

26TH ANNUAL

U.S. AND EUROPE TAX PRACTICE TRENDS

15-17 APRIL 2026 • ROME



PRELIMINARY PROGRAM



AMERICANBARASSOCIATION

Tax Section



USA BRANCH

GENERAL INFORMATION

WORKSHOP VENUE (15 APRIL)

Facchini Rossi Michelutti
Via Bocca di Leone 78 – 00187 Rome
Tel: +39 06 454.380.53
Web: frmtax.it/homepage-eng

CONFERENCE VENUE (16-17 APRIL)

The Westin Excelsior, Rome
Via Vittorio Veneto 125 – 00187 Rome
Tel: +39 390 647 081
Web: marriott.com/en-us/hotels/romwi-the-westin-excelsior-rome

REGISTRATION

Registration is available at the following website:

ambar.org/26TaxEuro

All individuals attending any part of the Workshops or Conference must register and pay the applicable fee. Payment may be made by credit card, check, or wire transfer. To request wire transfer instructions or if you have questions about registration, please contact taxmeeting@americanbar.org. Additional information, including cancellation and guest policies, is available on page 17.

SPONSORSHIP OPPORTUNITIES

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CLE INFORMATION

The ABA will seek 16 hours of CLE credit in 60-minute states and 19.2 hours of CLE credit in 50-minute states. Credit hours are estimated and are subject to each state's approval and credit rounding rules. Please visit americanbar.org/mcle for general information on CLE at the ABA.

WORKSHOP VENUE

Facchini Rossi Michelutti, Via Bocca di Leone 78 – 00187 Rome

11:00 – 18:00

WORKSHOP REGISTRATION

11:00 – 11:30

WELCOME COFFEE

Workshop Host

Francesco Facchini, Facchini Rossi Michelutti, Milan

Workshop Co-Chairs

Thierry Boitelle, Boitelle Tax Sàrl, Geneva

Jacqueline Duval, Perkins Coie, New York, NY

11:30 – 13:00

WEALTH MANAGEMENT WORKSHOP

Immigration Status and Tax Consequences – From Forfeit and Flat Tax Regimes to Green/Gold Cards; Tax Residency, Expatriation and Marital Regimes

This panel will explore special tax regimes in the United States and across Europe, including Malta, Finland, Portugal, and Italy, with a focus on whether these jurisdictions offer favorable treatment such as flat-tax regimes, participation exemptions, and inpatriate incentives. It will also examine the importance of citizenship, domicile, and residence in today's global tax environment. The discussion will conclude with a series of case studies analyzing the cross-border activities of individual taxpayers.

Co-Chairs

Victor A. Jaramillo, Caplin & Drysdale, Washington, DC

Arnaldo Salvatore, Lipani Legal & Tax, Rome

Speakers

Galia Antebi, Ruchelman P.L.L.C., New York, NY

Ramona Cassar, WH Partners, Ta' Xbiex

João Luís Araujo, TELLES, Porto

Stewart Kasner, Holland & Knight LLP, Miami, FL

Jenni Parviainen, Hannes Snellman, Helsinki

11:30 – 13:00

AI WORKSHOP

Ethics and the Algorithm: The Use of AI in Tax Practice

Description coming soon.

Co-Chairs

Niklas Schmidt, Wolf Theiss, Vienna

Travis Thompson, Fennemore, Walnut Creek, CA

Speakers

Jeremiah Coder, OECD, Paris

Thomas Linder, MME, Zurich

Michele Milanese, Ashurst LLP, Milan

Kimberly Saugh, Legal Engineer, Harvey, London

Claudia Schulz, AI Scientist, Manager, Thomson Reuters, Zug

Bryan C. Skarlatos, Kostelanetz LLP, New York, NY

13:00 – 14:15

NETWORKING LUNCH

14:15 – 15:45

WEALTH MANAGEMENT WORKSHOP

From Term Sheets to Trusts: Wealth Strategies and Cross-Border Planning for New Tech Founders and Investors

In a market where exits can happen overnight and valuations shift by the quarter, the first 18 months after a tech company's launch or liquidity event are decisive for long-term wealth outcomes. This fast-paced program brings together seasoned wealth advisors and lawyers from three European jurisdictions and the United States to demystify what new tech founders and investors need now: tax-smart equity planning, cross-border structuring, risk management, and next-gen governance. Practical guidance will cover founder equity, SAFEs and tokens, carried interests and other equity remuneration schemes, secondary sales, and early liquidity, along with :

