joint Fall CLE Meeting Co-Sponsored with the Trust & Estate division of RPTE	Hyatt Regency, San Francisco, CA
Jan. 8 – 10, 2009 May 7 – 9, 2009 Sept. 24 – 26, 2009	Midyear Meeting May Meeting Joint Fall CLE Meeting Co-Sponsored with the Trust & Estate division of RPTE	Sheraton, New Orleans, LA Grand Hyatt, Washington, DC Hyatt Regency, Chicago, IL
Jan. 14 – 16, 2010 May 6 – 8, 2010 Sept. 23 – 25, 2010	Midyear Meeting May Meeting Joint Fall CLE Meeting Co-Sponsored with the Trust & Estate division of RPTE	Hyatt Regency, Denver, CO Grand Hyatt, Washington, DC Sheraton, Toronto, ON

CLE CALENDAR | www.abanet.org/tax/calendar

DATE	PROGRAM	ABA INFORMATION
May 14, 2008	4th Annual SALT Symposium: The Story Behind Combined Reporting Georgetown University Law Center – Washington, DC	Tax Section/Georgetown CLE www.law.georgetown.edu/cle/ 202.662.9890
June 5 – 6, 2008	ALI-ABA Course of Study: Charitable Giving Techniques Langham Hotel – Boston, MA	ALI-ABA www.ali-aba.org 800-CLE-NEWS
June 11 – 13, 2008	U.S. – Latin American Tax Planning Strategies Conference InterContinental Hotel – Miami, FL	Tax Section www.abanet.org/tax 202.662.8670
June 12 – 13, 2008	ALI-ABA Course of Study: Tax Practice Controversy: From Administrative Audit Through Litigation Renaissance Chicago Hotel – Chicago, IL	ALI-ABA www.ali-aba.org 800-CLE-NEWS
July 9 – 11, 2008	ALI-ABA Course of Study: Estate Planning for the Family Business Owner Taj Hotel – Boston, MA	ALI-ABA www.ali-aba.org 800-CLE-NEWS
Aug. 7 – 12, 2008	ABA Annual Meeting New York, NY	ABA Meetings and Travel www.abanet.org/annual/2008/ 800.285.2221
Sept. 25 – 26, 2008	ALI-ABA Course of Study: Consolidated Tax Return Regulations Hotel Monaco – Washington, DC	ALI-ABA www.ali-aba.org 800-CLE-NEWS



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