TAX19

THE ESSENTIAL THREE-DAY EVENT FOR TAX PROFESSIONALS

CE CREDITS AVAILABLE FOR ATTORNEYS (MCLE/LEGAL SPECIALIZATION), ACCOUNTANTS (CPE) AND FINANCIAL PLANNERS (CFP® PROFESSIONALS)

Choose Your Path for Tax Solutions

REGISTER ONLINE NOW AT:
http://gould.usc.edu/cle/tax/
#USCCLETAX
networking opportunities

Join speakers, sponsors, planning committee members and other tax professionals at our networking breaks and the evening receptions immediately preceding our evening workshops.

The USC Gould School of Law gratefully acknowledges the contributions of LexisNexis Matthew Bender, the publisher of Major Tax Planning and other professional tax publications, in hosting the Institute’s Monday evening reception.

USC Gould gives thanks to Holthouse Carlin & Van Trigt LLP for supporting the Institute’s Tuesday evening reception and to Hahn & Hahn LLP for supporting the Institute’s Wednesday evening reception.

Last but not least, we would like to recognize USC’s Jack Barcal in hosting the Institute’s networking ice cream social on Wednesday afternoon.

sponsors and supporters

The USC Gould School of Law gratefully recognizes the generous contributions of the following sponsors and supporters of the 2019 Tax Institute:

Allen Matkins Leck Gamble Mallory & Natsis LLP
American Association of Attorney-Certified Public Accountants
Jack Barcal, Esq.
Beverly Hills Bar Association
Buchalter
Cooley LLP
Crowe LLP
Deloitte LLP
Ernst & Young LLP
Eversheds Sutherland (US) LLP
Fenwick & West LLP
Foley & Lardner LLP
Gibson, Dunn & Crutcher LLP
Green Hasson Janks
Greenberg Glusker
Gursey | Schneider LLP
Hahn & Hahn LLP
Hochman Salkin Toscher Perez P.C.
Holthouse Carlin & Van Trigt LLP
Irell & Manella LLP
J.P. Morgan Private Bank
Karlin & Peebles, LLP
Kirkland & Ellis LLP
KPMG LLP
Latham & Watkins LLP
LexisNexis Matthew Bender
Loeb & Loeb LLP
Los Angeles County Bar Association Taxation Section
Marcum LLP
McDermott Will & Emery
Mitchell Silberberg & Knupp LLP
Morrison & Foerster LLP
Munger, Tolles & Olson LLP
O’Melveny & Myers LLP
Paul Hastings LLP
Proskauer
PwC
Rodriguez, Horii, Choi & Cafferata LLP
Rutan & Tucker, LLP
San Fernando Valley Bar Association
Sidley Austin LLP
Skadden, Arps, Slate, Meagher & Flom LLP
Venable LLP
The Walt Disney Company
Wilmington Trust, N.A.

contact information

USC Gould School of Law
Continuing Legal Education
699 Exposition Boulevard, Suite 326
Los Angeles, California 90089-0071

Telephone: (213) 821-3580
Email: cle@law.usc.edu
Website: http://gould.usc.edu/cle

Office hours are 9:00 a.m. to 5:00 p.m. Pacific Time
<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
<th>Speaker(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>7:30 AM</td>
<td>Continental Breakfast and Registration</td>
<td></td>
</tr>
<tr>
<td>8:45 AM</td>
<td>Welcome and Opening Remarks</td>
<td></td>
</tr>
</tbody>
</table>
| 9:00 AM      | Recent Developments and Trends in Corporate Taxation Planning         | Gregory N. Kidder  
Steptoe & Johnson LLP  
Washington, D.C.  
Mark J. Silverman  
Steptoe & Johnson LLP  
Washington, D.C.  
Benjamin M. Berinstein  
Managing Director  
J.P. Morgan Private Bank  
New York, NY  
Jasper L. Cummings, Jr.  
Alston & Bird LLP  
Raleigh, NC |
|              |                                                                     |                                                                                                      |
| 10:10 AM     | Networking Break                                                     |                                                                                                      |
| 10:30 AM     | Practical Impacts of Revised Section 163(j)                          | Benjamin M. Berinstein  
Managing Director  
J.P. Morgan Private Bank  
New York, NY  
Jasper L. Cummings, Jr.  
Alston & Bird LLP  
Raleigh, NC |
|              |                                                                     |                                                                                                      |
| 11:30 AM     | Choice of Entity after TCJA                                          | Lauren Angelilli  
Cravath, Swaine & Moore LLP  
New York, NY  
David M. Rievman  
Skadden, Arps, Slate, Meagher & Flom LLP  
New York, NY |
|              |                                                                     |                                                                                                      |
| 12:30 PM     | Luncheon and Keynote Address                                          | Charles P. Rettig (invited)  
Commissioner, IRS  
Washington, D.C. |
|              |                                                                     |                                                                                                      |
|              | Follow USC Gould Continuing Legal Education on  (@USCGouldCLE) #USCCLETAX |                                                                                                      |
MONDAY – CORPORATE TAX PLANNING

