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Tax Strategies for Corporate Acquisitions, Dispositions, Spin-Offs, Joint Ventures, Financings, Reorganizations & Restructurings 2016

- Hear Representatives from the **IRS** and **Treasury** weigh in on topics including:
 - The **New Section 385** regulations
 - The **New Section 7874** regulations
 - Taxable transaction alternatives
 - Managing stock basis and earnings and profits
 - Current issues in M&A
 - Passthrough corporations and PTPs
- Explore interesting transactions of the past year

New This Year:

Attend our special networking cocktail reception!

Just Added: Live Webcast, October 18-20, 2016

New York City, The Roosevelt Hotel New York, October 18-20, 2016

Chicago, Hotel Monaco Chicago, November 2-4, 2016

Los Angeles, InterContinental Los Angeles Century City, December 7-9, 2016

Tax Strategies for Corporate Acquisitions, Dispositions, Spin-Offs, Joint Ventures, Financings, Reorganizations & Restructurings 2016

This three-day program will focus on the tax issues presented by the entire spectrum of modern major corporate transactions, from relatively simple single-buyer acquisitions of a division or subsidiary to multi-party joint ventures, cross-border mergers, and complex acquisitions of public companies with domestic and foreign operations, including spin-offs and other dispositions of unwanted operations. Evolving techniques for structuring, financing, and refinancing corporate turnovers and other activities will be emphasized, with particular attention being paid to consolidated return issues, to financially troubled businesses, to the role of new financial products and the effects of the evolving economic substance and business purpose doctrine, and to selected current issues in mergers and acquisitions, including the effects of the recently issued Section 385 and Section 7874 regulations.

7 Compelling Reasons to Attend PLI's Tax Strategies

1. Learn practical strategies and solutions, not just a recitation of Code Sections and Regulations
2. Keep up with the cutting edge by learning about the hottest topics in corporate tax, including the recently issued Section 385 and Section 7874 regulations
3. Gain insights from an outstanding faculty of more than sixty experts drawn from Treasury, the IRS, private practice, corporations and academia
4. Attend *new* session:
 - The Government Speaks on the Recently Issued Section 385 Regulations
5. Participate in a discussion of audience-selected transactions during our Corporate Transactions session
6. Hear about the most “Interesting Transactions of the Past Year”
7. (a) Receive the opportunity to purchase the over 25,000-page print version of **The Corporate Tax Practice Series: Strategies for Acquisitions, Dispositions, Spin-Offs, Joint Ventures, Financings, Reorganizations & Restructurings**, at **50% off** the current retail price
(b) Receive a complimentary flash drive of PLI's number one bestseller, **The Corporate Tax Practice Series: Strategies for Acquisitions, Dispositions, Spin-Offs, Joint Ventures, Financings, Reorganizations & Restructurings**

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Senior Program Attorney:
Stacey L. Greenblatt

PROGRAM SCHEDULE

Day One: 8:15 a.m. – 5:15 p.m.

Morning Session: 8:15 a.m. – 12:15 p.m.

8:15 | Introduction and Opening Remarks

NYC, CHI, LA & WEB: *Linda E. Carlisle, Eric Solomon*

8:30 | Overview and Strategies in Representing Sellers

Stock sale/asset sale strategies; deferral techniques; National Starch/Unilever; Tele-Communication/Liberty Media; MCA/Matsushita; Times Mirror/Matthew Bender/Reed Elsevier; effects of Section 351(g) and Section 351(e); combined sale/redemption; corporate inversion, recapitalization, and other techniques; Seagram/DuPont and its aftermath; Petrie Stores/Toys “R” Us and its aftermath; IMS/Gartner Group; leveraged and sponsored spin-offs; effects of IRS no-rule policy; anatomy of an LBO; monetization techniques; contingent payments, convertibles, putables, exchangeables; installment treatment; open transaction treatment; IRS Business Plan topics

NYC, CHI, LA & WEB: *Louis S. Freeman*

9:45 | Selected Seller and Buyer Issues, Including Negotiating and Drafting Tax Provisions in Acquisition Agreements

Key risk allocation issues; effects of consolidated return regulations on seller and buyer; the tax due diligence process; negotiating and drafting provisions in acquisition agreements; indemnification issues; target’s tax elections; reporting requirements

