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TAX22

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Virtual Event!

Navigating Taxing Times

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For over 70 years, the USC Gould School of Law Tax Institute has been the essential three-day event for tax professionals, providing an in-depth examination of the hottest tax law issues and the latest business perspectives. Join more than 70 experienced speakers from across the nation and internationally for the Institute’s conference, which will be entirely virtual this year.

Monday – Corporate Tax Planning
The Institute will begin with a review of recent developments in corporate tax planning. Other sessions will focus on corporate and business tax planning issues. The day ends with a variety of evening workshops which include an Entertainment Industry Tax Update, a Middle Market Bankruptcy Tax Session, a Financing Start Ups Workshop, and an International Tax Update.

Tuesday – Partnerships, Real Estate, Enforcement & Individual
The second day will feature three concurrent tracks of programming, focusing on partnerships and real estate, individual tax planning, and tax ethics, compliance and enforcement issues. The day ends with a selection of evening workshops with topics examining SALT Cap Workarounds, the Three Enforcement Cs, Cryptocurrency and NFTs.

Wednesday – Estate Planning
The final day will focus on recent developments, changes and current trends impacting estate planners and those who administer estates and trusts. The Institute ends with evening workshops featuring our expert speakers on Hot Topics in Estate and Gift Tax Planning, International Charitable Giving, Bona Fide Sale Possibilities, and Planning for Family Residences.

Don’t Miss Out – Register Now
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Continuing Legal Education
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<tr>
<th>Time</th>
<th>Session Title</th>
<th>Speakers</th>
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<tr>
<td>9:00 – 10:10 AM</td>
<td>Recent Developments and Trends in Corporate Taxation Planning</td>
<td>Alexander Lee, Cooley LLP, Lewis R. Steinberg, BofA Securities, Inc.</td>
</tr>
<tr>
<td>11:40 AM – 12:40 PM</td>
<td>Tax Reform</td>
<td>Prof. Mindy Herzfeld, Quyen Huynh, KPMG LLP, Eric Solomon, Steptoe &amp; Johnson LLP</td>
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<tr>
<td>12:55 – 1:40 PM</td>
<td>Edward Kleinbard Lecture Series</td>
<td>Prof. Mindy Herzfeld, University of Florida Levin College of Law, Quyen Huynh, KPMG LLP, Eric Solomon, Steptoe &amp; Johnson LLP</td>
</tr>
<tr>
<td>1:55 – 2:55 PM</td>
<td>A SPAC is Born: SPAC Formation</td>
<td>Lauren Angelilli, Cravath, Swaine &amp; Moore LLP, Devon Bodoh, Weil, Gotshal &amp; Manges LLP, Jeff Marks, J.P. Morgan Private Bank</td>
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<tr>
<td>3:10 – 4:10 PM</td>
<td>The SPAC Meets its Match: The De-SPAC Transaction</td>
<td>Christopher Lallo, Ernst &amp; Young LLP, Pardis Zomorodi, Latham &amp; Watkins LLP</td>
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</tbody>
</table>
4:25 – 5:25 PM
*Selected SPAC Issues – A Deeper Dive into Key Issues*
This panel will take a closer look at some advanced issues related to SPAC formation and M&A including PFIC issues, considerations relevant to a domestic SPAC seeking to acquire a non-US target or an offshore SPAC seeking to acquire a US Target, SPACs and tax-free spin-offs under Section 355 and special issues for an S corporation considering a SPAC investment.

Anne Kim
Kirkland & Ellis LLP
David M. Rievman
Skadden, Arps, Slate, Meagher & Flom LLP and Affiliates

**TRACK B – CORPORATE B**

1:55 – 2:55 PM
*Hot Tax Topics for Closely-Held Businesses*
Join this fast-paced session on recent developments and important trends that affect closely-held corporations and partnerships and their owners.

Howard Wagner
Crowe LLP

3:10 – 4:10 PM
*California State Income Tax Update*
California income tax updates, including federal conformity issues, residency and taxation of nonresidents and other developments.

