

MILLENNIUM BILTMORE HOTEL
LOS ANGELES, CA

IN-PERSON AND
VIRTUAL

MONDAY – WEDNESDAY
JANUARY 23 – 25, 2023

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School of Law

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TAX23

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MONDAY – WEDNESDAY
JANUARY 23 – 25, 2023

For 75 years, the USC Gould School of Law Tax Institute has been the essential three-day event for tax professionals, providing an in-depth examination of the hottest tax law issues and the latest business perspectives. Join more than 60 experienced speakers from across the nation and internationally for the Institute's conference, which will be hybrid this year (in-person audience and speakers with a virtual broadcast).

Monday – Corporate Tax Planning

The Institute will once again begin with a review of recent developments in corporate tax planning followed by afternoon tracks for corporations and closely-held businesses. The day ends with a variety of evening workshops which include an Entertainment Industry Tax Update, Stock Buyback Excise Tax session, a Compensation Tax Issues in M&A, Curing S Corp Tax Gaffes, and Protecting the Privilege in Tax Matters.

Tuesday – Partnerships, Real Estate, Enforcement & Individual

The second day will feature three concurrent tracks of programming focusing on partnerships and real estate, individual tax planning, and ethics, compliance and tax enforcement issues. The day ends with a selection of evening workshops with topics on Partnership and Real Estate Hot Topics, Making Sure an S Corp.'s Losses are Deductible, Income Tax Issues for Multistate Businesses, and more.

Wednesday – Estate Planning

The final day will focus on recent developments, Grantor Trust issues, QSBS, applying the Corporate Transparency Act for trusts, and Life Insurance. The Institute ends with evening workshops featuring our expert speakers on Hot Topics in Estate and Gift Tax Planning, Private Letter Rulings, and more.

Don't Miss Out – Register Now

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#USCLAWTAX

**JANUARY 23, 2023 – MONDAY
CORPORATE TAX PLANNING**

****session times subject to change****

7:30 AM

Check-In and Continental Breakfast

8:50 AM – 9:00 AM

Welcome and Opening Remarks

Luc Moritz
O'Melveny & Myers LLP

9:00 AM – 10:10 AM

**Recent Developments in
Corporate Taxation Planning**

This session will cover recent developments in corporate taxation, including an update on IRS and Treasury guidance projects, an overview of proposed legislation, and recent private letter rulings.

Eric Solomon
Steptoe & Johnson LLP
Washington, DC

Lisa Zarlenga
Steptoe & Johnson LLP
Washington, DC

10:10 AM – 10:30 AM – Networking Break

10:30 AM – 11:30 AM

Corporate Tax Issues in Recent Deals

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

Alexander M. Lee
Cooley LLP

Lewis R. Steinberg
Managing Director, Head of
Structured Solutions
BofA Securities, Inc.
New York, NY

11:40 AM – 12:40 PM

The Future of Tax Policy

The panel will discuss short-term and long-term trends in tax policy, including for example consequences of the November 2022 election, ramifications of the 2025 expiration of TCJA provisions, impacts of the activities of the OECD, and challenges to IRS regulatory authority.

Loren C. Ponds
Miller & Chevalier
Washington, DC

Eric Solomon
Steptoe & Johnson LLP

12:40 PM – 2:00 PM

**Edward Kleinbard Memorial Lecture
Luncheon & Keynote Address:
Prof. Kimberly Clausing**

Join Professor Kimberly Clausing for a 30-minute discussion about the future of international tax cooperation. She will discuss lessons from her scholarly work as well as her experience at the U.S. Department of the Treasury, focusing on the rationale for international tax cooperation as well as possible futures that lie ahead.

Prof. Kimberly Clausing
Eric M. Zolt Professor of Tax Law
and Policy
UCLA School of Law
*Former Deputy Assistant Secretary
for Tax Analysis in the
U.S. Department of the Treasury*

AFTERNOON DUAL TRACK PROGRAMMING

TRACK A – CORPORATE A

2:00 PM – 3:00 PM

**Distressed Company Tax Planning:
Selected Issues to Consider, Including
in Light of Recent Tax Reform**

This panel will cover a variety of difficult issues that the panelists encounter in distressed company practice, potentially including "significant modification" problems in "lender on lender violence" transactions, potential implications of the book minimum tax, the uncertain treatment of crypto businesses in distress, and other issues.

