

VIRTUAL INSTITUTE

MONDAY – WEDNESDAY
JANUARY 24 – 26, 2022

USC Gould
School of Law

USC GOULD SCHOOL OF LAW 2022 TAX INSTITUTE

TAX22

THE ESSENTIAL THREE-DAY EVENT FOR TAX PROFESSIONALS

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TAX22

VIRTUAL INSTITUTE

MONDAY – WEDNESDAY

JANUARY 24 – 26, 2022

New Virtual Experience, Same Essential Event

For over 70 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 70 experienced speakers from across the nation and internationally for the Institute's conference, which will be entirely virtual this year.

Monday – Corporate Tax Planning

The Institute will begin with a review of recent developments in corporate tax planning. Other sessions will focus on corporate and business tax planning issues. The day ends with a variety of evening workshops which include an Entertainment Industry Tax Update, a Middle Market Bankruptcy Tax Session, a Financing Start Ups Workshop, and an International Tax Update.

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 tax ethics, compliance and enforcement issues. The day ends with a selection of evening workshops with topics examining SALT Cap Workarounds, the Three Enforcement Cs, Cryptocurrency and NFTs.

Wednesday – Estate Planning

The final day will focus on recent developments, changes and current trends impacting estate planners and those who administer estates and trusts. The Institute ends with evening workshops featuring our expert speakers on International Charitable Giving, Bona Fide Sale Possibilities, and Planning for Family Residences.

Don't Miss Out – Register Now

REGISTER ONLINE AT

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Contact Information

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

9:00 – 10:10 AM

Recent Developments and Trends 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.

Gregory N. Kidder
Steptoe & Johnson LLP

Eric Solomon
Steptoe & Johnson LLP

Amanda Pedvin Varma
Steptoe & Johnson LLP

10:25 – 11:25 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 Lee
Cooley LLP

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

11:40 AM – 12:40 PM

Tax Reform

This panel will discuss the Build Back Better bill, including its chances of enactment and key potential provisions, as well as the possibility of other tax legislation to deal with expiring provisions. The panel will also discuss activities at the OECD, including Pillars One and Two, and the relationship between the work at the OECD and U.S. tax legislation.

Prof. Mindy Herzfeld
Professor of Practice
University of Florida
Levin College of Law
Of Counsel
Potomac Law Goup

Quyen Huynh
KPMG LLP

Eric Solomon
Steptoe & Johnson LLP

12:55 – 1:40 PM

**Edward Kleinbard Lecture Series
Keynote Address**

Join Professor Mindy Herzfeld for a special 30-minute discussion about Ed Kleinbard’s continuing influence on international taxation, and the recent Sixth Circuit decision of *Whirlpool Financial Corp. v. Commissioner*.

Prof. Mindy Herzfeld
Professor of Practice
University of Florida
Levin College of Law
Of Counsel
Potomac Law Goup

AFTERNOON DUAL TRACK PROGRAMMING

TRACK A – CORPORATE A

1:55 – 2:55 PM

A SPAC is Born: SPAC Formation

This panel will explore the key capital markets and tax considerations in forming a SPAC, including selection of the jurisdiction of incorporation, the structuring of Founders shares and warrants and PFIC-related issues for non-US domiciled SPACs.

Lauren Angelilli
Cravath, Swaine & Moore LLP

Devon Bodoh
Weil, Gotshal & Manges LLP

Jeff Marks
Managing Director,
Corporate Finance Advisory
J.P. Morgan Securities

3:10 – 4:10 PM

The SPAC Meets its Match: The De-SPAC Transaction

This panel will discuss relevant issues and considerations for a SPAC’s “Initial Business Combination”, colloquially known as the De-SPAC transaction. Issues to be considered include structuring the Initial Business Combination, taxable versus tax-free transactions and the treatment of different types of deal consideration, navigating cross border and potential re-domiciliation issues under the PFIC, Section 367 and anti-inversion rules, and structuring deals with non-C corporation targets using “UP-C” technology.

Christopher Lallo
Ernst & Young LLP

Pardis Zomorodi
Latham & Watkins LLP

4:25 – 5:25 PM

**Selected SPAC Issues –
A Deeper Dive into Key Issues**

Managing Deal Risk through Transaction Insurance: The panelists will introduce the benefits, history, and process of securing a Representation & Warranty Insurance Policy and a Tax Insurance Policy in connection with M&A transactions, the life cycle of each of these products, and some key issues that parties should be focusing on for each of them.