NYC & WEB: *William G. Cavanagh, Richard L. Reinhold, Philip B. Wright*

CHI: *William G. Cavanagh, Diana S. Doyle, James M. Lynch*

LA: *Julie A. Divola, James M. Lynch, Raj Tanden*

11:00 | Networking Break

11:15 | Structuring Leveraged Buyouts

Stepped-up asset basis vs. carryover basis for buyer and single vs. double taxation for seller in the context of a taxable asset purchase, stock purchase (with and without Section 338(h)(10) election or Section 336(e) election), or merger; leveraged recapitalizations and other forms of partial or complete exit; multi-layer debt and equity financing structures; interest deductibility (including debt/equity characterization, Section 279, Section 163(e)(5), Section 163(l), Section 163(j), and OLD); preferred stock and accrual of dividends thereon; warrants and convertibles

NYC & WEB: *Kevin M. Keyes, Deborah L. Paul, Donald E. Rocap*

CHI: *Jack S. Levin*

LA: *Stephen L. Gordon, Jodi J. Schwartz, Laurence J. Stein*

12:15 | Lunch

Attendees will help themselves to a picnic lunch and then take their seats in the meeting room.

Afternoon Session: 12:45 p.m. – 5:15 p.m.

12:45 | Current Issues in M&A

Current issues in taxable and tax-free transactions; multi-step reorganizations; reorganizations within a consolidated or affiliated group; all cash D reorganizations; developments in F reorganizations; overlap transactions; liquidation-reincorporation doctrine; recently issued Section 385 regulations; proposed regulations regarding basis recovery and basis determination; IRS no-rule policy; IRS Business Plan topics

NYC & WEB: *William D. Alexander, Peter C. Canellos, William S. Dixon, Philip J. Levine, Benjamin M. Willis (Invited)* [Senior Technician Reviewer, Office of the Associate Chief Counsel (Corporate), Internal Revenue Service]

CHI: *James R. Barry, Jasper L. Cummings, Jr., Bernita L. Thigpen, Brett York (Invited)* [Attorney-Advisor, Office of Tax Legislative Counsel, Department of the Treasury], **Russell G. Jones (Invited)** [Senior Counsel, Branch 1, Office of the Associate Chief Counsel (Corporate), Internal Revenue Service]

LA: *William D. Alexander, Rachel D. Kleinberg, Gary B. Wilcox, Krishna P. Vallabhaneni (Invited)* [Deputy Tax Legislative Counsel, Department of the Treasury], **Richard M. Heinecke (Invited)** [Assistant Branch Chief (Corporate, Branch 5), Internal Revenue Service]

1:45 | Current Issues in Divisive Strategies – Spin-Offs

Tax-free spin-offs, split-offs and split-ups under Section 355; analysis of issues in innovative divisive transactions; developing IRS/Treasury views on no-rule policy; changes in administrative practice; evolving techniques for leveraged distributions; unresolved interpretive issues under Sections 355(d) and (e); cash-rich split-offs; restructuring issues for spin-offs

NYC & WEB: *Kathleen L. Ferrell, Eric Solomon, Thomas F. Wessel, Robert H. Wellen (Invited)* [Associate Chief Counsel (Corporate), Internal Revenue Service]

CHI: *Joseph M. Pari, Thomas F. Wessel, Rose L. Williams, Gerald B. Fleming (Invited)* [Senior Technician Reviewer (Corporate, Branch 2), Internal Revenue Service]

LA: *Eric Solomon, Stephen E. Wells, Thomas F. Wessel, Stephanie D. Floyd (Invited)* [Assistant Branch Chief (Corporate, Branch 3), Internal Revenue Service]

2:45 | Networking Break

3:00 | Taxable Transaction Alternatives

Electivity, form vs. substance, planning opportunities and pitfalls

NYC & WEB: *Mark J. Silverman, Karen Gilbreath Sowell, Mark Weiss (Invited)* [Branch Chief, Office of Associate Chief Counsel (Corporate, Branch 2), Internal Revenue Service]

CHI: *Gregory N. Kidder, Shane J. Kiggen, Mark Weiss (Invited)* [Branch Chief, Office of Associate Chief Counsel (Corporate, Branch 2), Internal Revenue Service]

LA: *Mark J. Silverman, Eric Solomon, Mark Weiss (Invited)* [Branch Chief, Office of Associate Chief Counsel (Corporate, Branch 2), Internal Revenue Service]

4:15 | Corporate Tax Strategies and Techniques Using Partnerships, LLCs and Other Strategic Alliances

