



**JOINT MEETING OF THE USA AND INDIA BRANCHES OF THE
INTERNATIONAL FISCAL ASSOCIATION
FAIRMONT WASHINGTON HOTEL, WASHINGTON, DC, USA
MAY 27-29, 2009**



Online Registration Now Available at www.ifausa.org

Joint Meeting of the USA and India Branches of the International Fiscal Association
Washington, DC, USA, May 27-29, 2009
Email: info@ifausa.org / Tel: +1-866-298-9494 / Fax: +1-866-531-0626 / www.ifausa.org



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Dear Friends,

The US and India Branches of International Fiscal Association are pleased to announce the holding of the second Joint Tax Conference on May 27–29, 2009 in Washington DC, USA.

The first Joint tax conference of the IFA India and USA branches held in January 2006 in New Delhi, India was a huge success, well appreciated and attended by almost 250 delegates. The conference in Washington aims to take that experience to greater heights.

The conference promises interesting deliberations on emerging international tax issues in the constantly changing business environment, increasingly complex transaction structures and growing international and cross border dealings. Delegates should benefit tremendously from the vast experience of eminent speakers, which comprise of tax practitioners, corporate tax heads, Revenue officials and academicians from the US and Indian side.

We cordially invite you to attend the conference and make contributions to the deliberations. The agenda and conference details are attached.

Looking forward to seeing you in Washington.

Best regards

Mukesh Butani
IFA-India Program Manager

Roger D. Wheeler
IFA-USA Program Manager

T.P. Ostwal
President, IFA-India

Brainard L. (Skip) Patton
President, IFA-USA



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PROGRAM SUMMARY

Wednesday, May 27, 2009

- Daytime spouse and participant activity available – shuttle bus to US Capitol Visitor Center
- Host City hospitality suite available
- Pre-conference Lecture by TP Ostwal and Roy Rohatgi
- Networking Style Buffet Dinner and Cocktails

Thursday, May 28, 2009

- Daytime spouse tour available – bus trip to Mount Vernon
- Host City hospitality suite open
- Welcome and Introductions
- Panel 1 - PE Issues in India and the USA: a Comparative Review
- Panel 2 - USA Inbound
- Panel 3 - India Inbound
- Networking Style Buffet Lunch
- Panel 4 - Discussion Panel: Ask the Experts - India Version
- Panel 5 - Discussion Panel: Ask the Experts - USA Version
- Keynote 1 - US Tax Policy Directions
- Gala Dinner at the National Air & Space Museum
sponsored by KPMG

Friday, May 29, 2009

- Daytime spouse activity available – shuttle bus to National Gallery and Smithsonian Museums
- Host City hospitality suite open
- Keynote 2 - Enhanced Relationships Between Tax Authorities and Taxpayers: Myth or Reality
- Panel 6 - US APA Program: History, Operation, Effectiveness
- Panel 7 - Discussion Panel: Comparative Dispute Resolution and Avoidance Measures
- Sit-down lunch with Speakers
Sponsored by Ernst & Young
- Keynote 3 - Tax Treaty Topic
- Panel 8 - Special Topics in Transfer Pricing
- Official Closing

Saturday, May 30, 2009

- Daytime activity available – City sightseeing tours by trolley (hop on and off to visit stops on your own), and “DC Duck” Potomac River tours (conference organizers will purchase tickets on your behalf for public city tours)

Monday-Tuesday, June 1-2, 2009

- Available OECD Conference, being separately planned



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TECHNICAL SESSIONS

Keynote 1: US Tax Policy Directions

Speaker: TBA

The speaker will address issues and options for US tax policy, with some focus on inbound investment.

Keynote 2: Enhanced Relationships Between Tax Authorities and Taxpayers: Myth or Reality

Speaker: **Jerome Libin**, Sutherland

This address, at the beginning of day two, will explore recent efforts in some countries to foster better working relationships between tax authorities and corporate taxpayers. It will provide a good kick off to the 2nd day's discussion of tax administration.

