



The Taxation Section of The State Bar of California

2011 Annual Meeting of the California Tax Bar & California Tax Policy Conference

The Premier California Tax Education Event

Qualifies for
16.25 Hours MCLE
(including 1.5 hours Legal Ethics),
Legal Specialization
and **CPE Credit**



NOVEMBER 3-5, 2011

The Fairmont San Jose
170 South Market Street
San Jose, CA



Register at <http://taxation.calbar.ca.gov>

The

State Bar

of California

Taxation Section

in partnership

with the

California

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Tax Board

and the California

State Board

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present the

2011 Annual Meeting

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California Tax Bar

& California Tax

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On behalf of the Taxation Section of The State Bar of California, I invite you to California's premier tax event, the *2011 Annual Meeting of the California Tax Bar & California Tax Policy Conference*.

This year we are providing 40 educational sessions, including full multiple-day program tracks covering significant topics in State and Local Tax, Estate and Gift Tax, and Tax Procedure and Litigation. We will also have courses devoted to the latest developments in the taxation of Corporate and Business Entities, Income Tax, International Tax, Tax Legislation, Tax Policy, and courses co-developed by the Young Tax Lawyers. Programs feature state and federal government officials from the Internal Revenue Service, United States Tax Court, U.S. Department of Justice, California Franchise Tax Board, California State Board of Equalization, California Employment Development Department, California State Controller's Office, and the California Office of the Attorney General, as well as other taxing authorities.

All programs are open to *all* meeting registrants, which include corporate tax managers, attorneys, tax accountants, financial planners, enrolled agents, government tax officials, legislators and their staff, students, and other tax professionals.

Aside from the exceptional educational content, the Conference presents the unique opportunity for registrants to engage in many networking events throughout the weekend—activities designed to let attendees meet, confer, and mingle with colleagues and government officials on an informal basis. Among the events scheduled are major luncheons with keynote speakers on Thursday and Saturday; committee luncheons on Friday; an annual dinner complete with entertainment comedian *Nate Bargatze* on Friday night; and cocktail receptions on Thursday and Friday evenings, including a special Young Tax Lawyer networking event on Thursday evening at the nearby TANQ nightclub.

We are excited about this year's Annual Meeting of the California Tax Bar & California Tax Policy Conference, and hope you *do know the way to San Jose* to join us for an extraordinary event and weekend!

Bradley R. Marsh, Chair

2011 Annual Meeting of the California Tax Bar & California Tax Policy Conference





PROGRAMS BY COMMITTEE

(Programs sponsored by multiple committees are listed under each committee. The program number precedes the title.)

CORPORATE & PASS-THROUGH ENTITIES

- [5] A Practical Approach to Changes in Ownership
- [8] Using Business Entities in Estate Planning
- [9] Making Lemonade: Squeezing the Most Out of Losses
- [11] Section 108 Relief for Partnership and S Corporation Debt Workouts
- [14] Payroll Tax Audits: Best Strategies
- [26] Business Transfers of Assets: Consideration of State and Local Tax Issues
- [40] Current Developments in Corporate Taxation

CTPC (STATE & LOCAL)

- [1] California and Other State Tax Litigation: What's Hot and What's Not
- [4] Up in the Sky! Cloud Computing From a State Tax Perspective
- [5] A Practical Approach to Changes in Ownership
- [6] California's Taxation of Trusts: Compliance and Creativity
- [7] Handling a California Sales (and Use) Tax Audit and Appeal
- [10] The Framework that Shapes and Constrains California's Tax System
- [13] State Tax Administration: A Comparative Approach
- [16] A Detailed Examination of the California Sales Factor
- [17] Income Taxation of Same-Sex Couples
- [20] Ask the Experts: The Impact of Financial Accounting in the State and Local Realm
- [23] The True Costs of Litigating in California: A Focused Look at Taking a State Tax Case Through California's Court System
- [26] Business Transfers of Assets: Consideration of State and Local Tax Issues
- [29] "Competent Authority": What Happens When More than One State Wants to Tax the Same Income or Transactions?
- [32] California Chief Counsel Roundtable
- [33] Bankruptcy for Tax Lawyers
- [35] Treatment of Intangibles: A Multi-Tax Examination
- [38] California Legislation: 2011 in Review

ESTATE & GIFT

- [2] GRATs & CLATs - It's Now or Never
- [5] A Practical Approach to Changes in Ownership
- [6] California's Taxation of Trusts: Compliance and Creativity
- [8] Using Business Entities in Estate Planning
- [12] Watch Out, It Could Be a Skip! GSTT Pitfalls
- [15] Death, Taxes & Malpractice: Avoiding the Top Ten Mistakes in Estate and Tax Planning
- [18] Estate Tax Litigation
- [22] Ethics: The Estate Planner's Roadmap to Navigating Conflicts of Interest
- [25] The Importance of a Good Appraisal: What the Government Appraisers Have to Say
- [28] Estate Planning for Non-Citizens and Multi-Nationals
- [31] Estate & Gift Tax Update: The Party's Over in 2013

EXEMPT ORGANIZATIONS

- [3] Joint Ventures with For-Profit Entities; L3C Options

INCOME & OTHER

- [17] Income Taxation of Same-Sex Couples
- [24] New Reporting and Disclosure Obligations and (of Course) Related Penalties
- [33] Bankruptcy for Tax Lawyers

INTERNATIONAL

- [6] California's Taxation of Trusts: Compliance and Creativity
- [19] International Roundtable
- [28] Estate Planning for Non-Citizens and Multi-Nationals
- [39] "Ready or Not, Here it Comes": The Hire Act, FATCA and the New Voluntary Disclosure Initiative

PROCEDURE & LITIGATION

- [7] Handling a California Sales (and Use) Tax Audit and Appeal
- [14] Payroll Tax Audits: Best Strategies
- [21] IRS Collections
- [23] The True Costs of Litigating in California: A Focused Look at Taking a State Tax Case Through California's Court System
- [24] New Reporting and Disclosure Obligations and (of Course) Related Penalties
- [25] The Importance of a Good Appraisal: What the Government Appraisers Have to Say
- [27] Criminal Tax Enforcement, Trials, and Sentencing
- [30] The End of *National Muffler*
- [33] Bankruptcy for Tax Lawyers
- [34] Federal Procedural Roundtable
- [36] Penalties: Return Preparers, Abusive Tax Shelters, and Circular 230
- [39] "Ready or Not, Here it Comes": The Hire Act, FATCA and the New Voluntary Disclosure Initiative

TAX POLICY, LEGISLATION & PRACTICE

- [10] The Framework that Shapes and Constrains California's Tax System
- [30] The End of *National Muffler*
- [37] Taxation in the Virtual Space

YOUNG TAX LAWYERS

- [2] GRATs & CLATs - It's Now or Never
- [7] Handling a California Sales (and Use) Tax Audit and Appeal
- [8] Using Business Entities in Estate Planning
- [14] Payroll Tax Audits: Best Strategies



GOVERNMENT SPEAKERS

(State and Federal Government Speaker Names Available at Press Time)

William D. Alexander, Associate Chief Counsel (Corporate)
Internal Revenue Service, Washington, DC

Deborah Butler, Associate Chief Counsel (Procedure & Administration)
Internal Revenue Service, Washington, DC

Ron Cerruti, Engineering & Valuation Territory Manager
Internal Revenue Service, San Francisco

Andrea Chang, Tax Counsel IV
California Franchise Tax Board, Rancho Cordova

John Chiang, California State Controller
Office of the State Controller, Sacramento

Stephen M. Cordi, Deputy Chief Financial Officer
District of Columbia Office of Tax and Revenue, Washington, DC

Michael J. Cornez, Tax Counsel IV
California Franchise Tax Board, Rancho Cordova

Robert J. Crnkovich, Senior Counsel
United States Department of Treasury, Washington, DC

