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 MCLE) are available for certified public accountants and attorneys who specialize in the field of taxation.

For information on SJSU’s Masters of Science in Taxation Programs in San Jose and San Francisco locations visit http://www.cob.sjsu.edu/acct&fin/mst/index.htm.

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

- International High Technology Tax Current Developments
- High Tech State and Local Tax Updates: Sales and Use, Income/Franchise Tax
- Worldwide Research and Development Incentives: U.S., Canada, Japan, EU countries, Pacific Tigers
- High Tech Current Issues: Tax and Accounting Software Issues, R&D and IP regulations, Documentation Issues
- E-Commerce and OECD
- Deferred Compensation Tax and Accounting Issues: Stock Options & Withholding, COLI, Golden Parachutes, Congressional Action
- Alternative Dispute Resolutions: APA, Pre-filing Agreements, Including R&D Buy-ins, Stock Options and Cost Sharing, Losses
- Accounting for Income Tax, Effective Tax Rates, Goodwill and Intangibles (FAS141 &142) Issues
- Planning for Losses –382,OFLs, Rite Aid, Unwinding Special Purpose Entities & Synthetic Leases, Intra-Corporation Venture Capital Losses
- Mergers & Acquisitions in Trying Times: Inversions, and Anti-Morris Trust Regulations, Taxable Deals, and Double Mergers
- Contract Manufacturing, Commissionaires, and Other Structuring Issues

**FEATURED SPEAKERS**

- Rick Ackel
- Sherry Andersen
- Mike Brossmer
- Kenneth B. Clark
- Katrina Doersfler
- Danni Dunn
- Sean Foley
- Jim Fuller
- Mallory Jeong
- Jim Joyce
- Ellie Kehmeier
- Bob Kirschenbaum
- Glen Kohl
- Michelle Korbas
- Deborah Lange
- Sherry Larsen
- Melinda Litherland
- Melanie Maley
- Martin McClintock
- Buff Miller
- Richard Mull
- Ken Murray
- Lindy Paull
- Wendy Perez
- John Peterson
- Dan Rosen
- Glen Rossman
- Ron Roth
- Jim Sams
- Lloyd Silberzweig
- Eric Solomon
- Gary Sprague
- Joe Tyrrell
- B. John Williams
- Joel Williamson
MONDAY NOVEMBER 11

7:30 - 8:15  REGISTRATION & COFFEE

8:15 - 8:45  INTRODUCTIONS
- Mark Freeman  
  Applied Materials & TEI Santa Clara Valley  
  Chapter President
- Stewart Karinsky  
  Tax Institute Director
- Tom Wilson, IRS Industry Segment Director  
  Communications, Technology & Media
- Joe Mori  
  Chair, Accounting & Finance Department

8:45 - 10:15  INTERNATIONAL HIGH TECHNOLOGY TAX CURRENT DEVELOPMENTS
- Jim Fuller  
  Fenwick & West

10:15 - 10:30  BREAK

10:30 - 12:00  HIGH TECH STATE AND LOCAL TAX UPDATES: SALES AND USE & INCOME/FRANCHISE TAX
- Jim Joyce  
  PricewaterhouseCoopers
- Melanie Maley  
  PricewaterhouseCoopers

12:00 - 1:30  LUNCH & SPEAKER
- Lindy Paull  
  Chief of Staff, Joint Committee on Taxation

MONDAY NOVEMBER 11

1:30 - 3:00  WORLDWIDE RESEARCH AND DEVELOPMENT INCENTIVES: U.S., CANADA, JAPAN, EU COUNTRIES, PACIFIC TIGERS
- Mike Brossmer  
  Ernst & Young
- Deborah Lange  
  Oracle Corporation
- Ken Murray  
  Deloitte & Touche

