



# The State Bar of California **TAXATION SECTION**

Qualifies for up to  
14.5 Hours MCLE,  
Legal Specialization,  
CPE & EA Credit

## 2016 ANNUAL MEETING OF THE CALIFORNIA TAX BAR AND CALIFORNIA TAX POLICY CONFERENCE The Premier California Tax Education Event

October 26-28, 2016

**Hilton San Diego Resort & Spa**



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 to join us for California's foremost tax conference, **the 2016 Annual Meeting of the California Tax Bar and California Tax Policy Conference!** Satisfy your annual MCLE requirement in beautiful San Diego 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 32 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.

As part of the California Tax Policy Conference, we are pleased to present distinguished speakers, including Keynote Speaker, **Selvi Stanislaus**, Executive Officer, California Franchise Tax Board, **Jozel Brunett**, Chief Counsel, California Franchise Tax Board, **Amy Kelly**, Acting Chief Counsel, California State Board of Equalization, **Susan Maples**, Taxpayers' Rights Advocate, California Franchise Tax Board, and **Todd Gilman**, Taxpayers' Rights Advocate, California State Board of Equalization.

Annual Meeting featured speakers include Federal Keynote Speaker, **Chief Judge L. Paige Marvel**, United States Tax Court, **Honorable Mark V. Holmes**, United States Tax Court, **Chief Special Trial Judge Peter J. Panuthos**, United States Tax Court, **Caroline D. Ciraolo**, Principal Deputy Assistant Attorney General and Deputy Assistant Attorney General for Criminal Matters, U.S. Department of Justice, **Robert Conte**, Assistant United States Attorney, Deputy Chief, Tax Division, United States Attorney's Office, Central District of California, **Drita Tonuzi**, Associate Chief Counsel, Procedure & Administration, IRS Office of Chief Counsel, **Sandra Brown** (invited), AUSA Division Chief, Tax Division, Department of Justice, Los Angeles, **Honorable Cynthia Aaron**, California State Court of Appeals, Fourth District, **Honorable Robert Kwan**, United States, Bankruptcy Court, Central District of California, and **Honorable Rozella A. Oliver**, Magistrate Judge for the United States District Court, Central District of California. Interact with more than 40 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.

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

The Conference also features a number of 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, **Dan St. Paul**; and
- Sponsored Vegas-style casino night.

We look forward to seeing you at the **2016 Annual Meeting of the California Tax Bar and California Tax Policy Conference!**

Adria Price, Chair  
Annual Meeting

Robert Waldow, Chair  
California Tax Policy Conference

A special thank you to the following individuals for their contributions to planning and organizing this amazing event: Christopher Campbell, Shellie Hughes, Jenna Lewis, Rebecca O'Toole, Kaelyn Romey, Troy Van Dongen, Valerie Dickerson (Advisor) and Robin Klomparens (Advisor)



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



# SCHEDULE AT A GLANCE

WEDNESDAY, OCTOBER 26, 2016	THURSDAY, OCTOBER 27, 2016	FRIDAY, OCTOBER 28, 2016
<b>3:00 - 5:45 p.m.</b> <i>Registration</i>	<b>7:00 a.m. - 4:45 p.m.</b> <i>Registration</i>	<b>7:00 a.m. - 4:45 p.m.</b> <i>Registration</i>
<b>3:45 - 4:45 p.m.</b> <b>E&amp;G, TPL &amp; SALT Tracks:</b> <i>Stay Ethical in Your Tax Profession: Keep Your Hand Out of the Cookie Jar and Other Avoidable Common Temptations</i>	<b>7:30 - 8:30 a.m.</b> <i>Breakfast</i>	<b>7:30 - 8:30 a.m.</b> <i>Breakfast</i>
<b>5:00 - 6:00 p.m.</b> <b>E&amp;G, TPL &amp; SALT Tracks:</b> <i>Bias in the Legal Profession: Neutrality in the Practice of Tax Law Regarding Gender, Race, Disability, and Sexual Orientation</i>	<b>8:30 - 9:45 a.m.</b> <b>E&amp;G Track:</b> <i>Hot Audit Issues: If It's Too Hot Stay Away</i> <b>TPL Track:</b> <i>Introduction to U.S. Domestic and International Criminal Tax Workshop</i> <b>SALT Track:</b> <i>The Market-Based Sourcing Rules: Flexibility is Good, Right?</i>	<b>8:30 - 9:45 a.m.</b> <b>E&amp;G Track:</b> <i>Putting It All Together: Some of the Best Estate Planning Strategies We See in the New Frontier That Reduce Both Income And Estate Taxes</i> <b>TPL Track:</b> <i>Bankruptcy &amp; Collection Hot Topics</i> <b>SALT Track:</b> <i>Hindsight is 20/20: The Legislative Year in Review</i>
<b>6:30 - 8:30 p.m.</b> <i>Opening Reception: Meet the Speakers and Government Attendees</i>	<b>9:55 - 11:25 a.m.</b> <b>E&amp;G Track:</b> <i>QTIPS - A Necessary Item in the Repertoire</i> <b>TPL Track:</b> <i>Federal Procedural Roundtable</i> <b>SALT Track:</b> <i>Did You Catch the Fight? - An Update on Recent SALT Litigation</i>	<b>9:55 - 11:25 a.m.</b> <b>E&amp;G Track:</b> <i>Those Gnarly and Ever-Changing Estate and Gift Tax Valuation Issues</i> <b>TPL Track:</b> <i>Employment Tax: From Audit to Litigation</i> <b>SALT Track:</b> <i>Spotlight on 1031s: Revisiting the FTB's Focus on Claimed 1031 Transactions</i>
<b>8:30 - 10:30 p.m.</b> <i>YTL Networking Reception</i>	<b>11:35 a.m. - 1:00 p.m.</b> <i>Lunch/Klein &amp; Garvey Awards/Federal Keynote</i>	<b>11:35 a.m. - 1:00 p.m.</b> <i>Lunch/Miller Award/State Keynote</i>
	<b>1:10 - 2:10 p.m.</b> <b>E&amp;G Track:</b> <i>Multi-Generational Estate Planning: Keeping It in the Family</i> <b>TPL Track:</b> <i>Corporate Hot Topics</i> <b>SALT Track:</b> <i>The Third Rail on a Train to Nowhere: Update on Proposition 13</i>	<b>1:10 - 2:10 p.m.</b> <b>E&amp;G Track:</b> <i>Transfers of Real Property: Don't Forget About the Property Tax Ramifications</i> <b>TPL Track:</b> <i>Partnership Hot Topics</i> <b>SALT Track:</b> <i>Eleventh Hour Options: Helping Clients When It's Almost Too Late</i>
	<b>2:20 - 3:20 p.m.</b> <b>E&amp;G Track:</b> <i>Ignorance Is Bliss - But Not With Basis</i> <b>TPL Track:</b> <i>Captive Insurance: The Basics and Beyond</i> <b>SALT Track:</b> <i>When Sudoku Fails to Challenge: State Tax Considerations for Pass-Through Entities</i>	<b>2:20 - 3:20 p.m.</b> <b>SALT Track:</b> <i>Tax Reform or Tax Increase? - California's Consideration of a Sales Tax on Services</i> <b>TPL Track:</b> <i>Domestic &amp; International Executive Compensation De-Mystified</i> <b>SALT Track:</b> <i>Win/Win? How to Help Your Clients Avail Themselves of the Credits and Incentives Still Available</i>
	<b>3:30 - 5:00 p.m.</b> <b>E&amp;G Track:</b> <i>Multi-Jurisdictional Estate Planning My Client Owns Assets in a Foreign Country, Now What?</i> <b>TPL Track:</b> <i>Advanced Legal Writing Boot Camp</i> <b>SALT Track:</b> <i>Economic and Factor Presence Nexus: What Are the Limits?</i>	<b>3:30 - 5:00 p.m.</b> <b>SALT Track:</b> <i>Believe It or Not, There Is More to Corporate Restructurings than Just Layoffs</i> <b>TPL Track:</b> <i>Forum Shopping - Get your Judge's Perspective: Tax Court, District Court, Court of Federal Claims or Bankruptcy Court</i> <b>SALT Track:</b> <i>Case in "Chief": Insight from the Chief Counsels</i>
	<b>5:00 - 6:00 p.m.</b> <i>GGU Reception</i>	
	<b>5:10 - 5:45 p.m.</b> <i>Standing Committee Meetings</i>	
	<b>6:00 - 7:00 p.m.</b> <i>A Toast to Women in Tax</i>	
	<b>7:00 - 9:00 p.m.</b> <i>Dinner and Entertainment</i>	
	<b>9:00 - 11:00 p.m.</b> <i>Afterhours 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. This number is used to track MCLE credit. The [State and Local Tax](#) courses are printed in blue.

