



The Taxation Section of The State Bar of California
Franchise Tax Board
State Board of Equalization

Qualifies for
16.25 Hours MCLE
(including 4 hours Legal Ethics)
**Legal Specialization
and CPE Credit**

2010

California Tax Policy Conference & Annual Meeting of the California Tax Bar



NOVEMBER 4-6, 2010

Loews Coronado Bay San Diego
4000 Loews Coronado Bay Road
Coronado, CA



The Taxation Section of the State Bar of California

2010 Annual Meeting of the California Tax Bar & California Tax Policy Conference
November 4-6, 2010

The State Bar of California Taxation Section in Partnership with the
Franchise Tax Board and State Board of Equalization present the
2010 Annual Meeting of the California Tax Bar
& California Tax Policy Conference

Special thanks and recognition to the following for their financial support.

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I am looking forward to seeing you at the 2010 California Tax Policy Conference (CTPC). The CTPC continues as a part of the Annual Meeting of the California Tax Bar and is sponsored by the Taxation Section of the California State Bar in partnership with the California Franchise Tax Board and the State Board of Equalization.

The CTPC is a 2 ½ day conference featuring presentations of the most recent and emerging state tax topics, including substantive state tax law and policy issues. The conference is designed for all state tax professionals. This year's conference features 13 state tax programs, including a comparative analysis of state tax administration in California and its neighboring states, California property tax reformation, evaluation of dispute resolution alternatives at the FTB and BOE, state tax issues in a global economy, an analysis of the California legislative process, nationwide sales and use tax trends, "green" tax planning and corporate economic incentives and California legislative developments. The conference will also include perennial conference favorites, such as the California Chief Counsel Roundtable featuring BOE Chief Counsel **Kristine Cazadd**, and FTB Chief Counsel **Geoff Way**.

The CTPC presents an opportunity for registrants to engage in networking events throughout the weekend—events designed to give attendees an opportunity to meet, confer, and mingle with California's top tax administrators. Among the events scheduled are two awards luncheons on Thursday and Saturday with a keynote debate at the Thursday luncheon between **Paul H. Frankel** and **Professor Richard D. Pomp**; presentation of the *Benjamin F. Miller Award* to **Eric J. Coffill** at Thursday's luncheon; the annual CTPC dinner on Friday; presentation of the *Joanne Garvey Award* to **Prentiss Willson** at Saturday's luncheon; and cocktail receptions on Thursday and Friday evenings.

The 2010 conference also offers 24 comprehensive federal tax programs as part of the Tax Bar Annual Meeting in the areas of corporate and business entities, estate and gift tax, income and other tax, international tax, tax procedure, and tax policy practice and legislation. The single registration fee entitles registrants to attend *any* of the 37 state and federal tax programs offered at the conference.

Registering for the CTPC is easy. You can register by fax or by mail with check or credit card. This is all outlined in the brochure. If you would like more information, please call me at (916) 325-1316, email me at croberts@mofo.com or visit <http://www.ftb.ca.gov/aboutFTB/CaTaxPolicyConf.shtml>.

I am excited about this year's California Tax Policy Conference and hope you will join us for another extraordinary event at the beautiful Loews Coronado Bay in San Diego!

Carley A. Roberts, Chair
California Tax Policy Conference



CTPC (*State & Local*) PROGRAMS

- [3]** Working in the SALT Mines: California Litigation
- [4]** “Green” Tax Planning and Other Corporate Economic Incentives:
A State and Federal Tax Review
- [6]** Mergers, Acquisitions & Dispositions—A Multi-Tax Review of Issues
- [9]** California Legislation: Like Gravity, It’s the Law
- [12]** Evaluating Dispute Resolution Alternatives at the FTB and BOE
- [15]** Today’s State Tax Woes for the Energy Sector
- [18]** The California Legislative Process: How Does It Work?
- [21]** Split-Roll Property Tax: Time for Reform?
- [24]** Arizona, California, Hawaii and Nevada:
A Comparative Analysis of State Tax Administration in Neighboring States
- [27]** New Issues and New Twists on Old Issues:
Distinguishing Business and Nonbusiness Income in Today’s World
- [30]** Nationwide Sales & Use Tax Hot Topics and Trends
- [31]** Sales Factor Trends and the Impact of Economic Nexus
- [33]** Key Benefits of Captive Insurance Programs
- [34]** State Tax Issues in A Global Economy
- [35]** California Chief Counsel Roundtable



