



The State Bar of California **TAXATION SECTION**

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14 Hours MCLE,
Legal Specialization
& CPE Credit

2015 ANNUAL MEETING OF THE CALIFORNIA TAX BAR AND CALIFORNIA TAX POLICY CONFERENCE

The Premier California Tax Education Event

November 4-6, 2015

Hilton La Jolla Torrey Pines



Register at <http://taxation.calbar.ca.gov>





The State Bar of California Taxation Section
**Annual Meeting of the California Tax Bar and
California Tax Policy Conference**



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The names of Sponsors supporting the California Tax Policy Conference portion of the Tax Annual Meeting are listed in blue.

The Annual Meeting of the California Tax Bar and California Tax Policy Conference is a single annual conference presented by the Taxation Section of the State Bar of California. All sponsorship funds generated by the conference are placed in the Taxation Section fund account of the State Bar of California.

Make plans now to join us for California's foremost tax conference, the **2015 Annual Meeting of The California Tax Bar and California Tax Policy Conference!** Satisfy your annual MCLE requirement in beautiful La Jolla while networking with key tax officials, fellow tax practitioners, colleagues and friends.

The Conference features two and a half energy-packed days with an agenda of 31 educational courses and numerous networking opportunities tailored to corporate tax executives, attorneys, CPAs, financial planners, enrolled agents, government tax officials, legislators and staff, and law students.

Expert panels cover the latest developments in Estate and Gift Tax, State and Local Tax, Tax Procedure and Litigation, and include important updates regarding the taxation of corporate and other business entities, income tax, international tax, tax legislation and tax policy.

Annual Meeting featured speakers include Federal Keynote Speaker, **Debra K. Moe** (invited), Division Counsel, (Small Business/Self-Employed Division), IRS Office of Chief Counsel, **Hon. Mark V. Holmes**, United States Tax Court, **Hon. L. Paige Marvel**, United States Tax Court, **Caroline D. Ciraolo** (invited), Acting Assistant Attorney General, Tax Division, U.S. Department of Justice, and **Sandra Brown**, Assistant United States Attorney, Chief, Tax Division, United States Attorney's Office, Central District of California. Interact with more than 30 IRS Chief Counsel Attorneys including Associate Area Counsels, Area Counsels, and Deputy Area Counsels who will be in attendance from various divisions including Small Business Self-Employed, Large Business & International and Criminal Tax.

As part of the California Tax Policy Conference, we are pleased to present distinguished speakers including Keynote Speaker **Betty Yee**, California State Controller, **Jozel Brunett**, Chief Counsel, California Franchise Tax Board, **Randy Ferris**, Chief Counsel, California State Board of Equalization, and **Gregory Matson**, Deputy Executive Director, Multistate Tax Commission.

The Conference also features a number of unique networking events, including:

- Opening Night Reception - Meet the Speakers and Federal and State Government Attendees;
- Young Tax Lawyers Networking Reception - All are welcome;
- Dinner with entertainment by renowned comedian and political satirist, **Will Durst**; and
- Sponsored Vegas-style casino night.

We look forward to seeing you at the **2015 Annual Meeting of the California Tax Bar and California Tax Policy Conference!**

Betty Williams, Chair
Annual Meeting

Valerie Dickerson, Chair
California Tax Policy Conference

Annual Meeting Planning Committee:

Rebecca O'Toole, Adria Price, Kaelyn Romey, and Robin Klomparens (Advisor)

California Tax Policy Conference Planning Committee:

Shellie Hughes, Jenna Lewis, Troy Van Dongen, Roburt Waldow, and Carley Roberts (Advisor)

Attending The Annual Meeting of The California Tax Bar and California Tax Policy Conference is a valuable investment in your career. It is a key venue for networking, client development, social and leisure events, and quality education.



REGISTER at <http://taxation.calbar.ca.gov>



SCHEDULE AT A GLANCE

E&G = Estate & Gift

TPL = Federal Tax Procedure & Litigation

SALT = CTPC (State and Local Tax)

WEDNESDAY, NOVEMBER 4, 2015	THURSDAY, NOVEMBER 5, 2015	FRIDAY, NOVEMBER 6, 2015
4:00pm - 6:00pm <i>Registration</i>	7:00am - 5:00pm <i>Registration</i>	7:00am - 5:00pm <i>Registration</i>
4:30pm - 6:00pm E&G, TPL & SALT: <i>Tips and Techniques for Managing a Law Practice with Ethical Considerations</i>	7:30am - 8:30am <i>Breakfast —New this year! Complimentary Committee Meeting Breakfast!</i>	7:30am - 8:30am <i>Breakfast</i>
6:30pm - 8:30pm Opening Reception: <i>New this year! Meet the Speakers and Federal and State Government Attendees</i>	8:30am - 10:00am E&G: <i>Estate and Gift Tax Current Developments</i> TPL: <i>Criminal Tax Workshop</i> SALT: <i>2014 and 2015 California Tax Legislation - Policy-Makers at Work</i>	8:30am - 9:45am E&G: <i>Unanswered Questions in the Fiduciary Tax World</i> TPL: <i>Effective Resolution Strategies for Federal and State Audits and Appeals</i> SALT: <i>To Regulate or Not to Regulate in California: Isn't there a Regulation for That?</i>
8:00pm - 10:00pm <i>YTL Networking Reception</i>	10:10am - 11:25am E&G: <i>Estate and Gift Tax Audit Issues</i> TPL: <i>Advanced Tax Court Litigation Boot Camp, Part 1: Qualifying and Effectively Using an Expert at Trial</i> SALT: <i>Blue Light Special! Finding the "Market" in California's New Market-based Sourcing Rules</i>	9:55am - 11:25am E&G: <i>Planning Strategies That Reduce Both Income and Estate Tax</i> TPL: <i>Federal Procedural Roundtable</i> SALT: <i>2015 SALT Litigation: Cliff's Notes</i>
	11:35am - 1:00pm <i>Lunch/Klein & Garvey Awards/ Federal Keynote</i>	11:35am - 1:00pm <i>Lunch/Miller Award/State Keynote</i>
	1:10pm - 2:10pm E&G: <i>Important Tax Administration and Procedural Rules for Estate Planners</i> TPL: <i>Transfer Pricing Hot Topics</i> SALT: <i>Going Nuts Over the Complexities of the Sales Tax on Food and the Possibility of Reform</i>	1:10pm - 2:10pm E&G: <i>Planning for Distributions from Qualified Retirement Plans and IRAs</i> TPL: <i>Civil and Criminal Employment Tax Enforcement—The Government's Current Focus and What You and Your Clients Need to Know</i> SALT: <i>I Swear It Wasn't Willful Neglect! Making the Case for Penalty Abatement in California</i>
	2:20pm - 3:20pm E&G: <i>What Every Domestic Estate Planning Attorney Should Know About International Estate Planning</i> TPL: <i>Partnership Liability Allocations</i> SALT: <i>Is it a Plane, an Automobile or a Computer? Exploration of California's Property Tax Software Exemption</i>	2:20pm - 3:20pm E&G: <i>Gone Girl, Inc. - California and Federal Corporate Tax</i> TPL: <i>Like-Kind Exchanges - Updates/Hot Topics</i> SALT: <i>Breaking Ground: California's First-Ever New Statewide Partial Sales & Use Tax Exemption for Manufacturing and R&D</i>
	3:30pm - 5:00pm E&G: <i>The Nature and Effectiveness of Domestic Asset Protection Trusts</i> TPL: <i>Advanced Tax Court Litigation Boot Camp, Part 2: Perfect your Advocacy Skills and Develop Advanced Trial Techniques</i> SALT: <i>Exploring the Facts and Circumstances of "Nonbusiness" Income</i>	3:30pm - 5:00pm E&G: <i>And Now, the Rest of the Story...oh, Those Local Taxes</i> TPL: <i>International Tax Audit & Appeals including Statute of Limitations in the International Context</i> SALT: <i>Chief Counsel Roundtable</i>
	6:00pm - 8:30pm <i>Dinner</i>	
	8:30pm - 11:00pm <i>After-hours Event</i>	



COURSES BY COMMITTEE

Courses sponsored by multiple committees are listed under each committee section. The course number shown in brackets corresponds with the title of the course. This number is used to track MCLE credit. Federal tax programs are printed in black and the CTPC (State and Local Tax) programs, including Federal-CTPC crossover courses, are printed in blue.

