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USC GOULD SCHOOL OF LAW 2016 TAX INSTITUTE

TAX16

THE ESSENTIAL THREE-DAY EVENT FOR TAX PROFESSIONALS

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Tax Tips Sharper than the Rest

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receptions and breaks
Join speakers, sponsors, planning committee members and other tax professionals at our evening receptions immediately preceding the evening workshops.

The USC Gould School of Law gratefully acknowledges the contributions of LexisNexis Matthew Bender, the publisher of *Major Tax Planning* and other professional tax publications, in hosting the Institute’s Monday evening reception.

USC Gould gives thanks to Holthouse Carlin & Van Trigt LLP for their support of the Institute’s Tuesday evening reception and to Hahn & Hahn LLP for their support of the Institute’s Wednesday evening reception.

Last but not least, we would like to recognize the Bryn Mawr Trust Company of Delaware and USC’s Jack Barcal for hosting the Institute’s networking breaks on Wednesday morning and afternoon.

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Website: http://law.usc.edu/cle
Office hours are 9:00 a.m. to 5:00 p.m. Pacific Time
7:30 AM
Continental Breakfast and Registration

8:45 AM
Welcome and Opening Remarks

9:00 AM
Recent Developments in Corporate Tax Planning
Join perennial favorite Mark Silverman as he reviews step transaction doctrine developments, including Revenue Rulings 2015-09 and 2015-10; developments and issues for transactions under Section 355, including updates regarding the IRS’s private letter ruling policy; economic substance and Notice 2014-58; proposed regulations for the next-day rule; final regulations for consolidated group agents; new “May Company” regulations; developments and issues for transactions involving insolvent entities, including worthless stock deductions in consolidation; “up and down” transactions and final Section 381 regulations; and taxable acquisitions, including recent Section 338(h)(10) private letter rulings, regulations under Section 336(e) and contingent liabilities.

10:30 AM – Networking Break

10:50 AM
Update on “Up-C” and Related Structures in Public and Private Transactions
Understand the uses and technical aspects of hybrid corporation-partnership transactions and see practical examples demonstrating their advantages and flexibility. The speakers will focus on the development and use of partnerships in traditional corporate structures such as REITs, IPOs and corporate acquisitions, S corporation structures, and cross-border situations, to optimize the tax efficiency of the investment vehicle for parties with different tax statuses and goals.

11:40 AM
International Tax Planning in the Current Environment: What Works, What Doesn’t and What We Can Expect
Learn about the effect of recent developments on cross-border tax planning and anticipative planning, including M&A; cash repatriation planning; IP planning; financing and hybrid financing; and FTC planning. In each case, the speakers will explain the impact of recent Treasury and IRS guidance; OECD projects such as Master File/CbC reporting; evolving and competing concepts of substance; and U.S. tax policy in the international arena.

12:30 PM
Luncheon and Keynote Address: Taxing the Cash Economy
Tax evasion in the cash economy costs hundreds of billions of dollars annually. Join Professor Bankman for a 30 minute discussion on who evades taxes, and why, and how that evasion might be limited.
Intangibles Migration and Ownership: Issues, Guidance and Planning
Understand techniques used to facilitate foreign ownership of intangibles, such as cost sharing arrangements, withering royalty interests and transfers to foreign partnerships. The experienced panelists will cover key areas of recent guidance (including Sections 482, 367d, and 721 and Notice 2015-54) and developments regarding the treatment of low-taxed intangible structures (including OECD guidance and IP boxes).

Tax Benefits in M&A Transactions: What is the Law? Can I Change it by Contract?
Join key players as they explore the use of tax benefits and other tax attributes arising in connection with M&A transactions. Topics will include technical issues regarding which party is allocated tax benefits under applicable law and the ways buyers and sellers can provide for different results in M&A contracts.

Hot Deals for Corporations
Top experts will discuss several interesting and high profile recent public deals. The panel will focus on the structural and commercial features of each transaction and analyze its tax treatment, with a particular emphasis on novel tax issues.

Key M&A Tax Issues for Privately Held Businesses
Learn about important tax considerations that arise in transactions with middle market companies, including structuring, diligence, purchase price allocation issues and other important matters.