## COMPENSATION & BENEFITS

- [13] Captive Insurance: The Basics and Beyond
- [28] Domestic & International Executive Compensation De-Mystified

## CORPORATE & PASS-THROUGH ENTITIES

- [10] Corporate Hot Topics
- [14] [When Sudoku Fails to Challenge: State Tax Considerations for Pass-Through Entities](#)
- [22] Employment Tax: From Audit to Litigation
- [25] Partnership Hot Topics
- [28] Domestic & International Executive Compensation De-Mystified
- [29] [Win/Win? How to Help Your Clients Avail Themselves of the Credits and Incentives Still Available](#)
- [30] [Believe It or Not, There Is More to Corporate Restructurings than Just Layoffs](#)

## CTPC (State & Local Tax)

- [1] Stay Ethical in Your Tax Profession: Keep Your Hand Out of the Cookie Jar and Other Avoidable Common Temptations
- [2] Bias in the Legal Profession: Neutrality in the Practice of Tax Law Regarding Gender, Race, Disability, and Sexual Orientation
- [5] [The Market-Based Sourcing Rules: Flexibility is Good, Right?](#)
- [8] [Did You Catch the Fight? – An Update on Recent SALT Litigation](#)
- [11] [The Third Rail on a Train to Nowhere: Update on Proposition 13](#)
- [14] [When Sudoku Fails to Challenge: State Tax Considerations for Pass-Through Entities](#)
- [16] [Advanced Legal Writing Boot Camp](#)
- [17] [Economic and Factor Presence Nexus: What Are the Limits?](#)
- [20] [Hindsight is 20/20: The Legislative Year in Review](#)
- [23] [Spotlight on 1031s: Revisiting the FTB's Focus on Claimed 1031 Transactions](#)
- [26] [Eleventh Hour Options: Helping Clients When It's Almost Too Late](#)
- [27] [Tax Reform or Tax Increase? – California's Consideration of a Sales Tax on Services](#)
- [29] [Win/Win? How to Help Your Clients Avail Themselves of the Credits and Incentives Still Available](#)
- [30] [Believe It or Not, There Is More to Corporate Restructurings than Just Layoffs](#)
- [32] [Case in "Chief": Insights from the Chief Counsels](#)

## ESTATE & GIFT TAX

- [3] [Hot Audit Issues: If It's Too Hot Stay Away](#)
- [6] [QTIPs – A Necessary Item in the Repertoire](#)
- [9] [Multi-Generational Estate Planning: Keeping It In the Family](#)
- [12] [Ignorance Is Bliss – But Not With Basis](#)
- [15] [Multi-Jurisdictional Estate Planning: My Client Owns Assets in a Foreign Country, Now What?](#)
- [18] [Putting It All Together: Some of the Best Estate Planning Strategies We See in the New Frontier That Reduce Both Income And Estate Taxes](#)
- [21] [Those Gnarly and Ever-Changing Estate and Gift Tax Valuation Issues](#)
- [24] [Transfers of Real Property: Don't Forget about the Property Tax Ramifications](#)

## INCOME & OTHER TAXES

- [13] Captive Insurance: The Basics and Beyond
- [14] [When Sudoku Fails to Challenge: State Tax Considerations for Pass-Through Entities](#)
- [19] [Bankruptcy & Collection Hot Topics](#)
- [23] [Spotlight on 1031s: Revisiting the FTB's Focus on Claimed 1031 Transactions](#)
- [24] [Transfers of Real Property: Don't Forget about the Property Tax Ramifications](#)
- [29] [Win/Win? How to Help Your Clients Avail Themselves of the Credits and Incentives Still Available](#)
- [30] [Believe It or Not, There Is More to Corporate Restructurings than Just Layoffs](#)

## INTERNATIONAL TAX

- [4] Introduction to U.S. Domestic and International Criminal Tax Workshop
- [15] [Multi-Jurisdictional Estate Planning: My Client Owns Assets in a Foreign Country, Now What?](#)

## TAX EXEMPT ORGANIZATIONS

- [9] [Multi-Generational Estate Planning: Keeping It In the Family](#)
- [18] [Putting It All Together: Some of the Best Estate Planning Strategies We See in the New Frontier That Reduce Both Income and Estate Taxes](#)

## TAX POLICY, PRACTICE & LEGISLATION

- [11] [The Third Rail on a Train to Nowhere: Update on Proposition 13](#)
- [13] [Captive Insurance: The Basics and Beyond](#)
- [20] [Hindsight is 20/20: The Legislative Year in Review](#)
- [27] [Tax Reform or Tax Increase? – California's Consideration of a Sales Tax on Services](#)

## TAX PROCEDURE & LITIGATION

- [1] Stay Ethical in Your Tax Profession: Keep Your Hand Out of the Cookie Jar and Other Avoidable Common Temptations
- [2] Bias in the Legal Profession: Neutrality in the Practice of Tax Law Regarding Gender, Race, Disability, and Sexual Orientation
- [4] Introduction to U.S. Domestic and International Criminal Tax Workshop
- [7] [Federal Procedural Roundtable](#)
- [8] [Did You Catch the Fight? – An Update on Recent SALT Litigation](#)
- [10] [Corporate Hot Topics](#)
- [13] [Captive Insurance: The Basics and Beyond](#)
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- [22] [Employment Tax: From Audit to Litigation](#)
- [25] [Partnership Hot Topics](#)
- [28] [Domestic & International Executive Compensation De-Mystified](#)
- [31] [Forum Shopping – Get your Judge's Perspective: Tax Court, District Court, Court of Federal Claims or Bankruptcy Court](#)

## WOMEN IN TAX

- [2] [Bias in the Legal Profession: Neutrality in the Practice of Tax Law Regarding Gender, Race, Disability, and Sexual Orientation](#)

## YOUNG TAX LAWYERS

- [1] Stay Ethical in Your Tax Profession: Keep Your Hand Out of the Cookie Jar and Other Avoidable Common Temptations
- [2] Bias in the Legal Profession: Neutrality in the Practice of Tax Law Regarding Gender, Race, Disability, and Sexual Orientation
- [16] [Advanced Legal Writing Boot Camp](#)
- [31] [Forum Shopping – Get your Judge's Perspective: Tax Court, District Court, Court of Federal Claims or Bankruptcy Court](#)



