15TH ANNUAL
HIGH TECHNOLOGY TAX INSTITUTE
SAN JOSE STATE UNIVERSITY ACCOUNTING & FINANCE DEPARTMENT
WASHINGTON SQUARE, B1 850
SAN JOSE, CA 95192-0006

HIGH TECHNOLOGY TAX INSTITUTE

NOVEMBER 8 & 9, 1999
SUNNYVALE HILTON HOTEL

SPONSORED BY
TAX EXECUTIVES INSTITUTE
AND
SAN JOSE STATE UNIVERSITY
DEPARTMENT OF
ACCOUNTING & FINANCE
...an invaluable, educational tax experience for accountants, attorneys, and corporate representatives who service high technology companies.

Since 1984, the Tax Executives Institute (TEI) and San Jose State University have sponsored the High Technology Tax Institute in Silicon Valley. The Institute’s focus on relevant tax issues for computer companies, as well as pharmaceutical, biotech, communication, and aerospace industries makes it an invaluable and educational tax experience for accountants, attorneys, and corporate representatives who service high technology companies.

Each Institute session is designed to foster sharing of tax planning ideas and problem solving strategies at a level consistent with TEI and San Jose State University’s high standards for professional tax education. Lectures are presented by nationally recognized practitioners and Treasury representatives who have the practical experience of implementation.

Sixteen hours of Continuing Professional Education credit (CPE and CLE) are available for certified public accountants and attorneys who specialize in the field of taxation.

**FEATURED SPEAKERS**

- Dean Andal
- Eric Berg
- Edward Burmeister
- Anthony Cope
- Danni Dunn
- Jim Fuller
- Dan Giannini
- Mike Goldbas
- Dave Hudson
- Pete Kloe
- Glen Kobl
- Larry Langdon
- Mike Lehan
- Gary Matuszak
- Martin McClintock
- Buff Miller
- Phil Morrison
- Annette Nellen
- Brian Pedersen
- Bob Perlman
- John Peterson
- Robert Rible
- Paul Robeck
- Glen Rossman
- Ron Schotenboer
- Jim Shanahan
- Phil West

This year’s Institute highlights the following topics and speakers:

- **International High Technology Tax Current Developments**
- **Subpart F: White Paper, Proposed Changes**
- **International Stock Options**
- **State and Local High Tech Tax Current Developments**
- **Emerging High Tech IRS Audit Issues**
- **R&D Credit: Discovery Point/Countpoint**
- **Bits and Bytes/Nuts and Bolts of Internet**
- **Current Accounting Issues: In-Process R&D, Pooling vs. Purchase, Consolidation Changes, Stock Options**
- **Merger & Acquisition: Tracking Stock, Due Diligence, and Integration Issues**

**GALA CELEBRATION RECEPTION**

15th Anniversary of the High Technology Tax Institute
11th Anniversary of Masters of Science in Taxation (MST)
Dean Marshall J. Burak’s Retirement

November 8th, 6:00 PM
The San Jose Tech Museum of Innovation
201 S. Market Street
(408) 294-8324

IMAX Movie: Living Seas 8:00PM for the first 300 ticketholders

Sponsored by:
Arthur Andersen, Baker & McKenzie, Deloitte & Touche, Ernst & Young, PricewaterhouseCoopers & SJSU Tax Policy Institute
MONDAY
NOVEMBER 8

7:30 - 8:15
REGISTRATION AND MORNING COFFEE

8:15 - 8:45
INTRODUCTIONS
* BILL BARRETT
  Tax Director, Applied Materials &
  TEI Santa Clara Valley Chapter President
* PEGGY RUE
  IRS District Director
* STEWART KARLINSKY
  Tax Institute Director

THEME:
MULTI-JURISDICTIONAL TAXATION

8:45 - 10:15
INTERNATIONAL HIGH TECHNOLOGY
TAX CURRENT DEVELOPMENTS
* JIM FULLER
  Fenwick & West

10:15 - 10:30
COFFEE BREAK

10:30 - 12:00
SUBPART F: WHITE PAPER, PROPOSED
CHANGES, PART I
* PETE KLOET
  Ernst & Young
* PHIL MORRISON
  Deloitte & Touche
* JOHN PETERSON
  Baker & McKenzie
* BOB PERLMAN, Moderator
  Intel Corporation