Use of partnerships and other passthrough entities in a joint venture or as the acquiring entity; publicly traded partnerships; mixing bowl partnerships; leveraged partnerships; treatment of Section 197 intangibles in a partnership context; imaginative uses of the check-the-box regulations; single-member LLCs; effects of possible carried interest legislation

NYC & WEB: *Stuart L. Rosov, Blake D. Rubin*

CHI: *Robert J. Crnkovich, Todd D. Golub, Stephen D. Rose*

LA: *Stephen D. Rose, Andrea Macintosh Whiteway*

5:15 | Adjourn

5:30 | Networking Cocktail Reception Sponsored by Tax Analysts

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Please plan to arrive with enough time to check in before the conference begins.
A networking breakfast will be available upon your arrival.

Day Two: 8:30 a.m. – 6:15 p.m.

Morning Session: 8:30 a.m. – 12:45 p.m.

8:30 | Corporate Transactions Open Discussion

Participate in a discussion of audience-selected corporate issues and transactions

NYC, LA & WEB: *Mark J. Silverman*

CHI: *Linda E. Carlisle, Eric Solomon*

9:15 | Interesting Transactions of the Past Year

A review and critique of recent novel M&A transactions

NYC & WEB: *Suresh T. Advani, Devon M. Bodoh,*

Linda E. Carlisle

CHI: *Suresh T. Advani, Linda E. Carlisle, R. David Wheat*

LA: *Linda E. Carlisle, Thomas A. Humphreys, Philip B. Wright*

10:45 | Networking Break

11:00 | Tax Accounting Issues in Mergers and Acquisitions

Tax accounting issues arising in taxable and tax-free acquisitions, dispositions and recapitalizations; treatment of M&A expenses; success-based fees; milestone payments; capitalized costs; recent IRS guidance; and accounting method issues

NYC & WEB: *Glenn R. Carrington, C. Ellen MacNeil, Scott K. Dinwiddie* (Invited) [Associate Chief Counsel (Income Tax & Accounting), Internal Revenue Service]

CHI: *Jody J. Brewster, Glenn R. Carrington, John P. Moriarty* (Invited) [Deputy Associate Chief Counsel (Income Tax & Accounting), Internal Revenue Service]

LA: *Glenn R. Carrington, George A. Hani*

11:45 | Dealing with Restricted Stock, Stock Options and Executive Compensation in Corporate M&A Transactions

Compensation issues in M&A transactions; treatment of outstanding equity-based awards, including restricted stock, stock options and restricted or deferred stock units in transactions; tax issues in assuming or eliminating deferred compensation in an acquisition; allocation of deductions between buyer and seller; Sections 280G and 4999 relating to golden parachutes and amelioration techniques for gross-ups; impact of Sections 409A and 457A

NYC & WEB: *Anthony G. Provenzano, Kenneth A. Raskin, Robert J. Neis* (Invited) [Benefits Tax Counsel, Department of the Treasury]

CHI: *Anthony G. Provenzano, Lawrence I. Witdorich, Robert J. Neis* (Invited) [Benefits Tax Counsel, Department of the Treasury]

LA: *Robert "Buff" H. Miller, Regina Olshan, Robert J. Neis* (Invited) [Benefits Tax Counsel, Department of the Treasury]

12:45 | Lunch

Attendees will help themselves to a picnic lunch and then take their seats in the meeting room

Afternoon Session: 1:15 p.m. – 6:15 p.m.

1:15 | Understanding and Managing Stock Basis and Earnings and Profits

Review of evolving law related to stock basis and E&P, including proposed regulations; planning to optimize attributes in business transactions; avoiding pitfalls to ensure attributes are protected

NYC & WEB: *Marc A. Countryman, Jasper Howard, Brian W. Reed, Kevin M. Jacobs* (Invited) [Senior Technician Reviewer (Corporate, Branch 4), Internal Revenue Service]

CHI & LA: *Marc A. Countryman, Brian W. Reed, Karen Gilbreath Sowell, Gordon E. Warnke, Kevin M. Jacobs* (Invited) [Senior Technician Reviewer (Corporate, Branch 4), Internal Revenue Service]

2:15 | Passthrough Corporations & Publicly Traded Partnerships (PTPs)

An increasing number of business entities have elected to operate in REIT or MLP form, separate or in conjunction with a related corporation; this panel will explore these alternative structures and the tax issues associated with these types of entities