# SPEAKERS

- Hon. Cynthia Aaron, Associate Judge, California Court of Appeals, Fourth District [16]
- Wendy Abkin, Partner, Morgan Lewis & Bockius LLP, San Francisco [7]
- Howard E. Abrams, Director, Tax Programs, University of San Diego, San Diego [25]
- Ryan M. Austin, Associate, Loeb & Loeb LLP, Los Angeles [23]
- Richard J. Ayoob, Partner, Ajalat, Polley, Ayoob & Matarese, Glendale [11]
- Eddie Beeby, Associate, Silverstein & Pomerantz LLP [2]
- Chris Berkness, Senior Tax Director, BDO USA LLP, San Francisco [5]
- Jenny Bratt, Associate, DLA Piper, San Diego [6]
- Keri Brown, Partner, Baker Botts LLP, Houston, TX [21]
- Sandra Brown (invited), AUSA Division Chief, Tax Division, Department of Justice, Los Angeles [7]
- Jozel Brunett, Chief Counsel, California Franchise Tax Board, Sacramento [32]
- Laura Buckley, Partner, Higgs Fletcher & Mack, San Diego [16]
- Chris Campbell, Principal, Deloitte Tax LLP, Los Angeles [17]
- Catherine G. Chang, Deputy Area Counsel, IRS Office of Chief Counsel, Los Angeles [2]
- Janet Chediak, Of Counsel, Weintraub Tobin Chediak Coleman Grodin Law Corporation, Sacramento [24]
- Abner Chong, Senior Tax Manager, KPMG LLP, Los Angeles [14]
- Caroline D. Ciraolo, Principal Deputy Assistant Attorney General and Deputy Assistant Attorney General for Criminal Matters, Department of Justice [22]
- Scott Claremon, Tax Counsel III (Specialist), Tax and Fee Programs Division, California State Board of Equalization, Sacramento [29]
- Dora Clarke, Partner, Wealth Planning, Withers, London, England [15]
- Robert Conte, AUSA Deputy Chief, Tax Division, Department of Justice [4]
- Terence F. Cuff, Partner, Loeb & Loeb LLP, Los Angeles [25]
- Mark F. Daly, Senior Litigation Counsel, Criminal Enforcement Section, Tax Division, Department of Justice [4]
- Rachel L. Devenow, Tax Attorney, Amazon, Seattle [10]
- Austin Diamond-Jones, General Attorney, Corporate, IRS Office of Associate Chief Counsel, Washington, D.C. [10]
- Valerie Dickerson, Managing Partner, Deloitte Tax LLP, Washington D.C. [30]
- Julie Divola, Partner, Pillsbury Winthrop Shaw Pittman, LLP, San Francisco [10]
- Darin Donovan, Shareholder, Hopkins & Carley, Palo Alto [12]
- Willis Douglass (invited), Associate Area Counsel, IRS Office of Chief Counsel, Laguna Niguel [19]
- Stacy Eastland, Managing Director, Investment Management Division, Goldman, Sachs & Co., Houston, TX [18]
- Tasheaya Warren Ellison, Senior Tax Attorney, Tax Dispute Resolution, Shell Oil Company, Houston [8]
- Ian Foster, Tax Counsel IV, Business Entities Tax Bureau, California Franchise Tax Board, Sacramento [30]
- Miles Friedman, Associate Area Counsel, IRS Office of Chief Counsel, Laguna Niguel [21]
- Todd Gilman, Taxpayers' Rights Advocate, California State Board of Equalization, Sacramento [26]
- Michelle B. Graham, Withers Bergman, Rancho Santa Fe [15]
- Jeff Graybill, Tax Counsel IV, Litigation Division, California State Board of Equalization, Sacramento [8]
- Laurelle Gutierrez, Partner, McDermott Will & Emery, Silicon Valley [9]
- Gail Hall, Director, Legislative Services Bureau, California Franchise Tax Board, Sacramento [20]
- Bradley Heller, Tax Counsel IV, Tax and Fee Programs Division, California State Board of Equalization, Sacramento [30]
- Justin Hepworth, Associate, Sheppard, Mullin, Richter & Hampton LLP, Costa Mesa [5]
- Mary B. Hevener, Partner, Morgan Lewis & Bockius LLP, Washington, D.C. [28]
- Bill Hilson, Deputy Chief Counsel, Litigation and Settlement Bureau, California Franchise Tax Board, Sacramento [8]
- Carsten Hoffmann, Managing Director, Valuation & Financial Opinions, Stout Risius Ross, Inc., Los Angeles [21]
- Hon. Mark V. Holmes, Judge, United States Tax Court, Washington, D.C. [16, 21]
- Courtney A. Hopley, Of Counsel, Greenberg Taurig, San Francisco [22]
- Annie H. Huang, Partner, Pillsbury Winthrop Shaw Pittman LLP, San Francisco [8]
- Ciro M. Immordino, Tax Counsel IV, General Tax Bureau, California Franchise Tax Board, Sacramento [23]
- Carl A. Joseph, Principal, Indirect Tax, Ernst & Young LLP, Roseville [5]
- Pamela Grewal Kartha, Senior Attorney, Tax Exempt and Government Entities Division Counsel, IRS Office of Chief Counsel, San Francisco [22]
- Andy Katzenstein, Partner, Proskauer Rose LLP, Los Angeles [3]
- Amy Kelly, Acting Chief Counsel, California State Board of Equalization, Sacramento [32]
- Asaf Kletter, Tax Counsel, Multistate Tax Bureau, California Franchise Tax Board, Sacramento [17]
- Robin Klomprens, Partner, Wagner Kirkman Blaine Klomprens & Youmans LLP, Mather [3]



# The State Bar of California Taxation Section 2016 Annual Meeting of the California Tax Bar and California Tax Policy Conference

Jennifer Kowal, Director, Loyola Law School, LLM in Tax Program, Los Angeles [2]

Irina Krasavtseva, Tax Counsel III, Multistate Tax Bureau, California Franchise Tax Board, Sacramento [14]

Hon. Robert Kwan, Judge, United States Bankruptcy Court, Central District of California, Los Angeles [31]

Michael Laisne, Tax Counsel, General Tax Bureau, California Franchise Tax Board, Sacramento [14]

Michael Lang, Professor, Dale E. Fowler School of Law, Chapman University, Orange [1]

Fiona Ma, CPA, Chairwoman, California State Board of Equalization, District 2 [27]

Marcy Jo Mandel, Of Counsel, Winston & Strawn LLP, Los Angeles [26]

Susan Maples, Taxpayers' Rights Advocate, California Franchise Tax Board, Sacramento [26]

Fred Marcus, Principal, Horwood Marcus & Berk, Chartered, Chicago, IL [27]

Hon. L. Paige Marvel, Chief Judge, United States Tax Court, Washington, D.C. [7, 16, 36]

Kevan P. McLaughlin, Firm Founder and Attorney at Law, McLaughlin Legal, San Diego [1]

Charles Moll, Partner, Winston & Strawn LLP, San Francisco [32]

Richard Moon, Tax Counsel IV, Tax and Fee Programs Division, California State Board of Equalization, Sacramento [24]

Mitchell Newmark, Partner, Morrison & Foerster LLP, New York [8]

Magistrate Judge Rozella Oliver, United States District Court, Central District of California [31]

Charles Olson, Of Counsel, Winston & Strawn LLP, San Francisco [24]

Rebecca O'Toole, Partner, Withers Bergman, Rancho Santa Fe [6]

John Paek, Partner, Baker & McKenzie LLP, Palo Alto [30]

Hon. Peter J. Panuthos, Chief Special Trial Judge, United States Tax Court, Washington, D.C. [1, 31]

Michele Pielsticker, Chief, Legislative and Research Division, California State Board of Equalization, Sacramento [20]

Zaitun Poonja, Partner, Morgan, Lewis & Bockius LLP, Palo Alto [28]

David Pope, Associate, Baker & McKenzie LLP, New York [1]

Gina Rodriguez, Director, KPMG LLP, Sacramento [20]

Art Rosen, Partner, McDermott Will & Emory, New York/Miami [17]

Andrea Ross, Vice President/Director, Bernstein Private Wealth Management, Los Angeles [6]