MONDAY
NOVEMBER 8

12:00 - 1:15
LUNCH AND SPEAKER
Washington's Perspective on
International Tax Scene
* PHIL WEST
  International Tax Counsel

1:15 - 2:15
SUBPART F: WHITE PAPER,
PROPOSED CHANGES, PART II

2:15 - 3:30
INTERNATIONAL STOCK OPTIONS:
HOW VARIOUS COUNTRIES TREAT
THEM, OPTIONOR AND OPTIONEE,
SECTION 482, COST SHARING
* EDWARD BURMEISTER
  Baker & McKenzie
* MARTIN MCCINTOCK
  Deloitte & Touche

3:30 - 3:45
REFRESHMENT BREAK

3:45 - 5:00
STATE AND LOCAL HIGH TECH TAX
CURRENT DEVELOPMENTS
* BRIAN PEDERSEN
  Arthur Andersen
* RON SCHROEDER
  Fenwick & West
TUESDAY
NOVEMBER 9

7:30 - 8:00
REGISTRATION AND MORNING COFFEE

8:00 - 8:30
COMMISSIONER'S PERSPECTIVE
  • LARRY LANGDON, HEWLETT PACKARD
    Incoming Commissioner of Large and Mid-Sized Business Division

8:30 - 10:00
EMERGING HIGH TECH IRS AUDIT ISSUES: POINT/COUNTERPOINT
  • ANNETTE NELLEN
    San Jose State University
  • BOB RIBLE
    IRS High Tech National ISP
  • PAUL ROBECK
    KPMG Peat Marwick

10:00 - 10:15
COFFEE BREAK

10:15 - 11:30
R&D CREDIT: DISCOVERY POINT/COUNTERPOINT
  • MIKE GOLDBAS
    IRS R&D Credit Industry District Counsel
  • DAVE HUDSON
    Ernst & Young
  • BUFF MILLER
    Cooley Godward & Former Deputy Tax Legislative Counsel
  • JIM SHANAHAN
    PricewaterhouseCoopers, Washington DC

11:30 - 12:00
BITS AND BYTES/NUTS AND BOLTS OF INTERNET
  • ERIC BERG
    PricewaterhouseCoopers Technology Center

12:00 - 1:15
LUNCH AND SPEAKER
E-Commerce
  • DEAN ANDAL
    Chairman of the Board
    State Board of Equalization

1:15 - 3:15
CURRENT ACCOUNTING ISSUES: IN-PROCESS R&D, POOLING VS. PURCHASE, CONSOLIDATION CHANGES, STOCK OPTIONS
  • ANTHONY COPE
    PASB Board Member
  • MIKE LEHMAN
    CFO Sun Microsystems
  • GARY MATUSZAK
    Arthur Andersen

3:15 - 3:30
REFRESHMENT BREAK

3:30 - 5:00
MERGER & ACQUISITION: TRACKING STOCK, DUE DILIGENCE, AND INTEGRATION ISSUES
  • DANNI DUNN
    Ernst & Young
  • DAN GIANNINI
    PricewaterhouseCoopers
  • GLEN KOHL
    Ernst & Young
  • GLEN ROSSMAN
    Cisco Systems
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### REGISTRATION AND ACCOMMODATIONS

The tuition fee for the High Technology Tax Institute includes all sessions, materials, lunches and refreshment breaks, and the Gala celebration at the High Tech Museum. Fees are as follows:

**TUITION FEES**

- On or before October 18: $525
- After October 18: $550
- Special TEI Member rate before Oct. 18 (after, $525): $475
- Guest of TEI Member before Oct. 18 (after, $525): $475

**CPE/CLE CREDITS**

The High Technology Tax Institute has been approved for Continuing Professional Education accreditation by the California State Board of Accountancy and the California Board of Legal Specialization. CPAs and attorneys can receive 16 hours of CPE or CLE credits.

**HOTEL ACCOMMODATIONS**

Rooms have been reserved at the Sunnyvale Hilton Hotel for this event at a daily of $145 for single or double occupancy. Please contact the hotel directly at (408) 738-4888, by October 18, 1999 and identify yourself as a High Technology Tax Institute participant. The Sunnyvale Hilton is located at 125 Lakeside Drive, Sunnyvale, CA 94086.

**REFUND POLICY**

The Institute will refund registration fees contingent on receipt of a written request postmarked by October 18, 1999. A $50 processing fee will be retained by the Institute. No refund requests postmarked after October 18th will be accepted.