

ABA Section of Taxation 2020 May Tax Meeting

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Washington, DC

Andy Howlett and Erin Sweeney will speak at the ABA Section of Taxation 2020 May Tax Meeting on May 1-2, 2020, in Washington, DC.

On May 1, Howlett will present, "Section 163(j) As It Stands Today," a panel discussion on Section 163(j), which, as amended by the TCJA, limits the deduction for business interest expense and will focus on the partnership-specific guidance released by the Treasury and IRS. Issues impacting tiered partnerships and their partners will also be covered. Sweeney will present, "Employee Benefits Fiduciary Responsibility & Plan Investments Update." This panel will discuss recent guidance and other issues addressing ERISA fiduciary responsibilities. Topics will include ERISA electronic disclosure rules, ESOP fiduciary matters, the SEC's Regulation Best Interest and associated rules, and other fiduciary responsibility developments.

Sweeney will moderate the panel titled, "Through the Back Door: Tackling Mental Health Parity as a Breach of Fiduciary Duty," on May 2. This panel will discuss a novel (and successful!) back door approach to adjudicating mental health parity claims by harnessing breach of fiduciary duty as a potent weapon. Using applied behavioral analysis and wilderness therapy claims as a jumping off point, the panel will discuss the mixed successes of mental health parity claims brought through the front door. Finally, a discussion on how fiduciary duty claims may inject new energy, new claims, new affirmative defenses, and new drafting techniques into the mental health parity arena will be covered.

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