

14TH BIENNIAL PARKER C. FIELDER
OIL AND GAS TAX CONFERENCE

A unique forum for discussion between the IRS and private
sector on current oil and gas taxation issues



November 16–17, 2017
Royal Sonesta Hotel Houston
Houston, Texas

Earn up to 11.50 Hours of Credit Including 1.00 Hour of Ethics Credit
Approved in TX, CA and OK. Expected in LA

TX Legal Specialization Approved for Oil, Gas and Mineral Law, and Tax Law

Earn up to 14.00 Hours of CPE Credit (50-minute Hour)
Approved for NASBA and TX Accounting CPE Credit

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THURSDAY MORNING, NOV. 16, 2017

Presiding Officer:

Kimberly A. Edwards, Internal Revenue Service, Oakland, CA

7:30 a.m. Registration Opens

Includes continental breakfast.

8:20 a.m. Welcoming Remarks

8:30 a.m. .75 hr

The Global Energy Challenge and How the U.S. Fits

The world is faced with the tremendous challenge of providing sufficient energy services to fuel sustained economic growth in an environmentally benign way. This is all realized against a backdrop of shifting global energy trade flows due to rapid economic growth in developing nations and the development of new energy resources. Explore the state of energy today, what may come as the winds of change continue to blow around the world, and how the U.S. fits into the discussion.

Kenneth B. Medlock III, James A. Baker III Institute for Public Policy, Houston, TX

9:15 a.m. 1.50 hrs

Capital Cost Recovery

A discussion of current cost recovery and accounting issues which may include geological and geophysical expenses, intangible drilling and development costs, cost depletion, tax consequences of the FASB-IASB Revised Revenue Recognition Standard for oil and gas companies, capital versus repair issues, section 179C, abandonment and worthlessness issues, recent IRS guidance, and other selected issues.

Moderator:

Thomas L. Evans, Kirkland & Ellis LLP, Chicago, IL

Panelists:

J. Shayne Buchanan, Occidental Petroleum Corporation, Tulsa, OK

Stephen E. Comstock, American Petroleum Institute, Washington, DC

Scott K. Dinwiddie, Internal Revenue Service, Washington, DC

John F. Eiman, Internal Revenue Service, Houston, TX

C. Ellen MacNeil, Andersen Tax, Washington, DC

10:45 a.m. Break

11:00 a.m. 1.00 hr

Current Issues in International Tax for the General Practitioner

A layman's explanation of the international issues that are frequently in newspaper headlines, including "inversions," "territorial systems," the border adjustment tax, base erosion, and others that are regularly debated in the press and on the nightly news. Gain knowledge from this high level overview that will allow you to debate the issues with the best of them.

Moderator:

Carol P. Tello, Eversheds Sutherland, Washington, DC

Panelists:

Anne Devereaux, Deputy Associate Chief Counsel, Internal Revenue Service, Washington, DC

Kevin L. Kenworthy, Miller & Chevalier Chartered, Washington, DC

12:00 p.m. Adjourn to Optional Luncheon

Included in registration.

THURSDAY AFTERNOON

Presiding Officer:

David B. Cubeta, Miller & Chevalier Chartered, Washington, DC

PHIL MANN REMEMBRANCE AND DEDICATION

We dedicate this year's Conference to Phil Mann, whose investment and commitment to this program was instrumental in its success for many years.

PARKER C. FIELDER AWARDS PRESENTATION

12:45 p.m.

Presenters:

John S. Dzienkowski, The University of Texas School of Law, Austin, TX

Robert J. Peroni, The University of Texas School of Law, Austin, TX

Award Recipients:

Kenneth W. Wood, Internal Revenue Service, Washington, DC

Denney Wright, Professor of Practice, The University of Houston Law Center and former ExxonMobil Tax, Houston, TX

KEYNOTE LUNCHEON PRESENTATION

Introduction

C. Elizabeth Wagner, Internal Revenue Service, Washington, DC

1:00 p.m. .50 hr

Tax Administration: LB&I Commissioner's Perspective

An update on IRS activities for administering to large and mid-size companies, including relevant domestic and global activities impacting tax administrators, taxpayers and advisors.