- Pre- and post-liquidity playbooks (QSBS/participation exemptions, timing, and domicile choices);
- Cross-border tax traps and opportunities for U.S.–EU stakeholders, including mobility planning and treaty considerations;
- Entity and trust structures for scaling wealth, philanthropic vehicles, and impact priorities;

- Portfolio construction after a concentrated tech win, including diversification, private funds, and illiquid holdings;
- Impact of significant wealth at an early age and estate planning tools to handle it;
- Cybersecurity and privacy essentials for high-net-worth individuals in a digital-first world; and
- Governance and family dynamics: building decision-making frameworks that endure market cycles.

Attendees will leave with a concise checklist for founder- and investor-specific milestones, jurisdictional watchouts, and conversation starters to align legal, tax, and investment advisors across borders.

Co-Chairs

Stephanie Loomis-Price, Perkins Coie LLP, Seattle, WA

Sonia Velasco, Cuatrecasas, Barcelona

Speakers

Hanna Brozzo, Bär & Karrer, Zürich

Seth J. Entin, Greenberg Traurig, Miami, FL

Alex Jones, Macfarlanes, London

Emilie Lecomte, Squair, Paris

Francesca Staffieri, Gianni & Origoni, Milan

14:15 – 15:45

TAX INSURANCE WORKSHOP

Tax Insurance in Cross-Border Transactions and Structures

Join us for a discussion on the strategic use of tax insurance in cross-border transactions and complex structures. Our panel will examine how tax insurance solutions can mitigate deal risk in M&A, internal restructurings, and uncertain tax positions, and how representation and warranty insurance (RWI) is reshaping transactions across market segments. We will also explore the role of insurance in private client and family office planning.

Co-Chairs

Mariana Díaz-Moro, Gómez-Acebo & Pombo, Madrid

Devan R. Patrick, K&L Gates, Charlotte, NC

Speakers

Dean Andrews, Executive Director, Head of Tax and Contingent Liability Insurance, BMS Group, London

Rachel Hine, Tax Insurance Director, Certa Insurance Partners, London

Riccardo Petrelli, Legance, Milan

Mario Salandra, Managing Director, M&A and Transaction Solutions, Aon, New York, NY

Olivia Sibieude, Head of France Tax, Howden Tax & Contingent Risks, Paris

15:45 – 16:00

NETWORKING BREAK

16:00 – 17:30

IN-HOUSE WORKSHOP

Achieving Tax Certainty: What Corporate Leaders Need Now

Description coming soon.

Co-Chairs

Dianne C. Mehany, Ernst & Young LLP, Washington, DC

Riccardo Michelutti, Facchini Rossi Michelutti, Milan

Speakers

Sarah Blakelock, Senior Director – Global Head of Tax Controversy, AstraZeneca, London

Erik Fredriks, Head of Group Taxation, NXP Semiconductors Netherlands B.V., Eindhoven

Andrea Sankari, Tax Director, Jane Street, New York, NY

Nicoletta Savini, Group Head of Tax, TIM S.p.A., Rome

17:30 – 18:30

NETWORKING RECEPTION

Facchini Rossi Michelutti, Via Bocca di Leone 78 – 00187 Rome

CONFERENCE VENUE

The Westin Excelsior, Via Vittorio Veneto 125 – 00187 Rome

07:45 – 17:30

CONFERENCE REGISTRATION

07:45 – 08:45

NETWORKING BREAKFAST

08:45 – 09:00

OPENING REMARKS

Conference Co-Chairs

Antonietta Alfano, Maisto e Associati, Rome

Annabelle Bailleul-Mirabaud, CMS Francis Lefebvre Avocats, Paris

Francesco Capitta, Facchini Rossi Michelutti, Milan

Kathleen (Kat) Saunders Gregor, Skadden, Arps, Slate, Meagher & Flom LLP, Boston, MA

Joshua D. Odintz, Holland & Knight LLP, Washington, DC

Stanley C. Ruchelman, Ruchelman P.L.L.C., New York, NY

Fernando Tonanni, Machado Meyer, São Paulo

09:00 – 09:30

OPENING KEYNOTE

Introduction

Antonietta Alfano, Maisto e Associati, Rome

Francesco Capitta, Facchini Rossi Michelutti, Milan

Keynote Speaker

Speaker to be announced.