STATE GOVERNMENT SPEAKERS (State Speaker Names Available at Press Time)

Patrick Bittner, Director, Settlement Bureau, California Franchise Tax Board, Rancho Cordova

Jozel Brunett, Assistant Chief Counsel, Tax Administration and Procedure Bureau, California Franchise Tax Board, Rancho Cordova

Kristine Cazadd, Chief Counsel, California State Board of Equalization, Sacramento

Andrea Chang, Tax Counsel IV, California Franchise Tax Board, Rancho Cordova

Michael Cornez, Tax Counsel IV, California Franchise Tax Board, Rancho Cordova

Randy M. Ferris, Assistant Chief Counsel, Tax and Fee Programs Division, California State Board of Equalization, Sacramento

Gale Garriott, Director, Arizona Department of Revenue, Phoenix, AZ

William C. Hilson, Jr., Supervising Tax Counsel, California Franchise Tax Board, Rancho Cordova

Joe Huddleston, Executive Director, Multistate Tax Commission, Washington, DC

Carl Joseph, Assistant Chief Counsel, Multistate Bureau, California Franchise Tax Board, Rancho Cordova

Amy Kelly, Tax Counsel IV, California State Board of Equalization, Sacramento

Steve Kinion, Director, Bureau of Captive and Financial Insurance Products, Delaware Insurance Department, Wilmington, DE

Patrick J. Kusiak, Assistant Chief Counsel, Technical Resources Bureau, California Franchise Tax Board, Rancho Cordova

Todd A. Lard, General Counsel, Council on State Taxation, Washington, DC

Gayle Miller, Staff Director, California Senate Revenue & Taxation Committee, Sacramento

Richard Moon, Tax Counsel IV, California State Board of Equalization, Irvine

Shirley K. Sicilian, General Counsel, Multistate Tax Commission, Lawrence, KS

Elleene Tessier, Assistant Chief Counsel, General Tax Law Bureau A, California Franchise Tax Board, Rancho Cordova

Phil Ting, Assessor-Recorder, City & County of San Francisco, San Francisco

Robert Tucker, Tax Counsel IV, California State Board of Equalization, Sacramento

John L. Waid, Tax Counsel IV, California State Board of Equalization, Sacramento

Geoff Way, Chief Counsel, California Franchise Tax Board, Sacramento

Greg Zunino, Chief Administrative Law Judge, Nevada Department of Taxation, Carson City, NV



PROGRAM SCHEDULE

The California Tax Policy Conference Programs are given in purple. Programs and speakers are subject to change.

Thursday, November 4

10:00 am-5:45 pm

Conference Registration and MCLE Sign-in

12:00 noon-1:30 pm

Conference Opening Luncheon and Keynote Address
Presentation of the Benjamin F. Miller Award to Eric J. Coffill, Morrison & Foerster LLP.

Ticketed Event #38. \$45 per person.

“The State of the States”

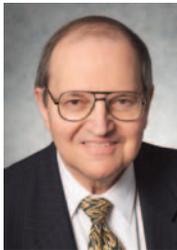
Join us as Paul Frankel, noted litigator for taxpayers, and Professor Richard Pomp, respected author and expert witness for state departments of revenue, engage in a light-hearted debate on recent state tax litigation topics.

Speakers:

Professor **Richard D. Pomp**, Alva P. Loiselle Professor Law, University of Connecticut Law School, and **Paul H. Frankel**, Partner, Morrison & Foerster LLP, New York, New York.



Eric J. Coffill



Paul H. Frankel



Richard D. Pomp

Sponsored by Ernst & Young LLP



Thursday Afternoon Concurrent Education Panels

1:40 pm-3:10 pm

1.5 Hours MCLE, Legal Specialization and CPE Credit

[3] Working in the SALT Mines: California Litigation CTPC (State & Local)

Esteemed SALT practitioners from the private and public sectors will conduct an interactive discussion of significant pending litigation cases. The principal focus of the discussion will be on approximately ten California cases, but may also include other state and local cases.

