

# 2026 Tax Reporting & Withholding Conference

Monday, May 4 – Wednesday, May 6, 2026

## MONDAY, MAY 4

### DAY OF TUTORIALS - Sponsored by EY

7:30 a.m. - 5:00 p.m.

#### Registration

7:30 - 8:30 a.m.

#### Continental Breakfast

8:30 a.m. - 12:30 p.m.

#### Morning Tutorial Options:

Option 1:

##### NRA / FATCA Tutorial

*Ryan Blewitt, Ernst & Young LLP*

*Cyrus Daftary*

Overview and refresher of fundamentals related to U.S. withholding tax and information reporting on non-U.S. (foreign) residents:

- Form W-8 validation
- Chapter 3 (NRA) and Chapter 4 (FATCA) withholding and adjustments
- Form 1042-S reporting

Option 2:

##### Crypto Tutorial

*Uri Benjamin, Ernst & Young LLP*

*Jill Dymtrow, Gemini*

*Seth Poloner, Ernst & Young LLP*

Deep dive into recent and upcoming changes for digital asset reporting (and withholding), including:

- In-Scope brokers and transactions
- Backup withholding tax and transitional relief
- Tax documentation requirements
- Form 1099-DA reporting, including reporting of stablecoin
- CARF

12:30 – 1:00 p.m.

#### Lunch

1:00 – 5:00 p.m.

**Afternoon Tutorial Options:**

Option 1:

**U.S. / Domestic Tutorial: Form 1099 Reporting and Backup Withholding on U.S. Residents**

*Jonathan Jackel, Ernst & Young LLP*

*Susan Segar, Deloitte Tax LLP*

*Kelli Wooten, KPMG LLP*

Key concepts and essentials for Form 1099 reporting and backup withholding tax on U.S. Residents:

- Different types of Forms 1099 and in-scope payments, including new auto loan reporting
- Backup withholding tax (including B Notices)
- Form W-9 requirements
- State Reporting

Option 2:

**Advanced Topics in Information Reporting Tutorial: ECI Withholding and Unique Form 1099 Reporting**

*Ryan Blewitt, Ernst & Young LLP*

*Tara Ferris, Ernst & Young LLP*

ECI withholding tax:

- Withholding on PTPs
- FIRPTA

Unique Form 1099 reporting:

- Derivatives
- Crypto
- Special payments (perks, awards, and rebates)

## TUESDAY, MAY 5

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|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 7:30 a.m. - 5:00 p.m.   | <b>Registration</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 7:30 - 8:30 a.m.        | <b>Continental Breakfast – <i>Sponsored by Deloitte Tax LLP</i></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 8:30 - 8:40 a.m.        | <b>Welcome and Introductions</b><br><i>Erica Fine, Tax Reporting Group LLC</i><br><i>David Weisner, Brown Brothers Harriman &amp; Co.</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 8:40 - 9:40 a.m.        | <b>Hot Topics – Domestic and International</b><br><i>Danielle Nishida, PwC</i><br><i>Susan Segar, Deloitte Tax LLP</i> <ul style="list-style-type: none"><li>• Updates to Form 1099 and 1042-S reporting</li><li>• FATCA and CRS Developments</li><li>• Documentation and withholding hot topics</li><li>• Treaty Update</li><li>• QI and WP Hot Topics</li><li>• Digital asset reporting and CARF</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 9:40 - 10:40 a.m.       | <b>Tax Documentation and Best Practices - U.S. &amp; Global</b><br><i>Aureon Herron-Hinds, RSM</i><br><i>Christopher Liguori, S&amp;P Global Market Intelligence</i> <ul style="list-style-type: none"><li>• Introduction</li><li>• Documentation<ul style="list-style-type: none"><li>○ US – electronic signature, alternative documentation, and substitute forms</li><li>○ Foreign / CRS / CRS 2.0 / CARF – Needed in 2028 for US with any digital asset exposure, but no need to wait</li></ul></li><li>• Technology – rules for gathering and maintaining documentation</li><li>• Best Practices<ul style="list-style-type: none"><li>○ On-boarding</li><li>○ CIC/expiry</li><li>○ Leveraging other data sets</li></ul></li></ul>                                                                                                      |
| 10:40 - 11:00 a.m.      | <b>Refreshment Break</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 11:00 a.m. - 12:15 p.m. | <b>Audits and Voluntary Disclosures for Forms 1099 &amp; 1042</b><br><i>Tara Ferris, Ernst &amp; Young LLP</i><br><i>Peter Larsen, Deloitte Tax LLP</i> <ul style="list-style-type: none"><li>• Audit readiness (1042-S / 1099): Observations from recent exams that can help your organization prepare</li><li>• Common audit and soft-letter triggers: Discussion of common issues: data mismatches, withholding anomalies, documentation gaps, income misclassification, high correction volumes, TIN/name mismatches, refund claims, etc.</li><li>• Voluntary disclosures: Overview of the program, common uses of the program and how to streamline the process</li><li>• FATCA/CRS review observations: Growing cross-border coordination among tax authorities, including recent CRS desk audits and FATCA notices on TINs</li></ul> |
| 12:15 - 1:35 p.m.       | <b>Lunch</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