Networking Reception
Hosted by LexisNexis Matthew Bender
Anatomy of a Sweat Equity Deal: Celebrities, Athletes and Others

It is becoming increasingly common for influencers and other “sweat equity” service providers to provide services to companies in exchange for an equity interest. Learn about the tax, accounting and legal considerations that arise for the company and the service provider, including tax consequences arising from the equity grant; GAAP treatment; the source and character of the cash and sweat equity compensation for tax purposes; and important non-tax considerations. While many of these transactions occur between celebrities, athletes and influencers and consumer brands or product companies, this important workshop will focus on other areas as well.

Mergers and Acquisitions: Don’t Forget the “Smaller” Tax Issues

Many issues that may not seem as important as the initial structuring of the transaction can greatly affect a transaction. Learn about cashing out (or not cashing out) stock options or profits interests; escrows; earn-outs; solving S corporation problems; avoiding double and triple dipping; the pros and cons of representation and warranty insurance; and more.

Practical Uses of Income Tax Treaties

Through the use of several case studies, this workshop will focus on the practical uses of existing U.S. income tax treaties with emphasis on avoidance of PE status; attribution of net income to a PE; application of the limitation on benefits clause to financing and royalty structures; and uses of the tie breaker mechanism to determine residency for treaty purposes. The workshop will also focus on likely implications for planners of the proposed changes to the U.S. Model and Action Plans under BEPS, such as the scope of the proposed multilateral instrument, the prevention of treaty abuse and artificial avoidance of PE status.

A Primer on the Affordable Care Act

Join top speakers for an overview of the Affordable Care Act, including shared responsibility for individuals (Individual Mandate) and for employers (Play or Pay Penalty Tax), and information reporting of minimum essential coverage and of employer-sponsored coverage.

Walk the Walk: Identifying and Eliminating Bias in the Workplace

The legal profession has been consciously grappling with deep-rooted and often subtle issues of diversity, inclusion and bias within the legal profession. The panel examines what changes have occurred through the film Walk the Walk, in which scenes and dialogue reflect real-life experiences of the people who were interviewed. The panel will identify and address the issues portrayed in the film and offer suggestions on ways to eliminate bias in the legal profession.
Recent Developments in Partnership Tax Planning
Learn about up-to-the-minute legislative, administrative and judicial developments in partnership tax from one of the country’s leading experts.

Blake D. Rubin
Ernst & Young LLP
Washington, D.C.

10:30 AM
Partnership Compensation Issues
Often times, partners receive compensation for their services in the form of equity in the partnership and are taxed in accordance with their distributive share of the partnership’s income. Treatment of the compensation as a distributive share of income has enabled partners to report their income as capital gain rather than ordinary income. Proposed regulations recently issued by the IRS highlight issues concerning the characterization of partner compensation as a distributive share of partnership income. The panel will address these issues, including the impact of the proposed regulations and proposed changes to IRS treatment of profits interests. The discussion will include consideration of management fee waivers, characterization of certain income as guaranteed payments and the taxation of “carried interests.”

Craig A. Gerson
PwC
Washington, D.C.
Stuart L. Rosow
Proskauer
New York, NY
Howard E. Abrams
Warren Distinguished Professor of Law Director of Tax Programs
University of San Diego School of Law
San Diego, CA
Todd D. Golub
Ernst & Young LLP
Chicago, IL
Stacy Eastland
Managing Director
Goldman, Sachs & Co.
Houston, TX

12:30 PM
Luncheon and Keynote Address:
Income Tax Planning Using Estate Planning Techniques
Join Stacy Eastland for an informative 30 minute discussion exploring planning techniques originally developed to lower potential estate taxes that may also lower income taxes.

Stacy Eastland
Managing Director
Goldman, Sachs & Co.
Houston, TX

Earn 24 hours of MCLE credits
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An Overview of UPREITs and DownREITs
In recent years, REIT structures have become widely implemented as a means of owning real estate across a variety of asset classes. UPREIT and DownREIT structures can be an effective way to diversify a property owner’s real estate holdings in a tax efficient manner. Learn about the fundamentals, advantages and tax considerations related to UPREITs and DownREITs.