CALIFORNIA TAX POLICY CONFERENCE (SALT)

- [4] 2014 and 2015 California Tax Legislation - Policy-Makers at Work
- [7] Blue Light Special! Finding the "Market" in California's New Market-based Sourcing Rules
- [9] Transfer Pricing Hot Topics
- [10] Going Nuts Over the Complexities of the Sales Tax on Food and the Possibility of Reform
- [13] Is it a Plane, an Automobile or a Computer? Exploration of California's Property Tax Software Exemption
- [14] The Nature and Effectiveness of Domestic Asset Protection Trusts
- [16] Exploring the Facts and Circumstances of "Nonbusiness" Income
- [18] Effective Resolution Strategies for Federal and State Audits and Appeals
- [19] To Regulate or Not to Regulate in California: Isn't there a Regulation for That?
- [22] 2015 SALT Litigation: Cliff's Notes
- [25] I Swear It Wasn't Willful Neglect! Making the Case for Penalty Abatement in California
- [26] Gone Girl, Inc. - California and Federal Corporate Tax
- [27] Like-Kind Exchanges - Updates/Hot Topics
- [28] Breaking Ground: California's First-Ever New Statewide Partial Sales & Use Tax Exemption for Manufacturing and R&D
- [29] And Now, the Rest of the Story...Oh, Those Local Taxes
- [31] Chief Counsel Roundtable

ANNUAL MEETING (FEDERAL TAX PROGRAMS) (Federal-CPTC crossover courses noted in blue)

COMPENSATION & BENEFITS

- [23] Planning for Distributions from Qualified Retirement Plans and IRAs

CORPORATE & PASS-THROUGH ENTITIES

- [8] Important Tax Administration and Procedural Rules for Estate Planners
- [12] Partnership Liability Allocations
- [16] Exploring the Facts and Circumstances of "Nonbusiness" Income
- [26] Gone Girl, Inc. - California and Federal Corporate Tax

ESTATE & GIFT TAX

- [2] Estate and Gift Tax Current Developments
- [5] Estate and Gift Tax Audit Issues
- [8] Important Tax Administration and Procedural Rules for Estate Planners
- [11] What Every Domestic Estate Planning Attorney Should Know About International Estate Planning
- [14] The Nature and Effectiveness of Domestic Asset Protection Trusts
- [17] Unanswered Questions in the Fiduciary Tax World
- [20] Planning Strategies That Reduce Both Income and Estate Tax
- [23] Planning for Distributions from Qualified Retirement Plans and IRAs

INCOME & OTHER TAXES

- [14] The Nature and Effectiveness of Domestic Asset Protection Trusts
- [17] Unanswered Questions in the Fiduciary Tax World
- [20] Planning Strategies That Reduce Both Income and Estate Tax
- [23] Planning for Distributions from Qualified Retirement Plans and IRAs
- [27] Like-Kind Exchanges - Updates/Hot Topics

INTERNATIONAL TAX

- [9] Transfer Pricing Hot Topics
- [11] What Every Domestic Estate Planning Attorney Should Know About International Estate Planning
- [30] International Tax Audit & Appeals Including Statute of Limitations in the International Context

TAX EXEMPT ORGANIZATIONS

- [8] Important Tax Administration and Procedural Rules for Estate Planners
- [17] Unanswered Questions in the Fiduciary Tax World

TAX POLICY, PRACTICE & LEGISLATION

- [26] Gone Girl, Inc. - California and Federal Corporate Tax

TAX PROCEDURE & LITIGATION

- [1] Tips and Techniques for Managing a Law Practice with Ethical Considerations
- [3] Criminal Tax Workshop
- [6] Advanced Tax Court Litigation Boot Camp, Part 1: Qualifying and Effectively Using an Expert at Trial
- [9] Transfer Pricing Hot Topics
- [12] Partnership Liability Allocations
- [15] Advanced Tax Court Litigation Boot Camp, Part 2: Perfect your Advocacy Skills and Develop Advanced Trial Techniques
- [18] Effective Resolution Strategies for Federal and State Audits and Appeals
- [21] Federal Procedural Roundtable
- [24] Civil and Criminal Employment Tax Enforcement - The Government's Current Focus and What You and Your Clients Need to Know
- [27] Like-Kind Exchanges - Updates/Hot Topics
- [30] International Tax Audit & Appeals Including Statute of Limitations in the International Context

YOUNG TAX LAWYERS

- [1] Tips and Techniques for Managing a Law Practice with Ethical Considerations
- [3] Criminal Tax Workshop
- [5] Estate and Gift Tax Audit Issues
- [6] Advanced Tax Court Litigation Boot Camp, Part 1: Qualifying and Effectively Using an Expert at Trial
- [8] Important Tax Administration and Procedural Rules for Estate Planners
- [11] What Every Domestic Estate Planning Attorney Should Know About International Estate Planning
- [15] Advanced Tax Court Litigation Boot Camp, Part 2: Perfect your Advocacy Skills and Develop Advanced Trial Techniques
- [18] Effective Resolution Strategies for Federal and State Audits and Appeals
- [22] 2015 SALT Litigation: Cliff's Notes
- [25] I Swear It Wasn't Willful Neglect! Making the Case for Penalty Abatement in California



SPEAKERS

The following list represents the speaker names available at press time, and is subject to change. The speaker's course number is noted in brackets. CTPC courses (including cross-over courses) speaker names are printed in blue.

- Wendy Abkin, Partner, Abkin Law, San Francisco [1] [3]
Linette Angelastro (invited), Chief Counsel Associate Area Counsel, Internal Revenue Service, Thousand Oaks [24]
Bart Baer, Principal, Deloitte Tax LLP, San Francisco [7]
Pete Baumgarten, National Office Attorney Advisor, IRS Office of Chief Counsel, Washington, D.C. [27]
Kelly Bluth, Manager, Moss Adams LLP, Rancho Cordova [26]
Clifton Bonney, Special Trial Attorney, Office of Chief Counsel, IRS, San Francisco [6]
Peter W. Bowie, Of Counsel, Ballard Spahr, LLP, San Diego [14]
Michael Boykin, Principal, Grant Thornton LLP, North Carolina [13]
Dennis Brager, Partner, Brager Tax Law Group, Los Angeles [30]
Sandra Brown, AUSA Division Chief, US Attorneys Office, Los Angeles [3]
Rachael Bruce, Bureau Director, Audit Policy, Protest and Administration Bureau, California Franchise Tax Board, Sacramento [18]
Jozel Brunett, Chief Counsel, California Franchise Tax Board, Sacramento [31]
Laura L. Buckley, Associate Attorney, Higgs Fletcher & Mack, LLP, San Diego [1]
Clark R. Calhoun, Partner, Alston & Bird, Los Angeles [28]
Christopher W. Campbell, Partner, Loeb & Loeb LLP, Los Angeles [19]
Fred Campbell-Craven, Tax Counsel IV, Tax Administration and Procedure Bureau, California Franchise Tax Board, Sacramento [18]
Caroline D. Ciraolo (invited), Acting Assistant Attorney General, Tax Division, U.S. Department of Justice, Washington, DC [24]
Scott Claremon, Tax Counsel III (Specialist), Tax and Fee Programs Division, California State Board of Equalization, Sacramento [25]
Eric J. Coffill, Partner, Morrison & Foerster LLP, Sacramento [26]
William Colgin, Partner, Morgan, Lewis & Bockius, LLP, Palo Alto [6]
Terry Cuff, Partner, Loeb & Loeb, LLP, Los Angeles [12]
Karen Harriger Currie, Partner, Jones Day, Dallas [22]
Robyn Davis, Senior Manager, Moss Adams LLP, Rancho Cordova [28]
Randy Ferris, Chief Counsel, California State Board of Equalization, Sacramento [31]
David L. Forst, Partner, Fenwick & West, LLP, San Francisco [9]
Jeff Friedman, Partner, Sutherland Asbill & Brennan LLP, Washington, DC [16]
Michelle Graham, Partner, Withers Bergman LLP, Rancho Santa Fe [11]
Jeff Graybill, Tax Counsel IV, Litigation Division, California State Board of Equalization, Sacramento [22]
Scot Grierson, Partner, KPMG LLP, Irvine [26]
Colin Grinnell, Consultant, California State Senate, Senate Committee on Governance and Finance, Sacramento [4]
Rob Gutierrez, Director of the California Tax Foundation, California Taxpayers Association, Sacramento [29]
Mel Hadley (invited), Collection Territory Manager, Internal Revenue Service, Los Angeles [24]
Gail Hall, Director, Legislative Services Bureau, California Franchise Tax Board, Sacramento [4]
Bradley Heller, Tax Counsel IV, Tax and Fee Programs Division, California State Board of Equalization, Sacramento [19]
Nancy Henderson, Partner, Henderson, Caverly, Pum & Charney, LLP, San Diego [8]
Donna Herbert, Senior Counsel (SB/SE), Internal Revenue Service, Thousand Oaks [2]
Bill Hilson, Bureau Director, Litigation Bureau, California Franchise Tax Board, Sacramento [22]
James F. Hogan, Managing Director of Washington D.C. Office, Andersen Tax, McLean, VA [2]
Hon. Mark V. Holmes, Judge, United States Tax Court, Washington, D.C. [6, 21]
Annie H. Huang, Partner, Pillsbury Winthrop Shaw Pitman LLP, San Francisco [25]
Ciro M. Immordino, Tax Counsel IV, General Tax Bureau, California Franchise Tax Board, Sacramento [27]
Oksana Jaffe, Chief Consultant, California State Assembly, Assembly Committee on Revenue and Taxation, Sacramento [4]
Phil Jelsma, Partner, Crosbie Gliner Schiffman Southard & Swanson LLP, San Diego [12]
Wayne Johnson, Managing Principal, Wayne R. Johnson & Associates, PLC, Los Angeles [11]
Carl A. Joseph, Principal, Ernst & Young LLP, Roseville [16]
George D. Karibjanian, Partner, Proskauer Rose, LLP, Boca Raton, FL [14]
Robin Klomparens, Partner, Wagner Kirkman Blaine Klomparens & Youmans LLP, Mather [2, 5]
Patrick J. Kusiak, Of Counsel, Legal Division, California Franchise Tax Board, Sacramento [39]
Bruce Langston, Bureau Director, Technical Resources Bureau, California Franchise Tax Board, Sacramento [26]
Paul Lee, Senior Regional Wealth Advisor, Northern Trust, New York [20]
Dennis Leonard, Partner, Ramsbacher Prokey & Leonard LLP, San Jose [17, 21]
Patrick Martin, International Tax Partner, Procopio, Cory, Hergreaves, Savitch, LLP, San Diego [11]



