

**TS2001: Federal Tax Update**  
**Date: Monday, February 24, 2020**  
**Level: Intermediate/Advanced**  
**Tax Area: Federal**  
**CPE Credit: Between 6.5 to 8.0 hours depending on the final Agenda**  
**Prerequisite: None**

**Course Description:**

A comprehensive federal tax review of significant regulations related to the implementation of the TCJA and cases/rulings covered in 2019. In addition, we will focus on the potential for additional federal tax reform as we enter into an election year. This session will also highlight other areas of federal tax law that may be in flux or giving rise to taxpayer challenges and raise planning or other solutions.

**Learning Objectives:**

Upon completing this course, participants will have a greater understanding of:

- The most recent federal tax regulatory changes impacting the implementation of the TCJA;
- Understanding proposed federal tax reforms and the associated political landscape; and
- Impact of current and interesting tax cases impacting corporate taxpayers.

**Confirmed Speakers: TBA**

**TS2002: State Income/Franchise Tax Update**  
**Date: Tuesday February 25, 2020**  
**Level: Intermediate/Advanced**  
**Tax Area: State**  
**CPE Credit: Between 6.5 to 8.0 hours depending on the final Agenda**  
**Prerequisite: None**

**Course Description:**

The 2018 state income tax returns have been filed, and taxpayers can now reflect on the impact of Federal tax reform and case law developments. This full-day session will focus largely, but not entirely, on income and franchise tax. The agenda will include:

- State income tax lessons learned and best practices resulting from federal tax reform;
- Opportunities and risks in a post-Wayfair world including nexus and Public Law 86-272;
- Top state and local tax cases of 2020;
- State transfer pricing issues, audits and controversies;
- Texas case law and controversy update; and
- The evolving apportionment landscape.

**Learning Objectives:**

Upon completing this course, participants will have a greater understanding of:

- State conformity or non-conformity with federal tax reform;
- Which state tax cases should be watched by practitioners in 2020;
- How Wayfair has changed states approach to nexus and Public Law 86-272;
- How states are pursuing perceived state transfer pricing issues; and
- Texas judicial developments in the tax area.

**Confirmed Speakers:**

Marilyn Wethekam & Jordan Goodman – Horwood, Marcus & Berk (Chicago); Karen Currie – EY (Dallas); John LaBorde – Andersen Tax (Houston); Jimmy Martens – Martens, Todd, Leonard & Ahlrich (Austin); Joe Garrett – Deloitte (District of Columbia); Sarah McGahan & Doug Maziur – KPMG (Houston); Justin Hill – KPMG (New York)

**TS2003: Transfer Pricing Basics After Tax Reform**  
**Date: Tuesday, February 25, 2020**  
**Level: Beginner / Intermediate**  
**Tax Area: International**  
**CPE Credit: Between 6.5 to 8.0 hours depending on the final Agenda**  
**Prerequisite: None**

**Course Description:**

The Transfer Pricing session begins with a transfer pricing primer, presenting transfer pricing fundamentals and an update of recent transfer pricing developments. It takes a look at why a company's auditor is focused on understanding your company's transfer pricing policies and procedures. Additional discussions will include how best to meet global transfer pricing requirements, such as country-by-country reporting, master and local files and substance requirements. U.S. federal and state and local transfer pricing will be a topic as well.

**Learning Objectives:**

Upon completing this course, participants will have a greater understanding of:

- Why your auditor focuses on your transfer pricing policies and their implementation;
- Transfer pricing fundamentals;
- How countries are implementing the BEPS action items;
- Global documentation and substance in a BEPS world;
- EU update;
- State and local transfer pricing; and
- Common issues faced by a company when undertaking transfer pricing planning.

