The State Bar of California
Taxation Section

Qualifies for up to 16.25 Hours MCLE, Legal Specialization & CPE Credit

CALIFORNIA
Tax Policy Conference

2014 ANNUAL MEETING OF THE CALIFORNIA TAX BAR & THE CALIFORNIA TAX POLICY CONFERENCE

The Premier California Tax Education Event

November 6-8, 2014

Loews Coronado Bay San Diego
4000 Loews Coronado Bay Road | Coronado, CA

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

Sponsors

The State Bar of California Taxation Section in cooperation with the California Franchise Tax Board and the California State Board of Equalization present the 2014 Annual Meeting of The California Tax Bar & The California Tax Policy Conference

Special Thanks and Recognition to the Following for Their Financial Support

TAX ANNUAL MEETING SPONSORS

Diamond

Wagner Kirkman Blaine Klomparens & Youmans LLP

University of San Francisco School of Law, LLM in Taxation

Platinum

Apheta

San Jose State University MST Program

Gold

Abkin Law LLP

BNY Mellon Wealth Management

Crowe Horwath LLP

Law Offices of A. Lavar Taylor

Weintraub Tobin Chediak Coleman Grodin

Silver

Atashi Rang Law Firm, P.C.

Law Offices of Joseph A. Broyles

Coblentz, Patch, Duffy & Bass LLP

Higgins, Marcus & Lovett Inc.

Hochman Salkin Rettig Toscher & Perez

Stuart M. Hurwitz, LLM

Procopio, Cory, Hargreaves & Savitch LLP

Karlin & Peebles LLP

Ramsbacher Prokey LLP

Rodriguez, Horii, Choi & Cafferata LLP

Valensi Rose

Law Office of Steven L. Walker

Law Office of Williams & Associates, P.C.

CALIFORNIA TAX POLICY CONFERENCE SPONSORS

Diamond

Deloitte Tax LLP

Ernst & Young LLP

Greenberg Traurig LLP

KPMG LLP

Loeb & Loeb LLP

Morrison & Foerster LLP

Pillsbury Winthrop Shaw Pittman LLP

Reed Smith LLP

Sutherland Asbill & Brennan LLP

Winston & Strawn LLP

Platinum

Baker & McKenzie

Grant Thornton

McDermott Will & Emery LLP

Moss Adams LLP

Gold

Chevron Corporation

Silver

Ajalat, Polley, Ayoob, Matarese

Alston & Bird LLP

Jones Day

Morgan, Lewis & Bockius LLP

On behalf of the Taxation Section of The State Bar of California, we invite you to join us for California's leading tax event, The 2014 Annual Meeting of The California Tax Bar & The California Tax Policy Conference.

This year's agenda features 39 educational courses, including multi-day tracks covering Estate and Gift Tax, Tax Procedure and Litigation, and State and Local Tax. We also have courses covering the latest developments in the taxation of corporate and other business entities, income tax, international tax, tax legislation, and tax policy, as well as programs offered by the Young Tax Lawyers Committee. Our courses feature notable speakers from the private and public sectors, including state and federal government officials from the Internal Revenue Service, U.S. Tax Court, California Franchise Tax Board, California State Board of Equalization, and the California Legislature.

All courses are open to meeting registrants. The mix and breadth of courses provide timely and relevant continuing education opportunities for corporate tax executives and managers, attorneys, CPAs, financial planners, Enrolled Agents, government tax officials, legislators and their staff, other tax professionals, and law students.

This Conference presents a unique opportunity for participants to engage in many networking events—activities designed to let attendees meet, confer, and mingle with colleagues and government officials on an informal basis. Among the special events scheduled are luncheons with keynote speakers on Thursday and Saturday; tax committee meetings; dinner with entertainment on Friday; and cocktail receptions on Thursday and Friday evenings, including our annual Young Tax Lawyer gathering on Thursday night.

We are pleased to present this year's Annual Meeting of The California Tax Bar & The California Tax Policy Conference, and hope you plan to join us in beautiful Coronado for an extraordinary event.

Betty Williams, Chair
2014 Annual Meeting of The California Tax Bar

Valerie Dickerson, Chair
The California Tax Policy Conference

Dennis Leonard, Sponsor Chair
2014 Annual Meeting of The California Tax Bar

Carley Roberts, Chair Emeritus
The California Tax Policy Conference

Attending The Annual Meeting of The California Tax Bar & The 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 *for as little as $32 per MCLE hour, or less than $10 per hour for Government attorneys.*

COURSES BY COMMITTEE

Courses sponsored by multiple committees are listed under each committee. The course number corresponds with the title. This number is used to track MCLE credit.

COMPENSATION & BENEFITS

[5] The Big Picture: Coordinating Estate Planning with Retirement Benefits

CORPORATE & PASS-THROUGH ENTITIES

[6] How Do We Plan Around that Pesky 3.8% NIIT Tax?
[13] Global Tax Planning for Multi-National Families: Coming and Going!
[23] Tax Director Forum: What's Keeping Them Up At Night? (336(e) Regs and Beyond)

CTPC (STATE & LOCAL TAX)

[2] A Discussion Toward Better Use of Tax Credits and Incentives
[8] Privacy and Tax Administration – Policy Considerations in the Twilight e-Zone
[12] Business Purpose and Economic Substance Tax Avoidance Transactions: The Good, The Bad and The Ugly
[16] Can You Really Buy a Hotel Without A Property Reassessment?
[27] Surfing 2014 SALT Controversies Across the USA
[28] The Highlights and Hazards of Expanding the Sales Tax Base
[29] Tax Attributes: To Share or Not to Share from a Unitary Theory Perspective
[30] SA_T - May I Have an 'L'? Don't Forget Those Local Taxes
[31] The Income Tax Hazards to Employers and Executives of 24/7 Multitasking When Traveling to California for Mixed Purposes
[32] Don't Escheat on Me! Unclaimed Property Exposé
[33] State Budget and Legislation: 2014 in Review
[34] The Art of Compromise: Dispute Resolution Alternatives at FTB and BOE
[35] We're Here to Help! Legislation, Policy and Review: The Guide to California Tax Agency Legislative Analysis, Rulemaking and Administrative Guidance
[36] Uniform or Unique? An Update on the Uniformity Efforts by the Multistate Tax Commission and the States
[37] Seeking Apportionment for a Fair Reflection of Business Activity? Which is the Fairest of Them All?
[38] Finding Yourself in California: California Nexus Standards for "Doing Business"
[39] A View From the Chiefs: FTB and BOE Chief Counsel Roundtable

ESTATE & GIFT TAX

[1] Estate & Gift Tax Update
[2] A Discussion Toward Better Use of Tax Credits and Incentives
[3] Why Every Estate Planner Must Understand Fiduciary Income Tax
[5] The Big Picture: Coordinating Estate Planning for Retirement with Benefits
[6] How Do We Plan Around that Pesky 3.8% NIIT Tax?
[7] Advanced Topics in Estate Planning
[9] Current and Unresolved Charitable Remainder Trust Issues
[11] Estate Planning Paralysis: Getting Your Clients to Act
[13] Global Tax Planning for Multi-National Families: Coming and Going!
[15] Fixing a Trust
[17] California Residents Using Foreign Jurisdictions in Estate Planning--Risks and Rewards
[19] Venn Diagrams: The Intersection of Estate and Income Tax
[21] Life Insurance is Still Part of the Plan

INCOME & OTHER TAXES

[6] How Do We Plan Around that Pesky 3.8% NIIT Tax?
[12] Business Purpose and Economic Substance Tax Avoidance Transactions: The Good, The Bad and The Ugly
[25] So Long Stateless Income: The G20 Coordinated Action Plan and IRS Enforcement

INTERNATIONAL TAX

[10] TPL Hot Topics
[13] Global Tax Planning for Multi-National Families: Coming and Going!