AFTERNOON DUAL TRACK PROGRAMMING

TRACK A – CORPORATE A

2:00 PM

And Now For Something Completely Different: International Tax Planning After Tax Reform

The TCJA made fundamental changes to the international tax landscape which require a fresh look at structuring and financing foreign operations. Learn about key international provisions of the TCJA including the new participation exemption and the changes to the foreign tax credit rules. The experts will also discuss the new GILTI and BEAT regimes, international aspects of the changes to interest deductibility, and how Tax Reform will impact international M&A.

Michael S. Lebovitz
Mayer Brown LLP
Lowell D. Yoder
McDermott Will & Emery
Chicago, IL

3:00 PM

Cryptocurrency/Blockchain Tax Considerations

Learn about the taxation of cryptocurrencies, including the taxation of ICOs, crypto-for-crypto exchanges, hard and soft forks, airdrops and crypto loans. The experienced panelists will also discuss tax issues pertinent to investment funds investing in cryptocurrencies, and specifically the concerns applicable to U.S. taxable, non-U.S. and U.S. tax exempt investors.

Jon P. Brose
Seward & Kissel LLP
New York, NY
Michael D. Haun
Paul Hastings LLP

4:00 PM – Networking Break

4:20 PM

Recent Significant Corporate Transactions

Learn about recent interesting and high profile public deals with nationally-known experts. The panelists will focus on each transaction’s structural and commercial features and analyze its tax treatment, with particular emphasis on novel tax issues.

Alexander Lee
Cooley LLP

Lewis R. Steinberg
Managing Director, M&A
Bank of America Merrill Lynch
New York, NY

TRACK B – CORPORATE B

2:00 PM

Hot Tax Topics for Closely-Held Businesses: Selected Federal and State Tax Traps and Opportunities

Join Bill Cavanagh for a fast-paced survey of hot tax topics that affect closely-held corporations and partnerships and their owners with particular focus on 2017 tax legislation. Review recent developments and important trends in structuring, negotiating and documenting M&A transactions; choice of entity; recent Subchapter C and Subchapter K developments; compensation issues; employment taxes; partnership tax allocations; timing issues; recent IRS audit initiatives and activity; and more.

William G. Cavanagh
Norton Rose Fullbright US LLP
New York, NY

4:00 PM – Networking Break

4:20 PM

Trending State and Local Income and Franchise Tax Issues for Privately Held Companies

Get updated on significant state and local income and franchise tax issues facing privately held companies, ranging from businesses organized as flow-through entities to large private equity-owned enterprises. Learn about the latest developments in the state nexus and apportionment areas, developments impacting the state tax base, the impact of gross receipts based and hybrid business activity taxes, considerations surrounding the state tax impact of federal income tax reform as well as general trends and issues impacting these businesses.

Nicole Allison
PwC

Christopher Whitney
PwC
Entertainment Industry Tax Update

A panel of industry professionals will discuss the latest tax and accounting developments affecting studios, independent producers and talent in the entertainment industry, including discussion of the following issues arising under the Tax Cuts and Jobs Act of 2017: application of the QBI rules, choice of entity for loanout companies, application of bonus depreciation to film and television properties and other tax accounting matters, and international tax changes.

Carried Interests After TCJA

Learn about the impact of the Tax Cuts and Jobs Act of 2017 on the taxation of investment fund managers’ carried interest and certain unresolved issues arising from the change in law. The workshop will focus on potential structuring alternatives that may be available to managers to mitigate any adverse tax consequences from tax reform, and will touch on related state and other developments that may affect investment fund managers.