The State Bar of California Taxation Section 2015 Annual Meeting of the California Tax Bar and California Tax Policy Conference

November 4–6, 2015 — La Jolla

- Brad Marsh, Partner, Greenberg Traurig, LLP, San Francisco [29]
- Hon. L. Paige Marvel, Judge, United States Tax Court, Washington, D.C. [15, 21]
- Gregory S. Matson, Deputy Executive Director, Multistate Tax Commission, Washington, D.C. [9]
- Kerne H. O. Matsubara, Partner, Pillsbury Winthrop Shaw Pitman LLP, San Francisco [29]
- Keith I. Matsuda, IRS Office of Appeals, Large Case & Alternative Dispute Resolution Appeals, Los Angeles [18]
- Jeff McGuire, Deputy Director, Sales and Use Tax Department, Sacramento [28]
- Lawrence Mendel, Tax Counsel IV, Tax and Fee Programs Division, California State Board of Equalization, Sacramento [10]
- Kathryn A. Meyer, Area Counsel, Office of Chief Counsel, IRS, SBSE, San Francisco [1]
- Lou Mezzullo, Consulting Partner, Withers Bergman LLP, Encinitas [23]
- Debra K. Moe (invited), Division Counsel, (Small Business/Self-Employed Division), IRS Office of Chief Counsel, Washington, D.C. [21, 35]
- Charles Moll, Partner, Winston & Strawn LLP, San Francisco [31]
- Richard Moon, Tax Counsel IV, Tax and Fee Programs Division, California State Board of Equalization, Sacramento [13]
- Audrey M. Morris, Deputy Area Counsel, Office of Chief Counsel, IRS, Dallas, Texas [6]
- Jordan S. Musen, Associate Area Counsel, Office Of Chief Counsel, IRS, Thousand Oaks [15]
- John Paek, Partner, Baker & McKenzie LLP, Palo Alto [22]
- Dennis L. Perez, Partner, Hochman, Salkin, Rettig, Toscher & Perez, P.C., Los Angeles [15]
- Michele Pielsticker, Chief, Legislative and Research Division, California State Board of Equalization, Sacramento [4]
- David Pope, Associate, Baker & McKenzie LLP, New York [16]
- Brad Posten, Senior Counsel, Office of Chief Counsel Branch 2, IRS, Washington D.C. [17]
- Doug Powers, Tax Counsel IV, Settlement Bureau, California Franchise Tax Board, Sacramento [19]
- John Prokey, Partner, Ramsbacher Prokey & Leonard LLP, San Jose [5]
- Rob Putzier, Director, Grant Thornton LLP, Irvine [10]
- Edward Robbins, Partner, Hochman, Salkin, Rettig, Toscher & Perez, P.C., Los Angeles [15, 30]
- Leah Robinson, Partner, Sutherland Asbill & Brennan LLP, New York [22]
- Gina Rodriguez, Vice President, State Tax Policy, California Taxpayers Association, Sacramento [4]
- Kaelyn J. Romey, Senior Counsel, Office of Chief Counsel, IRS, San Francisco [15]
- Matt Savatsky, Senior Manager, KPMG LLP, San Francisco [7]
- Martin A. Schainbaum, Martin A. Schainbaum – A Professional Law Corporation, San Francisco [35]
- Carolyn A. Schenck, Senior Counsel, Office of Chief Counsel, IRS, Los Angeles [30]
- Craig Scott, Bureau Director, Tax Administration and Procedure Bureau, California Franchise Tax Board, Sacramento [25]
- Mike Shaikh, Associate, Reed Smith, Los Angeles [28]
- Alyssa C. Snyder, Associate Attorney, Coblenz, Patch Duffy & Bass LLP, San Francisco [1]
- Mike Sorrow, Partner, McDermott Will & Emery, Chicago, IL [8]
- Mark N. Stefan, Partner, Ernst & Young LLP, San Jose [10]
- Eric D. Swenson, Partner, Procopio, Cory, Hargreaves & Savitch LLP, San Diego [30]
- Frederick Thomas, Senior Manager, Deloitte Tax LLP, Los Angeles [19]
- Maria Todorova, Counsel, Sutherland Asbill & Brennan LLP, Atlanta [25]
- Brian Toman, Partner, Reed Smith LLP, San Francisco [13]
- Ted Tourian, Tax Counsel III, Multistate Tax Bureau, California Franchise Tax Board, Sacramento [16]
- Robert Tucker, Assistant Chief Counsel, Tax and Fee Programs Division, California State Board of Equalization, Sacramento [18]
- Michael P. Varela, Associate Attorney, Hopkins & Carley, Palo Alto [1]
- Troy M. Van Dongen, Partner, Winston & Strawn LLP, San Francisco [13]
- Belan Wagner, Partner, Wagner Kirkman Blaine Klomprens Youmans, LLP, Mather [27]
- Robert J. Waldow, Partner, Sheppard, Mullin, Richter & Hampton LLP, Costa Mesa [19]
- Steven Walker, Managing Shareholder, Law Offices of Steven Walker, San Jose [3]
- Jay Weill, Partner, Sideman Bancroft, LLP, San Francisco [24]
- Melissa Williams, Tax Counsel IV, Multistate Tax Bureau, California Franchise Tax Board, Sacramento [7]
- Sonia Woodruff, Tax Counsel III, General Tax Bureau, California Franchise Tax Board, Sacramento [14]
- Scott Wright, Partner, Sutherland Asbill & Brennan LLP, Atlanta [7]
- Betty T. Yee, California State Controller, Sacramento [39]
- Doug Youmans, Partner, Wagner Kirkman Blaine Klomprens & Youmans LLP, Mather [35]



REGISTER at <http://taxation.calbar.ca.gov>



2015 CONFERENCE SCHEDULE

Courses and speakers are subject to change. Plan ahead by pre-registering for the programs of your choice using the Course Selector. [CTPC \(State & Local Tax\)](#) and [Annual Meeting-CTPC crossover courses](#) are shown in blue.

WEDNESDAY, NOVEMBER 4

Wednesday, November 4 | 4:00-6:30 pm

Conference Registration

Wednesday, November 4 | 4:30-6:00 pm

1.5 Hours Legal Ethics & Legal Specialization

Course #1

Young Tax Lawyers

Tips and Techniques for Managing a Law Practice with Ethical Considerations

Speakers will discuss new developments in law practice operation and management and provide insight into how technology impacts every aspect of legal practice from advertising, communicating with clients, maintaining client files, and billing management. Speakers with a wide variety of practice backgrounds and experience will share techniques on effective and ethical practice operations. Learn how to balance ever-changing business developments while maintaining the integrity of the profession.