Speaker(s):

William C. Hilson, Jr., California Franchise Tax Board, Rancho Cordova

J. Pat Powers, Baker & McKenzie LLP, Palo Alto

Brian W. Toman, Reed Smith LLP, San Francisco

John L. Waid, California State Board of Equalization, Sacramento

Thursday Afternoon Concurrent Education Panels

3:20 pm-4:35 pm

1.25 Hours MCLE, Legal Specialization and CPE Credit

[4] “Green” Tax Planning and Other Corporate Economic Incentives: A State and Federal Tax Review Income and Other

CTPC (State & Local)

Our distinguished panelists will review federal and California tax benefits available to corporate taxpayers who utilize “green” or alternative energy solutions as well as other corporate economic incentives available at the state and federal levels. The discussion will include pending and recent legislation as well as recent related litigation.

Speaker(s):

Marty Dakessian, Reed Smith LLP, Los Angeles

Eric J. Miethke, Nielson Merksamer, Sacramento

Internal Revenue Service Member (TBD)



[6] Mergers, Acquisitions & Dispositions—A Multi-Tax Review of Issues

CTPC (State & Local)

Given the significant increase in mergers, acquisitions and dispositions in today's corporate world, our state tax experts will provide a refresher course covering common state income, sales, use and property tax issues arising in the context of these transactions.

Speaker(s):

- David E. Cowling, Jones Day, Dallas, TX
- Scot Grierson, Grant Thornton, Irvine
- Dan Kostenbauder (Moderator), Hewlett-Packard Company, Palo Alto
- Ethan D. Millar, Alston & Bird LLP, Atlanta, GA

Thursday Afternoon Concurrent Education Panels

4:45 pm-6:00 pm

1.25 Hours MCLE, Legal Specialization and CPE Credit

[9] California Legislation: Like Gravity, It's the Law

CTPC (State & Local)

The 2009-2010 legislative session has been nothing short of volatile given the California budgetary climate. Both the business community and the California tax agencies have been greatly impacted by the many changes impacting California tax law. Panelists will discuss all recent and significant tax legislation.

Speaker(s):

- Edwin Antolin, Silverstein & Pomerantz LLP, San Francisco
- Lorin Engquist (Moderator), Health Net, Inc., Woodland Hills
- Michele Pielsticker, California Taxpayer's Association, Sacramento
- Roburt Waldow, McDermott Will & Emery LLP, Palo Alto

6:00 pm-7:00 pm

Thursday Conference Reception

All conferees invited to attend.

Friday, November 5

7:15 am-5:45 pm

Conference Registration and MCLE Sign-in

7:30 am-8:00 am

Continental Breakfast

8:00 am-11:30 am

Tax LL.M. Job Fair

Sponsored by Chapman University School of Law, Golden Gate University School of Law, Loyola Law School, Los Angeles, and University of San Diego School of Law

Friday Morning Concurrent Education Panels

8:00 am-9:30 am

1.5 Hours MCLE, Legal Specialization and CPE Credit

[12] Evaluating Dispute Resolution Alternatives at the FTB and BOE

CTPC (State & Local)

This panel of distinguished state tax experts will share their views on resolving cases during uncertain times and provide an in-depth discussion regarding resolution techniques at both the Franchise Tax Board and State Board of Equalization, including formal settlement, outside mediation, closing agreements and other forms of resolution. Panelists will also contrast FTB and BOE settlement processes with settlement processes at the IRS.

Speaker(s):

- Patrick Bittner, California Franchise Tax Board, Rancho Cordova
- Douglas Bramhall (Moderator), KPMG LLP, Arizona
- E. Scott Ewing, Deloitte Tax LLP, Rancho Cordova
- Randy M. Ferris, California State Board of Equalization, Sacramento
- Steve Mather, Kajan, Mather & Barish, Beverly Hills



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Friday Morning Concurrent Education Panels

9:40 am-10:55 am

1.25 Hours MCLE, Legal Specialization and CPE Credit

[15] *Today's State Tax Woes for the Energy Sector*

CTPC (State & Local)

Our panelists will explore state tax issues that impact or apply uniquely to utilities, oil and gas, mining, refining and other companies in the energy sector, including the availability of incentives, allocation issues and apportionment trends.