TAX EXEMPT ORGANIZATIONS

[15] Fixing a Trust

TAX POLICY, PRACTICE & LEGISLATION

[2] A Discussion Toward Better Use of Tax Credits and Incentives

TAX PROCEDURE & LITIGATION

[4] Statute of Limitation Issues - 6501(c)(8) and Beyond; and Tax Doctrines including Claim of Right, Tax Benefit Rule and Mitigation
[8] Privacy and Tax Administration – Policy Considerations in the Twilight e-Zone
[10] TPL Hot Topics
[12] Business Purpose and Economic Substance Tax Avoidance Transactions: The Good, The Bad and The Ugly
[14] Summons Enforcement
[16] Can You Really Buy a Hotel Without A Property Reassessment?
[18] Tax Court Litigation Boot Camp - Part 1: My Tax Court case is calendared. Now what do I do?
[20] Tax Court Litigation Boot Camp - Part 2: My Tax Court case is calendared. Now what do I do?
[22] Criminal Tax - Overview and Introduction
[23] Tax Director Forum: What's Keeping Them Up At Night? (336(e) Regs and Beyond)
[24] Choice of Venue: Tax Court, District Court, Court of Federal Claims or Bankruptcy Court
[25] So Long Stateless Income: The G20 Coordinated Action Plan and IRS Enforcement
[26] Federal Procedural Roundtable

YOUNG TAX LAWYERS

[4] Statute of Limitation Issues - 6501(c)(8) and Beyond; and Tax Doctrines including Claim of Right, Tax Benefit Rule and Mitigation
[5] The Big Picture: Coordinating Estate Planning with Retirement Benefits
[10] TPL Hot Topics
[12] Business Purpose and Economic Substance Tax Avoidance Transactions: The Good, The Bad and The Ugly
[18] Tax Court Litigation Boot Camp - Part 1: My Tax Court Case is Calendared. Now What do I do?
[20] Tax Court Litigation Boot Camp - Part 2: My Tax Court Case is Calendared. Now What do I do?
[26] Federal Procedural Roundtable

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 speaker names are printed in green.

Hon. Francis M. Allegra
Senior Judge, United States Court of Federal Claims, Washington, DC [24], [55]

Bart Baer
Tax Principal, Deloitte Tax LLP, San Francisco [37]

David Blumberg
Vice President, International Rectifier, El Segundo [23]

Kelly Bluth
Program Specialist II, California Franchise Tax Board, Sacramento [8]

Michele Borens
Partner, Sutherland Asbill & Brennan LLP, Washington, DC [28]

Doug Bramhall
Tax Managing Director, KPMG LLP, Tempe, AZ [2]

Jozel Brunett
Chief Counsel, California Franchise Tax Board, Sacramento [39]

Clark Calhoun
Senior Associate, Alston & Bird LLP, Los Angeles [31]

Fred Campbell-Craven
Tax Counsel IV, California Franchise Tax Board, Sacramento [31]

Richard Carpenter
Attorney, San Diego [10]

Todd Carper
Principal, Indirect Tax/State and Local Tax Services, Ernst & Young LLP, Irvine [12]

Beth Carson
Senior Associate General Counsel, Wal-Mart Stores, Inc., Bentonville, AR [32]

Scott Claremon
Tax Counsel III (Specialist), California State Board of Equalization, Sacramento [38]

Eric Coffill
Partner, Morrison & Foerster LLP, Sacramento [12]

Deborah Cooke
Tax Counsel IV, California State Board of Equalization, Sacramento [8]

Michael Cornez
Tax Counsel IV, California Franchise Tax Board, Sacramento [12]

Scott Ewing
Director, Deloitte Tax LLP, Sacramento [34]

Abby Feinman
Partner, Katten Muchin Rosenman LLP, Los Angeles [15]

Michelle Ferreira
Managing Shareholder, Greenberg Traurig LLP, San Francisco [26]

Randy Ferris
Chief Counsel, California State Board of Equalization, Sacramento [39]

William Finestone
Partner, Blank Rome LLP, Los Angeles [9]

William Gorrod
Associate, Morgan, Lewis & Bockius LLP, Palo Alto [30]

Jeff Graybill
Tax Counsel IV, California State Board of Equalization, Sacramento [27]

Scot Grierson
Principal, Grant Thornton, Irvine [38]

Colin Grinnell
Consultant, California State Senate, Senate Governance and Finance Committee, Sacramento [33]

Tim Gustafson
Counsel, Sutherland Asbill & Brennan LLP, Sacramento [12]

Laurelle M. Gutierrez
Partner, McDermott Will & Emery LLP, Menlo Park [17]

Rob Gutierrez
Director, California Tax Foundation, California Taxpayers Association, Sacramento [30]

Daryl Hall
Director, Indirect Tax, Clear Channel Communications, Inc., San Antonio, TX [31]

Gail Hall
Legislative Director, California Franchise Tax Board, Sacramento [33]

Helen Hecht
General Counsel, Multistate Tax Commission, Washington, DC [36]

Bradley Heller
Tax Counsel IV, California State Board of Equalization, Sacramento [35]

Donna Herbert
Senior Counsel, Office of Chief Counsel, Internal Revenue Service, Thousand Oaks [1]

Bill Hilson
Assistant Chief Counsel, Litigation Bureau, California Franchise Tax Board, Sacramento [27]

James F. Hogan
Branch Chief for Estate & Gift, Internal Revenue Service, Washington, DC [1]

Hon. Mark Holmes
Judge, United States Tax Court, Washington, DC [20], [26]

Aubrey Hone
Partner, Hone Maxwell LLP, San Francisco [18], [20]

Robert S. Horwitz
Attorney at Law, Law Offices of A. Lavar Taylor, Santa Ana [14], [22]

Craig Houghton
Attorney at Law, Baker Manock & Jensen, PC, Fresno [24]

Joe Huddleston
Executive Director, Multistate Tax Commission, Washington, DC [37]

Annie Huang
Partner, Pillsbury Winthrop Shaw Pittman LLP, San Francisco [35]

Oksana Jaffe
Chief Consultant, California State Assembly, Committee on Revenue & Taxation, Sacramento [2]

Aaron Johnson
Attorney, Wagner Kirkman Blaine Klomparens Youmans LLP, Mather [6]

Wayne R. Johnson
Managing Principal, Wayne R. Johnson & Associates, PLC, Los Angeles [13]

Carl Joseph
Counsel, Multistate Tax Affairs, California Franchise Tax Board, Sacramento [29]

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 speaker names are printed in green.

Bryan Kelly
Senior Manager, International Tax Services, Ernst & Young LLP, Los Angeles [25]

Sean R. Kenney
Shareholder, Myers Urbatsch, P.C., San Francisco [17]

Richard Kinyon
Partner, Shartsis Friese LLP, San Francisco [3]

Prof. Edward D. Kleinbard
USC Gould School of Law, Los Angeles [25]

Robin Klomparens
Partner, Wagner Kirkman Blaine Klomparens & Youmans LLP, Mather [1]

Dennis Krock
Partner, Deloitte Tax LLP, Los Angeles [23]

Pat Kusiak
Legislation Coordinator, Tax Counsel IV, California Franchise Tax Board, Sacramento [2]

Hon. Robert Kwan
Judge, United States Bankruptcy Court, Central District of California, Los Angeles [24]

Lindsay LaCava
Partner, McDermott Will & Emery LLP, New York, NY [37]

Avalyn Langemeier
Partner, Foster Quan, LLP, Houston, TX [13]

Bruce Langston
Assistant Chief Counsel, Technical Resources Bureau, California Franchise Tax Board, Sacramento [35]

Daniel Layton
Attorney at Law, Law Offices of A. Lavar Taylor, Santa Ana [22]

Carolyn Lee
Associate, Abkin Law LLP, San Francisco [18], [20]

Paul Lee
National Managing Director, Bernstein Global Wealth Management, New York, NY [19]

Dennis Leonard
Associate, Ramsbacher Prokey LLP, San Jose [9]

Marcy Jo Mandel
Deputy State Controller, Taxation, California State Controller's Office, Los Angeles [39]

Brad Marsh
Shareholder, Greenberg Traurig LLP, San Francisco [30]

Fred Marcus
Principal, Horwood Marcus & Berk Chartered, Chicago, IL [29]

Christopher J. Matarese
Partner, Ajalat, Polley, Ayoob & Matarese, Glendale [16]

Jane Wells May
Partner, McDermott Will & Emery LLP, Chicago, IL [36]

Patrick W. Martin
Partner, Procopio, Cory, Hargreaves & Savitch LLP, San Diego [13], [25]

Paul Masters
Senior Counsel, Shell Oil Company, Houston, TX [38]

Laurie McElhatton
Tax Counsel IV, California Franchise Tax Board, Sacramento [37]

Neal Meadows
Director, Tax Accounting & Domestic Tax Compliance, KBR, Inc., Houston, TX [34]

Alison Merino
Associate, Ramsbacher Prokey LLP, San Jose [7]

John Messenger
Partner, Reed Smith LLP, San Francisco [30]

Justin Miller
National Wealth Strategist, BNY Mellon Wealth Management, San Francisco [11]

Chuck Moll
Partner, Winston & Strawn LLP, San Francisco [39]

Richard Moon
Tax Counsel IV, California State Board of Equalization, Irvine [16]

Ben Muilenburg
Director, PricewaterhouseCoopers, Sacramento [29]

Marc Musyl
Shareholder, Greenberg Traurig LLP, Denver, CO [32]

Haleh Naimi
Attorney at Law, Advocate Solutions, Beverly Hills [24]

Michael O'Brien
Senior Manager, Global Indirect and State Tax Services, Ernst & Young LLP, San Francisco [38]

Jeff Ostrom
Principal, Financial Architects Partners, Palo Alto [21]