Elizabeth Harvey
EY

Anthony V. Sexton
Kirkland & Ellis LLP
Chicago, IL

3:10 PM – 4:10 PM

**Common Thorny Compensation Tax Issues
in M&A and Other Deals**

Complex tax-related executive compensation issues often arise in the context of corporate transactions. Practitioners must fully understand these tax issues to avoid pitfalls in structuring and implementing the deal. The panel will examine the tax-issues relating to service conditions on equity payments in the M&A context, including deferred payments and earn-outs. We will also examine various other Internal Revenue Sections, including Section 409A and Section 280G, which can significantly impact the price and structure of a transaction and the treatment of equity awards and other compensation paid in connection with the transaction.

Sean Feller
Gibson, Dunn & Crutcher LLP

Colleen Hart
Proskauer

Erica Schohn
Skadden, Arps, Slate, Meagher &
Flom LLP
New York, NY

4:10 PM – 4:25 PM – Networking Break

4:25 PM – 5:25 PM

**Moderated Tax Directors Panel:
How Does Global and U.S. Tax Reform Impact
Your Business? What State Tax Issues
Keep You Up at Night?**

This panel will cover tax issues that hit the desk of Tax Directors and can be the source of sleepless nights, including audits, remote work compensation, and ESG. The speakers will also discuss changes to U.S. tax laws and the OECD framework for global tax reform that are affecting the corporate environment.

Michael Hainkel
EVP & Chief Tax Officer
Lionsgate

David Paul
AVP Tax
American Honda

MODERATOR
Julie Divola
Pillsbury Winthrop Shaw Pittman LLP
San Francisco, CA

TRACK B – CORPORATE B

2:00 PM – 3:00 PM

Hot Tax Topics for Closely-Held Businesses

Join this rapid-fire session on recent developments and important trends that affect closely-held corporations and partnerships and their owners.

Howard Wagner
Crowe LLP
Louisville, KY

3:10 PM – 4:10 PM

Choice of Entity and S Corps

Mr. Nitti will discuss common mistakes in operating an S corporation, including an explanation of the second class of stock rules as they pertain to state-law LLCs and relief recently offered by the IRS in the form of Revenue Procedure 2022-19. He will cover the recent rise in requests for Section 1362(f) relief for missed Section 336(e) elections and how this problem can be avoided. Mr. Nitti will also address special considerations for S corporations electing into a state's PTE regime.

Tony Nitti
EY

4:10 PM – 4:25 PM – Networking Break

4:25 PM – 5:25 PM

Privately Held Business M&A

This session will focus on the most common tax issues that arise in privately held sale transactions. The session will cover structuring and tax reporting issues and also select tax provisions in legal documents.

Justin Bowen
Bowen Tax Law
Andy Torosyan
Holthouse Carlin & Van Trigt LLP

**JANUARY 23, 2023 – MONDAY
CORPORATE TAX PLANNING**

5:25 PM – 6:30 PM

Networking Reception

Hosted by LexisNexis Matthew Bender



6:00 PM – 7:30 PM

EVENING WORKSHOPS

The following sessions will run concurrently.

Entertainment Industry Tax Update

This session will discuss hot topics in entertainment taxation, including character of gain on music catalog sales, cost recovery for film and television productions, and other tax matters that frequently arise.

Shane Nix

Willkie Farr & Gallagher LLP

**Everything You Wanted to Know (and More)
About the 1% Stock Buyback Excise Tax**

The Inflation Reduction Act of 2022 added new Internal Revenue Code Section 4501 which imposes a 1% excise tax on the fair market value of “repurchases of corporate stock” by certain publicly traded corporations after December 31, 2022. This session will review the mechanics of the new excise tax, its expected impact and its seemingly broad application to corporate redemptions (including redemptions by U.S. SPACs in connection with de-SPAC transactions). Further, we will discuss the potential application of the excise tax in connection with liquidations, certain tax-free reorganizations and other M&A transactions.

