

73RD INSTITUTE ON FEDERAL TAXATION

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

OCTOBER 19-24, 2014

GRAND HYATT NEW YORK

NEW YORK, NY

NOVEMBER 16-21, 2014

HOTEL DEL CORONADO

SAN DIEGO, CA

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73RD INSTITUTE ON FEDERAL TAXATION

OCTOBER 19-24, 2014 NEW YORK, NY

NOVEMBER 16-21, 2014 SAN DIEGO, CA

NYU SCHOOL OF CONTINUING AND PROFESSIONAL STUDIES (NYU-SCPS)

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LEARNING OBJECTIVES

The Institute is designed for the practitioner who must frequently anticipate and handle federal tax matters. It provides high-level updates, practical advice you can implement, and in-depth analysis of the latest trends and developments from leading experts. Attendees return to work with a wealth of materials, plus the tools and strategies needed to help save their clients' tax dollars and provide them with better service. Just as important, the Institute provides the perfect setting to meet practitioners from all around the country. It's an opportunity for you to share ideas, exchange views, learn what others are doing, and obtain credit for continuing education.

WHO SHOULD ATTEND?

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





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73RD INSTITUTE ON FEDERAL TAXATION

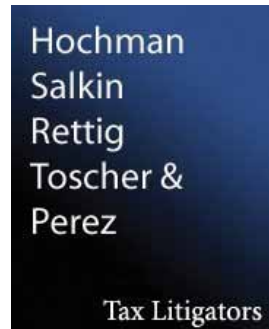
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TOPICS AT A GLANCE

NYU-SCPS: KEEPING YOU CURRENT ON FEDERAL TAXATION TOPICS

The NYU-SCPS Institute on Federal Taxation brings together tax practitioners from around the country to learn about new practices in federal taxation, to exchange ideas, and to stay on top of the latest tax trends and developments. Stay up-to-date while hearing from America's leading tax experts who work in accounting, law, and government. They will share their extensive knowledge on such topics as executive compensation and employee benefits, trusts and estates, ethical transactions, tax controversies, partnerships and real estate, corporate taxes, international taxation, and much more. Keep abreast of everything that's going on in the field by networking with hundreds of tax professionals. As a premier educational institution, NYU-SCPS is committed to providing the highest standard of learning for our participants.

	NEW YORK	SAN DIEGO
CURRENT DEVELOPMENTS Harry L. Gutman, Esq., <i>Principal,</i> <i>Director, Tax Governance Institute, KPMG LLP, Washington, DC</i>	OCTOBER 19	NOVEMBER 16
TAX CONTROVERSIES Charles P. Rettig, Esq., <i>Principal,</i> <i>Hochman, Salkin, Rettig, Toscher & Perez, P.C., Beverly Hills, CA</i>	OCTOBER 19	NOVEMBER 16
EXECUTIVE COMPENSATION AND EMPLOYEE BENEFITS Elizabeth E. Drigotas, Esq., <i>Principal,</i> <i>Deloitte Tax LLP, Washington, DC</i>	OCTOBER 19	NOVEMBER 16
CORPORATE TAX Lewis R. Steinberg, Esq., <i>Managing Director and</i> <i>Head of U.S. Strategic Advisory, Investment Banking Division,</i> <i>Credit Suisse Securities (USA) LLC, New York, NY</i> Stephen D. Rose, Esq., <i>Partner,</i> <i>Munger, Tolles & Olson LLP, Los Angeles, CA</i>	OCTOBER 20	NOVEMBER 17
EVENING SESSION: FUNDAMENTALS OF PARTNERSHIP AND REAL ESTATE TAXATION Blake D. Rubin, Esq., <i>Partner,</i> <i>McDermott Will & Emery LLP, Washington, DC</i>	OCTOBER 20	NOVEMBER 17
PARTNERSHIPS, LLCs, AND REAL ESTATE Blake D. Rubin, Esq., <i>Partner,</i> <i>McDermott Will & Emery LLP, Washington, DC</i>	OCTOBER 21	NOVEMBER 18
CLOSELY-HELD BUSINESSES Jerald David August, Esq., <i>Partner,</i> <i>Fox Rothschild LLP, Philadelphia, PA & West Palm Beach, FL</i>	OCTOBER 22	NOVEMBER 19
EVENING SESSION: ETHICS Jerald David August, Esq., <i>Partner,</i> <i>Fox Rothschild LLP, Philadelphia, PA & West Palm Beach, FL</i>	OCTOBER 22	NOVEMBER 19
TRUSTS AND ESTATES Sanford J. Schlesinger, Esq., <i>Founding Partner,</i> <i>Schlesinger Gannon & Lazetera LLP, New York, NY</i>	OCTOBER 23	NOVEMBER 20
EVENING SESSION: ETHICS Bryan C. Skarlatos, Esq., <i>Partner,</i> <i>Kostelanetz & Fink, LLP, New York, NY</i>	OCTOBER 23	NOVEMBER 20
HOT TAX TOPICS William G. Cavanagh, Esq., <i>Partner,</i> <i>Chadbourne & Parke LLP, New York, NY</i>	OCTOBER 24	NOVEMBER 21
INTERNATIONAL TAX William B. Sherman, Esq., <i>Partner,</i> <i>Holland & Knight LLP, Fort Lauderdale, FL</i>	OCTOBER 24	NOVEMBER 21

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IMPORTANT NOTE: The city that a speaker is presenting in is indicated by NY for New York and by SD for San Diego. When NY or SD does not appear, that speaker is presenting in both cities. NOTE: Start and end times, lunch recesses and refreshment breaks vary from day to day so please consult each day's schedule for specifics.