Speaker(s):

Wendy Abkin, Partner, Abkin Law, San Francisco

Laura L. Buckley, Associate Attorney, Higgs Fletcher & Mack, LLP, San Diego

Kathryn A. Meyer, Senior Area Counsel, Office of Chief Counsel, IRS, SBSE, San Francisco

Alyssa C. Snyder, Associate Attorney, Coblenz Patch Duffy & Bass, LLP, San Francisco

Michael P. Varela, Associate Attorney, Hopkins & Carley, Palo Alto

Wednesday, November 4 | 6:30-8:30 pm

Conference Opening Reception #32

Connect with conference speakers and Federal and State government attendees at the **2015 Annual Meeting of the California Tax Bar and California Tax Policy Conference Opening Reception**. Enjoy hearty appetizers and wine hosted in part by **Apheta**. This event is complimentary, however your RSVP is required. Sign up on the Conference Registration Form to join us for this exciting event!



Wednesday, November 4 | 8:00-10:00 pm

YTL Networking Reception #33 | \$25 per person

Join the Young Tax Lawyers for hosted cocktails and appetizers at the YTL Annual Reception. Challenge your peers to some friendly competition with our assortment of games and activities. All are invited to attend. Purchase tickets in advance on the Conference Registration Form. The reception is sponsored in part by the **University of San Francisco School of Law, LLM in Taxation Program**.



THURSDAY, NOVEMBER 5

Thursday, November 5 | 7:00 am-5:00 pm

Conference Registration & MCLE Sign-in

Thursday, November 5 | 7:30-8:30 am

Continental Breakfast #34

Continental Breakfast is complimentary, but your RSVP is required. Select item #34 in Section B of the Conference Registration Form.

Thursday, November 5 | 7:30-8:30 am

Taxation Section Committee Meetings #42-50

New in 2015 - Taxation Section Committee Breakfast Meetings! Tables will be reserved under each Committee's name. If you are planning to attend a Committee meeting, select both the Continental Breakfast #34 AND the appropriate box in Section C of the Conference Registration Form.

Thursday, November 5 | 8:30-10:00 am

1.5 Hours MCLE & Legal Specialization

Course #2

Estate & Gift Tax

Estate and Gift Tax Current Developments

The panel of government and private practitioners will discuss current case law, rulings, statutes and regulations. The panel will also discuss how to apply for rulings and pre-rulings and what is new at Counsel's Office and Appeals.

Speaker(s):

Donna Herbert, Senior Counsel (SB/SE), Internal Revenue Service, Thousand Oaks

James F. Hogan, Managing Director of Washington D.C. Office, Andersen Tax, McLean, VA

Robin Klomprens, Partner, Wagner Kirkman Blaine Klomprens & Youmans, LLP, Mather



Thursday, November 5 | 8:30-10:00 am (Continued)

Course #3

Tax Procedure & Litigation, Young Tax Lawyers

Criminal Tax Workshop

This practical workshop is designed to provide essential strategies and techniques for handling a criminal tax case from inception through indictment and sentencing. A hypothetical will cover “egg shell” audits, referrals to Criminal Investigation, and the Criminal Investigation phase. Topics will include surprise interviews, the Special Agent’s Report, and what to expect at a “SAC” Conference. The workshop also covers sentencing guidelines and how to compute the tax loss, successful strategies in plea bargaining, and sentencing and restitution issues. This program is a must for practitioners who represent clients with potential criminal tax exposure.

Speaker(s):

Wendy Abkin, Partner, Abkin Law, San Francisco

Sandra Brown, AUSA Division Chief, US Attorneys Office, Los Angeles

Steven Walker, Managing Shareholder, Law Offices of Steven Walker, San Jose

Federal Government Speaker Invited

Course #4

CTPC (State and Local Tax)

2014 and 2015 California Tax Legislation—Policy Makers at Work

Legislative tax committee staff and other tax policy professionals will review what passed, what did not, and why. Panelists will also address pending and anticipated California legislative proposals and other states’ legislative policy differences.

Speaker(s):

Colin Grinnell, Consultant, California State Senate, Senate Committee on Governance and Finance, Sacramento

Gail Hall, Director, Legislative Services Bureau, California Franchise Tax Board, Sacramento

Oksana Jaffe, Chief Consultant, California State Assembly, Assembly Committee on Revenue and Taxation, Sacramento

Michele Pielsticker, Chief, Legislative and Research Division, California State Board of Equalization, Sacramento

Gina Rodriguez, Vice President, State Tax Policy, California Taxpayers Association, Sacramento

Thursday, November 5 | 10:10-11:25 am

1.25 Hours MCLE & Legal Specialization

Course #5

Estate & Gift Tax, Young Tax Lawyers

Estate and Gift Tax Audit Issues

The panel will address the IRS’s most current focus in estate and gift tax audits. The discussion will include the latest areas of attack and how to plan around them, as well as how to defend them if the train has left the station.

Speaker(s):

Robin Klomparens, Partner, Wagner Kirkman Blaine Klomparens & Youmans LLP, Mather

John Prokey, Partner, Ramsbacher Prokey & Leonard LLP, San Jose

Course #6

Tax Procedure & Litigation, Young Tax Lawyers

Advanced Tax Court Litigation Boot Camp, Part 1: Qualifying and Effectively Using an Expert at Trial

This panel will focus on the necessary procedure for qualifying and effectively using an expert witness in Tax Court. You will get an overview of Tax Court Rule 143(g), learn how to qualify your expert witness, perform effortless voir dire, and deliver a damaging cross examination. The panel will address using rebuttal reports, “hot-tubbing,” possible Daubert concerns, and provide a discussion regarding lay and industry experts.

Speaker(s):

Clifton Bonney, Special Trial Attorney, Office of Chief Counsel, IRS, San Francisco

William Colgin, Partner, Morgan, Lewis & Bockius, LLP, Palo Alto

Hon. Mark V. Holmes, Judge, United States Tax Court, Washington, D.C.

Audrey M. Morris, Deputy Area Counsel, Office of Chief Counsel, IRS, Dallas, Texas



Thursday, November 5 | 10:10-11:25 am (Continued)

Course #7

CTPC (State and Local Tax)

Blue Light Special, Finding the Market in California's New Market-based Sourcing Rules

Join this panel for a lively discussion of the evolution and current status of California's implementation of a single sales factor apportionment methodology with market-based sourcing rules for sales other than sales of tangible personal property. Specific areas of focus will include the current market-based sourcing regulation and the FTB's efforts to provide greater clarification for how market-based sourcing is applied. The panel will also address best practices when there is no clear guidance for a particular type of receipt and touch on how other states have implemented their versions of market-based sourcing. Finally, the panel will consider the California tax policy implications of these developments.

Speaker(s):

Bart Baer, Principal, Deloitte Tax LLP, San Francisco

Matt Savatsky, Senior Manager, KPMG LLP, San Francisco

Melissa Williams, Tax Counsel IV, Multistate Tax Bureau, California Franchise Tax Board, Sacramento

Scott Wright, Partner, Sutherland Asbill & Brennan LLP, Atlanta, GA

Thursday, November 5 | 11:35 am-1:00 pm

Luncheon and Federal Keynote #35 | \$49 per person

Conference Luncheon and Federal Keynote Address with Presentation of the V. Judson Klein Award and Joanne M. Garvey Award

The opening day luncheon showcases the prestigious V. Judson Klein Award to **Doug Youmans**, Partner, Wagner Kirkman Blaine Klomprens & Youmans LLP; and the distinguished Joanne M. Garvey Award to **Martin A. Schainbaum**, Managing Shareholder, Martin A. Schainbaum, APC. The luncheon program will feature a keynote address by **Debra K. Moe** (invited), Division Counsel (Small Business/Self-Employed Division), IRS Office of Chief Counsel, Washington, D.C. This luncheon is sponsored in part by **Wagner Kirkman Blaine Klomprens & Youmans LLP**. Purchase tickets in advance on the Conference Registration Form. Onsite ticket sales are limited.



Doug Youmans



Martin Schainbaum



Debra K. Moe



Thursday, November 5 | 1:10-2:10 pm

1 Hour MCLE & Legal Specialization

Course #8

Corporate & Pass-Through Entities, Estate & Gift Tax, Tax Exempt Organizations, Young Tax Lawyers

Important Tax Administration and Procedural Rules for Estate Planners

This panel will discuss the special tax rules that apply when dealing with post mortem administration, including: funding, transferee liability, fiduciary liability, estate tax liens, 6166, and other important rules.

Speaker(s):

Nancy Henderson, Partner, Henderson, Caverly, Pum & Charney, LLP, San Diego

Mike Sorrow, Partner, McDermott Will & Emery, Chicago, IL

Course #9

International Tax, CTPC (State and Local Tax), Tax Procedure & Litigation

Transfer Pricing Hot Topics

This program will discuss new developments in the realm of transfer pricing and explore the relationship between transfer pricing and an entity's tax and financial reporting. In addition, an esteemed panelist from the Multistate Tax Commission ("MTC") will discuss its Arm's-length Adjustment Service ("ALAS") initiative to support state revenue authorities in their independent reviews of transfer pricing arrangements.