Greg Day, Tax Counsel IV
California State Board of Equalization, Sacramento

Patricia A. Donahue, Area Counsel SB/SE
Internal Revenue Service, San Francisco

Randy Ferris, Acting Chief Counsel
California State Board of Equalization, Sacramento

Cory Fong, Tax Commissioner
North Dakota Office of State Tax Commissioner, Bismarck, ND

Gale Garriott (Invited), Executive Director
Federation of Tax Administrators, Washington, DC

David Gemmingen, Tax Counsel IV
California Franchise Tax Board, Rancho Cordova

Jeffrey Graybill, Tax Counsel IV
California State Board of Equalization, Sacramento

Michael Gregory, Engineering & Valuation Territory Manager
Internal Revenue Service, St. Paul, MN

Rick Goss, Assistant Special Agent in Charge, Criminal Investigations
Internal Revenue Service, Oakland

Karen L. Hawkins, Director, Office of Professional Responsibility
Internal Revenue Service, Washington, DC

Mel Hadley, Collection Program Manager
Internal Revenue Service, Oakland

Brian A. Hamer, Director
Illinois Department of Revenue, Chicago, IL

Bradley M. Heller, Tax Counsel IV
California State Board of Equalization, Sacramento

William C. Hilson, Jr., Tax Counsel IV
California Franchise Tax Board, Rancho Cordova

Hon. Mark Holmes, Judge
United States Tax Court, Washington, DC

Jerome Horton, Chairman
California State Board of Equalization, Monterey Park

Joe Huddleston, Executive Director
Multistate Tax Commission, Washington, DC

Carl Joseph, Assistant Chief Counsel, Multistate Bureau
California Franchise Tax Board, Rancho Cordova

Hon. Harold Kahn, Judge
San Francisco Superior Court, San Francisco

Beverly Katz, Special Counsel to the Associate Chief Counsel, PSI
Internal Revenue Service, Washington, DC

Michelle Korbas, Industry Counsel, High Technology
Internal Revenue Service, Oakland

Patrick Kusiak, Assistant Chief Counsel, Technical Resources Bureau
California Franchise Tax Board, Rancho Cordova

James McCann, Valuation Specialist
Internal Revenue Service, San Francisco

Richard Moon, Tax Counsel IV
California State Board of Equalization, Sacramento

Thomas Moore (Invited), Tax Division Chief
United States Attorney's Office, San Francisco

Michele Mosley-Ostby, Chief of Field Audit Compliance Division
California Employment Development Department, Sacramento

Annette Nellen, Professor
San Jose State University, San Jose

Scott O'Briant, Special Agent in Charge, Criminal Investigations
Internal Revenue Service, Oakland

Christopher Parker, Tax Counsel III
California Franchise Tax Board, Rancho Cordova

Shannan Pavao, Staff Counsel
California Employment Development Department, Sacramento

Melissa Potter, Tax Counsel IV
California Franchise Tax Board, Rancho Cordova

Carole Ruwart, Tax Counsel III
California State Board of Equalization, Sacramento

Chris Schutz, Tax Counsel IV
California State Board of Equalization, Sacramento

Steve Sims, Taxpayer Advocate
California Franchise Tax Board, Sacramento

Stephen Toomey (Invited), Senior Counsel, Income Tax & Accounting
Internal Revenue Service, Washington, DC

Trent Usitalo (Invited), Senior Counsel SB/SE
Internal Revenue Service, San Francisco

Geoff Way, Chief Counsel
California Franchise Tax Board, Sacramento

Hon. Robert A. Wherry, Jr., Judge
United States Tax Court, Washington, DC

Betty T. Yee, Member
California State Board of Equalization, San Francisco



PROGRAM SCHEDULE

The California Tax Policy Conference Programs are given in **red**. Programs and speakers are subject to change.

Thursday, November 3, 2011 | 8:00 am-5:45 pm

Conference Registration and MCLE Sign-in

Thursday, November 3, 2011 | 10:00 am-11:30 am

1.5 Hours MCLE, Legal Specialization and CPE Credit

**[1] California and Other State Tax Litigation:
 What's Hot and What's Not**
CTPC (State & Local)

Does the FTB have the authority to look behind EZ vouchers? Have the courts determined the proper order in which dividends are paid from earnings and profits? Are strict liability penalties unconstitutional? Esteemed SALT practitioners from the private and public sectors will conduct an interactive discussion of significant recent and pending litigation cases. The principal focus of the discussion will be on California cases with a mix of noteworthy cases from other jurisdictions.

Speaker(s):

- Jeffrey Graybill**
California State Board of Equalization, Sacramento
- William C. Hilson, Jr.**
California Franchise Tax Board, Rancho Cordova
- Kendall L. Houghton, Moderator**
Alston & Bird LLP, Washington, DC
- Jane May**
McDermott Will & Emery, Chicago, IL
- Brian W. Toman**
Reed Smith LLP, San Francisco

Thursday, November 3, 2011 | 10:00 am-11:30 am

1.5 Hours MCLE, Legal Specialization and CPE Credit

[2] GRATs & CLATs - It's Now or Never
Estate & Gift, Young Tax Lawyers

This presentation will explore the current status of GRATs and CLATs and provide practitioners with practical insight as to when and when not to utilize these planning options. The speakers will discuss the risks and benefits of using GRATs and CLATs in the current planning environment, recent developments, and what future legislation may portend for the vehicles. The program will discuss the mechanics of Grantor Retained Annuity Trusts, including "zeroed out rolling" GRATs, multi-generational GRATs, "shark fin" CLATs, and other special techniques.

Speaker(s):

- Sean R. Kenney**
Myers Urbatsch, P.C., San Francisco
- Paul Lee**
Bernstein Global Wealth Management, New York, NY
- Autumn Ronda**
Valensi Rose PLC, Los Angeles
- Jason Schingler**
Worden Williams APC, Solana Beach

Thursday, November 3, 2011 | 10:00 am-11:30 am

1.5 Hours MCLE, Legal Specialization and CPE Credit

**[3] Joint Ventures with For-Profit
 Entities; L3C Options**

Tax Exempt Organizations

Low profit limited liability companies, commonly called L3Cs, are businesses that are formed to further social benefit or charitable missions. But unlike charities, L3Cs are for-profit entities that are open to investors who have decided it makes sense to "do good" and accept a lower return on their investments. California does not yet have an L3C statute, but several states do. This panel will discuss options for Californians wishing to use this new business model, including types of businesses that might benefit from this model, formation and choice of jurisdiction, practitioners' experiences using certain states' L3C statutes, and will discuss elements of actual L3C operating agreements.

Speaker(s):

- Cecily L. Jackson-Zapata, Moderator**
Cecily Jackson-Zapata, Attorney at Law, Los Angeles
- Becki Kammerling**
Law Office of Becki Kammerling, Santa Monica
- Mark E. Powell**
Albrecht & Barney, Irvine

Thursday, November 3, 2011 | 11:40 am-12:40 pm

1 Hour MCLE, Legal Specialization and CPE Credit

**[4] Up in the Sky! Cloud Computing
 From a State Tax Perspective**

CTPC (State & Local)

Data storage in the electronic age has given rise to more and more services being offered electronically, with software and data being hosted remotely on behalf of companies. Panelists will provide a short technological overview of cloud computing followed by an interactive discussion of the various state and local tax issues that come into play, including the existence of nexus, whether cloud computing transactions are subject to sales or use tax, how the income of cloud computing service providers should be apportioned and related policy considerations.

