USC Gould School of Law

USC Gould School of Law 2022 Tax Institute

Navigating Taxing Times

Virtual Institute

MONDAY – WEDNESDAY
JANUARY 24 – 26, 2022

VIRTUAL INSTITUTE

The Essential Three-Day Event for Tax Professionals

CE Credits available for Attorneys (MCLE/Legal Specialization), Accountants (CPE) and Financial Planners (CFP® Professionals)

Virtual Event!

Register Online Now at: cle.usc.edu/tax

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New Virtual Experience, Same Essential Event

For over 70 years, the USC Gould School of Law Tax Institute has been the essential three-day event for tax professionals, providing an in-depth examination of the hottest tax law issues and the latest business perspectives. Join more than 70 experienced speakers from across the nation and internationally for the Institute’s conference, which will be entirely virtual this year.

Monday – Corporate Tax Planning
The Institute will begin with a review of recent developments in corporate tax planning. Other sessions will focus on corporate and business tax planning issues. The day ends with a variety of evening workshops which include an Entertainment Industry Tax Update, a Middle Market Bankruptcy Tax Session, a Financing Start Ups Workshop, and an International Tax Update.

Tuesday – Partnerships, Real Estate, Enforcement & Individual
The second day will feature three concurrent tracks of programming, focusing on partnerships and real estate, individual tax planning, and tax ethics, compliance and enforcement issues. The day ends with a selection of evening workshops with topics examining SALT Cap Workarounds, the Three Enforcement Cs, Cryptocurrency and NFTs.

Wednesday – Estate Planning
The final day will focus on recent developments, changes and current trends impacting estate planners and those who administer estates and trusts. The Institute ends with evening workshops featuring our expert speakers on International Charitable Giving, Bona Fide Sale Possibilities, and Planning for Family Residences.

Don’t Miss Out – Register Now
REGISTER ONLINE AT cle.usc.edu/tax

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**session times subject to change**

9:00 – 10:10 AM
Recent Developments and Trends in Corporate Taxation Planning
This session will cover recent developments in corporate taxation, including an update on IRS and Treasury guidance projects, an overview of proposed legislation, and recent private letter rulings.

10:25 – 11:25 AM
Corporate Tax Issues in Recent Deals
Learn about recent interesting and high profile public deals from nationally-known experts as they focus on each transaction’s structural and commercial features and analyze its tax treatment, with particular emphasis on novel tax issues.

11:40 AM – 12:40 PM
Tax Reform
This panel will discuss the Build Back Better bill, including its chances of enactment and key potential provisions, as well as the possibility of other tax legislation to deal with expiring provisions. The panel will also discuss activities at the OECD, including Pillars One and Two, and the relationship between the work at the OECD and U.S. tax legislation.

12:55 – 1:40 PM
Edward Kleinbard Lecture Series
Keynote Address
Join Professor Mindy Herzfeld for a special 30-minute discussion about Ed Kleinbard’s continuing influence on international taxation, and the recent Sixth Circuit decision of Whirlpool Financial Corp. v. Commissioner.

AFTERNOON DUAL TRACK PROGRAMMING

TRACK A – CORPORATE A

1:55 – 2:55 PM
A SPAC is Born: SPAC Formation
This panel will explore the key capital markets and tax considerations in forming a SPAC, including selection of the jurisdiction of incorporation, the structuring of Founders shares and warrants and PFIC-related issues for non-US domiciled SPACs.

3:10 – 4:10 PM
The SPAC Meets its Match: The De-SPAC Transaction
This panel will discuss relevant issues and considerations for a SPAC’s “Initial Business Combination”, colloquially known as the De-SPAC transaction. Issues to be considered include structuring the Initial Business Combination, taxable versus tax-free transactions and the treatment of different types of deal consideration, navigating cross border and potential re-domiciliation issues under the PFIC, Section 367 and anti-inversion rules, and structuring deals with non-C corporation targets using “UP-C” technology.
4:25 – 5:25 PM
Selected SPAC Issues –
A Deeper Dive into Key Issues
Managing Deal Risk through Transaction Insurance:
The panelists will introduce the benefits, history, and
process of securing a Representation & Warranty
Insurance Policy and a Tax Insurance Policy in
connection with M&A transactions, the life cycle of
each of these products, and some key issues that
parties should be focusing on for each of them.

Anne Kim
Kirkland & Ellis LLP
David M. Rievman
Skadden, Arps, Slate, Meagher & Flom LLP and Affiliates

TRACK B – CORPORATE B
1:55 – 2:55 PM
Hot Tax Topics for Closely-Held Businesses
Join this fast-paced session on recent developments and
important trends that affect closely-held corporations
and partnerships and their owners.