John Paek
Partner, Baker & McKenzie, New York, NY [34]

Hon. Peter J. Panuthos
Chief Special Trial Judge, United States Tax Court, Washington, DC, [18], [24]

Christopher Parker
Tax Counsel III, California Franchise Tax Board, Sacramento [17]

Lalat Pattanaik
Managing Partner, Apheta Business Management, Los Angeles [21]

Jeremy M. Pelphrey
Counsel, Fox Rothschild LLP, APC, Los Angeles [5]

Dennis L. Perez
Attorney at Law, Hochman, Salkin, Rettig, Toscher & Perez, P.C., Beverly Hills [18], [20]

Samantha Petersen
Senior Manager, KPMG LLP, Denver, CO [32]

Michele Pielsticker
Chief, Legislative and Research Division, California State Board of Equalization, Sacramento [33]

Richard J. Pietrofeso
Area Counsel, Criminal Tax, Office of the Chief Counsel, Internal Revenue Service, San Diego [10], [22], [26]

Professor Richard Pomp
Alva P. Loiselle Professor of Law, University of Connecticut School of Law, Hartford, CT [40]

Mark Powell
Partner, Albrecht & Barney Law Corporation, Irvine [7]

Pat Powers
Partner, Baker & McKenzie, Palo Alto [39]

Adria S. Price
J.D. (Indiana and Illinois), Price & Associates, LLC, Half Moon Bay [4]

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 speaker names are printed in green.

Dave Rennie
Director, Sales & Indirect Tax, Fox Entertainment Group, Beverly Hills [30]

Bob Reynolds
Partner, Moss Adams LLP, Rancho Cordova [31]

Laurie Rhea
Privacy and Disclosure Officer, California Franchise Tax Board, Sacramento [8]

Kaelyn J. Romey
Chief Counsel, Internal Revenue Service, San Francisco [18], [20]

Autumn Ronda
Associate Attorney, Valensi Rose, PLC, Los Angeles [5]

Andrea Kushner Ross
Attorney at Law, Beverly Hills [7]

Erin Salel
Associate Area Counsel, Internal Revenue Service, San Diego [26]

Martin A. Schainbaum
Martin A. Schainbaum - A Professional Law Corporation, San Francisco [22]

Chris Schutz
Tax Counsel IV, California State Board of Equalization, Sacramento [34]

Professor Darien Shanske
UC Davis School of Law, Davis [28]

Shirley Sicilian
National Managing Director of State and Local Tax, KPMG LLP, Washington, DC [36]

Marc Simonetti
Partner, Sutherland Asbill & Brennan LLP, New York, NY [33]

Verenda Smith
Deputy Director, Federation of Tax Administrators, Washington, DC [8]

Professor Kirk Stark
UCLA School of Law, Los Angeles [28]

Mark Stefan
Partner, State and Local Tax Services, Ernst & Young LLP, San Jose [27]

Adam Susz
Tax Counsel, California Franchise Tax Board, Sacramento [38]

Professor Charles Swenson
University of Southern California, Los Angeles [28]

Eric D. Swenson
Senior Counsel, Procopio, Cory, Hargreaves & Savitch LLP, San Diego [55]

Fred Thomas
Senior Manager, Deloitte Tax LLP, Los Angeles [35]

Brian W. Toman
Partner, Reed Smith LLP, San Francisco [27], [55]

Steve Toscher
Principal, Tosher & Perez, P.C., Beverly Hills [10]

Robert Tucker
Assistant Chief Counsel, California State Board of Equalization, Sacramento [2]

Stephen Turanchik
Attorney, Paul Hastings, Los Angeles [14]

Greg Turner
Vice President, Senior Tax Counsel, Council on State Taxation (COST), Sacramento [36]

Andres Vallejo
Partner, Morrison & Foerster LLP, San Francisco [27]

Troy Van Dongen
Partner, Winston & Strawn LLP, San Francisco [16]

Jeff Vesely
Partner, Pillsbury Winthrop Shaw Pittman LLP, San Francisco [37]

Belan Wagner
Partner, Wagner Kirkman Blaine Klomparens Youmans LLP, Mather [6]

Roburt Waldow
Partner, Jones Day, Irvine [2]

Steven L. Walker
The Law Office of Steven L. Walker, San Jose [4]

Jordan Weiss
Chief Tax Officer and Senior Vice President, Roll Global LLC, Los Angeles [23]

Betty Williams
Managing Partner, Law Office of Williams & Associates, P.C., Sacramento [8]

Prentiss Willson
Of Counsel, Sutherland Asbill & Brennan LLP, Sacramento [29],[40]

Joe Wilson
Attorney at Law, Law Offices of A. Lavar Taylor, Santa Ana [18], [20]

Mark Woodward
Principal, Moss Adams LLP, Los Angeles [29]

Minna Yang,
Partner, Wagner Kirkman Blaine Klomparens Youmans LLP, Mather [6]

Laura Zeigler
Principal, Fiduciary Counsel, Bessemer Trust, Los Angeles [15]

CONFERENCE SCHEDULE

Courses and speakers are subject to change. Plan ahead by pre-registering for the courses of your choice using the Course Selector. The course numbers are shown in brackets. The California Tax Policy Conference (CTPC) courses are shown in green.

Thursday, November 6, 2014|8:00 AM-5:45 PM

Conference Registration and MCLE Sign-in

Thursday, November 6, 2014|10:00 AM-11:30 AM

1.5 MCLE, Legal Specialization and CPE Credit

Estate & Gift Tax Update [1]

Estate & Gift Tax

An overview of current developments in estate planning, including a review of important legislation and case law. The presentation will also examine the current status of estate tax law.

Speaker(s):

Donna Herbert, *Internal Revenue Service, Thousand Oaks*
James F. Hogan, *Internal Revenue Service, Washington, DC*
Robin Klomparens, *Wagner Kirkman Blaine Klomparens & Youmans LLP, Mather*

Thursday, November 6, 2014|10:00 AM-11:30 AM

1.5 MCLE, Legal Specialization and CPE Credit

A Discussion Toward Better Use of Tax Credits and Incentives [2]

CTPC (State & Local Tax), Estate & Gift Tax, Tax Policy Practice & Legislation

Practitioners and FTB/BOE panelists will discuss policy concerns and issues with current tax incentives and explore alternative suggestions for crafting credits and incentives that achieve their intended purposes, and provide relative certainty for taxpayers.

Speaker(s):

Doug Bramhall, *KPMG LLP, Tempe, AZ*
Oksana Jaffe, *California State Assembly, Committee on Revenue & Taxation, Sacramento*
Pat Kusiak, *California Franchise Tax Board, Sacramento*
Robert Tucker, *California State Board of Equalization, Sacramento*
Roburt Waldow, *Jones Day, Irvine*

Thursday, November 6, 2014|10:00 AM-11:30 AM

1.5 MCLE, Legal Specialization and CPE Credit

Surfing 2014 SALT Controversies Across the USA [27]

CTPC (State & Local Tax)

Panelists will discuss 2014 SALT cases pending in California and across the nation. Panelists will discuss technical issues, procedural status and next steps, and other cases that are potentially affected by each case. The discussion will also include recent trends in areas such as “forum shopping,” make-up of the BOE and California courts, and attorney fee awards. Finally, the panel will look into their crystal ball to see what interesting cases are on the horizon.

Speaker(s):

Jeff Graybill, *California State Board of Equalization, Sacramento*
Bill Hilson, *California Franchise Tax Board, Sacramento*
Mark Stefan, *Ernst & Young LLP, San Jose*
Brian Toman, *Reed Smith LLP, San Francisco*
Andres Vallejo, *Morrison & Foerster LLP, San Francisco*

Thursday, November 6, 2014|11:40 AM-12:40 PM

1 MCLE, Legal Specialization and CPE Credit

Why Every Estate Planner Must Understand Fiduciary Income Tax [3]

Estate & Gift Tax

While death and (some) taxes may be unavoidable, income tax is not. This presentation will focus on current issues with fiduciary income tax, particularly for California trusts.

Speaker(s):

Richard Kinyon, *Shartsis Friese LLP, San Francisco*

Thursday, November 6, 2014|11:40 AM-12:40 PM

1 MCLE, Legal Specialization and CPE Credit

Statute of Limitation Issues - 6501(c)(8) and Beyond and Tax Doctrines including Claim of Right, Tax Benefit Rule and Mitigation [4]

Tax Procedure & Litigation

A panel discussion of the applicable statutes of limitation on assessment and collection of federal income, estate & gift and employment taxes, the exceptions to the normal statutes of limitation and the actions that can toll the running of the statute of limitations. The panel will also discuss other important doctrines not to be missed in the analysis: claim of right, tax benefit rule, and mitigation.

