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

Register Today at www.pli.edu/RKS6 or Call (800) 260-4PLI
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
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EY Washington, D.C.

Government Speakers:
Department of the Treasury

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It’s simple: if you are not completely satisfied with the return on your investment from any PLI program, we will refund your money in full.
Morning Session: 8:30 a.m. – 12:45 p.m.

11:45 | Tax Accounting Issues in Mergers and Acquisitions

- Robert H. Welling, Kevin J. Jacobs

- Robert J. Neis (Invited)

- Benefits Tax Counsel, Department of the Treasury

- Section 367(b); maximizing use of foreign cash; Section 304 Partner

- A discussion on the new Section 385 regulations regarding

- Accounting for Earnings and Profits

- Inversion Transactions, including hybrid and equity development,

- Proposed Regulations; planning to optimize attributes in business

- Affiliation

- Emerging Issues and Transactions

- Section 367(a); transfers of intangibles; issues under

- Argument


- Benefits Tax Counsel, Department of the Treasury

- NY & WEB: Kimberly S. Blanchard, Scott M. Levine, Robert H. Welling (Invited)

- Associate Chief Counsel (Passthroughs & Special Industries), Internal Revenue Service


- Benefits Tax Counsel, Department of the Treasury


- Benefits Tax Counsel, Department of the Treasury

- LA: Robert "Buffy" H. Miller, Regina Olsan, Robert J. Neis (Invited)

- Benefits Tax Counsel, Department of the Treasury

10:45 | Networking Break

11:00 | A discussion of the new Section 385 regulations regarding debt

- GA: Robert J. Neis

- NY & WEB: Kimberly S. Blanchard, Scott M. Levine, Robert H. Welling (Invited)

- Associate Chief Counsel (Passthroughs & Special Industries), Internal Revenue Service


- Benefits Tax Counsel, Department of the Treasury

- LA: Robert "Buffy" H. Miller, Regina Olsan, 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

- NY & WEB: Kimberly S. Blanchard, Scott M. Levine, Robert H. Welling (Invited)

- Associate Chief Counsel (Passthroughs & Special Industries), Internal Revenue Service


- Benefits Tax Counsel, Department of the Treasury

- LA: Robert "Buffy" H. Miller, Regina Olsan, Robert J. Neis (Invited)

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

- NY & WEB: Mark A. Countryman, Jamer Howard, Brian W. Reed, Kevin M. Jacobs (Invited)

- [Senior Technician Reviewer (Corporate, Branch 4), Internal Revenue Service]

- CHI: Robert H. Welling, Kevin J. Jacobs (Invited)

- [Senior Technician Reviewer (Corporate, Branch 4), Internal Revenue Service]

1:30 | 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

- NY & WEB: Richard M. Nugent, Dean S. Shulman, R. David Wheeat, 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 (Invited)

- [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 Wheeat, Curtis G. Wilson (Invited)

- [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-to-equity classification

- NY & WEB: Kimberly S. Blanchard, Scott M. Levine, Robert H. Welling (Invited)

- Associate Chief Counsel (Corporate), Internal Revenue Service

- Daniel M. McColl (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. Osterhuis, Lowell D. Yoder, Marjorie A. Rollinson (Invited)

- [Associate Chief Counsel (International, Internal Revenue Service]

- Kevin C. Nichols (Attorney-Advisor (Tax Policy), Office of the International Tax Counsel, Department of the Treasury)

- LA: Erik H. Corwin, Michael A. DiFranzo, Curtis G. Wilson

- [Associate Chief Counsel (Passthroughs & Special Industries), Internal Revenue Service]

- John J. Merrick (Invited)

- [Senior Level Counsel to the Associate Chief Counsel (International), Internal Revenue Service]

- Kevin M. Jacobs (Invited)

- [Senior Technician Reviewer (Corporate, Branch 4), Internal Revenue Service]

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

- NY & WEB: Kimberly S. Blanchard, Scott M. Levine, Robert H. Welling (Invited)

- Associate Chief Counsel (International, Internal Revenue Service)

- Kevin C. Nichols (Attorney-Advisor (Tax Policy), Office of the International Tax Counsel, Department of the Treasury)

- LA: Erik H. Corwin, Michael A. DiFranzo, Curtis G. Wilson

- [Associate Chief Counsel (Passthroughs & Special Industries), Internal Revenue Service]

- John J. Merrick (Invited)

- [Senior Level Counsel to the Associate Chief Counsel (International), Internal Revenue Service]

- Kevin M. Jacobs (Invited)

- [Senior Technician Reviewer (Corporate, Branch 4), Internal Revenue Service]

6:15 | Adjourn
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 understanding 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, Louis 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/DID/AHVD; 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]
LA: Milton B. Hyman, Todd F. Maynes, Victor L. Penico, Krishna P. Vallabhaneni (Invited) [Senior Technician Reviewer (Corporate, Branch 2), Internal Revenue Service]

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 Nacamu 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]
CHI: Lawrence M. Axelrod, Bryan P. Collins, Mark R. Hoffenberg, Jeffrey L. Vogel, Marie C. Milnes-Vasquez (Invited) [Special Counsel to the Associate Chief Counsel (Corporate), Internal Revenue Service]
LA: William D. Alexander, Don A. Leatherman, Patricia W. Pellerito, Michael L. Schler, Marie C. Milnes-Vasquez (Invited) [Special Counsel to the Associate Chief Counsel (Corporate), Internal Revenue Service]

3:45 | Adjourn

Save the Date — Upcoming 2017 Seminars!

Taxation of Financial Products & Transactions 2017
January 17, 2017 – New York City & Live Webcast
19th Annual Real Estate Tax Forum
February 2-3, 2017 – New York City & Live Webcast
International Tax Issues 2017
February 7, 2017 – New York City & Live Webcast; 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)
Advanced State & Local Tax 2017
March 21, 2017 – New York City & Live Webcast (2:00 p.m. – 5:00 p.m. ET)
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