09:30 – 11:00

PLENARY SESSION

Hot Topics in Tax Treaties

Despite ongoing geopolitical tensions and economic uncertainty, cross border business activity remains robust, making the effective application and interpretation of tax treaties more critical than ever. Against this backdrop, this panel will explore key recent developments in tax treaty policy and practice, viewed through both the OECD and United Nations lenses.

A topic of discussion will be the divergence between OECD and UN approaches, in particular the UN's renewed push towards expanded source state taxation and administrability for developing countries. The panel will discuss the rise of Article 12A-style provisions on fees for technical services, contrasted with the OECD's more cautious approach, which emphasizes consistency, the prevention of double taxation, and alignment with other international tax frameworks, including the OECD's Pillar One and Pillar Two processes.

The discussion will further address intellectual property development and cross border IP payments, focusing on when such payments qualify as royalties under tax treaties and when they fall outside that scope—for example in the context of software, digital products, and equipment related arrangements.

In addition, the panel will examine treaty anti abuse standards in practice, with particular attention to the application of the Principal Purpose Test (PPT) across different jurisdictions. Speakers will share practical insights on how overarching abuse arguments are used by tax authorities and how taxpayers can mitigate anti abuse challenges, especially in withholding tax contexts. This includes a discussion on the interaction between the PPT, beneficial ownership, and evolving anti conduit doctrines.

Finally, the panel will reflect on dispute resolution under tax treaties, drawing on practical experience with mutual agreement procedure (MAP) cases as a means of resolving cross border tax disputes and managing the growing risk of double taxation.

Co-Chairs

Margriet Lukkien, Loyens & Loeff, Amsterdam

Loren Ponds, Skadden, Arps, Slate, Meagher & Flom LLP, Washington, DC

Speakers

Sandy Bhogal, Gibson Dunn, London

Francisco Cabral Matos, VdA, Lisbon

Paolo Ludovici, Gatti Pavesi Bianchi Ludovici, Milan

John Stokes, Advisor, Tax Treaty Unit, OECD Centre for Tax Policy and Administration, Paris (*Invited*)

Christian Wimpissinger, Binder Grösswang, Vienna

11:00 – 11:30

NETWORKING BREAK

11:30 – 13:00

CONCURRENT SESSION A

Transfer Pricing Update: A Global Perspective

Description coming soon.

Co-Chairs

Antonietta Alfano, Maisto e Associati, Rome

Sahel Assar, Buchanan Ingersoll & Rooney PC, Washington, DC

Speakers

Sven-Eric Bärsch, Flick Gocke Schaumburg, Frankfurt am Main

Daphné de Blignières, WW Tax & Customs Director, Fendi, Rome

Gabriela Capristano Cardoso, Adviser – Transfer Pricing, OECD Centre for Tax Policy and Administration, Paris (*Invited*)

Monica Cavallini, Group Head Tax, Customs and Insurance, Ferrero, Luxembourg

Rocco Femia, Miller & Chevalier, Washington, DC

Quirijn Knab, Huygens Tax, Amsterdam

Emmanuel Llinares, Senior Managing Director, Global Chair, Transfer Pricing Practice, NERA, Paris

11:30 – 13:00

CONCURRENT SESSION B

Emerging Company Tax Issues: From Startup to Scale

From seed capital to late-stage growth, emerging companies face critical tax decisions that can dramatically affect valuation, dilution, and long-term success. This panel will explore tax-efficient strategies for funding a start-up, including early-stage financings, a potential flip of a non-US entity in the US (or other jurisdictions), and common pitfalls with preferred equity, SAFEs and convertible instruments.

Panelists will also address the design and implementation of tax-advantaged employee equity incentives to attract and retain talent while managing tax risk for both the company and its workforce. Finally, the panel will examine exit planning, maximizing after-tax proceeds for founders, employees, and investors.

Co-Chairs

Morgan L. Klinzing, Troutman Pepper Locke, Philadelphia, PA

Amelia O'Beirne, A&L Goodbody LLP, Dublin

Speakers

Marco Adda, Bonelli Erede Lombardi Pappalardo, Milan

Ioanna Barmpa, Kyriakides Georgopoulos Law Firm, Athens

Luis Cuesta, Gómez-Acebo & Pombo, Barcelona

Wojciech Marszalkowski, Wardyński & Partners, Warsaw

Jennifer A. Migliori, Duane Morris LLP, Philadelphia, PA

Christian Sjöqvist, Setterwalls, Gothenburg

13:00 – 14:30

NETWORKING LUNCH

14:30 – 16:00

CONCURRENT SESSION A

Don't Lose Your Losses: An Update on NOL Planning

This panel will explore recent developments and practical planning considerations surrounding the use and preservation of net operating losses (NOLs) in cross-border structures. Speakers will address limitations on loss utilization, ownership changes, group relief regimes, and the impact of reorganizations and M&A transactions in key jurisdictions. The discussion will also highlight emerging anti-abuse rules and the interaction of domestic NOL regimes with international tax reforms.