**Confirmed Speakers: TBA**

**TS2004: Partnership Tax Planning Update**  
**Date: Wednesday, February 26, 2020**  
**Level: Intermediate**  
**Tax Area: Federal and International**  
**CPE Credit: between 6.5 to 8.0 hours depending on THE final Agenda**  
**Prerequisite: Should have a general understanding of partnership taxation.**

**Course Description:**

This full-day session will cover familiar partnership taxation sub-topics (impact of tax reform, cross-border structuring, etc.). Speakers are being asked to spend less time on the basic partnership rules and instead focus on recent developments and comprehensive planning strategies.

**Learning Objectives:**

Participants will leave the session with knowledge of changes, both authoritative and practical, in the following areas of partnership taxation:

- Impacts of US tax reform on partnership planning and structuring;
- Cross-border structures;
- Partner compensation;
- Proposed legislation/regulations;
- Partnership allocation matters; and
- Partnership audit considerations.

**Confirmed Speakers: TBA**

**TS2005: Federal Compliance and Consolidated Return Issues**  
**Date: Wednesday, February 26, 2020**  
**Level: Intermediate**  
**Tax Area: Federal**  
**CPE Credit: Between 6.5 to 8.0 hours depending on the final Agenda**  
**Prerequisite: None**

**Course Description:**

This full day session will provide an update on recent developments in the taxation of companies filing consolidated returns. Topics will include recent cases and guidance on utilization and limitations on consolidated return attributes, intercompany transactions, and M&A transactions with consolidated group implications. In addition, several sessions will focus on tax reforms and its impact on consolidated groups.

**Learning Objectives:**

Upon completion of this course, participants should be able to:

- Discuss the latest legislative, judicial and administrative developments relating to consolidated returns;
- Discuss the impact of the consolidated return rules on corporate transactions; and
- Identify key federal issues related to consolidated returns.

**Confirmed Speakers: TBA**

**TS2006: Upstream & Downstream Tax Planning**  
**Date: Thursday, February 27, 2020**  
**Level: Intermediate**  
**Tax Area: Federal**  
**CPE Credit: Between 6.5 to 8.0 hours depending on the final Agenda**  
**Prerequisite: A basic understanding of oil and gas taxation concepts, including unit of property, depletion, IDC, oil and gas joint ventures, and the pool of capital doctrine.**

**Course Description:**

This full-day session will address a variety of tax planning issues faced by taxpayers in the oil and gas industry. Topics will appeal to both upstream and downstream businesses, as well as domestic and international taxpayers. Topics to be covered include: (i) application of the new U.S. federal income tax international provisions to the oil and gas industry; (ii) taxation of upstream and downstream joint ventures; (iii) depletion and units of property; (iv) tax planning in a low-price environment; and (v) current upstream and downstream controversy issues.

**Learning Objectives:**

Upon completing this course, participants will have a better understanding of:

- U.S. federal income tax international provisions;
- Taxation of upstream and downstream joint ventures;
- Depletion and units of property;
- Tax planning in a low-price environment; and
- Upstream and downstream controversy.

**Confirmed Speakers:** Jeffrey Wright and Trey Cornelius (Deloitte), Shaun Ahn (Opportune), Rob Morris (Norton Rose Fulbright) and others TBA

**TS2007: Global Audit and IRS Audit Tax Controversy Update**  
**Date: Thursday, February 27, 2020**  
**Level: Intermediate**  
**Tax Area: Federal**  
**CPE Credit: Between 6.5 to 8.0 hours depending on the final Agenda**  
**Prerequisite: None**

**Course Description:**

Several panels of tax professionals will provide presentations during the day on various IRS and global controversy issues and procedures. The morning will be an extended session with speakers committed from Norton Rose Fulbright, Baker McKenzie, and Morgan Lewis presenting the life cycle of the IRS audit from the opening letter to final tax computations. Following lunch, EY will lead a discussion with Gloria Sullivan – the Large Business and International (“LBI”) Director of Western Compliance Area. Gloria oversees tax administration for 18 states from Texas to Hawaii. There will be additional relevant international and domestic topics added as February 27, 2020 nears. All sessions will be interactive to allow for specific questions on current audit issues at your company.