Keynote 3: Tax Treaties

Speaker: **David Tillinghast**, Baker & McKenzie

David Tillinghast will address topical issues having to do with tax treaties, possibly including India, USA or OECD treaty developments; the discussion may take on a broader or historical perspective vs. specific technical topics, or it is possible it might focus on specific topics.

Panel 1: PE issues in India and the USA: a Comparative Review

Speakers: India practitioner: **Mukesh Butani**, BMR Advisors (moderator)
India practitioner: **Nishith Desai**, Nishith Desai Associates
USA practitioners: **Willard Taylor**, Sullivan & Cromwell

This panel is an overview of the existing rules and recent developments governing permanent establishments in India and in the USA, and sets the stage for the more specific discussions in panels 2 and 3.

Panel 2: USA Inbound

Speakers: USA practitioner: **Hans Flick**, KPMG (moderator)
India practitioner to ask questions: **Sushil Lakhani**, Lakhani & Associates (co-moderator)
USA practitioners will present and respond to interventions: **Sam Kaywood**, Alston & Bird
Jeff Levenstam, Ernst & Young LLP

This panel will cover new developments, unusual situations and particular opportunities associated with foreign investment into the USA. It will dwell on 4 or 5 topics selected from the following areas: service PE's, attribution, intangibles, agency, joint ventures, transfer pricing, etc. The panel will build on the comparative PE discussion in panel 1. Compared with USA investment into India, Indian investment into the US is just beginning, so this panel will likely focus more on the investment itself as opposed to actually operating in the USA.

Panel 3: India Inbound

Speakers: India practitioner: **T P Ostwal**, T.P. Ostwal Associates (moderator)
USA practitioner to ask questions: **Simon Beaumont**, IBM (co-moderator)
India practitioners will present and respond to interventions: **Shefali Goradia**, BMR Advisors
Pranav Sayta, Ernst & Young
Rupak Saha, General Electric Company

This panel will cover new developments, unusual situations and particular opportunities associated with foreign investment into India. It will dwell on 4 or 5 topics selected from the following areas: services PE's, attribution, intangibles, agency, joint ventures, transfer pricing, etc. The panel will build on the comparative PE discussion in panel 1. Since US companies have been operating in India for quite a while now, this panel will likely focus more on tax issues arising in connection with operations in India of US companies, as opposed to matters associated with the investment itself.

Panel 4: Discussion Panel: Ask the Experts - India Version

| | | |
|-----------|--|---|
| Speakers: | USA practitioner acting as advisor: | Joan Arnold , Pepper Hamilton (moderator) |
| | USA corporate practitioner acting as client: | Bill Sample , Microsoft |
| | India practitioners answering the questions: | Porus Kaka , Porus Kaka Associates Rahul Garg , PricewaterhouseCoopers |

This is an inter-active panel which follows up on panel 3 – India-Inbound – and allows USA practitioners (one advisor and one corporate tax executive) to ask specific questions of prominent Indian practitioners. Although the discussion will be lively and inter-active, the topics discussed will be formulated and reviewed beforehand.

Panel 5: Discussion Panel: Ask the Experts - USA Version

| | | |
|-----------|--|---|
| Speakers: | India practitioner acting as advisor: | TBA, PricewaterhouseCoopers (moderator) |
| | India practitioner acting as corporate client: | P.V. Srinivasan , Wipro |
| | USA practitioner on private equity: | Victor Zonana , KPMG |
| | USA practitioner: | TBA |
| | USA practitioner: | TBA |

This is an inter-active panel which follows up on panel 2 – USA-Inbound – and allows India practitioners to ask specific questions of prominent USA practitioners. Although the discussion will be lively and inter-active, the topics will be formulated and reviewed beforehand.

