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TAX17

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receptions and breaks

Join speakers, sponsors, planning committee members and other tax professionals at our networking breaks and the evening receptions immediately preceding our 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 supporting the Institute’s Tuesday evening reception and to Hahn & Hahn LLP for supporting the Institute’s 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.

sponsors and supporters

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Website: http://law.usc.edu/cle
Office hours are 9:00 a.m. to 5:00 p.m. Pacific Time
The Resurrection of Section 385
Join front line experts as they discuss Treasury’s new debt-equity rules, which breathe new life into the formerly moribund statute and which have consequences that far exceed the inversions at which they were aimed. Don’t miss this session!

Recent Developments in Corporate Taxation Planning
Join perennial favorite Mark Silverman and his colleague Gregory Kidder as they review developments and issues for transactions under Section 355, including updates regarding the IRS’s private letter ruling policy, new guidance on the control requirement, and proposed regulations on the device and active trade or business requirements; proposed regulations under Section 385 regarding the characterization of related-party debt; proposed regulations under Section 305; final regulations under Section 362(e)(1); final regulations for “F” reorganizations; and step transaction doctrine developments, including Revenue Rulings 2015-9 and 2015-10.

10:50 AM
The Resurrection of Section 385
Join front line experts as they discuss Treasury’s new debt-equity rules, which breathe new life into the formerly moribund statute and which have consequences that far exceed the inversions at which they were aimed. Don’t miss this session!

12:30 PM
Luncheon and Keynote Address: What Do Tax Academics Have to Say About Tax Policy? Is There Anything They Agree On?
Join Professor Bankman in a 30 minute conversation, in which he will look at some of the real-world issues confronting the new Administration and the big ideas and proposed legislation coming out of Washington, D.C., and provide his perspective on how academics view those issues.

2:00 PM
Preparing for and Handling a Tax Dispute: Tips from the Trenches
Hear from leading tax controversy experts on what to expect when a dispute arises about how an issue or transaction was reported on a tax return. Focusing on corporate planning transactions, including cross-border mergers and acquisitions, experienced practitioners will provide insight on where the IRS is focusing its enforcement efforts, how implementation of the OECD’s base erosion and profit shifting (BEPS) project will affect those efforts, strategies for resolving cases with IRS Examination and Appeals, how to prepare a case for litigation and what to expect if a case ends up in litigation.
3:00 PM

An International Growth Plan for Start-Ups and Other Small Businesses

Learn about basic international tax issues facing IP-heavy industry companies (such as computer software, healthcare and entertainment) and traditional companies as they look to grow. Topics will include: IP ownership; buy-in and cost sharing arrangements; planning under the inversion guidance; recent changes to the Section 367(d) regulations; structuring to take advantage of beneficial offshore regimes; and recent EU and IRS guidance and enforcement activity. The speakers will share the main planning tools used in growing a company to position it for growth on a global scale and prepare it for a public offering or sale.

Karen Holden
Ernst & Young LLP
New York, NY

Bernie J. Pistillo
Morrison & Foerster LLP
San Francisco, CA

4:00 PM – Networking Break

4:20 PM

Hot Deals for Corporations

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

Alexander M. Lee
Paul Hastings LLP

Lewis R. Steinberg
Managing Director, M&A
Bank of America Merrill Lynch
New York, NY

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; the rescission doctrine; and more. Learn what you need to know about recent IRS audit initiatives and activity.

William G. Cavanagh
Chadbourne & Parke LLP
New York, NY

Karen Holden
Ernst & Young LLP
New York, NY

Bernie J. Pistillo
Morrison & Foerster LLP
San Francisco, CA

4:00 PM – Networking Break

4:20 PM

Trending State and Local Tax Issues for Privately Held Companies

Get updated on significant state and local tax issues facing privately held companies, ranging from businesses organized as flow-through entities to large private equity-owned enterprises. Learn about the latest developments in the state nexus and apportionment areas; developments impacting the state tax base; the impact of gross receipts base and hybrid business activity taxes; and the general trends and issues impacting these businesses.

Chris Whitney
PwC

5:20 PM

Networking Reception

Hosted by LexisNexis Matthew Bender
The Resurrection of Section 385: Part Deux
This workshop will continue the morning panel's discussion of Treasury's new debt-equity rules, focusing on examples and audience questions.