Anne Kim
Kirkland & Ellis LLP

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

TRACK B – CORPORATE B

1:55 – 2:55 PM

Hot Tax Topics for Closely – Held Businesses

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

Howard Wagner
Crowe LLP

3:10 – 4:10 PM

California State Income Tax Update

California income tax updates, including federal conformity issues, residency and taxation of nonresidents and other developments.

Jiwon Jeong
PwC
Christopher Whitney
PwC

4:25 – 5:25 PM

**Insuring M&A Transactions including
Rep and Warranty Insurance**

Managing Deal Risk through Transaction Insurance: The panelists will introduce the benefits, history, and process of securing a Representation & Warranty Insurance Policy and a Tax Insurance Policy in connection with M&A transactions, the life cycle of each of these products, and some key issues that parties should be focusing on for each of them.

Jessica Harger
Managing Director, M&A and
Transaction Solutions
AON

David Smith
O'Melveny and Myers LLP

Marc Yassinger
Platinum Equity

6:00 – 7:30 PM

EVENING WORKSHOPS

The following sessions will run concurrently.

Entertainment Industry Tax Update

Join our expert speakers as they discuss: (1) sweat equity deals with entertainers, (2) tax considerations arising in connection with the exercise of copyright termination rights, and (3) lessons from the Estate of Michael Jackson Tax Court Decision. This session will also feature a case study of the Tax Court's decision in the *Estate of Michael Jackson v. Commissioner*, T.C. Memo 2021-48. This analysis will include an overview of the complex fact pattern presented to the Tax Court by the late Michael Jackson's rise and fall in the public eye, his music publishing holdings and related issues, and the unique valuation issues which were resolved in a case where the Estate of Michael Jackson and the IRS had a very large difference of opinion values, especially as to the value of the late King of Pop's posthumous image and likeness rights.

Alan J. Epstein
Willkie Farr & Gallagher LLP

Michael R. Morris
Valensi Rose PLC

Shane Nix
Willkie Farr & Gallagher LLP

Rick Rosas
PwC

Middle Market Bankruptcy Tax

Although not as flashy as the big public bankruptcies, the middle market bankruptcies have interesting issues and opportunities. This session will discuss some of the partnership tax and corporate tax issues that these smaller debtors may face, including some recent changes in the landscape.

Glenn Dance

Holthouse Carlin & Van Trigt LLP

Elliot G. Freier

VLP Law Group LLP

International Tax Update

This panel will discuss hot topics in the world of international tax, covering both legislative and administrative proposals and regulatory and statutory updates. The panel will cover changes affecting large multinationals, closely-held businesses and individuals

Thomas M. Giordano-Lascari

Karlin & Peebles, LLP

Alexander Lee

Cooley LLP

Financing Start-Ups – Choosing the Right Type of Entity and Juggling Founders’ Stock, SAFEs, Convertible Debt, Qualified Small Business Stock, Equity Awards and Foreign Investors

Financing a start-up raises competing tax and business goals.

This evening workshop tackles the challenge of advising investors, executives and entrepreneurs about choosing the right type of legal entity, alternative forms of debt and equity financing, Qualified Small Business Stock, equity awards and founders’ stock and the sometimes-competing goals of domestic and foreign venture investors. Along the way, we will discuss planning opportunities, creative solutions and shared experiences that practitioners can leverage in their practice.

Ryan Charles Gaglio

Stradling Yocca Carlson & Rauth

Michael Knobler

Fenwick & West LLP

continuing education credits

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****session times subject to change******9:00 – 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

Eric B. Sloan

Gibson, Dunn & Crutcher LLP

10:15 – 11:15 AM**Partnership Compensation Issues (Including Carry Reforms)**

A discussion of common partnership compensation issues, focused on the use of profits interests to compensate partnership service providers, the application of Section 1061 to certain profits interest holders and the potential application of the disguised fees for services doctrine to profits interest arrangements, as well as practical problems associated with employees holding partnership interests.

Glenn Dance

Holthouse Carlin & Van Trigt LLP

Clifford Warren

Internal Revenue Service

11:30 AM – 12:30 PM**State Pass Through Entity (“PTE”) Tax Election Legislation as SALT Cap Workarounds**

This session will explore California's PTE tax election legislation as a SALT Cap workaround and will contrast California's legislation with similar legislation in other key states.