Speaker(s):

- Brian Balingit**
Grant Thornton LLP, San Francisco
- Andrea Chang**
California Franchise Tax Board, Rancho Cordova
- Bradley Marsh**
Winston & Strawn LLP, San Francisco
- Terry Ryan, Moderator**
Apple Inc., Cupertino



Thursday, November 3, 2011 | 11:40 am-12:40 pm

1 Hour MCLE, Legal Specialization and CPE Credit

[5] A Practical Approach to Changes in Ownership

Estate & Gift, Corporate & Pass-Through Entities, State & Local

This presentation will focus on the nuts and bolts of minimizing - or avoiding altogether - reassessment of California property taxes in the event of a transfer of real property.

Speaker(s):

Frayda L. Bruton

Frayda L. Bruton, Attorney at Law, Sacramento

Christopher J. Matarese

Ajalat, Polley, Ayoob & Matarese, Glendale

Carol Ruwart

California State Board of Equalization, Sacramento

Thursday, November 3, 2011 | 11:40 am-12:40 pm

1 Hour MCLE, Legal Specialization and CPE Credit

[6] California's Taxation of Trusts: Compliance and Creativity

Estate & Gift, State & Local

A review of California law and challenges for trustees applying the law to the terms of real-world trusts. The discussion will include taxation of ESBTs, accumulation distributions, and possible solutions to past compliance problems.

Speaker(s):

Wendy Abkin

Abkin Law LLP, San Francisco

Christopher Parker

California Franchise Tax Board, Rancho Cordova

Thursday, November 3, 2011 | 12:45 pm-2:30 pm

Conference Opening Luncheon and Keynote Address with Presentation of the Benjamin F. Miller Award



John D. Cahill



Jerome Horton

Ticketed Event #41. \$45 per person.

Keynote address by **Jerome Horton**, Chairman, California State Board of Equalization. Presentation of the *Benjamin F. Miller Award* to **John D. Cahill**, Cahill Davis & O'Neall LLP, Los Angeles.



Sponsored by Ernst & Young LLP

Thursday, November 3, 2011 | 2:40 pm-3:55 pm

1.25 Hours MCLE, Legal Specialization and CPE Credit

[7] Handling a California Sales (and Use) Tax Audit and Appeal

CTPC (State & Local), Procedure & Litigation, Young Tax Lawyers

Our panel of sales and use tax experts will discuss how to handle sales and/or use tax audits and appeals with the State Board of Equalization, including procedural rules and practical tips for overcoming potential road blocks.

Speaker(s):

Julian Chavez

Ryan, San Francisco

Annie Huang

Pillsbury Winthrop Shaw Pittman LLP, San Francisco

William Lasher, Moderator

eBay Inc., San Jose

Chris Schutz

California State Board of Equalization, Sacramento

Mark N. Stefan

Ernst & Young LLP, San Jose

Thursday, November 3, 2011 | 2:40 pm-3:55 pm

1.25 Hours MCLE, Legal Specialization and CPE Credit

[8] Using Business Entities in Estate Planning

Corporate & Pass-Through Entities, Estate & Gift, Young Tax Lawyers

Discussion will include the use of corporations, limited liability companies, family limited partnerships, among others, in the context of estate planning. Topics will include buy-sell agreements, business succession planning, and other important issues.

Speaker(s):

Dennis Leonard

Ramsbacher Prokey LLP, San Jose

Belan Wagner

Wagner Kirkman Blaine Klomparens & Youmans LLP, Mather

William Weintraub

Elkins Kalt Weintraub Reuben Gartside LLP, Los Angeles



Thursday, November 3, 2011 | 2:40 pm-3:55 pm

1.25 Hours MCLE, Legal Specialization and CPE Credit

[9] Making Lemonade: Squeezing the Most Out of Losses

Corporate & Pass-Through Entities, State & Local

In a world where economic losses abound, effective utilization of tax losses is paramount. Panelists will take an in-depth look at the use of losses by pass-through entities, including their allocation among LLC members, recent passive activity loss cases and rulings, the at-risk limits, loss disallowance in related party sales, using back-to-back to free up losses in S corporations, and passive activity losses and their interaction with LLC members. Panelists will also focus on planning for net operating losses at the California level and key differences between federal and California law.

Speaker(s):

Bradford Dewan

Miller Monson Peschal Polacek & Hoshaw, San Diego

Scott Ewing

Deloitte Tax LLP, Rancho Cordova

Tom Henning, Moderator

Allen Matkins Leck Gamble Mallory & Natsis LLP, Los Angeles

Thursday, November 3, 2011 | 4:05 pm-5:35 pm

1.5 Hours MCLE, Legal Specialization and CPE Credit

[10] The Framework that Shapes and Constrains California's Tax System

CTPC (State & Local), Tax Policy, Legislation & Practice

California's tax system is shaped by many factors including U.S. and state constitutions, the voter initiative process, the state-local relationship, federal legislation and rulings, uniformity demands and ideals, the budget process, and more. Consider California's unique voter initiative process and outcomes like Proposition 26 or the paradoxical relationship between uniformity and autonomy at the state tax level. Consider the parameters of federalism in the context of California taxes and the role of uniformity efforts at the Multistate Tax Commission. These factors and others will be discussed by the panelists in the context of how they shape California's current tax system and possibilities for reform.

Speaker(s):

Betty T. Yee

Member, California State Board of Equalization, San Francisco

Michele Pielsticker

Sutherland Asbill & Brennan LLP, Sacramento

Gregory Turner, Moderator

Council on State Taxation, Washington, DC

Prentiss Willson

Consultant, Larkspur

Patrick J. Kusiak

California Franchise Tax Board, Rancho Cordova

Thursday, November 3, 2011 | 4:05 pm-5:35 pm

1.5 Hours MCLE, Legal Specialization and CPE Credit

[11] Section 108 Relief for Partnership and S Corporation Debt Workouts

Corporate & Pass-Through Entities

The program will focus on the tax aspects of the realization of cancellation of indebtedness (COD) income under Section 61(a)(12) and the opportunities for planning for exclusion or deferral under Section 108. Special emphasis will be placed on partnership debt workouts. This program will focus on the various tax issues involved in restructuring the debt of financially distressed S corporations, including the effect of forgiveness of debt on the S corporation's tax attributes and the pitfalls of entering into arrangements with creditors that may constitute inadvertently issuing a second class of stock (thereby terminating the corporation's S election).

Speaker(s):

Robert J. Crnkovich

United States Department of Treasury, Washington, DC

Beverly Katz

Internal Revenue Service, Washington, DC

Fred Witt

Deloitte Tax LLP, Phoenix, AZ

Thursday, November 3, 2011 | 4:05 pm-5:35 pm

1.5 Hours MCLE, Legal Specialization and CPE Credit

[12] Watch Out, It Could be a Skip! Common GSTT Pitfalls

Estate & Gift

This program will provide an overview of federal GSTT and highlight common pitfalls in GSTT planning and compliance (including rules governing the GSTT annual exclusion, affirmative and automatic allocations of the GSTT exemption and related elections), planning opportunities and possible means of addressing prior mistakes. GSTT planning considerations and recent developments most relevant to the uncertain tax environment will be discussed as well.

Speaker(s):

Julie Kwon

McDermott Will & Emery LLP, Menlo Park



Thursday, November 3, 2011 | 6:00 pm-7:00 pm

Thursday Conference Reception

(Complimentary, RSVP required)

Sponsored by Sutherland Asbill & Brennan LLP, and Chapman University School of Law LLM in Taxation Program, Golden Gate University School of Law, LLM in Taxation Program, Loyola Law School Tax LLM Program, and University of San Diego School of Law LLM Program.



Thursday, November 3, 2011 | 7:00 pm-9:00 pm

Young Tax Lawyer Reception at TANQ

(San Jose Marriott Hotel)



Ticketed Event #43. \$25 Cover Charge (space is limited, RSVP early)

We're making it fun this year. The Young Tax Lawyers will not hold a group committee lunch. Instead, plan to join us at the inaugural YTL Mixer. Thanks to our generous sponsors we have exclusive use of the perfect place to mix and mingle—TANQ a fun nightclub

located on the ground floor of the adjacent San Jose Marriott Hotel. Enjoy complimentary hors d'oeuvres and hosted drinks while networking with your friends and colleagues. Sponsored by Valensi Rose PLC and Wagner Kirkman Blaine Klomprens & Youmans LLP.