Peter L. Faber
McDermott Will & Emery
New York, NY

Gregory N. Kidder
Steptoe & Johnson LLP
Washington, D.C.

Raj Tandan
Foley & Lardner LLP

Purchase Accounting Applicable to Taxable and Non-Taxable Transactions
Learn about a variety of purchase accounting topics that you may need to address in connection with an acquisition, including: the GAAP and tax purchase price allocations; component 1 and component 2 goodwill; contingent liabilities; and earn-out considerations. The experienced presenters will provide insight based on transactional experience and will share perspectives on how to address purchase accounting topics in transaction documents and required tax filings.

Daniel W. Sirken
Deloitte LLP
Chicago, IL

Ryan J. Stecz
Deloitte LLP
Chicago, IL

Lindsay N. Wietfeld
Deloitte LLP
Chicago, IL

IP Tax Planning for Outbound Transactions and IP Monetization
This workshop will focus on tax planning techniques to exploit IP related to various industries (including entertainment and software companies) in international markets. The workshop will also focus on start-up/emerging growth companies in the strategic funding of a company's IP portfolio in anticipation of a funding and exit event (such as a third-party sale or IPO).

Charles K. Kolstad
Venable LLP
San Francisco, CA

Friedemann Thomma
Venable LLP
San Francisco, CA

Like Kind Exchanges: The Basics
Master the fundamentals of like kind exchanges in an intimate setting, including: 1) types of exchanges; 2) the tax consequences of exchanges; 3) specific requirements for valid exchanges; and 4) the safe harbors for deferred and reverse exchanges.

Joyce Welch
Deloitte LLP
San Diego, CA

Stress and Anxiety in Tax Practice
Professor Bankman will review techniques that have been shown to help practitioners cope with job-related stress and anxiety.

Joseph Bankman
Ralph M. Parsons Professor of Law and Business
Stanford Law School
Stanford, CA

23.75 hours of MCLE credit and 24 hours of CPE credit available
REGISTER NOW http://law.use.edu/cle/tax
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.

Eric B. Sloan
Gibson, Dunn & Crutcher LLP
New York, NY

New Partnership Regulations: Section 707, Section 752 and Fee Waivers
The IRS has issued an unusually large amount of partnership tax guidance over the past year. This panel of experts will explain the new rules, focusing on how to structure transactions under the new rules and how to avoid the pitfalls.

Ossie Borosh
Office of Tax Legislative Counsel
U.S. Department of the Treasury
Washington, D.C.

Craig A. Gerson
PwC
Washington, D.C.

Eric B. Sloan
Gibson, Dunn & Crutcher LLP
New York, NY

The Brave New World of Partnership Audits
Beginning in 2018, new partnership audit rules will allow the IRS to assess and collect tax on partnership adjustments at the entity level. Learn about the new statutory rules, regulations implementing the new rules and what partnerships should do to prepare for the new regime.

Ossie Borosh
Office of Tax Legislative Counsel
U.S. Department of the Treasury
Washington, D.C.

Linda E. Carlisle
Miller & Chevalier Chartered
Washington, D.C.

Caroline D. Ciraolo
Principal Deputy Assistant Attorney General (January 2015-January 2017)
Tax Division, U.S. Department of Justice
Washington, D.C.

Luncheon and Keynote Address
Join Caroline Ciraolo, Principal Deputy Assistant Attorney General (January 2015-January 2017), Tax Division, U.S. Department of Justice, for a special luncheon presentation.

upcoming USC Gould School of Law programs

REAL ESTATE LAW AND BUSINESS
Thursday, March 9, 2017
Jonathan Club – Los Angeles, California

INTELLECTUAL PROPERTY
Tuesday, March 21, 2017
Fairmont Miramar Hotel & Bungalows – Santa Monica, California

Email clerreg@law.usc.edu to join our mailing list and keep up-to-date on our programs.
Tax Issues in Structuring Real Estate Development Projects
Capital sources and uses. Debt allocations. Investor concerns. Timing. Character of income. These issues and more must be taken into account in structuring real estate development projects. The choices that are made can have profound tax consequences to the various parties. Learn what you need to know!

Sanford C. Presant
Greenberg Traurig, LLP

Pardis Zomorodi
Latham & Watkins LLP

Recent Developments in California Transfer and Property Tax Issues
Transfer and property tax issues are crucial considerations in any California real estate transaction. This panel of experts will discuss what’s new and what you should be thinking about.