73RD INSTITUTE ON FEDERAL TAXATION

DAY 1: SUNDAY, OCT. 19/NOV. 16

10.30 A.M.

CONTINENTAL BREAKFAST

Full-Week and Single-Day Registration and Distribution of Materials

10.45 A.M.

WELCOMING REMARKS

CURRENT DEVELOPMENTS

Chair: **Harry L. Gutman, Esq.**, *Principal; Director, Tax Governance Institute, KPMG LLP, Washington, DC*

11 A.M.

LEGISLATIVE UPDATE

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

Harry L. Gutman, Esq., *Principal; Director, Tax Governance Institute, KPMG LLP, Washington, DC*

12.15 P.M.

THE TREASURY AGENDA

A review of recently issued and pending Treasury guidance.

Lisa M. Zarlenga, Esq., *Tax Legislative Counsel, U.S. Department of the Treasury, Washington, DC [Invited]*

1.05 P.M.

REFRESHMENT BREAK

TAX CONTROVERSIES

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

1.15 P.M.

FROM THE EXPERTS: CIVIL & CRIMINAL TAX CONTROVERSY AND TAX LITIGATION UPDATE

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

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

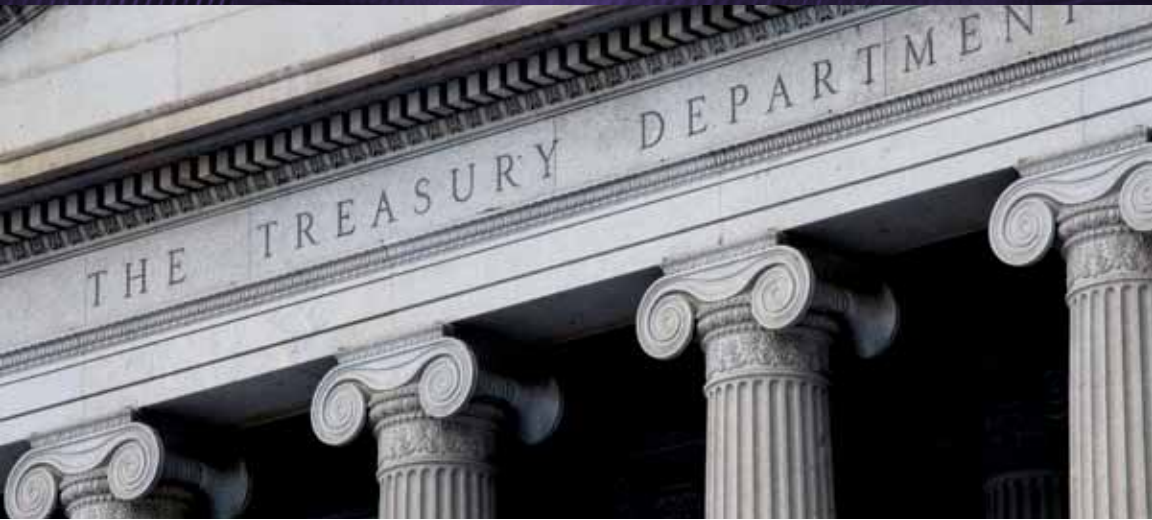
NY & SD: **Larry A. Campagna, Esq.**, *Shareholder, Chamberlain, Hrdlicka, White, Williams & Aughtry, Houston, TX*

Erin M. Collins, Esq., *Managing Director, Tax Controversy Services, KPMG LLP, Los Angeles, CA*

NY: **Mark D. Allison, Esq.**, *Member, Caplin & Drysdale, Chartered, New York, NY*

3.45 P.M.

REFRESHMENT BREAK



EXECUTIVE COMPENSATION & EMPLOYEE BENEFITS

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

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4 P.M.

UPDATE ON THE ACA: WHAT TO EXPECT NEXT?

Employer-sponsored health care coverage is the largest tax expenditure in the U.S. by a wide margin. The Affordable Care Act (ACA) is designed to increase coverage for Americans who do not have employer coverage or are otherwise uninsured; it also attempts to reduce rising health care costs. This session addresses the potential trends in employer-sponsored health care coverage as a result of the ACA's direct and indirect impact on employer coverage. Topics discussed include: Will employers continue to offer health care coverage or abandon the benefit in favor of the new Marketplace health insurance exchanges? Will employers move to a defined contribution approach to health care coverage? What is the future of private exchanges? How will employers modify their employee health care benefits in the future to address the nondiscrimination rules and the imposition in 2018 of the excise tax on high cost plans?

Helen H. Morrison, Esq., *Principal, Ernst & Young, LLP, Washington, DC*

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5 P.M.

COMPENSATION ISSUES FOR PARTNERSHIPS

Partners and other self-employed individuals generally may participate in the same sorts of retirement plans as employees, but the nuances of the rules are commonly misunderstood. Why can't a partner establish a SEP? How are retirement plan contribution deductions properly computed and reported? What if an individual gains from one business but suffers even bigger losses from another? Join this session to learn the answers to these and many other important questions.

Stephen LaGarde, Esq., *Senior Manager, Deloitte Tax LLP, Washington, DC*

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6 P.M.

UPDATE ON TRAVELERS

Both IRS and state payroll tax audits of traveling workers have proliferated in recent years. In audits of U.S. workers, the IRS looks at issues involving "tax homes," traveling too long to one location without adequate breaks in service, substitution of per diems for taxable wages, and, more generally, the alleged operation of "abusive" expense reimbursement arrangements. Audits of international travelers challenge withholding exemptions and failure to track US-source income. States audit both for alleged underwithholding, and for failures to track and tax employees who travel for work to the state for more than a short period of time. This session discusses how to handle all such audit issues.

Mary B. Hevener, Esq., *Partner, Morgan, Lewis & Bockius LLP, Washington, DC*

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7 P.M.