Shahrooz R. Shahnava

Loeb & Loeb LLP

**Compensation Tax Issues in M&A
and Other Deals**

Join the daytime speakers for an intimate discussion about executive compensation tax issues that arise in the context of corporate transactions. The speakers will be discussing a variety of issues that arise in both public and private transactions.

Bring your questions!

Sean Feller

Gibson, Dunn & Crutcher LLP

Colleen Hart

Proskauer

Erica Schohn

Skadden, Arps, Slate, Meagher & Flom LLP

**S Corporations: Continuing Utility
and Curing Tax Gaffes**

This evening breakout session will take a closer look at issues related to S Corporations, including continuing utility and curing tax gaffes. In addition, our expert speaker will also discuss when the IRS allows taxpayers to fix innocent mistakes and what other workarounds may be available.

Tony Nitti

EY

**Protecting the Privilege in Tax Matters:
It is Becoming More Difficult**

This panel, who litigated *In re Grand Jury* in the Ninth Circuit (cert. pending), will discuss developments on the attorney client privilege and best practices in order to maintain the privilege.

Thomas Carlucci

Foley & Lardner LLP

Evan J. Davis

Hochman Salkin Toscher Perez P.C.

e 1 hour of MCLE legal ethics credit

****session times subject to change****

7:30 AM

Check-In and Continental Breakfast

8:50 AM – 9:00 AM

Welcome and Opening Remarks

Samuel T. Greenberg
Executive Director,
Tax and Counsel
Harbor Freight Tools

9:00 AM – 10:00 AM

**Recent Developments in Partnership
and Real Estate Guidance**

Learn about up-to-the minute legislative, regulatory, and judicial developments in partnership and real estate tax from two of our country's leading experts.

James Jennings
Gibson, Dunn & Crutcher LLP
New York, NY

Eric B. Sloan
Gibson, Dunn & Crutcher LLP
New York, NY

10:10 AM – 11:10 AM

Partnership Compensation

The use of partnership "equity" to compensate service providers is common and, with the use of profits interests, can offer key employees, including investment managers, the opportunity to participate in the capital gains generated by the businesses as to which their services are provided. This session reviews the framework of rules applicable to profits interests, including so-called "carried interests", and explores the effect of Section 1061 on their tax treatment. We consider how the application of these rules can vary in different scenarios and can influence the optimal structure for exit.

Lauren Angelilli
Cravath, Swaine and Moore LLP
New York, NY

Glenn Dance
Holthouse Carlin & Van Trigt LLP

11:10 AM – 11:30 AM – Networking Break

11:30 AM – 12:30 PM

Tax Credit/Tax Equity Deals (IRA Money Dump)

This panel will discuss the numerous energy-related tax credits made available (or, in the case of pre-existing credits, extended or modified) by the Inflation Reduction of 2022 (IRA). The panel will focus particularly on the new eligibility requirements for claiming credits and on structures (both old and new) for monetizing tax credits. Finally, the panel will discuss uncertainties in the post-IRA law and priority areas for IRS guidance.

Jim Cole
Latham & Watkins LLP
Houston, TX

Matt Donnelly
Gibson, Dunn & Crutcher LLP

12:30 PM – 2:00 PM

**Luncheon and Keynote Address:
Hon. Mary Ann Cohen**

Join Senior Judge Mary Ann Cohen for a 30-minute discussion about updating the practices at the United States Tax Court. Learn what changes have resulted from developing technologies and in response to COVID-19.

Hon. Mary Ann Cohen
Senior Judge
United States Tax Court

AFTERNOON MULTI-TRACK PROGRAMMING

TRACK A

PARTNERSHIPS & REAL ESTATE TAX PLANNING

2:00 PM – 3:00 PM

Section 1031

This session will explore current issues associated with like-kind exchanges, including partnership transactions, unresolved issues involving boot, post-2018 "real property" definitional questions and current positions of the California Franchise Tax Board in audits of California property exchanges.

