



U.S. House of Representatives

COMMITTEE ON ETHICS

EMPLOYEE POST-TRAVEL DISCLOSURE FORM Original Amendment

This form is for disclosing the receipt of travel expenses from private sources for travel taken in connection with official duties. This form does not eliminate the need to report privately-funded travel on the annual *Financial Disclosure Statements* of those employees required to file them. In accordance with House Rule 25, clause 5, **you must complete this form and file it with the Clerk of the House, by email at gifttravelreports@mail.house.gov, within 15 days after travel is completed.** Please **do not** file this form with the Committee on Ethics.

NOTE: Willful or knowing misrepresentations on this form may be subject to criminal prosecution pursuant to 18 U.S.C. § 1001.

1. Name of Traveler: Daniel Winnick
2. a. Name of Accompanying Relative: _____ OR None
 b. Relationship to Traveler: Spouse Child Other (specify): _____
3. a. Dates: Departure: 10/13/2022 Return: 10/14/2022
 b. Dates at Personal Expense, if any: _____ OR None
4. Departure City: New York Destination: Dallas Return City: New York
5. Sponsor(s), Who Paid for the Trip: American Bar Association
6. Describe Meetings and Events Attended:
 Attended American Bar Association Tax Section plenary meeting; session by section on affiliated corporations (speaker); and sessions on US international taxation, taxation of hedging transactions and impact of rising interest rates on taxation of insurance companies.
7. Attached to this form are **each** of the following, *signify that each item is attached by checking the corresponding box*:
 a. a completed *Sponsor Post-Travel Disclosure Form*;
 b. the *Primary Trip Sponsor Form* completed by the trip sponsor **prior** to the trip, **including all** attachments **and** the *Additional Sponsor Form(s)*;
 c. page 2 of the completed *Traveler Form* submitted by the employee; **and**
 d. the letter from the Committee on Ethics approving my participation on this trip.
8. a. I represent that I participated in each of the activities reflected in the attached sponsor's agenda.
Signify statement is true by checking the box.
 b. If not, explain:

I certify that the information contained on this form is true, complete, and correct to the best of my knowledge.

Signature of Traveler: Date: 11/03/2022

I authorized this travel in advance. I have determined that all of the expenses listed on the attached *Sponsor Post-Travel Disclosure Form* were necessary and that the travel was in connection with the employee's official duties and would not create the appearance that the employee is using public office for private gain.

Name of Supervising Member: Richard E. Neal Date: 11/3/2022

Signature of Supervising Member:



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COMMITTEE ON ETHICS

SPONSOR POST-TRAVEL DISCLOSURE FORM

Original Amendment

This form must be completed by an officer of any organization that served as the primary trip sponsor in providing travel expenses or reimbursement for travel expenses to House Members, officers, or employees under House Rule 25, clause 5. **A completed copy of the form must be provided to each House Member, officer, or employee who participated on the trip within ten days of their return.** You must answer all questions, and check all boxes, on this form for your submission to comply with House rules and the Committee's travel regulations. Failure to comply with this requirement may result in the denial of future requests to sponsor trips and/or subject the current traveler to disciplinary action or a requirement to repay the trip expenses.

NOTE: Willful or knowing misrepresentations on this form may be subject to criminal prosecution pursuant to 18 U.S.C. § 1001.

1. Sponsor(s) who paid for the trip: _____
2. Travel Destination(s): _____
3. Date of Departure: _____ Date of Return: _____
4. Name(s) of Traveler(s): _____

Note: You may list more than one traveler on a form only if *all* information is *identical* for each person listed.

5. Actual amount of expenses paid on behalf of, or reimbursed to, each individual named in Question 4:

	Total Transportation Expenses	Total Lodging Expenses	Total Meal Expenses	Total Other Expenses (dollar amount per item and description)
Traveler				
Accompanying Family Member				

6. All expenses connected to the trip were for actual costs incurred and not a *per diem* or lump sum payment. Signify statement is true by checking box.

I certify that the information contained in this form is true, complete, and correct to the best of my knowledge.

Signature: _____ Date: _____

Name: _____ Title: _____

Organization: _____

I am an officer of the above-named organization. Signify statement is true by checking box.

Address: _____

Email: _____ Telephone: _____

Committee staff may contact the above-named individual if additional information is required.