Choice of Entity: SALT and Modeling Considerations

Explore how Tax Reform and state conformity have impacted choice of entity decisions for business owners and their advisors. The session will provide an overview of key state tax provisions impacting choice of entity decisions throughout the start-up, growth, and divestiture stages in the life cycle of a business. The expert speaker will also examine corporate v. partnership state tax consequences in select topics including: Tax Reform; nexus considerations; residency; apportionment method differences; and entity level taxes.

Drilling Down Into the Section 199A Deduction

Learn about the Qualified Business Income deduction arising from the Tax Cuts and Jobs Act of 2017.

International Planning for Intangibles 2.0: IP Structures After BEPS and Tax Reform

The reduction of the corporate rate and enactment of the new FDII incentive has made the U.S. relevant as a potential location for holding IP but are these incentives enough to encourage companies to keep IP in the U.S.? Learn about the current state of play with respect to planning for intangibles with a focus on the impact of the OECD’s Base Erosion and Profit Shifting project, the EU Anti-Tax Avoidance Directives, and how U.S. Tax Reform impacts this decision making. The panelists will discuss approaches for IP holding companies as well as jurisdictional and other practical considerations.
For the first time in almost thirty years, California’s Rules of Professional Conduct have been entirely overhauled. The amount of rules has grown, the rule numbering has changed and the new rules cover broader subjects and differ in some significant respects from the prior rules. This can’t miss, dynamic panel will discuss the new Rules, highlighting the most significant rule changes and how those changes may impact practicing California lawyers. The panel will cover changes to the rules governing conflicts of interest, communications with opposing counsel, unrepresented parties and prospective clients, as well as harassment, discrimination and enhanced duties of candor to the court. This workshop is part one of two sessions and concludes on Tuesday evening.

1.5 hours of MCLE legal ethics credit available

TUESDAY – PARTNERSHIPS, REAL ESTATE, ENFORCEMENT & INDIVIDUAL

7:30 AM
Continental Breakfast and Registration

8:45 AM
Welcome and Opening Remarks

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

10:00 AM
Section 199A and Partnerships
Intended to level the tax playing field for passthroughs and corporations, Section 199A will allow owners of passthroughs to pay an effective tax rate of 29.6% on their ratable share of qualified passthrough income. But, the devil is in the details. This panel will explore the many limits of Section 199A, who benefits from it, who doesn’t and who might. Our “reputation” is riding on it.

11:00 AM – Networking Break

11:20 AM
Interest Expense Limitation Under Section 163(j): Tiered Entities
The limitation on deducting business interest has changed the way debt is used. The experienced panelists will discuss how the limitation applies in tiered entities, including the use of leveraged blockers.

12:20 PM
Luncheon and Keynote Address
Join Chief Judge Maurice B. Foley of the U.S. Tax Court, for a special 30 minute luncheon discussion about the current priorities of the U.S. Tax Court.
2:00 PM
Real Estate Investment, Ownership and Operations After Tax Reform
Join expert panelists as they discuss such topics as choice of entity, interest limitations and its avoidance, bonus depreciation and Section 179 expensing, Qualified Opportunity Zones, REITs and other new rules for real estate.

3:00 PM
Partnership Formation Issues and Opportunities
Getting into a partnership is supposed to be easy, so why are there so many issues? Learn about Section 721 limitations, Section 704(c) methods, and other issues from experienced panelists.

4:20 PM
Hot Like-Kind Exchange Issues
Learn about what is new and interesting in exchanges of real estate, including the use of DSTs and series LLCs in drop and swap transactions, and non-safe harbor reverse exchanges.

3:00 PM
Going Where the Dollars Are: IRS Civil and Criminal Enforcement of Employment Taxes and Related Collection Matters
The Department of Justice and the IRS have announced a renewed emphasis on both civil and criminal payroll tax enforcement. Join current and former federal government tax experts as they discuss the consequences of civil tax enforcement activities in the context of the IRS’s and DOJ’s efforts to collect employment tax deficiencies as well as what to do when an employment tax collection case becomes a criminal investigation and provide advice for keeping civil tax collection matters civil.
4:20 PM
Contesting and Litigating International Reporting Penalties
This has become a big part of the tax controversy area with increased Government focus. The panel will discuss the IRS new utilization of the host of penalties available where there has not been compliance with the international reporting requirements and best practices for contesting those penalties administratively and through the Courts.