Michael Beinus
Kirkland & Ellis LLP
Ana G. O’Brien
Latham & Watkins LLP

Partnership and LLC Agreement Drafting Techniques
Experienced practitioners will address common tax-related considerations in drafting partnership and LLC agreements, including targeted vs. traditional allocation approaches; tax distribution strategies; profits interest structures; and more.

David B. Goldman
Munger, Tolles & Olson LLP
Thomas S. Wisialowski
Paul Hastings LLP
Palo Alto, CA

Practical Issues in Section 1031 Exchanges
Learn from the experts about practical transactional issues in undertaking problematic Section 1031 exchanges and unexpected exchange events.

Terence F. Cuff
Loeb & Loeb LLP
Loretta C. Thompson
Eisner Jaffe, A Professional Corporation

Partnership and LLC Agreement Drafting Techniques
Experienced practitioners will address common tax-related considerations in drafting partnership and LLC agreements, including targeted vs. traditional allocation approaches; tax distribution strategies; profits interest structures; and more.

Terence F. Cuff
Loeb & Loeb LLP
Loretta C. Thompson
Eisner Jaffe, A Professional Corporation

Use of Charitable Remainder Trusts for Income Tax Planning
These in-the-know speakers will review what a charitable remainder trust (“CRT”) is and what it can be used to accomplish. They will explain and illustrate design aspects, the applicable rules and investment strategies to optimize the tax and economic benefits of the CRT with quantitative examples, as well as more sophisticated planning techniques involving CRTs, including the use of net income method charitable remainder unitrusts (“NIMCRUTS”), flip NIMCRUTS and the use of a limited liability company in connection with a CRT. Although these trusts are often drafted by trust and estate attorneys, income tax practitioners need to understand the trusts and their significant income tax deferral capabilities.

Jeffrey F. Daly
Managing Director
Goldman, Sachs & Co.
Syida C. Long
Vice President
Goldman, Sachs & Co.
San Francisco, CA

Tax for Divorcing Couples: Tax Strategies for U.S. and International Divorcing Couples
What are a U.S. citizen’s tax consequences for dividing international assets? Are there FATCA issues or Section 1041 Issues? Learn about domestic and international tax considerations in divorce and how poor tax planning can lead to dire consequences for the parties involved, including requirements, special considerations and creative solutions for family law disputes.

Daniel J. Jaffe
Jaffe and Clemens
### Fiduciary Income Taxation for Accountants

Understand what you need to know about income tax provisions that affect estates and trusts in unexpected ways. Get tips on “distributable net income” and determining when capital gains are included in DNI; the differences between simple and complex trusts; making Section 645 elections; distribution deductions for beneficiaries; the apportionment of depreciation deductions between estates and trusts and beneficiaries; special charitable contribution deductions; loss deductions; and California income taxation on non-resident trusts.

_Fiduciary Income Taxation for Accountants_

- **4:20 PM**
- **Chang H. Chae**
  Hoffman, Sabban & Watenmaker
- **Brian J. Gray**
  Gursey | Schneider LLP

### Tips from the Trenches: From Examination to Tax Court Litigation

Hear practical guidance from a leading panel of tax controversy experts regarding difficult tax practice issues, including examination and pre-litigation strategies; “do’s and don’ts” in the tax trenches; handling “non-willful” voluntary disclosures of foreign financial accounts and assets; and taxpayer penalty considerations. Experienced practitioners will provide practical advice and recommendations to protect your client ... and you!

_Tips from the Trenches: From Examination to Tax Court Litigation_

- **2:00 PM**
- **Samantha Kittle**
  GL Howard and Company CPAs, LLP
- **Ted B. Meyer, CPA**
  Former IRS Territory Manager
- **Dennis L. Perez**
  Hochman, Salkin, Rettig, Toscher & Perez, P.C.
- **Martin A. Schainbaum**
  Martin A. Schainbaum, A Professional Law Corporation
  San Francisco, CA

### Tax Collection 101

Get updated on voluntary and involuntary tax collection procedures, CDP and more. Learn what you need to know to properly advise and protect your client’s rights and property, cutting edge strategies and selected recent developments regarding IRS enforced collection procedures.