Speaker(s):

Adria S. Price, *LLM, Price & Associates, LLC, Half Moon Bay*
Steven L. Walker, *The Law Office of Steven L. Walker, San Jose*

Thursday, November 6, 2014|11:40 AM-12:40 PM

1 MCLE, Legal Specialization and CPE Credit

The Highlights and Hazards of Expanding the Sales Tax Base [28]

CTPC (State & Local Tax)

Much debated, taxing services and digital goods is appealing to some and appalling to others. A select panel of esteemed academics will discuss the potential merits and consequences of expanding the sales tax base to services and digital goods.

Speaker(s):

Michele Borens (Moderator), *Sutherland Asbill & Brennan LLP, Washington, DC*

Professor Darien Shanske, *UC Davis School of Law, Davis*

Professor Kirk Stark, *UCLA School of Law, Los Angeles*

Professor Charles Swenson, *University of Southern California, Los Angeles*

Thursday, November 6, 2014|12:45 PM-2:30 PM

Not for MCLE Credit

Conference Opening Luncheon and State Keynote Address with Presentation of the Benjamin F. Miller Award [40]

$45 per person. Purchase tickets in advance. Onsite sales are limited.

Keynote address by **Professor Richard Pomp,** Alva P. Loiselle Professor of Law, University of Connecticut School of Law, Hartford, CT. Featuring the presentation of the *2014 Benjamin F. Miller Award* to **Prentiss Willson,** Of Counsel, Sutherland Asbill & Brennan LLP, Sacramento.

Lunch sponsored by Ernst & Young LLP

Richard Pomp

Prentiss Willson

Thursday, November 6, 2014|2:40 PM-3:55 PM

1.25 MCLE, Legal Specialization and CPE Credit

The Big Picture: Coordinating Estate Planning with Retirement Benefits [5]

Compensation & Benefits, Estate & Gift Tax, Young Tax Lawyers

An overview of estate planning with respect to retirement (including defined contribution and defined benefit pension plans.) The program will cover the basics, such as beneficiary designation, minimum distribution rules, investment guidelines, rollover rules, and creditor issues. The discussion will also include advanced issues and hot-topics, such as using IRAs in CRTs, over-funded defined benefit pension plans, and Roth conversions as well as new legislation affecting these areas.

Speaker(s):

Jeremy M. Pelphrey, *Fox Rothschild LLP, APC, Los Angeles*

Autumn Ronda, *Valensi Rose, PLC, Los Angeles*

Thursday, November 6, 2014|2:40 PM-3:55 PM

1.25 MCLE, Legal Specialization and CPE Credit

How Do We Plan Around that Pesky 3.8% NIIT Tax? [6]

Corporate & Pass-Through Entities, Estate & Gift Tax, Income & Other Taxes

The health care surcharge is extremely broad and affects almost every taxpayer. This is particularly problematic with trusts and estates as the tax is triggered at a mere $12,150 of income. Real estate professionals are also heavily affected. Learn what is exempt and what techniques to use to plan around and/or avoid the tax.

Speaker(s):

Aaron Johnson, *Wagner Kirkman Blaine Klomparens Youmans LLP, Mather*

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

Minna Yang, *Wagner Kirkman Blaine Klomparens Youmans LLP, Mather*

Thursday, November 6, 2014|2:40 PM-3:55 PM

1.25 MCLE, Legal Specialization and CPE Credit

Tax Attributes: To Share or Not to Share from a Unitary Theory Perspective [29]

CTPC (State & Local Tax)

As more states move to a combined reporting regime, and given California's rich combined reporting history, panelists will explore the underlying state tax policy concerns surrounding the sharing of NOLs, credits and other tax attributes among members of a combined reporting group.

Speaker(s):

Carl Joseph, *California Franchise Tax Board, Sacramento*

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

Ben Muilenburg, *PricewaterhouseCoopers, Sacramento*

Prentiss Willson (Moderator), *Sutherland Asbill & Brennan LLP, Sacramento*

Mark Woodward, *Moss Adams LLP, Los Angeles*

Thursday, November 6, 2014|4:05 PM-5:35 PM

1.5 MCLE, Legal Specialization and CPE Credit

Advanced Topics in Estate Planning [7]

Estate & Gift Tax

This presentation will focus on (1) advanced estate planning techniques, (2) strategies for dealing with planning vehicles that are no longer appropriate, and (3) unanswered drafting issues after ATRA.

Speaker(s):

Alison Merino, *Ramsbacher Prokey LLP, San Jose*
Mark Powell, *Albrecht & Barney Law Corporation, Irvine*
Andrea Kushner Ross, *Beverly Hills*

Thursday, November 6, 2014|4:05 PM-5:35 PM

1.5 MCLE, Legal Specialization and CPE Credit

Privacy and Tax Administration – Policy Considerations in the Twilight e-Zone [8]

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

The power of the digital economy to collect and associate vast amounts of taxpayer data continues to raise concerns about taxpayer privacy. Private sector information gathering extends to online web browsing habits to supermarket consumption patterns. The FTB and BOE are two of the largest repositories of financial information on corporate taxpayers. The panelists will discuss privacy issues and underlying policy considerations surrounding state tax reporting.

Speaker(s):

Kelly Bluth, *California Franchise Tax Board, Sacramento*
Deborah Cooke, *California State Board of Equalization, Sacramento*
Laurie Rhea, *California Franchise Tax Board, Sacramento*
Verenda Smith, *Federation of Tax Administrators, Washington, DC*
Betty Williams (Moderator), *Law Office of Williams & Associates, P.C., Sacramento*

Thursday, November 6, 2014|4:05 PM-5:35 PM

1.5 MCLE, Legal Specialization and CPE Credit

SA_T - May I Have an 'L'? Don't Forget Those Local Taxes [30]

CTPC (State & Local Tax)

This course will address the most pressing issues involving local taxes – property taxes, business taxes, documentary transfer taxes, special taxes and fees, and the like. Panelists will discuss new and proposed laws and developments in litigation that are significant or noteworthy.

Speaker(s):

William Gorrod, *Morgan, Lewis & Bockius LLP, Palo Alto*
Rob Gutierrez, *California Taxpayers Association, Sacramento*
Brad Marsh, *Greenberg Traurig LLP, San Francisco*
John Messenger, *Reed Smith LLP, San Francisco*
Dave Rennie (Moderator), *Fox Entertainment Group, Beverly Hills*

Thursday, November 6, 2014|5:45 PM-6:45 PM

Thursday Conference Reception (RSVP required) [41]

Join us at the opening night reception featuring light appetizers and hosted wine. Sponsored by Moss Adams LLP.

Thursday, November 6, 2014|7:00 PM-8:00 PM

Young Tax Lawyers Reception [42]

$25 per person

Join the Young Tax Lawyers for hosted cocktails and appetizers at their annual party. Purchase tickets in advance on the registration form. Sponsored by the University of San Francisco School of Law, LLM in Taxation Program.

Friday, November 7, 2014|7:30 AM-5:45 PM

Conference Registration and MCLE Sign-in

Friday, November 7, 2014|8:00 AM-8:30 AM

Continental Breakfast (RSVP Required) [43]

Sponsored by San Jose State University MST Program

Friday, November 7, 2014|8:00 AM-8:30 AM

Morning Committee Meetings

The Tax Exempt Organizations, and the Tax Policy, Practice and Legislation Committees each will meet over breakfast. RSVP to your Committee Chairs to participate in these meetings. Meeting location(s) will be posted onsite.

Friday, November 7, 2014|8:30 AM-9:45 AM

1.25 MCLE, Legal Specialization and CPE Credit

Current and Unresolved Charitable Remainder Trust Issues [9]

Estate & Gift Tax

IRC Section 664 has governed CRTs for nearly 45 years, yet new issues continue to arise while old issues linger on. This program will review those issues and offer possible solutions. Many issues are fraught with danger, such as adverse tax consequences and disqualification of the CRT. This program will include federal and California tax and non-tax issues of importance to all practitioners involved in CRT transactions.

Speaker(s):

William Finestone, *Blank Rome LLP, Los Angeles*
Dennis Leonard, *Ramsbacher Prokey LLP, San Jose*

Friday, November 7, 2014|8:30 AM-9:45 AM

1.25 MCLE, Legal Specialization and CPE Credit

TPL Hot Topics [10]

International Tax, Tax Procedure & Litigation, Young Tax Lawyers

Updates in FATCA, International Governmental Agreements, responses to identity theft, and more.

Speaker(s):

Richard Carpenter (Moderator), *San Diego*
Richard J. Pietrofeso, *Internal Revenue Service, San Diego*
Steve Toscher, *Tosher & Perez, P.C., Beverly Hills*

Friday, November 7, 2014|8:30 AM-9:45 AM

1.25 MCLE, Legal Specialization and CPE Credit

The Income Tax Hazards to Employers and Executives of 24/7 Multitasking When Traveling to California for Mixed Purposes [31]

CTPC (State & Local Tax)

This panel will discuss practical tips for advising nonresident executives and other high power nonresident clients who are always “on” and try to vacation in California. Should California’s tax policy evolve to save its tourism industry in the face of 24/7 mobile office connectivity?

