



NYU

SCHOOL OF
PROFESSIONAL STUDIES

76TH INSTITUTE ON FEDERAL TAXATION

A YEAR OF INSIGHTS AND ANALYSES
FROM AMERICA'S TOP TAX AUTHORITIES

PRESENTATIONS WILL ADDRESS TAX
REFORM AND OTHER LEGISLATIVE
UPDATES

See inside for more details.

OCTOBER 22-27, 2017

GRAND HYATT

NEW YORK, NY

NOVEMBER 12-17, 2017

FAIRMONT HOTEL

SAN FRANCISCO, CA

CONFERENCE CO-CHAIRS:

Elizabeth E. Drigotas, Esq., *Principal*
Deloitte Tax, Washington, DC

Charles P. Rettig, Esq., *Principal*
Hochman, Salkin, Rettig, Toscher & Perez, PC, Beverly Hills, CA

FINANCE AND LAW PROGRAMS

This program may be available via webcast(subject to change).
For more information, visit: sps.nyu.edu/ift



76TH INSTITUTE ON FEDERAL TAXATION

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NYU SCHOOL OF PROFESSIONAL STUDIES

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DEPARTMENT OF FINANCE AND LAW PROGRAMS

Kathleen Costello, CMP, *Assistant Director*

TAX REFORM AND OTHER LEGISLATIVE UPDATES

By the time the program is presented, Congress may have enacted tax and healthcare legislation that will significantly reform the federal income tax, including substantial rate reductions to corporations and individuals, broad-based rules permitting immediate expensing, repatriation of foreign earnings, and the elimination of the tax on passive investment income under Section 1411. The Administration also is recommending repeal of the federal estate and generation-skipping transfer taxes and possibly replacing them with a capital gains tax at death. In the event such reforms are enacted or included in bills pending before Congress, each session of the NYU School of Professional Studies Institute on Federal Taxation (IFT) will incorporate the impact of such reforms or pending legislative proposals into the program.

LEARNING OBJECTIVES

The Institute on Federal Taxation (IFT) is designed for the practitioner who must frequently anticipate and handle federal tax matters. Nationally recognized experts guide attendees through in-depth general sessions and panel discussions that cover the most advanced tax issues. They offer participants a clear understanding of the key issues affecting their clients or business and present planning ideas that can immediately be used in practice. Just as important, the Institute provides the perfect setting in which to meet practitioners from around the country. It's an opportunity to share ideas, exchange views, learn what others are doing, and obtain credit for continuing education.

WHO SHOULD ATTEND?

The Institute addresses all major areas of taxation and attracts attorneys, both general tax practitioners and specialists; accountants; corporate treasury and compliance executives; tax managers; and financial planners seeking expert discussion of the latest technical, legislative, and planning developments.



OCTOBER 22-27, 2017
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ADVISORY BOARD

Jerald David August, Esq., *Kostelanetz & Fink, New York, NY*

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William B. Sherman, Esq., *Holland & Knight, Fort Lauderdale, FL*

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76TH INSTITUTE ON FEDERAL TAXATION

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TOPICS AT A GLANCE

NYUSPS: KEEPING YOU CURRENT ON FEDERAL TAXATION TOPICS

The NYU School of Professional Studies (NYUSPS) Institute on Federal Taxation brings together tax practitioners from around the country to learn about new practices in federal taxation, exchange ideas, and stay on top of the latest tax trends and developments. Learn from America's leading tax experts in finance, law, and government as they share their extensive knowledge on such topics as executive compensation and employee benefits, trusts and estates, ethics, partnerships and real estate, corporate taxes, and much more. Stay abreast of everything that's going on in the field by networking with hundreds of taxation professionals. As a premier educational institution, NYUSPS is committed to providing the highest standard of learning for Institute participants.

	NEW YORK	SAN FRANCISCO
CURRENT DEVELOPMENTS John P. Gimigliano, Esq. , <i>Principal-in-Charge</i> <i>Federal Legislative and Regulatory Services, KPMG, Washington, DC</i>	OCTOBER 22	NOVEMBER 12
TAX CONTROVERSIES Charles P. Rettig, Esq. , <i>Principal, Hochman, Salkin, Rettig, Toscher & Perez, PC, Beverly Hills, CA</i>	OCTOBER 22	NOVEMBER 12
EXECUTIVE COMPENSATION AND EMPLOYEE BENEFITS Elizabeth E. Drigotas, Esq. , <i>Principal, Deloitte Tax, Washington, DC</i>	OCTOBER 22	NOVEMBER 12
INTERNATIONAL TAX William B. Sherman, Esq. , <i>Partner, Holland & Knight, Fort Lauderdale, FL</i>	OCTOBER 23	NOVEMBER 13
HOT TAX TOPICS William G. Cavanagh, Esq. , <i>Partner, Norton Rose Fulbright US, New York, NY</i>	OCTOBER 23	NOVEMBER 13
CORPORATE TAX Lewis R. Steinberg, Esq. , <i>Managing Director; Head of Structured Solutions, Americas Mergers & Acquisitions Group, Bank of America Merrill Lynch, New York, NY</i> Stephen D. Rose, Esq. , <i>Partner, Munger, Tolles & Olson, Los Angeles, CA</i>	OCTOBER 24	NOVEMBER 14
EVENING SESSION: FUNDAMENTALS OF PARTNERSHIP AND REAL ESTATE TAXATION Blake D. Rubin, Esq. , <i>Senior Advisor, EY, Washington, DC</i> Andrea M. Whiteway, Esq. , <i>Principal, EY, Washington, DC</i>	OCTOBER 24	NOVEMBER 14
PARTNERSHIPS, LLCs, AND REAL ESTATE Blake D. Rubin, Esq. , <i>Senior Advisor, EY, Washington, DC</i> Andrea M. Whiteway, Esq. , <i>Principal, EY, Washington, DC</i>	OCTOBER 25	NOVEMBER 15
EVENING SESSION: TAX POLICY Stephen M. Breitstone, Esq. , <i>Partner, Meltzer, Lippe, Goldstein & Breitstone, Mineola, NY and New York, NY</i>	OCTOBER 25	NOVEMBER 15
CLOSELY HELD BUSINESSES Jerald David August, Esq. , <i>Partner, Kostelanetz & Fink, New York, NY</i>	OCTOBER 26	NOVEMBER 16
EVENING SESSION: ETHICS Bryan C. Skarlatos, Esq. , <i>Partner, Kostelanetz & Fink, New York, NY</i>	OCTOBER 26	NOVEMBER 16
TRUSTS AND ESTATES Sanford J. Schlesinger, Esq. , <i>Founding Partner, Schlesinger Gannon & Lazetera, New York, NY</i>	OCTOBER 27	NOVEMBER 17

NYUSPS reserves the right to change, with or without notice, any statement in this brochure concerning, but not limited to rules, policies, tuition, fees, curriculum, courses, speakers, and programs.