Speaker(s):

David L. Forst, Partner, Fenwick & West, LLP, San Francisco

Gregory S. Matson, Deputy Executive Director, Multistate Tax Commission, Washington, D.C.

Course #10

CTPC (State and Local Tax)

Going Nuts Over the Complexities of Sales Tax Classifications

Ever wonder why your bill at the deli is different for the same sandwich when you eat in the restaurant versus when you take it to go? Our panel of sales tax gurus will answer this question and many more as they take on the complexities of the sales and use tax laws. Discussion topics will include the need (or lack thereof) for such complexity, the pros and cons of reforming the system, and recent developments in the area of sales and use tax.

Speaker(s):

Lawrence Mendel, Tax Counsel IV, Tax and Fee Programs Division, California State Board of Equalization, Sacramento

Rob Putzier, Director, Grant Thornton LLP, Irvine

Mark N. Stefan, Partner, Ernst & Young LLP, San Jose



Thursday, November 5 | 2:20-3:20 pm

1 Hour MCLE & Legal Specialization

Course #11

Estate & Gift Tax, International Tax, Young Tax Lawyers

What Every Domestic Estate Planning Attorney Should Know About International Estate Planning

As the world becomes increasingly global, estate planners must have a basic understanding of international issues that may arise. This presentation will give an overview of the top international estate planning issues that a domestic estate planner is likely to encounter. Learn what to do when a U.S. person has a foreign bank account or foreign real property, names a foreign trustee, leaves property to a foreign beneficiary, receives a gift from a non-resident alien, or marries a non-citizen spouse.

Speaker(s):

Michelle Graham, Partner, Withers Bergman LLP, Rancho Santa Fe

Wayne Johnson, Managing Principal, Wayne R. Johnson & Associates, PLC, Los Angeles

Patrick Martin, International Tax Partner, Procopio, Cory, Hergeaves, Savitch, LLP, San Diego

Course #12

Corporate & Pass-Through Entities, Tax Procedure & Litigation

Partnership Liability Allocations

Discover how new proposed regulations on partnership liability allocations could dramatically tighten the rules in this critical area such as what will trigger gains for many taxpayers with negative capital accounts. The program includes a review of planning techniques under current law and potential effects of the proposed changes.

Speaker(s):

Terry Cuff, Partner, Loeb & Loeb, LLP, Los Angeles

Phil Jelsma, Partner, Crosbie Gliner Schiffman Southard & Swanson LLP, San Diego

Course #13

CTPC (State and Local Tax)

Is it a Plane, an Automobile or a Computer? Exploration of California's Property Tax Software Exemption

Computers and software are embedded into nearly every modern electrically operated machine. However, because software is generally exempt from property taxation, assessors have begun to question the continued application of California's software exemption. Our panel will discuss practical problems associated with complying with the current law, and whether the Cardinal Health decision remains relevant in a world filled with computers.

Speaker(s):

Michael Boykin, Principal, Grant Thornton LLP, Charlotte, NC

Richard Moon, Tax Counsel IV, Tax and Fee Programs Division, California State Board of Equalization, Sacramento

Brian Toman, Partner, Reed Smith LLP, San Francisco

Troy M. Van Dongen, Partner, Winston & Strawn LLP, San Francisco

Thursday, November 5 | 3:30-5:00 pm

1.5 Hours MCLE & Legal Specialization

Course #14

CTPC (State and Local Tax), Estate & Gift Tax, Income & Other Taxes

The Nature and Effectiveness of Domestic Asset Protection Trusts

This panel, including a Chief Judge of the U.S. Bankruptcy Court, will examine and explore the viability of domestic asset protection trusts, including NINGS and DINGS. The panel will also analyze differences in various jurisdictions in the U.S., including California.

Speaker(s):

Peter W. Bowie, Of Counsel, Ballard Spahr, LLP, San Diego (former Chief Judge, U.S. Bankruptcy Court, S. Dist. CA)

George D. Karibjanian, Senior Counsel, Proskauer Rose, LLP, Boca Raton, FL

Sonia Woodruff, Tax Counsel III, General Tax Bureau, California Franchise Tax Board, Sacramento



Thursday, November 5 | 3:30-5:00 pm (Continued)

Course #15

Tax Procedure & Litigation, Young Tax Lawyers

**Advanced Tax Court Litigation Boot Camp, Part 2:
Perfect your Advocacy Skills and Develop Advanced
Trial Techniques**

Learn practical tips to successfully advocate for your client in Tax Court. This advanced “Boot Camp” is designed as a litigation refresher for new and seasoned litigators. Walk away with 10 solid techniques that will allow you to win objections, protect the record, impeach during cross examination, understand hearsay, and lay foundation for exhibits. Become comfortable with the most common federal rules of evidence and receive tips from the Tax Court Judge on properly representing your client before and after trial.

Speaker(s):

Hon. L. Paige Marvel, Judge, United States Tax Court, Washington, D.C.

Jordan S. Musen, Associate Area Counsel, Office Of Chief Counsel, IRS, Thousand Oaks

Dennis L. Perez, Partner, Hochman, Salkin, Rettig, Toscher & Perez, P.C., Los Angeles

Edward Robbins, Partner, Hochman, Salkin, Rettig, Toscher & Perez, P.C., Los Angeles

Kaelyn J. Romey, Senior Counsel, Office of Chief Counsel, IRS, San Francisco

Course #16

Corporate & Pass-Through Entities, CTPC (State and Local Tax)

**Exploring the Facts and Circumstances of “Nonbusiness”
Income**

This panel of seasoned state tax professionals will navigate relevant California administrative and judicial case law, as well as U.S. Supreme Court and other state case law, and share their policy views concerning the future state of “nonbusiness” income. Topics to be covered by the panelists include the impact of intercompany relationships; to what extent “old and cold” business assets can become nonbusiness; making distinctions between an intent or attempt to integrate the assets and actual integration, including a discussion of FTB Legal Ruling 2012-1; and whether or when intercompany debt expense may risk disallowance of nonbusiness income treatment.

Speaker(s):

Jeff Friedman, Partner, Sutherland Asbill & Brennan LLP, Washington, D.C.

Carl A. Joseph, Principal, Ernst & Young LLP, Roseville

David Pope, Associate, Baker & McKenzie LLP, New York, NY

Ted Tourian, Tax Counsel III, Multistate Tax Bureau, California Franchise Tax Board, Sacramento

Thursday, November 5 | 6:00-8:30 pm

Annual Conference Dinner #36 | \$95 per person

**Annual Conference Dinner & Entertainment by Renowned
Comedian and Political Satirist, Will Durst**

Purchase tickets in advance. Onsite tickets sales are limited. This dinner is sponsored in part by **Pillsbury Winthrop Shaw Pittman LLP** and **Reed Smith LLP**.



Thursday, November 5 | 8:30 -10:30 pm

Thursday Late Night “Vegas Style” Event #37
Complimentary

Join us at the annual Vegas-style casino night sponsored in part by **Sutherland Asbill & Brennan LLP**. This event is complimentary; however, your RSVP is requested. Sign up on the Conference Registration Form.



FRIDAY, NOVEMBER 6

Friday, November 6 | 7:00 am-5:00 pm

Conference Registration & MCLE Sign-in

Friday, November 6 | 7:30-8:30 am

Continental Breakfast #38 | Complimentary

Continental Breakfast is complimentary; however, your RSVP for the breakfast is required. Select item #38 in Section B of the Conference Registration Form.



Friday, November 6 | 8:30-9:45 am

1.25 Hours MCLE & Legal Specialization

Course #17

Estate & Gift Tax, Income & Other Taxes, Tax Exempt Organizations

Unanswered Questions in the Fiduciary Tax World

This panel will explore unanswered questions regarding income tax issues relating to trusts and estates, including that pesky NIIT Tax. The panel will explain how to deal with these issues so you can properly advise your clients.

Speaker(s):

Dennis Leonard, Partner, Ramsbacher Prokey Leonard LLP, San Jose

Brad Posten, Senior Counsel, Office of Chief Counsel Branch 2, IRS, Washington D.C.

Course #18

CTPC (State & Local Tax), Tax Procedure & Litigation, Young Tax Lawyers

Effective Resolution Strategies for Federal and State Audits and Appeals

IRS, FTB, BOE personnel and practitioners will provide valuable tips and best practices for interacting with auditors and supervisors to resolve disputes, including feedback on substantiating evidence that should be provided. The panel will also discuss the procedural issues to keep in mind when protesting or appealing matters to the IRS, FTB, or BOE. They will also explore tax policy and procedural considerations surrounding the processes, including ex parte communications, board proceedings, and potential changes to the administrative audit and appeal processes to improve efficiency and more determinable outcomes.