Jiwon Jeong
PwC
Christopher Whitney
PwC

4:25 – 5:25 PM
*Insuring M&A Transactions including Rep and Warranty Insurance*

Jessica Harger
Managing Director, M&A and Transaction Solutions
AON
David Smith
O’Melveny and Myers LLP
Marc Yassinger
Platinum Equity

6:00 – 7:30 PM
**EVENING WORKSHOPS**
The following sessions will run concurrently.

*Lessons from the Estate of Michael Jackson Tax Court Decision – What’s Really in a Name?*
This session will present a case study of the Tax Court’s decision in the *Estate of Michael Jackson v. Commissioner*, T.C. Memo 2021-48. This analysis will include an overview of the complex fact pattern presented to the Tax Court by the late Michael Jackson’s rise and fall in the public eye, his music publishing holdings and related issues, and the unique valuation issues which were resolved in a case where the Estate of Michael Jackson and the IRS had a very large difference of opinion values, especially as to the value of the late King of Pop’s posthumous image and likeness rights.

Alan J. Epstein
Willkie Farr & Gallagher LLP
Michael R. Morris
Valensi Rose PLC
Shane Nix
Willkie Farr & Gallagher LLP
Rick Rosas
PwC
Middle Market Bankruptcy Tax

International Tax Update

Financing Start-Ups – Choosing the Right Type of Entity and Juggling Founders’ Stock, SAFEs, Convertible Debt, Qualified Small Business Stock, Equity Awards and Foreign Investors

Financing a start-up raises competing tax and business goals. This evening workshop tackles the challenge of advising investors, executives and entrepreneurs about choosing the right type of legal entity, alternative forms of debt and equity financing, Qualified Small Business Stock, equity awards and founders’ stock and the sometimes-competing goals of domestic and foreign venture investors. Along the way, we will discuss planning opportunities, creative solutions and shared experiences that practitioners can leverage in their practice.

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Glenn Dance
Holthouse Carlin & Van Trigt LLP
Elliot G. Freier
VLP Law Group LLP

Thomas M. Giordano-Lascari
Karlin & Peebles, LLP
Alexander Lee
Cooley LLP

Ryan Charles Gaglio
Stradling Yocca Carlson & Rauth
Michael Knobler
Fenwick & West LLP
**session times subject to change**

9:00 – 10:00 AM
Recent Developments in Partnership and Real Estate Guidance
Learn about up-to-the minute legislative, regulatory, and judicial developments in partnership and real estate tax from two of our country’s leading experts.

James Jennings
Gibson, Dunn & Crutcher LLP
Eric B. Sloan
Gibson, Dunn & Crutcher LLP

10:15 – 11:15 AM
Partnership Compensation Issues (Including Carry Reforms)
This session will first provide an overview and summary of the final regulations. The experienced speakers will discuss the complexities of determining the application of Section 199A in deals and in compliance and the unanswered questions and problems, particularly with respect to real estate and the limitation for the deduction using unadjusted basis of qualified property immediately after acquisition (UBIA).

Glenn Dance
Holthouse Carlin & Van Trigt LLP
Clifford Warren
Internal Revenue Service

Jiwon Jeong
PwC
Ben Luedeke
PwC
Christopher Whitney
PwC
Natasha Sarin
Deputy Assistant Secretary for Economic Policy
U.S. Treasury Department

11:30 AM – 12:30 PM
State Pass Through Entity (“PTE”) Tax Election Legislation as SALT Cap Workarounds
This session will explore California’s PTE tax election legislation as a SALT Cap workaround and will contrast California’s legislation with similar legislation in other key states.