IMPORTANT NOTE: The city that a speaker is presenting in is indicated by **NY** for New York and by **SF** for San Francisco. When neither NY nor SF appears, that speaker is presenting in both cities. Start and end times, lunch recesses, and refreshment breaks vary from day to day, so please consult each day's schedule for specifics.

76TH INSTITUTE ON FEDERAL TAXATION

DAY 1: SUNDAY, OCTOBER 22/NOVEMBER 12

10:30 a.m.

CONTINENTAL BREAKFAST

Full-week and single-day registration and distribution of materials.

10:45 a.m.

WELCOMING REMARKS

CURRENT DEVELOPMENTS

Chair: John P. Gimigliano, Esq., *Principal-in-Charge, Federal Legislative and Regulatory Services, KPMG, Washington, DC*

11 a.m.

LEGISLATIVE UPDATE

A review of legislation enacted, considered, and pending in the current congressional session.

John P. Gimigliano, Esq., *Principal-in-Charge, Federal Legislative and Regulatory Services, KPMG, Washington, DC*

12:15 p.m.

THE TREASURY AGENDA

A review of recently issued and pending Treasury guidance.

US Department of the Treasury Representatives *have been invited to attend.*

1:05 p.m.

REFRESHMENT BREAK

TAX CONTROVERSIES

Chair: Charles P. Rettig, Esq., *Principal, Hochman, Salkin, Rettig, Toscher & Perez, PC, Beverly Hills, CA*

1:15 p.m.

FROM THE EXPERTS: IRS REPRESENTATION TOOLS, TECHNIQUES, AND DEFENSIVE STRATEGIES—CIVIL AND CRIMINAL TAX UPDATE

Tips from the tax trenches from leading tax controversy practitioners in an open discussion regarding pending IRS enforcement priorities and initiatives, including the ongoing IRS Offshore Voluntary Disclosure Program/Streamlined Procedures re: FBARs and the Swiss Bank Program, effectively responding to IRS information document requests in the new enforcement environment, hot topics and enforcement priorities within the IRS Small Business and Self-Employed Division and the IRS Large Business & International Division, new IRS Appeals procedures and resolution strategies, criminal tax enforcement update (foreign and domestic voluntary disclosures), current developments in the United States Tax Court, protecting privileged communications, penalty abatement considerations, and recent cases of significance.

NY Moderator: Charles P. Rettig, Esq., *Principal, Hochman, Salkin, Rettig, Toscher & Perez, PC, Beverly Hills, CA*

NY: **Mark D. Allison, Esq.,** *Member, Caplin & Drysdale, Chartered, New York, NY*
Larry A. Campagna, Esq., *Shareholder, Chamberlain, Hrdlicka, White, Williams & Aughtry, Houston, TX*
Caroline D. Ciruolo, Esq., *Partner, Kostelanetz & Fink, Washington, DC*
Scott D. Michel, Esq., *Member, Caplin & Drysdale, Chartered, Washington, DC*

SF Moderator: **Dennis L. Perez, Esq.**, *Principal, Hochman, Salkin, Rettig, Toscher & Perez, PC, Beverly Hills, CA*

SF: **Wendy Abkin, Esq.**, *Partner, Morgan, Lewis & Bockius, San Francisco, CA*
Samantha Kittle, CPA, *Partner, GL Howard and Company CPAs, Los Alamitos, CA*
Martin A. Schainbaum, Esq., *Principal, Martin A. Schainbaum, PLC, San Francisco, CA*

.....
3:45 p.m.

REFRESHMENT BREAK

EXECUTIVE COMPENSATION AND EMPLOYEE BENEFITS

Chair: **Elizabeth E. Drigotas, Esq.**, *Principal, Deloitte Tax, Washington, DC*

.....
4 p.m.

CORPORATE TRANSACTIONS AND SECTION 280G

Special issues under Section 280G.

NY & SF: **J. Michael Snypes, Jr., Esq.**, *Counsel, Debevoise & Plimpton, New York, NY*

NY: **Matthew M. Friestedt, Esq.**, *Partner, Sullivan & Cromwell, New York, NY*

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5 p.m.

EMPLOYER-PROVIDED HEALTHCARE

Review of developments related to employer-provided healthcare and healthcare reform.

Helen H. Morrison, Esq., *Principal, EY, Washington DC*

.....
6 p.m.

UPDATE ON EXECUTIVE AND DEFERRED COMPENSATION

Review of issues related to structuring and changing deferred compensation arrangements.

Elizabeth E. Drigotas, Esq., *Principal, Deloitte Tax, Washington, DC*

.....
7 p.m.

RECESS



76TH INSTITUTE ON FEDERAL TAXATION

DAY 2: MONDAY, OCTOBER 23/NOVEMBER 13

8 a.m.

CONTINENTAL BREAKFAST

Single-day registration and distribution of materials.

8:25 a.m.

INTRODUCTORY REMARKS

INTERNATIONAL TAX

Chair: William B. Sherman, Esq., Partner, Holland & Knight, Fort Lauderdale, FL

8:30 a.m.

TAX PLANNING FOR US BUSINESS OPERATIONS OF FOREIGN-OWNED ENTERPRISES

This presentation outlines the key tax issues relating to the organization, operation, repatriation of profits, and exit of a foreign-owned US business. The presentation describes the three organizational forms (subsidiary, branch, and partnership), highlighting their pros and cons. It further describes the considerations involved in deciding whether to capitalize the venture with debt or equity financing. The tax issues involved in staffing the US business with either US or foreign nationals and the various means to repatriate the profits of the US business, as well as exit the investment, also are discussed.

Leonard Schneidman, Esq., Managing Director, Andersen Tax, Boston, MA

Alan I. Appel, Esq., Professor of Law, New York Law School, New York, NY

10 a.m.

REFRESHMENT BREAK

10:15 a.m.

TAX PLANNING UNDER SUBPART F

Subpart F is the principal anti-deferral rule of the Internal Revenue Code. This session discusses the basic rules of Subpart F, including the definition of a controlled foreign corporation, the types of income that are taxable to US shareholders of a controlled foreign corporation, and the tax planning strategies used to minimize the adverse impacts of Subpart F.

William B. Sherman, Esq., Partner, Holland & Knight, Fort Lauderdale, FL

Jason S. Bazar, Esq., Partner, Mayer Brown, New York, NY

12 p.m.

LUNCH RECESS

1:15 p.m.

UNDERSTANDING CROSS-BORDER TAX-FREE REORGANIZATIONS AND INVERSIONS

This session reviews the rules that govern cross-border tax-free reorganizations and inversions, focusing on the requirements of Sections 367 and 7874 and the consequences of the application of those sections to various typical transactions.

Sam K. Kaywood, Esq., Partner, Alston & Bird, Atlanta, GA

Devon M. Bodoh, Esq., Principal, KPMG, Washington, DC

William S. Dixon, Esq., Managing Director, Mergers and Acquisitions, Citigroup Global Markets, New York, NY

2:35 p.m.

REFRESHMENT BREAK

HOT TAX TOPICS

Chair: William G. Cavanagh, Esq., *Partner, Norton Rose Fulbright US, New York, NY*

2:45 p.m.