Friday, November 4, 2011 | 7:30 am-8:00 am

Continental Breakfast

(Complimentary, RSVP required)

Friday, November 4, 2011 | 7:30 am-5:45 pm

Conference Registration and MCLE Sign-in

Friday, November 4, 2011 | 8:30 am-10:00 am

1.5 Hours MCLE, Legal Specialization and CPE Credit

[13] State Tax Administration: A Comparative Approach

CTPC (State & Local)

Join high ranking officials from California, Illinois, North Dakota and the District of Columbia for a compare and contrast roundtable-style discussion of each State's approach to tax administration. Panelists will discuss policy considerations pertaining to each State's approach to federal conformity, audit streamlining strategies in the wake of recent revenue concerns, efficient utilization of administrative appeal processes, and transparency and predictability among taxpayers.

Speaker(s):

Deputy CFO Stephen M. Cordi
 District of Columbia Office of Tax and Revenue, Washington, DC

Harley Duncan, Moderator
 KPMG LLP, Washington, DC

Commissioner Cory Fong
 North Dakota Office of State Tax Commissioner, Bismarck, ND

Director Brian A. Hamer
 Illinois Department of Revenue, Chicago, IL

Chairman Jerome Horton
 California State Board of Equalization, Monterey Park

J. Pat Powers, Moderator
 Baker & McKenzie LLP, Palo Alto

Friday, November 4, 2011 | 8:30 am-10:00 am

1.5 Hours MCLE, Legal Specialization and CPE Credit

[14] Payroll Tax Audits: Best Strategies

Procedure & Litigation, State & Local, Young Tax Lawyers

This program will focus on the practical ways of handling both federal and state payroll tax audits. Payroll audits can center on a number of issues, including independent contractor status, fringe benefits, and executive compensation (including Section 409A compliance). This program will give the attendees guidance and tips to help their business clients prepare for and withstand the payroll tax audit.

Speaker(s):

Dennis Brager
 Brager Tax Law Group, Los Angeles

IRS Representative [TBD]

Michele Mosley-Ostby
 California Employment Development Department, Sacramento

Shannan Pavao
 California Employment Development Department, Sacramento

William Weissman
 Littler Mendelson, P.C., Walnut Creek



Friday, November 4, 2011 | 8:30 am-10:00 am

1.5 Hours MCLE, Legal Specialization and CPE Credit

[15] Death, Taxes & Malpractice: Avoiding the Top Ten Mistakes in Estate and Tax Planning
Estate & Gift

While death and (some) taxes may be unavoidable, malpractice is not. This presentation will focus on the most common mistakes practitioners make in estate and tax planning and will provide recommendations on how to avoid them.

Speaker(s):

Michael G. Desmarais

Law Offices of Michael G. Desmarais, Los Gatos

James V. Quillinan

Hopkins & Carley, San Jose

Friday, November 4, 2011 | 10:10 am-11:25 am

1.25 Hours MCLE, Legal Specialization and CPE Credit

[16] A Detailed Examination of the California Sales Factor

CTPC (State & Local)

Much has changed on the California landscape when it comes to sourcing sales for apportionment purposes. Are services and intangibles subject to market state sourcing? Cost of performance sourcing? Have the rules changed with regard to sourcing sales of tangible personal property? Must the new market state sourcing rules be used to determine whether nexus exists under the expanded doing business standards? How do California's new rules stack up against other states? Join our panelists for an in-depth and timely review of the sourcing rules pertaining to California's sales factor.

Speaker(s):

Pilar Mata

Sutherland Asbill & Brennan LLP, Washington, DC

Kerne Matsubara

Pillsbury Winthrop Shaw Pittman LLP, San Francisco

Melissa Potter

California Franchise Tax Board, Rancho Cordova

Ali Vahdat

Ernst & Young LLP, Los Angeles

Barry Weissman, Moderator

Chevron Corporation, San Ramon

Friday, November 4, 2011 | 10:10 am-11:25 am

1.25 Hours MCLE, Legal Specialization and CPE Credit

[17] Income Taxation of Same-Sex Couples

CTPC (State & Local), Income & Other

The increase in the number of states providing marriage-type benefits to same-sex couples has left a tension between state and federal income tax law. As federal law only recognizes marriage between a man and a woman, this panel will focus on the problems inherent in this disparity, including federal and state filing and reporting requirements, community property issues and planning alternatives.

Speaker(s):

Prof. Patricia A. Cain

University of Santa Clara School of Law, Santa Clara

David Rice

David Lee Rice, APLC, Torrance

Steve Sims

California Franchise Tax Board, Sacramento

Stephen Toomey (Invited),

Internal Revenue Service, Washington, D.C.

Friday, November 4, 2011 | 10:10 am-11:25 am

1.25 Hours MCLE, Legal Specialization and CPE Credit

[18] Estate Tax Litigation

Estate & Gift

Trends in tax litigation affecting estate tax practice abound. Our panel of seasoned courtroom participants will discuss the latest in estate tax litigation, including relevant and related audit topics.

Speaker(s):

John Porter

Baker Botts, Houston, TX

John Prokey

Ramsbacher Prokey LLP, San Jose

Hon. Robert A. Wherry, Jr.

United States Tax Court, Washington, DC

Trent Usitalo (Invited)

Internal Revenue Service, San Francisco

Friday, November 4, 2011 | 10:10 am-11:25 am

1.25 Hours MCLE, Legal Specialization and CPE Credit

[19] International Roundtable

International

Our panel of distinguished international tax experts will discuss hot topics and recent trends affecting international taxation.

Speaker(s):

Thomas Giordano-Lascari

Wayne R. Johnson & Associates PLC, Los Angeles

Michelle Korbas

Internal Revenue Service, Los Angeles

Patrick Martin

Procopio, Cory, Hargreaves Savitch, LLP, San Diego



Friday, November 4, 2011 | 11:35 am-12:35 pm

1 Hour MCLE, Legal Specialization and CPE Credit

[20] Ask the Experts: The Impact of Financial Accounting in the State and Local Realm
CTPC (State & Local)

Because new accounting rules and new interpretations of existing rules are proliferating, the level of scrutiny on businesses' application of these rules has increased exponentially. Application of a financial accounting standard that may be useful at the federal level could become misleading and useless at state and local levels if accounting rules are not interpreted and applied with unique issues in state and local taxation in mind. Come with your questions! Panelists will answer audience questions and discuss some of these unique issues, including California's conformity efforts relating to the disclosure of uncertain tax positions at the federal level and the latest developments on ASC 450 (FAS 5) and ASC 740 (FAS 109 and FIN 48).

Speaker(s):

Curt Barnett, Moderator

L.A. Fitness International, LLC, Los Angeles

Scot Grierson

Grant Thornton, LLP, Irvine

Ligia Machado

PricewaterhouseCoopers LLP, Sacramento

Brian Tillinghast

Deloitte Tax LLP, San Francisco

Glenn Walsh

Ernst & Young LLP, Los Angeles

Friday, November 4, 2011 | 11:35 am-12:35 pm

1 Hour MCLE, Legal Specialization and CPE Credit

[21] IRS Collections

Procedure & Litigation

With substantial power to freeze or seize assets while pursuing collections, the IRS can easily disrupt the operations of your clients' businesses or their lives. This program provides a practical guide to defending against collection activity by focusing on crucial steps in the collection process, how to preserve your clients' assets and freedom of action as the process unfolds, how to respond to and negotiate with the IRS, the Appeals process, and practical techniques for penalty abatement. The program will also include IRS procedures related to nominees, alter egos, and transferees.