Douglas W. O'Donnell, Commissioner, Large Business & International, Internal Revenue Service, Washington, DC

1:30 p.m. Break

1:45 p.m. 1.00 hr

Oil and Gas Investment Vehicles Revisited

An analysis of investment vehicles including corporations and partnerships in all of their various forms, with a focus on the price/profitability issues and/or tax reform issues of the day.

Moderator:

Denney L. Wright, Professor of Practice, The University of Houston Law Center, Houston, TX

Panelists:

Maria T. Collman, PwC, Houston, TX

Robert A. Jacobson, Willkie Farr & Gallagher LLP, Houston, TX

Clifford M. Warren, Internal Revenue Service, Washington, DC

2:45 p.m. Break

**M
C
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E**

This course has been approved for Minimum Continuing Legal Education credit by the State Bar of Texas Committee on MCLE in the amount of 11.50 hours, of which 1.00 credit hours will apply to legal ethics/professional responsibility credit. The University of Texas School of Law is a State Bar of California approved MCLE provider (#1944), and an Oklahoma Bar Association MCLE presumptively-approved provider (#179).

TRACK A: DOMESTIC TAX ISSUES

Presiding Officer:
R. Richard Coston, Norton Rose Fulbright, Houston, TX

3:00 p.m. 1.25 hrs

Partnership Allocation Issues: An Analysis of Functional Allocations, Target Allocations and the New Disguised Sale Regulations

Analyze and discuss how “functional” allocations in the API Model Tax Partnership Agreement and “target” allocations in typical private equity investments impact the after-tax results of partners in oil and gas joint ventures classified as partnerships for tax purposes. In addition, review the impact of the new section 707 Disguised Sale regulations on the structuring of investments in and distributions from such joint ventures.

Moderator:
 John T. Bradford, Liskow & Lewis, Houston, TX

Panelists:
 William H. Caudill, Norton Rose Fulbright, Houston, TX
 Timothy J. Devetski, Ernst & Young LLP, Houston, TX
 Michael L. Johnston, KKR, Houston, TX
 Clifford M. Warren, Internal Revenue Service, Washington, DC
 William H. Wilson Jr., Internal Revenue Service, Farmers Branch, TX

4:15 p.m. 1.25 hrs

Select Tax Issues for Distressed Companies

Explore federal income tax issues with respect to restructuring or disposing of oil and gas assets, as well as restructuring or selling oilfield service companies. The discussion includes a look at workouts and bankruptcies involving these businesses, and the tax issues of concern to investors and management teams facing the crisis.

Moderator:
 James D. Reardon, Porter Hedges LLP, Houston, TX

Panelists:
 Roger D. Aksamit, Thompson & Knight LLP, Houston, TX
 Glenn Dance, Grant Thornton LLP, Arlington, VA
 Abdon Rangel, Linn Energy, Inc., Houston, TX
 Howard Tucker, Ernst & Young LLP, New York, NY
 William H. Wilson Jr., Internal Revenue Service, Farmers Branch, TX

5:30 p.m. Adjourn to Optional Reception

Included in registration.

TRACK B: INTERNATIONAL TAX ISSUES

Presiding Officer:
David B. Cubeta, Miller & Chevalier Chartered, Washington, DC

3:00 p.m. 1.25 hrs

International Tax Planning Issues—Evolving in the Face of Uncertainty

Managing international tax planning, including adoption of a territorial system as part of U.S. tax reform, the accompanying transition issues of repatriation and anti-base erosion rules and increasing tax-avoidance and transfer pricing efforts around the globe.

Moderator:
 Heather B. Crowder, Phillips 66, Houston, TX

Panelists:
 James Ginty, PwC, Houston, TX
 Edward C. Osterberg Jr., Mayer Brown LLP, Houston, TX
 Moshe Spinowitz, Skadden, Arps, Slate, Meagher & Flom LLP, Boston, MA
 Kenneth W. Wood, Internal Revenue Service, Washington, DC

4:15 p.m. 1.25 hrs

International Compliance

A discussion on the new compliance burdens imposed by the OECD’s BEPS project, with focus on the country-by-country disclosure requirements, as well as an analysis of the likely areas of transfer pricing disputes and recommendations for defense of transfer pricing determinations.

Moderator:
 Steven C. Wrappe, KPMG LLP, Washington, DC

Panelists:
 Seth Abrams, Deloitte Tax LLP, Houston, TX
 John D. Bates, BakerHostetler, Washington, DC
 Melinda Harvey, Associate Chief Counsel, Internal Revenue Service, Washington, DC

5:30 p.m. Adjourn to Optional Reception

Included in registration.