Joyce Welch
Deloitte Tax LLP
San Diego, CA

Lou Weller
Weller Partners LLP
Sausalito, CA

3:10 PM – 4:10 PM

State Pass Through Entity (PTE) Tax Updates & Other California Tax Developments

This session will explore recent PTE developments, including the benefits, pitfalls and other lessons learned, with a focus upon the California PTE tax. In addition, we will provide a brief update on recent California personal income tax developments.

Jong-Taek Ban
Director
PwC

Ben Luedeke
PwC

4:10 PM – 4:25 PM – Networking Break

4:25 PM – 5:25 PM

**How to Be a Loser – Part I:
Making Sure a Partnership’s Losses
Are Deductible by Its Partners**

Due to deductions for interest, regular and bonus depreciation, and business expenses, it is common for a partnership or limited liability company to have a net loss for one or more taxable years. In order to claim their distributive shares of such losses, under Section 704(d)(1) of the Code, the partners or members need to have sufficient basis in their partnership interests and, under Section 465(a)(1) of the Code, they may also need to have a sufficient amount at risk, to deduct such losses. If not, such losses will either be reallocated to other partners or members, or be suspended at the entity level. Part I will discuss planning to make sure the partners or members have sufficient basis in their partnership interests and a sufficient amount at risk to claim their distributive shares of such losses. Part I will also discuss whether such losses at the partner or member level are passive or active for purposes of Section 469 of the Code.

Craig Houghton
Baker, Manock & Jensen, PC

**TRACK B
INDIVIDUAL TAX PLANNING**

2:00 PM – 3:00 PM

**Handling Conflicts of Interest in
Tax Representation:
Avoiding Problems Before They Begin**

This panel will cover best practices of avoiding conflicts of interest in tax matters and what to do if they arise.

e 1 hour of MCLE legal ethics credit

Chad Nardiello
Nardiello Turanchik LLP

Phil Wilson
Marcum LLP

3:10 PM – 4:10 PM

Crypto and NFTs

This session will review the latest tax developments in connection with transactions involving cryptocurrencies and NFTs.

Chris Kotarba
Alvarez & Marsal Taxand, LLC
Miami, FL

4:10 PM – 4:25 PM – Networking Break

4:25 PM – 5:25 PM

United States Tax Treatment and Reporting of Cross-Border Pensions and Retirement Plans

This panel provides an introduction to the U.S. tax treatment and reporting of cross-border pensions and retirement plans under the Internal Revenue Code of 1986 as amended and U.S. Model Tax Treaties (Articles 18 & 19). It will also provide an overview of pension and retirement plans in OECD countries with privatized social security regimes, how such plans are addressed (or not) in U.S. totalization agreements and the U.S. tax treatment and reporting of such plans. Recognizing that this area of tax law is constantly evolving, this panel will focus on the statutory framework for tax classification of cross-border pension and retirement plans, and the U.S. tax reporting position and compliance associated with the same. We will provide you with some hypotheticals and practical tips to help you navigate this exciting yet complex area of law.

Marsha Laine Dungog
Withersworldwide
San Francisco, CA

TRACK C

ETHICS, COMPLIANCE & ENFORCEMENT

2:00 PM – 3:00 PM

Getting Ready for Partnership Income Tax Examinations

This panel will cover the areas they believe the IRS will be looking at in the new promised emphasis on the examination of partnerships, including campaigns and selected procedural issues under the BBA regime.

Terence F. Cuff
Loeb & Loeb LLP

Michel R. Stein
Hochman Salkin Toscher Perez P.C.

MODERATOR

Aaron Vaughan
Managing Director, Tax
KPMG US

3:10 PM – 4:10 PM

The Future of IRS Enforcement in Light of the Inflation Reduction Act of 2022

This panel will look into their crystal balls and tell us what the future of IRS examinations, collection and criminal enforcement will look like over the next few years.

Dennis Brager
Brager Tax Law Group

Stephen Turanchik
Paul Hastings, LLP

MODERATOR

Sandra R. Brown, Esq.
Hochman Salkin Toscher Perez P.C.