If you have questions regarding your completion of this form, please contact the Committee on Ethics at 202-225-7103.



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PRIMARY TRIP SPONSOR FORM

This form should be completed by private entities offering to provide travel or reimbursement for travel to House Members, officers, or employees under House Rule 25, clause 5. A completed copy of the form (and any attachments) should be provided to each invited House Member, officer, or employee, who will then forward it to the Committee together with a *Traveler Form* **at least 30 days before the start date of the trip**. The trip sponsor should *NOT* submit the form directly to the Committee. The Committee website (ethics.house.gov) provides detailed instructions for filling out the form.

NOTE: Willful or knowing misrepresentations on this form may be subject to criminal prosecution pursuant to 18 U.S.C. § 1001. Failure to comply with the Committee's Travel Regulations may also lead to the denial of permission to sponsor future trips.

1. Sponsor who will be paying for the trip:
2. I represent that the trip will not be financed, in whole or in part, by a registered federal lobbyist or foreign agent. *Signify that the statement is true by checking box.*
3. **Check only one.** I represent that:
 - a. The primary trip sponsor has not accepted from any other source, funds intended directly or indirectly to finance any aspect of the trip: **OR**
 - b. The trip is arranged without regard to congressional participation and the primary trip sponsor has accepted funds only from entities that will receive a tangible benefit in exchange for those funds: **OR**
 - c. The primary trip sponsor has accepted funds from other source(s) intended directly or indirectly to finance all or part of this trip and has enclosed disclosure forms from each of those entities.
If "c" is checked, list the names of the additional sponsors:
4. Provide names and titles of **ALL** House Members *and* employees you are inviting. **For each House invitee, provide an explanation of why the individual was invited** (include additional pages if necessary):
5. Yes No Is travel being offered to an accompanying family member of the House invitee(s)?
6. Date of departure: _____ Date of return: _____
7. a. City of departure: _____
b. Destination(s): _____
c. City of return: _____
8. **Check only one.** I represent that:
 - a. The sponsor of the trip is an institution of higher education within the meaning of section 101 of the Higher Education Act of 1965: **OR**
 - b. The sponsor of the trip does not retain or employ a registered federal lobbyist or foreign agent: **OR**
 - c. The sponsor employs or retains a registered federal lobbyist or foreign agent, but the trip is for attendance at a one-day event *and* lobbyist / foreign agent involvement in planning, organizing, requesting, or arranging the trip was *de minimis* under the Committee's travel regulations.
9. **Check only one of the following:**
 - a. I checked 8(a) or (b) above; **OR**
 - b. I checked 8(c) above but am not offering any lodging; **OR**
 - c. I checked 8(c) above and am offering lodging and meals for one night; **OR**
 - d. I checked 8(c) above and am offering lodging and meals for two nights. If you checked this box, explain why the second night of lodging is warranted:



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10. Attached is a detailed agenda of the activities House invitees will be participating in during the travel (i.e., an hourly description of planned activities for trip invitees). *Indicate agenda is attached by checking box.*
11. **Check only one of the following:**
- a. I represent that a registered federal lobbyist or foreign agent will not accompany House Members or employees on any segment of the trip. *Signify that the statement is true by checking box; OR*
- b. *Not Applicable.* Trip sponsor is a U.S. institution of higher education.
12. For **each** sponsor required to submit a sponsor form, describe the sponsor's interest in the subject matter of the trip **and** its role in organizing and/or conducting the trip:
13. **Answer parts a and b. Answer part c if necessary:**
- a. Mode of travel: Air Rail Bus Car Other (specify: _____)
- b. Class of travel: Coach Business First Charter Other (specify: _____)
- c. If travel will be first class, or by chartered or private aircraft, explain why such travel is warranted:
14. I represent that the expenditures related to local area travel during the trip will be unrelated to personal or recreational activities of the invitee(s). *Signify that the statement is true by checking the box.*
15. **Check only one.** I represent that either:
- a. The trip involves an event that is arranged or organized *without regard* to congressional participation and that meals provided to congressional participants are similar to those provided to or purchased by other event attendees; **OR**
- b. The trip involves events that are arranged specifically *with regard* to congressional participation.
- If "b" is checked:
- 1) Detail the cost *per day* of meals (approximate cost may be provided):
- 2) Provide the reason for selecting the location of the event or trip:
16. Name, nightly cost, and reasons for selecting each hotel or other lodging facility:
- Hotel Name: _____ City: _____ Cost Per Night: _____
- Reason(s) for Selecting: _____
- Hotel Name: _____ City: _____ Cost Per Night: _____
- Reason(s) for Selecting: _____
- Hotel Name: _____ City: _____ Cost Per Night: _____
- Reason(s) for Selecting: _____
17. I represent that all expenses connected to the trip will be for actual costs incurred and not a per diem or lump sum payment. *Signify that the statement is true by checking the box.*