Dennis L. Perez
Hochman Salkin Toscher Perez P.C.
Carolyn A. Schenck
Senior Counsel, SB/SE Division
IRS Office of Chief Counsel
Saint Paul, MN

TRACK C – INDIVIDUAL TAX PLANNING

2:00 PM
Multi-State Tax Planning Post TCJA
The TCJA has continued to have a trickle-down effect on most state tax systems. As a result, multi-state enterprises should consider the ramifications of these changes. Learn about common state tax issues and potential opportunities to mitigate the effects of the TCJA; what California residents need to do to ensure that they have severed residency with the state and effectively established residency and domicile in another jurisdiction; and what income if any may subsequently be taxed by California even if received at a time when a taxpayer is considered a non-resident of the state.

Todd G. Betor
Eversheds Sutherland (US) LLP
Washington, D.C.
Akash Sehgal
Green Hasson Janks

3:00 PM
Recent Developments and Current Issues in the Taxation of Legal Settlements
Learn about the provisions in the 2017 Tax Cuts and Jobs Act impacting the taxation of legal settlements, including the addition of new Code Section 162(q), and the amendments to Code Section 162(f). The panelists will discuss the practical impacts of these legislative changes, planning suggestions for navigating the new landscape, and the use of Qualified Settlement Funds pursuant to Section 468B, allowing taxpayers to deduct settlement payments prior to the recipients’ recognition of the corresponding income.

Mitchell M. Gaswirth
Proskauer
Brian C. McManus
Latham & Watkins LLP
Boston, MA

4:20 PM
Choice of Entity and Section 1202/Structuring Considerations for Start-Up Companies
Learn about Section 1202, its role in the choice of entity decision, and how to maximize the exclusion. The panel will address such topics as, how to analyze whether to pursue the Section 1202 exclusion; is pursuing Section 1202 a “free shot” given the 21% tax rate on C corporations?; the concept of “Section 1202 basis” and how it affects planning; maximizing the exclusion when the “$10M/10x” limitation applies; “qualified small business stock” held by S corporations, partnerships and trusts; dropping a business into a C corporation to use Section 1202; documenting the exclusion; and Section 1202 case studies.

Jason A. Flashberg
Holthouse Carlin & Van Trigt LLP
William C. Staley
Law Office of William C. Staley

5:20 PM
Networking Reception
Hosted in part by Holthouse Carlin & Van Trigt LLP
Partnership and Real Estate Hot Topics
Join speakers from the Tuesday daytime sessions as they discuss recent developments in partnership and real estate taxation.

California’s Office of Tax Appeals: One Year After
On January 1, 2018, California’s Office of Tax Appeals (OTA) took over jurisdiction of administrative appeals of all taxes handled by the Franchise Tax Board and the California Department of Tax & Fee Administration. This panel will discuss the structure of the OTA, how it operates and what taxpayers and their representatives can expect in cases before the OTA.

Qualified Opportunity Zones Created by TCJA
TCJA’s creation of a tax deferral and gain exclusion opportunity through investment in Qualified Opportunity Zone activities has received much attention in the investment world. Learn about the basics of how OZone tax benefits work, how these investments can be structured in light of regulatory guidance issued so far and what questions remain open for taxpayers and planners to consider when planning how to take advantage of the opportunities offered by new Code Sections 1400Z-1 and -2.

Tax Planning for Divorces After TCJA 2017
Join family law tax expert, Daniel Jaffe, for a discussion about the impact of the Tax Cuts and Jobs Act of 2017 on post-2018 divorces. Learn about the non-deductibility of alimony, considering the qualified business income deduction in calculating support, and other impacts that you should know about.

For the first time in almost thirty years, California’s Rules of Professional of Conduct have been entirely overhauled. The amount of rules has grown, the rule numbering has changed and the new rules cover broader subjects and differ in some significant respects from the prior rules. This can’t miss, dynamic panel will discuss the new Rules, highlighting the most significant rule changes and how those changes may impact practicing California lawyers. The panel will cover changes to the rules governing conflicts of interest, communications with opposing counsel, unrepresented parties and prospective clients, as well as harassment, discrimination and enhanced duties of candor to the court. This workshop is part two from Monday’s evening session.

