78TH INSTITUTE ON FEDERAL TAXATION
A YEAR OF INSIGHTS AND ANALYSES FROM AMERICA’S TOP TAX AUTHORITIES

OCTOBER 20–25, 2019
GRAND HYATT
NEW YORK, NY

NOVEMBER 10–15, 2019
FAIRMONT HOTEL
SAN FRANCISCO, CA

CONFERENCE CO-CHAIRS:
John P. Gimigliano, Esq., Principal-in-Charge, Federal Legislative and Regulatory Services, KPMG, Washington, DC
Sanford J. Schlesinger, Esq., Founding Partner, Schlesinger Lazetera & Auchincloss, New York, NY
LEARNING OBJECTIVES

The Institute on Federal Taxation is designed for the practitioner who must frequently anticipate and handle federal tax matters. Presentations cover the most advanced tax issues, offering participants a clear understanding of the key issues affecting their clients or business and presenting planning ideas that can immediately be used in practice. Attendees return to work with a wealth of materials, plus the tools and strategies needed to help save their clients’ tax dollars and provide them with better service. Just as important, the Institute provides the perfect setting to meet practitioners from all around the country. It’s an opportunity to share ideas, exchange views, learn what others are doing, and obtain credit for continuing education.

WHO SHOULD ATTEND?

The Institute addresses all major areas of taxation and attracts attorneys, both general tax practitioners and specialists; accountants; corporate treasury and compliance executives; tax managers; and financial planners seeking expert discussion of the latest technical, legislative, and planning developments.
ADVISORY BOARD

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For more information, call 212-992-3320. Register online at sps.nyu.edu/ift
New York University thanks the following organizations for their contribution to the continued success of the Institute on Federal Taxation.

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NYU: KEEPING YOU CURRENT ON FEDERAL TAXATION TOPICS

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

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<td>MARK D. ALLISON, ESQ., MEMBER, CAPLIN &amp; DRYSDALE, CHARTERED, NEW YORK, NY</td>
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<td>DAVID M. RIEVMAN, ESQ., PARTNER, SKADDEN, ARPS, SLATE, MEAGHER &amp; FLOM, NEW YORK, NY</td>
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<td>BLAKE D. RUBIN, ESQ., SENIOR ADVISOR, EY, WASHINGTON, DC</td>
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<td>JERALD DAVID AUGUST, ESQ., PARTNER, FOX ROTHSCHILD, PHILADELPHIA, PA</td>
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<td>BRYAN C. SKARLATOS, ESQ., PARTNER, KOSTELANETZ &amp; FINK, NEW YORK, NY</td>
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IMPORTANT NOTE: The city that a speaker is presenting in is indicated by NY for New York and by SF for San Francisco. When neither NY nor SF appears, that speaker is presenting in both cities. NOTE: Start and end times, lunch recesses, and refreshment breaks vary from day to day, so please consult each day’s schedule for specifics.
DAY 1: SUNDAY, OCTOBER 20/NOVEMBER 10

10:30 a.m.
CONTINENTAL BREAKFAST
Full-week and single-day registration and distribution of materials.

10:45 a.m.
WELCOMING REMARKS
Kathleen Costello, CMP, Assistant Director, NYU School of Professional Studies, New York, NY

CURRENT DEVELOPMENTS

Chair: John P. Gimigliano, Esq., Principal-in-Charge of Federal Legislative and Regulatory Services, KPMG, Washington, DC

11 a.m.
LEGISLATIVE UPDATE
A review of legislation enacted, considered, and pending in the current congressional session.
John P. Gimigliano, Esq., Principal-in-Charge of Federal Legislative and Regulatory Services, KPMG, Washington, DC

12:15 p.m.
THE TREASURY AGENDA
A review of recently issued and pending Treasury guidance.
U.S. Department of the Treasury Representatives have been invited to attend

1:05 p.m.
REFRESHMENT BREAK

TAX CONTROVERSIES

Co-Chairs: Sandra R. Brown, Esq., Principal, Hochman, Salkin, Toscher & Perez, PC, Beverly Hills, CA
Mark D. Allison, Esq., Member, Caplin & Drysdale, Chartered, New York, NY

1:15 p.m.
FROM THE EXPERTS: TAX CONTROVERSY AND TAX LITIGATION—CIVIL AND CRIMINAL TAX UPDATE
Join a leading group of tax controversy practitioners in an open discussion regarding current IRS enforcement priorities, initiatives, and campaigns. The panel covers a broad range of topics that impact tax compliance and tax litigation based upon the latest IRS campaigns, sensitive audits, defending civil and criminal tax penalties, criminal tax enforcement (foreign and domestic) policies, judicial and legislative developments impacting the tax laws, and the IRS’s increasing focus on the use of “Big Data.”

NY Moderator: Mark D. Allison, Esq., Member, Caplin & Drysdale, Chartered, New York, NY
SF Moderator: Sandra R. Brown, Esq., Principal, Hochman, Salkin, Toscher & Perez, PC, Beverly Hills, CA
EXECUTIVE COMPENSATION AND EMPLOYEE BENEFITS

Chair: Elizabeth E. Drigotas, Esq., Principal, Deloitte Tax, Washington, DC

4 p.m.
IMPLICATIONS OF SECTION 4960
Section 4960, enacted with the 2017 Tax Cuts and Jobs Act, imposes a 21% excise tax on applicable tax-exempt entities and related organizations that compensate covered employees in excess of $1 million or pay covered employees excess parachute payments upon a separation from service. Tax-exempt organizations and taxable related organizations must assess the application of the complicated Section 4960 provisions and determine how to calculate and administer the excise tax. This session outlines the rules and explores opportunities to structure benefit plans to mitigate the impact of the tax.

Helen H. Morrison, Esq., Principal, EY, Washington DC

5 p.m.
THE LATEST ON SECTION 162(M)
This session analyzes key issues under Notice 2018-68, addresses grandfathering challenges and new approaches to preserve tax deductions for executive pay, and identifies areas for further guidance.

