

MILLENNIUM BILTMORE HOTEL
LOS ANGELES, CALIFORNIA

MONDAY-WEDNESDAY
JANUARY 25-27, 2016

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School of Law

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USC GOULD SCHOOL OF LAW 2016 TAX INSTITUTE

TAX 16

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receptions and breaks

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

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

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

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

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contact information



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Office hours are 9:00 a.m. to 5:00 p.m. Pacific Time

7:30 AM

Continental Breakfast and Registration

8:45 AM

Welcome and Opening Remarks

9:00 AM

**Recent Developments in
Corporate Tax Planning**

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

Mark J. Silverman
Step toe & Johnson LLP
Washington, D.C.

10:30 AM – Networking Break

10:50 AM

**Update on "Up-C" and Related Structures
in Public and Private Transactions**

Understand the uses and technical aspects of hybrid corporation-partnership transactions and see practical examples demonstrating their advantages and flexibility. The speakers will focus on the development and use of partnerships in traditional corporate structures such as REITs, IPOs and corporate acquisitions, S corporation structures, and cross-border situations, to optimize the tax efficiency of the investment vehicle for parties with different tax statuses and goals.

David M. Rievman
Skadden, Arps, Slate, Meagher
& Flom LLP
New York, NY

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

11:40 AM

**International Tax Planning in the Current
Environment: What Works, What Doesn't
and What We Can Expect**

Learn about the effect of recent developments on cross-border tax planning and anticipative planning, including M&A; cash repatriation planning; IP planning; financing and hybrid financing; and FTC planning. In each case, the speakers will explain the impact of recent Treasury and IRS guidance; OECD projects such as Master File/CbC reporting; evolving and competing concepts of substance; and U.S. tax policy in the international arena.

Peter H. Blessing
KPMG LLP
New York, NY

Quyen Huynh
Associate International Tax Counsel
U.S. Department of the Treasury
Washington, D.C.

12:30 PM

**Luncheon and Keynote Address:
Taxing the Cash Economy**

Tax evasion in the cash economy costs hundreds of billions of dollars annually. Join Professor Bankman for a 30 minute discussion on who evades taxes, and why, and how that evasion might be limited.

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

AFTERNOON DUAL TRACK PROGRAMMING
TRACK A – LARGE CORPORATION TAX PLANNING

2:00 PM

Intangibles Migration and Ownership:

Issues, Guidance and Planning

Understand techniques used to facilitate foreign ownership of intangibles, such as cost sharing arrangements, withering royalty interests and transfers to foreign partnerships. The experienced panelists will cover key areas of recent guidance (including Sections 482, 367d, and 721 and Notice 2015-54) and developments regarding the treatment of low-taxed intangible structures (including OECD guidance and IP boxes).

David Gill

Ernst & Young LLP

Lowell D. Yoder

McDermott Will & Emery
Chicago, IL

3:00 PM

Tax Benefits in M&A Transactions: What is the Law?

Can I Change it by Contract?

Join key players as they explore the use of tax benefits and other tax attributes arising in connection with M&A transactions.

Topics will include technical issues regarding which party is allocated tax benefits under applicable law and the ways buyers and sellers can provide for different results in M&A contracts.

T. Bart Stratton

PwC

J. Leonard Teti II

Cravath, Swaine & Moore LLP
New York, NY

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 panel will focus on the structural and commercial features of each transaction and analyze its tax treatment, with a particular emphasis on novel tax issues.

Alexander M. Lee

Paul Hastings LLP

TRACK B – PRIVATELY HELD BUSINESS TAX PLANNING

2:00 PM

Hot Tax Topics 2016 for Closely-Held Businesses:

Selected Federal and State Tax Traps and Opportunities for the Unwary (and the Wary, too)!

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

4:00 PM – Networking Break

4:20 PM

Key M&A Tax Issues for Privately Held Businesses

Learn about important tax considerations that arise in transactions with middle market companies, including structuring, diligence, purchase price allocation issues and other important matters.

