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receptions, breaks and breakfasts

Join speakers, sponsors, planning committee members and other tax professionals at our networking breaks and the evening receptions immediately preceding our evening workshops. **New this year: don't miss a special breakfast session on Tuesday focused on how to succeed in your tax practice!**

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 supporting the Institute's Tuesday evening reception and to Hahn & Hahn LLP for supporting the Institute's Wednesday evening reception. **Join special guest speaker Bradley Birkenfeld at the Wednesday evening reception!**

USC Gould recognizes the generous assistance of The Bryn Mawr Trust Company of Delaware and USC's Jack Barcal in hosting the Institute's networking breaks on Wednesday morning and afternoon.

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USC Gould School of Law
Continuing Legal Education
1149 South Hill Street, Suite 340
Los Angeles, California 90015

Telephone: (213) 821-3580
Email: cle@law.usc.edu
Website: http://gould.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 and Trends in Corporate Taxation Planning
Join Marc Countryman and Karen Gilbreath Sowell as they review trends in transactional planning and recent guidance from the Treasury and Internal Revenue Service, including guidance addressing so-called “north-south” transactions; recently proposed regulations addressing the active trade or business and device requirements; changes in the IRS’ private letter ruling practice; the withdrawal of “net value” regulations; and Treasury’s study and response to Notice 2017-38.

Marc Countryman
Ernst & Young LLP
San Francisco, CA

Karen Gilbreath Sowell
Ernst & Young LLP
Washington, D.C.

10:10 AM – Networking Break

10:30 AM
Tax Reform Redux: Policies, Politics and Process
Join tax policy veterans, including two former chiefs of staff of the Joint Committee on Taxation, in a conversation about the state of current tax reform efforts, the role of the Administration in shaping tax reform and prospects for legislation in 2018.

Kathleen L. Ferrell
Davis Polk & Wardwell LLP
New York, NY

Kenneth J. Kies
Managing Director
Federal Policy Group, LLC
Washington, D.C.

Edward D. Kleinbard
Ivadelle and Theodore Johnson Professor of Law and Business
USC Gould School of Law

11:30 AM
Diligence to Elections: Tax Considerations in M&A Deals
Join a panel of top transactional tax experts, including an in-house tax director and specialists from private practice and a Big 4 accounting firm, as they track the life cycle of an M&A deal through a tax advisor’s lens. Topics to be discussed include diligence; tax provisions in transaction documents; acquisition structures and exit strategies; quantification of tax benefits; post-closing compliance; and other tax matters.

Richard C. Fung
Ernst & Young LLP

Agnieszka E. Samoc
Senior Director
Tax M&A and Planning
Danaher Corporation
Washington, D.C.

Samuel R. Weiner
Latham & Watkins LLP

12:30 PM
Luncheon and Keynote Address: Tax Policy in an Age of Inequality
Join Professor Kleinbard for a special 30 minute luncheon presentation on tax policy in an age of inequality.

Edward D. Kleinbard
Ivadelle and Theodore Johnson Professor of Law and Business
USC Gould School of Law
MONDAY – CORPORATE TAX PLANNING

AFTERNOON DUAL TRACK PROGRAMMING

TRACK A – CORPORATE A

2:00 PM
Recent Developments in Section 355
Tax-Free Spin-Offs

Learn about significant recent developments affecting tax-free spin-offs under Section 355, including recently proposed regulations relating to the device and active trade or business requirements; recent private letter rulings interpreting Section 355(e); recent rulings on “north-south” transactions and debt-for-debt exchanges; and recent developments in the private letter ruling program as applied to tax-free spin-offs.

3:00 PM
Navigating the Changing International Tax Landscape

From new investors in international markets to multinational companies and private equity, these developments require new thinking on how to structure, maintain and sustain tax efficient international tax planning. Learn about the dramatic changes in international tax, including overviews of BEPS initiatives, EU tax avoidance and State Aid developments and the emergence of transparency initiatives such as country-by-country reporting and new UK disclosure requirements. Understand how these developments are relevant to multinational companies, private equity, real estate and taxpayers making new investments overseas, and take away practical approaches to operating internationally in this new environment.

4:00 PM – Networking Break

4:20 PM
Hot Deals for Corporations

Learn about recent interesting and high profile public deals with nationally-known experts. The panelists will focus on each transaction’s structural and commercial features and analyze its tax treatment, with particular emphasis on novel tax issues.