Andrew C. Liazos, Esq., Partner, McDermott Will & Emery, Boston, MA

6 p.m.
TAX PLANNING TO MAXIMIZE 199A QUALIFIED BUSINESS INCOME DEDUCTION: STRUCTURING CONSIDERATIONS
This presentation provides a brief overview of the final 199A Treasury Regulations, Notice 2019-07, and the newly updated IRS list of FAQs and guidance on this matter. The presentation helps practitioners put questions about W-2 wages in context. Specifically, the presentation provides detailed examples of defining qualified business income and how the deduction is calculated, limitations on certain types of businesses and services, phase-in of wages and capital limitations, and important tax planning considerations. Beneficial for practitioners seeking a deeper understanding of the deduction, given all of the recent guidance, the presentation provides practical tax planning tactics including entity reorganization options while avoiding common pitfalls.

Olga A. Loy, Esq., Partner, Winston & Strawn, Chicago, IL

7 p.m.
RECESS
TH Institute on Federal Taxation

Day 2: Monday, October 21/November 11

8 a.m.
CONTINENTAL BREAKFAST
Single-day registration and distribution of materials.

8:25 a.m.
INTRODUCTORY REMARKS
Kathleen Costello, CMP, Assistant Director, NYU School of Professional Studies, New York, NY

INTERNATIONAL TAX

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

8:30 a.m.
TAX PLANNING FOR FOREIGN PERSONS IMMIGRATING TO THE UNITED STATES
Foreign individuals who move to the United States are confronted with structuring and planning to minimize US income and estate and gift taxation, as well as integrating these rules with their home country tax laws. After the enactment of the Tax Cuts and Jobs Act (TCJA) in 2017, such planning and coordination can become even more complex. This session addresses the application of the US tax rules and planning considerations for such individuals.

Michael J. Miller, Esq., Partner, Roberts & Holland, New York, NY
Leonard Schneidman, Esq., Managing Director, Andersen Tax, Boston, MA

10 a.m.
REFRESHMENT BREAK

10:15 a.m.
OUTBOUND PLANNING AFTER THE TCJA
This panel covers major developments in outbound international tax planning, such as problems and issues under the foreign tax credit and GILTI regulations, including Section 962 and the proposed high-tax exception. The panel also covers how such developments and other selected issues affect US tax planning for foreign M&A transactions.

NY & SF: Sam K. Kaywood, Esq., Partner, Alston & Bird, Atlanta, GA
Devin M. Bodoh, Esq., Partner, Weil Gotshal & Manges, Washington, DC
William B. Sherman, Esq., Partner, Holland & Knight, Fort Lauderdale, FL


12 p.m.
LUNCH RECESS
1:15 p.m.
STRUCTURING CONSIDERATIONS FOR FOREIGN PERSONS INVESTING IN US REAL ESTATE
This session addresses the US tax rules applicable to foreign persons investing in US real estate, focusing on the taxation of operating income and gains from dispositions of US real property interests. The panel covers issues related to investors coming from countries that have a tax treaty with the US, and those investors who cannot benefit from a tax treaty.

Alan I. Appel, Esq., Professor of Law, New York Law School, New York, NY
Sean J. Tevel, Esq., Associate, Holland & Knight, Miami, FL

2:45 p.m.
REFRESHMENT BREAK

STATE TAX CONSIDERATIONS

Chair: Leah Robinson, Esq., Partner, Mayer Brown, New York, NY

2:55 p.m.
WHAT FEDERAL TAX EXPERTS NEED TO KNOW ABOUT THE STATE TAX IMPLICATIONS OF TCJA
Most taxpayers have emerged from the other side of the first full filing season under the Tax Cuts and Jobs Act (TCJA). This panel explores some of the lessons learned and challenges that have arisen in the state implementation of TCJA. Issues addressed include the complexity from different state approaches to the IRC Section 163(j) interest limitation and ramifications of state reactions to the new NOL rules. Panelists also discuss the new international tax regime with a focus on state treatment of GILTI and FDII, appropriate factor representation for GILTI, and other related issues. Items for tax practitioners to monitor as we move forward with TCJA at the state level also are identified.

Leah Robinson, Esq., Partner, Mayer Brown, New York, NY
Zal A. Kumar, Esq., Partner, Mayer Brown, New York, NY

5 p.m.
RECESS

NETWORKING RECEPTION

5 p.m.
It’s never been more valuable or vital to connect with colleagues at NYU’s annual reception. Please be our guest for cocktails and hors d’oeuvres and take the opportunity to meet and greet our distinguished speakers, sponsors, and advisory board members. Also, enjoy this time to meet and network with fellow tax professionals from around the country.
DAY 3: TUESDAY, OCTOBER 22/NOVEMBER 12

8 a.m.
CONTINENTAL BREAKFAST
Single-day registration and distribution of materials.

8:25 a.m.
INTRODUCTORY REMARKS
Kathleen Costello, CMP, Assistant Director, NYU School of Professional Studies, New York, NY

CORPORATE TAX

Chair: David M. Rievman, Esq., Partner, Skadden, Arps, Slate, Meagher & Flom, New York, NY

8:30 a.m.
CHOICE OF ENTITY TWO YEARS ON FROM TAX REFORM—A GUIDE TO KEY CONSIDERATIONS AND AN EXAMINATION OF SELECTED TAXPAYER RESPONSES
This presentation focuses on critical choice of entity considerations for newly organized and existing businesses in light of 2017 tax reform, which dramatically lowered the corporate income tax rate on C corporations, while at the same time providing special deductions for certain pass-through businesses. Our expert speakers explore opportunities and potential pitfalls in structuring a business enterprise as a C corporation, S corporation, Section 1202 corporation, partnership/LLC, and hybrid “up-C” structures, including an examination of issues to be tackled in converting an existing entity to a new form of entity.