Mark 15a as checked.



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18. Total Expenses for each Participant:

<input type="checkbox"/> Actual Amounts	Total Transportation Expenses per Participant	Total Lodging Expenses per Participant	Total Meal Expenses per Participant
<input type="checkbox"/> Good Faith Estimates			
For each Member, Officer, or Employee			
For each Accompanying Family Member			

	Other Expenses (dollar amount per item)	Identify Specific Nature of "Other" Expenses (e.g., taxi, parking, registration fee, etc.)
For each Member, Officer, or Employee		
For each Accompanying Family Member		

NOTE: Willful or knowing misrepresentations on this form may be subject to criminal prosecution pursuant to 18 U.S.C. § 1001.

19. Check only one:

- a. I certify that I am an officer of the organization listed below; **OR**
- b. *Not Applicable*. Trip sponsor is an individual or a U.S. institution of higher education.

20. I certify by my signature that

- a. I read and understand the Committee's Travel Regulations;
- b. I am not a registered federal lobbyist or registered foreign agent; and
- c. The information on this form is true, complete, and correct to the best of my knowledge.

Signature: _____ Date: _____

Name: _____ Title: _____

Organization: _____

Address: _____

Email: _____ Telephone: _____

INSTRUCTIONS

Complete the *Primary Trip Sponsor Form* and submit the agenda, invitation list, any attachments, and any *Additional Trip Sponsor Forms* directly to the Travelers.

Written approval from the Committee on Ethics is required before traveling on this trip. The Committee on Ethics will notify the House invitees directly and will not notify the trip sponsors.

Willful or knowing misrepresentation on this form may be subject to criminal prosecution under 18 U.S.C. § 1001. Signatures must comply with section 104(bb) of the Travel Regulations.

For questions, please contact the Committee on Ethics at:

1015 Longworth House Office Building
Washington, D.C. 20515

ethicscommittee@mail.house.gov | 202-225-7103
More information and forms available at ethics.house.gov

Alice Lin, House Ways and Means Committee; Daniel Winnick, Way and Means Committee

Itinerary of Attendance at ABA Tax Section 2022 Fall Tax Meeting Dallas, TX

THURSDAY, OCTOBER 13

2PM – 6PM Flight from DC to Dallas (Estimated)

FRIDAY, OCTOBER 14

9:15-10:45 am Alice Lin speaking on "Do We Need a Gas Tax? Examining Fuel Taxes, Energy Credits and Tax Policy" panel. Full Description below.

9:30-10:45 am Daniel Winnick speaking on "More Than the Bare Minimum: A Closer Look at the CAMT" panel. Full Description below.

12:00-1:30 pm Alice Lin speaking on "The Energy Transition – Clean Energy Credits & Incentives in the Inflation Reduction Act" panel. Full Description below.

12:45-1:45 pm Daniel Winnick attending "Taxed on the Beach: U.S. and Puerto Rico Tax Rules to Know if Considering Making the Move" panel. Full Description below.

1:45-2:45 pm Daniel Winnick attending "Here Today, Gone Tomorrow - Tax Issues Affecting Temporary US Residents" panel. Full Description below.

3:00-4:00 pm Daniel Winnick attending "Tax Hedging Transactions in Volatile Markets" panel. Full Description below.

3:00-4:00 pm Alice Lin attending "Classification of Tax Regulations and the APA" panel. Full Description below.

4:00-4:45 pm Alice Lin attending "Excise Tax Credit Litigation Update" panel. Full Description below.

4:25-5:45 pm Daniel Winnick attending "Rising inflation and interest rates – Effect on the Industry" panel. Full Description below.