TRACK B – CORPORATE B

2:00 PM
Hot Tax Topics for Closely-Held Businesses:
Selected Federal and State Tax Traps and Opportunities

Join Bill Cavanagh for a fast-paced survey of hot tax topics that affect closely-held corporations and partnerships and their owners. Review recent developments and important trends in structuring, negotiating and documenting M&A transactions; troubled companies; choice of entity; recent Subchapter C and Subchapter K developments; state income tax planning; compensation issues; employment taxes; partnership tax allocations; timing issues; recent IRS audit initiatives and activity; and more.

4:00 PM – Networking Break

4:20 PM
Compensation and Tax Planning for Small Businesses

Learn about compensation issues and structuring matters arising in connection with small businesses, including reasonable compensation, S Corp distributions, worker classification, options and profits interests.
MONDAY – CORPORATE TAX PLANNING

6:00 PM – 7:30 PM
EVENING WORKSHOPS
The following sessions will run concurrently.

Tax Issues When Financing the Deal
Learn about the most common tax issues that arise when financing a deal and how tax issues intersect with the business aspects of the deal. Understand how business drivers – particularly collateral packages, assignments, syndications and debt coverage ratios – affect the negotiation of credit facilities and the structure of deals. Must-hear discussions will focus on Section 956, withholding taxes and other deductibility issues.

Thomas E. Lane
Senior Vice President
Cross Border Liaison
Wells Fargo Capital Finance

Alexander M. Lee
McDermott Will & Emery

Business and Personal Tax Issues for Entertainers
Understand structuring matters for talent, including actors, musicians and producers, as well as divorce planning and tax issues related to intellectual property (including copyrights and trademarks).

Elizabeth R. Glasgow
Venable LLP
Shane P. Nix
Venable LLP

Current Issues in Choice of Entity
Learn how Section 1202 affects the choice of entity decision. This workshop will focus on such important topics as: 1) the need for a business entity; 2) the initial liability exposure analysis; 3) the use of personal service corporations; 4) exiting by selling shares to an ESOP; 5) planning to use the Section 1202 exclusion or the Section 1045 rollover; 6) taxation of businesses in pass-through entities; 7) LLCs vs. S Corps; 8) QSubs vs. single-member LLCs; 9) Up-C structures to take a partnership or LLC public; 10) whether Section 351 can be used to achieve a tax-free stock swap with LLC interests; 11) the big problem with series LLCs; 12) best entities for California professionals; 13) when an existing business starts a new business; 14) when a charity has a money-making activity; and 15) whether foreign investors use pass-through entities to invest in U.S. businesses.

Michael S. Lebovitz
PwC

International Tax Planning in a Changing Tax Landscape
This workshop will continue the discussion started in the daytime session and focus on the practical challenges in responding to the new landscape for international tax planning. The necessary changes to holding company, intellectual property and financing structures will be highlighted. The workshop will also focus on implementation of the new country-by-country reporting regime and the challenges of operating in a post-BEPS environment.

Steve Weerts
KPMG LLP

What is the “Heartland” of Attorney-Client Privilege?
Recent Developments Concerning the Privilege
The attorney-client privilege is a cornerstone of American jurisprudence and of the attorney-client relationship. In 2016, the California Supreme Court issued a decision that seemed to examine it in a new light, potentially eroding the privilege. Is the privilege still sacrosanct? Does the strength of the privilege depend on the forum? Expert panelists will discuss several decisions and verdicts involving in-house counsel’s use of privileged information in claims for retaliation or wrongful termination and the issues presented when a client’s capacity becomes impaired.

1.5 hours of MCLE legal ethics credit available.