Christopher J. Matarese
Ajalat, Polley, Ayoob & Matarese

Reed Schreiter
PwC

Hot Like Kind Exchange Issues
The recent case of Estate of Bartell opens the door for non-safe harbor reverse exchanges. Learn about this case and its implications for structuring exchanges. The experts will also focus on other recent developments including liability netting, qualified use and other important issues.

Adam Handler
PwC

Lou Weller
Weller Partners LLP

Recent Developments in California Transfer and Property Tax Issues
Transfer and property tax issues are crucial considerations in any California real estate transaction. This panel of experts will discuss what’s new and what you should be thinking about.

Christopher J. Matarese
Ajalat, Polley, Ayoob & Matarese

Reed Schreiter
PwC

Planning for the Retirement of the Baby Boom Generation
The experienced speakers will highlight issues your clients should consider as they age into qualifying for Medicare and Social Security Retirement programs, including timing of retirement, spousal and survivor benefits. They will also cover rules and strategies for other retirement distributions, including required minimum distributions from qualified retirement accounts and IRAs.

Francine J. Lipman
Professor of Law
UNLV William S. Boyd School of Law
Las Vegas, NV

Tim Neuville
Senior Director
Marcum Financial Services, LLC

Tax Issues Related to the Ownership and Operation of Private Aircraft
Learn what you need to know about Section 1031 exchanges of aircraft; the application of the passive loss rules for charter use or lease to related business entities; proper charges for personal use; sales and use tax; and the choice of entity to own an aircraft. The speaker will also explain arrangements with manager/operators and issues presented by fractional ownership programs.

Alvaro Pascotto
Law Offices of Alvaro Pascotto

4:00 PM – Networking Break
4:20 PM
Non-Qualified Compensation Update
Learn about the significance of new proposed regulations under Sections 409A and 457, as well as other recent developments in the area of nonqualified incentive and deferred compensation arrangements.

Marla Aspinwall
Loeb & Loeb LLP

TRACK C – ETHICS, COMPLIANCE & ENFORCEMENT

2:00 PM
Civil and Criminal Tax Enforcement Update:
Government and Private Perspectives
The Tax Division, with more than 350 attorneys in 14 civil, criminal and appellate sections, works closely with the IRS in enforcement matters including employment tax, reporting and compliance issues involving previously undeclared interests in offshore accounts and assets, return preparer issues and more. Join a roundtable discussion involving a broad range of current tax enforcement-related issues and trends in offshore and domestic, civil and criminal tax enforcement.

Robert F. Conte
Deputy Chief, Tax Division
U.S. Attorney’s Office (C.D. Cal.)

Steven Toscher
Hochman, Salkin, Rettig, Toscher & Perez, P.C.

3:00 PM
When the Transaction Crosses the Border:
What You Need to Know
Businesses of all sizes engage in Section 482 cross-border transactions. As IRS examinations increasingly are bringing more sophisticated analyses to the tax consequences for middle-market companies, learn what to expect from the IRS and how to be ready. This panel will identify what you need to know today and tomorrow to help your clients address such issues as withholding obligations, transfer pricing and BEPS.

Erin M. Collins
KPMG LLP

Guy Sanschagrin
WTP Advisors

Lacey Strachan
Hochman, Salkin, Rettig, Toscher & Perez, P.C.

Steven Toscher
Hochman, Salkin, Rettig, Toscher & Perez, P.C.

4:00 PM – Networking Break

4:20 PM
When the Company is the Target:
Ethical and Other Issues
Representing a company or its employees in a criminal tax investigation, or even a special “disclosure” initiative or program poses multiple ethical, tactical and substantive challenges, especially if the client is non-U.S. and inconsistent foreign laws are involved. Aside from the core issue of what institutional conduct can violate U.S. law (especially if the entity is foreign-based), the panelists will address the ethical questions of conflicts of interest, privilege and confidentiality; broader issues such as cooperation and penalties; and key strategies for conducting internal investigations.

1 hour of MCLE legal ethics credit available

Nancy L. Iredale
Paul Hastings LLP

Martin A. Schainbaum
Martin A. Schainbaum, A Professional Law Corporation
San Francisco, CA

Stephen J. Turanchik
Paul Hastings LLP

5:20 PM
Networking Reception
Hosted in part by Holthouse Carlin & Van Trigt LLP
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.