NY & SF: Pamela Lawrence Endreny, Esq., Partner, Skadden, Arps, Slate, Meagher & Flom, New York, NY
NY: Lawrence M. Garrett, Esq., Principal, EY, Washington, DC
SF: Karen Gilbreath Sowell, Esq., Principal, EY, Washington, DC

10 a.m.
REFRESHMENT BREAK

10:15 a.m.
FINANCING THE C CORPORATION IN A POST-TAX REFORM WORLD
This panel provides an overview of corporate finance considerations after tax reform, including a practical analysis of Section 163(j) and the recent regulations limiting interest deductibility, new considerations under Section 956, and opportunities and traps corporate taxpayers need to consider in financing their enterprise in domestic and cross-border settings. Our expert panelists review the new rules with a focus on practical implications and identification of tax efficient solutions.

Devon M. Bodoh, Esq., Partner, Weil Gotshal & Manges, Washington, DC
Jeffrey Maddrey, Esq., Principal, PricewaterhouseCoopers, Washington, DC

12 p.m.
LUNCH RECESS
1:15 p.m.  
NO CLAIM, NO GAIN: AN EXAMINATION OF THE USE OF TAX INSURANCE IN M&A TRANSACTIONS  
This panel presents a pragmatic user guide for advisors considering tax insurance in the context of M&A transactions. The speakers discuss the key types of tax insurance (including their respective benefits and limitations), as well as practical considerations surrounding tax insurance, including common economic and contractual terms of tax insurance policies, the process for obtaining tax insurance, and typical costs and limitations. They also discuss the interactions of tax insurance policies with acquisition agreements and certain technical tax implications related to tax insurance, such as the tax treatment of premiums and insurance payouts.  
Robert E. Holo, Esq., Partner, Simpson Thacher & Bartlett, New York, NY  
Daniel Schoenberg, Esq., Senior Managing Director, Aon Transaction Services, New York, NY  

3 p.m.  
REFRESHMENT BREAK  

3:15 p.m.  
HOT TOPICS IN CORPORATE TAX  
This panel discusses recent legislative, regulatory, and judicial developments in corporate tax. The distinguished speakers focus on planning opportunities, as well as those that may be traps for the unwary.  
NY & SF: Alexander Lee, Esq., Partner, Cooley, Los Angeles, CA  
Laurence J. Stein, Esq., Partner, Latham & Watkins, Los Angeles, CA  
NY: Lewis R. Steinberg, Esq., Managing Director; Head of Structured Solutions, Americas Mergers & Acquisitions Group, Bank of America Merrill Lynch, New York, NY  
SF: Pardis Zomorodi, Esq., Partner, Latham & Watkins, Los Angeles, CA  

5 p.m.  
RECESS  

5:15–6:55 p.m.  
FUNDAMENTALS OF PARTNERSHIP AND REAL ESTATE TAXATION  
This session provides useful background that is helpful for attendees who do not have extensive experience in the taxation of partnerships and real estate.  
Blake D. Rubin, Esq., Senior Advisor, EY, Washington, DC  
Andrea M. Whiteway, Esq., Principal, EY, Washington, DC
8 a.m.
CONTINENTAL BREAKFAST
Single-day registration and distribution of materials.

8:25 a.m.
INTRODUCTORY REMARKS
Kathleen Costello, CMP, Assistant Director, NYU School of Professional Studies, New York, NY

PARTNERSHIPS, LLCs, AND REAL ESTATE

Co-Chairs:
Blake D. Rubin, Esq., Senior Advisor, EY, Washington, DC
Andrea M. Whiteway, Esq., Principal, EY, Washington, DC

8:30–10:15 a.m., 10:30 a.m.–12:30 p.m.
TAX CUTS AND JOBS ACT CHANGES AFFECTING PARTNERSHIPS AND REAL ESTATE, INCLUDING LATEST ADMINISTRATIVE GUIDANCE
A panel of nationally known practitioners and key government officials take a deep dive into the critical new tax law changes affecting partnerships and real estate under the Tax Cuts and Jobs Act (TCJA), including the latest guidance from the IRS and Treasury. In-depth discussions of the business interest limitation and real estate exception, 20% deduction for qualifying business income, qualified opportunity zones, carried interest, cost recovery and expensing rules, limitation on active losses, like-kind exchanges, partnership terminations, non-shareholder capital contributions, and more.

Thomas D. Moffitt, Esq., Deputy Associate Chief Counsel (Passthroughs & Special Industries), Internal Revenue Service, Washington, DC
Craig Gerson, Esq., Principal, PricewaterhouseCoopers, Washington, DC
L. Wayne Pressgrove, Jr., Esq., Partner, King & Spalding, Atlanta, GA
Blake D. Rubin, Esq., Senior Advisor, EY, Washington, DC
Andrea M. Whiteway, Esq., Principal, EY, Washington, DC

10:15 a.m.
REFRESHMENT BREAK

12:30 p.m.
LUNCH RECESS

1:45 p.m.
PARTNERSHIP EQUITY COMPENSATION PLANNING
A discussion of profits interests, options, and other partnership equity based compensation; impact of the disguised fee (management fee waiver) regulations; and the handling of partner employment arrangements in light of the partner/employee dual status regulations.

Bahar A. Schippel, Esq., Partner, Snell & Wilmer, Phoenix, AZ
Glenn E. Dance, Esq., Partner, Holthouse Carlin & Van Trigt, Irvine, CA

2:45 p.m.
WHO IS (OR SHOULD BE) A PARTNER: REOPENING PANDORA’S BOX
This presentation focuses on an important but often unconsidered question: Who is a partner for US federal income tax purposes? An in-depth discussion of the applicable body of law, with particular emphasis on various arrangements that can cause parties—sometimes unwittingly—to cross into the realm of Subchapter K.