4:10 PM – 4:25 PM – Networking Break

4:25 PM – 5:25 PM

Handling Tax Cases Before the California Office of Tax Appeals

This panel will discuss the best practices of handling cases before the California Office of Tax Appeals.

Dennis L. Perez
Hochman Salkin Toscher Perez P.C.

Stephen Sims
Steve Sims EA LLC
Gold River, CA

5:25 PM – 6:30 PM
Networking Reception

6:00 PM – 7:30 PM
EVENING WORKSHOPS

The following sessions will run concurrently.

Partnership and Real Estate Hot Tax Topics

Join speakers from the Tuesday daytime sessions as they discuss recent developments in partnership and real estate taxation. Be prepared to ask questions!

Eric Sloan

Gibson, Dunn & Crutcher LLP
New York, NY

**How to Be a Loser – Part II:
Making Sure an S Corporation’s Losses
Are Deductible by Its Shareholders**

In order to claim a deduction for their pro rata share of the losses of an S corporation passed-through to them, under Section 1366(d)(1) of the Code, an S corporation’s shareholder must have sufficient basis in their stock and/or any indebtedness of the S corporation to such shareholder and, under Section 465(a)(1) of the Code, they may also need to have a sufficient amount at risk, to deduct such losses. If not, such losses will be suspended at the S corporation level. Part II will discuss planning to make sure that an S corporation shareholder’s has sufficient basis in their stock and/or any indebtedness of the S corporation to such shareholder and a sufficient amount at risk to claim their pro rata shares of such losses, including recent litigation involving this issue. Part II will also discuss whether such losses at the shareholder level are passive or active for purposes of Section 469 of the Code.

Craig Houghton

Baker, Manock & Jensen, PC

**Trending State & Local Income Tax Issues
for Multistate Businesses**

Get updated on significant state and local income and franchise tax issues facing multistate businesses. Learn about the latest developments in the state nexus and apportionment areas, developments impacting the state tax base, including federal conformity as well as lack thereof, the impact of various state filing regimes, as well as general trends and issues impacting multistate businesses.

Nicole Gonzalez

PwC

Christopher Whitney

PwC

Sacramento, CA

****session times subject to change****

7:30 AM

Check-In and Continental Breakfast

8:50 AM – 9:00 AM

Welcome and Opening Remarks

Laura A. Zwicker
Greenberg Glusker

9:00 AM – 10:30 AM

**Recent Developments and
Current Trends in Estate Planning**

A nationally-known expert will provide an overview of significant changes and developments in the law, impacting estate planners and those who administer estates and trusts. Keep on top of current trends and developments that will affect all wealth transfer advisors.

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

10:30 AM – 10:50 AM – Networking Break

10:50 AM – 11:40 AM

Grantor Trusts and Today’s Planning Landscape

Grantor trusts are a long-time staple of estate planning for taxable estates. This session will address the appropriateness of grantor trusts as donees of gifts in view of the current income and transfer tax landscape, how to draft grantor trust instruments flexibly to respond to changes in tax law and other circumstances, and how to modify the grantor trust status of inflexibly-drafted trusts. The presentation also will touch on potential changes on the horizon for the grantor trust rules.

Amy Heller
Skadden, Arps, Slate, Meagher &
Flom LLP
New York, NY

11:50 AM – 12:40 PM

**QSBS Planning: A Cocktail Party Idea,
with a Small Chance of Qualifying**

How many trusts can I put my qualified small business stock (“QSBS”) into? Can both my spouse and I take advantage of the opportunity? None of my friends pay tax when they sell QSBS stock. - There is generally a large gap between what can be done with QSBS and what advisors and google think is possible.

The leverage that can be applied to the right circumstances can be enormous. Here we will sort out truth from fiction. We will discuss the challenges to a lot of the proposed planning options. Whether it is the variety of trusts under Code §663(c), debunking statutory interpretation games practitioners play, inclusion under Code §2036(b) and the trade-offs for the various structures, we will educate and entertain as we navigate the narrow channel for qualification. The tools provided for new transactions and adjustments to current plans, with potential tax legislation will be discussed.