Panel 6: US APA Program: History, Operation, Effectiveness

| | | |
|-----------|-----------------------|---|
| Speakers: | USA commentary: | Bob Green , Caplin & Drysdale (moderator) |
| | USA on history: | Mike Durst , retired |
| | USA on operation: | Craig Sharon , Internal Revenue Service |
| | USA on effectiveness: | Burton Mader , WalMart (re. WalMart’s China-USA APA) |
| | Indian commentary: | Prakash Chandra , India Revenue Service |

This panel will discuss development of the US advance pricing agreement (APA) program, explore how it operates and whether it has been successful over the years; it will conclude with a case study demonstrating its effectiveness as a measure to avoid or mitigate disputes.

Panel 7: Discussion Panel: Comparative Dispute Resolution and Avoidance Measures

| | | |
|-----------|-------------------------------|---|
| Speakers: | India practitioner: | Ajay Vohra , Vaish Associates (moderator) |
| | India practitioner: | Vijay Mathur , India Revenue Service (retired) |
| | India government: | Anita Kapur , India Revenue Service |
| | India corporate practitioner: | S. Krishnan , Infosys |
| | USA practitioner: | Carol Dunahoo , Baker & McKenzie |
| | USA corporate practitioner: | TBA |
| | USA government: | TBA |

This inter-active panel is still in the developmental stage but could focus on any number of practical topics: audits and competent authority process, levels of appeal or other remedies, judicial review, pre-filing or advance resolution mechanisms, use and effectiveness of penalties, documentation and disclosure, exchange of information and other inter-agency relationships.

Panel 8: Special Topics in Transfer Pricing

| | | |
|-----------|---------------------|--|
| Speakers: | India practitioner: | Moderator TBA |
| | India practitioner: | Uday Ved , KPMG |
| | India practitioner: | TBA |
| | USA practitioner: | Sarita Mohapatra , PricewaterhouseCoopers |
| | USA practitioner: | TBA |

Although transfer pricing may be one of the topics discussed in the inbound panels 2 and 3, this panel will allow time to address the most contentious transfer pricing issues in more detail. It will also serve to amplify those topics as well as the topics discussed in panels 6 and 7 - US APA Program and Comparative Dispute Resolution and Avoidance Measures, respectively. Transfer pricing lies at the center of many disputes in both countries.

Speakers are subject to confirmation.



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ACCOMPANYING PERSONS' PROGRAM

Wednesday, May 27, 2009

Host City Hospitality Suite available at the Fairmont Washington Hotel

Afternoon Shuttle Bus to the US Capitol Visitor Center

The Capitol is among the most architecturally impressive and symbolically important buildings in the world. The Senate and the House of Representatives have met here for more than two centuries. Begun in 1793, the Capitol has been built, burnt, rebuilt, extended, and restored; today, it stands as a monument not only to its builders but also to the American people and their government.

From its inception, the Capitol Visitor Center (CVC) has been conceived as an extension of the Capitol that welcomes visitors to the seat of American government. At nearly 580,000 square feet, the CVC is the largest project in the Capitol's 215-year history and is approximately three quarters the size of the Capitol itself. The entire facility is located underground on the east side of the Capitol so as not to detract from the appearance of the Capitol and of the grounds designed by Frederick Law Olmsted in 1874.

The conference organizers have arranged for a van to shuttle participants between the Fairmont Washington Hotel and the Capitol Visitor Center at a small fee. Information on the shuttle schedule will be available closer to the conference date.

Shuttle Ticket: Rs.1,300 per person

Thursday, May 28, 2009

Host City Hospitality Suite available at the Fairmont Washington Hotel

Thursday Tour: A Visit to our Colonial Past and Historic Old Town

Today, you will travel back in time to the eighteenth century – to the life and times of The Father of our Country, George Washington. Your trip aboard a luxury mini coach will take you over the Potomac River to Mount Vernon, America's most visited historic house. The estate sits on a grassy, shaded slope overlooking the Potomac River. Upon arrival you will pass thru the newest additions to the estate: The Ford Orientation Center and Donald W. Reynolds Museum and Education Center. The 25 galleries and theaters that make up the new buildings house iconic artifacts a state-of-the-art exhibits that complement the historic area experience by illuminating fascinating chapters of Washington's life. The exhibits depict Washington as an incomparable American hero who evolved from a young man of modest means into this country's first and greatest president.