Speaker(s):

Clark Calhoun, *Alston & Bird LLP, Los Angeles*
Fred Campbell-Craven, *California Franchise Tax Board, Sacramento*
Daryl Hall (Moderator), *Clear Channel Communications, Inc., San Antonio, TX*
Bob Reynolds, *Moss Adams LLP, Rancho Cordova*

Friday, November 7, 2014|9:55 AM-10:55 AM

1 MCLE, Legal Specialization and CPE Credit

Estate Planning Paralysis: Getting Your Clients to Act [11]

Estate & Gift Tax

When providing tax and estate planning advice to clients, you want them to act. However, ongoing market volatility, economic uncertainty and changes in U.S. tax policy have many individuals stalled in their wealth transfer planning. This seminar provides concrete methods for you to help clients move beyond anxiety and confusion and take action - even in the current environment.

Speaker(s):

Justin Miller, *BNY Mellon Wealth Management, San Francisco*

Friday, November 7, 2014|9:55 AM-10:55 AM

1 MCLE, Legal Specialization and CPE Credit

Business Purpose and Economic Substance Tax Avoidance Transactions: The Good, The Bad and The Ugly [12]

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

This panel will discuss the most recent developments in the complex world of business purpose, economic substance, and “abusive tax avoidance transactions.” Panelists will cover the status of the case law, the impact of IRC codification and IRS implementation, California-specific rules and application, and key areas California tax practitioners need to know about handling a tax shelter case.

Speaker(s):

Todd Carper (Moderator), *Ernst & Young LLP, Irvine*
Eric Coffill, *Morrison & Foerster LLP, Sacramento*
Michael Cornez, *California Franchise Tax Board, Sacramento*
Tim Gustafson, *Sutherland Asbill & Brennan LLP, Sacramento*

Friday, November 7, 2014|9:55 AM-10:55 AM

1 MCLE, Legal Specialization and CPE Credit

Don't Escheat on Me! Unclaimed Property Exposé [32]

CTPC (State & Local Tax)

This panel will address how companies can manage unclaimed property responsibilities, including recent trends and developments. Companies holding unclaimed property have a statutory duty to report such property to the proper regulatory body and to escheat the property to the State at the end of the dormancy period. Companies often (unknowingly) fail to comply with such obligations, resulting in fines, interest, penalties and, in certain cases, criminal liability. In the absence of a statute of limitations, companies are often caught in circumstances involving significant liabilities extending over a very long period of time. Panelists will share practical tips and experiences dealing with unclaimed property matters.

Speaker(s):

Beth Carson (Moderator), *Wal-Mart Stores, Inc., Bentonville, AR*
Marc Musyl, *Greenberg Traurig LLP, Denver, CO*
Samantha Petersen, *KPMG LLP, Denver, CO*

Friday, November 7, 2014|11:05 AM-12:20 PM

1.25 MCLE, Legal Specialization and CPE Credit

Global Tax Planning for Multi-National Families: Coming and Going! [13]

Corporate & Pass-Through Entities, Estate & Gift Tax, International Tax

This course will provide tools and strategies for income tax planners dealing with multi-national clients that move in and out and/or have assets in and outside of the United States. The panel will also cover aspects of international taxation compliance and Chapter 4 FATCA, the applicability (or not) of voluntary disclosure and other related issues.

Speaker(s):

Wayne R. Johnson, *Wayne R. Johnson & Associates, PLC, Los Angeles*
Avalyn Langemeier, *Foster Quan, LLP, Houston, TX*
Patrick Martin, *Procopio, Cory, Hargreaves & Savitch LLP, San Diego*

Friday, November 7, 2014|11:05 AM-12:20 PM

1.25 MCLE, Legal Specialization and CPE Credit

Summons Enforcement [14]

Tax Procedure & Litigation

Updates in Summons Enforcement - Domestic and International

Speaker(s):

Robert Horwitz, *Law Offices of A. Lavar Taylor, Santa Ana*
Stephen Turanchik, *Paul Hastings, Los Angeles*

Friday, November 7, 2014|11:05 AM-12:20 PM

1.25 MCLE, Legal Specialization and CPE Credit

State Budget and Legislation: 2014 in Review [33]

CTPC (State & Local Tax)

Panelists will discuss significant tax legislation passed in California during the 2013-2014 legislative session, and will also discuss major legislative reform efforts in other states including New York.

Speaker(s):

Colin Grinnell, *California State Senate, Senate Governance and Finance Committee, Sacramento*
Gail Hall, *California Franchise Tax Board, Sacramento*
Michele Pielsticker, *California State Board of Equalization, Sacramento*
Marc Simonetti (Moderator), *Sutherland Asbill & Brennan LLP, New York, NY*

Friday, November 7, 2014|12:30 PM-1:15 PM

Committee "Box" Luncheons [Events 44-50]

$40 per person

Committee meetings may be scheduled during this quick lunch break. Purchase your "box" lunch and proceed to the designated meeting location (which will be posted at the conference.)

Friday, November 7, 2014|1:25 PM-2:25 PM

1 MCLE, Legal Specialization and CPE Credit

Fixing a Trust [15]

Estate & Gift Tax, Tax Exempt Organizations

Circumstances and laws change and an irrevocable trust may no longer be able to accomplish its purpose. This session will discuss ways to adjust and fix trusts that are seemingly irrevocable. Tax and state law considerations will also be covered.

Speaker(s):

Abby Feinman, *Katten Muchin Rosenman LLP, Los Angeles*
Laura Zeigler, *Bessemer Trust, Los Angeles*

Friday, November 7, 2014|1:25 PM-2:25 PM

1 MCLE, Legal Specialization and CPE Credit

Can You Really Buy a Hotel Without A Property Reassessment? [16]

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

This course will feature California practitioners from the private and public sectors, including, county assessors' and BOE staff who will address common questions concerning the statutes, regulations and advisory guidance governing legal entity changes in ownership. The panel will also discuss the limits, misconceptions and realities of legal entity change in ownership law.

Speaker(s):

Christopher J. Matarese, *Ajalat, Polley, Ayoob & Matarese, Glendale*
Richard Moon, *California State Board of Equalization, Irvine*
Troy Van Dongen, *Winston & Strawn LLP, San Francisco*

Friday, November 7, 2014|1:25 PM-2:25 PM

1 MCLE, Legal Specialization and CPE Credit

The Art of Compromise: Dispute Resolution Alternatives at FTB and BOE [34]

CTPC (State & Local Tax)

Hear practical tips from state tax experts on resolving administrative tax disputes.

Speaker(s):

Scott Ewing, *Deloitte Tax LLP, Sacramento*
Neal Meadows (Moderator), *KBR, Inc., Houston, TX*
John Paek, *Baker & McKenzie, New York, NY*
Chris Schutz, *California State Board of Equalization, Sacramento*

Friday, November 7, 2014|2:35 PM-4:05 PM

1.5 MCLE, Legal Specialization and CPE Credit

California Residents Using Foreign Jurisdictions in Estate Planning--Risks and Rewards [17]

Estate & Gift Tax

This program discusses some of the unique results that occur when California residents (and their attorneys) use foreign jurisdictions to further their estate planning techniques, with an emphasis on statutes and case law related to each applicable jurisdiction.

Speaker(s):

Laurelle M. Gutierrez, *McDermott Will & Emery LLP, Menlo Park*
Sean R. Kenney, *Myers Urbatsch, P.C., San Francisco*
Christopher Parker, *California Franchise Tax Board, Sacramento*

Friday, November 7, 2014|2:35 PM-4:05 PM

1.5 MCLE, Legal Specialization and CPE Credit

Tax Court Litigation Boot Camp - Part 1: My Tax Court case is calendared. Now what do I do? [18]

Tax Procedure & Litigation, Young Tax Lawyers

A how-to for attorneys of all levels who are in need of a refresher in Tax Court procedure and practice as well as evidence. This two-part program begins with the practical aspects of trial practice while avoiding the distraction of the theoretical. This course is designed as a current practical learning experience, and a useful reference guide when your next Tax Court case is calendared. Part I commences with pretrial practice, petitions and answers, discovery strategy, pre-trial motions, and potential penalties. Part II continues with settlement approaches and effective communication, the role of Appeals, trial preparation, evidence, and effective trial practice.

