

2011 TEI-SJSU High Tech Tax Institute
November 7 & 8, 2011
 Crowne Plaza Cabana, 4290 El Camino Real, Palo Alto, CA
<http://www.tax-institute.com/>

Monday November 7

Time Slot	Topic	Presenters
7:30 – 8:15	Registration & continental breakfast	Sponsored by Fenwick & West LLP
8:15 – 8:30	Welcome	Lorraine McIntire, Corporate Tax - <i>Bio-Rad Laboratories, Inc.</i> ; and President - <i>Santa Clara Valley TEI Chapter</i> Annette Nellen, MST Program Director - <i>SJSU</i>
8:30 – 10:10	International High Technology U.S. Tax Current Developments Comprehensive review of developments relevant to high tech companies.	Jim Fuller, Partner - <i>Fenwick & West LLP</i>
10:10 – 10:30	Break	
10:30 - noon	BREAKOUT A Acquisition Planning Strategies What are the best techniques to yield positive tax benefits and operational success in business acquisitions and entity restructurings? Panel will address dealing with pre-acquisition restructurings, passthrough entity acquisitions, business divestitures, consolidated groups, use of reinvested offshore cash, application of Section 367, treatment of employment linked deal consideration, and more. BREAKOUT B Compensation Issues in Today's Global Workplace An overview to the issues, rules and strategies at both the multistate and international levels of dealing with employees with multiple work locations. Topics include family allowances, and equalization agreements, ASC 718 (SFAS 123R) and IFRS considerations.	David Forst, Partner – <i>Fenwick & West LLP</i> Ivan Humphreys, Partner – <i>Wilson Sonsini</i> Michael Reichert, Global Managing Tax Partner – High Technology – <i>Deloitte</i> Handy Hevener, Partner – <i>Morgan Lewis & Bockius, LLP</i> Peter Klinger, Compensation & Benefits Tax Partner - <i>BDO</i>
Noon – 12:45	Lunch	Sponsored by Bingham McCutchen LLP
12:45 – 1:40	Luncheon speaker	Diane Ryan, Of Counsel - <i>Skadden, Arps</i> ; former Chief of Appeals - <i>IRS</i>
1:45 – 3:30	Social Media and Internet 2.0: How Do Tax Rules Fit In? Social media companies and transactions can raise a variety of tax issues. Topics covered include business models and funding structures of these companies, international tax structures, sourcing, founder stock liquidity issues, compensation, and more.	Buff Miller, Partner – <i>Cooley</i> Zachary Perryman, Director - <i>PwC</i> Taylor S. Reid, Partner – <i>Baker & McKenzie</i> Eric Ryan, Partner – <i>DLA Piper</i>
3:30 – 3:45	Break	Sponsored by KPMG LLP

3:45 – 5:15	<p>BREAKOUT C Transfer Pricing Congressional focus on transfer pricing, business migration considerations, cost sharing versus the royalty model structure, APAs, best practices, and more.</p> <p>BREAKOUT D State of Confusion, Risks and Opportunities An update on key multistate tax issues facing high tech companies including cloud computing transactions and social media, increased audit activity, and broadening of nexus. The effect of uncertainty on financial statements will also be covered. Finally, California tax issues including conformity challenges will also be discussed.</p>	<p>Sean F. Foley, Principal – <i>KPMG LLP</i> John E. Hinding, Director, APA Program – <i>Internal Revenue Service, LB&I Division</i> Craig A. Sharon, Partner – <i>Bingham & McCutchen LLP</i></p> <p>Rocky Cummings, Partner – <i>BDO</i> George Famalett, Partner - <i>PwC</i> Kim Reeder, Partner – <i>Morgan Lewis & Bockius, LLP</i></p>