Presiding Officer:
Robert A. Swiech, KPMG LLP, Houston, TX

7:30 a.m. Conference Room Opens

Includes continental breakfast.

8:00 a.m. 1.00 hr

The New Partnership Audit Rules

The new partnership audit rules are a dramatic departure from the current federal procedures. The new rules raise a number of unanswered questions and also provide partnerships with elective options potentially yielding significantly different results. Hear a summary of the new rules and how taxpayers may revise current partnership agreements, and negotiate partnership transactions, in light of the new rules.

Moderator:
 Elizabeth McGinley, Bracewell LLP, New York, NY

Panelists:
 George Hani, Miller & Chevalier Chartered, Washington, DC
 Holly O. Paz, Large Business & International Division, Internal Revenue Service, Washington, DC

9:00 a.m. 1.00 hr ethics

Avoiding Potential Discipline Situations

Examine the application of Circular 230 and various state ethics rules to common situations encountered by tax professionals in planning, audits and compliance. In connection with each situation, hear ways practitioners can avoid or remedy problems that may arise so that practitioners can stay out of disciplinary trouble.

Linda Galler, Maurice A. Deane School of Law at Hofstra University, Hempstead, NY
 Hollie Marx, Internal Revenue Service, Washington, DC
 Christopher S. Rizek, Caplin & Drysdale, Chartered, Washington, DC

10:00 a.m. Break

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*Note: The Internal Revenue Service and the U.S. Department of the Treasury are not sponsoring the reception and their participation in the reception is not intended as an endorsement of the reception or the sponsors.

10:15 a.m.

1.00 hr

Hot Topics in Oil and Gas Tax

Explore a number of recent tax developments and issues pertaining to the oil and gas industry, including marginal well credit developments, Section 199 issues, complexities involving IDCs and AMT preferences, and MLP/qualifying income developments.

Moderator:

P. Todd Way, Vinson & Elkins LLP, Dallas, TX

Panelists:

Jennifer Bernardini, Office of Chief Counsel, Internal Revenue Service, Washington, DC
 Julie M. Holmes Chapel, Office of Chief Counsel, Internal Revenue Service, Oklahoma City, OK
 Glenn Leishner, Anadarko Petroleum Corporation, The Woodlands, TX
 Allison D. Mantor, Andrews Kurth, Houston, TX
 Ted McElroy, Deloitte Tax LLP, Houston, TX

11:15 a.m.

1.25 hrs

Tax Controversy and Audit: The Impact of the New LB&I Campaign Strategy on the Oil and Gas Sector

Discuss the latest developments in LB&I's campaign audit strategy, with a focus specifically on impacts of the new audit campaign strategy on the energy sector and the oil and gas sector specifically.

Moderator:

Richard A. Hussein, Baker Botts L.L.P., Houston, TX

Panelists:

Mickey G. Culpepper, Baker Hughes, a GE Company, Houston, TX
 Kimberly A. Edwards, Internal Revenue Service, Oakland, CA
 Peter A. Lowy, Chamberlain, Hrdlicka, White, Williams & Aughtry, Houston, TX
 Kathryn F. Patterson, Internal Revenue Service, Houston, TX

12:30 p.m.

Adjourn

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JEFF WRIGHT*
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*Planning Committee member

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www.utcle.org/conferences/OX17

Mail:

The University of Texas
School of Law
Attn. CLE
PO Box 7759
Austin, TX 78713-7759

Fax:

512.475.6876

Questions? 512.475.6700

*Dietary requirements or Accessibility needs?
Call 512.475.6700 or email service@utcle.org*

CONFERENCE ACCREDITATION

CLE CREDIT

TEXAS

This course has been approved for Minimum Continuing Legal Education credit by the State Bar of Texas Committee on MCLE in the amount of 11.50 hours, of which 1.00 credit hour will apply to legal ethics/professional responsibility credit.

TX Legal Specialization Credit Approved for Oil, Gas and Mineral Law, and Tax Law

CALIFORNIA, LOUISIANA, OKLAHOMA

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The University of Texas School of Law is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.learningmarket.org.