NYC & WEB: *Richard M. Nugent, Dean S. Shulman, R. David Wheat, Clifford M. Warren* [Special Counsel to the Associate Chief Counsel (Passthroughs & Special Industries), Internal Revenue Service]

CHI: *Ryan K. Carney, Richard M. Nugent, Dean S. Shulman, Curtis G. Wilson* [Associate Chief Counsel (Passthroughs & Special Industries), Internal Revenue Service], *Clifford M. Warren* [Special Counsel to the Associate Chief Counsel (Passthroughs & Special Industries), Internal Revenue Service]

LA: *Mark P. Howe, Dean S. Shulman, R. David Wheat, Curtis G. Wilson* [Associate Chief Counsel (Passthroughs & Special Industries), Internal Revenue Service], *Clifford M. Warren* [Special Counsel to the Associate Chief Counsel (Passthroughs & Special Industries), Internal Revenue Service]

3:15 | Networking Break

NEW SESSION

3:30 | The Government Speaks on the Recently Issued Section 385 Regulations

A discussion of the new Section 385 regulations regarding debt/equity classification

NYC & WEB: *Kimberly S. Blanchard, Scott M. Levine, Robert H. Wellen* (Invited) [Associate Chief Counsel (Corporate), Internal Revenue Service], *Daniel M. McCall* (Invited) [Deputy Associate Chief Counsel (International-Technical), Internal Revenue Service], *Kevin C. Nichols* [Attorney-Advisor (Tax Policy), Office of the International Tax Counsel, Department of the Treasury]

CHI: *Paul W. Oosterhuis, Lowell D. Yoder, Marjorie A. Rollinson* (Invited) [Associate Chief Counsel (International), Internal Revenue Service], *Kevin M. Jacobs* (Invited) [Senior Technician Reviewer (Corporate, Branch 4), Internal Revenue Service], *Kevin C. Nichols* [Attorney-Advisor (Tax Policy), Office of the International Tax Counsel, Department of the Treasury]

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4:15 | Cross-Border Mergers, Post-Acquisition Integration and Other International Issues

Mergers with U.S. parent companies; mergers with foreign parent companies; exchangeable share structures; use of hybrids; debt/equity developments, including recently issued Section 385 regulations; inversion transactions, including recently issued Section 7874 regulations; regulations under Section 367(a)(5); transfers of intangibles; issues under Section 367(b); maximizing use of foreign cash; Section 304 transactions; post-acquisition integration; reporting and withholding obligations; IRS Business Plan topics

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6:15 | Adjourn

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PROGRAM SCHEDULE

Day Three: 8:30 a.m. – 4:30 p.m.

Morning Session: 8:30 a.m. – 1:00 p.m.

8:30 | Planning for Private Equity and Hedge Fund Investments

Planning for private equity and hedge fund investments, including the myriad passthrough, cross-border and other issues involved; buying and exiting from passthrough investments; sponsored spins and spin-offs by portfolio companies held by PE Funds; Sections 338 and 336(e) elections; alternative roll-up structures; management compensation issues

NYC, CHI, LA & WEB: *David H. Schnabel, Eric B. Sloan, Lewis R. Steinberg*

9:45 | Tax Strategies for Financially Troubled Businesses and Other Loss Companies

Equity for debt exchanges and ownership changes under Section 382; COD/OID/AHYDO; Section 108 and 382-related guidance; strategies for acquisitions of loss companies; issues in bankruptcies; debt for debt exchanges and modifications; issues regarding worthless stock deductions

NYC & WEB: *Stuart J. Goldring, Linda Z. Swartz, David W. Zimmerman, Brett York (Invited)* [Attorney-Advisor, Office of Tax Legislative Counsel, Department of the Treasury], **Douglas C. Bates (Invited)** [Branch Chief (Corporate, Branch 4), Internal Revenue Service]

CHI: *Joseph M. Kronsoble, Candace A. Ridgway, David W. Zimmerman, Brett York (Invited)* [Attorney-Advisor, Office of Tax Legislative Counsel, Department of the Treasury], **Douglas C. Bates (Invited)** [Branch Chief (Corporate, Branch 4), Internal Revenue Service]

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10:45 | Networking Break

11:00 | Financial Instruments in the M&A Context

Use of financial products in M&A transactions, including discussion of the recently issued Section 385 regulations