Speaker(s):

Mel Hadley

Internal Revenue Service, Oakland

Steve Mather

Kajan Mather Barish, Beverly Hills

David Porter

Law Office of David B. Porter, San Francisco

Friday, November 4, 2011 | 11:35 am-12:35 pm

1 Hour Legal Ethics MCLE, Legal Specialization and CPE Credit

[22] Ethics: The Estate Planner's Roadmap to Navigating Conflicts of Interest
Estate & Gift

Conflicts can be an especially tricky area for estate planners. This course will provide tips and strategies for recognizing ethical conflicts and how to deal with them.

Speaker(s):

Philip B. Feldman

Coblentz, Patch, Duffy & Bass LLP, San Francisco

Jonathan Hughes

Howard Rice, San Francisco

Friday, November 4, 2011 | 12:45 pm-1:45 pm

Committee Luncheons

Ticketed Event for Pre-purchased Box Lunch (#45-52). \$35 per person.

Designated meeting rooms will be posted at the Conference for committee meetings. Some committees will be combined in the same meeting space. Box lunches may be pre-ordered.

Friday, November 4, 2011 | 1:55 pm-3:10 pm

1.25 Hours MCLE, Legal Specialization and CPE Credit

[23] The True Costs of Litigating in California: A Focused Look at Taking a State Tax Case Through California's Court System

CTPC (State & Local), Procedure & Litigation

California taxpayers are required to pay the tax in dispute before being able to bring a lawsuit in court given California's status as a pay-to-play state. Aside from being required to pay the tax and penalties, taxpayers are often unaware of the true costs of taking a case into court and the oft uncertainty surrounding the case as it progresses through California's court system. This unique panel of speakers will explore some of the more common issues that arise in state tax litigation from the perspectives of a taxpayer's counsel, government's counsel and the judiciary.

Speaker(s):

Michael J. Cornez

California Franchise Tax Board, Rancho Cordova

Greg Day

California State Board of Equalization, Sacramento

Tim Gustafson, Moderator

Morrison & Foerster LLP, Sacramento

Honorable Harold Kahn

Superior Court, San Francisco

Jeffrey M. Vesely

Pillsbury Winthrop Shaw Pittman LLP, San Francisco



Friday, November 4, 2011 | 1:55 pm-3:10 pm

1.25 Hours MCLE, Legal Specialization and CPE Credit

[24] New Reporting and Disclosure Obligations and (of Course) Related Penalties

Income & Other, Procedure & Litigation

Recent legislation has significantly changed information reporting - as to both who must report and how it is reported. In addition, in an effort to identify potentially auditable positions over the past few years, the IRS has imposed other mandatory disclosure rules under Section 6011. This panel will focus on these reporting requirements, including "new" information reporting rules, reportable transactions, and the penalties related thereto.

Speaker(s):

Deborah Butler

Internal Revenue Service, Washington, DC

Michelle Ferreira

Greenberg Traurig, LLP, San Francisco

Larry Langdon

Mayer Brown, Palo Alto

Friday, November 4, 2011 | 1:55 pm-3:10 pm

1.25 Hours MCLE, Legal Specialization and CPE Credit

[25] The Importance of a Good Appraisal: What the Government Appraisers Have to Say

Estate & Gift, Procedure & Litigation

This presentation examines the vital importance of obtaining an accurate appraisal and the government's approach to valuation and discounts in the context of LLCs, Section 409A issues, stock paid to employees, closely-held businesses, and other important tax transactions.

Speaker(s):

Ron Cerruti

Internal Revenue Service, San Francisco

Michael Gregory

Internal Revenue Service, St. Paul, MN

Mark Higgins, Moderator

Higgins, Marcus & Lovett, Inc., Los Angeles

James McCann

Internal Revenue Service, San Francisco

Friday, November 4, 2011 | 3:20 pm-4:20 pm

1 Hour MCLE, Legal Specialization and CPE Credit

[26] Business Transfers of Assets: Consideration of State and Local Tax Issues

CTPC (State & Local), Corporate & Pass-Through Entities

From unpaid taxes of the seller to taxes triggered by the transaction, there are several state and local tax issues that can affect the overall acquisition cost of assets. Panelists will explore a variety of issues, including mitigation of successor liability; taxes triggered by the transaction, including local documentary transfer taxes with respect to corporate change in controls; property tax implications, especially involving software (e.g., *Cardinal Health*); transferability of credits and incentives; and the income/franchise tax implications of an acquisition.

Speaker(s):

John M. Allan

Jones Day, Atlanta, GA

David Gemmingen,

California Franchise Tax Board, Rancho Cordova

Bradley M. Heller

California State Board of Equalization, Sacramento

Dan Kostenbauder, Moderator

Hewlett-Packard Company, Palo Alto

Ethan D. Millar

Alston & Bird LLP, Los Angeles

Friday, November 4, 2011 | 3:20 pm-4:20 pm

1 Hour MCLE, Legal Specialization and CPE Credit

[27] Criminal Tax Enforcement, Trials and Sentencing

Procedure & Litigation

Criminal tax prosecutions are on the rise. Taking a hypothetical income tax evasion case and following it from referral to the Criminal Investigation Division, through investigation, referral to Department of Justice and the US Attorney, plea negotiations, trial preparation, trial and sentencing, this panel of government prosecutor and defense attorneys will discuss some of the recent trends and recurring issues which have arisen in criminal tax enforcement. For example, how will the government prove a defendant willfully failed to report offshore income? Will the defense be successful in excluding key government exhibits? What evidence does the government consider in determining whether to proceed with criminal enforcement? How can you convince the government to not pursue criminal enforcement?

Speaker(s):

Thomas Moore (Invited)

United States Attorney's Office, San Francisco

Scott O'Briant

Internal Revenue Service, Oakland

Martin A. Schainbaum

Martin A. Schainbaum PLC, San Francisco



Friday, November 4, 2011 | 3:20 pm-4:20 pm

1 Hour MCLE, Legal Specialization and CPE Credit

**[28] Estate Planning for Non-Citizens
and Multi-Nationals**

International, Estate & Gift

This panel will review the strategies and issues for estate planners dealing with non-citizens and multi-nationals. The discussion will also cover compliance, voluntary disclosure and other related issues, including the Tax Relief Act of 2010.

Speaker(s):

M. Katharine Davidson

Holland & Knight LLP, Los Angeles

Fabien Gaglio

Hottinger Bank, Geneva, Switzerland

Wayne Johnson

Wayne R. Johnson & Associates PLC, Los Angeles

Friday, November 4, 2011 | 4:30 pm-5:45 pm

1.25 Hours MCLE, Legal Specialization and CPE Credit

**[29] "Competent Authority": What Happens
When More than One State Wants to Tax
the Same Income or Transactions?**

CTPC (State & Local)

What tools or processes are available or should be available to state taxpayers when more than one state seeks to tax the same item of income or transactions? At the federal level, when a U.S. taxpayer is subject to actions by the IRS and a tax treaty country that result in double taxation or otherwise are in conflict with treaty provisions, taxpayers can request "competent authority" assistance through the IRS. IRS competent authority will consult with the appropriate foreign competent authority and attempt to reach a mutual agreement that is acceptable to all parties. Nothing comparable exists at the State level – whether it is income tax, sales tax, use tax or any other state-imposed tax. Join this lively panel of speakers for an interactive discussion regarding relevant policy considerations, past experiences and related efforts by the Multistate Tax Commission and Federation of Tax Administrators.