Howard Wagner
Crowe LLP

3:10 – 4:10 PM
California State Income Tax Update
California income tax updates, including federal
conformity issues, residency and taxation of
nonresidents and other developments.

Jiwon Jeong
PwC
Christopher Whitney
PwC

4:25 – 5:25 PM
Insuring M&A Transactions including Rep and Warranty Insurance
Managing Deal Risk through Transaction Insurance:
The panelists will introduce the benefits, history, and process of
securing a Representation & Warranty Insurance Policy and a
Tax Insurance Policy in connection with M&A transactions, the
life cycle of each of these products, and some key issues that
parties should be focusing on for each of them.

Jessica Harger
Managing Director, M&A and Transaction Solutions
AON
David Smith
O’Melveny and Myers LLP
Marc Yassinger
Platinum Equity

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

Entertainment Industry Tax Update
Join our expert speakers as they discuss: (1) sweat equity
deals with entertainers, (2) tax considerations arising in
connection with the exercise of copyright termination rights,
and (3) lessons from the Estate of Michael Jackson Tax Court Decision. This session will also feature a case study of
the Tax Court’s decision in the Estate of Michael Jackson v.
Commissioner, T.C. Memo 2021-48. This analysis will include
an overview of the complex fact pattern presented to the Tax Court by the late Michael Jackson’s rise and fall in the public
eye, his music publishing holdings and related issues, and the
unique valuation issues which were resolved in a case where
the Estate of Michael Jackson and the IRS had a very large
difference of opinion values, especially as to the value of the
late King of Pop’s posthumous image and likeness rights.

Alan J. Epstein
Willkie Farr & Gallagher LLP
Michael R. Morris
Valensi Rose PLC
Shane Nix
Willkie Farr & Gallagher LLP
Rick Rosas
PwC
Middle Market Bankruptcy Tax
Although not as flashy as the big public bankruptcies, the middle market bankruptcies have interesting issues and opportunities. This session will discuss some of the partnership tax and corporate tax issues that these smaller debtors may face, including some recent changes in the landscape.

International Tax Update
This panel will discuss hot topics in the world of international tax, covering both legislative and administrative proposals and regulatory and statutory updates. The panel will cover changes affecting large multinationals, closely-held businesses and individuals.

Financing Start-Ups – Choosing the Right Type of Entity and Juggling Founders’ Stock, SAFEs, Convertible Debt, Qualified Small Business Stock, Equity Awards and Foreign Investors
Financing a start-up raises competing tax and business goals. This evening workshop tackles the challenge of advising investors, executives and entrepreneurs about choosing the right type of legal entity, alternative forms of debt and equity financing, Qualified Small Business Stock, equity awards and founders’ stock and the sometimes-competing goals of domestic and foreign venture investors. Along the way, we will discuss planning opportunities, creative solutions and shared experiences that practitioners can leverage in their practice.

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 24.75 hours (live), 44.25 (on demand), of which 3 hours (live or on demand) 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.

LEGAL SPECIALIZATION: USC Gould School of Law, a State Bar of California-approved Legal Specialization provider, certifies that this activity qualifies for 23.5 hours (live) and 43 hours (on demand) of Legal Specialization credit in Taxation Law and 8 hours (live) and 11 hours (on demand) 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 1390 minutes.

FINANCIAL PLANNERS: CFP® Professionals: The USC Gould School of Law, a registered CFP Board CE Sponsor, certifies that this activity qualify for CFP credit in the amount of 6.5 hours. Attendance will be reported electronically following the Institute.

BANKERS AND TRUST OFFICERS: Certified Trust and Financial Advisor (CTFA): ABA Professional Certifications is dedicated to promoting the highest standards of performance and ethics within the financial services industry. USC Gould School of Law 2022 Tax Institute has been approved for CTFA 28 credits (live). This statement is not an endorsement of this program or its sponsor.
**session times subject to change**

9:00 – 10:00 AM
Recent Developments in Partnership and Real Estate Guidance
Learn about up-to-the minute legislative, regulatory, and judicial developments in partnership and real estate tax from two of our country’s leading experts.

James Jennings
Gibson, Dunn & Crutcher LLP
Eric B. Sloan
Gibson, Dunn & Crutcher LLP

10:15 – 11:15 AM
Partnership Compensation Issues (Including Carry Reforms)
A discussion of common partnership compensation issues, focused on the use of profits interests to compensate partnership service providers, the application of Section 1061 to certain profits interest holders and the potential application of the disguised fees for services doctrine to profits interest arrangements, as well as practical problems associated with employees holding partnership interests.