HOT TAX TOPICS

A fast-paced survey of important but lesser-publicized hot federal and state tax planning and tax litigation issues, including merger and acquisition issues; state corporate income and sales tax nexus; income, deduction, and capitalization issues; tax-exempt organizations; foreign tax issues; and tax controversy strategy tips.

William G. Cavanagh, Esq., *Partner, Norton Rose Fulbright US, New York, NY*

5 p.m.

RECESS

NETWORKING RECEPTION

5 p.m.

It's never been more valuable or vital to connect with colleagues at the NYUSPS Institute on Federal Taxation annual reception. Please be our guest for cocktails and hors d'oeuvres and take the opportunity to meet and greet our distinguished speakers, sponsors, and advisory board members. Also, enjoy this time to meet and network with fellow tax professionals from around the country.

DAY 3: TUESDAY, OCTOBER 24/NOVEMBER 14

8 a.m.

CONTINENTAL BREAKFAST

Single-day registration and distribution of materials.

8:25 a.m.

INTRODUCTORY REMARKS

CORPORATE TAX

Co-Chairs: Lewis R. Steinberg, Esq., *Managing Director; Head of Structured Solutions, Americas Mergers & Acquisitions Group, Bank of America Merrill Lynch, New York, NY*

Stephen D. Rose, Esq., *Partner, Munger, Tolles & Olson, Los Angeles, CA*

8:30 a.m.

STATE AND LOCAL TAX ASPECTS OF MERGERS AND ACQUISITIONS

This presentation discusses a variety of state and local tax issues encountered in merger and acquisition transactions, focusing primarily on federal/state corporate tax differences, such as business/nonbusiness treatment for gains and losses, differing recognition rules, return filing differences (federal consolidated versus separate or unitary state filings), special state taxes, "due diligence" concerns, allocation and apportionment issues, net operating losses, and more.

Christopher A. Whitney, CPA, *Partner, PricewaterhouseCoopers, Irvine, CA*

Kenneth S. Lee, CPA, *Partner, PricewaterhouseCoopers, San Francisco, CA*

10 a.m.

REFRESHMENT BREAK

76TH INSTITUTE ON FEDERAL TAXATION

10:15 a.m.

CHOICE OF ENTITY REVISITED

Triangles, rectangles, ovals, and even triangles in rectangles. This panel provides a broad-based overview of the federal income taxation of various entities from formation to dissolution, while explaining how the proper choice of entity can help to bridge gaps in deals.

NY: **Lauren Angelilli, Esq.**, *Partner, Cravath, Swaine & Moore, New York, NY*

SF: **Samuel T. Greenberg, Esq.**, *Partner, Munger, Tolles & Olson, Los Angeles, CA*

11:30 a.m.

C&S CORPORATION AND LLC TAX PLANNING POTPOURRI

This presentation explores tax planning challenges and opportunities that are a product of, or arise by reason of, the taxpayer's chosen form of business organization. Building on the prior session, the presentation discusses a series of real-world cases illustrating how creative planning techniques can optimize an outcome and maybe even "save the deal" in the face of constraints imposed by tax rules applicable to the S or C corporation and the divergent interests of buyers and sellers in an M&A transaction.

David A. Rievman, Esq., *Partner, Skadden, Arps, Slate, Meagher & Flom, New York, NY*

12:45 p.m.

LUNCH RECESS

2 p.m.

SEEKING IRS GUIDANCE: CHOICES, CHALLENGES, AND OPPORTUNITIES

This presentation focuses on assessing the benefits of, and challenges associated with, seeking a private letter ruling from the National Office of the Internal Revenue Service, positioning a ruling request in a manner to maximize the chances for a favorable outcome (including full use of pre-submission contacts), and understanding recent changes in the Corporate Division's "no-rule" policies and their implications for current practice and the future direction of its ruling program.

Lawrence M. Garrett, Esq., *Principal, EY, Washington, DC*

3 p.m.

REFRESHMENT BREAK

3:15 p.m.

HOT CORPORATE TAX TOPICS

This panel discusses recent legislative, regulatory, and judicial developments in corporate tax. The speakers focus on topics that present planning opportunities, as well as those that may be traps for the unwary.

NY & SF: **Eric Solomon, Esq.**, *National Tax Co-Director, EY, Washington, DC*

NY: **Gregory N. Kidder, Esq.**, *Partner, Steptoe & Johnson, Washington, DC*
Joseph M. Pari, Esq., *National Principal-in-Charge, KPMG, Washington, DC*

SF: **Alexander Lee, Esq.**, *Partner, McDermott Will & Emery, Los Angeles, CA*
Laurence J. Stein, Esq., *Partner, Latham & Watkins, Los Angeles, CA*

5 p.m.

RECESS

EVENING SESSION

5:15-6:55 p.m.

FUNDAMENTALS OF PARTNERSHIP AND REAL ESTATE TAXATION

This session provides useful background that is helpful for attendees who do not have extensive experience in the taxation of partnerships and real estate.

Blake D. Rubin, Esq., *Senior Advisor, EY, Washington, DC*

Andrea M. Whiteway, Esq., *Principal, EY, Washington, DC*

DAY 4: WEDNESDAY, OCTOBER 25/NOVEMBER 15

8 a.m.

CONTINENTAL BREAKFAST

Single-day registration and distribution of materials.

8:25 a.m.

INTRODUCTORY REMARKS

PARTNERSHIPS, LLCs, AND REAL ESTATE

Co-Chairs: **Blake D. Rubin, Esq.**, *Senior Advisor, EY, Washington, DC*

Andrea M. Whiteway, Esq., *Principal, EY, Washington, DC*

8:30 a.m.

HOT TOPICS IN PARTNERSHIP AND REAL ESTATE TAXATION: THE GOVERNMENT PERSPECTIVE

An overview of recent and pending developments in partnership and real estate taxation from the government perspective. An opportunity to hear firsthand the views of two key government officials about what's important, why it's important, and what the government is doing about it.

Thomas C. West, Esq., *Acting Assistant Secretary for Tax Policy, US Department of Treasury, Washington, DC*

Jason T. Smyczek, Esq., *Senior Technical Reviewer, Office of Associate Chief Counsel (International), Office of Chief Counsel, Internal Revenue Service, Washington, DC*

Blake D. Rubin, Esq., *Senior Advisor, EY, Washington, DC*

9:15 a.m.

RECENT DEVELOPMENTS

An up-to-the-minute discussion of the most significant new developments affecting the taxation of partnerships, LLCs, and real estate.

NY: **Stefan F. Tucker, Esq.**, *Partner, Venable, Washington, DC*

SF: **Adam M. Cohen, Esq.**, *Partner, Holland & Hart, Denver, CO*

10:15 a.m.

REFRESHMENT BREAK

10:30 a.m.

HANDLING UPREIT OP UNIT TRANSACTIONS: LATEST TECHNIQUES AND ISSUES

OP Unit deals continue to be a popular way to dispose of real estate on a tax-deferred basis. Hear about the "state of the art" from one of the nation's top authorities.