Speaker(s):

Eric Coffill

Morrison & Foerster LLP, Sacramento

Gale Garriott (Invited)

Federation of Tax Administrators, Washington, DC

Joe Huddleston

Multistate Tax Commission, Washington, DC

Pete Lowy, Moderator

Shell Oil Company, Houston, TX

Friday, November 4, 2011 | 4:30 pm-5:45 pm

1.25 Hours MCLE, Legal Specialization and CPE Credit

[30] The End of National Muffler

Procedure & Litigation, Tax Policy, Legislation & Practice

The discussion will cover the recent U.S. Supreme Court case of *Mayo Foundation for Medical Education & Research v. United States* and its resounding conclusion to the twenty-five (25) year debate regarding the level of deference given to treasury regulations issued under the general authority of I.R.C. § 7805(a).

Speaker(s):

Ellen Aprill

Loyola Law School, Los Angeles

Deborah Butler

Internal Revenue Service, Washington, DC

Robert Horwitz

Law Offices of A. Lavar Taylor, Santa Ana

Friday, November 4, 2011 | 4:30 pm-5:45 pm

1.25 Hours MCLE, Legal Specialization and CPE Credit

**[31] Estate & Gift Tax Update: The
Party's Over in 2013**

Estate & Gift

The panel will provide an overview of current developments in estate planning, including a review of important legislation and case law. The presentation will also examine the current status of estate tax law as well as take a look at what the future holds for estate planners.

Speaker(s):

Andy Katzenstein

Proskauer Rose LLP, Los Angeles

Robin Klomparens

Wagner Kirkman Blaine Klomparens & Youmans LLP, Mather

John Ramsbacher

Ramsbacher Prokey LLP, San Jose

Friday, November 4, 2011 | 6:00 pm-7:00 pm

Friday Conference Reception

(Complimentary, RSVP required)

Sponsored by Apheta.





Friday, November 4, 2011 | 7:30 pm

Joint Dinner of the California Tax Policy Conference and Annual Meeting of the California Tax Bar

Ticketed Event #54.

\$60 per person

Tax Annual Meeting & CTPC

Plan to attend this year's first joint annual dinner of the California Tax Bar and California Tax Policy Conference. We are blending a little bit of business with a little bit of fun. Guests will hear from our distinguished keynote speaker, California State Controller **John Chiang**. Over dessert, we will be entertained by comedian **Nate Bargatze**. Born and raised in Old Hickory, Tennessee, Nate made his debut on CMT's "Comedy Stage," followed by a long string of noted appearances, including "Late Night with Conan O'Brien," Comedy Central's "Live at Gotham," and most recently "Comedy Central Presents."



Nate Bargatze



John Chiang

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MORRISON

FOERSTER

Saturday, November 5, 2011 | 7:30 am-8:00 am

Continental Breakfast

(Complimentary, RSVP required)

Saturday, November 5, 2011 | 7:30 am-12:30 pm

Conference Registration and MCLE Sign-in

Saturday, November 5, 2011 | 8:30 am-10:00 am

1.5 Hours MCLE, Legal Specialization and CPE Credit

[32] California Chief Counsel Roundtable

CTPC (State & Local)

A comprehensive annual update of developments in the franchise, sales and use and property tax areas, including significant administrative developments, by our panel of California tax agency Chief Counsels and other state tax experts.

Speaker(s):

Doug Bramhall

KPMG LLP, Tempe, AZ

Randy Ferris

California State Board of Equalization, Sacramento

Jon Iverson, Moderator

Oracle, Redwood City

Chuck Moll

Winston & Strawn LLP, San Francisco

Geoff Way

California Franchise Tax Board, Sacramento

Saturday, November 5, 2011 | 8:30 am-10:00 am

1.5 Hours MCLE, Legal Specialization and CPE Credit

[33] Bankruptcy for Tax Lawyers

Income & Other, Procedure & Litigation, State & Local

In this economic environment, many tax practitioners are finding themselves in an unfamiliar procedural setting: bankruptcy. Bankruptcy is a different game from other forms of tax litigation and controversy matters. Our panelists will explain those differences and what attorneys should know to best advise their clients. This panel will also discuss bankruptcy court and IRS procedures, issues, and recent developments in handling tax matters relating to bankruptcy estates, including key state tax issues.

Speaker(s):

Basil Boutris

Vaught & Boutris LLP, Oakland

Charolette Noel

Jones Day, Dallas, TX

Patricia A. Donahue

Internal Revenue Service, San Francisco

A. Lavar Taylor

Law Offices of A. Lavar Taylor, Santa Ana



Saturday, November 5, 2011 | 8:30 am-10:00 am

1.5 Hours MCLE, Legal Specialization and CPE Credit

[34] Federal Procedural Roundtable

Procedure & Litigation

The Federal Procedural Roundtable has panelists from the US Tax Court, the IRS National Office, IRS Appeals and the Criminal Investigation Division. Panelists will discuss offshore enforcement, the voluntary disclosure program, current tax shelter and penalty issues, Appeals' cases and procedures, mediation, as well as recent IRS activity, reporting requirements and current issues affecting the Tax Court.

Speaker(s):

Deborah Butler

Internal Revenue Service, Washington, DC

Hon. Mark Holmes

United States Tax Court, Washington, DC

Rick Goss

Internal Revenue Service, Oakland

Steven Walker, Moderator

The Law Office of Steven L. Walker, San Jose

Saturday, November 5, 2011 | 10:10 am-11:10 am

1 Hour MCLE, Legal Specialization and CPE Credit

[35] Treatment of Intangibles:

A Multi-Tax Examination

CTPC (State & Local)

Should royalty receipts be sourced as tangible personal property or intangible property for income tax apportionment purposes? Under what circumstances are receipts from intangibles part of the taxable measure for sales and use tax purposes? How should intangibles be valued, if at all, for property tax purposes? Join our panelists for a lively discussion of these timely issues involving the treatment of intangibles from income, sales and use and property tax perspectives.

Speaker(s):

Carl Joseph

California Franchise Tax Board, Rancho Cordova

Richard Moon

California State Board of Equalization, Los Angeles

Kim Reeder

Morgan, Lewis & Bockius LLP, Palo Alto

Arthur R. Rosen

McDermott Will & Emery LLP, New York, NY

Saturday, November 5, 2011 | 10:10 am-11:10 am

*1 Hour MCLE, of which .5 Hour Applies to Legal Ethics;
1 Hour Legal Specialization and CPE Credit*

[36] Penalties: Return Preparers, Abusive Tax Shelters, and Circular 230

Procedure & Litigation

Using real-life examples, this panel will focus on penalties and other potential consequences (such as disciplinary proceedings) that tax return preparers and advisors may be subject to if the IRS determines that they have not met the prescribed standards. The discussion will cover *Canal Corp. v. Commissioner*, Circular 230, and the Office of Professional Responsibility.

Speaker(s):

Erin Collins

KPMG LLP, Los Angeles

Karen L. Hawkins

*Office of Professional Responsibility,
Internal Revenue Service, Washington, DC*

Saturday, November 5, 2011 | 10:10 am-11:10 am

1 Hour MCLE, Legal Specialization and CPE Credit

[37] Taxation in the Virtual Space

Tax Policy, Legislation & Practice

This panel will provide an overview of tax issues involving the Internet and web-based activities and transactions including social media, cloud computing and SaaS. The presentation will address how these businesses, activities and virtual assets are taxed at the international, federal and subnational levels. Planning considerations, dealing with uncertainty and thoughts on how Internet activities should be taxed, if at all, also will be discussed.

Speaker(s):

Barton W. S. Bassett

Morgan, Lewis & Bockius LLP, Palo Alto

Hugh Wesley Goodwin

DLA Piper, East Palo Alto

Annette Nellen

San Jose State University, San Jose

Eric Ryan

DLA Piper, East Palo Alto



Saturday, November 5, 2011 | 11:20 am-12:35 pm

1.25 Hours MCLE, Legal Specialization and CPE Credit

[38] California Legislation: 2011 in Review
CTPC (State & Local)

Do we have federal conformity? Is mandatory single sales factor off the table for good? Use tax reporting – has California cut off its nose to spite its face? This year’s legislative session has been nothing short of volatile given the California budgetary climate. Both the business community and the California tax agencies have been greatly impacted by the many changes to California tax law. Panelists will discuss all recent and significant tax legislation.