Co-Chairs

Nita Asher, PwC, Washington, DC

Francesco Capitta, Facchini Rossi Michelutti, Milan

Speakers

Julio Castro, KPMG US, London

Torsten Engers, Flick Gocke Schaumburg, Frankfurt am Main

Reto Heuberger, Homburger, Zurich

Francesco Mantegazza, FIVERS, Milan

Michael Molenaars, Stibbe N.V., Amsterdam

Joel Peters-Fransen, Winthrop & Weinstine, Minneapolis, MN

14:30 – 16:00

CONCURRENT SESSION B

Powering the Energy Transition: Tax Credits, Policy & Strategy

Tax incentives are rapidly reshaping the global energy investment landscape. From the sweeping provisions of the Inflation Reduction Act in the U.S., to evolving programs in the EU and elsewhere, governments are using incentives as a central tool to shape policy and drive investment. This panel will explore these key incentive regimes and discuss the opportunities and complexities they create, as well as reactions from the OECD and other global stakeholders.

Co-Chairs

Hannah Hawkins, Deloitte Tax LLP, Washington, DC

Antti Lehtimaja, Svalner Atlas, Helsinki

Speakers

Kurt Van Dender, Acting Head – Tax Policy and Statistics Division, OECD Centre for Tax Policy and Administration, Paris (*Invited*)

Craig Maurice, Torys LLP, Calgary

Henk van Ravenhorst, De Brauw Blackstone Westbroek, Amsterdam

Luca Romanelli, AndPartners, Rome

Ivan Thomann, Senior Tax Adviser, bp, Chicago, IL

16:00 – 16:30

NETWORKING BREAK

16:30 – 18:00

CONCURRENT SESSION A

Tax Crimes Without Borders: A Case Study in Navigating Criminal Tax Exposure in the EU and U.S. from Sensitive Audits to Indictments

Description coming soon.

Co-Chairs

Caroline Ciraolo, Kostelanetz LLP, Washington, DC

Sabine Stetter, stetter Rechtsanwälte, Munich

Speakers

Cristiano Caumont Caimi, Tremonti Partners, Milan

Abdul Carrupt, Bär & Karrer, Geneva

Silvia Martina, Cagnola & Associati, Milan

Alice Rousseau, Rousseau Sussmann Avocats, Paris

16:30 – 18:00

CONCURRENT SESSION B

New Media, New Problems: Tax Issues in Film, Streaming, and Entertainment

Description coming soon.

Co-Chairs

Andrea Gallizioli, Scarioni Angelucci, Milan

Jeffrey Rubinger, Winston & Strawn LLP, Miami, FL

Speakers

Marine Dupas, Arkwood SCP, Paris

Eduardo Martínez-Matosas, Gómez-Acebo & Pombo, Barcelona

Gregory Price, Macfarlanes LLP, London

Laura A. Zwicker, Greenberg Glusker LLP, Los Angeles, CA

18:30 – 20:00

NETWORKING RECEPTION

CONFERENCE VENUE

The Westin Excelsior, Via Vittorio Veneto 125 – 00187 Rome

08:00 – 15:00

CONFERENCE REGISTRATION

08:00 – 09:00

NETWORKING BREAKFAST

09:00 – 10:30

PLENARY SESSION

Government Perspectives on Global Tax Developments

Description coming soon.

Co-Chairs

Joshua D. Odintz, Holland & Knight LLP, Washington, DC

Raul-Angelo Papotti, Chiomenti, Milan

Speakers

Peter H. Blessing, Associate Chief Counsel, Office of Chief Counsel, IRS, Washington, DC

Kurt Van Dender, Acting Head – Tax Policy and Statistics Division, OECD Centre for Tax Policy and Administration, Paris (*Invited*)

Additional speakers to be announced.