Eric B. Sloan, Esq., Partner, Gibson, Dunn & Crutcher, New York, NY
James Jennings, Esq., Associate, Gibson, Dunn & Crutcher, New York, NY

For more information, call 212-992-3320. Register online at sps.nyu.edu/ift
3:45 p.m.  REFRESHMENT BREAK

4 p.m.  HOT LIKE-KIND EXCHANGE ISSUES
A look at Tax Cuts and Jobs Act changes to like-kind exchange rules and collateral consequences; related party exchanges; build-to-suits, reverse exchanges and parking arrangements within and outside the safe harbor; exchanges involving partnerships and trusts; exchanges of property into and out of foreclosure; recent developments on what constitutes “like-kind”; and other current issues.
Bradley T. Borden, Esq., CPA, Professor of Law, Brooklyn Law School, New York, NY
Robert D. Schachat, Esq., Consultant, Realty Exchange Corporation, Gainesville, VA

5 p.m.  RECESS

EVENING SESSION

5:15–6:55 p.m.  ANTICIPATING IRS AUDITS, CONTROVERSIES, AND LITIGATION UNDER THE PARTNERSHIP AUDIT RULES
Now that entities taxed as partnerships and their tax advisors have had three years to understand and put into place procedures as well as revisions to outstanding partnership and LLC operating agreements to adapt to the new partnership audit rule regime, the focus now turns to how tax audits, appeals, settlements, litigation, and appeals of adverse judicial determinations will work in “real time.” The co-chairs address problems associated with elections-out, understatement modifications, push-outs and pull-ins, as well as how partners can protect themselves from the partnership representative’s unilateral authority to settle out all partnership issues. Continuing applicability of the TEFRA audit rules for tax years beginning on or before 2017 also are discussed.
Co-Chair: Jerald David August, Esq., Partner, Fox Rothschild, Philadelphia, PA
Co-Chair: Megan L. Brackney, Esq., Partner, Kostelanetz & Fink, New York, NY

DAY 5: THURSDAY, OCTOBER 24/NOVEMBER 14

8 a.m.  CONTINENTAL BREAKFAST
Single-day registration and distribution of materials.

8:25 a.m.  INTRODUCTORY REMARKS
Kathleen Costello, CMP, Assistant Director, NYU School of Professional Studies, New York, NY
8:30 a.m.
THE ROAD BETWEEN SUBCHAPTER C AND SUBCHAPTER S—IT MAY BE A WELL-TRAVELED TWO-WAY THOROUGHFARE, BUT IT ISN’T FREE OF POTHOLES AND OBSTACLES
With the TCJA reducing the corporate income tax rate to a flat 21%, a significant number of S corporations will likely be converting to C corporations. These same corporations, however, may find themselves down the road desiring to regain S status. This presentation explores the potholes and obstacles that may hinder travel on this two-way road, including the built-in-gains tax, LIFO recapture, excessive passive income, unreasonable compensation, personal holding company status, excessive accumulated earnings, and reelection time restrictions.

Larry J. Brant, Esq., Shareholder, Foster Garvey PC, Portland, OR
C. Wells Hall, III, Esq., Partner, Nelson Mullins Riley & Scarborough, Charlotte, NC

9:40 a.m.
QUALIFIED OPPORTUNITY ZONES: WELCOME TO THE EMERALD CITY
Under the TCJA, Congress added Section 1400Z, which provides for the deferral and partial exclusion of capital gain realized from the sale or exchange of an asset if that gain is timely reinvested in a qualified opportunity fund (QOF) which in turn invests in qualified opportunity zone business property or in a partnership or corporation that owns such property. Gains realized after a long-term holding period of an equity interest in a QOF may qualify for a permanent exclusion. With several tranches of guidance having recently been issued by the government, the panel highlights the planning sequence and procedural and filing hurdles associated with this new tax incentive program.

NY: Steven P. Berman, Esq., Partner, Berman Indictor, Philadelphia, PA
SF: Louis S. Weller, Esq., Managing Partner, Weller Partners, Sausalito, CA

10:50 a.m.
REFRESHMENT BREAK

11:05 a.m.
EFFECTIVE SUCCESSION PLANNING STRATEGIES FOR OWNERS OF THE SUCCESSFUL PASS-THROUGH ENTITY
The panel analyzes the obstacles that arise when passing ownership of a family business on to the next generation and then discusses possible solutions. If the family business is exposed to the estate tax, and there is insufficient liquidity to currently pay the estate taxes, the panel addresses alternatives used to defer payment of estate taxes. Next, the panel demonstrates how the preferred partnership structure can be used in balancing the need to treat all the children equally when only some play an active management role. The panel concludes by discussing how a key employee can be given an equity interest in the family business without adverse income tax treatment and without putting undue financial pressure on the key employee.

NY & SF: Jerome M. Hesch, Esq., Adjunct Professor of Law, Florida International University, Miami, FL
NY: Mary P. O’Reilly, Esq., Partner, Meltzer, Lippe, Goldstein & Breitstone, Mineola, NY and New York, NY
SF: Stephen M. Breitstone, Esq., Partner, Meltzer, Lippe, Goldstein & Breitstone, Mineola, NY and New York, NY

12 p.m.
LUNCH RECESS
1:30 p.m.
[SOMETIMES] NONTAXABLE FORMATION OF A PARTNERSHIP
The speaker addresses tax issues in the formation of a partnership, including partnership interest for contribution of the disguised sales, liabilities, use of property, investment partnership rules, contributions to a foreign partnership, sales tax issues, property tax issues, and documentary transfer tax issues.
Terence Floyd Cuff, Esq., Of Counsel, Loeb & Loeb, Los Angeles, CA

3 p.m.
REFRESHMENT BREAK

3:15 p.m.
THE APPLICATION OF SECTION 199A TO OWNERS OF PASS-THROUGH ENTITIES
This panel highlights the planning opportunities and problems associated with Section 199A including the definition of specified service trades or businesses applied in various industry sectors, the ability to determine whether to and how to make an aggregation election, navigating the “wages” and “qualified property” limitations, and compliance reporting aspects of new Section 199A. Choice of entity comparisons also are made, including the state income tax treatment of Section 199A.
Jerald David August, Esq., Partner, Fox Rothschild, Philadelphia, PA
Ronald A. Levitt, Esq., Shareholder, Sirote & Permutt, PC, Birmingham, AL
Stephen R. Looney, Esq., Shareholder, Dean Mead, Orlando, FL