Ben Applestein
Deloitte Tax LLP
Andrea A. Ramezan-Jackson
Latham & Watkins LLP

AFTERNOON MULTI-TRACK PROGRAMMING

TRACK A
PARTNERSHIPS & REAL ESTATE TAX PLANNING

1:45 – 2:45 PM
Umbrellas Everywhere – Recent UP-C and UP-SPAC Transactions

Jay A. Nathanson
Greensfelder, Hemker & Gale, P.C.
William C. Staley
Law Office of William C. Staley

3:00 – 4:00 PM
Not Dead Yet – An S Corp Refresher
The panel will address the continued relevance of S corporations in 2022 and beyond in light of the prevalence of LLCs and historically low C corporation tax rates. Topics will include: a review of the hallmarks of S corporation status; an in-depth review of the potential advantages and disadvantages of S corporation status as compared to C corporation and partnerships tax status; recent developments in S corporations including cases and rulings; and pending legislative proposals impacting S corporations and choice of entity, including the SALT deduction limitation and the workarounds for it, the proposal for tax-free conversions of S corporations to partnerships, and using the qualified small business stock gain exclusion in 2022.
4:15 – 5:15 PM
Section 1031: Fundamentals and Recent Developments
Joyce Welch
Deloitte Tax LLP
Lou Weller
Weller Partners LLP

TRACK B
ETHICS, COMPLIANCE & ENFORCEMENT
1:45 – 2:45 PM
Promoter Investigations; Both Sides of the Table
The IRS has increasingly focused on professionals as enablers of aggressive tax avoidance transactions. Learn how to avoid getting caught up in this increasingly wide net and how to defend clients that do get entangled.
Sandra R. Brown
Hochman Salkin Toscher Perez, P.C.
Lois Dietrich
Acting Director, Office of Promoter Investigations Internal Revenue Service
Lydia B. Turanchick
Nardiello and Turanchik LLP

3:00 – 4:00 PM
Tips on Trying a Civil Tax Fraud Case
The IRS New Office on Fraud Enforcement will increase the number of civil fraud penalties asserted against taxpayers. The panel will discuss the Government approach to asserting the penalties and the key ways to defend against them.
Cassidy Collins
Special Trial Counsel, Chief Counsel Internal Revenue Service
Dennis L. Perez
Hochman Salkin Toscher Perez, P.C.

4:15 – 5:15 PM
Sensitive IRS Examinations and Sensitive Ethical Problems for the Practitioner
IRS Examinations can not only be trouble for the taxpayer but also for the practitioner. Join our expert panel on what can cause problems for the practitioner and the best practices to avoid them.
Michael J. Desmond
Gibson, Dunn & Crutcher LLP
Sharyn Fisk
Director, Office of Professional Responsibility Internal Revenue Service

upcoming USC Gould School of Law programs

INTELLECTUAL PROPERTY INSTITUTE
March 21-22, 2022
Fairmont Miramar Hotel & Bungalows – Santa Monica, CA

REAL ESTATE LAW AND BUSINESS FORUM
April 7, 2022
Jonathan Club – Los Angeles, CA
TUESDAY – PARTNERSHIPS, REAL ESTATE, ENFORCEMENT & INDIVIDUAL

TRACK C
INDIVIDUAL TAX PLANNING
1:45 – 2:45 PM
Installment Sale Opportunities and Traps
This session will focus on traps and opportunities related to installment sale transactions and will cover earn outs, basis considerations, the interest charge rule, gain acceleration events, election in or out, interaction with IRC Section 1202 and 1045, related party issues, state tax considerations, imputed interest rules, sale of trademarks, patents, etc.

3:00 – 4:00 PM
Planning for Capital Gains
This panel will focus on structuring transactions to maximize capital gain. Topics will include holding period considerations, capital gain considerations in connection with the sale of intellectual property, substitute for ordinary income doctrine, considerations related to real estate (trade/business vs investment).

4:15 – 5:15 PM
Too Late or Not at All? Tax Elections and Relief for Missing Them
Numerous tax elections are allowed to differing types of taxpayers. Due to the sheer volume of tax requirements and their complexity, including puzzling IRS forms, taxpayers sometimes miss an election deadline or do not file them correctly. This discussion addresses an overview of certain elections along with the relief possible when something goes awry. Section 9100 relief will be covered, including what it offers and how to proceed seeking such relief.

6:00 PM – 7:30 PM
EVENING WORKSHOPS
The following sessions will run concurrently.