RECESS

73RD INSTITUTE ON FEDERAL TAXATION

DAY 2: MONDAY, OCT. 20/NOV. 17

8 A.M.

CONTINENTAL BREAKFAST

Single-Day Registration and Distribution of Materials

8.25 A.M.

INTRODUCTORY REMARKS

CORPORATE TAX

Co-Chairs: **Lewis R. Steinberg, Esq.**, *Managing Director and Head of U.S. Strategic Advisory, Investment Banking Division, Credit Suisse Securities (USA) LLC, New York, NY*
Stephen D. Rose, Esq., *Partner, Munger, Tolles & Olson LLP, Los Angeles, CA*

8.30 A.M.

STATE AND LOCAL TAX ASPECTS OF MERGERS AND ACQUISITIONS

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

NY & SD: **Christopher A. Whitney, CPA**, *Partner, PricewaterhouseCoopers LLP, Irvine, CA*

NY: **Hardeo Bissoondial, CPA**, *Partner, PricewaterhouseCoopers LLP, New York, NY*

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

10 A.M.

REFRESHMENT BREAK

10.15 A.M.

TEN TIPS, TRICKS, AND TRAPS IN THE ACQUISITION OF PRIVATELY-HELD BUSINESSES

This presentation discusses common tax issues, and a few esoteric problems, that arise in the acquisition of privately-held businesses and how to best deal with them; examines issues from the viewpoint of both purchaser and seller, as well as some other key parties, including management and the banks. The presentation includes acquisition techniques for S corporations, partnerships and other pass-through entities.

Alexander M. Lee, Esq., *Partner, Paul Hastings LLP, Los Angeles, CA*

11.45 A.M.

LUNCH RECESS

1 P.M.

PRIVATE EQUITY M&A

This panel addresses issues that arise in connection with acquiring and exiting portfolio investments from both the buyer’s and seller’s perspective, including considerations for rollover equity, Sections 338 and 336(e) elections, and Up-C transactions.

David H. Schnabel, Esq., *Partner, Debevoise & Plimpton LLP, New York, NY*

Eric B. Sloan, Esq., *Principal, Deloitte Tax LLP, New York, NY*

Todd J. Gluth, Esq., *Associate, Cooley LLP, San Diego, CA*

2.45 P.M.

REFRESHMENT BREAK

3 P.M.

HOT CORPORATE TAX TOPICS

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

NY & SD: Eric Solomon, Esq., *National Tax Co-Director, Ernst & Young LLP, Washington, DC*

NY: Joseph M. Pari, Esq., *National Principal-in-Charge Elect, KPMG LLP, Washington, DC*

Mark J. Silverman, Esq., Partner, Steptoe & Johnson LLP, Washington, DC

SD: John J. Clair, Esq., *Of Counsel, Latham & Watkins LLP, Los Angeles, CA*

Laurence J. Stein, Esq., Partner, Latham & Watkins LLP, Los Angeles, CA

5 P.M.

RECESS

5.15-6.55 P.M.

EVENING SESSION:

FUNDAMENTALS OF PARTNERSHIP AND REAL ESTATE TAXATION

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

Blake D. Rubin, Esq., Partner, McDermott Will & Emery LLP, Washington, DC

DAY 3: TUESDAY, OCT. 21/NOV. 18

8 A.M.

CONTINENTAL BREAKFAST

Single-Day Registration and Distribution of Materials

8.25 A.M.

INTRODUCTORY REMARKS

PARTNERSHIPS, LLCs, AND REAL ESTATE

Chair: Blake D. Rubin, Esq., *Partner, McDermott Will & Emery LLP, Washington, DC*

8.30 A.M.

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

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

Craig Gerson, Esq., Attorney-Advisor, U.S. Department of the Treasury, Washington, DC

Curtis G. Wilson, Esq., Associate Chief Counsel (Passthroughs & Special Industries), Internal Revenue Service, Washington, DC

Blake D. Rubin, Esq., Partner, McDermott Will & Emery LLP, Washington, DC

9.15 A.M.

RECENT DEVELOPMENTS

The Top-10 recent developments affecting partnership and real estate transactions. An up-to-the-minute discussion from one of the nation's leading practitioners.

Blake D. Rubin, Esq., Partner, McDermott Will & Emery LLP, Washington, DC

73RD INSTITUTE ON FEDERAL TAXATION

10.20 A.M.

REFRESHMENT BREAK

10.30 A.M.

HISTORIC REHABILITATION TAX CREDITS

Adverse court rulings caused historic rehabilitation tax credit deals to come to a standstill for the past two years. The long-awaited Revenue Procedure 2014-12 provides a safe harbor that may allow transactions to move forward again. This session addresses evolving new deal structures in light of the safe harbor and other critical issues.

Steven P. Berman, Esq., *Partner, Berman Indictor LLP, Philadelphia, PA*

11.15 A.M.

PLANNING FOR PARTNERSHIP LIABILITY ALLOCATIONS, INCLUDING THE NEW PROPOSED REGULATIONS

New proposed regulations on partnership liability allocations would dramatically tighten the rules in this critical area and will trigger gains for many taxpayers with negative capital accounts. A review of planning techniques under current law, the proposed changes and what you should be doing to prepare for them.

Andrea M. Whiteway, Esq., *Partner, McDermott Will & Emery LLP, Washington, DC*

Jon G. Finkelstein, Esq., *Partner, McDermott Will & Emery LLP, Washington, DC*

12.30 P.M.

LUNCH RECESS

1.45 P.M.

RECENTLY PROPOSED REGULATIONS ON MANDATORY BASIS ADJUSTMENTS, CONTRIBUTIONS OF BUILT-IN LOSS PROPERTY, AND OTHER UNRELATED TOPICS

The 2004 Jobs Act included a series of provisions intended to prevent certain uses of partnerships to transfer or duplicate losses. These provisions include mandatory downward basis adjustments on certain sales or exchanges of partnership interests and partnership distributions, special rules dealing with contributions of built-in loss property, and other provisions. Long-awaited proposed regulations would clarify many aspects of these rules, which may have an unexpectedly broad reach. The proposed regulations also would modify the basis allocation rules to prevent certain unintended consequences of the current basis allocation rules for substituted basis transactions and provide additional guidance on allocations resulting from revaluations of partnership property. Our panelists include a former Treasury Department official who worked on the proposed regulations.

