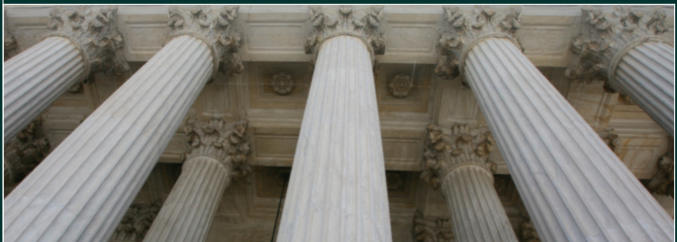




NEW YORK UNIVERSITY
SCHOOL OF CONTINUING
AND PROFESSIONAL STUDIES

69TH INSTITUTE ON FEDERAL TAXATION

A YEAR OF INSIGHTS AND ANALYSES
FROM AMERICA'S TOP TAX AUTHORITIES



October 17–22, 2010
The Grand Hyatt
New York, NY

November 14–19, 2010
The Hotel Del Coronado
San Diego, CA

Conference Co-Chairs:

Harry L. Gutman, Esq., *principal-in-charge
of federal tax legislative and regulatory services,
KPMG LLP, Washington, DC*

Eric B. Sloan, Esq., *co-managing principal,
passthroughs, National Tax Office,
Deloitte Tax LLP, New York, NY*

DIVISION OF PROGRAMS IN BUSINESS

DEPARTMENT OF ACCOUNTING, TAXATION, AND LEGAL PROGRAMS

69TH INSTITUTE ON FEDERAL TAXATION

OCTOBER 17–22, 2010, THE GRAND HYATT, NEW YORK, NY
NOVEMBER 15–20, 2010, THE HOTEL DEL CORONADO, SAN DIEGO, CA

CONFERENCE CO-CHAIRS:

Harry L. Gutman, Esq., *principal-in-charge of federal tax legislative and regulatory services, KPMG LLP, Washington, DC*

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NEW YORK UNIVERSITY

SCHOOL OF CONTINUING AND PROFESSIONAL STUDIES

Robert S. Lapiner, Ph.D., *dean*

DEPARTMENT OF ACCOUNTING, TAXATION, AND LEGAL PROGRAMS

Kathleen Costello, CMP, *assistant director*

LEARNING OBJECTIVES

The Institute is designed for the practitioner who must frequently anticipate and handle federal tax matters. It provides high-level updates, practical advice you can implement, and in-depth analysis of the latest trends and developments from leading experts. Attendees return to work with a wealth of materials, plus the tools and strategies needed to help save their clients' tax dollars and provide them with better service. Just as important, the Institute provides the perfect setting to meet practitioners from all around the country. It's an opportunity for you to share ideas, exchange views, learn what others are doing, and obtain credit for continuing education.

WHO SHOULD ATTEND?

For tax practitioners, the NYU Institute on Federal Taxation is the event of the year. The Institute addresses all major areas of taxation and attracts attorneys, both general tax practitioners and specialists; accountants; corporate treasury and compliance executives; tax managers; and financial planners seeking expert discussion of the latest technical, legislative, and planning developments.

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TOPICS AT A GLANCE

NYU: KEEPING YOU CURRENT ON FEDERAL TAXATION TOPICS

NYU's Institute on Federal Taxation brings together tax practitioners from around the country to find out about new practices in federal taxation, exchange ideas, and stay on top of the latest tax trends and developments. Learn from America's leading tax experts from the worlds of finance, law, and government as they share their extensive knowledge on such topics as executive compensation and employee benefits, trusts and estates, ethics, partnerships and real estate, corporate taxes, and much more. Stay abreast of everything that's going on in the field by networking with hundreds of taxation professionals. As a premier educational institution, NYU is committed to providing the highest standard of learning for our participants.

	NEW YORK	SAN DIEGO
CURRENT DEVELOPMENTS	October 17	November 14
<i>Harry L. Gutman, Esq., principal-in-charge of federal tax legislative and regulatory services; director, Tax Governance Institute, KPMG LLP, Washington, DC</i>		
TAX CONTROVERSIES	October 17	November 14
<i>Charles P. Rettig, Esq., partner, Hochman, Salkin, Rettig, Toscher & Perez, P.C., Beverly Hills, CA</i>		
EXECUTIVE COMPENSATION & EMPLOYEE BENEFITS	October 17	November 14
<i>Mary B. Hevener, Esq., partner, Morgan, Lewis & Bockius LLP, Washington, DC</i>		
CLOSELY-HELD BUSINESSES	October 18	November 15
<i>Jerald David August, Esq., partner, Fox Rothschild LLP, West Palm Beach, FL & Philadelphia, PA</i>		
EVENING SESSION: FUNDAMENTALS OF PARTNERSHIP AND REAL ESTATE TAXATION	October 18	November 15
<i>Blake D. Rubin, Esq., partner, McDermott Will & Emery LLP, Washington, DC</i>		
PARTNERSHIPS, LLCs, AND REAL ESTATE	October 19	November 16
<i>Blake D. Rubin, Esq., partner, McDermott Will & Emery LLP, Washington, DC</i>		
TRUSTS AND ESTATES	October 20	November 17
<i>Richard A. Oshins, Esq., member, Oshins & Associates, LLC, Las Vegas, NV</i>		
EVENING SESSION: ETHICS	October 20	November 17
<i>Bryan C. Skarlatos, Esq., partner, Kostelanetz & Fink, LLP, New York, NY</i>		
CORPORATE TAX	October 21	November 18
<i>Lewis R. Steinberg, Esq., managing director and head of U.S. strategic advisory, investment banking division, Credit Suisse, New York, NY</i>		
<i>Stephen D. Rose, Esq., partner, Munger, Tolles & Olson LLP, Los Angeles, CA</i>		
EVENING SESSION: FUNDAMENTALS OF INTERNATIONAL TAXATION	October 21	November 18
<i>William B. Sherman, Esq., partner, Holland & Knight LLP, Fort Lauderdale, FL</i>		
HOT TAX TOPICS	October 22	November 19
<i>William G. Cavanagh, Esq., partner, Chadbourne & Parke LLP, New York, NY</i>		
INTERNATIONAL TAX	October 22	November 19
<i>William B. Sherman, Esq., partner, Holland & Knight LLP, Fort Lauderdale, FL</i>		

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IMPORTANT NOTE: The city that a speaker is presenting in is indicated by NY for New York and by SD for San Diego. When NY or SD does not appear, that speaker is presenting in both cities. **NOTE:** Start and end times, lunch recesses and refreshment breaks vary from day to day so please consult each day's schedule for specifics.