Jiwon Jeong

PwC

Ben Luedeke

PwC

Christopher Whitney

PwC

12:45 – 1:30 PM**Keynote Address**

Join Natasha Sarin for a special 30-minute discussion about the current priorities of the U.S. Treasury Department.

Natasha SarinDeputy Assistant Secretary for Economic Policy
U.S. Treasury Department**AFTERNOON MULTI-TRACK PROGRAMMING****TRACK A****PARTNERSHIPS & REAL ESTATE TAX PLANNING****1:45 – 2:45 PM****Umbrellas Everywhere –****Recent UP-C and UP-SPAC Transactions**

The Umbrellas Everywhere - Recent UP-C and UP-SPAC Transactions session will provide an overview of an UP-C structure and that of a Special Purpose Acquisition Company (“SPAC”) SPAC business combination structured as an UP-C. As part of this session, we will discuss UP-Cs and SPACs generally, but also present selected UP-C structuring issues and tax considerations. Finally, we will address tax receivable agreements and related market trends.

Ben Applestein

Deloitte Tax LLP

Andrea A. Ramezan-Jackson

Latham & Watkins LLP

3:00 – 4:00 PM**Not Dead Yet – An S Corp Refresher**

The panel will address the continued relevance of S corporations in 2022 and beyond in light of the prevalence of LLCs and historically low C corporation tax rates. Topics will include: a review of the hallmarks of S corporation status; an in-depth review of the potential advantages and disadvantages of S corporation status as compared to C corporation and partnership tax status; recent developments in S corporations including cases and rulings; and pending legislative proposals impacting S corporations and choice of entity, including the SALT deduction limitation and the workarounds for it, the proposal for tax-free conversions of S corporations to partnerships, and using the qualified small business stock gain exclusion in 2022.

Jay A. Nathanson

Greensfelder, Hemker & Gale, P.C.

William C. Staley

Law Office of William C. Staley

4:15 – 5:15 PM

Section 1031: Fundamentals and Recent Developments

This session will explore current issues associated with like-kind exchanges including the scope of 2020 regulations defining real property, exchanges where replacement property is to be constructed, rules associated with depreciation recapture and approaches to California partnerships selling property where partners don't want to stay together post-sale.

Joyce Welch
Deloitte Tax LLP

Lou Weller
Weller Partners LLP

TRACK B

ETHICS, COMPLIANCE & ENFORCEMENT

1:45 – 2:45 PM

Promoter Investigations; Both Sides of the Table

The IRS has increasingly focused on professionals as enablers of aggressive tax avoidance transactions. Learn how to avoid getting caught up in this increasingly wide net and how to defend clients that do get entangled.

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

Lois Dietrich
Acting Director,
Office of Promoter Investigations
Internal Revenue Service

Lydia B. Turanchick
Nardiello and Turanchik LLP

3:00 – 4:00 PM

Tips on Trying a Civil Tax Fraud Case

The IRS New Office on Fraud Enforcement will increase the number of civil fraud penalties asserted against taxpayers. The panel will discuss the Government approach to asserting the penalties and the key ways to defend against them.

Cassidy Collins
Special Trial Counsel, Chief Counsel
Internal Revenue Service

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

4:15 – 5:15 PM

Sensitive IRS Examinations and Sensitive Ethical Problems for the Practitioner

IRS Examinations can not only be trouble for the taxpayer but also for the practitioner. Join our expert panel on what can cause problems for the practitioner and the best practices to avoid them.

Michael J. Desmond
Gibson, Dunn & Crutcher LLP

Sharyn Fisk
Director, Office of Professional
Responsibility
Internal Revenue Service

upcoming USC Gould School of Law programs

INTELLECTUAL PROPERTY INSTITUTE

March 21-22, 2022

Fairmont Miramar Hotel & Bungalows – Santa Monica, CA

REAL ESTATE LAW AND BUSINESS FORUM

April 7, 2022

Jonathan Club – Los Angeles, CA

TRACK C INDIVIDUAL TAX PLANNING

1:45 – 2:45 PM

Installment Sale Opportunities and Traps

This session will focus on traps and opportunities related to installment sale transactions and will cover earn outs, basis considerations, the interest charge rule, gain acceleration events, election in or out, interaction with IRC Section 1202 and 1045, related party issues, state tax considerations, imputed interest rules, sale of trademarks, patents, etc.

Garrett Cushing

Senior Vice President,
Finance & Operations
Clearlake Capital Group, L.P.