Legal Developments in “Hobby Loss” and “Passive Loss” Cases
Learn how recent case law developments can help small businesses enhance their preventive planning against, and their legal defenses of, government “hobby loss” challenges under Section 183 or “passive loss” challenges under Section 469.

Worker Classification Tools and Techniques
Join a roundtable discussion regarding classification of workers as independent contractors vs. employees; Section 530: IRS/EDD initiatives; audit programs; classification settlement programs; and voluntary disclosures.

When the Past Isn’t the Past:
How to Correct Past Wrongdoing
How should the tax practitioner handle issues regarding unreported income, overstated deductions, cash payments to employees, misclassified personal expenses, overstated inventory and misclassified workers? Is there a difference if the issue arises before or during an IRS examination? This workshop will address how to remedy past non-compliance, including when to consider voluntary disclosure.

Diminished Capacity Clients: Ethical Issues and Dilemmas
As our population ages and life expectancies increase, attorneys in all practice areas from civil litigation to tax planning are faced with issues more traditionally associated with trusts and estates practice: How to obtain consent or client instructions from clients with diminished or diminishing capacity? What, if anything, can a lawyer do if he or she suspects his or her client is the victim of elder abuse or requires protection because of capacity issues? How do diminishing capacity issues impact the lawyer’s ability to be paid or enter into retainer agreements? This workshop will discuss these and other ethical issues that arise when representing clients with diminished or diminishing capacity.

1.5 hours of MCLE legal ethics credit available
### How to Fix an Estate Plan Gone Bad

Many estate planning techniques involve the creation of irrevocable trusts, which reflect the original estate planning desires of clients, but which clients often wish they could modify as time passes and things change. Clients use estate planning techniques to transfer assets before they appreciate – permitting the appreciation to pass to heirs without being subject to a 40% transfer tax. When the assets instead depreciate, clients often wish to “fix” the planning that they’d undertaken. This presentation will address how to “fix” an irrevocable trust so that it reflects the latest estate planning wishes of your clients.

**Elizabeth G. Acevedo**  
Proskauer

**Andrew M. Katzenstein**  
Proskauer

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### Modern Uses of Partnerships in Estate Planning

ATRA has vaulted income tax planning and tax basis management to the forefront of estate planning. Entities taxed as partnerships are the ideal vehicle in this new paradigm. Learn how partnerships (and disregarded entities) can be used to: 1) change the basis of assets and maximize the “step-up” in basis; 2) defer and shift tax items (income and deductions); 3) diversify concentrated stock positions with little or no tax; 4) dispose of those pesky installment notes currently in the grantor’s estate; and 5) transfer wealth in a world of diminishing valuation discounts (especially in light of the proposed Section 2704 regulations).

**Paul S. Lee**  
Senior Vice President  
Senior Regional Wealth Advisor  
Northern Trust  
New York, NY

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### Networking Break

Hosted by The Bryn Mawr Trust Company of Delaware

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### Post-Mortem Income Tax Considerations in Trust Administration

A person’s death brings about many income tax opportunities and pitfalls to consider before administering a decedent’s trust. Learn about some of these tax considerations, including the income tax consequences related to funding pecuniary gifts; the allocation of income and gain during the trust’s administration; the income tax effects of post-mortem valuation philosophies; the tax effects of funding subtrusts; and the availability and use of the Section 645 election.

**Jeffrey C. De Francisco**  
Calleton, Merritt, De Francisco & Bannon, LLP

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### Best Charitable Gift Planning Strategies for Closely-Held Business Owners

After a review of how and why charitable gifts of certain appreciated assets produce the best tax savings, the experienced speaker will examine the income tax opportunities, traps and solutions that are unique to charitable gifts made by upper-income business-owners of C corporations, LLCs, limited partnerships and S corporations.