M. David Ruff, Chief Consultant, Assembly Committee on Revenue and Taxation, Sacramento [20]

Shail Shah, Director, Andersen Tax, San Francisco [20]

Mike Shaikh, Associate, Reed Smith, Los Angeles [29]

Selvi Stanislaus, Executive Officer, California Franchise Tax Board, Sacramento [42]

David Stein, Partner, Withers Bergman, New York [9]

Jolene Tanner (invited), Assistant United States Attorney, Los Angeles [19]

Frederick Thomas, Senior Manager, Deloitte Tax LLP, Los Angeles [14]

Brian Toman, Partner, Reed Smith LLP, San Francisco [17]

Drita Tonuzi, Associate Chief Counsel, Procedure & Administration, IRS Office of Chief Counsel, Washington, D.C. [7]

Steven Toscher, Esq., Hochman, Salkin, Rettig, Toscher & Perez, P.C., Beverly Hills [4]

Doug Tyler, Director, Deloitte Tax LLP, New York [29]

Ali Vahdat, Principal, Ernst & Young LLP, Los Angeles [27]

Troy M. Van Dongen, Partner, Winston & Strawn LLP, San Francisco [11]

Allen Walburn, Partner, Allen Matkins, San Diego [23]

Will Weissman, Shareholder, Littler Mendleson, Walnut Creek [22]

Hon. Marshall Whitley (Ret.), Professor & Director, Golden Gate University, LL.M. Tax & Estate Planning Programs, San Francisco [2]

Melissa Williams, Tax Counsel IV, Multistate Tax Bureau, California Franchise Tax Board, Sacramento [5]

Minna Yang, Partner, Wagner Kirkman Blaine Klomprens & Youmans LLP, Walnut Creek [19]

Jaclyn Zumaeta, Tax Counsel III, California Franchise Tax Board, Sacramento [29]



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# 2016 CONFERENCE SCHEDULE

Courses and speakers are subject to change. Plan ahead by pre-registering for the course of your choice using the Course Selector. CTPC courses are shown in blue.

## WEDNESDAY, OCTOBER 26

### Wednesday, October 26 | 3:00-6:30 pm

#### Conference Registration Hours

### Wednesday, October 26 | 3:45-4:45 pm

#### 1.0 Hour Legal Ethics & Legal Specialization

##### Course #1

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

#### **Stay Ethical in Your Tax Profession: Keep Your Hand Out of the Cookie Jar and Other Avoidable Common Temptations**

This panel will candidly converse while outlining ethical dilemmas and providing tips on how to avoid them. Topics will include failing to report income, “borrowing” funds from client escrow accounts, lack of candor to the Court, timeliness and missing deadlines, and failing to keep client communications and records confidential. Learn from experienced attorneys just how you can avoid these ethical pitfalls.

##### Speaker(s):

**Michael Lang**, Professor, Dale E. Fowler School of Law, Chapman University, Orange

**Kevan P. McLaughlin**, Firm Founder and Attorney at Law, McLaughlin Legal, San Diego

**Hon. Peter J. Panuthos**, Chief Special Trial Judge, United States Tax Court, Washington, D.C.

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

### Wednesday, October 26 | 5:00-6:00 pm

#### 1.0 Hour Elimination of Bias & Legal Specialization

##### Course #2

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

#### **Bias in the Legal Profession: Discuss Neutrality in the Practice of Tax Law Regarding Gender, Race, Disability, and Sexual Orientation**

Great strides have been made towards achieving equality for minorities and women in the legal profession, but challenges still remain. This panel of diverse tax professionals will highlight different obstacles they have encountered or witnessed in the legal community and discuss ways that bias in the profession has evolved. They will also share proactive steps that can be taken to reduce bias and promote diversity in the legal profession.

##### Speaker(s):

**Eddie Beeby**, Associate, Silverstein & Pomerantz LLP

**Catherine G. Chang**, Deputy Area Counsel, IRS Office of Chief Counsel, Los Angeles

**Jennifer Kowal**, Director, Loyola Law School, LLM in Tax Program, Los Angeles

**Hon. Marshall Whitley (Ret.)**, Professor & Director, Golden Gate University, LL.M. Tax & Estate Planning Programs, San Francisco

### Wednesday, October 26 | 6:30-8:30 pm

#### Conference Opening Reception #33

Connect with conference speakers and government attendees at the **2016 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, but your RSVP is required. Sign up on the Conference Registration Form.



### Wednesday, October 26 | 8:30-10:30 pm

#### YTL Networking Reception #34 | \$25 per person

Join the Young Tax Lawyers for hosted cocktails and appetizers at their annual party. 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, OCTOBER 27

**Thursday, October 27 | 7:00 am-4:45 pm**

Conference Registration & MCLE Sign-in

**Thursday, October 27 | 7:30-8:30 am**

**Continental Breakfast #35**

Continental Breakfast is complimentary, but your RSVP is required. Select item #35 in Section B of the Conference Registration Form.

**Thursday, October 27 | 8:30-9:45 am**

1.25 Hours MCLE & Legal Specialization

**Course #3**

*Estate & Gift Tax*

**Hot Audit Issues: If It's Too Hot Stay Away**

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):**

**Andy Katzenstein**, Partner, Proskauer Rose LLP, Los Angeles

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

**Course #4**

*Tax Procedure & Litigation*

**Introduction to U.S. Domestic and International Criminal Tax Workshop**

Learn the interplay between Title 26, Title 18, and Title 31 with an overview on how a practitioner should approach a criminal tax matter, traps for the unwary and learn how a criminal tax matter is developed and advanced by the government. This course is a must for any tax professional handling an "eggshell" civil audit or representing a client before the government criminal tax authorities.

**Speaker(s):**

**Robert Conte**, AUSA Deputy Chief, Tax Division, Department of Justice

**Mark F. Daly**, Senior Litigation Counsel, Criminal Enforcement Section, Tax Division, Department of Justice

**Steven Toscher**, Esq., Hochman, Salkin, Rettig, Toscher & Perez, P.C., Beverly Hills

**Course #5**

*CTPC (State and Local Tax)*

**The Market-Based Sourcing Rules: Flexibility is Good, Right?**

This panel will discuss how recently amended regulations governing sales of other than tangible property might apply in a variety of situations. Through examples, the panel will highlight the tax policy implications raised by their design and application, including the impact these regulations will have on the FTB's audit practices and the ultimate resolution of market-based sourcing disputes.

**Speaker(s):**

**Chris Berkness**, Senior Tax Director, BDO USA LLP, San Francisco

**Justin Hepworth**, Associate, Sheppard, Mullin, Richter & Hampton LLP, Costa Mesa

**Carl A. Joseph**, Principal, Indirect Tax, Ernst & Young LLP, Roseville

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

**Thursday, October 27 | 9:55-11:25 am**

1.5 Hours MCLE & Legal Specialization

**Course #6**

*Estate & Gift Tax*

**QTIPS - A Necessary Item in the Repertoire**

With the paradigm shift to focus more on income tax planning, the QTIP can be a key tool. Discussion will include the utilization of QTIP's in today's planning environment whether during life or upon death. Various techniques utilizing QTIPs will also be addressed as well as the pitfalls to avoid when using this planning option.

**Speaker(s):**

**Jenny Bratt**, Associate, DLA Piper, San Diego

**Rebecca O'Toole**, Partner, Withers Bergman, Rancho Santa Fe

**Andrea Ross**, Vice President/Director, Bernstein Private Wealth Management, Los Angeles



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



**Course #7**

*Tax Procedure & Litigation*

**Federal Procedural Roundtable**

Learn from the experts. This highly esteemed panel of Tax Court Judges and federal government officials will discuss some federal procedural hot topics. The discussion will include changes to the Tax Court rules, big case updates, highlights in federal tax procedure, and allow you to hear what is on the federal procedural horizon.