Wendy Wen Yun Chang
Hinshaw & Culbertson LLP

Alison M. Turner
Greines, Martin, Stein & Richland LLP

Wendy Wen Yun Chang
Hinshaw & Culbertson LLP

Alison M. Turner
Greines, Martin, Stein & Richland LLP

MODERATOR AND PANELIST
Jennifer A. Becker
Long & Levit LLP
San Francisco, CA

INTRODUCER
Judith A. Gilbert
Former Vice President
State Bar of California
<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
<th>Speakers</th>
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<tbody>
<tr>
<td>7:30 AM</td>
<td>Continental Breakfast and Registration</td>
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<tr>
<td>7:45 AM</td>
<td>Special Breakfast Session Succeeding as a Tax Lawyer in L.A.</td>
<td>Scott M. Dommes, Allen Matkins Leck Gamble, Mallory &amp; Natsis LLP,</td>
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<td>Don’t miss this session designed to help newer lawyers understand what it takes – and how – to succeed as a tax lawyer in Los Angeles.</td>
<td>Samuel T. Greenberg, Munger, Tolles &amp; Olson LLP, Eric Matuszak, Ernst &amp; Young LLP,</td>
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<tr>
<td>8:45 AM</td>
<td>Welcome and Opening Remarks</td>
<td>Eric B. Sloan, Gibson, Dunn &amp; Crutcher LLP, New York, NY</td>
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<tr>
<td>9:00 AM</td>
<td>Recent Developments in Partnership and Real Estate Guidance</td>
<td>Glenn E. Dance, Managing Director, Grant Thornton LLP, Former Special Counsel to the Associate Chief Counsel, IRS Washington, D.C., David H. Schnabel, Davis Polk &amp; Wardwell LLP, New York, NY, Stuart L. Rosow, Proskauer, New York, NY, Raj Tanden, Foley &amp; Lardner LLP, William P. Wasserman, William P. Wasserman, A Professional Corporation, Selvi Stanislaus, Executive Officer, California Franchise Tax Board, Sacramento, CA,</td>
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<td>Learn about up-to-the-minute legislative and judicial developments in partnership and real estate tax from one of the country’s leading experts.</td>
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<td>10:00 AM</td>
<td>Partnership Audit Rules: Negotiating and Drafting for Partnerships and Partnership Representatives</td>
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<td>2018 is here and that means that the new partnership audit rules are in effect. Learn about what to consider when drafting partnership agreements and the potential conflicts between partners and partnership representatives.</td>
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<td>11:00 AM</td>
<td>Networking Break</td>
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<td>Explore the opportunities in planning partnership exit transactions, including capital gain conversion; gain deferral through in-kind and cash distributions; avoiding partners’ boot; excluding gain (e.g., the recent Grecian Magnesite Mining Tax Court decision); loss enhancement; and other gain minimization and deferral strategies.</td>
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<tr>
<td>12:20 PM</td>
<td>Luncheon and Keynote Address</td>
<td>Selvi Stanislaus, Executive Officer, California Franchise Tax Board, Sacramento, CA,</td>
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<td>Join Selvi Stanislaus, Executive Officer of the California Franchise Tax Board, for a special 30 minute luncheon presentation on topics of interest to California taxpayers and their representatives.</td>
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24 hours of MCLE credit and 23 hours of CPE credit are available.

**REGISTER NOW** [http://gould.usc.edu/cle/tax/](http://gould.usc.edu/cle/tax/)
TUESDAY – PARTNERSHIPS, REAL ESTATE, INDIVIDUAL & ENFORCEMENT

AFTERNOON MULTI-TRACK PROGRAMMING

TRACK A – PARTNERSHIPS & REAL ESTATE

2:00 PM
Recent Developments in California Income and Property Tax Issues Affecting Partnerships and Real Estate
Experts will discuss what is new for partnerships and real estate in California. Important topics will include recent legislation, rulings and judicial decisions.

Steven M. Danowitz, CPA
Lecturer
California Polytechnic University, San Luis Obispo
San Luis Obispo, CA

Chris Whitney
PwC

3:00 PM
Inbound Real Estate Investments: An Overview of the Tax Rules Applicable to Foreign Investors in U.S. Real Estate
The panelists will discuss various investment structures and corresponding tax considerations for investments in U.S. real estate by foreign investors, including pension funds and sovereigns. Don’t miss this session!

Amanda H. Nussbaum
Proskauer
New York, NY

Sarah E. Ralph
Skadden, Arps, Slate, Meagher & Flom LLP
Chicago, IL

4:00 PM – Networking Break

4:20 PM
Hot Like-Kind Exchange Issues
Learn what to expect regarding the legislative prospects for like-kind exchanges. The experts will also discuss important recent developments in non-safe harbor reverse exchanges and other areas.

