

F O R U M A G E N D A

Tuesday, April 21, 2026

- 8:15 am - 8:30 am **Welcome**
Jennifer Buchanan, Vice President, Oxy
John Schoenecker, Director of Tax, Trade, and Accounting
- 8:30 am - 9:30 am **Washington Update – Tax Policy Developments**
Katherine Mongé, Partner, Capitol Tax Partners LLP
Jake Triolo, Partner, Capitol Tax Partners LLP
Description: The panel will provide an update on current tax-policy legislation in Congress.
- 9:30 am – 10:30 am **IRS and Treasury Updates**
Nikole Flax, Principal, PwC (formerly Commissioner LB&I, Deputy Chief IRS Office of Appeals, JCT)
Brett York, Principal, PwC (formerly Deputy Tax Legislative Counsel US Department of Treasury)
Doug O'Donnell, Senior Managing Director, KPMG
Praveen Ayyagari, Managing Director, KPMG
Description: This panel will discuss the latest developments at the IRS and Treasury including the new staff and leadership appointments, potential changes to the organizations, impact on exams and appeals processes, perspective on potential enforcement effort changes, new procedural considerations.
- 10:30 am – 10:50 am **Break**
- 10:50 am - 12:00 pm **Evolution of AI in Oil and Gas Tax**
Greg Matlock, Partner, EY
Aaron Puiszis, Partner, EY
Description: The oil and gas industry has always been defined by its ability to navigate complexity. Today, a new frontier is emerging: the integration of AI into the tax function. The session brings together industry leaders and tax technology specialists to explore how AI is transforming the traditional tax lifecycle, from compliance, reporting, audit, and tax planning – including real-world applications.
- 12:00 pm – 1:15 pm **Lunch**

BREAKOUT A

1:15 pm – 2:30 pm

CAMT

Timothy Powell, Partner, EY

Kelsey Havens, EY

Monisha Santamaria, Principal, KPMG

Paul Mundwiller, KPMG

Description: This panel will cover recent corporate alternative minimum tax (CAMT) developments and the expected timing and content of future CAMT regulations. More specifically, the panel will cover (1) recent amendments to Section 56A for intangible drilling costs, (2) key provisions from Notice 2025-27, Notice 2025-28, Notice 2025-46, Notice 2025-49, and Notice 2026-7 that are relevant to taxpayers in the oil and gas industry, (3) considerations for relying on the existing proposed CAMT regulations and the recent CAMT notices, and (4) expectations regarding the future proposed and final CAMT regulations.

2:30 pm – 3:30 pm

Domestic and International Disposition Planning

Trey Cornelius, Partner, Deloitte

Jon Stephens, Manager, Deloitte

Todd Keator, Partner, Deloitte

Jim Cole, Partner, Latham & Watkins LLP

Description: This panel will talk through recent trends in domestic and international dispositions, including but not limited to, deferral through the new Qualified Opportunity Zone regime, IRC. Sec. 1245 recapture, IRC. Sec. 1031 planning, deal structures and international tax considerations.

3:30 pm – 3:50 pm

Break

3:50 pm – 4:50 pm

Tax Compliance (Open to Tax Compliance Practitioners)

Description: This session is a facilitated peer to peer, experience share discussion for tax compliance practitioners, focused on practical judgment, operating models, and the real world use of technology in tax compliance functions. Topics include thresholds and practical judgment, co-sourcing and compliance software operating models, and hands on experiences with AI, automation, and digital technologies. The discussion is participant driven and intended to encourage candid sharing of what has worked and what has not.

BREAKOUT B

1:15 pm – 2:30 pm

International Tax Update

Rocco Femia, Member, Miller & Chevalier Chartered

Layla Asali, Member, Miller & Chevalier Chartered

Jeff Tebbs, Member, Miller & Chevalier Chartered

Description: This presentation covers recent international tax developments, including changes to the international tax rules in the recently enacted One Big Beautiful Bill Act (OBBBA), Treasury and IRS regulatory and other guidance, and planning considerations. The presentation will also address interactions of the OBBBA provisions with the Corporate Alternative Minimum Tax (CAMT), Base Erosion Anti-Abuse Tax (BEAT), Pillar 2 and foreign tax credit rules.