Cryptocurrency and NFTs
Ryan L. Korner
Special Agent in Charge, Criminal Investigation Division
Internal Revenue Service
Nina Marino
Kaplan Marino
Stephen J. Turanchik
Paul Hastings LLP
Jiwon Jeong
PwC
Ben Luedeke
PwC
Christopher Whitney
PwC
Chad D. Nardiello
Nardiello Turanchik LLP
Michel Stein
Hochman Salkin Toscher Perez P.C.

SALT Cap Workarounds and Other Significant California Developments
This evening breakout session will take a closer look at issues related to California’s Pass Through Entity (“PTE”) tax election legislation as well as other California tax developments.

The Three Enforcement Cs
(Conservation Easements, Cryptocurrency, Captive Insurance Arrangements)
Recent Developments and Current Trends in Estate Planning

Charles A. ("Clary") Redd
Stinson LLP

Planning with Retained Interests: What Can We do in View of Powell and Moore?"

Dianne Mehany
Ernst & Young LLP
Zhanna A. Ziering
Moore Tax Law Group

What is it and Where did it Come From: Foreign Trust Like Structures and What to Do When You Stumble on Them

Carlos A. Batlle
J.P. Morgan Private Bank
Christopher P. Siegle
J.P. Morgan Private Bank

Look at that S Car Go: Subchapter S Stock Ownership by Trusts – Drafting the Trust Instrument and Elections and Understanding Deadlines

Gene Wolf
Kemp Smith LLP

Tax Issues Arising from Silent Trusts

Michaelle D. Rafferty
Maupin, Cox & LeGoy Attorneys at Law
**Planning For Family Residences**

The concern of many planners includes how to plan with the ominous risk of IRS attack based on Code § 2036. Recent cases of Moore, Powell, Cahill and others highlight the need, and often absence, of a defensible bona fide sale for adequate and full consideration fact pattern. Please join us for a discussion on the structures, business formations and other fact patterns that can help meet the IRS, Tax Court and District Court standards. Chris Siegle and Carlos A. Batlle will discuss and share what has worked, what hasn’t, and what could have been.

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**International Charitable Giving**

Cross-border philanthropy is popular among individual philanthropists, private foundations, and companies with international footprints. This session focuses on rules and planning opportunities for United States donors and grantmakers to maximize their tax deduction and avoid excise taxes, such as working with U.S. intermediary organizations, donor-advised fund structures, or foreign public charity equivalents. The session will also touch on other requirements that come into play, such as current best practices to address anti-terrorism concerns and special considerations for donating personal property.

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**Hot Topics in Estate and Gift Tax Planning**

Join Clary Redd as he discusses hot topics in estate and gift tax planning in a follow-up to his morning session. Bring your questions!

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**The Bona Fide Sale Possibilities Examined**

The concern of many planners includes how to plan with the ominous risk of IRS attack based on Code § 2036. Recent cases of Moore, Powell, Cahill and others highlight the need, and often absence, of a defensible bona fide sale for adequate and full consideration fact pattern. Please join us for a discussion on the structures, business formations and other fact patterns that can help meet the IRS, Tax Court and District Court standards. Chris Siegle and Carlos A. Batlle will discuss and share what has worked, what hasn’t, and what could have been.

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**4:45 – 5:45 PM**

**Dark Side Tales – Watch Your Back: Common Threats to High Net Worth Individuals**

High net worth individuals are targets in our society, and the focus on them is only growing. As the IRS promises to increase enforcement efforts on this group, extra care when doing their planning is warranted. The threats to this demographic not only come from government sources but also sadly sometimes from those closest to them, and can include their personal safety. Further, we have all experienced the high net worth client who is their own worst enemy and wants to push aggressive planning past the point of careful planning. This discussion will focus on tax and other planning issues, red flags and solutions for issues common among high net worth clients (and others too).

---

**6:00 – 7:30 PM**

**EVENING WORKSHOPS**

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**Charles A. (“Clary”) Redd**

Stinson LLP

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**Megan L. Jones**

Pillsbury Winthrop Shaw Pittman LLP

**Jennifer McCall**

Pillsbury Winthrop Shaw Pittman LLP

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**Carlos A. Batlle**

J.P. Morgan Private Bank

**Christopher Siegle**

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