Speaker(s):

Rachael Bruce, Bureau Director, Audit Policy, Protest and Administration Bureau, California Franchise Tax Board, Sacramento

Fred Campbell-Craven, Tax Counsel IV, Tax Administration and Procedure Bureau, California Franchise Tax Board, Sacramento

Keith I. Matsuda, IRS Office of Appeals, Large Case & Alternative Dispute Resolution Appeals, Los Angeles

Robert Tucker, Assistant Chief Counsel, Tax and Fee Programs Division, California State Board of Equalization, Sacramento

Course #19

CTPC (State and Local Tax)

To Regulate or Not to Regulate in California: Isn't There a Regulation for That?

This panel will delve into the tax policy and administration considerations that the FTB and BOE face when contemplating and drafting regulations. The long-term significance of rulemaking and other guidance will be discussed in the context of *Yamaha Corp. of America v. State Bd. of Equalization*. Panelists will explore the regulatory process generally and the impact of taxpayer input into that process, including considerations around industry needs. The panel will also discuss aspects of the necessity, appropriateness, and validity of regulations in the face of challenges that certain regulations go too far, or are substitutes for legislation. Recent examples, such as FTB special industry apportionment regulations (banking, asset management) and BOE embedded software regulatory efforts, will be discussed.

Speaker(s):

Christopher W. Campbell, Partner, Loeb & Loeb LLP, Los Angeles

Bradley Heller, Tax Counsel IV, Tax and Fee Programs Division, California State Board of Equalization, Sacramento

Doug Powers, Tax Counsel IV, Settlement Bureau, California Franchise Tax Board, Sacramento

Frederick Thomas, Senior Manager, Deloitte Tax LLP, Los Angeles

Robert J. Waldow, Partner, Sheppard, Mullin, Richter & Hampton LLP, Costa Mesa

Friday, November 6 | 9:55-11:25 am

1.5 Hours MCLE & Legal Specialization

Course #20

Estate & Gift Tax, Income & Other Taxes

Planning Strategies That Reduce Both Income and Estate Tax

The panel will focus on planning strategies that reduce a taxpayer's potential transfer and income taxes. They will discuss various techniques including grantor trusts, loans, QSST, disregarded entities, charitable planning strategies and other techniques. Various strategies that reduce a complex trust's income taxes will also be discussed.

Speaker(s):

Paul Lee, Senior Regional Wealth Adviser, Northern Trust, New York, NY



Friday, November 6 | 9:55-11:25 am (Continued)

Course #21

Tax Procedure & Litigation

Federal Procedural Roundtable

2015 Hot Topics in Federal Tax Procedure.

Speaker(s):

Sandra Brown, AUSA Division Chief, United States Attorneys Office, Los Angeles

Hon. Mark V. Holmes, Judge, United States Tax Court, Washington, D.C.

Dennis Leonard, Partner, Ramsbacher Prokey Leonard, San Jose

Hon. L. Paige Marvel, Judge, United States Tax Court, Washington, D.C.

Debra K. Moe (invited), Division Counsel, (Small Business/Self-Employed Division), IRS Office of Chief Counsel, Washington, D.C.

Course #22

CTPC (State and Local Tax), Young Tax Lawyers

2015 SALT Litigation: Cliff's Notes

California tax agency personnel and practitioners cover the top income, sales/use, property and other tax cases that made a difference in state and local tax during 2015, as well as the top pending cases to watch. In addition to California litigation of importance, the panel will discuss recent U.S. Supreme Court decisions, and other state court decisions of note. Panelists will opine on trends and takeaways from those cases that may signal the precipice of change versus those ending in a gentler landing.

Speaker(s):

Jeff Graybill, Tax Counsel IV, Litigation Division, California State Board of Equalization, Sacramento

Karen Harriger Currie, Partner, Jones Day, Dallas, TX

Bill Hilson, Bureau Director, Litigation Bureau, California Franchise Tax Board, Sacramento

John Paek, Partner, Baker & McKenzie LLP, Palo Alto

Leah Robinson, Partner, Sutherland Asbill & Brennan LLP, New York, NY

Friday, November 6 | 11:35 am-1:00 pm

Luncheon and State Keynote #39 | \$49 per person

Conference Luncheon and State Keynote Address with Presentation of the Benjamin F. Miller Award

Join us to honor the 2015 *Benjamin F. Miller Award* recipient **Pat Kusiak**, Of Counsel, Legal Division, California Franchise Tax Board. The luncheon keynote address will be given by California State Controller **Betty Yee**. The luncheon is sponsored in part by **Baker & McKenzie LLP, Deloitte Tax LLP, Ernst & Young LLP, KPMG LLP, Loeb & Loeb LLP, Sutherland Asbill & Brennan LLP and Winston & Strawn LLP**. Purchase tickets in advance on the Conference Registration Form. Onsite ticket sales are limited.



Pat Kusiak



Betty Yee

BAKER & MCKENZIE

Deloitte

EY

Building a better working world



SUTHERLAND

WINSTON & STRAWN LLP

Friday, November 6 | 1:10-2:10 pm

1 Hour MCLE & Legal Specialization

Course #23

Compensation & Benefits, Estate & Gift Tax, Income & Other Taxes

Planning for Distributions from Qualified Retirement Plans and IRAs

The speaker will discuss the minimum distribution requirements, the importance of having a designated beneficiary, and how to make retirement benefits payable to a trust. The speaker will also discuss new developments in the area of estate and distribution planning for retirement benefits, including a review of recent cases and rulings.

Speaker(s):

Lou Mezzullo, Consulting Partner, Withers Bergman LLP, Encinitas



Friday, November 6 | 1:10-2:10 pm (Continued)

Course #24

Tax Procedure & Litigation

Civil and Criminal Employment Tax Enforcement – The Government’s Current Focus and What You and Your Clients Need to Know

The panel will examine the heightened focus by the Department of Justice and IRS on employment tax enforcement and collection. The panel will address notifications of delinquencies, the treatment of Professional Employer Organizations (PEOs), trust fund recovery penalty assessments, civil injunctions, suits to collect, and criminal investigations and prosecutions. The panelists will also outline the procedure for employment tax enforcement actions, discuss recent developments, and share what practitioners can expect to see in the future.

Speaker(s):

Linette Angelastro, (invited), Office of Chief Counsel IRS, Associate Area Counsel, Thousand Oaks

Caroline D. Ciraolo, (invited), Acting Assistant Attorney General, Tax Division, U.S. Department of Justice, Washington, DC

Mel Hadley, (invited), IRS, Collection Territory Manager, Los Angeles

Jay Weill, Partner, Sideman Bancroft, LLP, San Francisco

Course #25

CTPC (State and Local Tax), Young Tax Lawyers

I Swear It Wasn’t Willful Neglect! Making the Case for Penalty Abatement in California

Taxes are not collected in a vacuum, and reasons abound for why April 15th comes and goes without the filing of a return or the payment of taxes, but not all of those reasons are “reasonable cause” in the eyes of the taxing agencies. Moreover, California’s large corporate understatement and non-economic substance “strict liability” penalties allow few means for abatement. FTB, alone, administers around 80 penalties. In this panel discussion, FTB, BOE and taxpayer representatives will put forth policy arguments for and against reasonable cause relief – including the possibility of California conforming to the IRS’s first time abatement program. The panel will also explore policy grounds for certain relief under “strict liability” penalty regimes. Panelists will include practical tips concerning factors that may be considered in granting partial or full penalty relief, including FTB and BOE procedures for requesting abatement.

Speaker(s):

Scott Claremon, Tax Counsel III (Specialist), Tax and Fee Programs Division, California State Board of Equalization, Sacramento

Annie H. Huang, Partner, Pillsbury Winthrop Shaw Pitman LLP, San Francisco

Craig Scott, Bureau Director, Tax Administration and Procedure Bureau, California Franchise Tax Board, Sacramento

Maria Todorova, Counsel, Sutherland Asbill & Brennan LLP, Atlanta, GA

Friday, November 6 | 2:20-3:20 pm

1 Hour MCLE & Legal Specialization

Course #26

Corporate & Pass-Through Entities, CTPC (State & Local Tax), Tax Policy, Practice & Legislation

Gone Girl, Inc. – California and Federal Corporate Tax Reform

This panel considers the short and long-term aspects of whether and to what extent California’s taxation of corporations may or may not affect the decisions they make in their business operations and commercial domicile. Despite criticism, many U.S.-based companies have undergone or are considering “inversions.” Are the issues similar or unrelated for California and Federal purposes? Do tax credits and incentives make a difference? Are the issues real or imagined and, if real, what policies should be adopted toward positive change? Panelists will explore these questions amongst others.