2:30 pm – 3:30 pm

Global Trade, Tariffs, and Industrial Policy Developments

Daniel Adler, PwC

Lauren Dangelmayr, PwC

Matt Anderson, Charter Brokerage LLC

Description: A focused update on North America trade developments affecting oil and gas companies including the status of tariffs, reciprocal measures, and trade strategy, including IEEPA litigation fallout, alternative tariff authorities, USMCA review, and supply-chain implications.

3:30 pm – 3:50 pm

Break

3:50 pm – 4:50 pm

International Controversy Management

Philippe Hamelin, Barsalou Lawson Rheault LLP

Joe Duffy, Matheson LLP

Thomas V. Linguanti, Morgan, Lewis & Bockius LLP

Rochelle Seade, Chevron

Description: This panel will examine current and emerging tax dispute trends in Canada and Europe directly impacting the energy sector, including transfer pricing controversies, Pillar Two implementation challenges, withholding tax and permanent establishment disputes, and evolving EU developments affecting energy taxation.

5:00 pm – 6:00 pm

Networking Reception

Wednesday, April 22, 2026

8:15 am – 9:15 am

Committee on Tax Meeting

9:00 am – 10:00 am

Litigation and Tax Controversy Update

George Hani, Member, Miller & Chevalier Chartered

Lisandra Ortiz, Member, Miller & Chevalier Chartered

Description: This panel will address recent important developments in the tax controversy and litigation space, including significant transfer pricing decisions, an update on challenges to IRS rulemaking in a post-Loper Bright world, and the recent Tax Court opinion in Patel and other developments within the past year relating to the economic substance doctrine. The panel will also discuss the current IRS environment, including enforcement priorities and updates relating to IRS Appeals. Discussion of how Economic Substance is being raised in litigation and what the IRS may continue to do around ESD in the future.

10:00 am – 10:15 am

Break

10:15 am – 11:15 am

Unexpected Consequences of OBBBA and Planning Opportunities

Marc Caillouet, PwC

Jennifer Berardini, PwC

Kyle Lumpkins, Deloitte

Alex Dunn, Deloitte

Description: A forward-looking session on the unintended outcomes from recent legislation and how taxpayers are navigating the effects. Conversation will include how regulatory guidance can address these unexpected consequences as well as areas that would be prime for future tax legislation fixes.

11:15 am – 11:30 am

Break

11:30 am – 12:30 pm

Section 45 Credits Update

David Blair, Partner Eversheds Sutherland US LLP

Wes Sheumaker, Partner Eversheds Sutherland US LLP

Description: This panel will discuss recent developments with energy tax credits under Sections 45Q and 45Z, including the impact of proposed changes to EPA regulations and Notice 2026-1, lifecycle analyses, the proposed regulations under Section 45Z, and monetization and transferability of credits post OBBBA.

12:30 pm – 2:00 pm

Lunch

2:00 pm – 3:00 pm

Advancing Tax Disputes in a Resource Constrained IRS: Practical ADR Pathways That Deliver

Adriana Wirtz, Vinson & Elkins

Kathy Pakenham, Vinson & Elkins

Description: When IRS teams are stretched thin, progress often stalls. This session shows how to use alternative dispute resolution within and alongside Appeals to move controversies forward without sacrificing your position. Through a case study the panel will explain when and how to pivot to ADR, how to build a record that invites settlement, and how to document resolution. Attendees will leave with a concrete checklist to accelerate closure on complex issues.

3:00 pm – 3:15 pm

Closing Remarks

Jennifer Buchanan, Vice President, Oxy

3:30 pm – 5:30 pm

Auditor Manager’s Meeting (Open to API Members)

5:30 pm

Adjourn