Speaker(s):

Carolyn Joy Lee, Jones Day, New York, NY
Jennifer Petersen, KPMG LLP, Minneapolis, MN
Daniel Shirley, Deloitte Tax LLP, Pittsburgh, PA

Friday Morning Concurrent Education Panels

11:05 am-12:20 pm

1.25 Hours MCLE, Legal Specialization and CPE Credit

[18] *The California Legislative Process: How Does It Work?*

CTPC (State & Local)

Tax Policy, Legislation & Practice

Our panel of California legislative experts will discuss the California legislative process for tax bills and the initiative process and its impact on California lawmaking.

Speaker(s):

Kimberly Bott, Ernst & Young LLP, San Francisco
Patrick J. Kusiak, California Franchise Tax Board,
Rancho Cordova
Gayle Miller, California Senate Revenue & Taxation
Committee, Sacramento

12:30 pm-1:30 pm

Committee Luncheons

Ticketed Event (see registration form). \$35 per person. Box lunches available for pick-up in the Conference registration foyer. Designated meeting rooms will be posted at the Conference. Note: some Committees will be combined to meet in the same meeting space.

Friday Afternoon Concurrent Education Panels

1:40 pm-2:55 pm

1.25 Hours MCLE, Legal Specialization and CPE Credit

[21] *Split-Roll Property Tax: Time for Reform?*

CTPC (State & Local)

Tax Policy, Legislation & Practice

This panel of property tax experts will explore the practical, political and legal implications of a split-roll property tax. The discussion will also include ways a split-roll property tax could be accomplished, both with and without constitutional amendment, and the potential impact on taxpayers, assessors and practitioners.

Speaker(s):

Christopher J. Matarese, Ajalat, Polley, Ayoob & Matarese, Glendale
Richard Moon, California State Board of Equalization, Irvine
Phil Ting, Assessor-Recorder, City & County of San Francisco, San Francisco
Troy M. Van Dongen, Winston & Strawn LLP, San Francisco

Friday Afternoon Concurrent Education Panels

3:05 pm-4:35 pm

1.5 Hours MCLE, Legal Specialization and CPE Credit

[24] *Arizona, California, Hawaii and Nevada: A Comparative Analysis of State Tax Administration in Neighboring States*

CTPC (State & Local)

State tax appeals processes and administrative practices have come under great scrutiny in recent years. This panel of state tax officials will discuss the tax appeals processes in Arizona, California, Hawaii and Nevada followed by an interactive compare and contrast discussion of each State's administrative practices, including areas of perceived fairness, unfairness and potential areas for improvement within each State's taxing system.

Speaker(s):

Eric J. Coffill (Moderator), Morrison & Foerster, Sacramento
Gale Garriott, Arizona Department of Revenue, Arizona
Kurt Kawafuchi, former Director of the Hawaii Department of Taxation, Hochman Salkin Rettig Tosher & Perez, P.C., Beverly Hills
Amy Kelly, California State Board of Equalization, Sacramento
Elleene Tessier, California Franchise Tax Board, Rancho Cordova
Greg Zunino, Nevada Department of Taxation, Carson City, NV



Friday Afternoon Concurrent Education Panels

4:45 pm-6:00 pm

1.25 Hours MCLE, Legal Specialization and CPE Credit

[27] *New Issues and New Twists on Old Issues: Distinguishing Business and Nonbusiness Income in Today's World*

CTPC (State & Local)

From a practical perspective, what criteria are being used to distinguish business and nonbusiness income? For example, does reporting an item consistently in all jurisdictions have any significance in light of the recent decision by the Magistrate Division of the Oregon Tax Court, which held that gain can be classified as "nonbusiness income" even if reported as "business income" in the taxpayer's state of commercial domicile? Panelists will also attempt to reconcile these practical realities with Supreme Court doctrine as set forth in *MeadWestvaco* and *Allied-Signal*.

Speaker(s):

- Carl Joseph, California Franchise Tax Board, Rancho Cordova
- Todd A. Lard (Moderator), Council on State Taxation, Washington, DC
- Arthur R. Rosen, McDermott Will & Emery LLP, New York
- Barry Weissman, Chevron Corporation, San Ramon

6:00 pm-7:00 pm

Friday Conference Reception

All conferees invited to attend.