_Tax Collection 101_

- **3:00 PM**
- **Joseph A. Broyles**
  The Law Offices of Joseph A. Broyles, Inc.
- **Courtney A. Hopley**
  Greenberg Traurig, LLP
  San Francisco, CA
- **A. Lavar Taylor**
  Law Offices of A. Lavar Taylor

### Tax Practitioner Penalties Section 6694, Circular 230 and Beyond!

Join a practical discussion on Circular 230 and practice in the tax trenches. Learn what “competence” means for different categories of practitioners and how Circular 230 could (or should) affect client expectations and existing practices.

_Tax Practitioner Penalties Section 6694, Circular 230 and Beyond!_

- **4:20 PM**
- **Michael J. Desmond**
  The Law Offices of Michael J. Desmond
- **Nancy L. Iredale**
  Paul Hastings LLP
- **Gary M. Slavett**
  Holtz, Slavett & Drabkin, A Professional Law Corporation

  « 1 hour of MCLE legal ethics credit available

### Networking Reception

Hosted in part by Holthouse Carlin & Van Trigt LLP
Partnership and Real Estate Hot Topics
Join speakers from the Tuesday daytime sessions as they discuss recent developments in partnership and real estate taxation.

IRS Examination and Collection Representation: Strategies, Tools and Techniques
Experienced practitioners discuss practical and ethical issues that frequently arise during IRS examinations when the government is pursuing and enforcing collection actions.

Legal Ethics and Cybersecurity
Attorneys have ethical obligations in the context of cybersecurity arising out of the increased use of technology in the modern practice of law. The practitioner must address a vast array of issues, including the nature and manifestation of the evolving threats to law firms and in-house legal departments (either directly or indirectly through their parent companies), and what the ethical rules require to combat against them. The panel will focus on some of the particulars, including the anatomy of data breaches; how lawyers can pro-actively manage the risks; and how to plan for and respond to a data breach if and when proactive efforts are thwarted.

Multistate Taxation of Flow Through Entities
Find answers to the difficult questions raised by state taxation of flow through entities and their owners. Find out when the nonresident owners will be deemed to be doing business in the state where the flow through entity is located. Understand when the flow through entity might be deemed to be doing business in the state where the owners are located. Walk away from this workshop with an understanding of how to structure a multistate business using flow through entities.

Trusts and Basis: How to Step It Up
A lot of trusts were established when transfer tax rates exceeded income tax rates. Now that income tax rates can exceed transfer tax rates, it may be beneficial to get a step up in basis in trust assets. This workshop will discuss the options to step-up the basis in trust assets.
**How to Give Effective Crummey Notices so Gifts to Trusts Qualify for the Annual Exclusion**

Estate planning lawyers create “Crummey Trusts” to receive gifts of the annual exclusion amount. Learn how to craft an effective Crummey notice so that the gifts qualify. Topics will include whether the different methods practitioners use are effective under current law; oral and written notices; email and text notices; continuing notices; and whether or not the notices must be signed by the recipients. Forms of Crummey notices will also be analyzed.

**Pulling the Rabbit Out of the GRAT Hat:** Some of the Most Creative Structural GRAT Planning Ideas We See Out There

Join this noted expert as he explains some of the best structural planning ideas to use with a GRAT, including how to design a GRAT structure so that it always works very well (even in flat or declining markets) and saves transfer taxes and income taxes by using basis-enhancing strategies in the administration of the GRAT, how to structure the GRAT so your clients can retain their art works and their homes until their death, how to facilitate charitable planning, and much more.

**From the Bazaar to the Bizarre:** Planning for and Administering Unusual Assets in Estates and Trusts

From artwork to firearms to wine cellars, our clients have an unending array of assets. Taxes are important, but people really care about personal items. Learn useful techniques, with particular attention to assets that pose unusual risks for fiduciaries. What you don’t know just might hurt you!
WEDNESDAY – ESTATE PLANNING

2:50 PM – Ice Cream Networking Break
Hosted by Jack Barcal, Esq.