David Herzig
EY
Dallas, TX

Christopher P. Siegle
J.P. Morgan Private Bank
Scottsdale, AZ

12:40 PM – 2:00 PM

**Luncheon & Keynote Address:
Prof. Edward J. McCaffery
The Past, Present and Future of Wealth
Transfer Taxation**

In a 30-minute discussion, Professor McCaffery will address the current state of the gift, estate and generation-skipping transfer taxes, and consider various possible and likely reforms. A principal theme is the continuation of a “Golden Age of Capital,” in which well-structured trusts are well advised. Trust companies and other fiduciaries with responsibility for asset management and capital preservation will remain the dominant players in estate planning.

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

2:00 PM – 2:50 PM

Warming Up to Preferred Partnerships Freezes

This session will give an overview of Preferred Partnerships, as the lesser known estate freeze vehicle compared to GRATs and Sales to Grantor Trusts. The session will give an overview of the historical and technical underpinnings of Section 2701 compliant preferred partnerships, pitfalls to avoid, as well as the basic structure and advance combination of this type of vehicle with others such as GRATs, GST Non-Exempt Trusts, QTIPs, limited perpetuity trusts and other applications.

Todd Angkatavanich

McDermott Will & Emery LLP
New York, NY

Adam K. Sherman

McDermott Will & Emery LLP
Chicago, IL

2:50 PM – 3:10 PM

Networking Ice Cream Break

Hosted by Jack Barcal, Esq.

Jack Barcal,
Esq.

3:10 PM – 4:00 PM

**Compliance with the Corporate
Transparency Act**

The presenters will discuss the background of the Corporate Transparency Act of 2020 (CTA), the Act itself, and the regulations promulgated in late 2022. They will also cover how the CTA and regulations will affect lawyers who help clients set up LLCs and other entities covered by the Act, including as part of estate planning.

Evan J. Davis

Hochman Salkin Toscher
Perez P.C.

AnnaLou Tirol

O'Melveny & Myers LLP
Washington, DC

4:10 PM – 5:00 PM

**Tax Considerations of Private Placement and
Split-Dollar Life Insurance**

This session will be a discussion on the current environment and landscape of private placement insurance, split-dollar life insurance, and life settlement transactions. In addition to an overview and tax considerations, we will discuss use cases and recent headlines.

Russell DeLiberio

VP, Consumer and Wealth
Management
Goldman Sachs

Tama Brooks Klosek

Klosek & Associates PLLC
Houston, TX

5:00 PM – 6:00 PM – Networking Reception

5:30 PM – 7:00 PM

EVENING WORKSHOPS

The following sessions will run concurrently.

Hot Topics in Estate and Gift Tax Planning

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

Bring your questions!

Charles A. (“Clary”) Redd

Stinson LLP
St. Louis, MO

**An Underutilized Wealth Planning Tool:
Private Letter Rulings**

Private letter rulings (PLRs) are one of many tools that tax and wealth planning professionals can employ to benefit their clients, but many professionals are unaware of the benefits of PLRs or don't know how to obtain PLRs. This presentation will discuss the most common estate, gift, and generation-skipping transfer tax PLRs, issues on which the IRS will not issue a PLR, guidelines for preparing and submitting a PLR request, and working with the IRS to obtain a PLR.

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Office of Associate Chief Counsel
Internal Revenue Service

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Danielle E. Miller

Loeb & Loeb LLP

Shashi Mirpuri

Baker Tilly US, LLP

Michael R. Morris

Valensi Rose PLC

Luc Moritz

O'Melveny & Myers LLP

Shane Nix

Willkie Farr & Gallagher LLP

Ana G. O'Brien

Latham & Watkins LLP

Jane Peebles

Karlin & Peebles, LLP

Alyse N. Pelavin

Loeb & Loeb LLP

Bernie J. Pistillo

Morrison & Foerster LLP

Lucas Rachuba

Paul Hastings, LLP

David M. Rievman

Skadden, Arps, Slate,
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Affiliates

Michael Rosen-Prinz

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Christopher P. Siegle

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Stephen J. Weerts

KPMG LLP

Philip J. Wilson

Marcum LLP

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Hastings, LLP

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Sephania Zaffos

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Greenberg Glusker

continuing education credits

LAWYERS: Minimum Continuing Legal Education (MCLE): USC Gould School of Law, a State Bar of California-approved MCLE provider, certifies that this activity qualifies for MCLE credit.