Speaker(s):

Aubrey Hone, *Hone Maxwell LLP, San Francisco*
Carolyn Lee, *Abkin Law LLP, San Francisco*
Dennis L. Perez, *Hochman, Salkin, Rettig, Toscher & Perez, P.C., Beverly Hills*
Kaelyn J. Romey, *Internal Revenue Service, San Francisco*
Joe Wilson, *Law Offices of A. Lavar Taylor, Santa Ana*
Hon. Peter J. Panuthos, *United States Tax Court, Washington, DC*

Friday, November 7, 2014|2:35 PM-4:05 PM

1.5 MCLE, Legal Specialization and CPE Credit

We're Here to Help! Legislation, Policy and Review: The Guide to California Tax Agency Legislative Analysis, Rulemaking and Administrative Guidance [35]

CTPC (State & Local Tax)

To navigate California's complex tax system, many taxpayers obtain guidance through administrative issuances by the tax agencies. Panelists, including FTB and BOE attorneys, will describe the policies and procedures underlying legal rulings, chief counsel rulings, notices, 25137 petitions, legal guidance, technical advice memoranda, legislation, and more.

Speaker(s):

Bradley Heller, *California State Board of Equalization, Sacramento*
Annie Huang, *Pillsbury Winthrop Shaw Pittman LLP, San Francisco*
Bruce Langston, *California Franchise Tax Board, Sacramento*
Fred Thomas, *Deloitte Tax LLP, Los Angeles*

Friday, November 7, 2014|4:15 PM-5:30 PM

1.25 MCLE, Legal Specialization and CPE Credit

Venn Diagrams: The Intersection of Estate and Income Tax [19]

Estate & Gift Tax

Post ATRA planning now has a large focus on income tax planning. The speaker will focus on management of tax basis and managing the step-up on death. He will include use of trust and partnership elections, distributions and other techniques to maximize step-up and minimize income tax.

Speaker(s):

Paul Lee, *Bernstein Global Wealth Management, New York, NY*

Friday, November 7, 2014|4:15 PM-5:30 PM

1.25 MCLE, Legal Specialization and CPE Credit

Tax Court Litigation Boot Camp - Part 2: My Tax Court case is calendared. Now what do I do? [20]

Tax Procedure & Litigation, Young Tax Lawyers

A how-to for attorneys of all levels who are in need of a refresher in Tax Court procedure and practice as well as evidence. This two-part program begins with the practical aspects of trial practice while avoiding the distraction of the theoretical. This course is designed as a current practical learning experience, and a useful reference guide when your next Tax Court case is calendared. Part I commences with pretrial practice, petitions and answers, discovery strategy, pre-trial motions, and potential penalties. Part II continues with settlement approaches and effective communication, the role of Appeals, trial preparation, evidence, and effective trial practice.

Speaker(s):

Hon. Mark Holmes, *United States Tax Court, Washington, DC*
Aubrey Hone, *Hone Maxwell LLP, San Francisco*
Carolyn Lee, *Abkin Law LLP, San Francisco*
Dennis L. Perez, *Hochman, Salkin, Rettig, Toscher & Perez, P.C., Beverly Hills*
Kaelyn J. Romey, *Internal Revenue Service, San Francisco*
Joe Wilson, *Law Offices of A. Lavar Taylor, Santa Ana*

Friday, November 7, 2014|4:15 PM-5:30 PM

1.25 MCLE, Legal Specialization and CPE Credit

Uniform or Unique? An Update on the Uniformity Efforts by the Multistate Tax Commission and the States [36]

CTPC (State & Local Tax)

Panelists will provide an overview of legislative trends and an update on the MTC's efforts to revise UDITPA, including industry regulatory efforts and underlying policy objectives.

Speaker(s):

Helen Hecht, *Multistate Tax Commission, Washington, DC*
Jane Wells May, *McDermott Will & Emery LLP, Chicago, IL*
Shirley Sicilian, *KPMG LLP, Washington, DC*
Greg Turner, *Council on State Taxation (COST), Sacramento*

Friday, November 7, 2014|5:45 PM-6:45 PM

Conference Reception (RSVP Required) [51]

Join us for light appetizers and hosted wine sponsored in part by Apheta.

APHETA™ Business Management

Friday, November 7, 2014|7:00 PM-9:00 PM

Conference Dinner and Entertainment [52]

$70 per person. Purchase tickets in advance.
Onsite ticket sales are limited.

Join us for an entertaining evening at the annual Conference Dinner. We are keeping the entertainment as a surprise this year, but are certain that you will enjoy it!

Sponsored by Greenberg Traurig LLP; Pillsbury Winthrop Shaw Pittman LLP; and Reed Smith LLP.

pillsbury

ReedSmith
The business of relationships.

GT GreenbergTraurig

Friday, November 7, 2014|9:00 PM

Late Night with Sutherland – Vegas Style [53]

Sutherland Asbill & Brennan LLP will host their annual casino-style party after dinner. Hosted libations, gaming attractions and prizes await you.

SUTHERLAND

Saturday, November 8, 2014|7:30 AM-12:30 PM

Conference Registration and MCLE Sign-in

Saturday, November 8, 2014|8:00 AM-8:30 AM

Continental Breakfast (RSVP Required) [54]

Saturday, November 8, 2014|8:30 AM-9:30 AM

1 MCLE, Legal Specialization and CPE Credit

Life Insurance is Still Part of the Plan [21]

Estate & Gift Tax

The panel will discuss the current use of life insurance today and what's hot. They will cover proper planning, pitfalls and techniques to avoid compensation, income or estate and gift tax.

Speaker(s):

Jeff Ostrom, *Financial Architects Partners, Palo Alto*
Lalat Pattanaik, *Apheta Business Management, Los Angeles*

Saturday, November 8, 2014|8:30 AM-9:30 AM

1 MCLE, Legal Specialization and CPE Credit

Criminal Tax - Overview and Introduction [22]

Tax Procedure & Litigation

Overview and introduction to criminal tax. When to suspect that a matter may involve a state or federal criminal investigation. Panelists will also discuss the Klein conspiracy.

Speaker(s):

Robert S. Horwitz (Moderator), *Law Offices of A. Lavar Taylor, Santa Ana*
Daniel Layton, *Law Offices of A. Lavar Taylor, Santa Ana*
Richard J. Pietrofeso, *Internal Revenue Service, San Diego*
Martin A. Scheinbaum, *Martin A. Schainbaum - A Professional Law Corporation, San Francisco*

Saturday, November 8, 2014|8:30 AM-9:30 AM

1 MCLE, Legal Specialization and CPE Credit

Seeking Apportionment for a Fair Reflection of Business Activity? Which is the Fairest of Them All? [37]

CTPC (State & Local Tax)

Join us for a deep dive, including underlying policy drivers, into the history of California's apportionment formulas and UDITPA Section 18's version of relief (or imposition) of alternative apportionment.

Speaker(s):

Bart Baer (Moderator), *Deloitte Tax LLP, San Francisco*
Joe Huddleston, *Multistate Tax Commission, Washington, DC*
Lindsay LaCava, *McDermott Will & Emery LLP, New York, NY*
Laurie McElhatton, *California Franchise Tax Board, Sacramento*
Jeff Vesely, *Pillsbury Winthrop Shaw Pittman LLP, San Francisco*

Saturday, November 8, 2014|9:40 AM-10:55 AM

1.25 MCLE, Legal Specialization and CPE Credit

Tax Director Forum: What's Keeping Them Up At Night? (336(e) Regs and Beyond) [23]

Tax Procedure & Litigation, Corporate & Pass-Through Entities

Tax directors discuss circumstances in which stock transactions may be treated as asset transactions, including the mechanics and consequences of making 336(e) elections.

Speaker(s):

David Blumberg, *International Rectifier, El Segundo*
Dennis Krock, *Deloitte Tax LLP, Los Angeles*
Jordan Weiss, *Roll Global LLC, Los Angeles*

Saturday, November 8, 2014|9:40 AM-10:55 AM

1.25 MCLE, Legal Specialization and CPE Credit

Choice of Venue: Tax Court, District Court, Court of Federal Claims or Bankruptcy Court [24]

Tax Procedure & Litigation

Discussion of which forum is best for your client's tax case. Discussion regarding the relative merits of litigating a case involving a taxpayer's liability for federal tax in the four different courts that are available to a taxpayer.

Speaker(s):

Hon. Francis M. Allegra, *United States Court of Federal Claims, Washington, DC*
Craig Houghton, *Baker Manock & Jensen, PC, Fresno*
Hon. Robert Kwan, *United States Bankruptcy Court, Central District of California, Los Angeles*
Haleh Naimi (Moderator), *Advocate Solutions, Beverly Hills*
Hon. Peter J. Panuthos, *United States Tax Court, Washington, DC*

Saturday, November 8, 2014|9:40 AM-10:55 AM

1.25 MCLE, Legal Specialization and CPE Credit

Finding Yourself in California: California Nexus Standards for "Doing Business" [38]

CTPC (State & Local Tax)

This panel will focus on the nexus rules in California, including a detailed overview of the new rules and what they mean. Panelists will also discuss the nuances of California's economic nexus standards, filing requirements, how the new rules affect partners of partnerships, and other aspects of California's nexus rules. Remote seller sales/use tax collection will be re-capped. Finally, the panel will compare California's nexus rules with other jurisdictions to see how California stacks up.