Blake D. Rubin, Esq., *Senior Advisor, EY, Washington, DC*

11:30 a.m.

PARTNERSHIP LIABILITY ALLOCATION PLANNING UNDER THE NEW REGULATIONS

New regulations under Section 752 dramatically tighten the rules in this critical area and may trigger gains for many taxpayers with negative capital accounts. Hear the latest on cutting-edge planning techniques and ways of dealing with the critical new regulations in this area.

Andrea M. Whiteway, Esq., *Principal, EY, Washington, DC*

12:30 p.m.

LUNCH RECESS

76TH INSTITUTE ON FEDERAL TAXATION

1:45 p.m.

NEW OPEN-END FUND STRUCTURES

Open-end funds are a hot new trend, but their organization, fund raising, and operation give rise to many tax issues. This timely and practical discussion emphasizes workable solutions.

Adam S. Feuerstein, Esq., *Principal, PricewaterhouseCoopers, Washington, DC*

Mark D. Kirshenbaum, Esq., *Partner, Goodwin Procter, Boston, MA*

Nancy L. Mehlman, Esq., *Partner, Simpson Thacher & Bartlett, New York, NY*

2:45 p.m.

NEW PARTNERSHIP AUDIT RULES: WHAT YOU NEED TO KNOW AND DO NOW

Dramatic changes in the partnership audit rules can allow the IRS to collect tax deficiencies from the partnership entity rather than from the partners, beginning with the 2018 tax year. Even practitioners who do not focus primarily on tax controversy or litigation need to have a basic understanding of the new rules. Learn what you need to know and do now to get ready for the brave new world.

Diana L. Wollman, Esq., *Partner, Cleary Gottlieb Steen & Hamilton, New York, NY*

David H. Schnabel, Esq., *Partner, Davis, Polk & Wardwell, New York, NY*

3:45 p.m.

REFRESHMENT BREAK

4 p.m.

HOT LIKE-KIND EXCHANGE ISSUES

Related party exchanges; build-to-suits, reverse exchanges and parking arrangements within and outside the safe harbor; exchanges involving partnerships and trusts; exchanges of property into and out of foreclosure; recent developments on what constitutes "like-kind"; and other current issues including legislative outlook.

Adam M. Handler, Esq., *Principal, PricewaterhouseCoopers, Los Angeles, CA*

Robert D. Schachat, Esq., *Consultant, EY, Washington, DC*

5 p.m.

RECESS

EVENING SESSION

5:15-6:55 p.m.

TAX POLICY AND LEGISLATIVE PROCESS

This panel discusses proposals and legislation to reform our system of taxing business, including discussion of tax policy, the budgetary process, and the procedure for turning policy into legislation in the current political environment.

Moderator: **Stephen M. Breitstone, Esq.**, *Partner, Meltzer, Lippe, Goldstein & Breitstone, Mineola, NY and New York, NY*

NY & SF: **Steven M. Rosenthal, Esq.**, *Senior Fellow, Urban-Brookings Tax Policy Center at the Urban Institute, Washington, DC*

David E. Franasiak, Esq., *Principal, Williams & Jensen, Washington, DC*

Abraham N.M. Shashy, Jr., Esq., *Partner, King & Spalding, Washington, DC*

NY: **Martin A. Sullivan, PhD**, *Chief Economist, Tax Analysts, Falls Church, VA*

SF: **José L. Berra, Esq.**, *Counsel, Meltzer, Lippe, Goldstein & Breitstone, Mineola, NY and New York, NY*

DAY 5: THURSDAY, OCTOBER 26/NOVEMBER 16

8 a.m.

CONTINENTAL BREAKFAST

Single-day registration and distribution of materials.

8:25 a.m.

INTRODUCTORY REMARKS

CLOSELY HELD BUSINESSES

Chair: Jerald David August, Esq., *Partner, Kostelanetz & Fink, New York, NY*

8:30 a.m.

DISPOSITIONS OF US REAL PROPERTY INTERESTS, INCLUDING WITHHOLDING REQUIREMENTS

This presentation discusses the rules pertaining to the Foreign Investment in Real Property Tax Act of 1980 (FIRPTA) both from a planning and from a tax compliance perspective. Discussion includes identifying US real property interests, rules pertaining to US real property holding corporations, distributions by foreign corporations of USRPIs, and coordination with non-recognition provisions. The withholding provisions in Sections 1445 and 1446 also are discussed.

Mark C. Peltz, Esq., *Principal, Mazars USA, New York, NY*

9:30 a.m.

REFRESHMENT BREAK

9:45 a.m.

THE BUILT-IN GAINS TAX REVISITED

The speaker explores the built-in gains tax, including the history, application, and impact of the tax; ways to avoid or potentially minimize the tax; the complexities of Code Section 1374 and the regulations promulgated thereunder; valuation issues; planning opportunities; traps that exist for the unwary; relevant cases and rulings; and practical tax practitioner guidance.

Larry J. Brant, Esq., *Shareholder, Garvey Schubert Barer, Portland, OR*

10:50 a.m.

ESTATE PLANNING FOR OWNERS OF CLOSELY HELD BUSINESSES

This presentation discusses the income, gift, and estate tax strategies and traps for the unwary in advising high-net-worth clients who are owners in one or more closely held businesses or investment companies. A focal point for the discussion is the multigenerational family business and making sure there is a proper governance plan and tax plan to pass on ownership in the company to succeeding generations. The speaker explores ownership agreements having buy-sell provisions, as well as recapitalizations of an ongoing business, to allow younger family members to take greater ownership of the company and its operations. The discussion includes the impact of Chapter 14 on gift transfers and deemed transfers of ownership interests at death.

C. Wells Hall, III, Esq., *Partner, Nelson Mullins Riley & Scarborough, Charlotte, NC*

12 p.m.

LUNCH RECESS

1:15 p.m.

UNDERSTANDING THE PARTNERSHIP BASIS ADJUSTMENT RULES UNDER SECTIONS 743(B) AND 734

The speaker provides an overview of the basis that a partner takes in his/her partnership interest as a result of a contribution of property or purchase of a partnership interest, or by inheritance. This includes matters such as timing, character, and amount of income or loss realized upon a subsequent disposition or transfer, as well as the mandatory Section 743(b) basis adjustment rules with respect to a "substantial built-in loss." Next, the speaker discusses the basis adjustment rules with respect to distributions of partnership asset to partners, including the so-called "no-adjustment" rule contained in Section 734(a).

Terence Floyd Cuff, Esq., *Of Counsel, Loeb & Loeb, Los Angeles, CA*

2:30 p.m.

REFRESHMENT BREAK

76TH INSTITUTE ON FEDERAL TAXATION

2:45 p.m.