From the visitor's center, you will make your way along the garden path to Washington's home, where you will be presented with an authentic look at the life of George and Martha Washington. Docents will describe the rich history and significant historical events that took place in each of the bright and colorful rooms in the mansion. From there, you will tour the outbuildings where much of the day-to-day domestic activity on the plantation took place – from the curing, spinning and laundry houses to the living quarters for overseers and slaves.

Following the tour of Mount Vernon, guests will board the coach for their journey to historic Old Town Alexandria, the famous port city along the Potomac that was home to many of our nation's founding fathers. The coach will pass Christ Church, where both George Washington and Robert E. Lee worshiped, the Lee Boyhood Home, the Lee-Fendell House, the Carlyle House, George Washington's townhouse, Gadsby's Tavern – an authentic 18th century tavern and the Apothecary Shop. You will be led on a brief walking tour with your guide who will fill you in on the details as you pass historic sites. Spend the rest of your afternoon enjoying lunch on your own and visiting the city's numerous galleries and quaint shops along historic King Street. Another favorite spot to visit while in Old Town is the famous Torpedo Factory, filled with over one hundred studios, galleries and unusual works of art.

Tour Ticket: Rs.3,700 per person

Gala Dinner at the National Air & Space Museum

sponsored by KPMG

The Smithsonian Institution's National Air and Space Museum maintains the largest collection of historic air and spacecraft in the world. It is also a vital center for research into the history, science, and technology of aviation and space flight, as well as planetary science and terrestrial geology and geophysics.

The National Mall building in Washington, D.C. has hundreds of artifacts on display including the original Wright 1903 Flyer, the Spirit of St. Louis, the Apollo 11 command module, and a lunar rock sample that visitors can touch. The Steven F. Udvar-Hazy Center displays many more artifacts including the Lockheed SR-71 Blackbird, Boeing B-29 Superfortress Enola Gay and Space Shuttle Enterprise.

Ticket included for conference attendees, Rs.7,300 per person for accompanying persons

Friday, May 29, 2009

Host City Hospitality Suite available at the Fairmont Washington Hotel

Friday Museum Shuttle to the National Gallery and the Smithsonian Museums

The **National Gallery of Art** was created in 1937 for the people of the United States of America by a joint resolution of Congress, accepting the gift of financier and art collector Andrew W. Mellon. During the 1920s, Mr. Mellon began collecting with the intention of forming a gallery of art for the nation in Washington. In 1937, the year of his death, he promised his collection to the United States.

The paintings and works of sculpture given by Andrew Mellon have formed a nucleus of high quality around which the collections have grown. Mr. Mellon's hope that the newly created National Gallery would attract gifts from other collectors was soon realized in the form of major donations of art from hundreds of donors.

The Gallery's East Building, located on land set aside in the original Congressional resolution, accommodates the Gallery's growing collections and expanded exhibition schedule and houses an advanced research center, administrative offices, a great library, and a burgeoning collection of drawings and prints. The Gallery also boasts an outdoor sculpture garden designed to offer year-round enjoyment to the public with works of modern and contemporary sculpture.

Smithsonian Institution: In 1826, James Smithson, a British scientist, drew up his last will and testament, naming his nephew as beneficiary. Smithson stipulated that, should the nephew die without heirs (as he would in 1835), the estate should go "to the United States of America, to found at Washington, under the name of the Smithsonian Institution, an establishment for the increase and diffusion of knowledge among men."

Today, the Smithsonian Institution is an educational and research institute and associated museum complex, administered and funded by the government of the United States and by funds from its endowment, contributions, and profits from its shops and its magazine. Most of its facilities are located in Washington, D.C., but its 19 museums, zoo, and 9 research centers include sites in New York City, Virginia, Panama, and elsewhere. It has over 136 million items in its collections, publishes a monthly magazine named Smithsonian and employs the Smithsonian Police to protect visitors, staff and the property of the museums.