DAY 1: SUNDAY, OCT. 17/NOV. 14

10.30 a.m. **Continental Breakfast**
Full-Week and Single-Day Registration and Distribution of Materials

CURRENT DEVELOPMENTS

Chair: Harry L. Gutman, Esq., principal-in-charge of federal tax legislative and regulatory services; director, Tax Governance Institute, KPMG LLP, Washington, DC

11 a.m. **LEGISLATIVE UPDATE**
A review of legislation enacted, considered and pending in the current congressional session.

Harry L. Gutman, Esq., principal-in-charge of federal tax legislative and regulatory services; director, Tax Governance Institute, KPMG LLP, Washington, DC

12.15 p.m. **THE TREASURY AGENDA**
A review of recently issued and pending Treasury guidance.
U.S. Department of the Treasury Representatives will be invited to attend

1.30 p.m. **Refreshment Break**

TAX CONTROVERSIES

Chair: Charles P. Rettig, Esq., partner, Hochman, Salkin, Rettig, Toscher & Perez, P.C., Beverly Hills, CA

1.45 p.m. **FROM THE EXPERTS: TAX CONTROVERSY AND TAX LITIGATION UPDATE**
Join a United States Tax Court Judge and leading government and private tax controversy practitioners for an open discussion regarding current developments in the United States Tax Court; pending IRS enforcement initiatives, hot topics and enforcement priorities within the IRS Small Business and Self-Employed Operating Division and the IRS Large & Mid-Size Business Division; update from IRS Appeals; criminal tax enforcement update (foreign and domestic) and recent cases and legislation of significance. Is the Tax Court the best litigation alternative? What constitutes proper disclosure of uncertain tax positions? Can you adequately protect potentially privileged communications in a Textron environment? Is reliance or ignorance a possible defense to civil penalties or criminal sanctions?
Moderator: Charles P. Rettig, Esq., partner, Hochman, Salkin, Rettig, Toscher & Perez, P.C., Beverly Hills, CA

NY & SD: John O. Colvin, chief judge, United States Tax Court, Washington, DC
Victor S.O. Song, chief, Criminal Investigation Division, Internal Revenue Service, Washington, DC

NY: Diane S. Ryan, Esq., CPA, chief, appeals, Internal Revenue Service, Appeals, Washington, DC

Faris R. Fink, Esq., deputy commissioner, Small Business/Self-Employed Division, Internal Revenue Service, Washington, DC

Kathryn Keneally, Esq., partner, Fulbright & Jaworski L.L.P., New York, NY

SD: Chris Wagner, Esq., commissioner, Small Business/Self-Employed Division, Internal Revenue Service, Washington, DC

Annette M. Streeter, *area director, appeals, Internal Revenue Service, Appeals, Riverside, CA*

William E. Taggart, Jr., Esq., *member, Taggart & Hawkins, P.C., Oakland, CA*

4.15 p.m. **Refreshment Break**

EXECUTIVE COMPENSATION & EMPLOYEE BENEFITS

Chair: Mary B. Hevener, Esq., partner, Morgan, Lewis & Bockius LLP, Washington, DC

4.30 p.m. **INFORMATION REPORTING AND THE TAX GAP**

In Washington, information reporting has become the "solution" to the Tax Gap problem. In the past two years, several significant new requirements have been enacted, including stock basis reporting, reporting on credit card and third party network transactions (IRC Section 6050W), new requirements for transactions with foreign financial institutions (FATCA), and reporting of payments to corporations and for merchandise under IRC Section 6041.

Accounts payable departments alone will be hit by three of these developments. This session provides an overview of these requirements as well as other legislative and regulatory developments in the world of reporting and withholding including TIN matching and TIN truncation, logos, penalties, and the latest reports from the Taxpayer Advocate, IRPAC and GAO.

NY: Maria D. Murphy, Esq., *managing director, PricewaterhouseCoopers LLP, Washington, DC*

SD: Candace B. Ewell, Esq., *director, PricewaterhouseCoopers LLP, Washington, DC*

5.30 p.m. **PATIENT PROTECTION AND AFFORDABLE CARE ACT: CURRENT DEVELOPMENTS AFFECTING EMPLOYER GROUP HEALTH PLANS**

This session provides an overview of the Patient Protection and Affordable Care Act ("PPACA") focusing on its impact on employers and employer group health plans. Emphasis is placed on provisions that are effective in 2010 or 2011, including the small business tax credit for insurance premiums, coverage of adult children, and mandated benefits and restrictions. In addition, because significant regulatory guidance under PPACA is expected yet this year, the session provides an update on key regulatory guidance, including anticipated guidance on grandfathered plans under PPACA.

Martin J. Moderson, Esq., *partner, Sonnenschein Nath & Rosenthal LLP, Kansas City, MO*

6.30 p.m. **NATIONAL RESEARCH PROGRAM AUDITS: OVERVIEW FROM THE IRS AND PRACTITIONERS**

An overview of employer's initial experiences with the first round of IRS audits (which worker classification will extend to 6,000 employers in 2010-2012), covering fringe benefits, employment taxes, and executive compensation. This session focuses on the latest worker classification, reporting, and payroll tax issues affecting taxpayers, including legislation affecting worker classification, the IRS's "Questionable Employment Tax Practice" initiative, regulations and other new guidance governing assessments, refunds, and corrections of previously-filed employment tax returns, developments in the fringe benefit and business expense areas, and other issues being raised by the IRS and Congress that affect employment tax liabilities.