DRAFTING AND REVISING PARTNERSHIP AND ACQUISITION AGREEMENTS IN RESPONSE TO THE NEW PARTNERSHIP AUDIT RULES

This presentation addresses the various areas of the new partnership audit rules, including what the significant changes are from the TEFRA rules; how these new rules will impact partnership agreements, such as the appointment and removal of the partnership representative and contractual limitations and obligations to be placed on the partnership representative; and how these new rules will impact acquisition agreements involving partnerships. The session also discusses drafting with respect to the imputed underpayment rules and the push-out election provision.

Robert W. Phillipott, Esq., *Partner, Baker Botts, Houston, TX*

Stephen A. Kuntz, Esq., *Partner, Norton Rose Fulbright US, Houston, TX*

3:55 p.m.

CHOICE OF ENTITY FOR OWNERS OF A CLOSELY HELD BUSINESS WITH TAX LEGISLATION ON THE HORIZON

This presentation explores the various factors involved in advising clients on choice of entity decisions, including conversions of tax status and their tax impacts to the entity as well as the owners. The speakers compare the taxation and related tax attributes, including ownership attributes, attributable to C or regular corporations, S corporations, limited liability companies, limited partnerships, and general partners. Owner eligibility requirements and other special rules under Subchapter S are highlighted. The discussion further addresses the use of single member and hybrid entities in domestic and international tax planning.

Jerald David August, Esq., *Partner, Kostelanetz & Fink, New York, NY*

Stephen R. Looney, Esq., *Shareholder, Dean, Mead, Egerton, Bloodworth, Capouano & Bozarth, PA, Orlando, FL*

5 p.m.

RECESS

EVENING SESSION

5:15-6:55 p.m.

HOW FAR CAN YOU GO? ETHICAL AND PENALTY ISSUES IN EVERYDAY TAX PRACTICE

The number of accuracy-related penalties assessed against individual taxpayers increased from 58,366 in 2005 to 553,184 in 2015. That is nearly a 1,000% increase over the past decade! Are there more bad taxpayers? Or, is the IRS just getting more aggressive about asserting penalties? Regardless of the answer, responsible tax practitioners must understand what triggers a penalty assessment and how to protect their clients and themselves against such assessments. How sure do you have to be before you can tell a client it is okay to take a deduction, exclude income, or characterize income as capital gain? Can you accept what a taxpayer tells you, or do you have to audit a taxpayer's records? When can the taxpayer be subject to penalties? And, when can you as the advisor be subject to penalties? This panel of expert practitioners addresses these and other thorny ethical and penalty issues that arise in everyday tax practice through the use of hypothetical examples.

Chair: **Bryan C. Skarlatos, Esq.**, *Partner, Kostelanetz & Fink, New York, NY*

NY & SF: **Karen L. Hawkins, Attorney-at-Law, Hawkins Law, Yachats, OR**

NY: **Christopher S. Rizek, Esq.**, *Member, Caplin & Drysdale, Chartered, Washington, DC*

SF: **Michael J. Desmond, Esq.**, *The Law Offices of Michael J. Desmond, Santa Barbara, CA*
Eric J. Kodesch, Esq., *Partner, Stoel Rives, Portland, OR*

DAY 6: FRIDAY, OCTOBER 27/NOVEMBER 17

8 a.m.

CONTINENTAL BREAKFAST

Single-day registration and distribution of materials.

8:25 a.m.

INTRODUCTORY REMARKS

TRUSTS AND ESTATES

Chair: **Sanford J. Schlesinger, Esq.**, *Founding Partner, Schlesinger Gannon & Lazetera, New York, NY*

8:30 a.m.

CURRENT DEVELOPMENTS IN TRANSFER TAXATION

The speaker reviews current developments regarding estate planning and federal and state transfer taxation, including any transfer and related income tax legislation that is enacted during the first nine months of the Trump administration, the effects of any such legislation on estate and tax planning decisions, the Service's proposed regulations regarding the income tax basis consistency requirements under the Surface Transportation and Veterans Health Care Choice Improvement Act of 2015, and the Service's new rules regarding the issuance of estate tax closing letters. The speaker also discusses drafting estate planning documents to comply with, and take advantage of, current transfer tax laws, estate planning for same-sex marriages, the Service's new rules for obtaining a release of the estate tax lien, and transfer tax versus income tax basis planning.

Sanford J. Schlesinger, Esq., *Founding Partner, Schlesinger Gannon & Lazetera, New York, NY*

9:30 a.m.

MINIMIZING OR ELIMINATING STATE INCOME TAXES ON TRUSTS

Planning for state income taxes on trusts is a critical aspect of the estate-planning process. If done well, it can produce substantial benefits; if done poorly, it can produce substantial costs. This presentation surveys how all 50 states and the District of Columbia tax trust income; summarizes the constitutional limitations on such taxation; describes the rules in New York and other key states; considers planning for new and existing trusts; and covers related issues.

NY: **Richard W. Nenzo, Esq.**, *Senior Trust Counsel and Managing Director, Wilmington Trust Company, Wilmington, DE*

SF: **Laurelle M. Gutierrez, Esq.**, *Partner, McDermott Will & Emery, Menlo Park, CA*

10:30 a.m.

REFRESHMENT BREAK

10:45 a.m.

DIGITAL ASSETS PLANNING AND ADMINISTRATION

Rapid changes in technology are challenging an estate planner's ability to keep pace with them. This presentation explores the following:

- What are digital assets, where are they, and who can access them
- What do websites do with a user's account after death
- How to prevent disclosure of digital secrets, writings, photos, and social network data
- What the executor's responsibilities are regarding a decedent's digital assets
- How estate planning should address the disposition of digital assets

Jill Choate Beier, Esq., *Founding Partner, Beier & Associates, Lake Placid, NY*

12 p.m.

LUNCH RECESS

76TH INSTITUTE ON FEDERAL TAXATION

1:15 p.m.

DISSECTION OF A BENEFICIARY DEFECTIVE INHERITOR'S TRUST ("BDIT")

The BDIT transaction has been described as "either genius or too good to be true." This program analyzes the major components of a BDIT, which in simplistic terms, is a trust created by another taxpayer to which the primary beneficiary later sells assets in exchange for a promissory note. It discusses the accolades and the criticisms of the BDIT as related to creditor protection and estate, gift, and income tax implications. It also offers practical advice in drafting a BDIT to avoid the pitfalls involved when selecting a settlor, the fiduciaries, powers of appointment, and the situs of the trust. It also compares the BDIT to more common tax planning techniques, such as a sale to an intentionally defective grantor trust and a gift to a grantor retained annuity trust.

Beth A. Wood, Esq., *Member, Moore & Van Allen, Charlotte, NC*

2:15 p.m.

REFRESHMENT BREAK

2:30 p.m.

PRIVATE TRUST COMPANY FORMATION AND OPERATION

This presentation explores the formation of private trust companies and discusses when it would be beneficial for a family to create one and how the ownership should be structured. Relevant SEC reporting obligations are reviewed. In addition, this presentation analyzes the tax risks of creating such an entity.

John M. Olivieri, Esq., *Partner, White & Case, New York, NY*

3:30 p.m.