Adam Handler
PwC

Todd D. Keator
Thompson & Knight LLP
Dallas, TX

TRACK B – INDIVIDUAL TAX PLANNING

2:00 PM
Pre-Immigration Income Tax Planning for High Net Worth individuals
When foreign high net worth individuals immigrate to the United States, comprehensive planning is typically required to minimize exposure to U.S. income taxes, while taking into account any non-U.S. tax consequences that may result from relocation to the United States. This session will discuss the key issues that typically must be addressed by such planning, including timing of the commencement of U.S. federal and state tax residency; strategies that can be implemented pre-residency in order to minimize U.S. tax following an individual’s residency start date; planning and reporting considerations for the period following his or her residency start date; and U.S. exit tax considerations.

Bryan H. Kelly
Venable LLP

3:00 PM
Home Sweet Tax Shelter
An experienced speaker will review recent tax cases, rulings and emerging issues surrounding personal residences and the deductions associated with them, including: the mortgage interest deduction; equitable ownership; exclusion of gain on sale; mixed usage, such as vacation homes and on-demand rentals; and state audit issues.

Claudia Hill
President
TaxMam, Inc.
TMI Tax Services Group, Inc.
Cupertino, CA

4:00 PM – Networking Break

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Tax Residency: Unwelcome Status?

Tax residency (as well as U.S. citizenship) is the lynchpin of federal and California worldwide income taxation and the imposition of potentially onerous compliance burdens. This timely presentation will focus on the complex rules for determining an individual’s residency status for U.S. federal tax purposes and include comparisons with select state and foreign residency definitions.

California Franchise Tax Board Update

Join expert panelists in an open forum discussion regarding current FTB examination priorities and initiatives and recent changes in the California administrative appeals process involving the new Office of Tax Appeals.

Non-Traditional Issues Associated with the New Partnership Audit Rules, a.k.a. “Don’t Let Your Child Grow Up to be a Partnership Representative”

The panelists will focus on considerations and techniques for drafting partnership agreements looking forward to the new partnership audit rules, taking into account the rules’ potential application for both federal and state purposes. Controlling and funding the audit defense; partner cooperation; opting out; privileges; funding the imputed underpayment; auditing the dissolved or liquidated partnership; conflicts; and removal of the PR (for cause or just because) will also be addressed.

Pitfalls of Being (or Representing) a Cannabis Service Provider

All commercial cannabis business activities continue to be criminal activities under federal law. Experienced panelists will discuss the development and defense of criminal prosecutions of cannabis businesses. They will discuss the typical criminal issues that are likely to arise in the cultivation of cannabis and the manufacture of cannabis products as well as in the operation of a dispensary. They will also focus on the special gloss added to ordinary business chicanery by the recent history of the cannabis industry as well as the extensive state and local regulation imposed on the industry.
6:00 PM – 7:30 PM
EVENING WORKSHOPS
The following sessions will run concurrently.

Partnership and Real Estate Hot Topics
Join speakers from the Tuesday daytime sessions as they discuss recent developments in partnership and real estate taxation.

When the Past Isn’t the Past: Correcting Prior Errors
This roundtable open discussion will include how and when to remedy previous non-compliance, including whether, when and how to pursue a voluntary disclosure regarding unreported income; misclassified expenses; employees paid in cash; misclassified workers; overstated inventory; and different approaches depending on whether there has been contact by federal or state taxing authorities (amending returns or providing schedules).

Practical and Hot Topics for Income Tax Planning for the Entrepreneurial Family
Join tax professionals who work with family businesses and high net worth individuals of all sizes as they discuss: hot and practical tax planning considerations in light of tax reform; intra-family financing and co-investing; basis and at risk considerations; COD; recourse vs. non-recourse financing; Section 267; and other tax planning issues entrepreneurial families are facing.

Tax Planning for the Highly Appreciated Stock Portfolio
The successful markets of the last several years mean that many individuals hold highly appreciated portfolios. As a result, taxpayers are often faced with a difficult choice, to either sell positions and pay significant capital gains tax or stay in concentrated holdings and accept market risk. This workshop will explore strategies that allow taxpayers to diversify while mitigating the tax impact.

Why are Lawyers so Unhappy?
This workshop will focus on substance abuse and mental illness in the legal profession, as well as conditions which may result in an attorney’s reduced ability to function psychologically, socially, occupationally or interpersonally. Coping strategies and treatment solutions will also be discussed.