Speaker(s):

Kelly Bluth, Manager, Moss Adams LLP, Rancho Cordova

Eric J. Coffill, Partner, Morrison & Foerster LLP, Sacramento

Scot Grierson, Partner, KPMG LLP, Irvine

Bruce Langston, Bureau Director, Technical Resources Bureau, California Franchise Tax Board, Sacramento

Course #27

CTPC (State & Local Tax), Income & Other Taxes, Tax Procedure & Litigation

Like-Kind Exchanges - Updates/Hot Topics

Learn what is involved in the classification of property under state law. Discuss the requirements for long term leases to qualify for exchanges, related party exchanges, construction exchanges, exchanges of oil and gas property, and foreclosures. Discover your liability as an attorney, accountant, or qualified intermediary. California incorporates Section 1031 of the Internal Revenue Code, so there is no substantive difference in the applicable law. Thus, if an exchange qualifies under 1031 for Federal purposes, it is axiomatic that it qualifies under California law—or is it? Since the FTB audits many more 1031 exchanges than does the IRS, the FTB has had to address many lingering gray areas in section 1031 that have not been addressed by either the IRS or a Federal court. This panel will also discuss the issues being raised by the FTB and prepare you for an FTB audit.

Speaker(s):

Pete Baumgarten, National Office Attorney Advisor, IRS Office of Chief Counsel, Washington, D.C.

Ciro M. Immordino, Tax Counsel IV, General Tax Bureau, California Franchise Tax Board, Sacramento

Belan Wagner, Partner, Wagner Kirkman Blaine Klomparens Youmans, LLP, Mather



Friday, November 6 | 2:20-3:20 pm (Continued)

Course #28

CTPC (State & Local Tax)

Breaking Ground: California's First-Ever New Statewide Partial Sales & Use Tax Exemption for Manufacturing and R&D

Hear first-hand from administrators and practitioners how to take advantage of California's recently-adopted partial sales and use tax exemption for manufacturing and R&D. Panelists will cover the nuts and bolts, the latest regulatory provisions and administrative guidance, practical challenges and triumphs. Panelists will share their views on policies that could be adopted under the new program for increased efficacy.

Speaker(s):

Clark R. Calhoun, Partner, Alston & Bird, Los Angeles

Robyn Davis, Senior Manager, Moss Adams LLP, Rancho Cordova

Jeff McGuire, Deputy Director, Sales and Use Tax Department, Sacramento

Mike Shaikh, Associate, Reed Smith, Los Angeles

Friday, November 6 | 3:30-5:00 pm

1.5 Hours MCLE & Legal Specialization

Course #29

CTPC (State & Local Tax)

And Now, the Rest of the Story... Oh, Those Local Taxes

Controversies don't stop with the taxes regulated by state agencies. California's cities and counties encounter numerous issues with their locally imposed taxes. For example, the business models employed by Airbnb and similar providers have led to debates about whether such short-term rentals are subject to locally imposed transient occupancy taxes and/or other fees and taxes. Local jurisdictions throughout the state have taken different approaches when imposing documentary transfer taxes. In this session, our panel will discuss various issues that cities, counties, and taxpayers encounter with locally imposed taxes.

Speaker(s):

Rob Gutierrez, Director of the California Tax Foundation, California Taxpayers Association, Sacramento

Brad Marsh, Partner, Greenberg Traurig, LLP, San Francisco

Kerne H. O. Matsubara, Partner, Pillsbury Winthrop Shaw Pitman LLP, San Francisco

Course #30

International Tax, Tax Procedure & Litigation

International Tax Audit & Appeals Including Statute of Limitations in the International Context

Learn about the IRS's current focus on international tax audits and about the specialized teams and revenue agents being trained in tax audits with international connections. The panelists will discuss how the statute of limitations effect your clients, including: (i) overview the general statute of limitations rules and exceptions; (ii) compare Title 26 to Title 31; (iii) discuss the unlimited statute of limitations for the failure to file tax forms created under the 2010 HIRE Act; (iv) learn the foreign corporation and nonresident alien consequences for not filing U.S. tax returns; and (v) strategize requests for abatement of penalties resulting from the failure to file Forms 5471 and 5472.

Speaker(s):

Dennis Brager, Partner, Brager Tax Law Group, Los Angeles

Edward Robbins, Partner, Hochman, Salkin, Rettig, Toscher & Perez, P.C., Los Angeles

Eric D. Swenson, Partner, Procopio, Cory, Hargreaves & Savitch LLP, San Diego

Carolyn A. Schenck, Senior Counsel, Office of Chief Counsel, IRS, Los Angeles

Federal Government Speaker Invited

Course #31

CTPC (State & Local Tax)

Chief Counsel Roundtable

Franchise Tax Board and Board of Equalization Chief Counsels and other top state tax officials will share administrative and policy updates from their respective agencies. Join this lively session to hear it like it is, straight from the top.

Speaker(s):

Joel Brunett, Chief Counsel, California Franchise Tax Board, Sacramento

Randy Ferris, Chief Counsel, California State Board of Equalization, Sacramento

Charles Moll, Partner, Winston & Strawn LLP, San Francisco



KEY INFORMATION

2015 CONFERENCE DATES AND LOCATION

Wednesday, November 4 to Friday, November 6 **New schedule format**

Hilton La Jolla Torrey Pines, 10950 North Torrey Pines Road, La Jolla, CA 92037 | 858-558-1500

CONFERENCE REGISTRATION

DEADLINES

October 14

October 15 to October 28

November 4

"Early-bird" Pre-Registration Deadline

Pre-Registration Available (closes October 29)

Onsite Registration Opens

CANCELLATION/REFUNDS

A refund less a non-refundable fee of \$50 will be made for all registration and ticket event cancellations received in writing by **October 14, 2015**. No refunds will be made after this date.

FEES

The following are the **Early-Bird Pre-Registration** fees. All fees increase by \$70 if registering after October 14.

*The non-member fee includes a \$95 Tax Section membership for 2016. *Young Lawyer defined as 1-10 years in practice.*

Tax Section Member	\$525
Non-Tax Section Member	\$620
Tax Section Young Lawyer Member*	\$325
Non-Tax Section Young Lawyer Member*	\$420
Tax Section Government Lawyer/Non-Lawyer	\$125
Non-Section Government Lawyer/Non-Lawyer	\$220
Law School Faculty/Staff/Student	\$125
CalTax Member Special Rate	\$325

REGISTRATION QUESTIONS may be directed to **415-538-2508**.

SPECIAL ASSISTANCE/INFORMATION QUESTIONS may be directed to **415-538-2580**.

MCLE/EDUCATION COURSE MATERIALS

MCLE/LEGAL SPECIALIZATION

The State Bar of California is an approved State Bar MCLE Provider. Earn up to 14 Hours MCLE, including 1.5 Hours in Legal Ethics. An MCLE Certificate of Attendance will be provided for your records. Legal Specialization credit will be offered in Taxation, and certain courses also will offer legal specialization credit in other areas, which information will be noted on the MCLE certificate of attendance provided at the meeting.

EDUCATION COURSE MATERIALS

Registrants will receive a USB storage device containing individual files of all education course materials at the Conference, and will have online access to course materials before the Conference via a web link sent to them in their registration confirmation notice.

Optional printed set of materials is available for purchase if pre-ordered by **October 14, 2015**. Printed materials are \$50 per set and available for either the track of Tax Annual Meeting Federal Courses (#s 1, 2, 3, 5, 6, 8, 11, 12, 15, 17, 20, 21, 23, 24, 30), or the track of CTPC Courses (#s 4, 7, 9, 10, 13, 14, 16, 18, 19, 22, 25, 26, 27, 28, 29, 31). Pick up your materials onsite at the Registration desk.

TRAVEL AND HOTEL

HOTEL

All education courses and events will be held at the Hilton La Jolla Torrey Pines. A limited number of guest rooms are available at a special Conference rate of \$219 OR special Conference State Government Rate of \$142 (CA State Employee ID required.)

Reserve before October 2, 2015 (*book early as rooms will sell out before the final deadline.*)

To make reservations under the special Conference rate of \$219 use **Group Code SBOC**.

ONLINE <https://aws.passkey.com/g/48679136>

TELEPHONE Hilton Reservations 858-558-1500, extension "0" for in house reservations.

To make reservations under the special State Government Rate of \$142 use **Group Code SBOCST**.

ONLINE https://resweb.passkey.com/Resweb.do?mode=welcome_gi_new&groupID=49652972

TELEPHONE Hilton Reservations 858-558-1500, extension "0" for in house reservations.

RENTAL CAR DISCOUNT

Hertz is offering special rates for 2015 Annual Meeting of the California Tax Bar and California Tax Policy Conference attendees.