3:10 PM
The Wonderful World of Divorce:
What Trust and Estate Lawyers Need to Know about Family Law and Vice Versa
Learn about income estate and gift tax issues that arise in divorce cases and ways to deal with them, including issues raised in the divorce context by irrevocable life insurance trusts; qualified retirement plans; IRAs; trusts for children; spousal support; the statutory freezing of assets; and more.

Christopher M. Moore
Moore, Bryan & Schroff LLP

Elizabeth A. Bawden
Withers Bergman LLP
Alexander M. Popovich
Executive Director, Wealth Advisory J.P. Morgan Private Bank

4:00 PM
California: A Taxing Place for Trusts
Experienced practitioners will provide a technical and practical review of the California fiduciary income tax, including a discussion of the accumulations tax; contingent vs. non-contingent interests; and who is a fiduciary for California fiduciary income tax purposes. Learn about all this, plus the viability of ING trusts (DINGs, WINGs and NINGs) and planning to avoid California fiduciary tax.

5:00 PM – Networking Reception
Hosted in part by Hahn & Hahn LLP

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LAWYERS: Minimum Continuing Legal Education (MCLE): USC Gould School of Law, a State Bar of California-approved MCLE provider, certifies that this activity qualifies for MCLE credit in the amount of 24 hours, of which 2.5 hours apply to legal ethics credit and 1.5 hours apply to elimination of bias credit. This event may or may not meet the requirements for continuing legal education in other states. Please check with the bar association or Supreme Court in the state in which you are seeking credit to determine if this event is eligible.

b Indicates number of hours of MCLE elimination of bias credit available.
 Indicates number of hours of MCLE legal ethics credit available.

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ACCOUNTANTS: Continuing Professional Education (CPE): This program meets the guidelines for Continuing Professional Education set by the California State Board of Accountancy in the amount of 23.5 hours.

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Audio recordings of select Institute sessions are available at discounted prices if you also purchase an all-day registration ticket for the same day. To purchase see the registration page for Add-On Options or visit our website at http://law.usc.edu/cle/tax.

Unable to attend the Institute? Audio recordings of select Institute sessions and the Institute’s syllabus materials are available for purchase. Visit our website at http://law.usc.edu/cle/tax for more information or to purchase online.

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Reservations: (800) 245-8673 Website Shortcut: https://goo.gl/vCj8UM

For accommodations, please call the Hotel’s reservation number (mention the USC Gould School of Law) or visit the Hotel’s website for the Institute at https://goo.gl/vCj8UM. A limited number of single or double occupancy rooms at a rate of $179 are available. All reservations must be made by January 6, 2016 to take advantage of this special rate.

Institute parking is available at the Hotel valet for $22 per day with validation obtained at Will Call or $45 per day for overnight Hotel guests. Self-parking is also available at Pershing Square at the daily rates of $10 before 11:00 AM or $16 after 11:00 AM.

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Badges will be held at Will Call from 7:30 AM until 6:00 PM each day. If you choose, your badge can be made transferable. A transferable badge will allow different co-workers to attend consecutive sessions. If a registration is transferable, only the organization name will appear on the badge and only one person per badge may attend any one session.

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Email us at cle@law.usc.edu or call (213) 821-3580 for assistance.

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The dress code for the Institute is business attire.

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Please visit our website at http://law.usc.edu/cle/tax for information on exhibiting or contact Wendy Wiley Willett at (213) 821-3579 with questions. Exhibitor space is limited, so reserve your space soon!

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All refund requests must be in writing and postmarked or emailed no later than January 8, 2016 to:
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Email: clereg@law.usc.edu

Refund requests will be processed following the Institute. A $100 processing fee ($25 for student registrations) will be deducted from all refunds.

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**2016 TAX INSTITUTE**

Los Angeles, CA 90015

145 South California Street, Suite 340
Continuing Legal Education
USC Gould School of Law

**MONDAY**

Chief Counsel, Internal Revenue Service (Washington, D.C.)

**TUESDAY**

Professor Bankman

Stanford Law School (Stanford, CA)

**WEDNESDAY**

Mark J. Silverman

Goldman, Sachs & Co. (Houston, TX)

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