Justin L. Bowen

Bowen Tax Law

Andy Torosyan

Holthouse Carlin & Van Trigt LLP

5:20 PM

Networking Reception

Hosted by LexisNexis Matthew Bender



LexisNexis

6:00 PM – 7:30 PM
EVENING WORKSHOPS

The following sessions will run concurrently

Anatomy of a Sweat Equity Deal:

Celebrities, Athletes and Others

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

Mergers and Acquisitions:

Don’t Forget the “Smaller” Tax Issues

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

Practical Uses of Income Tax Treaties

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

A Primer on the Affordable Care Act

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

Walk the Walk: Identifying and
Eliminating Bias in the Workplace

The legal profession has been consciously grappling with deep-rooted and often subtle issues of diversity, inclusion and bias within the legal profession. The panel examines what changes have occurred through the film *Walk the Walk*, in which scenes and dialogue reflect real-life experiences of the people who were interviewed. The panel will identify and address the issues portrayed in the film and offer suggestions on ways to eliminate bias in the legal profession.

b 1.5 hours of MCLE elimination of bias credit available

Alan J. Epstein
Venable LLP

Raman Sain
Holthouse Carlin & Van Trigt LLP

Jean Y. Yu
Venable LLP

Michael D. Fernhoff
Proskauer

Raj Tanden
Buchalter Nemer, A Professional
Law Corporation

Howard S. Fisher
The Law Offices of Howard S. Fisher

William K. Norman
Ord & Norman

Rufus v. Rhoades
Co-Author
*Rhoades & Langer, U.S. International
Taxation and Tax Treatises*
Law Offices of Rufus v. Rhoades

Eric R. Keller
Paul Hastings LLP
Washington, D.C.
(presenting remotely)

Mary Michelena Monroe
AlvaradoSmith

Gary D. Roberts
Executive Vice President
Fox Group Legal
Fox Entertainment Group

Carol Ross-Burnett
Manager of Diversity & Inclusion
Sheppard, Mullin, Richter & Hampton LLP

MODERATOR
Robin M. Pearson
Pearson & Schachter, PLC
Walnut Creek, CA

7:30 AM**Continental Breakfast and Registration****8:45 AM****Welcome and Opening Remarks****9:00 AM****Recent Developments in Partnership Tax Planning**

Learn about up-to-the-minute legislative, administrative and judicial developments in partnership tax from one of the country's leading experts.

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

10:10 AM – Networking Break**10:30 AM****Partnership Compensation Issues**

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

Craig A. Gerson
PwC
Washington, D.C.

Stuart L. Rosow
Proskauer
New York, NY

11:30 AM**Partnership Leveraged Distributions:**

Traps Getting In and Tips on Getting Out
After looking at the basic rules under Section 707(a)(1)(B) governing leveraged partnership distributions, these expert speakers will look at often overlooked aspects of these rules, including allowable debt share; the impact of nonqualified liabilities on qualified liabilities; and the lessons of *Canal Corp.* The speakers will also identify opportunities to exit a partnership in a tax-advantaged way using a leveraged distribution.

Howard E. Abrams
Warren Distinguished Professor of Law
Director of Tax Programs
University of San Diego School of Law
San Diego, CA

Todd D. Golub
Ernst & Young LLP
Chicago, IL

12:30 PM**Luncheon and Keynote Address:
Income Tax Planning Using
Estate Planning Techniques**

Join Stacy Eastland for an informative 30 minute discussion exploring planning techniques originally developed to lower potential estate taxes that may also lower income taxes.

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

Earn 24 hours of MCLE credits**REGISTER NOW****<http://law.use.edu/cle/tax>**

AFTERNOON MULTI-TRACK PROGRAMMING**TRACK A – PARTNERSHIPS & REAL ESTATE
TAX PLANNING****2:00 PM****An Overview of UPREITs and DownREITs**

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

Michael Beinus

Kirkland & Ellis LLP

Ana G. O'Brien

Latham & Watkins LLP

3:00 PM**Partnership and LLC Agreement
Drafting Techniques**

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

David B. Goldman

Munger, Tolles & Olson LLP

Thomas S. Wisialowski

Paul Hastings LLP

Palo Alto, CA

4:00 PM – Networking Break**4:20 PM****Practical Issues in Section 1031 Exchanges**