**Learning Objectives:**

Upon completing this course, participants will be able to:

- Understand the IRS audit cycle from beginning to end;
- Updates on global tax controversy issues;
- Share common industry issues and concerns with panels for discussion on best practice; and
- Understand the IRS’ current thinking and strategic initiatives.

**Confirmed Speakers:**

Steve Diamond and Ben Mower (EY), Rob Morris (Norton Rose Fulbright), George Clarke (Baker McKenzie), Shawn O’Brien (Mayer Brown), Sherri Dillion (Morgan Lewis), Gloria Sullivan (IRS)

**TS2008**            **International Tax Planning Update**  
**Date:**            **Friday, February 28,2020**  
**Level:**            **Intermediate / Advanced**  
**Tax Area:**        **International**  
**CPE Credit:**    **Between 6.5 to 8.0 hours depending on the final Agenda**  
**Prerequisite:**   **None**

**Course Description:**

The international tax update session will cover various (and several new) international tax planning and compliance issues facing both inbound and outbound taxpayers. This session will cover the BEAT, FDII, GILTI, interest expense limitation provisions, fundamental changes to the foreign tax credit environment, U.S. tax implications to inbound multinationals, and other changes, along with planning and controversy considerations post-TCJA. In addition, the course will cover BEPS updates, tax treaty planning, future uses of CFCs and inbound deployment of assets into the U.S., and strategies with respect to structuring, M&A, and potential traps post-tax reform.

**Learning Objectives:**

Upon completing this course, participants will have a greater understanding of:

- Update on the international tax implications from proposed and final tax regulations;
- Common tax issues faced by companies implementing an international tax strategy;
- Understanding of international tax principles of outbound and inbound companies;
- Common understanding of international tax planning tools; and
- Transactional and negotiation issues in cross-border deals for tax savings under U.S. tax law.

**Confirmed Speakers:**

Robert Phillipott and Ron Scharnberg (Baker Botts), Jonathan Martin and Stewart Lipeles (Baker McKenzie), Nick DeNovio and Miriam Fisher (Latham & Watkins), Seth Abrams and Amelia McKnight (Deloitte), Mike Masciangelo, John Fiorito, and Bill Macey (Ernst & Young), and Michael Plowgian and Alex Hanhan (KPMG)

**TS2009:** Indirect Taxes – Managing Your Non-Income Taxes  
**Date:** Friday, February 28, 2020  
**Level:** Intermediate/Advanced  
**Tax Area:** Federal, State, and International  
**CPE Credit:** will vary between 6.5 to 8.25 hours depending on final class Agenda

**Course Description:**

This full-day session will cover a variety of topics around indirect taxes. Technical updates on sales/use taxes and VAT will be covered. Indirect tax elevations by the states will also be discussed. New developments in the energy states will be explored as well as audit and refund issues. Tax planning around global indirect taxes will also be discussed.

**Learning Objectives:**

Upon completing this course, participants will have a better understanding of:

- Recent developments, issues, and compliance tips on indirect taxes;
- State and country trends around indirect taxes;
- Indirect tax planning;
- Automation and digital trends.

**Confirmed Speakers:**

John LaBorde (Andersen), Raymond Freda (Andersen), Harley Duncan (KPMG), Matt Pellows (KPMG), Renn Neilson (Baker Botts), Pat McCown (Grant Thornton), Caroline Cain (Grant Thornton), Fabrice Colla (Deloitte), Tracy Watts (RSM), and Melissa Wofford (RSM)

**TS2010: Federal Compliance: Tax Reform Considerations & Refresher**  
**Date: Monday, May 4, 2020**  
**Level: Intermediate**  
**Tax Area: Federal**  
**CPE Credit: Between 6.5 to 8.0 hours depending on the final Agenda**  
**Prerequisite: None**

**Course Description:**

In this session, we will review new regulations and developments from the Tax Cut & Jobs Act (“TCJA”) and the tax reform landscape in general. We will discuss lessons learned and recommended best practices from our first filing season after the enactment of TCJA. We are hoping for audience participation during the panels so we can share our different industry experiences. This session will also have a few refreshers on key federal compliance topics.