Speaker(s):

Bart Baer
Deloitte Tax LLP, San Francisco

Marty Dakessian
Reed Smith LLP, Los Angeles

Johan Klehs
Johan Klehs & Company, Inc., Sacramento

Patrick Kusiak
California Franchise Tax Board, Rancho Cordova

Gina Rodriguez, Moderator
California Taxpayers Association, Sacramento

Saturday, November 5, 2011 | 11:20 am-12:35 pm

1.25 Hours MCLE, Legal Specialization and CPE Credit

**[39] “Ready or Not, Here it Comes”:
The Hire Act, FATCA and the New
Voluntary Disclosure Initiative**
*International, Procedure & Litigation,
Tax Policy, Legislation & Practice*

The discussion will cover the new withholding rules imposed by FATCA, with a focus on payments directed to foreign financial institutions and other foreign entities. After the deadline for the IRS’s new offshore account voluntary disclosure program passes, what’s next? What are the implications of these new disclosures (or missed disclosures)? The panel will discuss the enforcement approaches likely to be taken by the IRS.

Speaker(s):

Laurie Hatten-Boyd
KPMG LLP, Seattle, WA

Sanford Millar
Law Offices of Sanford I. Millar, Los Angeles

Steve Toscher
Hochman Salkin Rettig Toscher & Perez PC, Beverly Hills

Saturday, November 5, 2011 | 11:20 am-12:35 pm

1.25 Hours MCLE, Legal Specialization and CPE Credit

[40] Current Developments in Corporate Taxation
Corporate & Pass-Through Entities

Our panel of distinguished corporate tax experts will discuss current initiatives at the IRS affecting corporations and other recent federal tax developments relating to corporate transactions.

Speaker(s):

William D. Alexander
Internal Revenue Service, Washington, DC

Mark Countryman
Ernst & Young LLP, Washington, DC

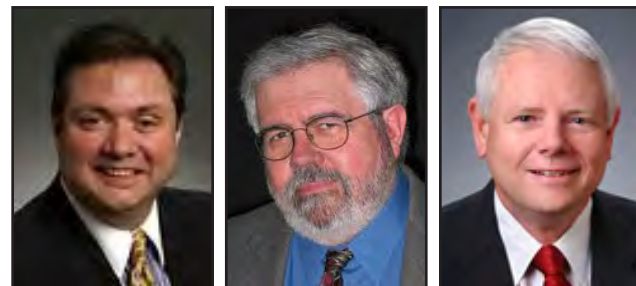
Phillip L. Jelsma
Luce, Forward, Hamilton & Scripps LLP, San Diego

Saturday, November 5, 2011 | 12:45 pm-2:30 pm

**Conference Closing Luncheon and Federal Keynote
Address with Presentation of the V. Judson Klein
Award and Joanne M. Garvey Award**

Ticketed Event #56. \$45 per person

This year’s Saturday luncheon is not to be missed. Attendees are in for a treat as we hear from Pulitzer Prize-winning reporter **David Cay Johnston** after presentation of the *V. Judson Klein Award* to **Wayne R. Johnson**, Wayne R. Johnson & Associates PLC, Los Angeles and the *Joanne M. Garvey Award* to **Terence F. Cuff**, Loeb & Loeb LLP, Los Angeles.



Wayne R. Johnson David Cay Johnston Terence F. Cuff

Saturday, November 5, 2011 | 2:30 pm

Conference Adjourns



REGISTRATION FORM

For those not registering online, complete the Registration Form and Course Selector. Keep a photocopy for your records. Mail or fax the Registration Form and Course Selector. Use a separate Registration Form and Course Selector for each registrant.

BY FAX: 415-538-2368. Credit card registrations only. If pre-registration is faxed, do not mail original form. Fax registrations cannot be confirmed by telephone. Keep a copy of your forms.
BY MAIL: Program Registrations, State Bar of California, 180 Howard Street, San Francisco, CA 94105-1639.

Name: _____ CA State Bar # (if applicable): _____
(Please print or type name as it should appear on your name badge.)

Firm/Company/Organization: _____

Address: _____

City, State: _____ Zip: _____

Telephone: _____ Fax: _____

E-mail Address: _____ Spouse/Guest name: _____
(required for email confirmation)

Your name and contact information may be disclosed to other 2011 Annual Meeting attendees and sponsors. Check here, if you don't want your information disclosed.

FEES (Check one. Registration fee includes Friday and Saturday continental breakfasts and Thursday and Friday receptions.)

Tax Section Members

- \$525 (Early-Bird Pre-registration received by October 14)
- \$595 (Pre-registration received after October 14 and before October 28)
- Non-Section Members** (Price includes 2012 Taxation section membership of \$75)
 - \$600 (Early-Bird Pre-registration received by October 14)
 - \$670 (Pre-registration received after October 14 and before October 28)

- Government Employees** (Attorney/Non-Attorney) \$125
- Law School Faculty/Staff** \$125
- Law Students** \$75
- Young Lawyer** (Attorney in practice 5 years or less) \$325
- Young Lawyer Non-Section Members** \$400
 (Price includes 2012 Taxation section membership of \$75)

TICKETED EVENTS

Thursday, November 3, 2011

- [41] Luncheon (Keynote/Awards) _____ (# in party @ \$45 ea) = \$ _____
- [42] Thursday Reception (FREE) I will attend _____ (# in party) = \$ 0
- [43] Young Tax Lawyer Mixer at TANQ _____ (# in party @ \$25 ea) = \$ _____

Friday, November 4, 2011

- [44] Continental Breakfast (FREE) I will attend _____ (# in party) = \$ 0

Committee Luncheons (at \$35). Check the Committee lunch you plan to attend, below.

- [45] Corporate & Pass-Through Entities
 - [46] Estate & Gift
 - [47] Exempt Organizations
 - [48] Income & Other
 - [49] International
 - [50] State & Local
 - [51] Procedure & Litigation
 - [52] Tax Policy, Practice & Legislation
 - [53] Friday Reception (FREE) I will attend _____ (# in party) = \$ 0
 - [54] Annual Meeting and CTPC Joint Dinner _____ (# in party @ \$60 ea) = \$ _____
- } (# in party) @ \$35 per person = \$ _____

Saturday, November 5, 2011

- [55] Continental Breakfast (FREE) I will attend _____ (# in party) = \$ 0
- [56] Luncheon (Keynote/Awards) _____ (# in party @ \$45 ea) = \$ _____

PAYMENT METHOD Registration fees may be paid by check, VISA or MasterCard (no other credit cards will be accepted).
 Make checks payable to the State Bar of California.

TOTAL AMOUNT ENCLOSED/TO BE CHARGED = \$ _____

CREDIT CARD INFORMATION VISA MasterCard

I authorize the State Bar of California to charge my credit card. We only accept Visa or MasterCard.

Account Number _____ Expiration Date _____

Cardholder's Name _____ Cardholder's Signature _____

For registration information please call 415-538-2508 For program content information please call 415-538-2580

The State Bar of California is a State Bar of California approved MCLE provider.



COURSE SELECTOR (CTPC programs are shown in red.)

Check one box in each time slot below. Retain a copy of this form for your records. Send this form with your Program Registration form.