Speaker(s):

Scott Claremon, *California State Board of Equalization, Sacramento*
Scot Grierson, *Grant Thornton, Irvine*
Paul Masters, *Shell Oil Company, Houston, TX*
Michael O'Brien, *Ernst & Young LLP, San Francisco*
Adam Susz, *California Franchise Tax Board, Sacramento*

Saturday, November 8, 2014|11:05 AM-12:35 PM

1.5 MCLE, Legal Specialization and CPE Credit

So Long Stateless Income: The G20 Coordinated Action Plan and IRS Enforcement [25]

Income and Other Taxes, and Tax Procedure & Litigation

Discussion of OECD efforts to close loopholes and allow countries to tax offshore subsidiaries.

Speaker(s):

Bryan Kelly, *Ernst & Young LLP, Los Angeles*
Prof. Edward Kleinbard, *USC Gould School of Law, Los Angeles*
Patrick W. Martin (Moderator), *Procopio, Cory, Hargreaves & Savitch LLP, San Diego*

Saturday, November 8, 2014|11:05 AM-12:35 PM

1.5 MCLE, Legal Specialization and CPE Credit

Federal Procedural Roundtable [26]

Tax Procedure & Litigation, Young Tax Lawyers

Panelists from the US Tax Court, IRS National Office, IRS Appeals and the Criminal Investigation Division discuss new developments in examination, appeals, enforcement, collection and litigation.

Speaker(s):

Michelle Ferreira (Moderator), *Greenberg Traurig LLP, San Francisco*
Hon. Mark Holmes, *United States Tax Court, Washington, DC*
Richard J. Pietrofeso, *Internal Revenue Service, San Diego*
Erin Salel, *Internal Revenue Service, San Diego*

Saturday, November 8, 2014|11:05 AM-12:35 PM

1.5 MCLE, Legal Specialization and CPE Credit

A View From the Chiefs: FTB and BOE Chief Counsel Roundtable [39]

CTPC (State & Local Tax)

Our panel of California tax agency Chief Counsels and other state tax experts will engage in a discussion of developments in the areas of corporate income/franchise, sales and use, and property taxation, including significant administrative proposals and decisions.

Speaker(s):

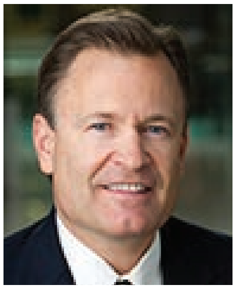
Jozel Brunett, *California Franchise Tax Board, Sacramento*
Randy Ferris, *California State Board of Equalization, Sacramento*
Marcy Jo Mandel, *California State Controller's Office, Los Angeles*
Chuck Moll (Moderator), *Winston & Strawn LLP, San Francisco*
Pat Powers (Moderator), *Baker & McKenzie, Palo Alto*

Saturday, November 8, 2014|12:45 PM-2:45 PM

No MCLE credit given.

Conference Closing Luncheon and Federal Keynote Address with Presentation of the V. Judson Klein Award and Joanne M. Garvey Award [55]

$45 per person. Purchase tickets in advance. Onsite sales are limited.


Eric D. Swenson


Brian W. Toman


Hon. Francis M. Allegra

The Saturday luncheon showcases the prestigious *V. Judson Klein Award* to **Eric D. Swenson**, Senior Counsel, Procopio, Cory, Hargreaves & Savitch LLP, San Diego; and the distinguished *Joanne M. Garvey Award* to **Brian W. Toman,** Partner, Reed Smith LLP, San Francisco.

The luncheon keynote address will be given by the **Honorable Francis M. Allegra,** Judge, United States Court of Federal Claims, Washington, DC.

Judge Allegra was appointed to the United States Court of Federal Claims on October 22, 1998. He graduated from Borromeo College of Ohio, receiving a B.A. degree in 1978; he then attended Cleveland State University, receiving a J.D. degree in 1981. Judge Allegra formerly was a Deputy Associate Attorney General at the United States Department of Justice from 1994 through 1998, where he worked with the Antitrust and Tax Divisions, as well as with the National Economic and Domestic Policy Councils at the White House. While at the Department of Justice, he helped to roll out several major technology projects, including the National Sex Offender Registry. In his fourteen-year career at the Department of Justice, he also served in various positions in the Tax Division, where he was Counselor to the Assistant Attorney General and an appellate litigator.

ANNUAL MEETING OF THE CALIFORNIA TAX BAR & CTPC REGISTRATION FEES

"Early-bird" Pre-Registration Deadline is October 16, 2014
Pre-Registration Deadline is after October 16 but before October 30, 2014.
Onsite Registration will be accepted on a space available basis.

	Early-Bird Fee (on/before Oct. 16)	Pre-Registration Fee (Oct. 17-30 & Onsite)
Tax Section Members	$525	$595
Non-Section Members*	$600	$670
Tax Section Young Lawyer (1 to 5 years practice)	$325	$395
Non-Section Young Lawyer (1 to 5 years practice)*	$400	$470
Tax Section Government Attorney/Non-attorney	$125	$195
Non-Section Government Attorney/Non-attorney*	$200	$270
Law School Faculty/Staff/Students	$125	$195

Fee includes $75 membership fee for 2015

Cancellation Fees: A refund less a non-refundable fee of $50 will be made for all registration cancellations received in writing by October 30, 2014. No refunds will be made for cancellations after that date.

EDUCATION COURSE MATERIALS

All registrants will receive the education course materials in electronic form, free of charge. Registrants will receive a USB storage device containing individual files of education courses. The USB device will be distributed onsite. Education course materials also will be available online and accessible before the meeting. The website address will be emailed to pre-registrants in their registration confirmation notice. Printed materials also are available upon request for a fee of $50 per set (a set each for Tax Annual Meeting or CTPC courses). Printed materials must be pre-ordered by October 16, 2014. Choose from the CTPC course materials set (courses #s 2, 8, 12, 16 & 27 through 39), or the Tax Annual Meeting course materials set (courses #s 1-26). You will receive your printed materials onsite at the registration desk. **Note: a limited quantity of materials may be available for purchase onsite.**

HOTEL RESERVATIONS

($199 OR $130 per night + taxes)

Loews Coronado Bay San Diego
4000 Loews Coronado Bay Road
Coronado, CA 92118
(619) 424-4000

Reserve by October 7, 2014 – CALL 1-800-815-6397.

A limited number of rooms are available at the special rate of $199 + taxes OR $130 State Government only. You must identify yourself as part of the State Bar of California Taxation meeting when making your reservation. If you qualify for the State Government rate you must state that you are booking under the special "per diem $130 rate" at the time of your reservation.

GENERAL INFORMATION

MCLE/Legal Specialization/CPE Credit Information: The State Bar of California is an approved State Bar MCLE Provider. Earn up to 16.25 hours MCLE /Legal Specialization/CPE credit. Attorneys must get their badge scanned and/or sign-in at the Conference registration table for their credit, and will receive a certificate of attendance upon sign-in. MCLE courses will offer legal specialization credit in Taxation, and certain courses also will offer legal specialization credit in other areas. This information will be noted on your MCLE certificate. MCLE certificates also may serve as a record of legal specialization credit.

For registration information call 415-538-2508. For program information call 415-538-2580 or visit the State Bar Taxation Section website at: http://taxation.calbar.ca.gov.

2014 REGISTRATION FORM

For those not registering online, complete the Registration Form and Course Selector. Keep a photocopy for your records. Mail or fax the Registration Form and Course Selector. Use a separate Registration Form and Course Selector for each registrant.

ONLINE HTTP://TAXATION.CALBAR.CA.GOV
FAX 415-538-2368. Credit card registrations only.
If pre-registration is faxed, do not mail original form. Fax registrations cannot be confirmed by telephone. Keep a copy of your forms.
MAIL Program Registrations, State Bar of California, 180 Howard Street, San Francisco, CA 94105-1639.

Name______________________ CA State Bar # (if applicable) ______________________
(Please print or type name as it should appear on your name badge. Badges cannot be changed onsite.)
Firm/Company/Organization______________________
Address______________________
City, State ______________________ Zip ______________________
Telephone______________________ E-mail Address (REQUIRED) ______________________
Non-Attorney Spouse/Guest name: ______________________

Your name and contact information may be disclosed to other 2014 Annual Meeting attendees and sponsors. ❑ Check here, if you don't want your information disclosed.

REGISTRATION FEE Check one. Registration fee includes Friday and Saturday continental breakfasts and Thursday and Friday receptions.