1.5 hours of MCLE legal ethics credit available.
<table>
<thead>
<tr>
<th>Time</th>
<th>Session</th>
<th>Speaker/Institution</th>
</tr>
</thead>
<tbody>
<tr>
<td>7:30 AM</td>
<td>Continental Breakfast and Registration</td>
<td></td>
</tr>
<tr>
<td>8:45 AM</td>
<td>Welcome and Opening Remarks</td>
<td></td>
</tr>
<tr>
<td>9:00 AM</td>
<td>Recent Developments and Current Trends in Estate Planning</td>
<td>Charles A. (&quot;Clary&quot;) Redd Stinson Leonard Street LLP St. Louis, MO</td>
</tr>
<tr>
<td></td>
<td>A nationally-known expert will provide an overview of significant changes and developments in the law in 2017 and 2018 impacting estate planners and those who administer estates and trusts. Keep on top of current trends and developments that will affect all wealth transfer advisors.</td>
<td></td>
</tr>
<tr>
<td>10:30 AM</td>
<td>Networking Break</td>
<td></td>
</tr>
<tr>
<td>10:50 AM</td>
<td>Planning to Minimize or Eliminate California and Other State Income Taxes on Trusts</td>
<td>Richard W. Nenno Senior Trust Counsel Managing Director Wilmington Trust Company Wilmington, DE</td>
</tr>
<tr>
<td></td>
<td>Planning for state income taxes on trusts is a critical aspect of the estate-planning process. If done well, it can produce substantial benefits; if done poorly, it can produce substantial cost. This session will survey how all 50 states and the District of Columbia tax trust income, summarize the constitutional limitations on such taxation, describe the rules in California and other key states, consider planning for new and existing trusts, and address several related issues.</td>
<td></td>
</tr>
<tr>
<td>11:40 AM</td>
<td>Marital Settlement Agreements and Trusts After the Repeal of Section 682</td>
<td>Carlyn S. McCaffrey McDermott Will &amp; Emery New York, NY</td>
</tr>
<tr>
<td></td>
<td>Section 682 has played an important role in (1) enabling divorcing spouses to deal rationally with trusts established during marriage for the benefit of one of the spouses, (2) encouraging the use of trusts to fund post-divorce support payments, and (3) facilitating estate planning by including provisions in marital settlement agreements that require the creation of trusts. The repeal of Section 682 has made divorce planning with trusts more challenging. This session will explore the remaining methods of using trusts in connection with the negotiation of marital settlement agreements and of dealing with trusts created during marriage.</td>
<td></td>
</tr>
</tbody>
</table>

**upcoming USC Gould School of Law programs**

**INTELLECTUAL PROPERTY**

Tuesday, March 19, 2019
Fairmont Miramar Hotel & Bungalows – Santa Monica, California

**REAL ESTATE LAW AND BUSINESS**

Thursday, April 11, 2019
Jonathan Club – Los Angeles, California

*Email clereg@law.usc.edu to join our mailing list and keep up-to-date on our programs.*
WEDNESDAY – ESTATE PLANNING

12:30 PM
Luncheon and Keynote Address
Join renowned USC Gould Professor Edward McCaffery in a 30 minute discussion about the future of estate planning.

Edward J. McCaffery
Robert C. Packard Trustee Chair in Law
Professor of Law, Economics and Political Science
USC Gould School of Law
Senior Counsel, Seyfarth Shaw LLP

2:00 PM
Foreign Beneficiaries of U.S. Trusts
The panelists will provide estate and trust tax advisors with a practical guide to the tax compliance issues that fiduciaries face before making or allocating U.S. trust distributions to foreign beneficiaries. Having a foreign beneficiary adds layers of withholding and compliance requirements for fiduciaries with discretionary power over distributions. Fiduciaries must determine the tax status of beneficiaries prior to planning distributions to avoid serious tax issues for the trust and the beneficiaries.

Maria-Soledad Otero
Karlin & Peebles, LLP
Jeannette Yazedjian
Karlin & Peebles, LLP

2:50 PM
Networking Ice Cream Break
Hosted by Jack Barcal, Esq.

3:10 PM
The California Decanting Statute Has Finally Arrived
Join the experienced speaker for an in depth look at the California decanting statute, including income, estate and GST tax issues, as well as the benefits and pitfalls of the statute.

Alyse N. Pelavin
Loeb & Loeb LLP

4:00 PM
Ashes to Ashes, Funk to Funky, We Know Your FLP Has Gotten Junky: Tracing the Birth, Life and Death of a Family Limited Partnership
The landscape for FLPs has been changing, most recently in the wake of the 2017 Powell decision. Practitioners are well advised to “stress test” existing FLP structures to evaluate their health and determine if course corrections are required in order to fortify structures and in some cases, it may even be advisable to unwind an entity. The panelists will trace the history of FLPs and various challenges raised by the IRS over the years, discuss best practices and “stress testing” as well as the various partnership tax issues associated with the birth, life and death of an FLP.