Andy Torosyan

Holthouse Carlin & Van Trigt LLP

3:00 – 4:00 PM

Planning for Capital Gains

This panel will focus on structuring transactions to maximize capital gain. Topics will include holding period considerations, capital gain considerations in connection with the sale of intellectual property, substitute for ordinary income doctrine, considerations related to real estate (trade/business vs investment).

Elaina Kogan

Singer Burke Zimmer & Kogan LLP

Shane Nix

Willkie Farr & Gallagher LLP

4:15 – 5:15 PM

Too Late or Not at All? Tax Elections and Relief for Missing Them

Numerous tax elections are allowed to differing types of taxpayers. Due to the sheer volume of tax requirements and their complexity, including puzzling IRS forms, taxpayers sometimes miss an election deadline or do not file them correctly. This discussion addresses an overview of certain elections along with the relief possible when something goes awry. Section 9100 relief will be covered, including what it offers and how to proceed seeking such relief.

Pamela L. Drucker

Armanino LLP

Megan L. Jones

Pillsbury Winthrop Shaw
Pittman LLP

6:00 PM – 7:30 PM

EVENING WORKSHOPS

The following sessions will run concurrently.

Cryptocurrency and NFTs

This session will review how cryptocurrencies and NFTs are capable of being used for money laundering and tax evasion. This panel will review pitfalls for crypto and NFT holders along with new legislation and IRS civil and criminal enforcement efforts.

Ryan L. Korner

Special Agent in Charge, Criminal
Investigation Division
Internal Revenue Service

Nina Marino

Kaplan Marino

Stephen J. Turanchik

Paul Hastings LLP

SALT Cap Workarounds and Other Significant California Developments

This evening breakout session will take a closer look at issues related to California's Pass Through Entity ("PTE") tax election legislation as well as other California tax developments.

Jiwon Jeong

PwC

Ben Luedeke

PwC

Christopher Whitney

PwC

The Three Enforcement Cs (Conservation Easements, Cryptocurrency, Captive Insurance Arrangements)

This program examines the IRS's enforcement efforts in the context of three of its top priority areas: syndicated conservation easements, captive insurance arrangements, and cryptocurrency. Hear from seasoned practitioners about trends, pitfalls, and tips to address IRS action.

Chad D. Nardiello

Nardiello Turanchik LLP

Michel Stein

Hochman Salkin Toscher Perez P.C.

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

9:00 – 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

10:45 – 11:45 PM

What is it and Where did it Come From: Foreign Trust Like Structures and What to Do When You Stumble on Them

This panel will discuss U.S. trust law and how it is applied to the foreign trust like structures to determine whether the foreign entity is treated as a trust for U.S. tax purposes. The panel will also examine the different types of trusts under U.S. tax law and the resulting tax and reporting obligations. The panelists will address how to prepare for and defend the reporting position for such foreign structure in an IRS audit and potential penalty exposures associated with missed reporting obligations.

Dianne Mehany
Ernst & Young LLP

Zhanna A. Ziering
Moore Tax Law Group

12:00 – 1:00 PM

Planning with Retained Interests: What Can We do in View of *Powell* and *Moore*??

The planning concerns around transfers with retained interests increased when planners were reminded of the risk created after the transaction under Code §§ 2036(a)(2), 2038(a), and 2703 in the Tax Court decisions of *Powell* and *Cahill*. Then, in 2020, the Tax Court in a memorandum decision issued its judgment against the taxpayer in *Moore*. Although the case was determined under Code § 2036(a)(1), the taxpayer’s failure to establish bona fide sale and several other deficiencies can be instructive to today’s planners. Now two experienced planners with national perspectives will explore aspects of the existing and emerging opportunities to accomplish client objectives within the constructs of trusts, pass through entities, and relationships between human beings. The tools provided for new transactions and adjustments to current plans, with potential tax legislation will be discussed.

Carlos A. Battle
J.P. Morgan Private Bank

Christopher P. Siegle
J.P. Morgan Private Bank

1:15 – 2:00 PM

Keynote Address

Join Commissioner Charles P. Rettig for a special 30-minute discussion about practitioners doing their homework and rendering proper advice, getting legal opinions as appropriate.