	Early-Bird Fee (on/before Oct. 16)	Pre-Registration Fee (Oct. 17-Oct. 30)
❑ Tax Section Members	$525	$595
❑ **Non-Section Members***	**$600**	**$670**
❑ Tax Section Young Lawyer (1 to 5 years practice)	$325	$395
❑ **Non-Section Young Lawyer (1 to 5 years practice)***	**$400**	**$470**
❑ Tax Section Government Attorney/Non-attorney	$125	$195
❑ **Non-Section Government Attorney/Non-attorney***	**$200**	**$270**
❑ Law School Faculty/Staff/Students	$125	$195

Fee includes $75 membership fee for 2015

SUBTOTAL FOR REGISTRATION FEES $ _______

TICKETED EVENTS

	# in party	Cost	Total
Thursday, November 6, 2014			
❑ Thursday Luncheon (Keynote/Awards) [40]	_______	$45 ea	$ _______
❑ Thursday Reception [41]	_______	FREE	$0
❑ Young Tax Lawyers Reception [42]	_______	$25 ea	$ _______
Friday, November 7, 2014			
❑ Continental Breakfast [43]	_______	FREE	$ 0
❑ Compensation & Benefits Committee Lunch [44]	_______	$40 ea	$ _______
❑ Corporate & Pass-Through Entities Committee Lunch [45]	_______	$40 ea	$ _______
❑ Estate & Gift Tax Committee Lunch [46]	_______	$40 ea	$ _______
❑ Income & Other Taxes Committee Lunch [47]	_______	$40 ea	$ _______
❑ International Tax Committee Lunch [48]	_______	$40 ea	$ _______
❑ State & Local Tax Committee Lunch [49]	_______	$40 ea	$ _______
❑ Tax Procedure & Litigation Committee Lunch [50]	_______	$40 ea	$ _______
❑ Friday Reception [51]	_______	FREE	$ 0
❑ Annual Meeting and CTPC Dinner [52]	_______	$70 ea	$ _______
❑ Friday Night—Late Night-Vegas Style [53]	_______	FREE	$0
Saturday, November 8, 2014			
❑ Saturday Continental Breakfast [54]	_______	FREE	$0
❑ Saturday Luncheon (Keynote/Awards) [55]	_______	$45 ea	$ _______

SUBTOTAL FOR TICKETED EVENT FEES $ _______

EDUCATION COURSE MATERIALS (See previous page for detailed information.) Electronic versions are complimentary. Printed materials are available for $50, and may not be available if ordered after October 16, 2014.

❑ Printed CTPC Set ONLY Course #s 2, 8, 12, 16 & 27-39 [56]	_______	$50 ea	$ _______
❑ Printed Annual Meeting Set ONLY Course #s 1-26 [57]	_______	$50 ea	$ _______

SUBTOTAL FOR COURSE MATERIALS $ _______
TOTAL AMOUNT ENCLOSED/TO BE CHARGED $ _______

PAYMENT METHOD Fees may be paid by check (payable to The State Bar of California), or by VISA or MasterCard.
CREDIT CARD INFORMATION
Select ❑ VISA ❑ MasterCard
I authorize the State Bar of California to charge my credit card. We only accept Visa or MasterCard.
Account Number ______________________ Expiration Date ______________
Cardholder's Name ______________________ Cardholder's Signature ______________________

For registration information please call 415-538-2508. For program content information please call 415-538-2580.

COURSE SELECTOR

Check one box in each time slot below. The CTPC courses are separated for your convenience (with cross-over CTPC courses listed in both columns). The numbers in brackets following the course titles are used by the State Bar to record MCLE. Retain a copy of this form for your records, and send the original with your Program Registration form.

Name: ____ CA State Bar # (if applicable) ___________________________

ANNUAL MEETING COURSES
(includes CTPC Cross-over Courses in Green)

Thursday, November 6, 2014

10:00 am-11:30 am
❏ Estate & Gift Tax Update [1]
❏ A Discussion Toward Better Use of Tax Credits and Incentives [2]

11:40 am-12:40 pm
❏ Why Every Estate Planner Must Understand Fiduciary Income Tax [3]
❏ Statute of Limitation Issues - 6501(c)(8) and Beyond and Tax Doctrines including Claim of Right, Tax Benefit Rule and Mitigation [4]

2:40 pm-3:55 pm
❏ The Big Picture: Coordinating Estate Planning with Retirement Benefits [5]
❏ How Do We Plan Around that Pesky 3.8% NIIT Tax? [6]
❏ Tax Attributes: To Share or Not to Share from a Unitary Theory Perspective [29]

4:05 pm-5:35 pm
❏ Advanced Topics in Estate Planning [7]
❏ Privacy and Tax Administration – Policy Considerations in the Twilight e-Zone [8]

Friday, November 7, 2014

8:30 am-9:45 am
❏ Current and Unresolved Charitable Remainder Trust Issues [9]
❏ TPL Hot Topics [10]

9:55 am-10:55 am
❏ Estate Planning Paralysis: Getting Your Clients to Act [11]
❏ Business Purpose and Economic Substance Tax Avoidance Transactions: The Good, The Bad, and The Ugly [12]

11:05 am-12:20 pm
❏ Global Tax Planning for Multi-National Families: Coming and Going! [13]
❏ Summons Enforcement [14]

1:25 pm-2:25 pm
❏ Fixing a Trust [15]
❏ Can You Really Buy a Hotel Without A Property Reassessment? [16]

2:35 pm-4:05 pm
❏ California Residents Using Foreign Jurisdictions in Estate Planning--Risks and Rewards [17]
❏ Tax Court Litigation Boot Camp - Part 1: My Tax Court Case is Calendared. Now What Do I Do? [18]

4:15 pm-5:30 pm
❏ Venn Diagrams: The Intersection of Estate and Income Tax [19]
❏ Tax Court Litigation Boot Camp - Part 2: My Tax Court Case is Calendared. Now What Do I Do? [20]

Saturday, November 8, 2014

8:30 am-9:30 am
❏ Life Insurance is Still Part of the Plan [21]
❏ Criminal Tax - Overview and Introduction [22]

9:40 am-10:55 am
❏ Tax Director Forum: What's Keeping Them Up At Night? (336(e) Regs and Beyond) [23]
❏ Choice of Venue: Tax Court, District Court, Court of Federal Claims or Bankruptcy Court [24]

11:05 am-12:35 pm
❏ So Long Stateless Income: The G20 Coordinated Action Plan and IRS Enforcement [25]
❏ Federal Procedural Roundtable [26]

CALIFORNIA TAX POLICY CONFERENCE COURSES

Thursday, November 6, 2014

10:00 am-11:30 am
❏ A Discussion Toward Better Use of Tax Credits and Incentives [2]
❏ Surfing 2014 SALT Controversies Across the USA [27]

11:40 am-12:40 pm
❏ The Highlights and Hazards of Expanding the Sales Tax Base [28]

2:40 pm-3:55 pm
❏ Tax Attributes: To Share or Not to Share from a Unitary Theory Perspective [29]

4:05 pm-5:35 pm
❏ Privacy and Tax Administration – Policy Considerations in the Twilight e-Zone [8]
❏ SA_T - May I Have an 'L'? Don't Forget Those Local Taxes [30]

Friday, November 7, 2014

8:30 am-9:45 am
❏ The Income Tax Hazards to Employers and Executives of 24/7 Multitasking When Traveling to California for Mixed Purposes [31]

9:55 am-10:55 am
❏ Business Purpose and Economic Substance Tax Avoidance Transactions: The Good, The Bad, and The Ugly [12]
❏ Don't Escheat on Me! Unclaimed Property Exposé [32]

11:05 am-12:20 pm
❏ State Budget and Legislation: 2014 in Review [33]

1:25 pm-2:25 pm
❏ Can You Really Buy a Hotel Without A Property Reassessment? [16]
❏ The Art of Compromise: Dispute Resolution Alternatives at FTB and BOE [34]

2:35 pm-4:05 pm
❏ We're Here to Help! Legislation, Policy and Review: The Guide to California Tax Agency Legislative Analysis, Rulemaking and Administrative Guidance [35]

4:15 pm-5:30 pm
❏ Uniform or Unique? An Update on the Uniformity Efforts by the Multistate Tax Commission and the States [36]

Saturday, November 8, 2014

8:30 am-9:30 am
❏ Seeking Apportionment for a Fair Reflection of Business Activity? Which is the Fairest of Them All? [37]

9:40 am-10:55 am
❏ Finding Yourself in California: California Nexus Standards for "Doing Business" [38]

11:05 am-12:35 pm
❏ A View From the Chiefs: FTB and BOE Chief Counsel Roundtable [39]

The State Bar of California
Taxation Section
180 Howard St., San Francisco, CA 94105

KEY DEADLINES

Early-bird Pre-Registration: October 16
Hotel Reservations: October 7