Earn up to 14.00 credits in Taxes
Delivery Method: Group-Live
Program Level: Overview
Advance Preparation: None

IRS ENROLLED AGENT

The University of Texas School of Law is an IRS Approved Continuing Education (CE) Provider for Return Preparers and Enrolled Agents.

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OX17

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Invoices, confirmations, and receipts are emailed to these addresses.

REGISTRATION—Includes Electronic Course Materials, Thursday Luncheon Presentation, and Optional Thursday Evening Reception

Special group registration rates available. Call 512.475.6700.

Select Registration Type

- Individual registration by November 8 \$595
 Individual registration after November 8 \$645

Select Thursday Afternoon Concurrent Sessions

- Track A: Domestic Tax Issues
 Track B: International Tax Issues

Printed course binder available for an additional fee through November 8

Conference registration includes Electronic Course Binder Download (PDF) in "Your Briefcase" at www.utcle.org.

- Printed Course Binder \$37.89
Price includes 8.25% Sales Tax
 Printed Course Binder for tax exempt registrants \$35
(e.g., government employees and nonprofits)

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Comprehensive Binder and Audio products from the live conference.

Available for delivery 4–6 weeks after conference date. Shipping included.

- eBinder Download (PDF) \$225
 Printed Binder \$275
 Audio Download (MP3) \$175

[†]Texas customers—add 8.25% sales tax or include an Exemption Certificate \$ _____
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HOUSTON

November 16–17, 2017

CONFERENCE LOCATION



Royal Sonesta Hotel

2222 West Loop S
Houston, Texas
713.627.7600

855.463.3091 (reservations)

Special Room Rate: \$179

good through October 27
(subject to availability)

Parking:

\$10 daily self-parking; \$16 valet daily parking;
\$16 overnight self-parking; \$25.60 valet overnight

KEY DATES

November 8, 2017

last day for early registration
add \$50 for registrations
received after this time

November 10, 2017

last day for cancellation (full refund)

November 13, 2017

last day for cancellation (partial refund)
\$50 processing fee applied

November 16, 8:20 a.m.

conference begins

WHAT YOU WILL LEARN

This nationally recognized event is a unique collaboration between The University of Texas School of Law and the Chief Counsel's Office of the IRS, and provides an exchange of views and perspectives between the private sector and the Service. The 2017 program features a sophisticated array of presentations, panels, and discussions on current energy taxation issues, including:

- An Opening Presentation on *The Global Energy Challenge and How the U.S. Fits*
- Keynote Presentation by **IRS LB&I Commissioner, Doug O'Donnell**
- In depth discussion on *Capital Cost Recovery*
- An analysis of *Oil and Gas Investment Vehicles*, including price and profitability issues and tax reform issues
- Select domestic tax issues: *Partnership Allocation Issues, plus Tax Issues for Distressed Companies*
- International tax issues: Current Issues in International Tax for the General Practitioner; in-depth discussion of International Tax Planning Issues; and International Compliance
- *Hot Topics in Oil and Gas Tax*
- A discussion on the latest developments and impacts of LB&I's campaign audit strategy on the energy sector
- 1 hour Ethics on recent developments in the area of the regulation of tax practice and tax ethics
- Multiple networking opportunities, including the Thursday Evening Attendee Reception

If your work involves energy taxation law or finance, don't miss this exceptional educational and networking event.

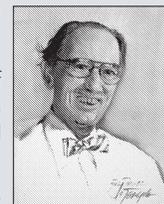
PARKER C. FIELDER (1918-1985)

The Oil and Gas Tax Conference is named in honor of Parker C. Fielder, a leading natural resource taxation scholar and professor of law at The University of Texas School of Law.

Fielder attended The University of Texas School of Law where he served as editor-in-chief of the *Texas Law Review*. He graduated with the highest standing in his class earning him the honor of teaching law in the company of Deans Leon Green, W. Page Keeton, and Charles Tilford McCormick.

After several years in private practice, Professor Fielder returned to UT Law School in 1961 where he remained for the rest of his career, establishing his reputation as a natural resource taxation scholar. His other research interests included federal income taxation, state and local taxation, corporate finance and securities regulation.

Two University of Texas at Austin professorships honor him—the Parker C. Fielder Regents Professorship in Tax Law, and the Parker C. Fielder Regents Professorship in Music.



Portrait artist: A.E. Temple