1.5 hours of MCLE competence credit available.
Making Estate Planning Great Again: Trumping Uncertainty with Strategies that Make Sense in Any Environment

Join an expert discussion of the valuation discount controversy; key elements of President Trump’s tax proposals (including repeal of the estate and gift taxes); the obstacles that he may face getting those proposals enacted; and most importantly, the “all-weather” planning strategies that make the most sense during this period of legislative uncertainty. Key findings will be highlighted using the case study format and sophisticated wealth forecasting software.

Thomas J. Pauloski
National Managing Director, Wealth Strategies
Alliance Bernstein
Chicago, IL

Recent Developments and Current Trends Facing All Wealth Transfer Advisors

A nationally-known expert will provide an overview of significant changes in wealth transfer taxes that have occurred in the past few years and recent developments in 2017, then look at pending legislation from the Trump Administration and Congress. Keep on top of current trends and developments that will affect all wealth transfer advisors.

Charles A. “Clary” Redd
Stinson Leonard Street
St. Louis, MO

The Tax Implications of Expanding Roles in Trust Governance

Division of labor (and limiting liability) has led to a proliferation of trust governance roles. Because this process has generally been organic and without tax motivation, the tax implications of new governance roles have often been an afterthought. This expert speaker will discuss the attendant income and transfer tax implications of the new face of trust governance and ponder some of the remaining mysteries.

Craig L. Janes
Deloitte Tax LLP
Washington, D.C.

upcoming USC Gould School of Law programs

INTELLECTUAL PROPERTY
Tuesday, March 20, 2018
Fairmont Miramar Hotel & Bungalows – Santa Monica, California

REAL ESTATE LAW AND BUSINESS
Thursday, April 12, 2018
Jonathan Club – Los Angeles, California

Email clereg@law.usc.edu to join our mailing list and keep up-to-date on our programs.
WEDNESDAY – ESTATE PLANNING

12:30 PM
Luncheon and Keynote Address: Tax Reform: The State of Play
Join Professor Fleischer for a 30 minute discussion of the latest developments from Capitol Hill and the critical factors driving the tax reform process.

2:00 PM
The World Is Flat: Planning for Multinational and Migratory Families
A trusts and estates lawyer and an investment manager will address pitfalls and planning opportunities that arise in counseling families with assets and family members in multiple jurisdictions. Through case studies, the speakers will address U.S. tax rules that apply to non-U.S. persons and to U.S. persons with foreign assets. The panelists also will discuss steps that may be taken in advance of a move to the United States.

Amy E. Heller
Skadden, Arps, Slate, Meagher & Flom LLP
New York, NY
Jochen R. Vogler
Executive Director
Bellecapital International AG
Zurich, Switzerland
Victor Fleischer
Professor of Law
Director of Tax Programs
University of San Diego School of Law
Democratic Chief Tax Counsel, 2016-17 Senate Finance Committee

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

3:10 PM
Estate Tax Deductions, Section 2053 and Beyond
Currently, estate and income tax rates are very similar, requiring careful attention by all tax advisors seeking to minimize the overall estate and income tax liabilities of an estate or trust and its beneficiaries. Advisors must determine which obligations and which expenses can or should be taken as a deduction for estate or income tax purposes. The new reporting rules regarding uncertain or estimated expenses for estate tax returns (Form 706) also will be discussed. The panelists will share “war stories” as well as their collective words of wisdom and caution regarding the requisite considerations for all tax advisors in these uncertain “tax” times.

Elizabeth R. Glasgow
Venable LLP
Sussan H. Shore
Weinstock Manion, A Law Corporation
Timothy M. Wylie
Andersen Tax LLC
Justin T. Miller
National Wealth Strategist
BNY Mellon Wealth Management
San Francisco, CA

4:00 PM
Top Tax Tips for Making Divorce Less Taxing
Understanding the tax implications of divorce can be extremely helpful to estate planning, tax and financial advisors – not just family law attorneys. Whether dealing with dependency exemptions, transfers of securities, dividing retirement accounts or determining spousal support, there are essential tax tips that can assist every practitioner. The panelist will provide you with a checklist that can be used in simple to complex divorce cases to assist clients with key tax issues.

4:50 PM
Networking Reception
Hosted in part by Hahn & Hahn LLP.

Join author Bradley Birkenfeld, the most significant financial whistleblower in history, for a special 45 minute presentation during the evening reception.