3:00 - 3:15  BREAK

3:15 - 5:00  BREAK OUT SESSION #1:
High Tech Current Issues: Tax and Accounting Software Issues, R&D and IP Regulations, Documentation Issues
- Sherry Andersen  
  Intel Corporation
- Mallory Jeong  
  IRS Technical Adviser - Research Credit
- Michelle Korhas  
  IRS Industry Counsel - Technology
- Dan Rosen  
  IRS Industry Counsel - Research Credit
- Lloyd Silberzweig  
  Chief Counsel Office - SF
- Joe Tyrrell  
  PricewaterhouseCoopers

BREAK OUT SESSION #2:
E-Commerce & OECD
- Katrina Doerfler  
  Cisco Systems
- Martin Mc Clintock  
  Deloitte & Touche
- Gary Sprague  
  Baker & McKenzie
TUESDAY NOVEMBER 12

7:30 - 8:00 REGISTRATION & COFFEE

8:00 - 9:30 DEFERRED COMPENSATION TAX AND ACCOUNTING ISSUES: STOCK OPTIONS & WITHHOLDING, COLI, GOLDEN PARACHUTES, CONGRESSIONAL ACTION
- Ellie Kehmeier
  Deloitte & Touche
- Melinda Litherland
  Deloitte & Touche
- Buff Miller
  Cooley Godward

9:30 - 9:45 BREAK

9:45 - 11:00 ALTERNATIVE DISPUTE RESOLUTIONS: APA, PRE-FILING AGREEMENTS, INCLUDING R&D BUY-INS, STOCK OPTIONS AND COST SHARING, LOSSES
- Kenneth B. Clark
  Fenwick & West
- Sean Foley
  IRS National APA Director
- Sherry Larsen
  IRS - Technical Adviser, High Technology
- Joel Williamson
  Mayer, Brown, Rowe & Maw

11:00 - 12:15 ACCOUNTING FOR INCOME TAX, EFFECTIVE TAX RATES, GOODWILL AND INTANGIBLES (FAS 141 & 142) ISSUES
- Rick Ackel
  Sarnina Corporation
- Wendy Perez
  Ernst & Young

12:15 - 1:45 LUNCH & SPEAKER
- B. John Williams
  U.S. Treasury Chief Counsel

1:45 - 3:00 PLANNING FOR LOSSES: 382, OFLS, RITE AID, UNWINDING SPECIAL PURPOSE ENTITIES & SYNTHETIC LEASES, INTRA-CORPORATION VENTURE CAPITAL LOSSES
- Richard Mull
  KPMG
- Jim Sams
  KPMG

3:00 - 3:15 BREAK

3:15 - 5:00 BREAK OUT SESSION #3:
Merger & Acquisitions in Trying Times: Inversions, Anti-Morris Trust Regulations, Taxable Deals, Double Mergers
- Danni Dunn
  Ernst & Young
- Glen Kohl
  Cooley Godward
- Ron Roth
  Wilson, Sonsini, Goodrich & Rosati
- Eric Solomon
  Deputy Assistant to Secretary, Regulatory Affairs

BREAK OUT SESSION #4:
Contract Manufacturing, Commissionnaires, and Other Structuring Issues
- John Peterson
  Baker & McKenzie
- Glen Rossman
  Cisco Systems
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BDO Seidman

DEBORAH LANGE
Oracle Corporation

CONSTANCE SKIDMORE
PricewaterhouseCoopers

REGISTRATION AND ACCOMMODATIONS

TUITION FEES

On or before October 31.................................................$550
After October 31..........................................................$575
Special TEI Member/Guest of TEI member
rate before Oct. 31, 2002 (after $550)......................$500

Tuition fee includes all sessions, materials, lunches and refreshment breaks.

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 MCLE credits.

CPE/MCLE CREDITS

The Crown Plaza Cabana
4290 El Camino Real
Palo Alto, California 94306
(650) 857-0787
Hotel Room Rate: $159.00.
Please identify yourself as a High Technology Tax Institute participant to qualify for the special price.

REFUND POLICY

The Institute will refund registration fees contingent on receipt of a written request postmarked by October 31, 2002. A $50 processing fee will be retained by the Institute. No refund requests postmarked after October 31, 2002 will be accepted.