NY: David R. Fuller, Esq., *partner, Morgan, Lewis & Bockius LLP, Washington, DC*

SD: Mary B. Hevener, Esq., *partner, Morgan, Lewis & Bockius LLP, Washington, DC*

7.30 p.m. **Recess**

DAY 2: MONDAY, OCT. 18/NOV. 15

8 a.m. **Continental Breakfast**
Single-Day Registration and Distribution of Materials

CLOSELY-HELD BUSINESSES

*Chair: Jerald David August, Esq., partner, Fox Rothschild LLP,
West Palm Beach, FL & Philadelphia, PA*

8.30 a.m. **OPERATION OF THE PROFESSIONAL CORPORATION 2010: REASONABLE COMPENSATION ISSUES FOR PROFESSIONAL AND OTHER SERVICE BUSINESSES**
This presentation discusses the advantages and disadvantages of operating the service corporation as a C corporation, S corporation or LLC, with particular emphasis on the case law addressing unreasonably high compensation in the case of professional corporations operating as C corporations and unreasonably low compensation in the case of professional corporations operating as S corporations. Additionally, this presentation discusses planning opportunities to avoid attacks based on unreasonably high compensation, including electing S corporation status, and focuses on alternatives for avoiding or minimizing the built-in gain tax imposed under Section 1374 in connection with a C corporation's conversion to S corporation status.
Ronald A. Levitt, Esq., shareholder, Sirote & Permutt, P.C., Birmingham, AL
Stephen R. Looney, Esq., shareholder, Dean, Mead, Egerton, Bloodworth, Capouano & Bozarth, P.A., Orlando, FL

9.30 a.m. **Refreshment Break**

9.45 a.m. **THE IMPACT OF THE HEALTH CARE BILL ON CLOSELY-HELD BUSINESS**
The Patient Protection and Affordable Health Care and Reconciliation Acts will undoubtedly affect individuals and entities throughout the American economy. The focus of this presentation is on their impact on tax and other planning for closely-held business. The increased self-employment/FICA tax on upper income individuals, as well as the new Medicare tax on unearned income, will obviously affect choice of entity and other tax planning. However, the complex new rules intended to drastically increase the number of individuals covered by health insurance will also have an impact on the design and implementation of virtually all employer fringe benefit programs. The goal of this presentation is to provide an overview and approach on how to handle these new issues, including the dizzying array of transition rules.
Thomas J. Nichols, Esq., shareholder, Meissner Tierney Fisher & Nichols S.C., Milwaukee, WI

10.45 a.m. **CAN YOU SPELL M&A WITH AN S IN IT?**
A discussion of current structures for buying or selling an S corporation by a financial buyer or a strategic buyer in a taxable or nontaxable transaction, including purchase of the target S corporation stock, the purchase of assets, qualified stock purchase under Section 338(h)(10) treated as a deemed asset sale for tax purposes, and a taxable or nontaxable merger. The impact of the installment sale rules, the negotiation of tax representations and warranties and tax indemnities, and the tax consequences of the disposition of qualified subchapter S subsidiaries and other disregarded entities are also discussed. Typical fact patterns are illustrated in hypothetical problems involving S corporations and S corporation subsidiaries as the target and as the acquiring corporation.
C. Wells Hall, III, Esq., partner, Mayer Brown LLP, Charlotte, NC

11.45 a.m. **Lunch Recess**

1 p.m. **TAX PLANNING WITH QUALIFIED SUBCHAPTER S SUBSIDIARIES AND SINGLE MEMBER LIMITED LIABILITY COMPANIES**
This discussion addresses the use of the QSub and the single member LLC in various planning contexts, including acquisitions and divestitures. Among the topics discussed are formation and termination issues, including sales of single member entities, and use of single member entities in international tax planning.
Jerald David August, Esq., *partner, Fox Rothschild LLP, West Palm Beach, FL & Philadelphia, PA*
Richard A. Shaw, Esq., *special counsel, Higgs, Fletcher & Mack LLP, San Diego, CA*

2.15 p.m. **Refreshment Break**

2.30 p.m. **DIVISIONS AND MERGERS OF PARTNERSHIPS**
Exploration of how single member and multi-member partnerships and LLCs can be combined or split up including potential termination, taxation and attribute impact. Analysis of partial cash outs and impact if the entities operate outside the United States.
NY: Michael Hirschfeld, Esq., *partner, Dechert LLP, New York, NY*
SD: Stephen M. Breitstone, Esq., *partner, Meltzer, Lippe, Goldstein & Breitstone LLP, Mineola, NY*

3.30 p.m. **PLANNING CONSIDERATIONS IN WORKING WITH SERVICE BASED PROFITS INTERESTS IN PARTNERSHIPS**
Discussion focuses on the history behind the various tax methods for characterizing and taxing the issuance, ownership and sale of service based profits interests. The carried interest legislation, if enacted, will be a central part of the presentation. Impact on allocations and basis is also highlighted.
Terence F. Cuff, Esq., *partner, Loeb & Loeb LLP, Los Angeles, CA*

5 p.m. **Recess**

EVENING SESSION

5.15–
6.55 p.m. **FUNDAMENTALS OF PARTNERSHIP AND REAL ESTATE TAXATION**
This session provides useful background that is helpful for attendees who do not have extensive experience in the taxation of partnerships and real estate.
Blake D. Rubin, Esq., *partner, McDermott Will & Emery LLP, Washington, DC*
Panelists from the following day's program may also attend.



DAY 3: TUESDAY, OCT. 19/NOV. 16

8 a.m. **Continental Breakfast**
Single-Day Registration and Distribution of Materials

PARTNERSHIPS, LLCs, AND REAL ESTATE

*Chair: Blake D. Rubin, Esq., partner, McDermott Will & Emery LLP,
Washington, DC*

8.30 a.m. **HOT TOPICS IN PARTNERSHIP AND REAL ESTATE TAXATION:
THE GOVERNMENT PERSPECTIVE**

An overview of recent and pending developments in partnership and real estate taxation from the government perspective. An opportunity to hear first-hand the views of two key government officials about what's important, why it's important, and what the government is doing about it.

**Robert J. Crnkovich, Esq., senior counsel, Office of Tax Policy,
U.S. Department of the Treasury, Washington, DC**

**Curtis G. Wilson, Esq., associate chief counsel (passthroughs & special
industries), Internal Revenue Service, Washington, DC**

Blake D. Rubin, Esq., partner, McDermott Will & Emery LLP, Washington, DC

9.15 a.m. **NEW LEGISLATION ON CARRIED INTERESTS**

The new carried interest legislation dramatically changes the tax landscape for partnerships that issue "profits only" interests to key executives and other service providers. Hear about the ramifications of the new legislation and what you can do about it from one of the nation's leading practitioners.

Blake D. Rubin, Esq., partner, McDermott Will & Emery LLP, Washington, DC

10.15 a.m. **Refreshment Break**

10.30 a.m. **PARTNERSHIP AND REAL ESTATE WORKOUTS
AND DEBT RESTRUCTURINGS**

Somebody wise once observed that real estate is a business with a 10-year business cycle and a 5-year memory. How to dull the tax pain, including the new stimulus bill provision allowing deferral of cancellation of indebtedness income and regulations on partnership debt-for-equity exchanges.