**Christopher R. Hoyt**  
Professor of Law  
University of Missouri-Kansas City School of Law  
Kansas City, MO
<table>
<thead>
<tr>
<th>Time</th>
<th>Event Description</th>
<th>Speaker</th>
<th>Location</th>
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<td></td>
<td>Join Jeffery Yablon for a 45-minute discussion of the history of the IRS recognizing Crossroads GPS as a tax-exempt social welfare organization under Section 501(c)(4), including the implications for the current debate regarding disclosure of a donor’s identity.</td>
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<tr>
<td>2:00 PM</td>
<td>Current Developments in Estate Planning</td>
<td>Charles D. (Skip) Fox IV</td>
<td>McGuireWoods LLP Charlottesville, VA</td>
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<td>Learn about up-to-the-minute legislative, administrative and judicial developments in estate planning from one of the country’s leading experts.</td>
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<td>3:30 PM</td>
<td>Networking Ice Cream Break</td>
<td>Hosted by Jack Barcal, Esq.</td>
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<tr>
<td>3:50 PM</td>
<td>Anatomy of an Insurance Trust</td>
<td>Danielle E. Miller</td>
<td>Loeb &amp; Loeb LLP</td>
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<td></td>
<td>The creation of an irrevocable life insurance trust requires knowledge of the income, estate, gift and generation skipping transfer taxes, and the ability to structure the trust to avoid the imposition of the adverse tax consequences of these taxes where appropriate. Learn what you need to know!</td>
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<tr>
<td>4:50 PM</td>
<td>Networking Reception</td>
<td>Hosted in part by Hahn &amp; Hahn LLP</td>
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**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 23.75 hours, of which 4 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.

- **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 23.75 hours of Legal Specialization credit in Taxation Law and 10.5 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 24 hours.

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**WEDNESDAY – ESTATE PLANNING**

5:30 PM – 7:00 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!

**Dodging Bullets and Navigating Minefields: Helpful Tips for Preparing Estate and Gift Tax Returns and Resolving Audits from Two Former IRS Attorneys**

Successful client advocacy requires practitioners to help clients save the most taxes while avoiding costly audits. However, estate and gift tax returns often contain mistakes that increase the chances of audit or prevent the statute of limitations from beginning to run. Learn the best ways to fly under the IRS’ radar, including estate planning techniques to avoid, information presentation and adequate disclosure.

Charles D. (Skip) Fox IV  
McGuireWoods LLP

Christopher R. Hoyt  
Professor of Law  
University of Missouri-Kansas City School of Law

Andrew M. Katzenstein  
Proskauer

Danielle E. Miller  
Loeb & Loeb LLP

Justin D. Alt  
Davis Wright Tremaine LLP  
Seattle, WA

S. Eva Wolf  
Mitchell Silberberg & Knupp LLP

**Ethical Challenges Posed by Clients with Diminished Capacities and a Firm’s Representation of Multiple Members of the Same Family**

Join a discussion of two of the thorniest ethical issues confronting trusts and estates practitioners today: 1) conflicts of interest that can arise when multiple members of a family are represented by the same law firm and 2) clients with diminished capacity. The mishandling of either can compromise the integrity of an estate plan and professional and family relationships. Since California may be poised to adopt the Model Rules of Professional Conduct, this workshop will also compare relevant portions of the California Rules of Professional Conduct to the Model Rules.

*L.5 hours of MCLE legal ethics credit available*

**Consistent Basis or Completely Baseless: Working Through Form 8971, Schedule A and the Temporary and Proposed Regulations under Section 6035 and Section 1014(f)**

Learn about compliance with Section 6035 and Section 1014(f), the contents of Form 8971 and Schedule A, when the Form is required, whether these new requirements provide better basis tracking information for beneficiaries receiving property, and public comments and requests for clarifications on the broad reaching aspects of the proposed regulations (including a deemed final value (and basis) of zero for certain unreported or omitted assets).

Justin D. Alt  
Davis Wright Tremaine LLP  
Seattle, WA

S. Eva Wolf  
Mitchell Silberberg & Knupp LLP

**A New World Order for Estate Planners (Or, Why is it So Difficult to Open a Bank Account?)**

In advising clients, U.S. estate planners rely on the widespread use and acceptance of trusts, simplicity in organizing companies and expediently in financial transactions. The Panama Papers controversy illustrates that governments and regulators around the world often are skeptical of these practices. Combined with the worldwide trend towards tax transparency and government sharing of information, this may lead to legislation and regulation that could significantly change the U.S. estate planning business. Learn about how these developments may impact our clients and the advice we give them.