Name: _____ CA State Bar # (if applicable) _____

Thursday, November 03, 2011

10:00 am-11:30 am
1.5 Hours MCLE, Legal Specialization and CPE Credit

- [1] California and Other State Tax Litigation: What's Hot and What's Not
- [2] GRATs & CLATs - It's Now or Never
- [3] Joint Ventures with For-Profit Entities; L3C Options

11:40 am-12:40 pm
1 Hour MCLE, Legal Specialization and CPE Credit

- [4] Up in the Sky! Cloud Computing From a State Tax Perspective
- [5] A Practical Approach to Changes in Ownership
- [6] California's Taxation of Trusts: Compliance and Creativity

2:40 pm-3:55 pm
1.25 Hours MCLE, Legal Specialization and CPE Credit

- [7] Handling a California Sales (and Use) Tax Audit and Appeal
- [8] Using Business Entities in Estate Planning
- [9] Making Lemonade: Squeezing the Most Out of Losses

4:05 pm-5:35 pm
1.5 Hours MCLE, Legal Specialization and CPE Credit

- [10] The Framework that Shapes and Constrains California's Tax System
- [11] Section 108 Relief for Partnership and S Corporation Debt Workouts
- [12] Watch Out, It Could be a Skip! Common GSTT Pitfalls

Friday, November 04, 2011

8:30 am-10:00 am
1.5 Hours MCLE, Legal Specialization and CPE Credit

- [13] State Tax Administration: A Comparative Approach
- [14] Payroll Tax Audits: Best Strategies
- [15] Death, Taxes & Malpractice: Avoiding the Top Ten Mistakes in Estate and Tax Planning

10:10 am-11:25 am
1.25 Hours MCLE, Legal Specialization and CPE Credit

- [16] A Detailed Examination of the California Sales Factor
- [17] Income Taxation of Same-Sex Couples
- [18] Estate Tax Litigation
- [19] International Roundtable

11:35 am-12:35 pm
1 Hour MCLE, Legal Specialization and CPE Credit

- [20] Ask the Experts: The Impact of Financial Accounting in the State and Local Realm
- [21] IRS Collections
- [22] Ethics: The Estate Planner's Roadmap to Navigating Conflicts of Interest [1 Hour applies to Legal Ethics]

1:55 pm-3:10 pm
1.25 Hours MCLE, Legal Specialization and CPE Credit

- [23] The True Costs of Litigating in California: A Focused Look at Taking a State Tax Case Through California's Court System
- [24] New Reporting and Disclosure Obligations and (of Course) Related Penalties
- [25] The Importance of a Good Appraisal: What the Government Appraisers Have to Say

3:20 pm-4:20 pm
1 Hour MCLE, Legal Specialization and CPE Credit

- [26] Business Transfers of Assets: Consideration of State and Local Tax Issues
- [27] Criminal Tax Enforcement, Trials and Sentencing
- [28] Estate Planning for Non-Citizens and Multi-Nationals

4:30 pm-5:45 pm
1.25 Hours MCLE, Legal Specialization and CPE Credit

- [29] "Competent Authority": What Happens When More than One State Wants to Tax the Same Income or Transactions?
- [30] The End of National Muffler
- [31] Estate & Gift Tax Update: The Party's Over in 2013

Saturday, November 5, 2011

8:30 am-10:00 am
1.5 Hours MCLE, Legal Specialization and CPE Credit

- [32] California Chief Counsel Roundtable
- [33] Bankruptcy for Tax Lawyers
- [34] Federal Procedural Roundtable

10:10 am-11:10 am
1 Hour MCLE, Legal Specialization and CPE Credit

- [35] Treatment of Intangibles: A Multi-Tax Examination
- [36] Penalties: Return Preparers, Abusive Tax Shelters, and Circular 230 [.5 Hour Applies to Legal Ethics]
- [37] Taxation in the Virtual Space

11:20 am-12:35 pm
1.25 Hours MCLE, Legal Specialization and CPE Credit

- [38] California Legislation: 2011 in Review
- [39] "Ready or Not, Here it Comes": The Hire Act, FATCA and the New Voluntary Disclosure Initiative
- [40] Current Developments in Corporate Taxation



HEADQUARTERS HOTEL

All education programs and guest rooms are in The Fairmont Hotel San Jose.

The Fairmont Hotel San Jose
170 S. Market Street
San Jose, CA 95113
(408) 998-1900 (Direct)
1-800-441-1414 (Reservation)

The group special rate is \$140 + taxes or the prevailing State rate for State of California employees. Government ID must be presented to qualify for the State government rate. To get either of the special rates, you must identify yourself as an attendee of The State Bar Taxation Section meeting and/or State of California employee as appropriate. Reservation deadline is **October 4**. Book today as the special block of rooms will fill quickly. Reservations received after the deadline are based on availability.

LOCATION/PARKING/TRANSPORTATION

Located in the heart of northern California's largest city, The Fairmont San Jose blends historic grandeur with all the high-tech excitement of Silicon Valley.

REGISTRATION FEES

Pre-Registration Fees

The "Early-Bird" Pre-Registration deadline is on or before

October 14, 2011

The Pre-Registration deadline is after **October 14**, but before **October 28, 2011**

Tax Section Members

\$525 (Early-Bird Pre-registration on or before October 14)
\$595 (Pre-Registration received after October 14 and before October 28)

Non-Section Members

(price includes \$75 membership fee for 2012)

\$600 (Early-Bird Pre-Registration on or before October 14)

\$670 (Pre-Registration received after October 14 and before October 28)

GENERAL INFORMATION

MCLE/Legal Specialization/CPE Credit Information

Earn up to 16.25 hours MCLE/Legal Specialization/CPE credit. Attorneys and CPAs must get their badge scanned and/or sign-in at the Conference registration table for their MCLE or CPE credit, and will receive a certificate upon sign-in. Certificates also may serve as a record of legal specialization credit. Contact Doug Youmans at dyoumans@wkblaw.com if you are seeking MCLE/CPE credit for out-of-state, by September 15.

Speaker Substitutions

Speakers may be substituted due to unavailability or scheduling conflicts. No refunds will be given due to speaker substitution.

Audio CDs

Audio CDs will be available for all educational programs. You can order CDs on-site or any time following the program. For more information contact Versa-Tape at 800-468-2737.

For More Information

For registration information call 415-538-2508. For program information call 415-538-2580 or visit the State Bar Taxation Section website at: <http://taxation.calbar.ca.gov>.

PARKING: The parking garage is located underneath the hotel and is valet only. Valet parking (for overnight guests) is on a space available basis and is \$26 per night including in-and-out privileges. Valet parking (for visitors) is on a space available basis at a rate of \$5 for the first 30 minutes, and \$1.50 every additional 20 minutes with a maximum rate of \$26. Overflow garages are located throughout the downtown area with close proximity to the hotel.



GROUND TRANSPORTATION — Caltrain is the commuter train operating to/from San Francisco. The closest station from The Fairmont San Jose is the 'Diridon' station, which is located 5 blocks away. For more information, please call 1 (800) 660-4287 or log on to the Caltrain webpage for updated schedule and price information. Amtrak Train — The Amtrak train station is about 5 minutes away from the hotel. For more information on fares and schedules, please call 1 (800) USA-RAIL or log on to the **Amtrak website**.

Government Employees (Attorney/Non-attorney)	\$125
Law School Faculty/Staff	\$125
Law Students	\$75
Young Lawyer Section Member (1 to 5 years in practice)	\$325
Young Lawyer Non-Section Member	\$400

On-site Registration

On-site registration will be accepted on a space available basis.

Cancellation Fees

A refund less a non-refundable fee of \$50 will be made for all registration cancellations received in writing by **October 28, 2011**. No refunds will be made for cancellations after that date.

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NOVEMBER 3-5, 2011

The Fairmont San Jose

170 South Market Street
San Jose, CA

Hotel Registration Deadline: October 4

Pre-Registration Deadlines

Early-bird Deadline: October 14

Final Deadline: October 28



Register at <http://taxation.calbar.ca.gov>