Todd Angkatavanich
Ernst & Young LLP
Hartford, CT

David H. Kirk
Ernst & Young LLP
Washington, D.C.

4:50 PM
Networking Reception
Hosted in part by Hahn & Hahn LLP

23.5 hours of MCLE credit and 23 hours of CPE credit are available.
REGISTER NOW http://gould.usc.edu/cle/tax/
WEDNESDAY – ESTATE PLANNING

5:30 PM – 7:00 PM
EVENING WORKSHOPS
The following sessions will run concurrently.

Hot Topics in Estate and Gift Tax Planning
Join top trust and estate professionals as they discuss hot topics in estate and gift tax planning.
Bring your questions!

The Ties That Bind: Retained Interests and Planning with Fractional Interests
The use of discounted interests in transfers to irrevocable trusts is a leverage point for planners and clients. After Strangi, the retained interest often held by the grantor was concerning. Now, with the recent cases of Powell and Cahill, and the expansion of Sections 2036(a)(2) and 2038, the window of opportunity has perhaps shrunk for planning, and the concerns have been rekindled. In this workshop, a seasoned planner will discuss the cases and offer some mitigating solutions that should be of interest to all estate planners.

Conflicts and Confusion: Ethical Issues Surrounding Multiple Party Representation and Clients with Diminished Capacity
Have our ethical rules relating to conflicts of interest changed with the new rules effective in November 2018? If so, how? What can we do to obtain appropriate consent or avoid the conflicts in the first place? What happens if our aging clients have begun suffering from dementia or other age related declines? How can we properly represent them? Are there lurking issues that we may be ignoring? This workshop will address current ethical rules and how to understand and apply them to protect both yourself and your clients.

1.5 hours of MCLE legal ethics credit available

The Ties That Bind: Retained Interests and Planning with Fractional Interests
The use of discounted interests in transfers to irrevocable trusts is a leverage point for planners and clients. After Strangi, the retained interest often held by the grantor was concerning. Now, with the recent cases of Powell and Cahill, and the expansion of Sections 2036(a)(2) and 2038, the window of opportunity has perhaps shrunk for planning, and the concerns have been rekindled. In this workshop, a seasoned planner will discuss the cases and offer some mitigating solutions that should be of interest to all estate planners.

Charles A. (“Clary”) Redd
Stinson Leonard Street LLP
St. Louis, MO

Margaret G. Lodise
Sacks, Glazier, Franklin & Lodise LLP

Christopher P. Siegle
Executive Director
Wealth Advisor
J.P. Morgan Private Bank
Scottsdale, AZ

continuing education credits

LAWYERS: Minimum Continuing Legal Education (MCLE): USC Gould School of Law, a State Bar of California-approved MCLE provider, certifies that this activity qualifies for MCLE credit in the amount of 23.5 hours, of which 4.5 hours may apply to legal ethics credit. This event may or may not meet the requirements for continuing legal education in other states. Please check with the bar association or Supreme Court in the state in which you are seeking credit to determine if this event is eligible.

1 indicates number of hours of MCLE legal ethics credit available.

LEGAL SPECIALIZATION: USC Gould School of Law, a State Bar of California-approved Legal Specialization provider, certifies that this activity qualifies for 23.5 hours of Legal Specialization credit in Taxation Law and 7.25 hours of Legal Specialization credit in Estate Planning, Trust and Probate Law.

ACCOUNTANTS: Continuing Professional Education (CPE): This program meets the guidelines for Continuing Professional Education set by the California State Board of Accountancy in the amount of 23 hours.

FINANCIAL PLANNERS: CFP® Professionals: The USC Gould School of Law is a registered CFP Board CE Sponsor. Attendance will be reported electronically following the Institute.