4:45-5:45 pm Alice Lin attending "Developments in the GIG Economy (While it Lasts!)" panel. Full Description below.

7PM – 11PM Return flight from Dallas to DC. (Estimated.)

Panel Descriptions

9:15AM Do We Need a Gas Tax? Examining Fuel Taxes, Energy Credits and Tax Policy. The federal tax law imposes numerous types of taxes on fuel and vehicles while also providing tax credits for alternative energy. Related special rules may restrict depreciation deductions and provide tax rebates for off-road vehicles. The 2021 Infrastructure Act and 2022 Inflation Reduction Act reinstate Superfund taxes. These excise taxes typically go to various funds, often supplemented from the General Fund. This program explains fuel and related vehicle excise taxes and why they exist. Policy considerations of who pays directly, base and rate considerations, why some taxes are temporary, and where the taxes go are addressed along with reasons for tax credits for vehicle related energy credits. Proposals for reform including a VMT tax which some states have examined and trends towards more fuel-efficient cars, will be covered along with their policy considerations.

9:30AM More Than the Bare Minimum: A Closer Look at the CAMT. The newly-enacted corporate alternative minimum tax, scheduled to take effect next year, will generally subject certain large corporations and affiliated groups to a 15% minimum tax based on their adjusted financial statement income. This panel will discuss certain technical, policy, and implementation issues arising under the CAMT.

12:00PM The Energy Transition – Clean Energy Credits & Incentives in the Inflation Reduction Act. This session will provide an overview and discussion of the \$258 billion dollars of modifications to and incentives for clean energy credits and incentives in the recently enacted Inflation Reduction Act of 2022. We will discuss new incentives including ITCs for energy storage and biogas and PTCs for solar, clean hydrogen and clean energy manufacturing, among other incentives. We'll cover eligibility requirement changes to existing extended and expanded credits including the 45Q carbon oxide sequestration credit, and areas where the IRS and Treasury are required to or may decide to issue guidance, such as defining labor requirements and domestic content applicable to various incentives. The session will also provide a roundup of recent regulatory and judicial tax developments related to renewable energy tax credits, section 45Q carbon capture transactions, the oil and gas industry, and fuels excise taxes.

12:45PM Taxed on the Beach: U.S. and Puerto Rico Tax Rules to Know if Considering Making the Move. More than 10 years after the enactment of the Puerto Rico tax incentives under the laws commonly known as the Act 20 and Act 22, and with an IRS campaign already announced, many U.S. persons are seeking to reduce their tax burden by relocating themselves and their businesses to Puerto Rico. It is, however, not as simple as counting days. This session will explore what moving to Puerto Rico entails and how the U.S. and Puerto Rico tax rules apply to allow U.S. persons to achieve significant tax savings.

1:45PM Here Today, Gone Tomorrow - Tax Issues Affecting Temporary US Residents. Aliens may come to the U.S. for a temporary period that may be fixed, flexible or undefined. Such temporary residents confront income tax and estate and gift tax issues which can differ from those facing aliens who are coming to the U.S. for the long-term or permanently. This program seeks to identify the most important issues and suggest ways to deal with them, taking into account the differing circumstances of temporary residents. We will look at how the definition of residence is defined including when and how does it begin and end; how to deal with non-U.S. assets and income and other steps to be taken before and after becoming a resident; and dealing with issues arising on departure.

3:00PM Tax Hedging Transactions in Volatile Markets. During this time of increased market

volatility, many taxpayers are exploring ways to manage business risk by entering into, terminating, or modifying hedges. This panel will provide an overview of the tax hedging rules before discussing a variety of tax issues related tax hedging transactions, including unique issues that arise under the ‘hedge timing rules’ in Treas. Reg. 1.446-4.