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

Terence F. Cuff

Loeb & Loeb LLP

Loretta C. Thompson

Eisner Jaffe, A Professional Corporation

TRACK B – INDIVIDUAL TAX PLANNING**2:00 PM****Use of Charitable Remainder Trusts
for Income Tax Planning**

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

Jeffrey F. DalyManaging Director
Goldman, Sachs & Co.**Syida C. Long**Vice President
Goldman, Sachs & Co.
San Francisco, CA**3:00 PM****Tax for Divorcing Couples: Tax Strategies for
U.S. and International Divorcing Couples**

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

Daniel J. Jaffe

Jaffe and Clemens

4:00 PM – Networking Break

4:20 PM

Fiduciary Income Taxation for Accountants

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

Chang H. Chae

Hoffman, Sabban & Watenmaker

Brian J. Gray

Gursey | Schneider LLP

TRACK C – ETHICS, COMPLIANCE & ENFORCEMENT

2:00 PM

Tips from the Trenches:

From Examination to Tax Court Litigation

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

Samantha Kittle

GL Howard and Company CPAs, LLP

Ted B. Meyer, CPA

Former IRS Territory Manager

Dennis L. Perez

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

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

3:00 PM

Tax Collection 101

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

Joseph A. BroylesThe Law Offices of
Joseph A. Broyles, Inc.**Courtney A. Hopley**Greenberg Traurig, LLP
San Francisco, CA**A. Lavar Taylor**

Law Offices of A. Lavar Taylor

4:00 PM – Networking Break

4:20 PM

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

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

e 1 hour of MCLE legal ethics credit available**Michael J. Desmond**

The Law Offices of Michael J. Desmond

Nancy L. Iredale

Paul Hastings LLP

Gary M. SlavettHoltz, Slavett & Drabkin,
A Professional Law Corporation

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.

IRS Examination and Collection Representation:

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

Legal Ethics and Cybersecurity

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

e 1.5 hours of MCLE legal ethics credit available

Multistate Taxation of Flow Through Entities

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

Trusts and Basis: How to Step It Up

A lot of trusts were established when transfer tax rates exceeded income tax rates. Now that income tax rates can exceed transfer tax rates, it may be beneficial to get a step up in basis in trust assets. This workshop will discuss the options to step-up the basis in trust assets.

Terence F. Cuff

Loeb & Loeb LLP

David B. Goldman

Munger, Tolles & Olson LLP

Blake D. Rubin

Ernst & Young LLP

Loretta C. Thompson

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Richard T. Egger

Best Best & Krieger LLP

Tanya L. Forsheit

Baker & Hostetler LLP

Scott B. Garner

Umberg Zipser LLP

Tracy L. Wilkison

Chief, Cyber and IP Crimes Section
U.S. Attorney's Office (C.D. Cal.)

MODERATOR

Wendy Wen Yun Chang

Hinshaw & Culbertson LLP

Kathleen K. Wright

Professor and Director of
State and Local Tax Program
Golden Gate University
School of Taxation
San Francisco, CA

Terence S. Nunan

Parker, Milliken, Clark, O'Hara & Samuelian, APC

7:30 AM

Continental Breakfast and Registration

8:45 AM

Welcome and Opening Remarks

9:00 AM

Current Developments in Estate Planning

Popular returning speaker Professor Jeffrey Pennell will teach up-to-the-minute legislative, administrative and judicial developments in estate planning. Don't miss this session – Professor Pennell is one of the country's leading experts.

Jeffrey N. Pennell

Richard H. Clark Professor of Law
Emory University School of Law
Atlanta, GA

10:30 AM – Networking Break

Hosted by The Bryn Mawr Trust Company of Delaware



10:45 AM

How to Give Effective Crummey Notices so Gifts to Trusts Qualify for the Annual Exclusion

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

Andrew M. Katzenstein

Proskauer

11:35 AM

Pulling the Rabbit Out of the GRAT Hat:

Some of the Most Creative Structural
GRAT Planning Ideas We See Out There

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

Stacy Eastland

Managing Director
Goldman, Sachs & Co.
Houston, TX

12:25 PM

Luncheon and Keynote Address:

Current Issues in Tax Administration

During the Chief Counsel's tenure as chief legal officer of the IRS, the IRS has dealt with ACA and FATCA, compliance initiatives surrounding offshore banking, judicial developments, litigation involving significant tax law principles, shrinking budgets and high profile investigations. In a 30 minute presentation, the Chief Counsel will offer his perspectives on significant tax administration developments of recent years and current issues.

