

HOT TOPICS IN OIL AND GAS TAX

The University of Texas 14th Biennial
Parker C. Fielder Oil and Gas Tax Conference

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Moderator:

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Panelists:

Jennifer Bernadini, Office of Chief Counsel, IRS
Julie M. Holmes Chapel, Office of Chief Counsel, IRS
Glenn Leishner, Anadarko Petroleum Corporation
Allison D. Mantor, Andrews Kurth
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TOPICS

- Tax Reform: Selected Topics
- Marginal Well Credit Developments
- MLP/Qualifying Income Developments

TAX REFORM – SELECTED TOPICS

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ABSENCE OF CERTAIN PREVIOUSLY PROPOSED CHANGES

- Option to expense intangible drilling costs.
- Percentage depletion.
- Geological and geophysical costs.
- Deduction for tertiary injectants.
- Exception to passive loss limitations for certain working interests.
- LIFO.

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