NY: Peter J. Genz, Esq., partner, King & Spalding LLP, Atlanta, GA

James B. Sowell, Esq., principal, KPMG LLP, Washington, DC

SD: Kevin Thomason, Esq., partner, Thompson & Knight LLP, Dallas, TX

Fred T. Witt, Esq., director, Deloitte Tax LLP, Phoenix, AZ

11.45 a.m. **Lunch Recess**

1.15 p.m. **RECOURSE OR NONRECOURSE? TREATMENT OF LIABILITIES
IN A COMPLEX WORLD**

Disregarded entities and complex modern financing arrangements complicate the analysis of whether a liability is recourse or nonrecourse for a variety of important purposes under the Code, including allocation of partnership liabilities and determination of cancellation of indebtedness income. Are there any answers to these fundamental questions?

**NY: Jon G. Finkelstein, Esq., partner, McDermott Will & Emery LLP,
Washington, DC**

**SD: Andrea M. Whiteway, Esq., partner, McDermott Will & Emery LLP,
Washington, DC**

2 p.m.

PLANNING POTPOURRI MINI-PANELS

- New Economic Substance Legislation
- What to Look For and Negotiate in Like-Kind Exchange Documents
- “Green” Tax Incentives

NY: Jeffrey G. Davis, Esq., *partner, Mayer Brown LLP, Washington, DC*

Jeffrey H. Paravano, Esq., *partner, Baker Hostetler LLP, Washington, DC*

Robert D. Schachat, Esq., *principal, Ernst & Young LLP, Washington, DC*

Steven R. Schneider, Esq., *director, Goulston & Storrs, P.C., Washington, DC*

SD: Adam M. Cohen, Esq., *partner, Holland & Hart LLP, Denver, CO*

Adam M. Handler, Esq., *principal, PricewaterhouseCoopers LLP,
Los Angeles, CA*

James M. Lowy, Esq., *principal, Ernst & Young LLP, San Francisco, CA*

Barbara Spudis de Marigny, Esq., *partner, Gardere Wynne Sewell LLP,
Houston, TX*

3 p.m.

Refreshment Break

3.15 p.m.

SERIES LLCs

New regulations on the treatment of “series” limited liability companies create new issues, opportunities and pitfalls. Find out what you need to know about this important new topic.

NY: Howard J. Levine, Esq., *partner, Roberts & Holland LLP, Washington, DC*

SD: William S. Woods, II, *principal, Ernst & Young LLP,
Los Angeles, CA*

4 p.m.

HOT LIKE-KIND EXCHANGE ISSUES

Related party exchanges; build-to-suits, reverse exchanges and parking; exchanges involving partnerships and trusts; tenancy-in-common issues; recent developments on what constitutes “like-kind”; other current issues.

NY: Robert D. Schachat, Esq., *principal, Ernst & Young LLP, Washington, DC*

SD: Adam M. Handler, Esq., *principal, PricewaterhouseCoopers LLP,
Los Angeles, CA*

5 p.m.

Recess

NETWORKING RECEPTION

5 p.m.

It’s never been more valuable or vital to connect with colleagues at NYU’s annual reception. Please be our guest for cocktails and hors d’oeuvres and take the opportunity to meet and greet our distinguished speakers, sponsors, and advisory board members. Also, enjoy this time to meet and network with fellow tax professionals from around the country.

DAY 4: WEDNESDAY, OCT. 20/Nov. 17

8 a.m.

Continental Breakfast

Single-Day Registration and Distribution of Materials

TRUSTS & ESTATES

Co-Chairs: Richard A. Oshins, Esq., *member, Oshins & Associates, LLC,
Las Vegas, NV*

Sanford J. Schlesinger, Esq., *founding partner, Schlesinger Gannon
& Lazetera LLP, New York, NY*

8.30 a.m.

PLANNING IN UNCERTAIN TIMES—THROUGH THE LOOKING GLASS?

The speaker discusses the impact of any estate tax legislation which may be enacted after January 1, 2010; the effect of the repeal of the estate tax for 2010, in the absence of any estate tax legislation which would be retroactive to January 1, 2010, including its effect on existing estate planning instruments and drafting new estate planning instruments; the consequences of carryover basis in 2010, if it has not

been retroactively repealed; and the effect of the "sunset" provisions which become operative on January 1, 2011, if they continue in force.

Sanford J. Schlesinger, Esq., *founding partner, Schlesinger Gannon & Lazetera LLP, New York, NY*

9.30 a.m. **WHAT'S HOT AND WHAT'S NOT IN SOPHISTICATED LIFE INSURANCE PLANNING**

This presentation includes a detailed analysis of two related techniques used in sophisticated life insurance planning – private premium financing and private split-dollar (together known as private premium funding)—as a way to reduce (or even eliminate) the transfer tax consequences of funding irrevocable life insurance trusts with large amounts of premium. The presentation reviews the legal and tax consequences of each of those forms of private premium funding, and compares and contrasts them. In addition, the presentation analyzes one of the more opaque issues in life insurance in sophisticated life insurance planning today—what is the “fair market value” of a policy for income or transfer tax purposes? This issue comes up in transferring policies during an insured’s lifetime, by gift or sale, in a variety of contexts, and there is one answer for some income tax purposes and potentially another answer for some gift tax purposes.

Lawrence Brody, Esq., *partner, Bryan Cave LLP, Saint Louis, MO*

10.30 a.m. **Refreshment Break**

10.45 a.m. **INSTALLMENT SALES TO IDGTs**

The sale to an intentional grantor trust has become the leading estate freeze technique, particularly in light of recent challenges to the continued use of GRATs. Yet, practitioners seeking to do a sale to an intentional grantor trust must face many questions about the method used to create a grantor trust, the effects of the ending of grantor trust status, the structure of the promissory note, and how to assure that the transaction is respected as a sale, rather than a gift with a retained income interest. This presentation addresses all of these issues, and several others that go into implementing a safe and effective sale to an intentional grantor trust.