THE ARTHUR D. SEDERBAUM MEMORIAL LECTURE

FAMILY LIMITED PARTNERSHIPS: THE CONTINUING SAGA

As the courts continue to decide valuation and closely held entity cases, and as the IRS seeks to limit the transfer tax benefit of these entities, the current valuation trends are analyzed and significant new developments are discussed. The panelists provide guidance for creating, implementing, preserving, and valuing the closely held entity. The panelists also discuss planning with these entities in an uncertain transfer tax environment, defined value clauses, and other relevant issues.

John W. Porter, Esq., *Partner, Baker Botts, Houston, TX*

Sanford J. Schlesinger, Esq., *Founding Partner, Schlesinger Gannon & Lazetera, New York, NY*

4:35 p.m.

RECESS



GENERAL INFORMATION

FULL-WEEK CONFERENCE FEES AND DISCOUNTS

The full-week conference fee includes tuition, continental breakfast, networking reception on Monday evening, refreshment breaks, and one set of course materials on a USB flash drive. A **full-week individual registration is \$2,200** for all six days. If you register before October 9, you will qualify for the **15% early-bird full-week registration discount (\$1,870)**. If two or more individuals register from the same firm at the same time, each person qualifies for the **20% full-week team discount (\$1,760 each)**. If you are a **full-time government official** or a **full-time university professor**, you receive a **15% discount off a full-week registration (\$1,870)**. If you are a **solo practitioner**, work for a **firm with fewer than five professionals**, or work for a **nonprofit organization**, you receive a **15% discount off a full-week registration (\$1,870)**.

Note: Promotion and discount codes, as well as team discounts, must be applied at the time of registration. Discounts cannot be combined or applied retroactively to existing registrations.

You may register online, by mail, or onsite at the conference. We can only accept credit card payments through the online payment portal. We do not accept faxed registrations or wire transfers as a form of payment. Full and partial waivers of the conference fee, based upon financial need, are available as well. To request an application, please call **212-992-3320** or email your request to sps.tax@nyu.edu. To register online for the **20% full-week team discount**, please call **212-992-3320** or email sps.tax@nyu.edu for a special discount code. To qualify, the team must be from the same firm and must register together. Each team member must register. Team discounts must be applied at the time of registration. Discounts cannot be combined or applied retroactively to existing registrations. **After October 9**, to register online for the **15% full-week full-time government official, full-time university professor, solo practitioner, nonprofit, or small firm discount**, please call **212-992-3320** or email sps.tax@nyu.edu for a special discount code.

To register by mail, complete the registration form and return it with a check or money order made payable to New York University. All registrations sent by mail must be received by 12 p.m. (Eastern Time) on Thursday, October 19, 2017 for the New York Conference and by 12 p.m. (Eastern Time) on Thursday, November 9, 2017 for the San Francisco Conference. To register onsite, visit the NYUSPS Registration Desk at the Institute beginning at 10:30 a.m. on Sunday or 8 a.m. on Monday through Friday; you may pay with a check, a money order, or a credit card. To pay by credit card, all walk-ins will be required to self-register at available kiosks. For faster service, conference attendees should plan to register in advance online at sps.nyu.edu/ift.

SINGLE-DAY REGISTRATION FEE

The **single-day conference fee of \$595** includes tuition for one day of sessions, an evening session (if applicable) for the selected day, continental breakfast, refreshment breaks, and one set of course materials on a USB flash drive for the day of attendance.

MULTIDAY REGISTRATION FEES

The two-day, three-day, four-day, and five-day conference fees include tuition for sessions on the days selected, evening sessions (if applicable) for the selected days, continental breakfast, refreshment breaks, and one set of course materials on a USB flash drive for the days of attendance.

The two-day fee is \$1,095; three-day is \$1,425; four-day is \$1,695; and five-day is \$1,825.

HALF-DAY REGISTRATION FEE

The **half-day conference fee of \$350** includes tuition for a half-day of sessions, refreshment breaks, and one set of course materials on a USB flash drive for the half-day of attendance.

EVENING SESSION REGISTRATION FEE

The **evening session conference fee of \$125** includes tuition for one evening session on Tuesday, Wednesday, or Thursday evening and a set of the written materials for the evening session. Evening session registration is included in the purchase of a daytime registration, as described above.

CORPORATE GROUP DISCOUNTS

We recognize that your organization may not be able to afford the time and the expense of sending all of its employees to the NYUSPS 76th Institute on Federal Taxation for the entire week. To accommodate those organizations that wish to send large groups to attend a sampling of sessions, we offer a special Corporate Group Rate for five or more attendees. Please take advantage of this option. Remember, **shared registrations are not permitted** (i.e., you may not register a firm or a single member of a firm and pass along a single badge). Only registered attendees are eligible to receive continuing education credits. We want all of our attendees to benefit from a simple and efficient registration process. For more details, please call Kathleen Costello at **212-992-3320** or email sps.tax@nyu.edu.

PRESS BADGES

If your publication plans to cover the NYUSPS 76th Institute on Federal Taxation, please email coverage strategy and press credentials to sps.press@nyu.edu.

ELECTRONIC CONFIRMATION

An automated email confirmation will be sent to the email address provided to NYUSPS at the time of registration. Please use an individual email address for each registrant. If a confirmation is not received within two days of online registration submission (allow one to two weeks for registrations sent by mail), please email sps.tax@nyu.edu to request a duplicate copy. Note: Confirmations may display the start and the end dates of the ENTIRE Institute; please check the conference agenda for individual dates and times.

CANCELLATION AND SUBSTITUTION POLICY

A written request for cancellation must be emailed to sps.tax@nyu.edu to the attention of Conference Administration. If your request is received by **October 6** for the New York Conference or by **October 27** for the San Francisco Conference, you will receive a 100% tuition refund **less a \$250 cancellation fee**. Due to financial obligations incurred by NYUSPS, there are no refunds available during the two weeks prior to the conference. We are not able to arrange cancellation exceptions or to accept onsite cancellations. If you are unable to attend the Institute but would like to send someone in your place, please send written notification by email to sps.tax@nyu.edu no later than October 19 for the New York Conference or November 9 for the San Francisco Conference.

NEW YORK CONFERENCE LOCATION AND HOTEL ACCOMMODATIONS

The Grand Hyatt New York hotel is conveniently located in midtown Manhattan on Park Avenue at Grand Central Station. It is a short walk to nearby Broadway theatres, Fifth Avenue shopping, Times Square, and major museums. To provide a quality Institute at the best possible cost, NYUSPS has negotiated special room rates and has committed to a block of rooms at the Grand Hyatt New York. We ask you to support NYUSPS by reserving your sleeping accommodations within the room block. Your support allows us to keep our registration fees reasonable. Single or double occupancy rooms are available at the Grand Hyatt at the NYUSPS group rate of \$359. The Grand Hyatt has a limited number of rooms with two double beds. If you require a double room, please make your reservation as soon as possible. To make your reservation, call **888-421-1442** and identify yourself as attending the NYUSPS tax conference. New York City is one of the most popular destinations for fall travel. We urge you to make your hotel and travel plans early to avoid disappointment. Hotel rooms can sell out prior to the cut-off date. These rooms will be held as a block, unless exhausted, until September 29, at which time they will be released to the general public.