- **In-Person and Livestream MCLE Maximum:** 23.5 hours (participatory), of which 2 hour may apply to legal ethics
- **Videos On Demand MCLE Maximum:** 43 hours (participatory), of which 2 hour may apply to legal ethics

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

This event may or may not meet the requirements for continuing legal education in other states. We are partnering with the American Bar Association on out-of-state applications and credit reporting. The process will be handled differently than in years past. Please watch for future emails from mcle-uscgould@americanbar.org regarding affidavits and certificates after the Institute has concluded. Certificates will be available once the attendee fills out their personal affidavit after the Institute has concluded. We appreciate your patience while we verify attendance!

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

- Taxation Maximums: In-Person 23.5 hours (participatory), Videos On Demand 43 hours (participatory)
- Estate Maximums: In-Person 23.5 hours (participatory), Videos On Demand 43 hours (participatory)

ACCOUNTANTS: Continuing Professional Education (CPE): This program meets the guidelines for Continuing Professional Education set by the California State Board of Accountancy in the amount of 1,340 minutes (26.5 hours).

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

BANKERS AND TRUST OFFICERS. Certified Trust and Financial Advisor (CTFA): ABA Professional Certifications is dedicated to promoting the highest standards of performance and ethics within the financial services industry. The USC Gould School of Law 2023 Tax Institute CTFA credit application is pending. This statement is not an endorsement of this program or its sponsor.

upcoming USC Gould School of Law programs

INTELLECTUAL PROPERTY INSTITUTE

March 20-21, 2023

Fairmont Miramar Hotel & Bungalows – Santa Monica, CA

REAL ESTATE LAW AND BUSINESS FORUM

March 2, 2023

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frequently asked questions

REGISTRATION

In-person registration includes daily continental breakfast, luncheons, and evening receptions as well as Institute sessions, networking opportunities, exhibitor booths, continuing education credit, and an electronic copy of the Institute syllabus (a volume of practical materials which highlight and expand upon the presentations).

Virtual registration includes access to the live broadcast of the Institute sessions and available recordings of the on-demand sessions, continuing education credit, and an electronic copy of the Institute syllabus (a volume of practical materials which highlight and expand upon the presentations).

LOCATION, ACCOMMODATIONS AND PARKING

The 2023 Tax Institute will be held at the **Millennium Biltmore Hotel** in downtown Los Angeles.

Address: 506 South Grand Avenue, Los Angeles, CA 90071

Reservations: Call 213-612-1575, Monday-Friday between 8 AM and 6 PM.

For accommodations, please call the hotel's reservation number or visit the link provided below to book online. A limited number of rooms are available at a special rate of \$215 per night for single or double occupancy. All reservations must be made by Friday, January 6, to take advantage of this special rate.

Reservations: Call 213-612-1575, Monday-Friday between 8 AM and 6 PM. **Be sure to mention the USC Tax Institute Conference for our exclusive rate (Code: 2301USCTAX)! CLICK HERE** to make a reservation online.

[<https://www.millenniumhotels.com/en/bookings/?hotelcode=13606&checkin=2023-01-21&checkout=2023-01-27&discountcode=&groupcode=2301USCTAX&promocode=&adults=2&children=0&rooms=1&AAA=false&AARP=false&GOV=false&Accessible=false&noPromo=false&hasCode=false&offername=&viewrates=Rooms>]

Self-parking is available at the Millennium Biltmore Hotel for \$30 per day with validation obtained at Will Call, or \$45 per day for overnight hotel guests. Self-parking is also available at Pershing Square for a maximum per day rate of \$20 including overnight stays (subject to change, no validation needed).