12
planning committee

Stephen D. Rose  
CHAIR  
TPG Global, LLC

Nazfar B. Afshar  
Gursey | Schneider LLP

David M. Agler  
Crowe LLP

C. David Anderson

Ellen P. Aprill  
Loyola Law School

Dora R. Arash  
Gibson, Dunn & Crutcher LLP

Jack Barcal, Esq.  
USC Leventhal School of Accounting

Michael Beinus  
Kirkland & Ellis LLP

Reynolds T. Cafferata  
Rodriguez, Horii, Choi & Cafferata LLP

Polina S. Chapiro  
Green Hasson Janks

Jennifer Chu  
Deloitte LLP

Chad C. Coombs  
Crowe LLP

Allan B. Cutrow  
Mitchell Silberberg & Knupp LLP

Michael D. Fernhoff  
Proskauer

Burton N. Forester

David L. Forst  
Fenwick & West LLP

Elliot Freier  
Irell & Manella LLP

Paul N. Frimmer  
Loeb & Loeb LLP

Richard C. Fung  
Ernst & Young LLP

Robin C. Gilden  
Mitchell Silberberg & Knupp LLP

David B. Goldman  
Munger, Tolles & Olson LLP

Samuel T. Greenberg  
Ernst & Young LLP

Thomas D. Griffith  
USC Gould School of Law

Adam Handler  
PwC

Philip J. Holthouse  
Holthouse Carlin & Van Trigt LLP

Philip D. Irwin  
O’Melveny & Myers LLP

Gary L. Kaplan  
Greenberg Glusker

Andrew M. Katzenstein  
Proskauer

W. Jack Kessler, Jr.  
Clarity Partners, LP

Robert C. Kopple  
Kopple, Klinger & Elbaz LLP

Kate Kraus  
Allen Matkins Leck Gamble Mallory & Natsis LLP

Michael S. Lebovitz  
Mayer Brown LLP

Alexander M. Lee  
Cooley LLP

Erika Mayshar  
McDermott Will & Emery

Edward J. McCaffery  
USC Gould School of Law

Seyfarth Shaw LLP

Danielle E. Miller  
Loeb & Loeb LLP

Luc Moritz  
O’Melveny & Myers LLP

Shane P. Nix  
Venable LLP

Edwin L. Norris  
Sidley Austin LLP

Ana G. O’Brien  
Latham & Watkins LLP

Jane Peebles  
Karlin & Peebles, LLP

Alyse N. Pelavin  
Loeb & Loeb LLP

Bernie J. Pistillo  
Morrison & Foerster LLP

David M. Rievman  
Skadden, Arps, Slate, Meagher & Flom LLP

Douglas A. Schaaf  
Paul Hastings LLP

Eric B. Sloan  
Gibson, Dunn & Crutcher LLP

John A. Stowell  
The Walt Disney Company

Karl I. Swaidan  
Hahn & Hahn LLP

Raj Tanden  
Foley & Lardner LLP

Sue Tomlinson  
Crowe LLP

Steven Toscher  
Hochman Salkin Toscher Perez P.C.

Aaron T. Vaughan  
KPMG LLP

Stephen J. Weerts  
KPMG LLP

Samuel R. Weiner  
Latham & Watkins LLP

Philip J. Wilson  
Marcum LLP

Thomas S. Wisialowski  
Paul Hastings LLP

Philip J. Wolman  
Buchalter

Stephanie Zaffos  
J.P. Morgan Private Bank

Laura A. Zwicker  
Greenberg Glusker
REGISTRATION
Registration includes continental breakfasts, Institute sessions, keynote luncheons, networking refreshment breaks, evening workshops, evening receptions, continuing education credit, the Institute app (an electronic guidebook for the Institute) and a download of the Institute Syllabus (a volume of practical materials which highlights and expands upon the presentations). Printed copies of the syllabus are available with advance purchase as set forth on the registration page. Purchase three-day, two-day, one-day, half-day or evening workshop registrations, as you prefer. Free WiFi is available for attendees at the Institute.

AUDIO RECORDING AND SYLLABUS PURCHASE
Audio recordings of Institute sessions are available at discounted prices if you also purchase an all-day registration ticket for the same day. To purchase, visit our website at http://gould.usc.edu/cle/tax/ and see the registration page.

Unable to attend the Institute? Audio recordings of Institute sessions and syllabus materials are available for purchase. Visit our website at http://gould.usc.edu/cle/tax/ for more information or to purchase online.

LOCATION, ACCOMMODATIONS AND PARKING
The 2019 Tax Institute will be held at:

Millennium Biltmore Hotel
506 South Grand Avenue, Los Angeles, CA 90071
Reservations: (800) 245-8673
Website Shortcut: http://goo.gl/yYoaxK

For accommodations, please call the Hotel’s reservation number and mention the USC Gould School of Law and the reservation code 1901USCTax or visit the Hotel’s website for the Institute by copying the above URL shortcut. A limited number of rooms are available at a special rate of $189 per night for single or double occupancy. All reservations must be made by January 11, 2019 to take advantage of this special rate. The Millennium Biltmore is a non-smoking hotel.