NY: Michael D. Mulligan, Esq., *member, Lewis, Rice & Fingersh, L.C., Saint Louis, MO*

SD: Howard M. Zaritsky, J.D., LL.M. (Tax), *independent estate planning consultant, Rapidan, VA*

12 p.m. **Lunch Recess**

1.15 p.m. **PLANNING FOR THE GENERATION-SKIPPING TRANSFER TAX**

This program focuses on the planning techniques that are available to reduce the impact of the generation-skipping transfer tax. Topics discussed include: taking advantage of the absence of the tax in 2010; transferring property to GST exempt trusts in 2010; effective use of GST exemptions; qualified and unqualified severances; and using double skips.

Carlyn S. McCaffrey, Esq., *partner, Weil, Gotshal & Manges LLP, New York, NY*

2.15 p.m. **Refreshment Break**

2.30 p.m. **THE ARTHUR D. SEDERBAUM MEMORIAL LECTURE
FAMILY LIMITED PARTNERSHIPS: THE CONTINUING SAGA**

As the courts continue to decide valuation and family limited partnership cases, the current valuation trends are analyzed and the significant new cases are discussed. The panelists provide guidance for creating, implementing, and preserving the successful FLP.

NY & SD: John W. Porter, Esq., *partner, Baker Botts L.L.P., Houston, TX*
Richard A. Oshins, Esq., *member, Oshins & Associates, LLC, Las Vegas, NV*

Sanford J. Schlesinger, Esq., *founding partner, Schlesinger Gannon & Lazetera LLP, New York, NY*

NY: Michael D. Mulligan, Esq., *member, Lewis, Rice & Fingersh, L.C., Saint Louis, MO*
Martin M. Shenkman, MBA, CPA, PFS, J.D., *principal, Martin M. Shenkman, P.C., Paramus, NJ*
SD: Howard M. Zaritsky, J.D., LL.M. (Tax), *independent estate planning consultant, Rapidan, VA*
D. John Thornton, Esq., *senior partner, Thornton, Byron LLP, Boise, ID*

5 p.m. **Recess**

EVENING SESSION

5.15–
6.55 p.m. **ETHICAL ISSUES FOR ESTATE TAX PRACTITIONERS**

Estate tax planning and the preparation of Forms 706 can give rise to a myriad of ethical, penalty and criminal issues. From Circular 230, to IRC 6694 to IRC 7201 and 7206(2), there are several rules governing the conduct of estate tax practitioners. The panel reviews those rules and walks through a series of hypothetical fact patterns to illustrate how the rules apply in every-day practice.
Chair: Bryan C. Skarlatos, Esq., partner, Kostelanetz & Fink, LLP, New York, NY
NY & SD: Deborah A. Butler, Esq., *associate chief counsel, procedure and administration, Office of Chief Counsel, Internal Revenue Service, Washington, DC*

NY: Karen L. Hawkins, Esq., *director, Internal Revenue Service, Office of Professional Responsibility, Washington, DC*

Christopher S. Rizek, Esq., *member, Caplin & Drysdale, Chartered, Washington, DC*

Diana L. Wollman, Esq., *partner, Sullivan & Cromwell LLP, New York, NY*

SD: Miriam L. Fisher, Esq., *partner, Morgan, Lewis & Bockius LLP, Washington, DC*

Gersham Goldstein, Esq., *Stoel Rives LLP, Portland, OR*

DAY 5: THURSDAY, OCT. 21/NOV. 18

8 a.m. **Continental Breakfast**
Single-Day Registration and Distribution of Materials

CORPORATE TAX

Co-Chairs: Lewis R. Steinberg, Esq., managing director and head of U.S. strategic advisory, investment banking division, Credit Suisse, New York, NY

Stephen D. Rose, Esq., *partner, Munger, Tolles & Olson LLP, Los Angeles, CA*

8.30 a.m. **VALUING PRIVATELY HELD ASSETS IN TROUBLED TIMES**

An expert explores valuation issues related to privately held businesses and reviews recent developments—both favorable and worrisome. This session helps you to identify the pitfalls and planning opportunities in the valuation of compensatory equity interests; gifting of interests in privately held businesses; purchase price allocations in acquisitions; built-in gains for S corp conversions; ESOPs; and other transactions.

Lance S. Hall, ASA, *co-founder and president, FMV Opinions, Inc., New York, NY*

9.45 a.m. **Refreshment Break**

10 a.m. **ACQUISITION POTPOURRI: DILIGENCE, NEGOTIATION, DRAFTING, AND STATE AND LOCAL TAX CONSIDERATIONS**
This program covers the tax due diligence process, negotiating and drafting provisions in acquisition agreements, and important state and local tax considerations.
Peter L. Faber, Esq., *partner, McDermott Will & Emery LLP, New York, NY*
Raj Tanden, Esq., *partner, Proskauer Rose LLP, Los Angeles, CA*

12 p.m. **Lunch Recess**

1.30 p.m. **THE USE OF PARTNERSHIPS AND LLCs IN CORPORATE TAX PLANNING**
A discussion of the issues, opportunities, and potential traps presented when partnerships and LLCs are used in corporate transactions. Coverage includes the use of partnerships and LLCs in consolidated groups, as well as a variety of other interesting interactions between the rules of Subchapter K and Subchapter C.
Eric B. Sloan, Esq., *co-managing principal, passthroughs, National Tax Office, Deloitte Tax LLP, New York, NY*

3 p.m. **Refreshment Break**

3.15 p.m. **HOT CORPORATE TAX TOPICS**
This panel discusses recent legislative, regulatory, and judicial developments in corporate tax. The speakers focus on topics that present planning opportunities, as well as those that may be traps for the unwary.