SPECIAL SPEAKER
Bradley C. Birkenfeld
Author
Lucifer’s Banker: The Untold Story of How I Destroyed Swiss Bank Secrecy
WEDNESDAY – ESTATE PLANNING

6:00 PM – 7:30 PM
EVENING WORKSHOPS
The following sessions will run concurrently.

Hot Topics in Estate and Gift Tax Planning
Join top trust and estate professionals as they discuss hot topics in estate and gift tax planning. Bring your questions!

Fixing, Changing and/or Terminating Irrevocable Trusts
Although the term “irrevocable trust” would generally imply that a trust is unchangeable, in practical reality, the term “irrevocable” is often a legal misnomer. More flexibility currently exists to estate practitioners than ever before to alter irrevocable trusts to meet the continuing estate planning needs of clients. This workshop will provide guidance on the numerous legal mechanisms that can be utilized to facilitate reformation, modification, termination and decanting of irrevocable trusts.

Nonprofit Governance and Fiduciary Duties:
Managing and Avoiding Conflicts of Interest
Learn about these important issues and more: fiduciary duties of nonprofit directors and trustees, including how many “hats” one person can wear; governance best practices; minimizing liability, including D&O policies; common conflicts of interest, such as co-investing and private foundations investing through the family office fund; cost-sharing: services vs. rents; director fees; gifts subject to debt and liabilities; personal pledges and ticketed fundraisers; current developments with Attorneys General; and tax reporting obligations, including what you must report and what you can and should report.

Elizabeth R. Glasgow
Venable LLP
Justin T. Miller
National Wealth Strategist
BNY Mellon, Wealth Management
San Francisco, CA
Charles A. “Clary” Redd
Stinson Leonard Street
St. Louis, MO
Jochen R. Vogler
Executive Director
Bellecapital International AG
Zurich, Switzerland

Stephanie Zaffos
Managing Director
J.P. Morgan Private Bank

Ofer Lion
Seyfarth Shaw LLP
Lior Temkin
SingerLewak LLP

continuing education credits

**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 1.5 hours may apply to competence credit and 1.5 hours may apply to legal ethics 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.

C indicates number of hours of MCLE competence credit available.
E indicates number of hours of MCLE legal ethics credit available.

**LEGAL SPECIALIZATION:** USC Gould School of Law, a State Bar of California-approved Legal Specialization provider, certifies that this activity qualifies for 24 hours of Legal Specialization credit in Taxation Law and 7.25 hours of Legal Specialization credit in Estate Planning, Trust and Probate Law.

**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 hours.

**FINANCIAL PLANNERS:** CFP® Professionals: The USC Gould School of Law is a registered CFP Board CE Sponsor. Attendance will be reported electronically following the Institute.
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TPG Capital

Leeanna Izuel
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Paul N. Frimmer
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Richard C. Fung
Ernst & Young LLP

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Venable LLP

Edwin L. Norris
Sidley Austin LLP

Ana G. O’Brien
Latham & Watkins LLP

Jane Peebles
Karlin & Peebles, LLP

Alyse N. Pelavin
Loeb & Loeb LLP

Bernie J. Pistillo
Morrison & Foerster LLP

Charles P. Rettig
Hochman, Salikin, Rettig, Toscher & Perez, P.C.

David M. Rievman
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Stephanie Zaffos
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Laura A. Zwicker
Greenberg Glusker
REGISTRATION
Registration includes continental breakfasts, Institute sessions, keynote luncheons, networking refreshment breaks, evening workshops, evening receptions, continuing education credit, the Institute app (an electronic guidebook for the Institute) and a download of the Institute Syllabus (an up-to-date volume of outlines, articles, essays and other practical materials prepared by our speakers). Printed copies of the syllabus are available with advance purchase as set forth on the registration page. Purchase three-day, two-day, one-day, half-day or evening workshop registrations, as you prefer. **Free WiFi is available for attendees at the Institute.**

AUDIO RECORDING AND SYLLABUS PURCHASE
Audio recordings of 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 or visit our website at [http://gould.usc.edu/cle/tax/](http://gould.usc.edu/cle/tax/).