**Speaker(s):**

**Wendy Abkin**, Partner, Morgan Lewis & Bockius LLP, San Francisco

**Sandra Brown** (invited), AUSA Division Chief, Tax Division, Department of Justice, Los Angeles

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

**Drita Tonuzi**, Associate Chief Counsel, Procedure & Administration, IRS Office of Chief Counsel, Washington, D.C.

**Course #8**

*CTPC (State and Local Tax)*

**Did You Catch the Fight? - An Update on Recent SALT Litigation**

Our panel of distinguished California FTB and BOE attorneys and practitioners will discuss the top income, sales and use, property, and other tax cases that have impacted state and local tax over the past year in California and nationwide, and the cases to watch.

**Speaker(s):**

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

**Bill Hilson**, Deputy Chief Counsel, Litigation and Settlement Bureau, California Franchise Tax Board, Sacramento

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

**Mitchell Newmark**, Partner, Morrison & Foerster LLP, New York

**Tasheaya Warren Ellison**, Senior Tax Attorney, Tax Dispute Resolution, Shell Oil Company, Houston

**Thursday, October 27 | 11:35 am-1:00 pm**

**Luncheon and Federal Keynote #36 | \$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 **Nathan Hochman**, Partner, Morgan, Lewis & Bockius LLP, Santa Monica; and the distinguished *Joanne M. Garvey Award* to **Hon. Marshall Whitley (Ret.)**, Professor & Director, Golden Gate University, LL.M. Tax & Estate Planning Programs, San Francisco. The luncheon program will feature a keynote address by **Hon. L. Paige Marvel**, Chief Judge, United States Tax Court, Washington, D.C. Purchase tickets in advance on the Conference Registration Form. Onsite ticket sales are limited.



Nathan Hochman



Hon. Marshall Whitley



**Thursday, October 27 | 1:10-2:10 pm**

**1 Hour MCLE & Legal Specialization**

**Course #9**

*Estate & Gift Tax*

**Multi-Generational Estate Planning: Keeping It in the Family**

This panel will cover some of the best time-tested and new strategies for the effective transfer of wealth between generations, including a discussion of generational split-dollar life insurance, dynasty trusts, and sales to defective trusts.

**Speaker(s):**

**Laurelle Gutierrez**, Partner, McDermott Will & Emery, Silicon Valley

**David Stein**, Partner, Withers Bergman, New York



**Course #10**

*Tax Procedure & Litigation*

**Corporate Hot Topics**

A panel of corporate tax experts will discuss current initiatives at the IRS and recent developments from the courts and Congress, including proposed debt vs. equity regulations under Section 385, recent legislation and guidance under Section 355 regarding spin-offs, including restrictions on REIT spin-offs, F reorganization regulations and selected S corporation updates.

**Speaker(s):**

**Rachel L. Devenow**, Tax Attorney, Amazon, Seattle

**Austin Diamond-Jones**, General Attorney, Corporate, IRS Office of Associate Chief Counsel, Washington, D.C.

**Julie Divola**, Partner, Pillsbury Winthrop Shaw Pittman, LLP, San Francisco

**Course #11**

*CTPC (State and Local Tax)*

**The Third Rail on a Train to Nowhere: Update on Proposition 13**

Though recent efforts to create a split-roll have failed to effect meaningful change to Proposition 13, there are other significant property tax developments that have not captured the headlines. Panelists for this session will bring you up to speed on the latest issues and trends that practitioners should know about.

**Speaker(s):**

**Richard J. Ayoob**, Partner, Ajalat, Polley, Ayoob & Matarese, Glendale

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

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

**Thursday, October 27 | 2:20-3:20 pm**

1 Hour MCLE & Legal Specialization

**Course #12**

*Estate & Gift Tax*

**Ignorance Is Bliss - But Not With Basis**

Remember the good old days when basis was simple tax concept and predominantly ignored by estate planners? Explore the increased importance of basis in light of higher exemption amounts. Is it possible for a client to have his cake and eat it too? Learn how some of the recent techniques and reporting obligations have made basis often difficult to determine yet necessary to integrate into an estate plan.

**Speaker(s):**

**Darin Donovan**, Shareholder, Hopkins & Carley, Palo Alto

**Course #13**

*Tax Procedure & Litigation*

**Captive Insurance: The Basics and Beyond**

This program will provide a basic overview of IRC § 831(b), an analysis of different types of captives available, learn what risks can be properly retained within a captive, and hear what IRS initiatives exist to prevent fraud and abuse.

**Course #14**

*CTPC (State and Local Tax)*

**When Sudoku Fails to Challenge: State Tax Considerations for Pass-Through Entities**

Our pass-through entity specialists will address the state income tax issues encountered when working with LLC's and partnerships, including apportionment for these entities and their members, unitary considerations, entity-level taxation, tax withholding, and recent nexus developments that affect nonresident members.

**Speaker(s):**

**Abner Chong**, Senior Tax Manager, KPMG LLP, Los Angeles

**Irina Krasavtseva**, Tax Counsel III, Multistate Tax Bureau, California Franchise Tax Board, Sacramento

**Michael Laisne**, Tax Counsel, General Tax Bureau, California Franchise Tax Board, Sacramento

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

**Thursday, October 27 | 3:30-5:00 pm**

1.5 Hours MCLE & Legal Specialization

**Course #15**

*Estate & Gift Tax*

**Multi-Jurisdictional Estate Planning: My Client Owns Assets in a Foreign Country, Now What?**

The program will cover tax and nontax considerations when advising a client with assets in a foreign country. Topics will include which country's laws will apply, how title should be taken, what estate planning documents should be drafted and what taxes will apply. The program will explore several hypotheticals that will address multijurisdictional estate planning and the application of tax treaties.

**Speaker(s):**

**Dora Clarke**, Partner, Wealth Planning, Withers, London, England

**Michelle B. Graham**, Withers Bergman, Rancho Santa Fe



**Course #16**

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

**Advanced Legal Writing Boot Camp**

The latest in our “Boot Camp” series! Sharpen your legal writing skills, with practical tools, tips, and techniques directly from judges. The curriculum is designed for all lawyers of all levels and practice areas in both state and federal practice. Presentations will include incorporating good writing principles, being kind to your reader, and many tips on what NOT to do.

**Speaker(s):**

**Hon. Cynthia Aaron**, Associate Judge, California Court of Appeals, Fourth District

**Laura Buckley**, Partner, Higgs Fletcher & Mack, San Diego

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

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

**Course #17**

*CTPC (State and Local Tax)*

**Economic and Factor Presence Nexus: What Are the Limits?**

This panel will discuss current state trends toward economic and factor presence nexus standards; recent decisions in both state and federal Courts in regard to state efforts to expand their tax reach beyond their borders; and what the implications of these trends are for businesses in this brave new world where state views of presence is embracing more of the metaphysical.

**Speaker(s):**

**Chris Campbell**, Principal, Deloitte Tax LLP, Los Angeles

**Asaf Kletter**, Tax Counsel, Multistate Tax Bureau, California Franchise Tax Board, Sacramento

**Art Rosen**, Partner, McDermott Will & Emory, New York/Miami

**Brian Toman**, Partner, Reed Smith LLP, San Francisco

**Thursday, October 27 | 5:00-6:00 pm**

**GGU Reception #37**

Please join GGU staff and alumni in celebrating the 2016 presentation of the Joanne M. Garvey Award to **Hon. Marshall Whitley (Ret.)**. All are welcome, but your RSVP is required. Sign up on the Conference Registration Form.

The reception is hosted by **Golden Gate University, LL.M. Tax & Estate Planning Programs, San Francisco**.