SAN FRANCISCO CONFERENCE LOCATION AND HOTEL ACCOMMODATIONS

The Fairmont San Francisco Hotel is located at 950 Mason Street in the Nob Hill section of San Francisco. Central to the Financial District, Union Square, and Fisherman's Wharf, The Fairmont San Francisco is located at the only spot in San Francisco where each of the City's cable car lines meet. To provide a quality Institute at the best possible cost, NYUSPS has negotiated special room rates and has committed to a block of rooms at the Fairmont Hotel. We ask you to support NYUSPS by reserving your sleeping accommodations within the room block. Your support allows us to keep our registration fees reasonable. Single or double occupancy rooms are available at the Fairmont Hotel at the group rate of \$299. The Fairmont has a limited number of rooms with two double beds. If you require a double room, please make your reservation as soon as possible. To make your reservation, call **800-441-1414** and identify yourself as attending the NYUSPS tax conference. We urge you to make your hotel and travel plans early to avoid disappointment. Hotel rooms can sell out prior to the cut-off date. These rooms will be held as a block, unless exhausted, until October 19, at which time they will be released to the general public.

SPECIAL NEEDS

Participants who have special needs (physical, etc.) are encouraged to email sps.tax@nyu.edu or to call the NYU School of Professional Studies Department of Finance and Law Programs at **212-992-3320** at least two weeks prior to the conference start date to indicate their particular requirement.

CONFERENCE CHECK-IN AND COURSE MATERIALS PICK-UP

The NYUSPS Institute on Federal Taxation Registration Desk will open, and materials will be available, beginning at 10:30 a.m. on Sunday. The NYUSPS Registration Desk will open at 8 a.m. Monday through Friday. Proper photo identification is required for badge retrieval. One set of conference materials on a USB flash drive per paid registrant is provided at the time of badging. Badges must be displayed in all public spaces throughout the conference.

CONFERENCE MATERIALS

Course materials are provided for each day of the Institute for which you are registered. Included in the conference fee, registrants will receive a USB flash drive at the time of check-in containing the materials for the day(s) of attendance. In addition, registrants will receive an email from NYUSPS approximately two to three days before the Institute containing a link and special password in order to access and to download and/or print the course materials for the day(s) of attendance. Free WiFi also will be available for attendees at the Institute. **Bound hard copies of the course materials will be available only upon advance request at an additional fee of \$250.** If you wish to have a printed set of materials available at the NYUSPS Registration Desk for the day(s) of your attendance, please indicate this when registering and submit the additional fee of \$250. Printers will not be available at the conference. Please note that materials not provided to NYUSPS in advance may be available in hard copy onsite and/or may be emailed to registrants after the Institute upon request. However, last-minute materials will not be on the USB flash drive. If you are unable to attend the Institute but would like to receive a copy of the course materials (on a USB flash drive), please send your request to NYUSPS 76th Institute on Federal Taxation Course Materials Order, 11 West 42nd Street, Suite 400, New York, NY 10036; call **212-992-3320**; or email sps.tax@nyu.edu to reserve your copy. See the Institute Registration Form for further details on how to order course materials.



LexisNexis

Matthew Bender & Co., Inc., a member of the LexisNexis Group®, also publishes comprehensive articles written by speakers, based upon their presentation at the NYU Institute. For

additional information regarding NYU Institute publications, please call **937-610-5157** or email david.t.soborski@lexisnexis.com.

SPONSORSHIP AND EXHIBIT OPPORTUNITIES

For information on becoming an Institute Sponsor or exhibiting at the conference, please contact Kathleen Costello at **212-992-3320** or by email at kathleen.costello@nyu.edu.

CONTINUING EDUCATION CREDIT

The NYU School of Professional Studies (NYUSPS) is a recognized leader in professional continuing education. The NYUSPS Department of Finance and Law Programs has been certified by the New York State Continuing Legal Education Board as an Accredited Provider of continuing legal education in the State of New York. This conference meets the educational requirements of many organizations and agencies with mandatory CLE/CPE/CE filing requirements. We urge you to contact the NYUSPS Department of Finance and Law Programs at **212-992-3320** or at sps.tax@nyu.edu at least **30 days prior** to the conference start date to ensure the availability of credit for a specific MCLE state, as we cannot guarantee that credit will be applied for in all cases.

NASBA



The NYU School of Professional Studies Department of Finance and Law Programs is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors through its website: www.nasbaregistry.org. Delivery Method: Group-Live. Program Level: Overview. NASBA Fields of Study: Taxes; Regulatory Ethics. Prerequisite: No prerequisite. Advanced Preparation: No advanced preparation required.

New York and Texas require sponsors to individually register with their states as continuing professional education sponsors; the NYU School of Professional Studies is a registered sponsor in the State of New York (Sponsor ID# 000493) and in the State of Texas (Sponsor ID# 000439).

IRS CONTINUING PROFESSIONAL EDUCATION CREDITS



APPROVED
CONTINUING EDUCATION
PROVIDER

The NYU School of Professional Studies has been approved as an IRS CE Provider (Provider #P9CAO). Enrolled Agents and Tax Preparers should always look for IRS approved providers when fulfilling their continuing education requirements. Visit www.irs.gov/taxpros/ce for more information.

ESTIMATED CONTINUING EDUCATION CREDITS

Except where indicated, CLE credits are in the categories of professional practice/practice management. CLE boards define a credit hour as either 60 minutes or 50 minutes. Recommended CPE credits are in the following NYS subject area: Taxation. NASBA Fields of Study: Taxes; Regulatory Ethics. In accordance with the Standards of the National Registry of CPE Sponsors, CPE credits are based upon a 50-minute hour. Please note that not all state boards accept half-credits.

FULL-WEEK CREDIT HOURS

46.0 60-minute hours, including 1.5 ethics credits

55.0 50-minute hours, including 2.0 ethics credits

(This includes all evening session workshops.)

The following is a daily breakdown of the credit hours for those attending single days:

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
7.5 60-min. hours	6.75 60-min. hours	*8.25 60-min. hours	*8.25 60-min. hours	**8.25 60-min. hours	6.25 60-min. hours
9.0 50-min. hours	8.0 50-min. hours	*10.0 50-min. hours	*10.0 50-min. hours	**10.0 50-min. hours	7.5 50-min. hours

* This includes 1.5 60-minute hours or 2.0 50-minute hours of credit for an evening session.

** This includes 1.5 60-minute hours or 2.0 50-minute hours of ethics credit for an ethics evening session.

A certificate of attendance is given to each registrant and validated upon completion of attendance. For questions concerning credit hours or approvals, please call **212-992-3320** or email sps.tax@nyu.edu.