NY & SD: Eric Solomon, Esq., *national tax director, Ernst & Young LLP, Washington, DC*

NY: Joseph M. Pari, Esq., *partner, Dewey & LeBoeuf LLP, Washington, DC*

Mark J. Silverman, Esq., *partner, Steptoe & Johnson LLP, Washington, DC*

SD: John J. Clair, Jr., Esq., *partner, Latham & Watkins LLP, Los Angeles, CA*

Laurence J. Stein, Esq., *partner, Latham & Watkins LLP, Los Angeles, CA*

5 p.m. **Recess**

EVENING SESSION

5.15–
6.55 p.m. **FUNDAMENTALS OF INTERNATIONAL TAXATION**
This session provides an overview of the U.S. tax rules governing foreign persons engaging in investment and other activities in the United States and U.S. persons engaging in investment and other activities outside the United States.
William B. Sherman, Esq., *partner, Holland & Knight LLP, Fort Lauderdale, FL*



DAY 6: FRIDAY, OCT. 22/NOV. 19

8 a.m. **Continental Breakfast**
Single-Day Registration and Distribution of Materials

HOT TAX TOPICS

Chair: William G. Cavanagh, Esq., partner, Chadbourne & Parke LLP, New York, NY

8.30 a.m. **HOT TAX TOPICS**
A fast-paced survey of important but lesser-publicized hot federal and state tax planning and tax litigation issues including: mergers and acquisition issues; state corporate income and sales tax nexus; income, deduction and capitalization issues; tax-exempt organizations; foreign tax issues; and tax controversy strategy tips.
William G. Cavanagh, Esq., partner, Chadbourne & Parke LLP, New York, NY

10.45 a.m. **Refreshment Break**

INTERNATIONAL TAX

Chair: William B. Sherman, Esq., partner, Holland & Knight LLP, Fort Lauderdale, FL

11 a.m. **TAX PLANNING FOR FOREIGN INBOUND INVESTMENTS AND BUSINESS ACTIVITIES**
This session builds on general U.S. tax rules governing foreign inbound transactions by providing practical tax planning strategies in the context of specific case studies, involving various types of foreign activities in the United States, including: sale and distribution of foreign manufactured goods in the U.S.; manufacturing in the U.S.; licensing by a foreign licensor to a U.S. licensee; investing in U.S. real estate; and investing in U.S. stocks, bonds and other portfolio assets.
William B. Sherman, Esq., partner, Holland & Knight LLP, Fort Lauderdale, FL
Leonard Schneidman, Esq., managing director, WTAS LLC, Boston, MA

12.15 p.m. **Lunch Recess**

1.45 p.m. **PROVIDING PRACTICAL TAX ADVICE IN EXPANDING A CLIENT'S BUSINESS OVERSEAS**
This session provides practical structuring considerations for U.S. persons investing in and conducting business activities in jurisdictions outside of the United States by analyzing case studies that explore the controlled foreign corporation, passive foreign investment company, foreign tax credit, check-the-box and other relevant rules applicable to such U.S. taxpayers.
NY: Richard E. Andersen, Esq., partner, Patton Boggs LLP, New York, NY
SD: David Forst, Esq., partner, Fenwick & West LLP, Mountain View, CA

3.15 p.m. **Refreshment Break**

3.30 p.m. **INTERNATIONAL TAX COMPLIANCE AND TRANSPARENCY—A WHOLE NEW WORLD**
This panel discusses several of the far reaching provisions of U.S. tax and other law requiring information disclosure and other compliance obligations relating to international transactions, focusing on the recently enacted Foreign Account Tax Compliance Act as well as the Proposed FBAR Regulations that were issued in March 2010, and in light of OECD Global Forum on Transparency and Exchange of Information. Additionally, the panel provides an update on the status of the IRS Offshore Income Reporting Initiative as well as current options for taxpayers with noncompliance.
Kevin E. Packman, Esq., partner, Holland & Knight LLP, Miami, FL
Neil A. J. Sullivan, CPA, TEP, owner, International Tax Compliance Strategy, Scarsdale, NY

4.30 p.m. **Recess**

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GENERAL INFORMATION

FULL-WEEK CONFERENCE FEES AND DISCOUNTS

The full-week conference fee includes tuition, continental breakfast, networking reception on Tuesday evening, refreshment breaks, and one set of course materials. A **Full-Week Individual Registration** is \$1,980 for all six days. If you register before September 10, you will qualify for the **15% Early-Bird Full-Week Registration discount** (\$1,683). If two or more individuals register from the same firm at the same time, each person qualifies for the **15% Full-Week Team Discount** (\$1,683 each). If you are a **full-time government official** or a **full-time university professor**, you receive a 15% discount off a full-week registration. If you are a **solo practitioner**, work for a **firm with fewer than 5 professionals**, or work for a **nonprofit organization**, you receive a 15% discount off a full-week registration. **Note:** *Discount offers may not be combined.* Full and partial scholarships based on financial need are available as well. To request an application, please call (212) 992-3320, fax (212) 992-3650, or e-mail your request to scps.atl@nyu.edu.

SINGLE- AND MULTI-DAY CONFERENCE FEES AND DISCOUNTS

Single- and multi-day conference fees include tuition, continental breakfast, refreshment breaks, one set of course materials for the day(s) of your attendance, and admission to Tuesday's networking reception. **Single-Day Registration** is \$575 for one day. If you register for **2 days**, you qualify for a 10% discount (\$1,035); **3 days**, receive a 20% discount (\$1,380); **4 days**, receive a 30% discount (\$1,610); and **5 days**, receive a 40% discount (\$1,725). **Note:** *Discount offers may not be combined.*

CORPORATE GROUP DISCOUNTS

We recognize that your organization may not be able to afford the time and expense to send all of its employees to the 69th IFT for the entire week. To accommodate those organizations that wish to send large groups to attend a sampling of sessions, we offer a special Corporate Group Rate for 5 or more attendees. Please take advantage of this option. Remember, **shared registrations are not permitted** (i.e. you may not register a firm or a single member of a firm and pass along a single badge). **Only registered attendees are eligible to receive continuing education credits.** We want all of our attendees to benefit from a simple and efficient registration process. For more details, please call Kathleen Costello at (212) 992-3320 or e-mail scps.atl@nyu.edu.

BADGE AND MATERIAL PICK-UP

The NYU Institute on Federal Taxation Registration Desk will open, and materials will be available beginning at 10.30 a.m. on Sunday. The conference Registration Desk will be open at 8 a.m. Monday through Friday.

PRESS BADGES

If your publication plans to cover the NYU 69th Institute on Federal Taxation, please e-mail coverage strategy and press credentials to scps.press@nyu.edu.

CANCELLATION AND SUBSTITUTION POLICY

A written request for cancellation must be faxed to (212) 992-3650 or e-mailed to scps.atl@nyu.edu to the attention of: Conference Administration. If your request is received by October 1 for New York or by October 29 for San Diego, you will receive a 100% tuition refund less a \$250 cancellation fee. Due to financial obligations incurred by NYU, there are no refunds available during the two weeks prior to the conference. If you are unable to attend the Institute but would like to send a substitute, please fax written notification to (212) 992-3650 or e-mail scps.atl@nyu.edu no later than October 12 for New York or November 1 for San Diego.