Jennifer H. Alexander, Esq., *Co-Managing Principal, Deloitte Tax LLP, Washington, DC*

Michael A. Scaramella, Esq., *CPA, Senior Manager, Deloitte Tax LLP, Chicago, IL*

2.45 P.M.

DIVIDING A REAL ESTATE EMPIRE

A fact pattern commonly encountered in practice involves a closely-held real estate empire where the owners want to divide properties and go their separate ways. Developing a tax efficient strategy to divide the empire requires careful consideration of many business and tax issues, including the rules for like-kind exchanges and disguised sales, the anti-mixing bowl rules and others. This session provides a roadmap of the considerations and possible solutions.

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

Mark E. Wilensky, Esq., *Counsel, Meltzer, Lippe, Goldstein & Breitstone, LLP, Mineola, NY & New York, NY*

3.45 P.M.

REFRESHMENT BREAK



4 P.M.

HOT LIKE-KIND EXCHANGE ISSUES

A wide variety of recent developments impacting like-kind exchanges of real and personal property are covered, including related party transactions, leases, construction exchanges and foreclosures, parking arrangements within and outside the safe harbor, refinancing before or after the exchange, partnership split-ups, and mass asset exchanges. In addition, the legislative outlook, state tax issues and liability issues for attorneys, accountants and qualified intermediaries are addressed.

NY: Howard J. Levine, Esq., Partner, Roberts & Holland LLP, Washington, DC

SD: Mary B. Foster, Esq., President, 1031 Services, Inc., Bellevue WA

5 P.M.

RECESS

5 P.M.

NETWORKING RECEPTION

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

DAY 4: WEDNESDAY, OCT. 22/NOV. 19

8 A.M.

CONTINENTAL BREAKFAST

Single-Day Registration and Distribution of Materials

8.25 A.M.

INTRODUCTORY REMARKS

73RD INSTITUTE ON FEDERAL TAXATION

CLOSELY-HELD BUSINESSES

Chair: **Jerald David August, Esq.**, *Partner, Fox Rothschild LLP, Philadelphia, PA & West Palm Beach, FL*

8.30 A.M.

THE CONCEPTS OF “NONRECOURSE” AND “RECOURSE” IN PARTNERSHIP TAX PLANNING

The speaker discusses what debt is “nonrecourse” versus “recourse” for purposes of Section 704, Section 752, and Section 1001. The presentation includes a discussion of exculpatory debt, partner nonrecourse debt, security substitutes, guaranteed debt, contingent guarantees, “bottom” guarantees, and pledges of partnership property to include partnership debt.

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

9.45 A.M.

REFRESHMENT BREAK

10 A.M.

DEVELOPMENTS IN THE WORLD OF S CORPORATIONS

An historic overview of Subchapter S and a look through a crystal ball at the future of Subchapter S, including a review of the recent cases, rulings and legislative proposals impacting Subchapter S.

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

11 A.M.

SECTION 469, MEET SECTION 1411 – IT’S ABOUT TIME TO GET ACTIVE

A discussion of the final regulations and new proposed regulations under Section 1411, what constitutes a “trade or business,” the implications of applying passive loss limitation concepts to a new tax regime, grouping passive and non-passive activities under the final regulations, and how “getting active” may minimize the net investment income tax for owners of closely-held businesses, real estate professionals and private equity investors.

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

12.15 P.M.

LUNCH RECESS

1.30 P.M.

MERGERS & ACQUISITIONS TRANSACTIONS INVOLVING PARTNERSHIPS

Discussion of structuring alternatives in acquisitions and dispositions of partnerships, including taxable and tax-free acquisitions and IPOs.

Robert W. Phillpott, Esq., *Partner, Fulbright & Jaworski LLP (Norton Rose Fulbright), Houston, TX*
Stephen A. Kuntz, Esq., *Partner, Fulbright & Jaworski LLP (Norton Rose Fulbright), Houston, TX*

2.30 P.M.

REFRESHMENT BREAK

2.45 P.M.

THE INTERNATIONAL AND STATE AND LOCAL ASPECTS OF DOING BUSINESS AS AN S CORPORATION

This session focuses on tax treaty issues, withholding issues, and foreign tax credit and state and local tax credit aspects of conducting business in this type of entity.

Mark C. Peltz, Esq., *Managing Tax Director, Rosen Seymour Shapss Martin & Company LLP, New York, NY*

Jennifer L. Sklar-Romano, Esq., *Manager, Rosen Seymour Shapss Martin & Company LLP, New York, NY*

3.45 P.M.

ACQUISITIONS OF PRIVATELY-OWNED COMPANIES BY PRIVATE EQUITY FIRMS

The speaker discusses principal tax considerations that should be taken into account in negotiating acquisition agreements, from both the buyer's and seller's perspectives, involving corporations, including S corporations. Emphasis is given to the relevant contractual provisions contained in acquisition agreements pertaining to tax matters, including the parties' tax representations and warranties, covenants and indemnification provisions. Other points for consideration include purchase price allocations, allocation of income or loss in year of sale, impact of tax sharing agreements, and dispute resolution provisions.

Jerald David August, Esq., *Partner, Fox Rothschild LLP, Philadelphia, PA & West Palm Beach, FL*

5 P.M.

RECESS

5.15-6.55 P.M.

EVENING SESSION:

**STANDARDS OF TAX PRACTICE, INCLUDING ETHICAL CONSIDERATIONS
IN ADVISING BUSINESS ENTITIES AND THEIR OWNERS**

This program addresses the professional and ethical standards tax lawyers and tax advisors face in advising clients. Among the topics considered are the revised tax return preparer rules; revised Circular 230, and in particular, the tax return and covered opinions provisions; state ethical issues, including conflicts of interest in representing multiple clients; and reliance on counsel as a defense to fraud or accuracy related penalties.