- 1:35 - 2:40 p.m.      **How to Conduct an Internal Health Check – Use AI to Find/Fix Errors**  
*Cyrus Daftary*  
*Christopher Shott, KPMG LLP*  
*David Weisner, Brown Brothers Harriman & Co.*
- 2:40 - 3:00 p.m.      **Refreshment Break**
- 3:00 - 4:00 p.m.      **Major Technologies Shaping Modern Tax Operations – Data Management, ETL Tools, AI, OCR, Workflow, Analytics and Visualization, etc.**  
*Scott Nice, Label*  
*William Sheridan, S&P Global Market Intelligence*  
*Yitzhak Zahavy, eToro*
- 4:00 - 5:00 p.m.      **Post Filing Review – Debrief on IRIS, 1042-S e-Filings, 1099 e-Filings, and 1099-DA Reporting**  
*Jamila Alkaifi-Hercules, Broadridge Financial Solutions, Inc.*  
*Tomer Siegal, Ledgible*  
*Wendy Walker, Sovos Compliance, LLC*
- From FIRE to IRIS
    - Current State
    - Common Operational Impacts
    - Implementation Challenges
    - Form 1042-S
    - State Filings
  - Form 1099-DA and 1042-S
    - Common Issues
    - Implementation
    - What's Next

## WEDNESDAY, MAY 6

7:30 - 8:30 a.m.

### **Continental Breakfast – Sponsored by BetaNXT**

8:30 - 8:35 a.m.

### **Welcome and Introductions**

*David Weisner, Brown Brothers Harriman & Co.*

## **BREAK-OUT SESSIONS**

8:40 - 9:40 a.m.

Salon II:

### **IRAs, Employer Plans, & HSA Reporting and Updates I**

*Susan Diehl, PenServ Plan Services, Inc.*

Major IRS Updates (Coming Q2 2026)

- Full overhaul of all IRA model documents (Forms 5305 series)
- IRA regulations (modernizing outdated rules)
- Future updates:
  - Prototype IRA updates + resubmission window
- Likely changes:
  - Less reliance on “mass mailings”
  - More flexible participant communication rules

Impact: Lots of updating

New Reporting Rules

- Code Y added to reduce IRS audits
- Repayment codes for IRAs
- Additional Distributions available under SECURE 2.0

Impact: Reporting systems must be updated

Salon III:

### **Crypto 101**

*Jessalyn Dean, Ledgible*

*Jill Dymtrow, Gemini*

*Erin Fennimore, Taxbit*

Overview of crypto tax reporting landscape from all perspectives of the broker, software providers, advisors, and taxpayers.

- First year retrospective - the practical reality and competing priorities
- Trends between brokers - keys to success vs hurdles
- The customer view - communications and feedback
- The bumpy road ahead - 2026 implementation work to be done

9:40 – 10:35 a.m.

Salon II:

### **IRAs, Employer Plans, & HSA Reporting and Updates II**

*Susan Diehl, PenServ Plan Services, Inc.*

- SEP and SIMPLE IRAs
  - Roth Employer contributions
  - Roth deferrals
  - Some Mandatory contributions and some optional
- Key Deadlines
  - 403(b) restatements: 12/31/2026
  - Roth catch-up rule: Effective: 2026; Mandatory compliance: 2027
  - Monitor IRS IRA overhaul: Q2 2026 (expected)
  - QP restatements – begins in 2027 through 2028

Impact: Plan documents + employee notices must be updated

- HSA Form Updates
- Roth Catch-Up Rule (BIG ONE) for QPs and 403(b) Plans
- EPCRS IRA Expansion (Error Corrections)
- “Trump Accounts” (New Program)

Salon III:

**Cost Basis Refresher – Traditional Cost Basis Reporting vs. Crypto Cost Basis Reporting**

*Stevie Conlon, Wolters Kluwer*

*Jonathan Cutler, Deloitte Tax LLP*

- Basic cost basis rules and effective dates for securities and digital assets broker reporting
- Important differences between the cost basis rules for securities and digital assets
- Special considerations for tokenized securities
- Impact of ETP activity on cost basis tracking
- Potential wash sale and transfer considerations for digital assets

10:35 - 10:50 a.m.

**Refreshment Break**

10:50 a.m. – 12:10 p.m.

**Discussion with the IRS on Key Issues**

*Chip Collins, UBS AG*

*Laurie Hatten-Boyd, KPMG LLP*

*Jonathan Jackel, Ernst & Young LLP*

*Subin Seth, Internal Revenue Service*

*John Sweeney, Internal Revenue Service*

- Form 1042 e-file requirements and the potential to request relief
- Form 1042-S changes, including the switch from FIRE to IRIS
- Borrow fees: NRA withholding relief for in-scope transactions
- Crypto and digital asset reporting: hear the latest on regs to implement CARF in the US

12:10 - 1:10 p.m.

**Lunch – Sponsored by Taxbit**

1:10 - 1:55 p.m.

**Tax Reporting for Lenders – Updates on Mortgage Interest and Cancellation of Debt Challenges**

*Ryan Blewitt, Ernst & Young LLP*

*Karan Mosley, Citi*

- Auto loan interest reporting
- Mortgage interest reporting
- Cancellation of Debt
- Acquisition of Property
- Other reporting types (Forms 1099-MISC and NEC)
- Unique payment types (“perks and awards”)
- Observed common errors
  - Penalties
  - IRS enforcement/focus observations
- Student Loan Interest

1:55 – 2:55 p.m.

**State Reporting – It’s Not Just the IRS Anymore**

*Gabe Kjeldgaard, Thomson Reuters*

*Kelli Wooten, KPMG LLP*

- Overview of state changes for Tax Years 2025 and 2026
- Trends in state processing and enforcement
- Explanation of challenges as states adopt IRIS formatting

2:55 - 3:00 p.m.

**Conference Wrap-Up**