10:30 – 10:45

NETWORKING BREAK

10:45– 12:00

CONCURRENT SESSION A

M&A Hot Topics

In today's dynamic M&A environment, tax considerations play a critical role in deal structuring, valuation, and post-closing integration. This panel will discuss the taxation of earn-outs and indemnities, including timing, characterization, and cross-border implications.

Panelists will also address strategies for unlocking trapped cash within multinational groups and examine practical approaches to loss utilization measures in acquisition structures and post-transaction planning. Finally, the session will review current cases involving cross-border corporate migrations to the United States.

Co-Chairs

Devon Bodoh, Weil, Gotshal & Manges LLP, Miami, FL

Susanne Schreiber, Bär & Karrer, Zurich

Speakers

Amie Colwell Breslow, Jones Day, Washington, DC

Jisun Choi, Skadden, Arps, Slate, Meagher & Flom LLP, London

Andrea D'Etto, Facchini Rossi Michelutti, Milan

Sylvia Dikmans, Houthoff, Amsterdam

Konstantin Ecker, Eversheds Sutherland, Frankfurt am Main

10:45– 12:00

CONCURRENT SESSION B

Global Mobility and Investment Funds

This panel will discuss developments and trends in the international taxation of investment funds, their principals/managers and their investors.

The world has changed. Remote work and technological advances mean that physical presence in financial centers becomes less vital for the day-to-day operations of an investment fund. Tax changes in various jurisdictions (for example the changes to the UK non-dom regime) and personal circumstances for global citizens increase the factors that can lead to a shift in residency. This is augmented by tax incentives implemented by jurisdictions to attract fund managers – for example, Italy and Luxembourg. At the same time, the presence of fund managers in differing jurisdictions must be considered in connection with the tax implications for the fund vehicles they lead. As advisors, we are also seeing an inbound increase on funds leaving offshore jurisdictions.

The panelists will address this shift in the management and operations of investment funds, including taxation of carry, discussion of residency/domicile, permanent establishment, fund and investor taxation and remote work challenges.

Co-Chairs

Jacqueline Duval, Perkins Coie, New York, NY

Thierry Lesage, Arendt & Medernach, Luxembourg

Speakers

Lukas Aebi, Lenz & Staehelin, Zurich

Patricia Allen, Ashurst LLP, London

Imme Kam, Loyens & Loeff, Amsterdam

Adam Tejada, K&L Gates LLP, New York, NY

Eugenio Romita, Giovannelli e Associati, Milan

12:00 – 12:15

NETWORKING BREAK

12:15 – 13:30

CONCURRENT SESSION A

Tariffs! Customs, Transfer Pricing, and Supply Chain Implications

The emphatic return of tariffs as an instrument of U.S. economic policy has compelled global businesses to navigate the confluence of tax and trade law, as well as continual changes in target countries, product/industry scope, and rates. Featuring trade and tax lawyers from the United States and Europe, the advisor community and industry, this panel will explain the legal landscape and implementation of U.S. tariffs, explore the challenges and uncertainties presented for business, and outline the approaches and solutions some companies have adopted.

The panelists also will consider the legal and practical implications of the U.S. Supreme Court ruling that the IEEPA tariffs levied were unlawful. The tariff roller coaster of 2025 continues in 2026. Watch this space!

Co-Chairs

Ailish Finnerty, Arthur Cox, Dublin

Elizabeth Stevens, Caplin & Drysdale, Washington, DC

Speakers

Giuseppe Abatista, Group Tax Consultant, Ferragamo, Florence

Nils Harbeke, PrimeTax, Zurich

Robert J. Leo, Meeks, Sheppard, Leo & Pillsbury LLP, New York, NY

Elissa Romanin, MinterEllison, Melbourne

Richard Slowinski, Alston & Bird LLP, Washington, DC

12:15 – 13:30

CONCURRENT SESSION B

Economic Substance and G.A.A.R.: Everything Everywhere All at Once

To fight aggressive tax planning, tax authorities across the globe regularly challenge transactions using arguments based on General Anti-Abuse Rules (“G.A.A.R.”) and the absence of economic substance of a transaction or a structure. While the terms used are similar, their application varies from jurisdiction to jurisdiction. The panel looks at the application of G.A.A.R. and economic substance by tax authorities in several countries and tax decisions by various courts.

