21ST 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 7 & 8, 2005
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 José State University have sponsored the High Technology Tax Institute in Silicon Valley. The Institute’s focus on relevant tax issues for hardware and software companies, as well as pharmaceutical, biotech, communication, and aerospace industries makes it an invaluable tax education experience for accountants, attorneys, and corporate employees who serve 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. Sessions are presented by nationally recognized practitioners and Treasury representatives who have the practical experience of implementation.

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

- International High Technology Tax Current Developments
- Cash, Equity and Other Compensation Trends
- Federal Tax Developments
- The Latest on SOX 404
- Section 482 and Transfer Pricing Update
- Practice and Procedure
- Accounting Guidance Update
- Dealing with IRC §199
- Good Tax Planning Gone Bad
- Tax Implications of Doing Business in China
- Hot Topics in Multistate Income and Franchise Taxes
- Sales Tax: Update + Tips to Minimize the Tax

**FEATURED SPEAKERS**

- John Brennan
- Brad Brown
- Guiness Chan
- Danni Dunn
- Jon Eichelberger
- Jim Fuller
- Ken Gee
- Robert H. Green
- Wendy Guo
- Michael Herbert
- Hal Hicks
- Soo Ho
- Jim Joyce
- Ellie Kehmeier
- Donald L. Korb
- Larry R. Langdon
- Jeff Levenstam
- Bill Loew
- Heather Maloy
- Buff Miller
- Annette Nellen
- Deborah M. Nolan
- Mark Oates
- Maureen Pechacek
- Kathy K. Petronchak
- Michael Reichert
- Tom Rogers
- Ron Schrotenboer
- Mel Schwarz
- Jim Shanahan
- Lee Sheppard
- Rob Terpening
- James Wolfrom
MONDAY NOVEMBER 7

7:30 - 8:15  REGISTRATION & COFFEE

8:15 - 8:30  INTroductions
  • Paul Morgan  
    TEI Santa Clara Valley Chapter President
  • Bruce Magid, Dean  
    SJSU College of Business
  • Annette Nellen  
    Acting Tax Institute Director

8:30 - 10:00  INTERNATIONAL HIGH TECHNOLOGY  
TAX CURRENT DEVELOPMENTS
  • Jim Fuller, Partner  
    Fenwick & West

10:00 - 10:15  BREAK

10:15 - 12:00  CASH, EQUITY AND OTHER COMPENSATION  
TRENDs
  • Ellie Kehmeier, Tax Director  
    Deloitte
  • Buff Miller, Partner  
    Cooley Godward

12:00 - 1:30  LUNCH & SPEAKER
  • Deborah M. Nolan, Commissioner of the  
    Large and Mid-Size Business (LMSB) Division  
    Internal Revenue Service

MONDAY NOVEMBER 7

1:30 - 3:00  FEDERAL TAX DEVELOPMENTS
  • Danni Dunn, Tax Partner
    Ernst & Young
  • Mel Schwarz, Director – Tax Legislative Affairs
    Grant Thornton
  • Annette Nellen, Professor
    San José State University

3:00 - 3:15  BREAK

3:15 - 5:00  BREAKOUT SESSION #1:
  The Latest on SOX 404
  • Brad Brown, Partner-Tax Management Solutions
    KPMG
  • James Wolfrom, Partner
    Ernst & Young

BREAKOUT SESSION #2:
  Section 482 and Transfer Pricing Update
  • Robert H. Green, Director-International (LMSB)
    Internal Revenue Service
  • Hal Hicks, Associate Chief Counsel (International)
    Internal Revenue Service
  • Jeff Levenstam, International Tax Partner
    Ernst & Young
  • Mark Oates, Partner
    Baker & McKenzie
  • Ron Schrotenboer, Partner
    Fenwick & West
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- Bruce Magid, Dean
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- Annette Nellen
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- Jim Fuller, Partner
  Fenwick & West

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10:15 - 12:00 CASH, EQUITY AND OTHER COMPENSATION TRENDS
- Ellie Kehmeier, Tax Director
  Deloitte
- Buff Miller, Partner
  Cooley Godward

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- Deborah M. Nolan, Commissioner of the Large and Mid-Size Business (LMSB) Division Internal Revenue Service

1:30 - 3:00 FEDERAL TAX DEVELOPMENTS
- Danni Dunn, Tax Partner
  Ernst & Young
- Mel Schwarz, Director – Tax Legislative Affairs
  Grant Thornton
- Annette Nellen, Professor
  San José State University