GOLDEN GATE UNIVERSITY

School of Law

**Thursday, October 27 | 5:10-5:45 pm**

**Tax Section Committee Meetings #46-55**

Tables will be reserved under each Committee's name. If you are planning to attend a Committee meeting, please select the appropriate box in Section C. of the Conference Registration Form.

**Thursday, October 27 | 6:00-7:00 pm**

**A Toast to Women in Tax #38**

**How to Effectively Market Yourself and Your Services**

An effective presentation involves not only how you present, but knowing your audience and how to connect with them. Panelists will provide insights on how to become a more effective and self-aware speaker, how to tailor your content and presentation style to your audience, and how to get your audience emotionally invested in you and what you are promoting. Great leaders inspire action; this presentation will help you do this.

There will be valuable time to network and get involved with the newly formed **Women in Tax Standing Committee** of the State Bar of California Taxation Section and to meet outstanding women attorneys and tax practitioners who have achieved professional excellence in their field of practice.

Sponsored by **Deloitte Tax LLP**.



**Thursday, October 27 | 7:00-9:00 pm**

**Annual Conference Dinner #39 | \$95 per person**

**Annual Conference Dinner & Entertainment by Renowned Comedian Dan St. Paul**

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, October 27 | 9:00-11:00 pm**

**Thursday Late Night “Speak Easy” Event #40 | Complementary**

Return back in time with us to an era where nightlife flourished despite the daring *nature* of it. Join us for (legal) libations and casino-style entertainment set in a private location on or near the grounds of the beautiful Hilton San Diego Resort & Spa. Just as they did during Prohibition, we are keeping the location secret and will be requiring you to give us the secret password to find out where to go. Look for the hinted password found in this narrative. This event is complimentary, but your RSVP is required. Sign up on the Conference Registration Form.



## FRIDAY, OCTOBER 28

Friday, October 28 | 7:00 am-4:45 pm

Conference Registration & MCLE Sign-in

Friday, October 28 | 7:30-8:30 am

Continental Breakfast #41 | Complimentary

Continental Breakfast is complimentary, but your RSVP for the breakfast is required. Select item #41 in Section B. of the Conference Registration Form.

Friday, October 28 | 8:30-9:45 am

1.25 Hours MCLE & Legal Specialization

Course #18

*Estate & Gift Tax*

### Putting It All Together: Some of the Best Estate Planning Strategies We See in the New Frontier That Reduce Both Income And Estate Taxes

Fundamentals of the tax debts in bankruptcy, including dischargeability of tax debts and traps for the unwary. The panel will discuss planning for the discharge of tax debts and the consequence for the lack thereof, options for resolving non-discharged tax debts, during or after the bankruptcy. The panel will also discuss cancellation of debt income, including the resulting reduction of tax attributes and basis reduction.

#### Speaker(s):

**Stacy Eastland**, Managing Director, Investment Management Division, Goldman, Sachs & Co., Houston, TX

Course #19

*Tax Procedure & Litigation*

### Bankruptcy & Collection Hot Topics

Fundamentals of the tax debts in bankruptcy, including dischargeability of tax debts and traps for the unwary. The panel will discuss planning for the discharge of tax debts and the consequence for the lack thereof, options for resolving non-discharged tax debts, during or after the bankruptcy. The panel will also discuss cancellation of debt income, including the resulting reduction of tax attributes and basis reduction.

#### Speaker(s):

**Willis Douglass** (invited), Associate Area Counsel, IRS Office of Chief Counsel, Laguna Niguel

**Jolene Tanner** (invited), Assistant United States Attorney, Los Angeles

**Minna Yang**, Wagner Kirkman Blaine Klomprens Youmans LLP, Walnut Creek

Course #20

*CTPC (State and Local Tax)*

### Hindsight is 20/20: The Legislative Year in Review

Legislative Tax Committee staff and Legislative Directors from the Franchise Tax Board and Board of Equalization will provide an overview of what passed and what didn't over the past year. The panel will also provide their perspectives on why things happened the way they did and what the landscape may look like for the coming year. The panel will also provide some insight on possible effects of the upcoming election on California tax law.

#### Speaker(s):

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

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

**Gina Rodriguez**, Director, KPMG LLP, Sacramento

**M. David Ruff**, Chief Consultant, Assembly Committee on Revenue and Taxation, Sacramento

**Shail Shah**, Director, Andersen Tax, San Francisco

Friday, October 28 | 9:55-11:25 am

1.5 Hours MCLE & Legal Specialization

Course #21

*Estate & Gift Tax*

### Those Gnarly and Ever-Changing Estate and Gift Tax Valuation Issues

The panel of leading minds on taxation, including a U.S. Tax Court judge, will discuss hot topics in the estate and gift tax valuation area.

#### Speaker(s):

**Keri Brown**, Partner, Baker Botts LLP, Houston, TX

**Miles Friedman**, Associate Area Counsel, IRS Office of Chief Counsel, Laguna Niguel

**Carsten Hoffman**, Managing Director, Valuation & Financial Opinions, Stout Risius Ross, Inc., Los Angeles

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



**Course #22**

*Tax Procedure & Litigation*

**Employment Tax: From Audit to Litigation**

A frequent source of liability for employers is with employment tax (Form 941) owed to the IRS. This practical workshop will examine how to handle a payroll tax audit, deficiency, appeals procedure, trust fund recovery actions, and heightened criminal enforcement of failure to remit employment tax against responsible officers.

**Speaker(s):**

**Caroline D. Ciraolo**, Principal Deputy Assistant Attorney General and Deputy Assistant Attorney General for Criminal Matters, Department of Justice

**Courtney A. Hopley**, Of Counsel, Greenberg Taurig, San Francisco

**Pamela Grewal Kartha**, Senior Attorney, Tax Exempt and Government Entities Division Counsel, IRS Office of Chief Counsel, San Francisco

**Will Weissman**, Shareholder, Littler Mendleson, Walnut Creek

**Course #23**

*CTPC (State and Local Tax)*

**Spotlight on 1031s: Revisiting the FTB's Focus on Claimed 1031 Transactions**

This panel will provide a brief background on California's conformity to IRC section 1031 and the actions (or lack thereof) taken at the federal level in this area. The panel will then provide both a government and private practitioner perspective on issues being raised by FTB. The panel will also provide an update on administrative action with respect to 1031 exchanges, including recent cases and FTB's new proposed regulatory project.

**Speaker(s):**

**Ryan M. Austin**, Associate, Loeb & Loeb LLP, Los Angeles

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

**Allen Walburn**, Partner, Allen Matkins, San Diego

**Friday, October 28 | 11:35 am-1:00 pm**

**Luncheon and State Keynote #42 | \$49 per person**

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

Join us to honor the 2016 *Benjamin F. Miller Award* recipient **Charles Moll**, Partner, Winston & Strawn LLP, San Francisco. The luncheon keynote address will be given by **Selvi Stanislaus**, Executive Officer, California Franchise Tax Board, Sacramento. Purchase tickets in advance on the Conference Registration Form. Onsite ticket sales are limited.



Charles Moll



Selvi Stanislaus

**Friday, October 28 | 1:10-2:10 pm**

**1 Hour MCLE & Legal Specialization**

**Course #24**

*Estate & Gift Tax*

**Transfers of Real Property: Don't Forget About the Property Tax Ramifications**

This panel will focus on entity and parent to child transfers. They will address new developments, including planning entity transfers to avoid reassessment and the appropriate BOE forms to file.

**Speaker(s):**

**Janet Chediak**, Of Counsel, Weintraub Tobin Chediak Coleman Grodin Law Corporation, Sacramento

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

**Charles Olson**, Of Counsel, Winston & Strawn LLP, San Francisco



**Course #25**

*Tax Procedure & Litigation*

**Partnership Hot Topics**

A panel of partnership tax experts will discuss recent developments relevant to partnerships, including recently enacted legislation concerning partnership audit rules and IRS guidance regarding allocation of liabilities under Section 752, disguised payments for services under Section 707 and contributions of property to certain partnerships having foreign partners.