**Learning Objectives:**

Upon completion of this course, participants will have a greater understanding of:

- Summary of the most recent federal tax law and regulation changes;
- Lessons learned and recommended best practices for reporting TCJA changes in federal returns; and
- Refresher of key federal compliance topics.

**Confirmed Speakers: TBA**

**TS2011: Cross-Border Tax Issues**  
**Date: Monday, May 4, 2020**  
**Level: Intermediate / Advanced**  
**Tax Area: International**  
**CPE Credit: Between 6.5 to 8.0 hours depending on the final Agenda**  
**Prerequisite: None**

**Course Description:**

This course will provide insight into relevant tax issues to be considered when dealing with cross-border transactions. It will cover practical international tax issues after implementation of the U.S. Tax Reform, cross-border tax controversy trends based on current court cases, and impact of U.S. Tax Reform on M&A structuring and planning. The program will also discuss treaty analysis in light of the MLI, managing treasury operations and intercompany financing in the current tax environment, and latest tax developments around the globe.

**Learning Objectives:**

Upon completing this course, participants will have a greater understanding of:

- Issues and strategies to be aware of when doing tax planning for cross-border and M&A transactions after U.S. Tax Reform;
- Key issues to look out for based on current tax controversy trends;
- How treaty analysis is changing with the implementation of the MLI;
- Managing day to day treasury operations and intercompany financing from a tax perspective; and
- Relevant tax law changes in foreign jurisdictions affecting common tax structures.

**Confirmed Speakers: TBA**

**TS2012: Introduction to Accounting for Income Taxes**  
**Date: May 5, 2020**  
**Level: Beginner / Intermediate**  
**Tax Area: Federal**  
**CPE Credit: Between 6.5 to 8.0 hours depending on the final Agenda**  
**Prerequisite: None**

**Course Description:**

This course will provide an understanding of the corporate income tax principles that form the basis of tax accounting and works through the fundamentals of ASC 740, Accounting for Income Taxes. This training caters to those that have limited or no knowledge of tax accounting and want to enhance their understanding of the underlying principles. Learn the step-by-step process on how to calculate current and deferred tax starting from basic principles under ASC 740. Topics such as identifying book to tax adjustments, validation of deferred and current tax balances (including RTA/TBBS) and preparing the effective tax rate reconciliation will be discussed as well as uncertain tax positions and valuation allowance analysis. It is a highly interactive session in which participants are encouraged to share their questions and experiences. This is designed to deliver solid foundation in the basic/intermediate level of tax accounting under ASC 740 principles.

**Learning Objectives:**

Upon completing this course, participants will be able to:

- Describe ASC 740's principles and scope;
- Accelerate their ASC 740 comprehension;
- Prepare a tax provision using the 10-step methodology;
- Understand the impact of current and deferred tax on the financial statements;
- Understand the importance and difference between RTA and TBBS;
- Analyze the need for UTPs and Vas; and
- Understand the reporting requirements under ASC 740.

**Confirmed Speakers: TBA**

**TS2013: Transfer Pricing Planning 2.0**  
**Date: Tuesday, May 5, 2020**  
**Level: Intermediate / Advanced**  
**Tax Area: International**  
**CPE Credit: Between 6.5 to 8.0 hours depending on the final Agenda**  
**Prerequisite: None**

**Course Description:**

This full-day session will provide insights into transfer pricing under BEPS and pillar 1 of the OECD 'Unified Approach'. As tax authorities continue to adapt their views of the arm's length standard as they interpret the OECD's BEPS rules, transfer pricing professionals must also adapt their internal policies and procedures. This session will focus on updating the participant on transfer pricing issues being faced by the industry including the new BEPS 2.0 and discuss best practices in tax planning regarding transfer pricing in a BEPS and TCJA environment. You will engage with advisors and corporate practitioners on providing their experiences and challenges.