7:30 pm

California Tax Policy Conference Annual Dinner

Ticketed Event #53. \$50 per person.



Keynote Address by Billy Hamilton
"State Tax Merry-Go-Round"

Join us for an evening with noted columnist and former Deputy Comptroller for the Texas Office of the Comptroller of Public Accounts, Billy Hamilton. Mr.

Billy Hamilton

Hamilton has been regarded as "the most influential editorial writer in the state tax world." In early 2010, Mr. Hamilton was named a member of the All-Decade State Tax Team by State Tax Notes. You will not want to miss Mr. Hamilton's entertaining and enlightening keynote address.

Sponsored by Morrison Foerster LLP, Pillsbury Winthrop Shaw Pittman LLP, and Reed Smith LLP

MORRISON | FOERSTER



Saturday, November 6

7:15 am-12:00 pm

Conference Registration and MCLE Sign-in

7:30 am-8:00 am

Continental Breakfast

Saturday Morning Concurrent Education Panels

8:00 am-9:30 am

1.5 Hours MCLE, Legal Specialization and CPE Credit

[30] *Nationwide Sales & Use Tax Hot Topics and Trends*
CTPC (State & Local)

Our panel of sales and use tax experts will provide an in-depth look at recent California and out-of-state sales and use tax cases and sales and use tax hot topic developments.

Speaker(s):

- Brian Balingit, Grant Thornton, San Francisco
- Kendall L. Houghton, Baker & McKenzie LLP, Washington, DC
- Mark N. Stefan, Ernst & Young LLP, San Jose
- Robert Tucker, California State Board of Equalization, Sacramento

[31] *Sales Factor Trends and the Impact of Economic Nexus*

CTPC (State & Local)

The vast majority of states, including California, have moved to a single sales factor or a heavily weighted sales factor for purposes of corporate income tax apportionment, while many states are now adopting a "market" state approach for sourcing sales of other than tangible personal property. Our panel of state tax experts will discuss these sales factor trends along with the practical impact given the States' collective shift to economic nexus standards.

Speaker(s):

- Andrea Chang, California Franchise Tax Board, Rancho Cordova
- Annie Huang, Pillsbury Winthrop Shaw Pittman LLP, San Francisco
- Joe Huddleston, Multistate Tax Commission, Washington, DC
- Carley A. Roberts (Moderator), Morrison & Foerster LLP, Sacramento
- Prentiss Willson, Consultant, Larkspur



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Saturday Morning Concurrent Education Panels

9:40 am-10:40 am

1 Hour MCLE, Legal Specialization and CPE Credit

[33] Key Benefits of Captive Insurance Programs

CTPC (State & Local)

Income and Other

The popularity of captive insurance is rapidly growing. Many companies are taking advantage of captive structures and domiciles as a creative and strategic means for managing individual risk management needs. Our panelists will provide an overview of captive structures, identify key federal and state tax benefits and how captives can be used for estate planning.

Speaker(s):

- Valerie Dickerson, Deloitte Tax LLP, Costa Mesa
- Steve Kinion, Delaware Insurance Department, Wilmington, DE
- Ken Kotch, Ryan, Phoenix, AZ

[34] State Tax Issues in A Global Economy

CTPC (State & Local)

State tax issues seem to be often overlooked in the context of international planning. This panel will examine areas where pitfalls often arise such as permanent establishment versus nexus, treatment of dividends and nuances of water's-edge planning and reporting.

Speaker(s):

- Pilar Mata, Sutherland Asbill & Brennan LLP, Washington, DC
- Kerne Matsubara, Pillsbury Winthrop Shawn Pittman LLP, San Francisco
- Mark L. Nachbar, Ryan, Downers Grove, IL
- Shirley K. Sicilian, Multistate Tax Commission, Lawrence, KS

Saturday Morning Concurrent Education Panels

10:50 am-12:35 pm

1.75 Hours MCLE, Legal Specialization and CPE Credit

[35] California Chief Counsel Roundtable

CTPC (State & Local)

A comprehensive annual update of developments in the areas of franchise, sales and use and property taxes, including significant administrative developments, by our panel of California tax agency Chief Counsels and other state tax experts.