Jerald David August, Esq., *Partner, Fox Rothschild LLP, Philadelphia, PA & West Palm Beach, FL*



73RD INSTITUTE ON FEDERAL TAXATION



DAY 5: THURSDAY, OCT. 23/NOV. 20

8 A.M.

CONTINENTAL BREAKFAST

Single-Day Registration and Distribution of Materials

8.25 A.M.

INTRODUCTORY REMARKS

TRUSTS & ESTATES

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

8.30 A.M.

RECENT DEVELOPMENTS IN ESTATE PLANNING AND FEDERAL TRANSFER TAXATION

The speaker provides an overview of estate planning after the American Taxpayer Relief Act of 2012, including a discussion of portability, related state transfer tax issues, and the new income tax rates, as well as the Supreme Court decision in *Windsor* and estate planning for same-sex spouses. The speaker also discusses the 3.8% Medicare surtax on net investment income that was enacted as part of the Health Care and Education Reconciliation Act of 2010, IRS guidance regarding protective estate tax refund claims under Code Section 2053, the new IRS final regulations regarding the 2% "floor" for miscellaneous itemized deductions for estates and nongrantor trusts, the Obama Administration's transfer tax proposals for the fiscal year ending September 30, 2015, and other recent developments.

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

9.30 A.M.

SOPHISTICATED ESTATE PLANNING TECHNIQUES

This program focuses on estate planning with the \$5+ million basic exclusion amount, working with grantor retained annuity trusts ("GRATs"), installment sales to grantor trusts, self-cancelling installment notes ("SCINs"), and private annuities.

Louis A. Mezzullo, Esq., *Consulting Partner, Withers LLP, San Francisco, CA*

10.30 A.M.
REFRESHMENT BREAK

10.45 A.M.
CONVERSION OF ORDINARY INCOME INTO CAPITAL GAINS: THE EARLY
TERMINATION OF PRIVATE TRUSTS AND CHARITABLE REMAINDER TRUSTS

A discussion of the tax and non-tax considerations regarding the early termination of private trusts and charitable remainder trusts ("CRTs"), including the possible conversion of ordinary income into capital gains as a result of such terminations.

Jerome M. Hesch, Esq., *Of Counsel, Berger Singerman LLP, Miami, FL*

12 P.M.
LUNCH RECESS

1.15 P.M.
PLANNING FOR POST-DEATH DECISIONS

The new post-ATRA world of post-mortem planning for decedents under the federal exemption amount. The speaker discusses how the decedent's domicile can have a wide range of consequences to the estate, put options and other options under buy-sell and other agreements, extending the time to pay estate taxes under Code Section 6161 for reasonable cause, electing portability, estate tax deferral under Code Section 6166, the use of Graegin loans, planning for the realization of gain or loss on estate distributions, the use of disclaimers, elections affecting the marital deduction, and working with possibly outdated formula clauses.

Martin M. Shenkman, Esq., CPA, MBA, PFS, AEP, *Martin M. Shenkman, PC, Paramus, NJ*

2.15 P.M.
REFRESHMENT BREAK

2.30 P.M.
TAX PLANNING FOR PRENUPTIAL AGREEMENTS, POSTNUPTIAL AGREEMENTS
AND DIVORCE

The presentation focuses on the income tax and transfer tax issues that should be considered in connection with the preparation of a prenuptial agreement, a postnuptial agreement, and a settlement agreement on divorce, including the income tax rules regarding the deductibility of the payment of, and the includibility in gross income of the receipt of, maintenance payments, whether or not property transfers are deemed to be made for full and adequate consideration for transfer tax purposes, and drafting for the use of portability in such agreements.

Carlyn S. McCaffrey, Esq., *Partner, McDermott Will & Emery LLP, New York, NY*

3.30 P.M.

THE ARTHUR D. SEDERBAUM MEMORIAL LECTURE

FAMILY LIMITED PARTNERSHIPS AND SOPHISTICATED PLANNING TECHNIQUES AFTER THE AMERICAN TAXPAYER RELIEF ACT OF 2012

The panelists analyze the significant new cases regarding family limited partnerships and provide guidance for creating, implementing and preserving the successful FLP. They also review strategies for handling audits and appeals of FLP issues, and other valuation issues, including formula clauses, built-in capital gains, and tax affecting S corporations.

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

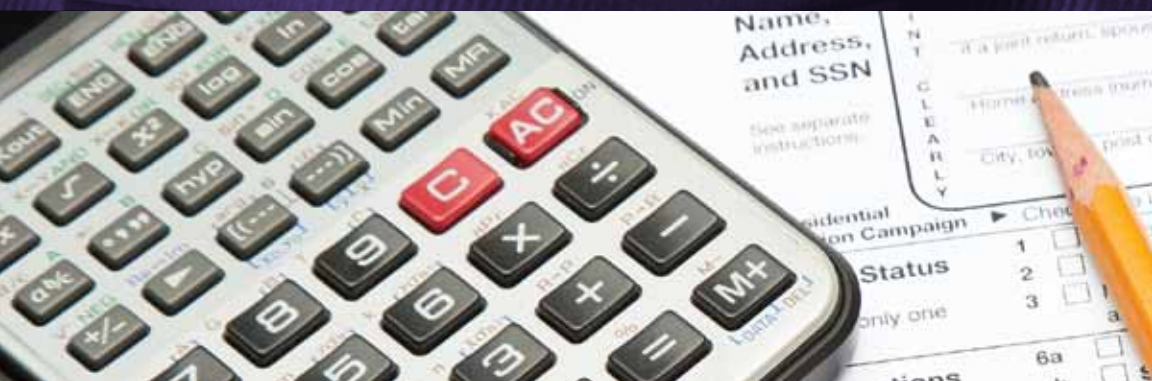
Sanford J. Schlesinger, Esq., *Founding Partner, Schlesinger Gannon & Lazetera LLP, New York, NY*

Jerome M. Hesch, Esq., *Of Counsel, Berger Singerman LLP, Miami, FL*

Carlyn S. McCaffrey, Esq., *Partner, McDermott Will & Emery LLP, New York, NY*

5 P.M.
RECESS

73RD INSTITUTE ON FEDERAL TAXATION



5.15-6.55 P.M.