**Learning Objectives:**

Upon completing this course, participants will have an understanding of the changing global transfer pricing environment, including:

- Latest update on how tax authorities are implementing new transfer pricing laws under BEPS;
- How companies manage transfer pricing country-by-country documentation, including the use of new technology tools;
- Best practices when applying transfer pricing to international tax planning; and
- The latest in transfer pricing controversies and audits.

**Confirmed Speakers: TBA**

**TS2014:**           **Advanced ASC 740**  
**Date:**           **Wednesday, May 6, 2020**  
**Level:**           **Intermediate/Advanced**  
**Tax Area:**       **Federal**  
**CPE Credit:**   **Between 6.5 to 8.0 hours depending on the final Agenda**  
**Prerequisite:**   **None**

**Course Description:**

The Advanced ASC 740 course will provide an “in-depth” dive into the practical tasks and challenges corporate tax professionals face today in the tax accounting world. The course includes updates from the Tax Cuts and Jobs ACT (“TCJA”) signed into law in December 2017. Panel discussion offers practical guidance on the issues/key challenges tax professionals must address requiring both expertise and judgement for reporting a company’s tax provision to external and internal parties. The session offers real-time examples of calculations and schedules to support the technical disclosure requirements of ASC 740, and outline their best practices for making defensible decisions in this area. Topics discussed include current tax accounting updates, outside basis differences, structuring opportunities, foreign currency issues and considerations in recording deferred taxes as well as ongoing valuation allowance requirements after TCJA was effective in December 2017. It is a highly interactive session in which participants are encouraged to share their questions and experiences.

**Learning Objectives:**

Upon completing this course, participants will be able to:

- Identify key challenges arising with income tax accounting especially after TCJA;
- Better understanding on recent technical pronouncements and guidance from FASB and SEC;
- Evaluate outside basis difference and its interaction with various US provisions including GILTI, FTCs and WHTs;
- Understand the related foreign currency issues; and
- Analyze VA considerations post-tax reform.

**Confirmed Speakers: TBA**

**TS2015: State Income/Franchise Tax and Case Update**  
**Date: Wednesday, May 6, 2020**  
**Level: Intermediate/Advanced**  
**Tax Area: State**  
**CPE Credit: Between 6.5 to 8.0 hours depending on the final Agenda**  
**Prerequisite: None**

**Course Description:**

This course will be a follow up to the State Income/Franchise Tax Update held February 25, 2020 and will include additional updates on various state tax controversy issues not covered and will be as current as possible. While the course is not intended to be duplicative of the February session, it is designed to provide additional opportunities to participants who are unable to attend that session.

**Learning Objectives:**

Upon completing this course, participants will have a greater understanding of the impact of legislative and judicial decisions.

**Confirmed Speakers: TBA**

**TS2016: Mergers & Acquisitions – Selected Topics**  
**Date: Thursday, May 7, 2020**  
**Level: Intermediate / Advanced**  
**Tax Area: Federal**  
**CPE Credit: Between 6.5 to 8.0 hours depending on the final Agenda**  
**Prerequisite: None**

**Course Description:**

This full-day session will address various topics common to mergers and acquisitions, as well as recent relevant developments. Expected topics include: common deal structures, corporate separation transactions, tax accounting and employee benefit matters relating to acquisitions and dispositions, reviewing acquisition and disposition transaction agreements, cross-border transactions, the use of partnerships and other transparent entities in mergers and acquisitions, and the possible effects of tax reform on acquisition and dispositions.

**Learning Objectives:**

Upon completing this course, participants will have a more in-depth understanding of tax-related aspects of M&A transactions, including the following:

- Common transactions currently in use domestically and internationally;
- Employee benefit considerations in acquisitions and dispositions;
- Private and public equity transactions being used in the current economic environment;
- State and local tax aspects of acquisitions and dispositions;
- Common issues in reviewing acquisition and disposition agreements; and
- Various planning alternatives available in structuring transactions.