CONFERENCE MATERIALS

Course materials are provided for each day of the Institute for which you are registered. Included in the conference fee, you may select to receive a set of the materials for the day(s) of your attendance in either hard copy format or on a CD-ROM. The hard copy written materials are the bound book(s) containing the articles and documents prepared by the speakers relative to the day(s) of your attendance. The CD-ROM is the electronic data version of the course materials and contains the same articles and documents in PDF format. CD-ROMs do not contain audiofiles. If you wish to receive both the hard copy and electronic version of the course materials, there is an additional fee of \$125. Registrants who do

not select a desired format will receive their course materials based on format availability. Please note that materials not provided to NYU in advance may be available in hard copy on-site and will not be on the CD-ROM. Course materials may be purchased by confirmed registrants only. Matthew Bender & Co., Inc., a member of the LexisNexis Group®, publishes comprehensive articles written by speakers, based on their presentation at the NYU Institute. For additional information regarding the NYU Publications, please visit the Matthew Bender/LexisNexis exhibit booth at the California Institute, call (908) 673-3363 or e-mail david.t.soborski@lexisnexis.com

SHIPPING OF CONFERENCE MATERIALS

Arrangements have been made with a full-service shipping company to ship registrants' conference materials to their offices at the conclusion of the conference. This service is at the individual's expense, and may include a boxing and handling charge. Registrants who do not wish to use this service should make shipping arrangements with the hotel business center or leave space in their luggage for transporting materials home. This service will be available on Thursday from 1–5 p.m. and Friday from 9 a.m.–5 p.m. at the NYU Registration Desk.

NEW YORK CONFERENCE LOCATION AND HOTEL ACCOMMODATIONS

The **Grand Hyatt New York** hotel is conveniently located in midtown Manhattan on Park Avenue at Grand Central Station. It is a short walk to nearby Broadway theaters, Fifth Avenue shopping, the Empire State Building, Times Square, and major museums. Help NYU continue to provide a quality Institute at the best possible cost by utilizing NYU-selected hotels when making your travel arrangements. Single or double occupancy rooms are available at the NYU group rate of \$369. *The Grand Hyatt has a limited number of rooms with two double beds. If you require a double room, please make your reservation as soon as possible.* **To make your reservation, call (800) 233-1234 or (212) 883-1234 and identify yourself as attending the NYU conference.** New York City is one of the most popular destinations for fall travel. We urge you to make your hotel and travel plans early to avoid disappointment. Hotel rooms can sell out prior to the cut-off date. These rooms will be held as a block, unless exhausted, until September 20, at which time they will be released to the general public.

SAN DIEGO CONFERENCE LOCATION AND HOTEL ACCOMMODATIONS

The **Hotel del Coronado**, a national landmark, is one of the largest beach resorts on the North American Pacific coast and is situated conveniently near the San Diego Zoo and Sea World. Help NYU continue to provide a quality Institute at the best possible cost by utilizing NYU-selected hotels when making your travel arrangements. Single or double occupancy rooms are available at The Hotel Del Coronado at the NYU group rate of \$260 **by calling (800) 468-3533**. Resort rooms at \$299 and Premier rooms at \$362 are also available. *In addition to the rates set forth above, the Hotel del Coronado has a daily resort fee of \$20 per room, per night charge that covers a number of hotel services and amenities that would customarily be charged to each guest individually.* Book your reservation in advance. Hotel rooms can sell out prior to cut-off date. These rooms will be held as a block, unless exhausted, until October 11, at which time they will be released to the general public.

SPECIAL NEEDS

Any participants with special needs, such as physical, are encouraged to e-mail scps.atl@nyu.edu or call (212) 992-3320 **at least two weeks prior** to the conference start date to indicate their particular requirement.

PARTICIPANT LIST

A participant list derived from information provided to NYU at the time of registration will be distributed to attendees at check-in. Early registration is vital to ensure inclusion on the participant list. To appear, your registration must be received and processed by NYU before close of business Tuesday, October 7. Please plan accordingly.

CONTINUING EDUCATION CREDIT

The School of Continuing and Professional Studies at New York University is a recognized leader in professional continuing education. New York University's Division of Programs in Business's Department of Accounting, Taxation, and Legal Programs has been certified by the New York State Continuing Legal Education Board as an Accredited Provider of continuing legal education in the State of New York. These conferences meet the educational requirements of many organizations and agencies with mandatory CLE/CPE/CE filing requirements. We urge you to contact our office at (212) 992-3320 **at least 30 days prior** to the conference start date to ensure the availability of credit for a specific MCLE state as we cannot guarantee that credit will be applied for in all cases.

NASBA



New York University's School of Continuing and Professional Studies Division of Programs in Business's Department of Accounting, Taxation, and Legal Programs is registered with the National Association of State Boards of Accountancy (NASBA), as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the

acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417. Web site: <http://www.nasba.org>. Delivery Method: Group live. Program Level: Overview. NASBA Fields of Study: Taxes; Regulatory Ethics. Prerequisite: No prerequisite. Advanced Preparation: No advanced preparation required.

New York and Texas require sponsors to individually register with their states as continuing professional education sponsors; New York University's School of Continuing and Professional Studies is a registered sponsor in the state of New York (Sponsor ID# 000493) and the state of Texas (Sponsor ID#000439).

CERTIFIED FINANCIAL PLANNERS



Each CFP licensee must complete 30 hours of continuing education each reporting period. The reporting period is a two-year period ending on the last day of the licensee's renewal month. New York University has filed the 69th Institute on Federal Taxation with the Certified Financial Planner Board of Standards. For more information regarding acceptance of these conferences for continuing education credit, please call (212) 992-3320.

IRS CONTINUING PROFESSIONAL EDUCATION CREDITS



Internal Revenue Service
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NYU's School of Continuing and Professional Studies is a qualified sponsor (Sponsor#673) of continuing professional education required for

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ESTIMATED CONTINUING EDUCATION CREDITS

Except where indicated, CLE credits are in the categories of Professional Practice/Practice Management. CLE boards define a credit hour as either 60 minutes or 50 minutes. Recommended CPE credits are in the following NASBA fields of study: Taxes, Regulatory Ethics. In accordance with the Standards of the National Registry of CPE Sponsors, CPE credits are based on a 50-minute hour. Please note that not all state boards accept half credits.

Full-Week Credit Hours: 45.5 60-minute hrs.
(This includes all evening session workshops.) 54.5 50-minute hrs.