5 p.m.
RECESS

EVENING SESSION

5:15–6:55 p.m.
ETHICS: WHEN ARE YOU CROSSING A LINE? REAL-LIFE ETHICAL ISSUES IN EVERYDAY TAX PRACTICE
How sure do you have to be before you tell a client it is okay to take a deduction or defer income? Do you have to audit a client’s records, or can you just rely on what the client says? After the return has been filed, how do you handle an audit when you know the client’s tax return is wrong? What do you do if the information you submitted to the IRS is not accurate? When do you have to worry about conflicts of interest? While the answers to these questions may not always be clear, the law and related ethical standards provide very specific rules to help find the answers. This panel of expert practitioners addresses these and other thorny ethical issues that arise in everyday tax practice through the use of hypothetical examples. This program is essential for tax professionals who want to stay on the right side of the line.
Chair: Bryan C. Skarlatos, Esq., Partner, Kostelanetz & Fink, New York, NY
NY: Miriam L. Fisher, Esq., Global Chair of Tax Controversy, Latham & Watkins, Washington, DC
Christopher S. Rizek, Esq., Member, Caplin & Drysdale, Chartered, Washington, DC
SF: G. Michelle Ferreira, Esq., Managing Shareholder, Greenberg Traurig, San Francisco, CA
Michel R. Stein, Esq., Principal, Hochman, Salkin, Toscher & Perez, PC, Beverly Hills, CA

For more information, call 212-992-3320. Register online at sps.nyu.edu/ift
8 a.m.
CONTINENTAL BREAKFAST
Single-day registration and distribution of materials.

8:25 a.m.
INTRODUCTORY REMARKS
Kathleen Costello, CMP, Assistant Director, NYU School of Professional Studies, New York, NY

8:30 a.m.
CURRENT DEVELOPMENTS IN TRANSFER TAXATION
Sanford J. Schlesinger, Esq., Founding Partner, Schlesinger Lazetera & Auchincloss, New York, NY

9:30 a.m.
DIVORCE—MINIMIZE THE IMPACT/MAXIMIZE THE LEVERAGE: WHAT EVERY PROFESSIONAL ADVISOR SHOULD KNOW
Sharon L. Klein, Esq., President, Family Wealth, Eastern US Region, Wilmington Trust, NA, New York, NY

10:30 a.m.
REFRESHMENT BREAK

10:45 a.m.
SOME OF MY “FAVORITE” SPLIT-DOLLAR INSURANCE TRANSACTION MISTAKES TO AVOID
Lawrence Brody, Esq., Senior Counsel, Bryan Cave Leighton Paisner, St. Louis, MO
12 p.m. 
LUNCH RECESS

1:15 p.m. 
STATE INCOME TAXATION OF TRUSTS—DUE PROCESS OF LAW AFTER NORTH CAROLINA DEPARTMENT OF REVENUE V. KIMBERLY RICE KAESTNER 1992 FAMILY TRUST

State income tax planning is important for high-income individuals as well as trusts created by and for them. The state taxation of trusts, trustees, and beneficiaries raises due process issues and depends on the choices made by each state regarding the structure of its tax system, and the responses of each citizen and taxpayer to the incentives created through the tax systems. What is the significance of the residence of the grantor, the location of the trustee, the place of the administration of the trust, and the residence of the beneficiary? How far can a state reach to subject a trust to taxation in light of Due Process and Commerce Clauses of the US Constitution? These issues were submitted to the US Supreme Court during the Spring 2019 term on petition for certiorari by the North Carolina Department of Revenue, and the implications of the Court’s decision in Kaestner will be of interest to all tax and estate planners.

C. Wells Hall, III, Esq., Partner, Nelson Mullins Riley & Scarborough, Charlotte, NC

2:15 p.m. 
REFRESHMENT BREAK

2:30 p.m. 
THE EVOLVING USE OF TRUSTS—MEETING THE NEEDS OF CLIENTS IN THE MODERN WORLD

Gone are the days when a trust accommodates only persons with tremendous wealth who are interested in tying up funds for decades and restricting beneficiaries’ access. Today, trusts are designed to meet grantors’ estate planning objectives while providing flexibility in investments and management and protecting beneficiaries from taxes and creditors. Using investment tools such as unitrusts and powers to adjust, providing additional oversight with protectors and directed trusts, and enhancing flexibility using powers of appointment, decanting and modification statutes has enabled trusts to meet the needs of a new generation of clients. Understanding modern trust design, including applicable tax issues, and being able to explain the benefits to clients are keys to success for today’s trusts and estates practitioners.

Jordan S. Weitberg, Esq., Principal, Bressler, Amery & Ross, PC, Florham Park, NJ

3:30 p.m. 
THE ARTHUR D. SEDERBAUM MEMORIAL LECTURE

FAMILY LIMITED PARTNERSHIPS: THE CONTINUING SAGA

As the courts continue to decide valuation and closely held entity cases, and the IRS seeks to limit the transfer tax benefit of these entities, the current valuation trends are analyzed and the significant new cases are discussed. The presentation provides guidance for creating, implementing, preserving, and valuing the closely held entity. Further, the panelists discuss planning with these entities in an uncertain transfer tax environment, defined value clauses, and other relevant issues.

John W. Porter, Esq., Partner, Baker Botts, Houston, TX
Sanford J. Schlesinger, Esq., Founding Partner, Schlesinger Lazetera & Auchincloss, New York, NY
C. Wells Hall, III, Esq., Partner, Nelson Mullins Riley & Scarborough, Charlotte, NC
Jordan S. Weitberg, Esq., Principal, Bressler, Amery & Ross, PC, Florham Park, NJ

4:35 p.m. 
RECESS

For more information, call 212-992-3320. Register online at sps.nyu.edu/ift | 17
FULL-WEEK CONFERENCE FEES AND DISCOUNTS
The full-week conference fee includes tuition, continental breakfast, networking reception on Monday evening, refreshment breaks, and one set of course materials on a USB flash drive.