3:00PM Classification of Tax Regulations and the APA. For many administrative agencies, external sources of law, such as the Administrative Procedure Act, have played a key role in rulemaking. The APA has had an increasingly important role in tax administration. One key aspect is its relationship to tax regulations. Most tax regulations that interpret statutory text have historically been viewed by the tax community as interpretive rules under the APA, thus not requiring notice and comment (although tax regulations have historically been issued with notice and comment). One panelist reads some recent Tax Court and circuit court cases to have implicitly or explicitly held that regulations interpreting statutory text are considered legislative for APA purposes; another panelist does not read those cases as authoritative or persuasive on the issue. The current state of this issue will be discussed to inform the audience as to the issues involved. In addition, regulatory practices have changed significantly over time, yet litigants have raised procedural challenges to older regulations. This panel will consider the historical approach to tax regulations, review the arguments concerning the proper classification of those regulations, and address cases that have struggled to situate tax regulations under the APA. In addition, the panel will address the significance for tax administration of *West Virginia v EPA*, where the Supreme Court struck down emission caps and relied on the “major questions” doctrine, which requires agencies to demonstrate “clear congressional authorization” when taking actions of political or economic significance.

4:00PM Excise Tax Credit Litigation Update. This panel will examine recent litigation and decisions of interest related to excise tax credits. The discussion will cover two primary issues: (1) the inclusion of excise tax credits in cost of goods sold deductions; and (2) the definition of “alternative fuel” in alternative fuel mixture credits. The discussion will also touch on the application of the economic substance doctrine in the context of these credits.

4:25PM Rising inflation and interest rates – Effect on the Industry. Unprecedented inflation has led the US Federal Reserve to raise interest rates several times recently and rates may keep rising in the near term. In turn, the rate hikes have affected insurers in a variety of ways. For example, life insurers find that their interest rate guarantees are less expensive, allowing them to offer similar products more easily, whereas the volatility in the equity markets coupled with high interest rates have made equity indexed products less appealing to policyholders. Generally, inflation may allow increases in premiums for insurance, such as property loss coverages that provide replacement value. On the other hand, rising inflation rates may have a negative effect on asset positions and require consideration of rebalancing of portfolios. Companies may also face significant losses in their bond investments. This panel will explore the tax issues faced by insurance companies as a result of rising inflation and interest rates, including issues related to tax reserves, discounting of unpaid losses (P&C companies), issues with capital losses, hedges, etc., and other topics.

4:45PM Developments in the GIG Economy (While it Lasts!). An overview of the how the Pandemic and Inflation have impacted the GIG Economy and the evolution in hybrid categories of worker relationships developing from it.

Question 4:

Invitees: Alice Lin, House Ways and Means Committee; Daniel Winnick, Way and Means Committee

These staff members are being invited to speak on panel discussions regarding fuel taxes and energy credits, topics that they are experts on given their roles as staff on the House Ways and Means Committee.



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COMMITTEE ON ETHICS

TRAVELER FORM


This form should be completed by House Members, officers, or employees seeking Committee approval of privately-sponsored travel or reimbursement for travel under House Rule 25, clause 5. The completed form should be submitted directly to the Committee by each invited House Member, officer, or employee, together with the completed and signed trip sponsor form(s) and any attachments. A copy of this form, minus this initial page, will be made available for public inspection. **This form and any attachments may be delivered to the Committee at 1015 Longworth or e-mailed to travel.requests@mail.house.gov.**

Your completed request must be submitted to the Committee no less than 30 days before your proposed departure date. Absent exceptional circumstances, permission will not be granted for requests received less than 30 days before the trip commences. **You must receive explicit approval from the Committee before you depart on this trip.**

Name of Traveler: Daniel Winnick

NOTE: Willful or knowing misrepresentations on this form may be subject to criminal prosecution pursuant to 18 U.S.C. § 1001.

I certify that the information contained on both pages of this form is true, complete, and correct to the best of my knowledge.

Signature: 

Name of Signatory (if other than traveler): _____

For Staff (name of employing Member or Committee): Ways & Means Committee

Office Address: 1102 Longworth House Office Building

Telephone Number: (202) 225-3625

Email Address of Contact Person: daniel.winnick@mail.house.gov

Check this box if the sponsoring entity is a media outlet, the purpose of the trip is to make a media appearance sponsored by that entity, *and* these forms are being submitted to the Committee less than 30 days before the trip departure date.

NOTE: You must complete all of the contact information fields above, as Committee staff may need to contact you if additional information is required.

KEEP A COPY OF THIS FORM. Page 2 (but not this page) must be submitted to the Clerk as part of the post-travel disclosure required by House Rule 25. Travel Regulation § 404(d) also requires you to keep a copy of all request forms and supporting paperwork for three subsequent Congresses from the date of travel.