The following is a daily breakdown of the credit hours for those attending single days:

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday
8.0 <i>60-min. hrs.</i>	*8.25 <i>60-min. hrs.</i>	6.5 <i>60-min. hrs.</i>	**8.25 <i>60-min. hrs.</i>	*8.0 <i>60-min. hrs.</i>	6.0 <i>60-min. hrs.</i>
9.5 <i>50-min. hrs.</i>	*10.0 <i>50-min. hrs.</i>	7.5 <i>50-min. hrs.</i>	**10.0 <i>50-min. hrs.</i>	*9.5 <i>50-min. hrs.</i>	7.0 <i>50-min. hrs.</i>

*This includes 1.5 60-minute hours or 2.0 50-minute hours of credit for an evening session.
**This includes 1.5 60-minute hours or 2.0 50-minute hours of ethics credit for an ethics evening session.

A certificate of attendance is given to each registrant and validated upon completion of a full-week, single-, or multi-day registration. For questions concerning credit hours or approvals, please call (212) 992-3320.

SPONSORSHIP AND EXHIBIT OPPORTUNITIES

For information on becoming an Institute Sponsor or exhibiting at the conference, please contact Kathleen Costello at (212) 992-3320 or kathleen.costello@nyu.edu.

IFT REGISTRATION INSTRUCTIONS

You may photocopy the registration form. Please submit a separate form or complete a separate online registration session for each registrant. Registrations will not be processed unless accompanied by a check or credit card information. To ensure the accuracy of your information, it is imperative that you type or print clearly.

ELECTRONIC CONFIRMATION FOR ALL REGISTRATION METHODS

Your e-mail address is your registration ID. Confirmation of registrations submitted online, by mail, fax, or phone will be sent via e-mail to the email address provided to NYU. Please use an individual e-mail address for each registrant.

Note: Confirmations may display the start and end dates of the ENTIRE Institute; please check the conference agenda for individual dates and times. If a confirmation is not received within one week of online registration submission (allow 2-3 weeks for registrations sent by mail/fax/phone), please contact your firm's IT firewall administrator or e-mail scps.atl@nyu.edu to request a duplicate copy.

TO REGISTER ONLINE

By Internet: You may register for the Individual Full-Week and the Early-Bird Full-Week registration options online using your credit card at www.scps.nyu.edu/ift.

Note: At this time, you may only register for the Individual Full-Week and the Early-Bird Full-Week registration options online. To register for a single or multi-day registration or to take advantage of one of several full-week discount options such as the Full-Week Team Discount or the Full-Week Government Official Discount, you must do so by phone, fax, or mail.

For further information, or if you need help registering, please call our conference administrators at (212) 992-3320.

OTHER REGISTRATION OPTIONS

By Fax: You may fax your credit card information to us 24 hours a day at (212) 995-4677.

By Mail: To register by mail, simply fill out the registration form and return it with a credit card authorization or check payable to New York University, to: New York University, Institute on Federal Taxation, 25 West 4th Street, Room 203, New York, NY 10012.

By Phone: You may register by phone with your Discover® Card, Visa®, American Express®, or MasterCard®, by calling (212) 992-3320, Monday–Friday, 9 a.m.–5 p.m. EST.

Note: Each person attending the IFT must register individually by using a separate form, or in a separate online registration session. Sharing registrations is NOT permitted. Only registered attendees are eligible to receive continuing education credits. Please call (212) 992-3320 or e-mail scps.atl@nyu.edu for information on customizing a group discount to fit your needs.

For further information regarding administrative policies such as complaints and refunds, please call our conference administrators at (212) 992-3320.

About the NYU School of Continuing and Professional Studies (NYU-SCPS)

The Division of Programs in Business is one of several comprehensive academic divisions within NYU-SCPS. Established in 1934, the School is one of NYU's 15 schools and colleges dedicated to academic excellence and innovation. NYU-SCPS captures the expertise of key sectors where New York leads globally: Accounting, Taxation and Legal Programs, Human Capital Management, Information Technology, Marketing, and Finance; Real Estate; Hospitality, Tourism, and Sports Management; Global Affairs; Philanthropy; Communications Media, Publishing, Digital Arts, and Design; and the Liberal and Allied Arts, among others. Vibrant professional and academic networks attract full-time undergraduate and graduate students immersed in university life, working professionals in 14 graduate programs, and New Yorkers and visiting students of all backgrounds enrolled in 2,500 continuing education courses, certificate programs, conferences, and seminars annually. NYU-SCPS is widely considered to be the most complete example of NYU's founding commitment to be "In and of the City"—and of the World.

IFT REGISTRATION FORM

CHOOSE EITHER:

1. FULL-WEEK REGISTRATION

Check one for registration and payment:

- INDIVIDUAL FULL-WEEK REGISTRATION \$1,980 NY SD
- EARLY-BIRD FULL-WEEK REGISTRATION \$1,683 NY SD
To qualify: Your registration must be received by September 10.
- TEAM FULL-WEEK DISCOUNT REGISTRATION \$1,683 EACH NY SD
*To qualify: Team must be from the same firm and register together.
Each team member must register.*
- FULL-TIME GOVERNMENT OFFICIAL/FULL-TIME UNIVERSITY PROFESSOR FULL-WEEK DISCOUNT REGISTRATION \$1,683 EACH NY SD
To qualify: Please provide proof of employment with registration.
- SMALL FIRM/SOLO PRACTITIONER/NONPROFIT FULL-WEEK DISCOUNT REGISTRATION \$1,683 EACH NY SD
To qualify: Please provide company letterhead with registration.

OR:

2. SINGLE-DAY REGISTRATION

Step 1: Check the day(s) for which you wish to register:

NY: SUNDAY MONDAY TUESDAY WEDNESDAY THURSDAY FRIDAY
SD: SUNDAY MONDAY TUESDAY WEDNESDAY THURSDAY FRIDAY

Step 2: Check one for payment:

1 DAY = \$575 2 DAYS = \$1,035 3 DAYS = \$1,380
 4 DAYS = \$1,610 5 DAYS = \$1,725

COURSE MATERIALS

Please select the format you prefer for your course materials (*please choose only one*)

- CD-ROM OR HARD COPY BOOK
 \$125 FOR BOTH HARD COPY BOOK AND CD-ROM

Registrants not selecting a desired format will receive their course materials based on format availability.

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