Commissioner Charles P. Rettig
Internal Revenue Service

2:15 – 3:15 PM

Look at that S Car Go: Subchapter S Stock Ownership by Trusts – Drafting the Trust Instrument and Elections and Understanding Deadlines

There are more than 4.6 million S corporations in the U.S. That popularity is driven, in part, by the benefit of pass-through taxation afforded by S corporation status. In order to preserve that benefit, however, care must be taken to comply with a myriad of tax laws limiting who can own S corporations and the manner in which those owners share profits and losses. In this session, the speaker will highlight the reasons for utilizing S corporations, concerns tax practitioners must be mindful of in order to preserve client-corporations’ S elections, and the use of trusts in owning S corporations.

Gene Wolf
Kemp Smith LLP

3:30 – 4:30 PM

Tax Issues Arising from Silent Trusts

Ms. Rafferty will address the issues that fiduciaries face in navigating tax and financial reporting requirements under federal and international rules, while at the same time satisfying the fiduciary's obligation to maintain privacy and secrecy provisions of a Silent Trust. This session will explore potential solutions to assist fiduciaries in balancing the inevitable conflict between transparency and privacy during trust administration.

Michaelle D. Rafferty
Maupin, Cox & LeGoy
Attorneys at Law

4:45 – 5:45 PM

Dark Side Tales – Watch Your Back: Common Threats to High Net Worth Individuals

High net worth individuals are targets in our society, and the focus on them is only growing. As the IRS promises to increase enforcement efforts on this group, extra care when doing their planning is warranted. The threats to this demographic not only come from government sources but also sadly sometimes from those closest to them, and can include their personal safety. Further, we have all experienced the high net worth client who is their own worst enemy and wants to push aggressive planning past the point of careful planning. This discussion will focus on tax and other planning issues, red flags and solutions for issues common among high net worth clients (and others too).

Megan L. Jones
Pillsbury Winthrop Shaw
Pittman LLP

Jennifer McCall
Pillsbury Winthrop Shaw
Pittman LLP

6:00 – 7:30 PM

EVENING WORKSHOPS

The following sessions will run concurrently.

The Bona Fide Sale Possibilities Examined

The concern of many planners includes how to plan with the ominous risk of IRS attack based on Code § 2036. Recent cases of Moore, Powell, Cahill and others highlight the need, and often absence, of a defensible bona fide sale for adequate and full consideration fact pattern. Please join us for a discussion on the structures, business formations and other fact patterns that can help meet the IRS, Tax Court and District Court standards. Chris Siegle and Carlos A. Batlle will discuss and share what has worked, what hasn't, and what could have been.

Carlos A. Batlle
J.P. Morgan Private Bank

Christopher Siegle
J.P. Morgan Private Bank

Planning For Family Residences

Discussion will include how to hold title during life and tax consequences of same, as well as how to use QPRTs and sales to IDITs to move appreciation on residences during lifetime without causing estate inclusion if transferor wants to live in the house until death.

Andrew M. Katzenstein
Proskauer

International Charitable Giving

Cross-border philanthropy is popular among individual philanthropists, private foundations, and companies with international footprints. This session focusses on rules and planning opportunities for United States donors and grantmakers to maximize their tax deduction and avoid excise taxes, such as working with U.S. intermediary organizations, donor-advised fund structures, or foreign public charity equivalents. The session will also touch on other requirements that come into play, such as current best practices to address anti-terrorism concerns and special considerations for donating personal property.

Ingrid Mittermaier
Adler & Colvin

Arthur Rieman
The Law Firm for Non-Profits, P.C.

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Stephen D. Rose

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Valensi Rose PLC

Luc Moritz

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Edwin L. Norris

Sidley Austin LLP

Ana G. O'Brien

Latham & Watkins LLP

Jane Peebles

Karlin & Peebles, LLP

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Paul Sczudlo

Withersworldwide

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Morrison & Foerster LLP

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Raj Tanden

Foley & Lardner LLP

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Stephanie Zaffos

J.P. Morgan Private Bank

Laura A. Zwicker

Greenberg Glusker



frequently asked questions

REGISTRATION

Registration for the virtual Institute includes access to view the live online broadcast of applicable sessions plus available on demand recordings of those sessions after the Institute, continuing education credit, and a download of the Institute syllabus (a volume of practical materials which highlight and expand upon the presentations). Customize your registration by purchasing three-day, two-day, one-day or evening workshop only registrations, as you prefer!

VIRTUAL LOCATION

The 2022 Tax Institute will be broadcast online and individual links will be sent to all registrants prior to the start of the Institute.

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 cle.usc.edu/tax for more information.

MAJOR TAX PLANNING

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