NYC & WEB: *Craig J. Gibian, Erika W. Nijenhuis, Helen M. Hubbard (Invited)* [Associate Chief Counsel (Financial Institutions & Products), Internal Revenue Service]

CHI: *Eileen Marshall, William L. McRae, Dana L. Trier, Helen M. Hubbard (Invited)* [Associate Chief Counsel (Financial Institutions & Products), Internal Revenue Service]

LA: *Erika W. Nijenhuis, Matthew A. Stevens, Helen M. Hubbard (Invited)* [Associate Chief Counsel (Financial Institutions & Products), Internal Revenue Service]

12:00 | Exploring the Limits of the Evolving Economic Substance and Business Purpose Doctrines and Related Ethics Issues

Recent cases and guidance; when to apply which doctrine; the two-prong test (the objective component and the subjective component) of the codified economic substance doctrine; practice and procedure; Circular 230; implications, effects, ethical and practice issues; penalties; reasonable cause and good faith; ethical standards

NYC & WEB: *Jasper L. Cummings, Jr., Jeffrey H. Paravano, Bryan C. Skarlatos*

CHI: *Richard M. Lipton, Diana L. Wollman, Philip B. Wright*
LA: *Andrew M. Eisenberg, Lee A. Kelley, Diana L. Wollman*

1:00 | Lunch

Attendees will help themselves to a picnic lunch and then take their seats in the meeting room

Afternoon Session: 1:30 p.m. – 4:30 p.m.

1:30 | State and Local Tax Issues in Corporate M&A Transactions

This panel will discuss state and local tax issues that arise in corporate transactions with particular emphasis on IRC Section 338(h)(10) sales and tax-free reorganizations and spin-offs; potential pitfalls and planning opportunities will be discussed

NYC & WEB: *Peter L. Faber, David J. Shipley*

CHI: *John A. Biek, Peter L. Faber*

LA: *Peter L. Faber, Charles J. Moll*

2:15 | Networking Break

2:30 | Consolidated Return Planning and Strategies

Current issues in consolidated returns, including recent IRS guidance and court decisions; Prop. §1.385-4, relating to debt/equity regulations and the impact on consolidated groups; proposed regulations addressing the next-day rule and the circular basis problem; affiliation and reverse acquisitions; intercompany transactions; the unified loss rules; investment adjustments; taxable and tax-free intragroup reorganizations; consolidated net operating losses and other tax attributes; buyer and seller planning for acquisitions and dispositions; dealing with issues through agreements; special considerations raised by member insolvency; IRS Business Plan topics

NYC & WEB: *William D. Alexander, Audrey Nacamuli Charling, Andrew J. Dubroff, Michael L. Schler, Mark A. Schneider, Marie C. Milnes-Vasquez (Invited)* [Special Counsel to the Associate Chief Counsel (Corporate), Internal Revenue Service]

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LA: *William D. Alexander, Don A. Leatherman, Patricia W. Pellervo, Michael L. Schler, Marie C. Milnes-Vasquez (Invited)* [Special Counsel to the Associate Chief Counsel (Corporate), Internal Revenue Service]

4:30 | Adjourn

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September 11, 2017 – Chicago

Consolidated Tax Return Regulations 2017
February 13-14, 2017 – New York City & Live Webcast

Nuts and Bolts of Tax Penalties 2017: A Primer on the Standards, Procedures and Defenses Relating to Civil and Criminal Tax Penalties
March 14, 2017 – New York City & Live Webcast

Nuts & Bolts of State and Local Tax 2017
March 21, 2017 – New York City & Live Webcast
(9:00 a.m. – 1:00 p.m. ET)

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March 21, 2017 – New York City & Live Webcast
(2:00 p.m. – 5:00 p.m. ET)

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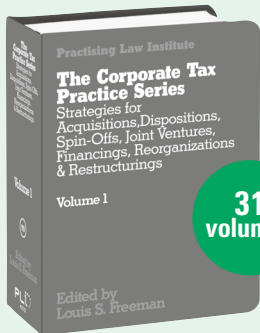
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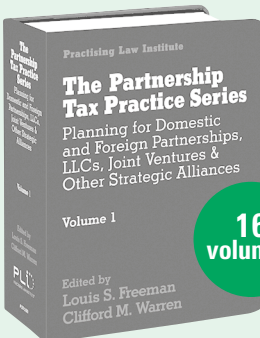
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