EVENING SESSION:

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

The tax law is complicated and the right answer is not always clear. How sure do you have to be before you can tell a client it is okay to take a deduction, exclude income or characterize income as capital gain? Can you accept what a taxpayer tells you, or do you have to audit a taxpayer's records? When can the taxpayer be subject to penalties? And, when can you as the advisor be subject to penalties? This panel of expert practitioners addresses these and other thorny ethical and penalty issues that arise in everyday tax practice through the use of hypothetical examples. This program is essential for tax professionals who want stay on the right side of the line and avoid penalties.

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

NY: **Karen L. Hawkins, Esq.**, *Director, Internal Revenue Service Office of Professional Responsibility, Washington, DC*

Miriam L. Fisher, Esq., *Partner, Latham & Watkins LLP, Washington, DC*

SD: **Gersham Goldstein, Esq.**, *Stoel Rives LLP, Portland, OR*

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

DAY 6: FRIDAY, OCT. 24/NOV. 21

8 A.M.

CONTINENTAL BREAKFAST

Single-Day Registration and Distribution of Materials

8.25 A.M.

INTRODUCTORY REMARKS

HOT TAX TOPICS

Chair: **William G. Cavanagh, Esq.**, *Partner, Chadbourne & Parke LLP, New York, NY*

8.30 A.M.

HOT TAX TOPICS

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

William G. Cavanagh, Esq., *Partner, Chadbourne & Parke LLP, New York, NY*

10.40 A.M.

REFRESHMENT BREAK



INTERNATIONAL TAX

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

10.50 A.M.

A U.S. TAX PRIMER ON THE CROSS-BORDER LICENSING OF INTELLECTUAL PROPERTY

This session discusses the various U.S. tax issues relating to the cross-border licensing of intellectual property, including: the character and source of licensing income; the provisions of the software regulations; the application of Section 367(d); the impact of Subpart F; and the potential effects of U.S. income tax treaties.

NY & SD: Michael J. Miller, Esq., Partner, Roberts & Holland LLP, New York, NY

NY: Leonard Schneidman, Esq., Managing Director, WTAS LLC, Boston, MA

12.10 P.M.

LUNCH RECESS

1.25 P.M.

TECHNIQUES FOR FINANCING OF U.S. ACTIVITIES OF FOREIGN PERSONS

Foreign persons face numerous U.S. tax issues in financing their investments and operations in the United States. This session explores these issues and legal challenges such as debt/equity issues, limitations on interest deductions, withholding taxes, hybrid issues, and how to efficiently finance these investments and repatriate earnings.

NY & SD: Jason S. Bazar, Esq., Partner, Mayer Brown LLP, New York, NY

SD: David G. Shapiro, Esq., Partner, Shapiro Tax Law LLC, Philadelphia, PA

2.45 P.M.

REFRESHMENT BREAK

3 P.M.

TAX CONSIDERATIONS IN EXPANDING A U.S. BUSINESS OVERSEAS

U.S. companies seeking to expand operations overseas may choose to acquire an existing company or business, enter into a joint venture, or start up on their own. This session examines the U.S. tax considerations that must be considered by tax professionals in advising their clients who expand overseas, including the availability of the foreign tax credit, the applicability of the Subpart F and PFIC provisions, and the impact of Section 367 on potentially tax free transactions.

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

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

4.30 P.M.

RECESS

73RD INSTITUTE ON FEDERAL TAXATION

GENERAL INFORMATION

FULL-WEEK CONFERENCE FEES AND DISCOUNTS

The full-week conference fee includes tuition, continental breakfast, networking reception on Tuesday evening, refreshment breaks, and one set of course materials on a USB flash drive. A **Full-Week Individual Registration is \$2,120** for all six days. If you register before September 26, you will qualify for the **15% Early-Bird Full-Week Registration Discount (\$1,802)**. If two or more individuals register from the same firm at the same time, each person qualifies for the **20% Full-Week Team Discount (\$1,696 each)**. If you are a **full-time government official** or a **full-time university professor**, you receive a 15% discount off a full-week registration (**\$1,802**). If you are a **solo practitioner**, work for a **firm with fewer than five professionals**, or work for a **non-profit organization**, you receive a 15% discount off a full-week registration (**\$1,802**). Note: Discount offers may not be combined.

You may register online, by mail, or on-site at the conference. We do not accept faxed registrations or wire transfers as a form of payment. Full and partial waivers of the conference fee based upon financial need are available as well. To request an application, please call **(212) 992-3320**, fax **(212) 995-3653**, or e-mail your request to **scps.tax@nyu.edu**. Invited speakers are pre-registered. To register online for the **20% Full-Week Team Discount**, please call **(212) 992-3320** or e-mail **scps.tax@nyu.edu** for a special discount code. To qualify, the team must be from the same firm and must register together. Each team member must register. After September 26, to register online for the **15% Full-Week full-time government official, full-time university professor, solo practitioner, non-profit, or small firm discount**, please call **(212) 992-3320** or e-mail **scps.tax@nyu.edu** for a special discount code.

To register by mail, complete the registration form and return it with a check or money order made payable to New York University. All registrations sent by mail must be received by 12 p.m. on Tuesday, October 14, 2014 (Eastern Standard Time) for New York and by 12 p.m. on Tuesday, November 11, 2014 (Eastern Standard Time) for California.

To register on-site, you may pay with check, money order, or credit card. To pay by credit card, all walk-ins will be required to self-register at available kiosks. For faster service, conference attendees should plan to register in advance online at **scps.nyu.edu/ift**. To register on-site, visit the NYU-SCPS Registration Desk at the Institute beginning at 10.30 a.m. on Sunday or 8 a.m. Monday-Friday.