The conference organizers have arranged for a van to shuttle participants between the Fairmont Washington Hotel and the National Gallery and Smithsonian Institution Information Center ("The Castle") at a small fee. Information on the shuttle schedule will be available closer to the conference date.

Shuttle Ticket: Rs.1,300 per person

Saturday, May 30, 2009

City Sightseeing Tours: Trolley Tours (hop on/off to visit stops on your own), and "DC Duck" Potomac River Tours

Tour at your own pace! **Old Town Trolley Tours'** on and off privileges make it easy to explore the most interesting sights of the city. Hop off at your favorite stops – for lunch, shopping or to experience an attraction – and then hop back on to continue your sightseeing tour.

DC Ducks is an exciting way to see Washington. Climb aboard an authentic, fully restored 1942 "Duck" and let the adventure begin! From Union Station the vehicle will waddle down to the mall where you'll see the awe inspiring monuments and fabulous Smithsonian Museums. Then at the Potomac River you'll splash down for a whole different look at the nation's capital. From the land to the water, it's all in the same vehicle! The Ducks are fully restored, U.S. Coast Guard approved vessels.

The conference organizers will purchase tickets on your behalf for these city tours which are open to the public.

Trolley Tour Ticket: US\$ 35.00 per person

DC Duck Tour Ticket: US\$ 32.00 per person

All payments will be processed in US dollars through the IFA USA office. Fees listed above in Rupees will be charged at the closest equivalent value in US dollars at the current exchange rate on the day the charge is processed. Fees listed above in US dollars will be charged at that amount.



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VENUE AND ACCOMMODATIONS

With the grace and charm comparable to any of the stately embassies of Washington, D.C., the elegant 10-story Fairmont Washington, D.C. was designed by renowned architect Vlastimil Koubeck. Today, the Fairmont Washington, D.C. is considered one of Washington's premier luxury properties, offering unsurpassed service and amenities for discerning travelers. With spectacular guestrooms, one of the city's largest most comprehensive fitness facilities, authentically local dining in Juniper, and a much celebrated Sunday champagne brunch in The Colonnade, The Fairmont Washington, D.C. is the hotel of choice for visiting heads of state and Hollywood celebrities. The hotel's business and leisure travelers appreciate hotel's tranquil garden courtyard, relaxing lobby lounge and bar, the full-service business center and the gracious service provided.

All technical sessions will be held at the Fairmont Washington, D.C. hotel. A block of rooms is available for registrants at the Fairmont Washington Hotel at a confirmed conference rate of \$309.00. All registrants are required to make their own accommodation arrangements directly with the hotel. Rooms will be filled on a first-come/first-serve basis, and the discounted rate will not be available once the block is filled. Unbooked rooms (if any) will be released for general sale on **April 27, 2009** and the discounted group rate will not be available after that time. IFA Group Rate: \$309.00 standard room.

The Fairmont Washington, D.C.
2401 M Street, NW
Washington, D.C., 20037
USA

Reservations:

Reservations phone: +1-202-457-5064

Main hotel phone: +1-202-429-2400 or toll-free 1-866-540-4505

Fax: +1-202-457-5010

Email: washington@fairmont.com

May in Washington DC is a busy time of year – we encourage you to book your room early to ensure availability!

**Online Registration for the Conference is available at:
www.ifausa.org**



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TRAVEL VISA INFORMATION

For information on travel Visas visit the U.S. Embassy at: http://newdelhi.usembassy.gov/visa_services.html

A letter from the US Branch can be provided upon request. Please contact IFA USA Branch at info@ifausa.org to request a Visa letter.

The following information will be required for the Visa letter for **each** person traveling to the US for this meeting:

- Name of traveler
- Passport number of traveler



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Some of the many sights to see in Washington!