If there are any questions regarding this form, please contact the Committee on Ethics at 202-225-7103 or via e-mail: travel.requests@mail.house.gov.



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COMMITTEE ON ETHICS

TRAVELER FORM

1. Name of Traveler: Daniel Winnick
2. Sponsor(s) who will be paying or providing in-kind support for the trip:
American Bar Association
3. City and State **OR** Foreign Country of Travel : Dallas, TX
4. a. Date of Departure: 10/13/2022 Date of Return: 10/14/2022
b. Yes No Will you be extending the trip at your personal expense?
If yes, list dates at personal expense: _____
5. a. Yes No Will you be accompanied by a family member at the sponsor's expense? **If yes:**
(1) Name of Accompanying Family Member: _____
(2) Relationship to Traveler: Spouse Child Other (specify): _____
(3) Yes No Accompanying Family Member is at least 18 years of age:
6. a. Yes No Did the trip sponsor answer "Yes" to Question 8(c) on the *Primary Trip Sponsor Form* (i.e., travel is sponsored by an entity that employs a registered federal lobbyist or a foreign agent)?
b. **If yes**, and you are requesting lodging for two nights, explain why the second night is warranted:
7. Yes No *Primary Trip Sponsor Form* is attached, including agenda, invitee list, and any other attachments and Additional Sponsor Forms.

NOTE: The agenda should show the traveler's individual schedule, including departure and arrival times and identify the specific events in which the traveler will be participating.

8. Explain why participation in the trip is connected to the traveler's individual official or representational duties.
Staff should include their job title and how the activities on the itinerary relate to their duties.
I am a Tax Counsel on the House Ways & Menas Committee. The purpose of this panel is for me to speak on a panel discussing section 10101, the Corporate Alternative Minimum Tax, in the recently-passed Inflation Reduction Act (PL 117-69). The Ways & Means Committee has jurisdiction over this provision, and I was involved in its development and so have greater familiarity with it than practitioners who may be studying it for the first time after passage. This panel will help taxpayers better understand the law and its application.
9. **Yes No Is the traveler aware of any registered federal lobbyists or foreign agents involved planning, organizing, requesting, or arranging the trip?**
10. For staff travelers, to be completed by your employing Member:

ADVANCED AUTHORIZATION OF EMPLOYEE TRAVEL

I hereby authorize the individual named above, an employee of the U.S. House of Representatives who works under my direct supervision, to accept expenses for the trip described in this request. I have determined that the above-described travel is in connection with my employee's official duties and that acceptance of these expenses will not create the appearance that the employee is using public office for private gain.

Signature of Employing Member  Date 9/13/2022



U.S. House of Representatives

COMMITTEE ON ETHICS

Washington, DC 20515

October 7, 2022

Mr. Daniel Winnick
Committee on Ways and Means
1102 Longworth House Office Building
Washington, DC 20515

Dear Mr. Winnick:

Pursuant to House Rule 25, clause 5(d)(2), the Committee on Ethics hereby approves your proposed trip to Dallas, Texas, scheduled for October 13 to 14, 2022, sponsored by American Bar Association. We remind you that, because the trip sponsor employs a federal lobbyist, you may participate in officially-connected activity on one calendar day only.

You must complete an Employee Post-Travel Disclosure Form (which your employing Member must also sign) and file it, together with a Sponsor Post-Travel Disclosure Form completed by the trip sponsor, with the Clerk of the House within 15 days after your return from travel. As part of that filing, you are also required to attach a copy of this letter and both the Traveler and Primary Trip Sponsor Forms (including attachments) you previously submitted to the Committee in seeking pre-approval for this trip. If you are required to file an annual Financial Disclosure Statement, you must also report all travel expenses totaling more than \$415 from a single source on the "Travel" schedule of your annual Financial Disclosure Statement covering this calendar year. Finally, Travel Regulation § 404(d) also requires you to keep a copy of all request forms and supporting information provided to the Committee for three subsequent Congresses from the date of travel.

If you have any further questions, please contact the Committee's Office of Advice and Education at extension 5-7103.

Sincerely,



Susan Wild
Acting Chairwoman



Michael Guest
Acting Ranking Member

SW/MG:mc