A full-week individual registration is $2,300 for all six days. Register before October 8, to qualify for the 15% early-bird full-week registration discount ($1,955). If two or more individuals from the same firm each register for the full-week at the same time, each person qualifies for the 20% full-week team discount ($1,840). If you are a full-time government official or a full-time university professor, you may receive a 15% discount off a full-week registration ($1,955).

If you are a solo practitioner, work for a firm with fewer than five professionals, or work for a nonprofit organization, you qualify for a 15% discount off a full-week registration ($1,955).

Note: Promotion and discount codes, as well as team discounts, must be applied at the time of registration. Discounts cannot be applied retroactively to existing registrations, or combined with any other offers.

You may register online, by mail, or onsite at the conference. Credit card payments can only be accepted through the online payment portal. Faxed registrations are not accepted, nor are wire transfers as a form of payment. Full and partial waivers of the conference fee, based upon financial need, are available as well. To request an application, please call 212-992-3320 or email your request to sps.tax@nyu.edu. To register online for the 20% full-week team discount, please call 212-992-3320 or email sps.tax@nyu.edu for a special discount code. To qualify, the team must be from the same firm and must register together. Each team member must register. Team discounts must be applied at the time of registration. Discounts cannot be applied retroactively to existing registrations, or combined with any other offers. After October 8, to register online for the 15% full-week full-time government official, full-time university professor, solo practitioner, nonprofit, or small firm discount, please call 212-992-3320 or email sps.tax@nyu.edu for a special discount code.

SINGLE-DAY REGISTRATION FEE
The single-day conference fee of $595 includes tuition for one day of sessions, an evening session (if applicable) for the selected day, continental breakfast, refreshment breaks, and one set of course materials on a USB flash drive for the day of attendance.

MULTIDAY REGISTRATION FEES
The two-day, three-day, four-day, and five-day conference fees include tuition for sessions on the days selected, evening sessions (if applicable) for the selected days, continental breakfast, refreshment breaks, and one set of course materials on a USB flash drive for the days of attendance.

The two-day fee is $1,095; three-day is $1,625; four day is $1,795; and five day is $1,925.

EVENING SESSION REGISTRATION FEE
The evening session conference fee of $125 includes tuition for one evening session on Tuesday, Wednesday, or Thursday evening and a set of the written materials for the evening session. Evening session registration is included in the purchase of a daytime registration, as described above.
CORPORATE GROUP DISCOUNTS
To accommodate those organizations that wish to send large groups to attend a sampling of sessions, there is a special Corporate Group Rate for five or more attendees. Please take advantage of this option. Remember, shared registrations are not permitted (i.e., you may not register a firm or a single member of a firm and pass along a single badge). Only registered attendees are eligible to receive continuing education credits. We want all of our attendees to benefit from a simple and efficient registration process. For more details, please call Kathleen Costello at 212-992-3320 or email sps.tax@nyu.edu.

PRESS BADGES
If your media outlet plans to cover the NYUSPS 78th Institute on Federal Taxation, please email coverage strategy and press credentials to sps.press@nyu.edu.

ELECTRONIC CONFIRMATION
An automated email confirmation will be sent to the email address provided to NYUSPS at the time of registration. Please use an individual email address for each registrant. If a confirmation is not received within two days of online registration submission (allow one to two weeks for registrations sent by mail), please email sps.tax@nyu.edu to request a duplicate copy. Note: Confirmations may display the start and the end dates of the ENTIRE Institute; please check the conference agenda for individual dates and times.

CANCELLATION AND SUBSTITUTION POLICY
A written request for cancellation must be emailed to sps.tax@nyu.edu to the attention of Conference Administration. Requests received by October 7, 2019 for the New York Conference or by October 28, 2019 for the San Francisco Conference, will receive a 100% tuition refund less a $250 cancellation fee. Due to financial obligations incurred by NYUSPS, there are no refunds available during the two weeks prior to the conference. The School is not able to arrange cancellation exceptions or to accept onsite cancellations. If you cannot attend the Institute but would like to send someone in your place, please email sps.tax@nyu.edu no later than October 17, 2019 for the New York Conference or November 7, 2019 for the San Francisco Conference.

NEW YORK CONFERENCE LOCATION AND HOTEL ACCOMMODATIONS
The Grand Hyatt New York hotel is conveniently located in midtown Manhattan on Park Avenue at Grand Central Station. It is a short walk to nearby Broadway theatres, Fifth Avenue shopping, Times Square, and major museums. To provide a quality Institute at the best possible cost, NYUSPS has negotiated special room rates and has committed to a block of rooms at the Grand Hyatt New York. Please support NYUSPS by reserving your sleeping accommodations within the room block. Your support allows the School to keep Conference fees reasonable. Single or double occupancy rooms are available at the Grand Hyatt at the NYUSPS group rate of $369. The Grand Hyatt has a limited number of rooms with two double beds. If you require a double room, please make your reservation as soon as possible. To make your reservation, call 800-233-1234 and identify yourself as attending the NYUSPS tax conference. These rooms will be held as a block, unless exhausted, until September 26, at which time they will be released to the general public. Book your reservation in advance as hotel rooms can sell out prior to the cutoff date.

SAN FRANCISCO CONFERENCE LOCATION AND HOTEL ACCOMMODATIONS
The Fairmont Hotel is located at 950 Mason Street in the Nob Hill section of San Francisco. Central to the Financial District, Union Square, and Fisherman’s Wharf, the Fairmont San Francisco is located at the only spot in San Francisco where each of the City’s cable car lines meet. To provide a quality Institute at the best possible cost, NYUSPS has negotiated special room rates and has committed to a block of rooms at the Fairmont Hotel. Please support NYUSPS by reserving your sleeping accommodations within the room block. Your support allows the School to keep Conference fees reasonable. Single or double occupancy rooms are available at the Fairmont Hotel at the NYUSPS group rate of $325. The Fairmont has a limited number of rooms with two double beds. If you require a double room, please make your reservation as soon as possible. To make your reservation, call 800-441-1414 and identify yourself as attending the NYUSPS tax conference. These rooms will be held as a block, unless exhausted, until October 15, at which time they will be released to the general public. Book your reservation in advance as hotel rooms can sell out prior to the cutoff date.
ACCESSIBILITY NEEDS
Participants who have accessibility needs are advised to email sps.tax@nyu.edu or to call the Department of Finance and Law Programs at 212-992-3320 by October 17, 2019 to indicate their particular requirement(s).