Tuesday November 8

Time Slot	Topic	Presenters
7:30 – 8:00	Registration & coffee	Sponsored by Steele Consulting
8:00 – 9:45	<p>Accounting for Income Taxes – Domestic and International Issues A look at challenging issues that arise for both domestic and international tax matters and how to handle them.</p>	<p>Chad Bowar, Partner - <i>Ernst & Young</i> David Gaul, Vice President Tax – <i>Cypress Semiconductor</i> Scott Jaconetty, Partner – <i>BDO Seidman</i> Ty Kanaaneh, Partner – <i>PwC</i> Jeff Sokol, Partner – <i>Deloitte</i>; Faculty – <i>SJSU MST Program</i> Jim Songey, Partner – <i>Grant Thornton</i> Rusty Thomas, Partner – <i>KPMG LLP</i></p>
9:45 - 10	Break	
10 – 11:45	<p>BREAKOUT E IRS Examination and Appeals Tools and Techniques A discussion of how issue tiering, Schedule M-3, economic substance, uncertain tax positions, CAP and related programs and initiatives affect examinations and strategy.</p> <p>BREAKOUT F Doing Business in Latin America Update on new tax rules, tax issue resolution, transfer pricing, withholding taxes, and business strategies.</p>	<p>Patricia Chaback, LMSB - Industry Director for Communications, Technology & Media – <i>Internal Revenue Service</i> Larry R. Langdon, Partner - <i>Mayer Brown LLP</i>; former Commissioner LMSB, IRS Diane Ryan, Of Counsel - <i>Skadden, Arps</i>; former Chief of Appeals - <i>IRS</i></p> <p>Marcelo Natale, International Tax & TP Partner - <i>Deloitte</i> Jerry Thompson, Vice President Tax - <i>Ingram Micro</i> Miguel Valdés, Partner, Machado Asociados; President, <i>LATAXNET</i></p>

11:50 – 12:30	Lunch	Sponsored by Ernst & Young
12:30 - 1:25	Luncheon Speaker	Nick Giordano, Principal - <i>Ernst & Young</i>
1:30 – 2:45	<p>The New Approach in International Tax Rules</p> <p>Several change have been made to reporting, withholding, foreign tax credit and other international rules. What does it mean for tax compliance and planning for high tech companies? How do FATCA rules apply to non-financial institutions?</p> <p>In addition, this panel will discuss how tax reform proposals including a territorial system and changes in deferral, as well as federal and OECD proposals regarding taxation of intangibles will affect high tech company transactions and planning.</p>	<p>Bart Bassett, Partner – <i>Morgan, Lewis, Bockius, LLP</i></p> <p>Eli J. Dicker, Chief Tax Counsel – <i>Tax Executives Institute, Inc.</i></p> <p>Channing P. Flynn, Partner – <i>Ernst & Young</i></p> <p>John Peterson, Partner – <i>Baker & McKenzie</i></p>
2:45 - 3	Break	Sponsored by Morgan, Lewis & Bockius, LLP
3:00 – 4:15	<p>The World Class Tax Organization</p> <p>CFOs describe what they and their CEOs expect from the tax department for helping meet day-to-day needs, as well as enabling longer term financial and operational strategies. What technology, data and personnel practices are needed?</p>	<p>Lorraine McIntire, Corporate Tax - <i>Bio-Rad Laboratories, Inc.</i>; and President - <i>Santa Clara Valley TEI Chapter</i></p> <p>Patrick O'Malley, Executive VP and CFO, - <i>Seagate</i></p> <p>David White, former CFO - <i>NVIDIA</i> and <i>Sanmina-SCI</i>; former CEO <i>Candescent Technologies</i></p>
4:15 – 5:30	<p>Federal Domestic and State Tax Updates</p> <p>Recent developments in accounting methods, nexus, digital goods, recent legislative activities, as well as the outlook for 2011.</p>	<p>Annette Nellen, Professor – <i>San José State University</i>; Director – <i>SJSU MST Program</i></p> <p>Jennifer Peterson, Partner – <i>KPMG LLP</i></p>



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