**Speaker(s):**

**Howard E. Abrams**, Director, Tax Programs, University of San Diego, San Diego

**Terence F. Cuff**, Partner, Loeb & Loeb LLP, Los Angeles

**Course #26**

*CTPC (State and Local Tax)*

**Eleventh Hour Options: Helping Clients When It's Almost Too Late**

Has a taxpayer come to you after ignoring a tax issue for way too long? Have you had trouble figuring out who to contact? What can you do? This panel will provide practical and technical advice for dealing with situations where taxpayers have almost reached the end of their rope, alerting attendees to the limits of what can be done, while also explaining that there may be hope when all seems lost.

**Speaker(s):**

**Todd Gilman**, Taxpayers' Rights Advocate, Taxpayers' Rights and Equal Employment, California State Board of Equalization, Sacramento

**Marcy Jo Mandel**, Of Counsel, Winston & Strawn LLP, Los Angeles

**Susan Maples**, Taxpayers' Rights Advocate, California Franchise Tax Board, Sacramento

**Friday, October 28 | 2:20-3:20 pm**

**1 Hour MCLE & Legal Specialization**

**Course #27**

*CTPC (State and Local Tax)*

**Tax Reform or Tax Increase? – California's Consideration of a Sales Tax on Services**

While imposing a sales tax on services is certain to have a dramatic impact on California, policy experts have wide-ranging views about what, exactly, that impact will be. Join our panelists for a lively discussion that will address how a sales tax on services might impact California's economy.

**Speaker(s):**

**Fiona Ma, CPA**, Chairwoman, California State Board of Equalization, District 2

**Fred Marcus**, Principal, Horwood Marcus & Berk, Chartered, Chicago, IL

**Ali Vahdat**, Principal, Ernst & Young LLP, Los Angeles

**Course #28**

*Tax Procedure & Litigation*

**Domestic & International Executive Compensation De-Mystified**

Executive compensation is an important consideration for businesses and their employees and is often an area fraught with change and uncertainty. This program will review various national and international opportunities available for companies to compensate their employees while explaining current DOL and IRS rules and regulations.

**Speaker(s):**

**Mary B. Hevener**, Partner, Morgan Lewis & Bockius LLP, Washington, D.C.

**Zaitun Poonja**, Partner, Morgan, Lewis & Bockius LLP, Palo Alto



**Course #29**

*CTPC (State and Local Tax)*

**Win/Win? How to Help Your Clients Avail Themselves of the Credits and Incentives Still Available**

Tax incentives have long been used to spur economic development. Though not as prevalent as in the past, they still exist if you know where to look. This session will describe various types of state and local tax incentives being offered, and discuss pitfalls and other traps for the unwary.

**Speaker(s):**

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

**Mike Shaikh**, Associate, Reed Smith, Los Angeles

**Doug Tyler**, Director, Deloitte Tax LLP, New York

**Jaclyn Zumaeta**, Tax Counsel III, California Franchise Tax Board, Sacramento

**Friday, October 28 | 3:30-5:00 pm**

1.5 Hours MCLE & Legal Specialization

**Course #30**

*CTPC (State and Local Tax)*

**Believe It or Not, There Is More to Corporate Restructurings than Just Layoffs**

This panel will address the state tax issues that should be considered during a corporate restructuring. These issues can be just as (or more) significant than the federal tax issues. There may be unitary implications and changes to the apportionment formula in a variety of states. There also may be opportunities to obtain credits or incentives in a state or local jurisdiction. In addition, there are sales tax, property tax, and likely other tax issues that will need to be addressed for a variety of jurisdictions.

**Speaker(s):**

**Valerie Dickerson**, Managing Partner, Deloitte Tax LLP, Washington D.C.

**Ian Foster**, Tax Counsel IV, Business Entities Tax Bureau, California Franchise Tax Board, Sacramento

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

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

**Course #31**

*Tax Procedure & Litigation*

**Forum Shopping – Get your Judge’s Perspective: Tax Court, District Court, Court of Federal Claims or Bankruptcy Court**

Consider all of your client’s options, review and evaluate the best forum to litigate all tax matters. The unique perspective and insight of your Judge coupled with practical tips make this panel a must!

**Speaker(s):**

**Hon. Robert Kwan**, Judge, United States Bankruptcy Court, Central District of California, Los Angeles

**Magistrate Judge Rozella Oliver** of the United States District Court Central District of California

**Hon. Peter J. Panuthos**, Chief Special Trial Judge, United States Tax Court, Washington, D.C.

**Course #32**

*CTPC (State and Local Tax)*

**Case in “Chief”: Insights from the Chief Counsels**

Franchise Tax Board and Board of Equalization Chief Counsels will share administrative and policy updates from their respective agencies. Join this lively session to hear about the past year from the perspective of the Chiefs themselves.

**Speaker(s):**

**Jozel Brunett**, Chief Counsel, California Franchise Tax Board, Sacramento

**Amy Kelly**, Acting Chief Counsel, California State Board of Equalization, Sacramento

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

**Friday, October 28 | 5:00-7:00 pm**

**Closing Conference Gathering #43**

Stick around to mingle and network with speakers and attendees of the **2016 Annual Meeting of the California Tax Bar and California Tax Policy Conference** at this informal gathering. Your RSVP is requested. Sign up on the Conference Registration Form.



# KEY INFORMATION

## 2016 CONFERENCE DATES AND LOCATION

Wednesday, October 26 to Friday, October 28

Hilton San Diego Resort & Spa, 1775 East Mission Bay Drive, San Diego, California, 92109 | 619-276-4010

## CONFERENCE REGISTRATION

### DEADLINES

September 23

October 12

October 13 to October 21

Hotel Reservation Deadline

"Early-bird" Pre-Registration Deadline

Pre-Registration Available (closes October 21)

### 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 12, 2016**. No refunds will be made after this date.

### FEES

The following are the **Early-Bird Pre-Registration** fees. All fees increase if registering after October 12.

*The non-member fee includes a \$95 Tax Section membership for 2017. \*Young Lawyer defined as 1-5 years in practice.*

Tax Section Member	\$655
Non-Tax Section Member	\$750
Tax Section Young Lawyer Member*	\$390
Non-Tax Section Young Lawyer Member*	\$505
Tax Section Government Lawyer/Non-Lawyer	\$150
Non-Section Government Lawyer/Non-Lawyer	\$265
Law School Faculty/Staff/Student	\$150

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

**SPECIAL ASSISTANCE/SECTION INFORMATION/PROGRAM CONTENT 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 14.5 Hours MCLE, including 1 Hour in Legal Ethics and 1 Hour in Elimination of Bias. 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 \$75 per set and available for either the track of Tax Annual Meeting Federal Courses (#s 1, 2, 3, 4, 6, 7, 9, 10, 12, 13, 15, 16, 18, 19, 21, 22, 24, 25, 28, 31), or the track of CTPC Courses (#s 1, 2, 5, 8, 11, 14, 16, 17, 19, 20, 23, 26, 27, 22, 25, 26, 27, 29, 30, 32). Pick up your materials onsite at the Registration desk.

## TRAVEL AND HOTEL

### HOTEL

All education courses and events will be held at the Hilton San Diego Resort & Spa. A limited number of guest rooms are available at a special Conference rate of \$199 OR special Conference State Government Rate of \$149 (Government Employee ID required at check-in).

**Reserve before September 23, 2016** (*book early as rooms will sell out before the final deadline.*)

To make reservations under the special Conference rate of \$199 use **Group Code SBC106**.

STANDARD ONLINE RESERVATIONS: Attendee Reservation Link

<http://calbar.org/taxannualmeeting>

TELEPHONE Hilton Reservations: 877-313-6645 - use **Group Code SBC106**.