Reference CV# 022L4402 when making your reservation. Call 800-654-2240 or book online at www.hertz.com/calbar.

Airline

United is offering a special meeting discount for flights to San Diego. Book online at united.com. Enter offer code ZV6H493523



REGISTER at <http://taxation.calbar.ca.gov>



REGISTRATION FORM

Early-bird Registration Deadline is October 14

ONLINE
FAX
MAIL

<http://taxation.calbar.ca.gov>
 Registration form (with credit card payment) and Course Selector to **415-538-2368**
 Registration form (with credit card payment or check) and Course Selector to:
Program Registrations, The State Bar of California, 180 Howard St., San Francisco CA 94105

Use a separate registration form for each registrant.

CA State Bar #: _____ First and Last Name: _____
 (Print name as you want it to appear on your name badge.)

Firm/Organization: _____
 (Print your firm/organization name as you want it to appear on the attendee list and/or badge.)

Address: _____ City/State/Zip: _____

Telephone: _____ Email: _____

Check here if you do not want your name/contact information disclosed to attendees, sponsors and exhibitors.

A. Registration Fee

Check one. Registration fee includes electronic course materials, continental breakfast(s) and opening night reception. **Early-bird deadline is October 14.** Fees increase after this date.

Registration Type

*Non-Member rate includes \$95 membership fee for 2016.

Registration Type	Early-Bird Fee (on or before October 14)	Late/On-site Fee (October 15 - Onsite)
<input type="checkbox"/> Tax Section Member	\$525	\$595
<input type="checkbox"/> Non-Tax Section Member*	\$620*	\$690*
<input type="checkbox"/> Tax Section Young Lawyer Member (1-10 yrs in practice)	\$325	\$395
<input type="checkbox"/> Non-Tax Section Young Lawyer Member* (1-10 yrs in practice)	\$420*	\$490*
<input type="checkbox"/> Tax Section Government Lawyer/Non-Lawyer	\$125	\$195
<input type="checkbox"/> Non-Section Government Lawyer/Non-Lawyer*	\$220*	\$290*
<input type="checkbox"/> Law School Faculty/Staff/Student	\$125	\$195
<input type="checkbox"/> CalTax Member Special Rate	\$325	\$395

B. Ticketed Event Fee/Optional Printed Course Materials

Check all that apply. Advance purchase of optional events is recommended. Printed course materials are available for purchase only if ordered by October 14.

Event	Cost	# of Tickets or # in Party	Total
<input type="checkbox"/> [32] Wednesday Evening Reception	FREE	x _____	= \$0
<input type="checkbox"/> [33] Wednesday Young Tax Lawyers Reception	\$25	x _____	= \$ _____
<input type="checkbox"/> [34] Thursday Continental Breakfast	FREE	x _____	= \$0
<input type="checkbox"/> [35] Thursday Luncheon (Federal Keynote/Awards)	\$49	x _____	= \$ _____
<input type="checkbox"/> [36] Thursday Dinner and Entertainment	\$95	x _____	= \$ _____
<input type="checkbox"/> [37] Thursday Late Night Vegas-Style Event	FREE	x _____	= \$0
<input type="checkbox"/> [38] Friday Continental Breakfast	FREE	x _____	= \$0
<input type="checkbox"/> [39] Friday Luncheon (State Keynote/Awards)	\$49	x _____	= \$ _____
<input type="checkbox"/> [40] Printed Course Materials-CTPC Only (with Cross-overs) (Courses 4,7,9,10,13,14,16,18,19,22,25,26,27,28,29,31)	\$50	x _____	= \$ _____
<input type="checkbox"/> [41] Printed Course Materials-Annual Meeting Only (Courses 1,2,3,5,6,8,11,12,15,17,20,21,23,24,30)	\$50	x _____	= \$ _____

C. Committee Meetings

Check one. Committees will meet at the time of the Thursday Continental Breakfast. Sign-up here for the meeting AND RSVP for the free breakfast in Section B.

- | | | |
|---|--|--|
| <input type="checkbox"/> [42] Compensation & Benefits | <input type="checkbox"/> [45] Income & Other Taxes | <input type="checkbox"/> [48] Tax Exempt Organizations |
| <input type="checkbox"/> [43] Corporate & Pass-Through Entities | <input type="checkbox"/> [46] International Tax | <input type="checkbox"/> [49] Tax Policy, Practice & Legislation |
| <input type="checkbox"/> [44] Estate & Gift Tax | <input type="checkbox"/> [47] State & Local | <input type="checkbox"/> [50] Tax Procedure & Litigation |

Subtotal for Section A. Registration Fee \$ _____

Subtotal for Section B. Ticketed Event Fee/Printed Course Materials \$ _____

TOTAL REGISTRATION FEE, TICKETS OR PRINTED COURSE MATERIALS \$ _____

D. Payment

- Make by check or credit card.
 My check made payable to The State Bar of California is enclosed.
 I authorize The State Bar of California to charge my credit card (VISA or MASTERCARD only).

Account Number _____ Expiration Date _____

Cardholder's Name _____ Signature _____

For special assistance call 415-538-2580. For registration information call 415-538-2508. *The State Bar of California is an approved State Bar MCLE Provider.*



COURSE SELECTOR

Check one box in each time slot below. Retain a copy of this form for your records and send the original with your Program Registration form. For your convenience, the CTPC (State and Local Tax) courses and Annual Meeting-CTPC crossover courses are printed in blue.

Name: _____ CA State Bar # (if applicable) _____

Wednesday, November 4, 2015

4:30-6:00 pm (1.5 Hours MCLE-Legal Ethics)

- [1] Tips and Techniques for Managing a Law Practice with Ethical Considerations

Thursday, November 5, 2015

8:30-10:00 am (1.5 Hours MCLE)

- [2] Estate and Gift Tax Current Developments
- [3] Criminal Tax Workshop
- [4] 2014 and 2015 California Tax Legislation-Policy-Makers at Work

10:10-11:25 am (1.25 Hours MCLE)

- [5] Estate and Gift Tax Audit Issues
- [6] Advanced Tax Court Litigation Boot Camp, Part 1: Qualifying and Effectively Using an Expert at Trial
- [7] Blue Light Special, Finding the Market in California's New Market-based Sourcing Rules

1:10-2:10 pm (1 Hour MCLE)

- [8] Important Tax Administration and Procedural Rules for Estate Planners
- [9] Transfer Pricing Hot Topics
- [10] Going Nuts Over the Complexities of Sales Tax Classifications

2:20-3:20 pm (1 Hour MCLE)

- [11] What Every Domestic Estate Planning Attorney Should Know About International Estate Planning
- [12] Partnership Liability Allocations
- [13] Is it a Plane, an Automobile or a Computer? Exploration of California's Property Tax Software Exemption

3:30-5:00 pm (1.5 Hours MCLE)

- [14] The Nature and Effectiveness of Domestic Asset Protection Trusts
- [15] Advanced Tax Court Litigation Boot Camp, Part 2: Perfect your Advocacy Skills and Develop Advanced Trial Techniques
- [16] Exploring the Facts and Circumstances of "nonbusiness" Income

Friday, November 6, 2015

8:30 - 9:45 am (1.25 Hours MCLE)

- [17] Unanswered Questions in the Fiduciary Tax World
- [18] Effective Resolution Strategies for Federal and State Audits and Appeals
- [19] To Regulate or Not to Regulate in California: Isn't there a Regulation for That?

9:55-11:25 am (1.5 Hours MCLE)

- [20] Planning Strategies That Reduce Both Income and Estate Tax
- [21] Federal Procedural Roundtable
- [22] 2015 SALT Litigation: Cliff's Notes

1:10-2:10 pm (1 Hour MCLE)

- [23] Planning for Distributions from Qualified Retirement Plans and IRAs
- [24] Civil and Criminal Employment Tax Enforcement - The Government's Current Focus and What You and Your Clients Need to Know
- [25] I Swear It Wasn't Willful Neglect! Making the Case for Penalty Abatement in California

2:20-3:20 pm (1 Hour MCLE)

- [26] Gone Girl, Inc. - California and Federal Corporate Tax
- [27] Like-Kind Exchanges - Updates/Hot Topics
- [28] Breaking Ground: California's First-Ever New Statewide Partial Sales & Use Tax Exemption for Manufacturing and R&D

3:30-5:00 pm (1.5 Hours MCLE)

- [29] And Now, the Rest of the Story...Oh, Those Local Taxes
- [30] International Tax Audit & Appeals Including Statute of Limitations in the International Context
- [31] Chief Counsel Roundtable



REGISTER at <http://taxation.calbar.ca.gov>





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KEY DEADLINES

Hotel Reservation Deadline is **October 2**
Early-bird Pre-Registration is **October 14**

We Welcome and Thank Our Conference

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