Institute parking is available at the Hotel valet for $22 per day with validation obtained at Will Call or $48 per day for overnight Hotel guests. Self-parking is also available at Pershing Square (no validation needed) for $10 per car arriving before 11:00 AM; $16 per car arriving after 11:00 AM; and $7 per car arriving after 5:00 PM.

BADGES
Badges will be held at Will Call from 7:30 AM until 6:00 PM each day. If you choose, your badge can be made transferable. A transferable badge will allow different co-workers to attend consecutive sessions. If a registration is transferable, only the organization name will appear on the badge and only one person per badge may attend any one session.

DIETARY RESTRICTIONS AND SPECIAL ACCESS NEEDS
Email us at cle@law.usc.edu or call (213) 821-3580 for assistance.

DRESS CODE
The dress code for the Institute is business attire.

EXHIBITORS
Please visit our website at http://gould.usc.edu/cle/tax/ for information about exhibiting or contact Wendy Wiley Willett at (213) 821-3579 with questions. Exhibitor space is limited, so reserve your space soon!

CANCELLATIONS
All registrations are final and non-refundable.

MAJOR TAX PLANNING
LexisNexis Matthew Bender will publish articles written by Institute speakers in a volume entitled Major Tax Planning. For additional information on LexisNexis Matthew Bender or Major Tax Planning, please call (800) 306-5230 (ext. 6105157) or visit http://bender.lexisnexis.com.
registration form
USC GOULD SCHOOL OF LAW 2019 TAX INSTITUTE
MONDAY – WEDNESDAY, JANUARY 28-30, 2019
MILLENIUM BILTMORE HOTEL, LOS ANGELES, CA

Registrant Name: ________________________________

Occupation/Title: ________________________________

Organization/Law School: __________________________

Address: _______________________________________

City: __________________ State: ______ Zip: __________

Telephone: _____________________________________

Email: __________________________________________

☐ Check here if you prefer not to share your contact information with our sponsors or partners.

☐ Check here if you are a USC Gould alumnus (Class of ____________).

SELECT REGISTRATION TYPE

Registration
☐ $1,299 All 3 Days ($1,369 after Jan. 4)
☐ $989 Any 2 Days ($1,039 after Jan. 4)
☐ $589 Any 1 Day ($639 after Jan. 4)
☐ $125 Evening Workshop Only (Per Day)

Full-Time Government Employee Registration
☐ $400 Per Day

Full-Time Law Student Registration
☐ $200 Per Day

Is This Registration Transferable?
Check: ☐ Yes ☐ No

Printed Institute Syllabus (price is per day)
☐ $30 Purchased with a registration
☐ $99 Purchased without a registration

Institute Audio Recordings (price is per day)
☐ $99 Purchased with a registration

SELECT PAYMENT METHOD

1. Check: Mail checks payable to USC Gould School of Law with the registration form to:
   USC Gould School of Law
   CLE Tax Registration
   699 Exposition Boulevard, Suite 326
   Los Angeles, CA 90089-0071
   ☐ Enclosed Check # ____________ $ ____________

2. Credit Card: Register and pay online at http://gould.usc.edu/cle/tax/
   If you attended one of our recent Institutes, an existing online account is linked to your email address. Passwords can be reset or sent to you.

Questions? Email cle@law.usc.edu or call (213) 821-3580.
2019 TAX INSTITUTE
Choose Your Path for Tax Solutions with Nationally Renowned Speakers!

MONDAY
Gregory N. Kidder
Steptoe & Johnson LLP (Washington, D.C.)
Mark J. Silverman
Steptoe & Johnson LLP (Washington, D.C.)
Charles P. Rettig (invited)
Commissioner, IRS (Washington, D.C.)

TUESDAY
Eric B. Sloan
Gibson, Dunn & Crutcher LLP (New York, NY)
Hon. Maurice B. Foley
Chief Judge, U.S. Tax Court (Washington, D.C.)

WEDNESDAY
Charles A. (“Clary”) Redd
Stinson Leonard Street LLP (St. Louis, MO)
Prof. Edward J. McCaffery
USC Gould School of Law
Senior Counsel, Seyfarth Shaw LLP

23.5 hours of MCLE credit and 23 hours of CPE credit available