3:00 - 3:15 BREAK

3:15 - 5:00 BREAKOUT SESSION #1: The Latest on SOX 404
- Brad Brown, Partner-Tax Management Solutions
  KPMG
- James Wolfman, Partner
  Ernst & Young

BREAKOUT SESSION #2: Section 482 and Transfer Pricing Update
- Robert H. Green, Director-International (LMSB)
  Internal Revenue Service
- Hal Hicks, Associate Chief Counsel (International)
  Internal Revenue Service
- Jeff Levenstam, International Tax Partner
  Ernst & Young
- Mark Oates, Partner
  Baker & McKenzie
- Ron Schotenboer, Partner
  Fenwick & West
TUESDAY NOVEMBER 8

7:30 - 8:00  REGISTRATION & COFFEE

8:00 - 9:30  PRACTICE AND PROCEDURE
  - Donald L. Korb, Chief Counsel
    Internal Revenue Service
  - Larry R. Langdon, Partner
    Mayer, Brown, Rowe & Maw
  - Kathy K. Petronchak, Director of Pre-Filing
    and Technical Guidance (LMSB)
    Internal Revenue Service

9:30 - 9:45  BREAK

9:45 - 11:00  ACCOUNTING GUIDANCE UPDATE
  - Ken Gee, Audit Partner
    BDO Seidman
  - Rob Terpening, Tax Partner
    BDO Seidman

11:00 - 12:15  DEALING WITH IRC §199
  - Heather Maloy, Associate Chief Counsel
    (Passthroughs and Special Industries)
    Internal Revenue Service
  - Jim Shanahan, Partner
    PricewaterhouseCoopers

12:15 - 1:45  LUNCH & SPEAKER
  - Lee Sheppard, Contributing Editor
    Tax Analysts

1:45 - 2:45  GOOD TAX PLANNING GONE BAD
  - John Brennan, Vice President, U.S. Income Tax
    Hewlett Packard
  - Michael Reichert, Global Managing Tax
    Partner – Technology Industry
    Deloitte
  - Tom Rogers, Senior Director of Taxes
    Apple Computer

2:45 - 3:00  BREAK

3:00 - 5:00  BREAKOUT SESSION #3:
  Tax Implications of Doing Business in China
  - Guiness Chan, Senior Manager-International Tax
    Applied Materials
  - Jon Eichelberger, Partner
    Baker & McKenzie
  - Wendy Guo, Managing Director
    KPMG-New York China Center of Excellence
  - Sou Ho, Tax Partner
    KPMG

BREAKOUT SESSION #4:
A. Hot Topics in Multistate Income and Franchise Taxes
  - Michael Herbert, State and Local Tax Partner
    PricewaterhouseCoopers
  - Jim Joyce, State and Local Tax Director
    PricewaterhouseCoopers
  - Maureen Pechacek, State and Local Tax Partner
    PricewaterhouseCoopers

B. Sales Tax: Update + Tips to Minimize the Tax
  - Bill Loew, State and Local Tax Partner
    PricewaterhouseCoopers
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IXYS Corporation

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Seagate Technology

DOUGLAS SIROTTA
BDO Seidman

CONSTANCE SKIDMORE
PricewaterhouseCoopers

JANET WONG
KPMG

REGISTRATION AND ACCOMMODATIONS

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

<table>
<thead>
<tr>
<th>TUITION FEES</th>
<th>CPE CREDITS</th>
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<tbody>
<tr>
<td>On or before October 21...........</td>
<td>$600</td>
</tr>
<tr>
<td>After October 21 ..................</td>
<td>$625</td>
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<tr>
<td>Special TEI Member/Guest of TEI member rate before Oct. 21, 2005 (after, $600)</td>
<td>$550</td>
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The High Technology Tax Institute has been approved for Continuing Professional Education accreditation by the California State Board of Accountancy. The conference qualifies for 16 hours of CPE credit.

HOTEL ACCOMMODATIONS

The Crowne Plaza Cabaña
4290 El Camino Real
Palo Alto, California 94306
Hotel Room Rate: $149/night
Reservations: (650) 628-0114

Contact the hotel by October 17, 2005 and identify yourself as a High Technology Tax Institute participant to qualify for the special rate.

REFUND POLICY

The Institute will refund registration fees contingent on receipt of a written request postmarked by October 21, 2005. The Institute will retain a $50 processing fee. No refund requests postmarked after October 21, 2005 will be accepted.