REGISTRATION INSTRUCTIONS

ONLINE

- VISIT sps.nyu.edu/ift
- Highly recommended for fastest response
- Automated email confirmation will be sent to the email address provided to NYUSPS at the time of registration
- Please use an individual email address for each registrant
- Major credit cards accepted: American Express®, Discover®, MasterCard®, or Visa®

OTHER REGISTRATION OPTIONS

Mail: To register by mail, complete the registration form and return it with a check or money order payable to New York University, to: NYUSPS Budget Office, New York University, 7 East 12th Street, 12th Floor, New York, NY 10003, Attention: 76th Institute on Federal Taxation. All registrations sent by mail must be received by 12 p.m. (Eastern Time) on Thursday, October 19, 2017 for the New York Conference and by 12 p.m. (Eastern Time) on Thursday, November 9, 2017 for the San Francisco Conference.

Onsite: To register onsite, visit the NYUSPS Registration Desk at the Institute beginning at 10:30 a.m. on Sunday or 8 a.m. on Monday through Friday; you may pay with a check, a money order, or a credit card. To pay by credit card, all walk-ins will be required to self-register at available kiosks. For faster service, conference attendees should plan to register in advance online at sps.nyu.edu/ift.

Note: Each person attending the IFT must register individually by using a separate form, or in a separate online registration session. Sharing registrations is NOT permitted. Only registered attendees are eligible to receive continuing education credits. Please call **212-992-3320** or email sps.tax@nyu.edu for information on customizing a group discount to fit your needs. To register online for the 20% full-week team discount, please call **212-992-3320** or email sps.tax@nyu.edu for a special discount code. To qualify: the team must be from the same firm and must register together. Each team member must register. Team discounts must be applied at time of registration. Discounts cannot be combined or applied retroactively to existing registrations. After October 9, to register online for the 15% full-week full-time government official, full-time university professor, solo practitioner, nonprofit, or small firm discount, please call **212-992-3320** or email sps.tax@nyu.edu for a special discount code. We do not accept faxed registrations or wire transfers as a form of payment.

Note: Confirmations may display the start and end dates of the ENTIRE Institute; please check the conference agenda for individual dates and times.

For further information regarding administrative policies, such as complaints and refunds, or if you need help registering, please call our conference administrators at **212-992-3320** or email sps.tax@nyu.edu.

CAN'T ATTEND?

If you are unable to attend the Institute but would like to receive a copy of the course materials (on a USB flash drive), please send your request to: NYU School of Professional Studies, 76th Institute on Federal Taxation Course Materials Order, 11 West 42nd Street, Suite 400, New York, NY 10036, call **212-992-3320**, or email sps.tax@nyu.edu to reserve your copy. Reserve your copy by November 6, 2017. We cannot guarantee a selection after November 6. The price for one set of materials on a USB flash drive is \$500. There is no additional charge for shipping and handling in the continental US; please add an additional \$20 for shipping orders outside the continental US. Please make checks or money order payable to New York University. **Materials are mailed in early December 2017.**

Please send me: 76th Institute on Federal Taxation Course Materials

Name: _____

Firm: _____

Address: _____

City: _____

State: _____

Zip Code: _____

Email: _____

76TH INSTITUTE ON FEDERAL TAXATION

REGISTRATION FORM

NEW YORK: October 22–27, 2017 | **SAN FRANCISCO:** November 12–17, 2017

Online: sps.nyu.edu/ift

Mail To: NYU School of Professional Studies Budget Office, New York University
7 East 12th Street, 12th Floor, New York, NY 10003
Attention: 76th Institute on Federal Taxation

CHOOSE EITHER: 1. FULL-WEEK REGISTRATION

Check one for registration and payment:

Individual Full-Week Registration—\$2,200

NY Oct. 22–27
 SF Nov. 12–17

15% Early-Bird Full-Week Discount Registration—\$1,870

To qualify: Your registration must be received by October 9.

NY Oct. 22–27
 SF Nov. 12–17

20% Team Full-Week Discount Registration—\$1,760 Each

To qualify: Team must be from the same firm and register together. Each team member must register. Team discounts must be applied at the time of registration. Discounts cannot be applied retroactively to existing registrations or combined with any other offers.

NY Oct. 22–27
 SF Nov. 12–17

15% Full-Time Government Official/Full-Time University Professor Full-Week Discount Registration—\$1,870 Each

To qualify: Please provide proof of employment with registration.

Cannot be combined with the 15% early-bird or with any other offers.

NY Oct. 22–27
 SF Nov. 12–17

15% Small Firm/Solo Practitioner/Nonprofit Full-Week Discount Registration—\$1,870 Each

To qualify: Please enclose company letterhead with registration.

Cannot be combined with the 15% early-bird or with any other offers.

NY Oct. 22–27
 SF Nov. 12–17

OR: 2. SINGLE-DAY REGISTRATION

Step 1: Check the day(s) for which you wish to register:

NY Sun. Oct. 22 Mon. Oct. 23 Tues. Oct. 24 Wed. Oct. 25 Thurs. Oct. 26 Fri. Oct. 27

SF Sun. Nov. 12 Mon. Nov. 13 Tues. Nov. 14 Wed. Nov. 15 Thurs. Nov. 16 Fri. Nov. 17

Step 2: Check one for payment:

1 Day—\$595 2 Days—\$1,095 3 Days—\$1,425 4 Days—\$1,695 5 Days—\$1,825

1/2 Day—\$350 Tuesday, Wednesday, and/or Thursday Evening Session—\$125 each*

*Evening session registration is included in the purchase of daytime registration or can be purchased separately.

PRINTED COURSE MATERIALS—Extra Option for an Additional Fee

We are going green; to help defray costs, printed materials are available for an additional \$250. Check here if you want a bound copy of the materials for the day(s) of your attendance and include the \$250 fee.

Printed Materials for \$250

Included in the conference fee, **registrants will be provided access to download and/or print the course materials prior to the Institute and also will receive a USB flash drive at the time of check-in containing the materials for the day(s) of attendance.**

I am a/n CPA ATTORNEY EA RTRP OTHER

I require CLE Credit CPE Credit CE Credit

FOR CLE ONLY: For which state(s) is CLE credit being requested? State:

Print or type clearly. This information will appear on the attendee list and on your badge.

Name: _____

Firm: _____

Address: _____

City: _____

State: _____

Zip Code: _____

Email*: _____

Business Phone: _____

(*Email is required—registration confirmations are sent via email.)

76TH INSTITUTE ON FEDERAL TAXATION

A YEAR OF INSIGHT AND ANALYSES FROM
AMERICA'S TOP TAX AUTHORITIES

OCTOBER 22-27, 2017
GRAND HYATT
NEW YORK, NY

NOVEMBER 12-17, 2017
FAIRMONT HOTEL
SAN FRANCISCO, CA

CONFERENCE CO-CHAIRS:

Elizabeth E. Drigotas, Esq., Principal
Deloitte Tax, Washington, DC

Charles P. Rettig, Esq., Principal
Hochman, Salkin, Rettig, Toscher & Perez, PC,
Beverly Hills, CA

For more information, call **212-992-3320**
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