M. Read Moore  
McDermott Will & Emery

**Consistent Basis or Completely Baseless: Working Through Form 8971, Schedule A and the Temporary and Proposed Regulations under Section 6035 and Section 1014(f)**

Learn about compliance with Section 6035 and Section 1014(f), the contents of Form 8971 and Schedule A, when the Form is required, whether these new requirements provide better basis tracking information for beneficiaries receiving property, and public comments and requests for clarifications on the broad reaching aspects of the proposed regulations (including a deemed final value (and basis) of zero for certain unreported or omitted assets).
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David M. Riemman
Skadden, Arps, Slate, Meagher & Flom LLP

Al Sanifar
TaxGroup Partners

John A. Stowell
The Walt Disney Company

Karl I. Swaidan
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Raj Tanden
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Greenberg Glusker
REGISTRATION
Registration includes continental breakfasts, Institute sessions, keynote luncheons, networking refreshment breaks and early evening receptions, continuing education credit 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 (see the registration page). Purchase three day, two day, one day, half day or evening workshop registrations as you prefer. Free WiFi will be 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 for Add-On Options or visit our website at http://law.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://law.usc.edu/cle/tax for more information or to purchase online.

LOCATION, ACCOMMODATIONS AND PARKING
The 2017 Tax Institute will be held at:
Millennium Biltmore Hotel
506 South Grand Avenue, Los Angeles, CA 90071
Reservations: (800) 245-8673

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 http://bit.ly/29JG4v1. A limited number of single or double occupancy rooms at a rate of $189 are available. All reservations must be made by January 4, 2017 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://law.usc.edu/cle/tax for information about exhibiting or contact Tad Schmitt at (213) 821-3582 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 (extension 6105157) or visit http://bender.lexisnexis.com.
registration form

USC GOULD SCHOOL OF LAW 2017 TAX INSTITUTE
MONDAY – WEDNESDAY, JANUARY 23-25, 2017
MILLENNIUM BILTMORE HOTEL

Registrant Name: ____________________________________________________________
Occupation/Title: ____________________________________________________________
Organization/Law School: ____________________________________________________
Address:__________________________________________________________________
City: ___________________________ State: _____ Zip: ___________________________
Telephone: ________________________________________________________________
Email: ____________________________________________________________________

☐ Check here if you prefer not to share your contact information with our sponsors or partners.
☐ Check here if you are a USC Gould alumnus (Class of ____________).
☐ Check here if you are a CalCPA Member.

SELECT REGISTRATION TYPE

Registration  
(Prices increase after December 16, 2016)
☐ $1,265 All 3 Days ($1,315)  
☐ $935 Any 2 Days ($985)  
  Check: ☐ Mon ☐ Tues ☐ Wed
☐ $580 Any 1 Day ($630)  
  Check: ☐ Mon ☐ Tues ☐ Wed
☐ $355 Tuesday Afternoon ($405)
☐ $125 Any 1 Evening Workshop ($175)  
  Check: ☐ Mon ☐ Tues ☐ Wed

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

Add-On Options  
(Available with purchase of an all-day registration)
☐ $99 Audio Recordings: Select sessions from the same day as your registration purchase, delivered post-Institute (price is per day, see website for details)  
  Check: ☐ Mon ☐ Tues ☐ Wed
☐ $30 Print Syllabus: Delivered at the Institute with advance purchase (price is per day)  
  Check: ☐ Mon ☐ Tues ☐ Wed

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

Is This Registration Transferable?  
☐ 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, California 90015
   ☐ Enclosed Check # ___________ $ ___________

2. Credit Card: Register and pay online at http://law.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
2017 TAX INSTITUTE

Navigate the Future After the Election with Updates from Nationally Renowned Speakers!

**MONDAY**
Mark J. Silverman  
Gregory N. Kidder  
Steptoe & Johnson LLP (Washington, D.C.)

Professor Joseph Bankman  
Stanford Law School (Stanford, CA)

**TUESDAY**
Eric B. Sloan  
Gibson, Dunn & Crutcher LLP (New York, NY)

Caroline D. Ciraolo  
Principal Deputy Assistant Attorney General  
(December 2015-January 2017), Tax Division  
U.S. Department of Justice (Washington, D.C.)

**WEDNESDAY**
Charles D. (Skip) Fox IV  
McGuireWoods LLP (Charlottesville, VA)

Jeffery L. Yablon  
Pillsbury Winthrop Shaw Pittman LLP (Washington, D.C.)