Glenn Dance
Holthouse Carlin & Van Trigt LLP
Clifford Warren
Internal Revenue Service

Jiwon Jeong
PwC
Ben Luederke
PwC
Christopher Whitney
PwC
Natasha Sarin
Deputy Assistant Secretary for Economic Policy
U.S. Treasury Department

11:30 AM – 12:30 PM
State Pass Through Entity (“PTE”) Tax Election Legislation as SALT Cap Workarounds
This session will explore California’s PTE tax election legislation as a SALT Cap workaround and will contrast California’s legislation with similar legislation in other key states.

12:45 – 1:30 PM
Keynote Address
Join Natasha Sarin for a special 30-minute discussion about the current priorities of the U.S. Treasury Department.

Ben Applestein
Deloitte Tax LLP
Andrea A. Ramezan-Jackson
Latham & Watkins LLP

1:45 – 2:45 PM
Umbrellas Everywhere – Recent UP-C and UP-SPAC Transactions
The Umbrellas Everywhere - Recent UP-C and UP-SPAC Transactions session will provide an overview of an UP-C structure and that of a Special Purpose Acquisition Company (“SPAC”) SPAC business combination structured as an UP-C. As part of this session, we will discuss UP-Cs and SPACs generally, but also present selected UP-C structuring issues and tax considerations. Finally, we will address tax receivable agreements and related market trends.

Jay A. Nathanson
Greensfelder, Hemker & Gale, P.C.
William C. Staley
Law Office of William C. Staley

3:00 – 4:00 PM
Not Dead Yet – An S Corp Refresher
The panel will address the continued relevance of S corporations in 2022 and beyond in light of the prevalence of LLCs and historically low C corporation tax rates. Topics will include: a review of the hallmarks of S corporation status; an in-depth review of the potential advantages and disadvantages of S corporation status as compared to C corporation and partnership tax status; recent developments in S corporations including cases and rulings; and pending legislative proposals impacting S corporations and choice of entity, including the SALT deduction limitation and the workarounds for it, the proposal for tax-free conversions of S corporations to partnerships, and using the qualified small business stock gain exclusion in 2022.

Jay A. Nathanson
Greensfelder, Hemker & Gale, P.C.
William C. Staley
Law Office of William C. Staley
**4:15 – 5:15 PM**

**Section 1031: Fundamentals and Recent Developments**

This session will explore current issues associated with like-kind exchanges including the scope of 2020 regulations defining real property, exchanges where replacement property is to be constructed, rules associated with depreciation recapture and approaches to California partnerships selling property where partners don’t want to stay together post-sale.

Joyce Welch  
Deloitte Tax LLP

Lou Weller  
Weller Partners LLP

**TRACK B**

**ETHICS, COMPLIANCE & ENFORCEMENT**

**1:45 – 2:45 PM**

**Promoter Investigations; Both Sides of the Table**

The IRS has increasingly focused on professionals as enablers of aggressive tax avoidance transactions. Learn how to avoid getting caught up in this increasingly wide net and how to defend clients that do get entangled.

Sandra R. Brown  
Hochman Salkin Toscher Perez, P.C.

Lois Dietrich  
Acting Director, Office of Promoter Investigations, Internal Revenue Service

Lydia B. Turanchick  
Nardiello and Turanchik LLP

**3:00 – 4:00 PM**

**Tips on Trying a Civil Tax Fraud Case**

The IRS New Office on Fraud Enforcement will increase the number of civil fraud penalties asserted against taxpayers. The panel will discuss the Government approach to asserting the penalties and the key ways to defend against them.

Cassidy Collins  
Special Trial Counsel, Chief Counsel, Internal Revenue Service

Dennis L. Perez  
Hochman Salkin Toscher Perez, P.C.

**4:15 – 5:15 PM**

**Sensitive IRS Examinations and Sensitive Ethical Problems for the Practitioner**

IRS Examinations can not only be trouble for the taxpayer but also for the practitioner. Join our expert panel on what can cause problems for the practitioner and the best practices to avoid them.