Washington DC Tourism information: <http://www.washington.org>

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REGISTRATION FORM – INDIA BRANCH MEMBERS

Online registration is available at: www.ifausa.org

Name: _____

Affiliation: _____

Address: _____
City, State, Zip Code

Phone: _____ Email: _____

Accompanying Person's name: _____

Conference Registration Fees – Check the box that applies to your registration

| REGISTRATION CATEGORY | PAYMENT BY MARCH 31, 2009 | PAYMENT AFTER MARCH 31, 2009 |
|---|---|---|
| IFA Member ¹ | <input type="checkbox"/> Rs.31,500 | <input type="checkbox"/> Rs.36,500 |
| 3 or more from same firm ^{1,2} | <input type="checkbox"/> Rs.29,500 (per person) | <input type="checkbox"/> Rs.34,500 (per person) |
| Non-Member ¹ | <input type="checkbox"/> Rs.34,000 | <input type="checkbox"/> Rs.39,000 |

¹ Includes access to technical sessions, Thursday night banquet, lunches and refreshment breaks, for May 28 and 29, 2009.

² Discount for 3 or more people from the same firm is available to IFA members only; not available to non-members.

Accompanying Persons' Program Fees

- | | |
|--|--|
| <input type="checkbox"/> Rs.1,300 for Wednesday shuttle to Visitor Center | <input type="checkbox"/> Rs.1,300 for Friday shuttle to National Gallery and Smithsonian |
| <input type="checkbox"/> Rs.3,700 for the Thursday Mount Vernon tour | <input type="checkbox"/> US\$ 35.00 for Saturday City Trolley Tour |
| <input type="checkbox"/> Rs.7,300 for the Thursday Gala Dinner at the Air & Space Museum | <input type="checkbox"/> US\$ 32.00 for Saturday DC Duck Tour |

Accompanying Persons' are provided with a complimentary light breakfast May 28 and May 29, and access to DC Host City Hospitality Suite

Fees (Tax ID: 23-7068849)

All payments will be processed in US dollars through the IFA USA office. Fees listed above in Rupees will be charged at the closest equivalent value in US dollars at the current exchange rate on the day the charge is processed. Fees listed above in US dollars will be charged at that amount.

| | | |
|---|----------------------|-------------------------------------|
| Registration Fee: | Rs. _____ (A) | |
| Government/Academic Discount ³ (A x 50%) | Rs. _____ (B) | |
| Accompanying Persons' Program Fees: | Rs. _____ (C) | Saturday tours only: US\$ _____ (E) |
| Total Payable in Rupees (A - B + C): | Rs. _____ (D) | |

³ Discount applies to full-time government and academic attendees.

Payment of Amounts (D + E)

- Visa MasterCard American Express

Credit Card Number: _____ Expiry Date: _____

Signature: _____

Your credit card statement will indicate that payment was made to "Events & Management Plus Inc."

Please help us with our meal planning:

At this time do you plan to attend the Thursday night banquet? Yes No Don't know

List any special dietary restrictions: _____

Return completed registration form with your remittance to:

IFA USA Branch
2604 Elmwood Avenue, #347, Rochester, NY 14618-2295

Tel: +1 866-298-9464; Fax: +1 866-531-0626
info@ifausa.org

IMPORTANT! HOTEL RESERVATIONS: A block of rooms is available for registrants at the Fairmont Washington Hotel at a confirmed conference rate. All registrants are required to make their own accommodation arrangements directly with the hotel. Rooms will be filled on a first-come/first-serve basis, and the discounted rate will not be available once the block is filled. Unbooked rooms (if any) will be released for general sale on **April 27, 2009** and the discounted group rate will not be available after that time. IFA Group Rate: \$309.00 standard room. **Hotel Reservations: +1-202-457-5064.**

Speakers, content and panel order are subject to change without notice, and registrations may be limited. This meeting is subject to cancellation due to insufficient registration or other reasons, in which case refunds will be made free of processing fees. All other refund requests are subject to a \$50 processing fee and must be received in writing at the above address on or before **April 30, 2009**. No refunds will be given with respect to requests received after that date. All refunds are limited to the amount of registration fees previously paid less applicable processing fees. Substitutions are welcome at any time (including by walk-in registration) and copies of this registration form may be made for additional registrants.