BADGES

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

DIETARY RESTRICTIONS AND SPECIAL ACCESS NEEDS

Email us at cle@law.usc.edu or call (213) 821-3580 for assistance.

DRESS CODE

The dress code for the Institute is business casual attire.

ON DEMAND ACCESS (AFTER THE INSTITUTE)

Unable to attend the Institute? Purchase on demand access to available session recordings and syllabus materials to receive California MCLE credit for viewing the sessions.

Visit <https://gould.usc.edu/cle/tax> for more information.

MAJOR TAX PLANNING

LexisNexis Matthew Bender will publish articles written by Institute speakers in a volume entitled Major Tax Planning. For additional information on LexisNexis Matthew Bender or *Major Tax Planning* please visit <http://bender.lexisnexis.com> or call (800) 306-5230 (ext. 6105157).

QUESTIONS?

Contact the USC Gould Continuing Legal Education Office at cle@law.usc.edu.

registration form

USC GOULD SCHOOL OF LAW 2023 TAX INSTITUTE
MONDAY – WEDNESDAY, JANUARY 23-25, 2023

<https://gould.usc.edu/cle/tax>

It is strongly recommended that you fill out the registration form online.

Credit Card: Register and pay online at <https://cle.usc.edu/TAX23>

Checks: Fill out form below, make check payable to **USC Gould School of Law**, and mail to:

USC Gould School of Law, CLE Tax Registration, 699 Exposition Boulevard, Suite 326, Los Angeles, CA 90089-0071

Registrant Name: _____

Occupation/Title: _____

Organization/Law School: _____

Address: _____

City: _____ State: _____ Zip: _____

Work Phone: _____

Mobile Phone (for event platform verification only): _____

Email: _____

CC Email: _____

Check here if you prefer **not** to share your contact information with our sponsors. (No information is sold.)

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

Early-bird rates end at 5:00 PM on **Friday, January 6, 2023.**

Is This Registration Transferable? Check: Yes No

Note: Transferable name badges (for in-person attendance) list the organization only. Only 1 firm member may attend on a badge at any particular moment.

SELECT REGISTRATION TYPE

\$1,299 3 Days In-Person (\$1,369 after Jan. 6)

\$1,349 3 Days Virtual / On-Demand (\$1,419 after Jan. 6)

\$989 Any 2 Days In-Person (\$1,039 after Jan. 6)
Check: Mon Tues Wed

\$1,039 Any 2 Days Virtual / On-Demand (\$1,109 after Jan. 6)
Check: Mon Tues Wed

\$589 Any 1 Day In-Person (\$639 after Jan. 6)
Check: Mon Tues Wed

\$639 Any 1 Day Virtual / On-Demand (\$709 after Jan. 6)
Check: Mon Tues Wed

\$125 Evening Workshop Only In-Person (Per Day)
Check: Mon Tues Wed

\$175 Evening Workshop Only
Virtual / On-Demand (Per Day)
Check: Mon Tues Wed

Government Employee Registration

\$400 Per Day In-Person
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\$450 Per Day Virtual/On-Demand
Check: Mon Tues Wed

Recent Gould Grad Registration (Grad Years 2012-2022)

\$1,170 3 Days In-Person

\$1,214 3 Days Virtual / On-Demand

\$890 Any 2 Days In-Person

\$935 Any 2 Days Virtual / On-Demand

\$530 Any 1 Day In-Person

\$575 Any 1 Day Virtual / On-Demand
Check: Mon Tues Wed

Full-Time Law Student Registration

\$225 Per Day In-Person
Check: Mon Tues Wed

\$275 Per Day Virtual/On-Demand
Check: Mon Tues Wed

Event Event Platform Registration Instructions

Register Now: <https://cle.usc.edu/TAX23>

Returning Users: Emails used to register in 2022 will be recognized by the Cvent system and populate saved information. Verify information is still accurate and/or make changes. Continue and select the amount of days you would like to attend.

First Time Users: Complete all required fields and select the amount of days you would like to attend. Information will save for future registrations.

Questions? Email cle@law.usc.edu or call (213) 821-3580.