SINGLE-DAY REGISTRATION FEE

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

MULTI-DAY REGISTRATION FEES

The 2-Day, 3-Day, 4-Day, and 5-Day conference fees include tuition for sessions on the days selected, evening sessions (if applicable) for the selected days, continental breakfast, refreshment breaks, and one set of course materials on a USB flash drive for the days of attendance. **The 2-Day fee is \$1,075; 3-Day is \$1,395; 4-Day is \$1,650; and 5-Day is \$1,775.**

HALF-DAY REGISTRATION FEE

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

EVENING SESSION REGISTRATION FEE

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

CORPORATE GROUP DISCOUNTS

We recognize that your organization may not be able to afford the time and the expense of sending all of its employees to the 73rd IFT for the entire week. To accommodate those organizations that wish to send large groups to attend a sampling of sessions, we offer a special **Corporate Group Rate for five or more attendees**. Please take advantage of this option. Remember, **shared registrations are not permitted** (i.e. you may not register a firm or a single member of a firm and pass along a single badge). **Only registered attendees are eligible to receive continuing education credits**. We want all of our attendees to benefit from a simple and efficient registration process. For more details, please call Kathleen Costello at **(212) 992-3320** or e-mail **scps.tax@nyu.edu**.

PRESS BADGES

If your publication plans to cover the NYU-SCPS 73rd Institute on Federal Taxation, please e-mail coverage strategy and press credentials to scps.press@nyu.edu.

ELECTRONIC CONFIRMATION

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

CANCELLATION AND SUBSTITUTION POLICY

A written request for cancellation must be faxed to **(212) 995-3653** or e-mailed to scps.tax@nyu.edu to the attention of: Conference Administration. If your request is received by October 3 for New York or by October 31 for San Diego, you will receive a 100% tuition refund less a \$250 cancellation fee. Due to financial obligations incurred by NYU-SCPS, there are no refunds available during the two weeks prior to the conference. We are not able to arrange cancellation exceptions or to accept on-site cancellations. If you are unable to attend the Institute but would like to send someone in your place, please fax written notification to **(212) 995-3653** or e-mail scps.tax@nyu.edu no later than October 15 for New York or November 11 for San Diego. Registration for the live in-person program is not transferable to a live webcast of the program.

NEW YORK CONFERENCE LOCATION AND HOTEL ACCOMMODATIONS

The Grand Hyatt New York hotel is conveniently located in midtown Manhattan on Park Avenue at Grand Central Station. It is a short walk to nearby Broadway theaters, Fifth Avenue shopping, Times Square, and major museums. To provide a quality Institute at the best possible cost NYU-SCPS has negotiated special room rates and has committed to a block of rooms at the Grand Hyatt New York. We ask you to support NYU-SCPS by reserving your sleeping accommodations within the room block. Your support allows us to keep our registration fees reasonable. Single or double occupancy rooms are available at the Grand Hyatt at the NYU-SCPS group rate of \$425. The Grand Hyatt has a limited number of rooms with two double beds. If you require a double room, please make your reservation as soon as possible. To make your reservation, call **(800) 233-1234** or **(212) 883-1234** and identify yourself as attending the NYU-SCPS tax conference. New York City is one of the most popular destinations for fall travel. We urge you to make your hotel and travel plans early to avoid disappointment. Hotel rooms can sell out prior to the cut-off date. These rooms will be held as a block, unless exhausted, until September 22, at which time they will be released to the general public.

SAN DIEGO CONFERENCE LOCATION AND HOTEL ACCOMMODATIONS

The Hotel del Coronado, a national landmark, is one of the largest beach resorts on the North American Pacific coast and is situated conveniently near the San Diego Zoo and Sea World. To provide a quality Institute at the best possible cost NYU-SCPS has negotiated special room rates and has committed to a block of rooms at the Hotel Del Coronado. We ask you to support NYU-SCPS by reserving your sleeping accommodations within the room block. Your support allows us to keep our registration fees reasonable. Single or double occupancy rooms are available at the Hotel del Coronado at the NYU-SCPS group rate of \$267 by calling **(800) 468-3533**. Resort rooms at \$306 and Premier rooms at \$369 also are available. In addition to the rates set forth above, the Hotel del Coronado has a daily resort fee of \$25 per room, per night charge that covers a number of hotel services and amenities that would customarily be charged to each guest individually. Book your reservation in advance. Hotel rooms can sell out prior to the cut-off date. These rooms will be held as a block, unless exhausted, until October 17, at which time they will be released to the general public.

SPECIAL NEEDS

Any participant who has special needs, (physical, etc.) is encouraged to e-mail scps.tax@nyu.edu or to call the NYU-SCPS Department of Finance and Law at **(212) 992-3320** at least two weeks prior to the conference start date to indicate their particular requirement.

CONFERENCE CHECK-IN AND COURSE MATERIALS PICK-UP

The NYU-SCPS Institute on Federal Taxation Registration Desk will open, and materials will be available, beginning at 10.30 a.m. on Sunday. The Institute Registration Desk will open at 8 a.m. Monday through Friday. Proper photo identification is required for badge retrieval. One set of conference materials on a USB flash drive per paid registrant is provided at time of badging. Badges must be displayed in all public spaces throughout the conference.

73RD INSTITUTE ON FEDERAL TAXATION

CONFERENCE MATERIALS

Course materials are provided for each day of the Institute for which you are registered.

NEW! Included in the conference fee, registrants will receive a USB flash drive at the time of check-in containing the materials for the day(s) of attendance. In addition, registrants will receive an e-mail from NYU-SCPS approximately one week before the Institute containing a link and special password in order to access and to download and/or print the course materials for the day(s) of attendance.

Bound hardcopies of the course materials will be available only upon advance request at an additional fee of \$250. If you wish to have a printed set of materials available at the NYU-SCPS Registration Desk for the day(s) of your attendance, please indicate this when registering and submit the additional fee of \$250. Printers will not be available at the conference. Please note that materials not provided to NYU-SCPS in advance may be available in hard copy on-site and/or may be e-mailed to registrants after the Institute upon request. However, last minute materials will not be on the USB flash drive. If you are unable to attend the Institute but would like to receive a copy of the course materials (on a USB flash drive), please send your request to: NYU-SCPS, 73rd Institute on Federal Taxation Course Materials Order, 11 West 42nd Street, Suite 428, New York, NY 10036, or call **(212) 992-3320**; fax **(212) 995-3653**, or e-mail scps.tax@nyu.edu to reserve your copy. See the Institute Registration Form for further details on how to order course materials. Matthew Bender & Co., Inc., a member of the LexisNexis Group®, also publishes comprehensive articles written by speakers, based upon their presentation at the NYU-SCPS Institute. For additional information regarding NYU-SCPS Institute publications, please call **(937) 610-5157** or e-mail david.t.soborski@lexisnexis.com.