Michael J. Desmond  
Gibson, Dunn & Crutcher LLP

Sharyn Fisk  
Director, Office of Professional Responsibility, Internal Revenue Service

**upcoming USC Gould School of Law programs**

**INTELLECTUAL PROPERTY INSTITUTE**

March 21-22, 2022  
Fairmont Miramar Hotel & Bungalows – Santa Monica, CA

**REAL ESTATE LAW AND BUSINESS FORUM**

April 7, 2022  
Jonathan Club – Los Angeles, CA
This panel will focus on structuring transactions to maximize capital gain. Topics will include holding period considerations, capital gain considerations in connection with the sale of intellectual property, substitute for ordinary income doctrine, considerations related to real estate (trade/business vs investment).

Numerous tax elections are allowed to differing types of taxpayers. Due to the sheer volume of tax requirements and their complexity, including puzzling IRS forms, taxpayers sometimes miss an election deadline or do not file them correctly. This discussion addresses an overview of certain elections along with the relief possible when something goes awry. Section 9100 relief will be covered, including what it offers and how to proceed seeking such relief.

This session will focus on traps and opportunities related to installment sale transactions and will cover earn outs, basis considerations, the interest charge rule, gain acceleration events, election in or out, interaction with IRC Section 1202 and 1045, related party issues, state tax considerations, imputed interest rules, sale of trademarks, patents, etc.

This session will review how cryptocurrencies and NFTs are capable of being used for money laundering and tax evasion. This panel will review pitfalls for crypto and NFT holders along with new legislation and IRS civil and criminal enforcement efforts.

This evening breakout session will take a closer look at issues related to California’s Pass Through Entity (“PTE”) tax election legislation as well as other California tax developments.

This program examines the IRS’s enforcement efforts in the context of three of its top priority areas: syndicated conservation easements, captive insurance arrangements, and cryptocurrency. Hear from seasoned practitioners about trends, pitfalls, and tips to address IRS action.
**WEDNESDAY – ESTATE PLANNING**

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
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</thead>
<tbody>
<tr>
<td>9:00 – 10:30 AM</td>
<td><strong>Recent Developments and Current Trends in Estate Planning</strong>&lt;br&gt;A nationally-known expert will provide an overview of significant changes and developments in the law, impacting estate planners and those who administer estates and trusts. Keep on top of current trends and developments that will affect all wealth transfer advisors.</td>
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<tr>
<td>10:45 – 11:45 AM</td>
<td><strong>What is it and Where did it Come From: Foreign Trust Like Structures and What to Do When You Stumble on Them</strong>&lt;br&gt;This panel will discuss U.S. trust law and how it is applied to the foreign trust like structures to determine whether the foreign entity is treated as a trust for U.S. tax purposes. The panel will also examine the different types of trusts under U.S. tax law and the resulting tax and reporting obligations. The panelists will address how to prepare for and defend the reporting position for such foreign structure in an IRS audit and potential penalty exposures associated with missed reporting obligations.</td>
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<tr>
<td>12:00 – 1:00 PM</td>
<td><strong>Planning with Retained Interests: What Can We do in View of Powell and Moore?</strong>&lt;br&gt;The planning concerns around transfers with retained interests increased when planners were reminded of the risk created after the transaction under Code §§ 2036(a)(2), 2038(a), and 2703 in the Tax Court decisions of Powell and Cahill. Then, in 2020, the Tax Court in a memorandum decision issued its judgment against the taxpayer in Moore. Although the case was determined under Code § 2036(a)(1), the taxpayer’s failure to establish bona fide sale and several other deficiencies can be instructive to today’s planners. Now two experienced planners with national perspectives will explore aspects of the existing and emerging opportunities to accomplish client objectives within the constructs of trusts, pass through entities, and relationships between human beings. The tools provided for new transactions and adjustments to current plans, with potential tax legislation will be discussed.</td>
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<tr>
<td>1:15 – 2:00 PM</td>
<td><strong>Keynote Address</strong>&lt;br&gt;Join Commissioner Charles P. Rettig for a special 30-minute discussion about practitioners doing their homework and rendering proper advice, getting legal opinions as appropriate.</td>
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<td>2:15 – 3:15 PM</td>
<td><strong>Look at that S Car Go: Subchapter S Stock Ownership by Trusts – Drafting the Trust Instrument and Elections and Understanding Deadlines</strong>&lt;br&gt;There are more than 4.6 million S corporations in the U.S. That popularity is driven, in part, by the benefit of pass-through taxation afforded by S corporation status. In order to preserve that benefit, however, care must be taken to comply with a myriad of tax laws limiting who can own S corporations and the manner in which those owners share profits and losses. In this session, the speaker will highlight the reasons for utilizing S corporations, concerns tax practitioners must be mindful of in order to preserve client-corporations’ S elections, and the use of trusts in owning S corporations.</td>
</tr>
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</table>

*session times subject to change*
**Wednesday – Estate Planning**

**Planning For Family Residences**
Discussion will include how to hold title during life and tax consequences of same, as well as how to use QPRTs and sales to IDITs to move appreciation on residences during lifetime without causing estate inclusion if transferor wants to live in the house until death.