- The discussion begins with the Nordcurrent case in the C.J.E.U. and the progeny of the “Danish cases” that evaluate economic substance.
- In Spain, several cases are addressed. In one, the difference between a fictitious transaction and an artificial transaction is explained. In others, the Spanish Supreme Court struck down the tax authority’s presumption that the use of a non-Spanish European holding company beneficially owned by public entities based outside of the E.U. or the E.E.A. is presumptively abusive for purposes of the P.S.D.
- In Canada, G.A.A.R. rules have been strengthened and C.R.A. has been given broader adjustment powers where taxpayer positions lack economic substance.
- In India, the Supreme Court decision in Tiger Global is addressed. The decision denied treaty benefits claimed by a Mauritius company. Suggestions are made regarding possible litigation strategy when and as tax authorities apply the holding to other taxpayers.
- In the U.S., the codification of the economic substance doctrine several years ago emboldened the I.R.S. to challenge many structures that seemed acceptable under a “white list” that accompanied codification. The decision of the District Court in Liberty Global is analyzed.

Co-Chairs

Stefano Petrecca, CBA, Rome

Stanley C. Ruchelman, Ruchelman P.L.L.C., New York, NY

Speakers

Jakob Skaadstrup Andersen, Gorrissen Federspiel, Copenhagen

Dèlcia M. Capocasale, Cuatrecasas, Barcelona

Francesco Gucciardo, Aird & Berlis LLP, Toronto, ON

Dhruv Janssen-Sanghavi, Janssen-Sanghavi & Associates, Mumbai and Leiden

Eric B. Sloan, Gibson Dunn, New York, NY

13:30 – 15:00

KEYNOTE LUNCH

Introducer

Antonietta Alfano, Maisto e Associati, Rome

Keynote Speaker

Fabrizia Lapecorella, Deputy Secretary-General OECD, Paris

15:00 – 16:15

CONCURRENT SESSION A

The Future of Tax Disputes and Investment Treaties

DAs governments expand anti-abuse doctrines, strengthen GAAR regimes, adopt minimum taxation frameworks, and assert broader taxing rights, the risk of double taxation and prolonged cross-border controversy increases. In this environment of intensified enforcement and scrutiny of cross-border structures, the intersection between tax disputes and investment treaty protection is gaining renewed importance.

This panel will examine how tax disputes are evolving in both domestic and international contexts, including the growing role of administrative enforcement, coordinated cross-border audits, and disputes arising from divergent treaty interpretations. The discussion will explore when tax measures may give rise to claims under bilateral investment treaties and the strategic considerations for taxpayers navigating parallel domestic litigation, Mutual Agreement Procedures (MAP), and investment arbitration.

Panelists will also consider whether investment treaty arbitration remains a viable safeguard in an era of heightened tax sovereignty, Pillar Two implementation, and increased political sensitivity around multinational taxation. The session will provide practical insights for advisors managing high-stakes cross-border disputes in an increasingly complex and fragmented global tax environment.

Co-Chairs

Nikolaj Bjørnholm, Bjørnholm Law, Copenhagen

Starling Marshall, Crowell & Moring LLP, New York, NY

Speakers

Olga Beloded, New York, NY

Paul Kraan, Van Campen Liem, Amsterdam

Aurelio Massimiano, Maisto e Associati, Milan

Maximilien De Ridder, Lenz & Staehelin, Geneva

Jonathan S. Schwarz, Temple Tax Chambers, London

15:00 – 16:15

CONCURRENT SESSION B

Pillar Two and CAMT: Competing Paradigms for Minimum Taxation

Description coming soon.

Co-Chairs

Annabelle Bailleul-Mirabaud, CMS Francis Lefebvre Avocats, Paris

Kevin M. Jacobs, Alvarez & Marsal, Washington, DC

Speakers

Fabio Chiarenza, Gianni & Origoni, Rome

Joe Duffy, Matheson, Dublin

Jessica Kemp, White & Case LLP, London

Francisco Lavandera, Garrigues, Barcelona

John Peterson, Head of Division – Cross Border and International Taxation, OECD Centre for Tax Policy and Administration, Paris (*Invited*)

PLANNING GROUP

CONFERENCE CO-CHAIRS

Local Hosts

Antonietta Alfano, Maisto e Associati, Rome

Francesco Capitta, Facchini Rossi Michelutti, Milan

ABA Section of Taxation

Kathleen (Kat) Saunders Gregor, Skadden, Arps, Slate, Meagher & Flom LLP, Boston, MA