To make reservations under the special State Government Rate of \$149 use **Group Code SBG106**.

GOVERNMENT ONLINE: Government Attendee Reservation Link

<http://calbar.org/taxannualmeeting>

TELEPHONE Hilton Reservations 877-313-6645 - use **Group Code SBG106**.



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



# REGISTRATION FORM

Early-bird Registration Deadline is October 12

**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 12.** Fees increase after this date.

### Registration Type

\*Non-Member rate includes \$95 membership fee for 2017.

Registration Type	Early-Bird Fee (on or before October 12)	Late/On-site Fee (October 13 - Onsite)
<input type="checkbox"/> Tax Section Member	\$655	\$755
<input type="checkbox"/> Non-Tax Section Member*	\$750*	\$850*
<input type="checkbox"/> Tax Section Young Lawyer Member (1-5 yrs in practice)	\$390	\$475
<input type="checkbox"/> Non-Tax Section Young Lawyer Member* (1-5 yrs in practice)	\$505*	\$590*
<input type="checkbox"/> Tax Section Government Lawyer/Non-Lawyer	\$150	\$235
<input type="checkbox"/> Non-Section Government Lawyer/Non-Lawyer*	\$265*	\$350*
<input type="checkbox"/> Law School Faculty/Staff/Student	\$150	\$235

### One Day Registration - NEW THIS YEAR!

Registration Type	Early-Bird Fee	Late/On-site Fee
<input type="checkbox"/> 1 Day Registration Thursday 10/27 - Taxation Section Member	\$450	\$555
<input type="checkbox"/> 1 Day registration Thursday 10/27 - Non-Taxation Section Mbr	\$545	\$650
<input type="checkbox"/> 1 Day Registration Friday 10/28 - Taxation Section Member	\$450	\$555
<input type="checkbox"/> 1 Day registration Thursday 10/28 - Non-Taxation Section Mbr	\$545	\$650

## 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 Oct. 7.

Event	Cost	# of Tickets or # in Party	Total
<input type="checkbox"/> [33] Wednesday Evening Reception	FREE	x _____	= \$0
<input type="checkbox"/> [34] Wednesday Young Tax Lawyers Reception	\$25	x _____	= \$ _____
<input type="checkbox"/> [35] Thursday Continental Breakfast	FREE	x _____	= \$0
<input type="checkbox"/> [36] Thursday Luncheon (Keynote/Awards)	\$49	x _____	= \$ _____
<input type="checkbox"/> [37] GGU Reception	FREE	x _____	= \$0
<input type="checkbox"/> [38] A Toast to Women in Tax	FREE	x _____	= \$0
<input type="checkbox"/> [39] Thursday Dinner and Entertainment	\$95	x _____	= \$ _____
<input type="checkbox"/> [40] Thursday Late Night - Vegas Style Event	FREE	x _____	= \$0
<input type="checkbox"/> [41] Friday Continental Breakfast	FREE	x _____	= \$0
<input type="checkbox"/> [42] Friday Luncheon (Keynote/Awards)	\$49	x _____	= \$ _____
<input type="checkbox"/> [43] Closing Gathering	FREE	x _____	= \$0
<input type="checkbox"/> [44] Printed Course Materials-CTPC Only (with Cross-overs) (Courses 1,2,5,8,11,14,16,17,19,20,23,26,27,22,25,26,27,29,30,32)	<b>\$75</b>	<b>x</b> _____	<b>= \$ _____</b>
<input type="checkbox"/> [45] Printed Course Materials-Annual Meeting Only (Courses 1,2,3,5,6,8,11,12,15,17,20,21,23,24,30)	\$75	x _____	= \$ _____

## C. Committee Meetings

Check one. Committees will meet at the time of the Thursday 5:10-5:45 pm. Sign-up here to RSVP.

- |   |   |  |
|---|---|--|
| <input type="checkbox"/> [46] Compensation & Benefits       | <input type="checkbox"/> [50] International Tax | <input type="checkbox"/> [53] Tax Policy, Practice & Legislation |
| <input type="checkbox"/> [47] Corp. & Pass-Through Entities | <input type="checkbox"/> [51] State & Local     | <input type="checkbox"/> [54] Tax Procedure & Litigation         |
| <input type="checkbox"/> [48] Estate & Gift Tax             | <input type="checkbox"/> [52] Tax Exempt Org.   | <input type="checkbox"/> [55] Women In Tax                       |
| <input type="checkbox"/> [49] Income & Other Tax            |   |  |

**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 \_\_\_\_\_ Cardholder's Signature \_\_\_\_\_

For registration information call 415-538-2508; for special assistance call 415-538-2580.



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



# 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 State (CTPC) track of courses are printed in blue.

Name: \_\_\_\_\_ CA State Bar # (if applicable) \_\_\_\_\_

## Wednesday, October 26, 2016

### 3:45-4:45 pm (1 Hour MCLE - Legal Ethics)

- [1] Stay Ethical in Your Tax Profession: Keep Your Hand Out of the Cookie Jar and Other Avoidable Common Temptations

### 5:00-6:00 pm (1 Hour MCLE - Elimination of Bias)

- [2] Bias in the Legal Profession: Neutrality in the Practice of Tax Law Regarding Gender, Race, Disability, and Sexual Orientation

## Thursday, October 27, 2016

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

- [3] Hot Audit Issues: If It's Too Hot Stay Away
- [4] Introduction to U.S. Domestic and International Criminal Tax Workshop
- [5] The Market-Based Sourcing Rules: Flexibility is Good, Right?

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

- [6] QTIPs - A Necessary Item in the Repertoire
- [7] Federal Procedural Roundtable
- [8] Did You Catch the Fight? - An Update on Recent SALT Litigation

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

- [9] Multi-Generational Estate Planning
- [10] Corporate Hot Topics
- [11] The Third Rail on a Train to Nowhere: Update on Proposition 13

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

- [12] Ignorance Is Bliss - But Not With Basis
- [13] Captive Insurance: The Basics and Beyond
- [14] When Sudoku Fails to Challenge: State Tax Considerations for Pass-Through Entities

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

- [15] Multi-Jurisdictional Estate Planning Including the Interplay with Tax Treaties
- [16] Advanced Legal Writing Boot Camp
- [17] Economic and Factor Presence Nexus: What Are the Limits?

## Friday, October 28, 2016

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

- [18] Putting It All Together: Some of the Best Estate Planning Strategies We See in the New Frontier That Reduce Both Income And Estate Taxes
- [19] Bankruptcy & Collection Hot Topics
- [20] Hindsight is 20/20: The Legislative Year in Review

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

- [21] Those Gnarly and Ever-Changing Estate and Gift Tax Valuation Issues
- [22] Employment Tax: From Audit to Litigation
- [23] Spotlight on 1031s: Revisiting the FTB's Focus on Claimed 1031 Transactions

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

- [24] Transfers of Real Property: Don't Forget about the Property Tax Ramifications
- [25] Partnership Hot Topics
- [26] Eleventh Hour Options: Helping Clients When It's Almost Too Late

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

- [27] Tax Reform or Tax Increase? - California's Consideration of a Sales Tax on Services
- [28] Domestic & International Executive Compensation De-Mystified
- [29] Win/Win? How to Help Your Clients Avail Themselves of the Credits and Incentives Still Available

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

- [30] Believe It or Not, There Is More to Corporate Restructurings than Just Layoffs
- [31] Forum Shopping - Get your Judge's Perspective: Tax Court, District Court, Court of Federal Claims or Bankruptcy Court
- [32] Case in "Chief": Insights from the Chief Counsels



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





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# KEY DEADLINES

Hotel Reservation Deadline is **September 23**  
Early-bird Pre-Registration is **October 12**

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