**The Bona Fide Sale Possibilities Examined**
The concern of many planners includes how to plan with the ominous risk of IRS attack based on Code § 2036. Recent cases of Moore, Powell, Cahill and others highlight the need, and often absence, of a defensible bona fide sale for adequate and full consideration fact pattern. Please join us for a discussion on the structures, business formations and other fact patterns that can help meet the IRS, Tax Court and District Court standards. Chris Siegle and Carlos A. Batlle will discuss and share what has worked, what hasn’t, and what could have been.

**International Charitable Giving**
Cross-border philanthropy is popular among individual philanthropists, private foundations, and companies with international footprints. This session focusses on rules and planning opportunities for United States donors and grantmakers to maximize their tax deduction and avoid excise taxes, such as working with U.S. intermediary organizations, donor-advised fund structures, or foreign public charity equivalents. The session will also touch on other requirements that come into play, such as current best practices to address anti-terrorism concerns and special considerations for donating personal property.

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**3:30 – 4:30 PM**

**Tax Issues Arising from Silent Trusts**
Ms. Rafferty will address the issues that fiduciaries face in navigating tax and financial reporting requirements under federal and international rules, while at the same time satisfying the fiduciary’s obligation to maintain privacy and secrecy provisions of a Silent Trust. This session will explore potential solutions to assist fiduciaries in balancing the inevitable conflict between transparency and privacy during trust administration.

**Megan L. Jones**
Pillsbury Winthrop Shaw Pittman LLP
Jennifer McCall
Pillsbury Winthrop Shaw Pittman LLP

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**4:45 – 5:45 PM**

**Dark Side Tales – Watch Your Back: Common Threats to High Net Worth Individuals**
High net worth individuals are targets in our society, and the focus on them is only growing. As the IRS promises to increase enforcement efforts on this group, extra care when doing their planning is warranted. The threats to this demographic not only come from government sources but also sadly sometimes from those closest to them, and can include their personal safety. Further, we have all experienced the high net worth client who is their own worst enemy and wants to push aggressive planning past the point of careful planning. This discussion will focus on tax and other planning issues, red flags and solutions for issues common among high net worth clients (and others too).

**Megan L. Jones**
Pillsbury Winthrop Shaw Pittman LLP
Jennifer McCall
Pillsbury Winthrop Shaw Pittman LLP

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**6:00 – 7:30 PM**

**Evening Workshops**
The following sessions will run concurrently.

**The Bona Fide Sale Possibilities Examined**
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**Carlos A. Batlle**
J.P. Morgan Private Bank
**Christopher Siegle**
J.P. Morgan Private Bank
**Andrew M. Katzenstein**
Proskauer
**Ingrid Mittermaier**
Adler & Colvin
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Paul Szcudlo
Withersworldwide

Shahrooz R. Shahnazav
Loeb & Loeb LLP

Shane M. Shelley
Morrison & Foerster LLP

Christopher P. Siegle
J.P. Morgan Private Bank

Eric B. Sloan
Gibson, Dunn & Crutcher LLP

John A. Stowell
The Walt Disney Company

T. Bart Stratton
PwC

Raj Tanden
Foley & Lardner LLP

Susan P. Tomlinson
Crowe LLP

Steven Toscher
Hochman Salkin Toscher Perez P.C.

Aaron T. Vaughan
KPMG LLP

Stephen J. Weerts
KPMG LLP

Philip J. Wilson
Marcum LLP

Thomas S. Witsalowski
Paul Hastings LLP

Philip J. Wolman
Buchalter

Stephanie Zaffos
J.P. Morgan Private Bank

Laura A. Zwicker
Greenberg Glusker
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VIRTUAL LOCATION
The 2022 Tax Institute will be broadcast online and individual links will be sent to all registrants prior to the start of the Institute.

ON DEMAND ACCESS (AFTER THE INSTITUTE)
Unable to attend the Institute? Purchase on demand access to available session recordings and syllabus materials to receive California MCLE credit for viewing the sessions. Visit cle.usc.edu/tax for more information.

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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 visit http://bender.lexisnexis.com or call (800) 306-5230 (ext. 6105157).

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VIRTUAL INSTITUTE

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