Stanley C. Ruchelman, Ruchelman P.L.L.C., New York, NY

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Fernando Tonanni, Machado Meyer, São Paulo

International Fiscal Association – USA Branch

Joshua D. Odintz, Holland & Knight LLP, Washington, DC

PLANNING COMMITTEE

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Nikolaj Bjørnholm, Bjørnholm Law, Copenhagen

Sandy Bhogal, Gibson Dunn, London

Thierry Boitelle, Boitelle Tax Sàrl, Geneva

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Jeremiah Coder, OECD, Paris

Olivier Dauchez, Gide, Paris

Mariana Díaz-Moro, Gómez-Acebo & Pombo, Madrid

Sylvia Dikmans, Houthoff, Amsterdam

Jacqueline Duval, Perkins Coie, New York, NY

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Thierry Lesage, Arendt & Medernach, Luxembourg

Scott Levine, Baker McKenzie, Washington, DC

Margriet Lukkien, Loyens & Loeff, Amsterdam

Amelia O'Beirne, A&L Goodbody, Dublin

Raul-Angelo Papotti, Chiomenti, Milan

Devan R. Patrick, K&L Gates, Charlotte, NC

Susanne Schreiber, Bär & Karrer, Zurich

Elizabeth J. Stevens, Caplin & Drysdale, Washington, DC

Christian Wimpissinger, Binder Grösswang, Vienna

ORGANIZERS

AMERICAN BAR ASSOCIATION SECTION OF TAXATION

<http://americanbar.org/tax>

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INTERNATIONAL BAR ASSOCIATION, TAXES COMMITTEE

<http://ibanet.org>

The International Bar Association (IBA) is the world's leading organization of international legal practitioners, bar associations and law societies. The IBA influences the development of international law reform and shapes the future of the legal profession throughout the world. It has a membership of over 45,000 individual lawyers and 200 bar associations and law societies spanning all continents. It has considerable expertise in providing assistance to the global legal community as well as being a source of distinguished legal commentators for international news outlets.

INTERNATIONAL FISCAL ASSOCIATION – USA BRANCH

<http://ifausa.org>

Formed in 1938, the International Fiscal Association is a leading non-governmental, international organization dealing with tax matters. The USA Branch is the largest national IFA branch, with approximately 1,000 members. The Branch hosts a two-day conference in late February/early March of each year with presentations by eminent international tax experts on topics, planning ideas and issues of current importance. The USA Branch also holds joint meetings each year with branches from other countries.

ADDITIONAL INFORMATION

SCHOLARSHIP POLICY

In accordance with MCLE requirements, the American Bar Association offers financial hardship scholarships for live, in-person and multi-session virtual CLE programs. If you would like to apply, please review our Scholarship Policy and Application at <https://ambar.org/cle-scholarship>.

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ADDITIONAL INFORMATION

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Conference attendees are required to review and consent to the [ABA Business Conduct Standards](#) and the [ABA Tax Section Code of Conduct](#). Participants, guests, and vendors who think they have experienced or witnessed unacceptable conduct toward them or someone else under this Code of Conduct can report the conduct to a “designated person.”

The designated points of contact are Section Chair, Megan Brackney (mbrackney@kostelanez.com), or Section Director, Betsi Roach (Betsi.Roach@americanbar.org).

CANCELLATION AND REFUND POLICY

To cancel your participation in a program, please contact the ABA Service Center at (800) 285-2221 [International +1 (312) 988-5000]. If the ABA cancels a program, attendees will be notified via email, and paid registrations will be refunded. Cancellations and refunds initiated by registrants will be honored as follows: To cancel your registration before April 10, 2026, please email taxmeeting@americanbar.org. Refunds will be applied to original form of payment. There will be a \$50 cancellation fee for registrations greater than or equal to \$100. Alternatively, there will be a \$25 cancellation fee for registrations less than \$100. After April 10, 2026, refunds will not be granted, however, we will gladly accept substitutions for those unable to attend.

To make a substitution, or for additional information about this meeting, please contact the Tax Section at taxmeeting@americanbar.org or for immediate assistance, please call the ABA Service Center at 800-285-2221, Monday-Friday between 9:00 AM and 6:00 PM ET.

GUEST REGISTRATION

The definition of a guest is a spouse, life partner, family member or friend. A guest must not be a member of the legal profession or use the conference as a business networking opportunity. All individuals attending any substantive part of the Conference must register and pay the applicable fee. Shared registrations are not permitted.

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