CONFERENCE MATERIALS
Course materials are provided for registrants each day of the Institute for which they are registered. They will receive a USB flash drive, which is included in the Conference fee, at the time of check-in that contains the materials for the day(s) of attendance. In addition, registrants will receive an email from NYUSPS approximately two to three days before the Institute containing a link and special password in order to access and to download and/or print the course materials for the day(s) of attendance. Free WiFi also will be available for attendees at the Institute. Bound hard copies of the course materials will be available only upon advance request at an additional fee of $250. If you wish to have a printed set of materials available at the NYUSPS Registration Desk for the day(s) of your attendance, please indicate this when registering and submit the additional fee of $250. Printers will not be available at the conference. Please note that materials not provided to NYUSPS in advance may be available in hard copy onsite and/or may be emailed to registrants after the Institute upon request. However, last-minute materials will not be on the USB flash drive. If you are unable to attend the Institute but would like to receive a copy of the course materials (on a USB flash drive), please send your request to NYUSPS 78th Institute on Federal Taxation Course Materials Order, 11 West 42nd Street, Suite 422, New York, NY 10036; call 212-992-3320; or email sps.tax@nyu.edu to reserve your copy. See the Institute Registration Form for further details on how to order course materials.

CONFERENCE CHECK-IN AND COURSE MATERIALS PICK-UP
The NYUSPS Institute on Federal Taxation Registration Desk will open, and materials will be available, beginning at 10:30 a.m. on Sunday. The NYUSPS Registration Desk will open at 8 a.m. Monday through Friday. Proper photo identification is required for badge retrieval. One set of conference materials on a USB flash drive per paid registrant is provided at the time of badging. Badges must be displayed in all public spaces throughout the conference.

SPONSORSHIP AND EXHIBIT OPPORTUNITIES
For information on becoming an Institute Sponsor or exhibiting at the conference, please contact Kathleen Costello at 212-992-3320 or by email at kathleen.costello@nyu.edu.

CONTINUING EDUCATION CREDIT
The NYU School of Professional Studies (NYUSPS) is a recognized leader in professional continuing education. The NYUSPS Department of Finance and Law Programs has been certified by the New York State Continuing Legal Education Board as an Accredited Provider of continuing legal education in the State of New York. This Conference meets the educational requirements of many organizations and agencies with mandatory CLE/CPE/CE filing requirements. It is highly recommended that registrants contact the NYUSPS Department of Finance and Law Programs at 212-992-3320 or at sps.tax@nyu.edu at least 30 days prior to the Conference start date to ensure the availability of credit for a specific MCLE state, as NYUSPS cannot guarantee that credit will be applied for in all cases.

NASBA
The NYU School of Professional Studies Department of Finance and Law Programs is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors through its website: www.nasbaregistry.org. Delivery Method: Group-Live. Program Level: Overview. NASBA Fields of Study: Taxes; Regulatory Ethics. Prerequisite: No prerequisite. Advanced Preparation: No advanced preparation required. New York and Texas require sponsors to individually register with their states as continuing professional education sponsors; the NYU School of Professional Studies is a registered sponsor in the State of New York (Sponsor ID# 000493) and in the State of Texas (Sponsor ID# 000439).
IRS CONTINUING PROFESSIONAL EDUCATION CREDITS

The NYU School of Professional Studies has been approved as an IRS CE Provider (Provider #P9CA0). Enrolled Agents and Tax Preparers should always look for IRS approved providers when fulfilling their continuing education requirements. Visit www.irs.gov/taxpros/ce for more information.

ESTIMATED CONTINUING EDUCATION CREDITS

Except where indicated, CLE credits are in the categories of professional practice/practice management. CLE boards define a credit hour as either 60 minutes or 50 minutes. Recommended CPE credits are in the following NYS subject area: Taxation, NASBA Fields of Study: Taxes; Regulatory Ethics. In accordance with the Standards of the National Registry of CPE Sponsors, CPE credits are based upon a 50-minute hour. Please note that not all state boards accept half-credits.

FULL-WEEK CREDIT HOURS

46.0 60-minute hours, including 1.5 ethics credits
55.0 50-minute hours, including 2.0 ethics credits
(This includes all evening session workshops.)

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

<table>
<thead>
<tr>
<th>SUNDAY</th>
<th>MONDAY</th>
<th>TUESDAY</th>
<th>WEDNESDAY</th>
<th>THURSDAY</th>
<th>FRIDAY</th>
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<tbody>
<tr>
<td>7.5 60-min. hours</td>
<td>6.75 60-min. hours</td>
<td>*8.25 60-min. hours</td>
<td>*8.25 60-min. hours</td>
<td>**8.25 60-min. hours</td>
<td>6.25 60-min. hours</td>
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<td>9.0 50-min. hours</td>
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<td>*10.0 50-min. hours</td>
<td>*10.0 50-min. hours</td>
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<td>7.5 50-min. hours</td>
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*This includes 1.5 60-minute hours or 2.0 50-minute hours of credit for an evening session.
**This includes 1.5 60-minute hours or 2.0 50-minute hours of ethics credit for an ethics evening session.

A certificate of attendance is given to each registrant and validated upon completion of attendance. For questions concerning credit hours or approvals, please call 212-992-3320 or email sps.tax@nyu.edu.
REGISTRATION INSTRUCTIONS

ONLINE
• VISIT sps.nyu.edu/ift
• Highly recommended for fastest response
• Automated email confirmation will be sent to the email address provided to NYU at the time of registration
• Please use an individual email address for each registrant
• Major credit cards accepted: American Express®, Discover®, MasterCard®, or Visa®

OTHER REGISTRATION OPTIONS
Mail: To register by mail, complete the registration form and mail it with a check or money order payable to New York University to: NYUSPS Budget Office, New York University, 7 East 12th Street, 12th Floor, New York, NY 10003, Attention: 78th Institute on Federal Taxation. All registrations sent by mail must be received by 12 noon (EDT) on Thursday, October 17, 2019 for New York and by 12 noon (EST) on Thursday, November 7, 2019 for California.