AUDIO CDS AND MP3 INSTANT DOWNLOADS

Audio CDs and MP3s of the Institute sessions may be available for purchase. To place an order, pick up an order form on-site at the NYU-SCPS Registration Desk or after the Institute visit www.dcpvidersonline.com/nyuscps/ to order audio CDs or instant downloads. Please Note: NYU-SCPS audio recordings do not qualify for participatory CLE or CPE credit; however, you may be able to obtain self-study credit in your state.

SPONSORSHIP AND EXHIBIT OPPORTUNITIES

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



CONTINUING EDUCATION CREDIT

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



NASBA

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

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



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 PROVIDER

IRS CONTINUING PROFESSIONAL EDUCATION CREDITS

NYU-SCPS has been approved as an IRS CE Provider. Provider #P9CA0. Enrolled Agents and Tax Preparers should always look for IRS approved providers when fulfilling their continuing education requirements. Visit **www.irs.gov/taxpros/ce** for more information.

ESTIMATED CONTINUING EDUCATION CREDITS

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

FULL-WEEK CREDIT HOURS:

46.0 60-minute hrs. including 3.0 Ethics Credits

55.0 50-minute hrs. including 4.0 Ethics Credits

(This includes all evening session workshops.)

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

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

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

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

A certificate of attendance is given to each registrant and validated upon completion of attendance.

For questions concerning credit hours or approvals, please call **(212) 992-3320** or e-mail **scps.tax@nyu.edu**.

73RD INSTITUTE ON FEDERAL TAXATION REGISTRATION FORM

NEW YORK: October 19-24, 2014 | **SAN DIEGO:** November 16-21, 2014

Online: scps.nyu.edu/ift

Mail To: NYU-SCPS Budget Office, New York University 7 East 12th Street, 12th Floor, New York, NY 10003
Attention: Institute on Federal Taxation

CHOOSE EITHER: 1. FULL-WEEK REGISTRATION

Check one for registration and payment:

Individual Full-Week Registration - \$2,120	<input type="checkbox"/> NY Oct. 19-24 <input type="checkbox"/> SD Nov. 16-21
15% Early-Bird Full-Week Discount Registration - \$1,802 To qualify: Your registration must be received by September 26.	<input type="checkbox"/> NY Oct. 19-24 <input type="checkbox"/> SD Nov. 16-21
20% Team Full-Week Discount Registration - \$1,696 Each To qualify: Team must be from the same firm and register together. Each team member must register.	<input type="checkbox"/> NY Oct. 19-24 <input type="checkbox"/> SD Nov. 16-21
15% Full-Time Government Official/Full-Time University Professor Full-Week Discount Registration - \$1,802 Each To qualify: Please provide proof of employment with registration.	<input type="checkbox"/> NY Oct. 19-24 <input type="checkbox"/> SD Nov. 16-21
15% Small Firm/Solo Practitioner/Nonprofit Full-Week Discount Registration - \$1,802 Each To qualify: Please enclose company letterhead with registration.	<input type="checkbox"/> NY Oct. 19-24 <input type="checkbox"/> SD Nov. 16-21

OR: 2. SINGLE-DAY REGISTRATION

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

NY Sun. Oct. 19 Mon. Oct. 20 Tues. Oct. 21 Wed. Oct. 22 Thurs. Oct. 23 Fri. Oct. 24
SD Sun. Nov. 16 Mon. Nov. 17 Tues. Nov. 18 Wed. Nov. 19 Thurs. Nov. 20 Fri. Nov. 21

Step 2: Check one for payment:

1 Day—\$595 2 Days—\$1,075 3 Days—\$1,395 4 Days—\$1,650 5 Days—\$1,775
 1/2 Day—\$350 Monday, Wednesday, and/or Thursday Evening Session—\$125 each*

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

NEW! PRINTED COURSE MATERIALS—Extra Option for an Additional Fee

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

Printed Materials for \$250

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

I am a/n CPA ATTORNEY EA RTRP OTHER
I require CLE Credit CPE Credit CE Credit

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

Print or type clearly. This information will appear on the attendee list and on your badge. (Emails will not be publicized.)
Name: _____

Firm: _____ Title: _____

Address: _____

City: _____ State: _____ Zip Code: _____

E-mail*: _____ Business Phone: _____

(*E-mail is required—registration confirmations are sent via e-mail.)

CAN'T ATTEND?

If you are unable to attend the Institute but would like to receive a copy of the course materials (on a USB flash drive), please send your request to: NYU-SCPS, 73rd Institute on Federal Taxation Course Materials Order, 11 West 42nd Street, Suite 428, New York, NY 10036, or call **(212) 992-3320**; fax **(212) 995-3653**, or e-mail scps.tax@nyu.edu to reserve your copy. Reserve your copy by November 3, 2014. We cannot guarantee a selection after November 3. The price for one set of materials on a USB flash drive is \$500. There is no additional charge for shipping and handling in the continental U.S. Please add an additional \$20 for shipping orders outside the continental U.S. Please make checks or money order payable to New York University. **Materials are mailed in early December 2014.**

Please send me: 73rd Institute on Federal Taxation Course Materials

Name: _____

Firm: _____

Address: _____

City: _____ State: _____ Zip Code: _____

E-mail: _____ Business Phone: _____



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73RD INSTITUTE ON FEDERAL TAXATION

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

OCTOBER 19-24, 2014
GRAND HYATT NEW YORK
NEW YORK, NY

NOVEMBER 16-21, 2014
HOTEL DEL CORONADO
SAN DIEGO, CA

CONFERENCE CO-CHAIRS

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

For more information, call **(212) 992-3320**.
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