19TH ANNUAL HIGH TECHNOLOGY TAX INSTITUTE
SAN JOSE STATE UNIVERSITY
ACCOUNTING & FINANCE DEPARTMENT
ONE WASHINGTON SQUARE, BT 850
SAN JOSE, CA 95192-0066

SJSU/TEI
HIGH TECHNOLOGY TAX INSTITUTE

NOVEMBER 3 & 4, 2003
CROWNE PLAZA CABANA HOTEL
4290 EL CAMINO REAL
PALO ALTO, CA

SPONSORED BY
TAX EXECUTIVES INSTITUTE
&
SAN JOSE STATE UNIVERSITY
DEPARTMENT OF
ACCOUNTING & FINANCE
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."

Attendees are eligible for up to sixteen hours of continuing Professional Education Credit (CPE).

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

- International High Technology Tax Current Developments
- High Tech Federal (including Capitalization, R&D, Software Issues) and State and Local Tax Updates
- R&D and Intellectual Property Migration: Worldwide Incentives and Disincentives
- VAT & Customs
- Utilizing Losses in Troubled Times-Sections 108, 382, 165(g)(3), Capital Loss Treatment
- Next Wave of Section 482: Cost Sharing Stock Options, Buy-ins, Shared Services
- Accounting for Impact of IASB and FASB on Domestic and Foreign ESOs; and Goodwill Impairment
- Smorgasbord of Alternative Dispute Resolutions: LIFE, PFA, Fast Track, APA, and IIR
- Practical Aspects of Doing Business in China: Customs, VAT, Structure
- Corporate Governance Issues: Tax Shelters (Economic Substance, Book-Tax Differences and Listed Items) and Sarbanes-Oxley (404 Internal Control Issues)

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**FEATURED SPEAKERS**

- Barbara Angus
- Mary Boelke
- David Brown
- Philip Bush
- Bob Call
- Alex Capri
- Pat Carney
- Danni Dunn
- Jim Fuller
- Sou Ho
- Ivan Humphreys
- Steven James
- Ellie Kehmeier
- Glen Kohl
- Larry Langdon
- Deborah Lange
- Kathy McEligot
- Deborah Nolan
- Pam Olson
- Nanci Palmintere
- Joe Pari
- David Pauls
- Bob Perlman
- John Peterson
- Michael Reichert
- Uzi Sasson
- Mark Schneider
- Jim Shanahan
- Eric Solomon
- Joe Tyrrell
- Lillian Zheng
M O N D A Y  
N O V E M B E R  3

7:30 - 8:15  REGISTRATION & COFFEE

8:15 - 8:45  INTRODUCTIONS
   * Katrina Doerfler  
     Cisco Systems & TEI Santa Clara Valley  
     Chapter President
   * Stewart Karlinsky  
     Tax Institute Director
   * Tom Wilson, IRS Industry Segment Director  
     Communications, Technology & Media

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 FEDERAL (Including Capitalization,  
R&D, Software Issues) & STATE AND LOCAL TAX UPDATES
   * Pat Carney  
     Ernst & Young
   * Michael Reichert  
     Deloitte & Touche

12:00 - 1:30  LUNCH & SPEAKER
   * Deborah Nolan  
     IRS-Acting LMSB Commissioner

M O N D A Y  
N O V E M B E R  3

1:30 - 3:00  R&D AND INTELLECTUAL PROPERTY MIGRATION: WORLDWIDE INCENTIVES AND DISINCENTIVES
   * Bob Perelman  
     PricewaterhouseCoopers
   * Uzi Sasson  
     Mercury Interactive
   * Jim Shanahan  
     PricewaterhouseCoopers

3:00 - 3:15  BREAK

3:15 - 5:00  BREAKOUT SESSION #1: VAT & Customs
   * David Brown  
     PricewaterhouseCoopers
   * Alex Capri  
     KPMG
   * Steven James  
     KPMG

BREAKOUT SESSION #2: Utilizing Losses in Troubled Times- Sections 108, 382, 165(g)(3), Capital Loss Treatment
   * Danni Dunn  
     Ernst & Young
   * Ivan Humphreys  
     Wilson, Sonsini, Goodrich & Rosati
   * Joe Pari  
     Dewey Ballantine
   * Mark Schneider  
     BDO Seidman
5:00 - 6:00

BREAK

6:00 - 7:00

SUMMARY OF SESSIONS

6:00 - 7:30

OPENING RECEPTION

SAN JOSE STATE UNIVERSITY TAX ADVISORY BOARD

BILL BARRETT
Applied Materials

GREG BENZ
PG&E

JOHN C. BRENNAN
Hewlett Packard

C. CABELL CHINNIS JR
Mayer, Brown & Platt

JIM FULLER
— Fenwick & West

IVAN HUMPHREYS
Wilson, Sonsini, Goodrich & Rosati

JIM JOYCE
PricewaterhouseCoopers

STEWART KARLINSKY
San Jose State University

ELLIE KEHEMEIER
Deloitte & Touche

LARRY KUECHLER
Berger Lewis Accountancy Corp

LARRY LANGDON
Mayer, Brown, Rowe & Maw

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Cooley Godward

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KPMG

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Ernst & Young

JOHN PETERSON
Baker & McKenzie

MICHAEL REICHERT
Deloitte & Touche

GLEN ROSSMAN
Cisco Systems

STEPHEN SEDLER
Seagate Technology

DOUGLAS SIROTTA
BDO Seidman

CONSTANCE SKIDMORE
PricewaterhouseCoopers

REGISTRATION AND ACCOMMODATIONS

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

TUITION FEES

<table>
<thead>
<tr>
<th></th>
<th>Amount</th>
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<tr>
<td>On or before October 24</td>
<td>$550</td>
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<tr>
<td>After October 24</td>
<td>$575</td>
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<tr>
<td>Special TEI Member/Guest of TEI member rate before Oct. 24, 2003 (after, $550)</td>
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CPE CREDITS

The High Technology Tax Institute has been approved for Continuing Professional Education accreditation by the California State Board of Accountancy. Attendees are eligible for 16 hours of CPE credit.

HOTEL ACCOMMODATIONS

The Crowne Plaza Cabana
4290 El Camino Real
Palo Alto, California 94306
(650) 857-0787

Hotel Room Rate: $159.00/night
Contact hotel by October 24, 2003 and 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 24, 2003. The Institute will retain a $50 processing fee. No refund requests postmarked after October 24, 2003, will be accepted.