**Confirmed Speakers: TBA**

**TS2017: Taxation of Alternative Energy and Renewables**  
**Date: Thursday, May 7, 2020**  
**Level: Beginner/Intermediate**  
**Tax Area: Federal & State/Local**  
**CPE Credit: Between 6.5 to 8.0 hours depending on the final Agenda**  
**Prerequisite: None**

**Course Description:**

This course will cover key tax topics in alternative energy and renewables, along with some coverage of carbon sequestration. The course will provide some context on the commercial drivers in the industry and common transaction structures. A significant focus of the course will be on common transaction planning strategies and tax equity financing, including sale-leaseback transactions and tax-equity partnership structuring, along with the common tax issues associated with those transactions and more detailed discussion of hypothetical liquidation and book value (HLBV) adjustments in connection with tax equity partnerships. In addition, there will be coverage of the primary tax credits available for alternative energy investment, along with a discussion on the section 45Q credit for carbon sequestration. The course will also provide an overview of some of the more significant state and local tax issues, including discussion of some of the federal and state tax interplay resulting from common transaction structures, and unique valuation issues. Finally, the course will cover current trends in alternative energy controversy, including how the IRS is approaching partnership audits and federal tax audit valuation issues. The course will be brisk-paced, covering a lot of ground in the alternative energy industry, and will cover areas designed both for tax professionals across the spectrum, including those with alternative energy companies, financial institutions and investment fund promoters, and those in conventional oil and gas alternative divisions or otherwise looking to better understand the alternatives industries.

**Major Topics:**

- Introduction to Alternative Energy Transactions – a commercial perspective
- Introduction to Tax Equity Financing – Sale-Leasebacks, Partnership Flips and Hypothetical Liquidation at Book Value (HLBV) Modelling
- Fundamentals of Alternative Energy Tax Credits and Incentives – ITCs, PTCs, Carbon Sequestration, and Depreciation Issues
- Significant State and Local Tax Issues with Alternative Energy Assets and Transactions
- Tax Controversy Trends in Alternative Energy Transactions and Assets

**Confirmed Speakers:** Liz McGinley – Bracewell; Matthew Donnelly & Michael Bresson – Baker Botts; others TBA

**TS2018:** CPA Ethics - It's a Matter of Choice, not Chance  
**Date:** Friday, May 8, 2020  
**Tax Area:** Ethics  
**CPE Credit:** 4 hours  
**Prerequisite:** None

**Course Description:**

Although it's easy to look at the headlines and wonder, "Why do good people do bad things?", a more important question we should all be asking ourselves would be if we faced similar circumstances, would we have made the same choices as the people in the headlines?

This session provides a look into ethical philosophies we all hold that guide our personal and professional lives and discusses the values upon which our choices are based. Ethical behavior is more than knowing what's right and what's wrong. It's making the right choices for our profession and the organizations and customers we serve. The public looks to us to maintain a standard of ethics and integrity and the Texas State Board holds us accountable for protecting the CPA brand, but are we meeting these obligations?

In this interactive and thought-provoking session, participants will have the opportunity to:

- Explore the foundations and philosophies of ethics;
- Understand the Texas State Board's Rules of Professional Conduct and the core values of our profession;
- Practice applying ethical judgment in making choices appropriate for the profession and the public;
- Identify the components and red flags of fraud; and
- Determine opportunities for improvement in protecting our brand.

*This course is designed to meet the Texas State Board of Public Accountancy's (TSBPA) Ethics Course Requirement for Licensees for four hours of continuing education. It also satisfies the annual ethics requirement for the Association of Certified Fraud Examiners (ACFE) and the Institute of Internal Auditors (IIA).*

**Confirmed Speaker:** Deanna Sullivan