Investment Management
Tax Reporting & Withholding Conference

Wednesday, February 4, 2026

8:00 - 8:45 **Registration & Networking Breakfast**

8:45 – 8:50 **Opening Remarks**
Erica Fine, Tax Reporting Group
Susan Segar, Deloitte

8:50 - 10:05 **What Does it Mean To Be Documented?**
Laurie Hatten-Boyd, KPMG
Danielle Nishida, PwC
William Sheridan, S&P Global Market Intelligence

Documentation is often far more complicated than just collecting a Form W-9/W-8 or a self-certification. This session will take a look at common mistakes and misconceptions around documentation requirements in the asset management space including: due diligence requirements, validation errors, contradicting claims, treaty claims, requirements for dual Forms W-8s, when to pass up underlying documentation, documentation requirements for ECI, documenting intermediaries and nominees, special rules for QIs and WPs, and documentation requirements for payments exempt from withholding.

10:05 - 10:20 **Refreshment Break**

10:20 - 12:00 **The Withholding Game: FDAP / ECI Hot Topics (Including Withholding Partnerships)**
Josh Kaplan, KPMG
Jerry Khan, PwC
Michael Pass, Broadridge
Elis Prendergast, KPMG

A practical, operations-focused update on FDAP and ECI withholding and reporting, including treaty developments; key reporting changes (Forms 1099, 1042-S, and 8804/8805); e-filing and IRS platform updates (MEF, IRIS, and the transition away from FIRE); and common implementation and operational challenges—including those for withholding partnerships—around ECI rules under Sections 1446(a) and 1446(f). The discussion will also highlight where teams are seeing the most friction in end-to-end workflows—from documentation through reporting and filing—and approaches to reduce rework and failed submissions.

12:00 - 12:50 **Lunch – *Sponsored by Noticehub***

12:50 - 2:05 **It's Complicated: An Update on Hybrid & Reverse Hybrid Entities**
Jonathan Jackel, EY
Tim Rappoccio, Deloitte
Subin Seth, IRS

When an entity says, "I'm just a flow-through," but the other jurisdiction hears, "Totally a corporation," challenges (and mismatches) arise. This session breaks down hybrid and reverse hybrid entities, the history, the documentation requirements, and the many compliance considerations that these structures can sometimes bring.

2:10 - 3:25 **Tax Controversy (Including Withholding Partnerships)**
Ephraim Davidowitz, Deloitte
Tara Ferris, EY
Keith Russo, IRS
Kimberly Schoenbacher, IRS

This session will focus on IRS audits and other enforcement efforts on partnerships in fund structures. The panel will provide insights on emerging compliance trends, as well as current enforcement priorities and initiatives.

3:25- 3:40 **Refreshment Break**

3:40 - 4:55 **FATCA & CRS Latest Developments and Practical Impacts of CRS 2.0 and CARF on the Investment Management Industry**
Andrea Garcia Castelao, EY
Lisa Hagedorn, PwC
Erica Jaeger, Deloitte
Scott Nice, Label

Investment management structures must continue to navigate an increasingly dynamic regulatory landscape, ensuring robust compliance processes to maintain FATCA and CRS due diligence and reporting requirements. Notable regulatory developments have recently emerged from the Cayman Islands, Luxembourg, and the United Kingdom. Additionally, the introduction of CRS 2.0 has further expanded the compliance requirements for investment managers in relation to FATCA and CRS.

Panelists will discuss practical impacts of these new domestic regulations and impacts on the asset management industry.

4:55 - 5:00 **Closing Remarks**
Erica Fine, Tax Reporting Group
Susan Segar, Deloitte

5:00 - 6:30 **Happy Hour Reception – *Sponsored by Deloitte***