

## 67th Annual William & Mary Tax Conference

11.12.2021

Williamsburg, VA

Loren Ponds will speak at the [67th Annual William & Mary Tax Conference](#) on November 12, 2021. Ponds will present, "Pending Regulatory Challenges to Select International Provisions of the Tax Cuts and Jobs Act." This session will examine the Liberty Global and FedEx cases, both of which raise novel arguments in asserting that the Treasury Department erred when it promulgated regulations amplifying sections 245A and 951A, respectively. Both cases levy substantive Chevron challenges and allege violations of the Administrative Procedure Act and raise important issues that are likely to become recurring themes as we begin to see more audit cycles examining TCJA-enacted provisions.