William J. Wilkins

Chief Counsel
Internal Revenue Service
Washington, D.C.

1:50 PM

From the Bazaar to the Bizarre:

Planning for and Administering
Unusual Assets in Estates and Trusts

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

Allen L. Venet

First Vice President
SunTrust Bank
Atlanta, GA



2:50 PM – Ice Cream Networking Break

Hosted by Jack Barcal, Esq.

3:10 PM

The Wonderful World of Divorce:

What Trust and Estate Lawyers Need to Know about Family Law and Vice Versa

Learn about income estate and gift tax issues that arise in divorce cases and ways to deal with them, including issues raised in the divorce context by irrevocable life insurance trusts; qualified retirement plans; IRAs; trusts for children; spousal support; the statutory freezing of assets; and more.

Christopher M. Moore

Moore, Bryan & Schroff LLP

4:00 PM

California: A Taxing Place for Trusts

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

Elizabeth A. Bawden

Withers Bergman LLP

Alexander M. Popovich

Executive Director, Wealth Advisory
J.P. Morgan Private Bank

5:00 PM – Networking Reception

Hosted in part by Hahn & Hahn LLP

HAHN & HAHN LLP

continuing education credits

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

b indicates number of hours of MCLE elimination of bias credit available.

e indicates number of hours of MCLE legal ethics credit available.

LEGAL SPECIALIZATION: USC Gould School of Law, a State Bar of California-approved Legal Specialization provider, certifies that this activity has been approved for 24 hours of Legal Specialization credit in Taxation Law and 9 hours of Legal Specialization credit in Estate Planning, Trust and Probate Law.

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

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

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**5:30 PM – 7:00 PM
EVENING WORKSHOPS**

The following sessions will run concurrently

Hot Topics in Estate and Gift Tax Planning

Join two top trust and estate professionals as they discuss hot topics in estate and gift tax planning. Bring your questions!

Reynolds T. Cafferata
Rodriguez, Horii, Choi & Cafferata LLP

Alexander M. Popovich
Executive Director, Wealth Advisory
J.P. Morgan Private Bank

Did I Really Miss That? Top 10 Common Mistakes Tax Practitioners Make in Trust and Estate Planning and Administration and Can They Be Fixed?

This workshop will cover practical tips for avoiding, or fixing, tax mistakes which lawyers, accountants and their trustee/executor clients might make when administering a trust or estate. These will include dealing with outdated estate plans; making appropriate elections and allocations; and Generation Skipping Transfer Tax matters.

Allan B. Cutrow
Mitchell Silberberg & Knupp LLP

Jeffrey K. Eisen
Mitchell Silberberg & Knupp LLP

How to Make Your Estate Plan Survive Bankruptcy

When creating an estate plan for clients, do you consider the potential effect of bankruptcy or know how estate planning trusts are treated in bankruptcy? This workshop will review key points to know about bankruptcy when making estate plans for clients. Topics will include the scope of the bankruptcy estate; how the Bankruptcy Code treats certain types of estate planning trusts; the bankruptcy trustee's power to avoid and recover fraudulent transfers under the Bankruptcy Code and applicable state law; and the U. S. Supreme Court's decision in *Clark v. Rameker*.

James P. Menton
Robins Kaplan LLP

Inbound Planning with Specific Cases

This workshop will address various U.S. income tax issues for inbound businesses and individuals. Topics will include treaty concepts such as limitation of benefits; branch profits tax; foreign investment in U.S. real estate; limitation on interest deductions; and withholding.

Polina S. Chapiro
Green Hasson Janks

upcoming USC Gould School of Law programs

INTELLECTUAL PROPERTY

Tuesday, February 9, 2016

Fairmont Miramar Hotel & Bungalows – Santa Monica, California

REAL ESTATE LAW AND BUSINESS

Thursday, March 10, 2016

Jonathan Club – Los Angeles, California

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

planning committee

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