Onsite: To register onsite, visit the NYUSPS Registration Desk at the Institute beginning at 10:30 a.m. on Sunday or 8 a.m. on Monday through Friday. You may pay with a check, a money order, or a credit card, and if paying by credit card, you will be required to self-register at one of the available kiosks. For faster service, Conference attendees should plan to register in advance online at sps.nyu.edu/ift.

Note: Each person attending the IFT must register individually by using a separate form, or in a separate online registration session. Sharing registrations is NOT permitted. Only registered attendees are eligible to receive continuing education credits. Please call 212-992-3320 or email sps.tax@nyu.edu for information on customizing a group discount to fit your needs. To register online for the 20% Full-Week Team Discount, please call 212-992-3320 or email sps.tax@nyu.edu for a special discount code. To qualify: Team must be from the same firm and must register together. Each team member must register. Team discounts must be applied at time of registration. Discounts cannot be applied retroactively to existing registrations, or combined with any other offers.

After October 8, to register online for the 15% Full-Week full-time government official, full-time university professor, solo practitioner, nonprofit or small firm discount, please call 212-992-3320 or email sps.tax@nyu.edu for a special discount code. Credit card payments can only be accepted through the online payment portal. Faxed registrations are not accepted, nor are wire transfers as a form of payment.

Confirmations may display the start and end dates of the ENTIRE Institute; please check the conference agenda for individual dates and times.

For further information regarding administrative policies, such as complaints and refunds, or for help registering, please call our Conference administrators at 212-992-3320 or email sps.tax@nyu.edu.

CAN’T ATTEND?
If you are unable to attend the Institute but would like to receive a copy of the course materials (on a USB flash drive), please send your request to: NYU School of Professional Studies, 78th Institute on Federal Taxation Course Materials Order, 11 West 42nd Street, Suite 422, New York, NY 10036, call 212-992-3320, or email sps.tax@nyu.edu to reserve your copy by November 7, 2019, after which fulfillment cannot be guaranteed. The price for one set of materials on a USB flash drive is $500. There is no additional charge for shipping and handling in the continental US; please add an additional $20 when shipping orders outside the continental US. Please make check or money order payable to New York University or email sps.tax@nyu.edu to learn how to pay by credit card. Materials are mailed in early December 2019.

Please send me: [ ] 78th Institute on Federal Taxation Course Materials

Name: ____________________________

Firm: ____________________________

Address: ____________________________

City: __________________ State: ______ Zip Code: ______

Email: ____________________________
REGISTRATION FORM

NEW YORK: October 20–25, 2019 | SAN FRANCISCO: November 10–15, 2019

Online: sps.nyu.edu/ift
Mail To: NYU School of Professional Studies Budget Office, New York University
7 East 12th Street, 12th Floor, New York, NY 10003
Attention: 78th Institute on Federal Taxation

CHOOSE EITHER: 1. FULL-WEEK REGISTRATION

Check one for registration and payment:

Individual Full-Week Registration—$2,300
15% Early-Bird Full-Week Discount Registration—$1,955
To qualify: Your registration must be received by October 8.
20% Team Full-Week Discount Registration—$1,840 Each
To qualify: Team must be from the same firm and register together. Each team member must register. Team discounts must be applied at the time of registration. Discounts cannot be applied retroactively to existing registrations or combined with any other offers.
15% Full-Time Government Official/Full-Time University Professor Full-Week Discount Registration—$1,955 Each
To qualify: Please provide proof of employment with registration. Cannot be combined with the 15% early-bird or with any other offers.
15% Small Firm/Solo Practitioner/Nonprofit Full-Week Discount Registration—$1,955 Each
To qualify: Please enclose company letterhead with registration. Cannot be combined with the 15% early-bird or with any other offers.

OR: 2. SINGLE-DAY REGISTRATION

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

Step 2: Check one for payment:
1 Day—$595 2 Days—$1,095 3 Days—$1,625 4 Days—$1,795 5 Days—$1,925
Tuesday, Wednesday, and/or Thursday Evening Session—$125 each*
*Evening session registration is included in the purchase of daytime registration or can be purchased separately.

PRINTED COURSE MATERIALS—Extra Option for an Additional Fee

We are going green; to help defray costs, printed materials are available for an additional $250. Check here if you want a bound copy of the materials for the day(s) of your attendance and include the $250 fee.

Printed Materials for $250
Included in the conference fee, registrants will be provided access to download and/or print the course materials prior to the Institute and also will receive a USB flash drive at the time of check-in containing the materials for the day(s) of attendance.

I am a/n CPA ATTORNEY EA RTRP OTHER
I require CLE Credit CPE Credit CE Credit

FOR CLE ONLY: For which state(s) is CLE credit being requested? State:

Print or type clearly. This information will appear on the attendee list and on your badge.

Name:
Firm:
Address:
City: State: Zip Code:
Email*: Business Phone:

(*Email is required—registration confirmations are sent via email.)
78TH INSTITUTE ON FEDERAL TAXATION
A YEAR OF INSIGHTS AND ANALYSES FROM AMERICA'S TOP TAX AUTHORITIES

OCTOBER 20–25, 2019
GRAND HYATT
NEW YORK, NY

NOVEMBER 10–15, 2019
FAIRMONT HOTEL
SAN FRANCISCO, CA

CONFERENCE CO-CHAIRS:

John P. Gimigliano, Esq., Principal-in-Charge, Federal Legislative and Regulatory Services, KPMG, Washington, DC

Sanford J. Schlesinger, Esq., Founding Partner, Schlesinger Lazetera & Auchincloss, New York, NY

For more information, call 212-992-3320
visit sps.nyu.edu/ift
email sps.tax@nyu.edu