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

LOCATION, ACCOMMODATIONS AND PARKING
The 2018 Tax Institute will be held at:

**Millennium Biltmore Hotel**
506 South Grand Avenue, Los Angeles, CA 90071
Reservations: (800) 245-8673
Website Shortcut: [http://goo.gl/yYo2K](http://goo.gl/yYo2K)

For accommodations, please call the Hotel’s reservation number and mention the USC Gould School of Law, or visit the Hotel’s website for the Institute at [http://goo.gl/yYo2K](http://goo.gl/yYo2K). A limited number of single or double occupancy rooms at a rate of $189 are available. All reservations must be made by January 12, 2018 to take advantage of this special rate. The Millennium Biltmore is a non-smoking hotel.

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 (no validation needed) for $10 per car arriving before 11:00 AM; $16 per car arriving after 11:00 AM; and $7 per car arriving after 5:00 PM.

BADGES
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.

DIETARY RESTRICTIONS AND SPECIAL ACCESS NEEDS
Email us at cle@law.usc.edu or call (213) 821-3580 for assistance.

DRESS CODE
The dress code for the Institute is business attire.

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

CANCELLATIONS
All registrations are final and non-refundable.

MAJOR TAX PLANNING
LexisNexis Matthew Bender will publish articles written by Institute speakers in a volume entitled **Major Tax Planning.** For additional information on LexisNexis Matthew Bender or **Major Tax Planning,** please call (800) 306-5230 (ext. 610517) or visit [http://bender.lexisnexis.com](http://bender.lexisnexis.com).
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Organization/Law School: ____________________________
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☐ Check here if you prefer not to share your contact information with our sponsors or partners.
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SELECT REGISTRATION TYPE

Registration
Prices increase as shown after December 22, 2017
☐ $1,295 All 3 Days ($1,365)
☐ $985 Any 2 Days ($1,035)
         Check: [ ] Mon [ ] Tues [ ] Wed
☐ $580 Any 1 Day ($630)
         Check: [ ] Mon [ ] Tues [ ] Wed
☐ $350 Tuesday Afternoon ($380)
☐ $120 Any 1 Evening Workshop ($150)
         Check: [ ] Mon [ ] Tues [ ] Wed

Full-Time Law Student Registration
☐ $180 Any 1 Day
         Check: [ ] Mon [ ] Tues [ ] Wed

Institute Audio Recordings (price is per day)
☐ $99 Purchased with a registration
         (same day as the registration)
         Check: [ ] Mon [ ] Tues [ ] Wed
☐ $199 Purchased without a registration
         Check: [ ] Mon [ ] Tues [ ] Wed

Printed Institute Syllabus (price is per day)
☐ $30 Purchased with a registration
         (same day as the registration)
         Check: [ ] Mon [ ] Tues [ ] Wed

Special Discount for Government Employees
☐ Check here to receive 15% off any all-day registration.

Is This Registration Transferable?
Check: [ ] Yes [ ] No

SELECT PAYMENT METHOD

1 Check: Mail checks payable to USC Gould School of Law with the completed registration form to:
   USC Gould Continuing Legal Education
   Tax Registration
   1149 South Hill Street, Suite 340, Los Angeles, CA 90015
   [ ] Enclosed Check # ________ $ _______

2 Credit Card: Register and pay online at http://gould.usc.edu/cle/tax/
   If you attended one of our recent Institutes, an existing online account is linked to your email address. Passwords can be reset or sent to you.

Questions? Email cle@law.usc.edu or call (213) 821-3580.
2018 TAX INSTITUTE
Solve the Tax Puzzle with Nationally Renowned Speakers!

MONDAY
Marc Countryman
Ernst & Young LLP (San Francisco, CA)
Karen Gilbreath Sowell
Ernst & Young LLP (Washington, D.C.)
Professor Edward D. Kleinbard
USC Gould School of Law

TUESDAY
Eric B. Sloan
Gibson, Dunn & Crutcher LLP (New York, NY)
Selvi Stanislaus
California Franchise Tax Board (Sacramento, CA)

WEDNESDAY
Charles A. “Clary” Redd
Stinson Leonard Street (St. Louis, MO)
Professor Victor Fleischer
University of San Diego School of Law
Democratic Chief Tax Counsel, 2016-17
Senate Finance Committee

WEDNESDAY RECEPTION SPEAKER:
Bradley C. Birkenfeld
Author, Lucifer’s Banker

24 hours of MCLE credit and 23 hours of CPE credit available.