Speaker(s):

- Kristine Cazadd, California State Board of Equalization, Sacramento
- Michael Herbert, PricewaterhouseCoopers LLP, San Francisco
- Chuck Moll, Winston & Strawn LLP, San Francisco
- Kimberley Reeder (Moderator), Morgan, Lewis & Bockius LLP, Palo Alto
- Geoff Way, California Franchise Tax Board, Sacramento

12:45 pm – 2:30 pm

Conference Closing Luncheon and Federal Keynote Address

Ticketed Event #54. \$45 per person

Annual Luncheon Program and Presentation of the V. Judson Klein Award and Joanne M. Garvey Award.

Keynote by **William J. Wilkins, Jr.**, Chief Counsel, Internal Revenue Service, Washington, DC

Presentations of the *Joanne M. Garvey Award* to **Prentiss Willson**, Consultant, Larkspur, and the *V. Judson Klein Award* to **Patrick W. Martin**, Procopio, Cory, Hargreaves & Savitch LLP



William J. Wilkins



Prentiss Willson



Patrick W. Martin

2:30 pm

Conference Adjourns



REGISTRATION FORM

To pre-register, complete the Registration Form and the Course Selector. Keep a photocopy for your records. Mail or fax the Registration Form and Course Selector. Use a separate Registration Form and Course Selector for each registrant.

BY FAX: 415-538-2368. Credit card registrations only. If pre-registration is faxed, do not mail original form. Fax registrations cannot be confirmed by telephone. Keep a copy of your forms.

BY MAIL: Program Registrations, State Bar of California, 180 Howard Street, San Francisco, CA 94105-1639.

REGISTRATION (Please print or type name as it should appear on your name badge.)

Name: _____ CA State Bar # (if applicable): _____

Firm/Company/Organization: _____

Address: _____

City, State _____ Zip: _____

Telephone: _____ Fax: _____

E-mail Address: _____ Spouse/Guest name: _____
(required for email confirmation)

Your name and contact information may be disclosed to other 2010 Annual Meeting attendees and sponsors. Check here, if you don't want your information disclosed.

FEES (Check one. Registration fee includes Friday and Saturday continental breakfasts and Thursday and Friday receptions.)

Tax Section Members

- \$525 (Early-Bird Pre-registration received by October 14)
- \$595 (Pre-registration received after October 14 and before October 28)

Non-Section Members (Price includes 2011 Taxation section membership of \$75)

- \$600 (Early-Bird Pre-registration received by October 14)
- \$670 (Pre-registration received after October 14 and before October 28)

- Government Employees (Attorney/Non-Attorney) \$120
- Law School Faculty/Staff \$120
- Law Students \$70

TICKETED EVENTS

Thursday, November 4, 2010

- [38] Luncheon (Keynote/Awards - State) I will attend _____ (# in party @ \$45 ea)
- [39] Thursday Reception (FREE) I will attend _____ (# in party)

Friday, November 5, 2010

- [40] Continental Breakfast (FREE) I will attend _____ (# in party)

Committee Luncheons—\$35. Check the Committee lunch you plan to attend, below.

- [41] Corporate & Pass-Through Entities
- [42] Estate & Gift
- [43] Exempt Organizations
- [44] Income & Other
- [45] International
- [46] State & Local
- [47] Tax Policy, Practice & Legislation
- [48] Tax Procedure & Litigation
- [49] Young Tax Lawyers

} (# in party) @ \$35 per person = \$ _____

- [50] Friday Reception (FREE) I will attend _____ (# in party)
- [51] Annual Meeting Dinner _____ (# in party @ \$65 ea) = \$ _____
- [52] California Tax Policy Conference Dinner (CTPC) _____ (# in party @ \$50 ea) = \$ _____

Saturday, November 6, 2010

- [53] Continental Breakfast (FREE) I will attend _____ (# in party)
- [54] Luncheon (Keynote/Awards - Federal) @ \$45 _____ (# in party @ \$45 ea) = \$ _____

PAYMENT METHOD Registration fees may be paid by check, VISA or MasterCard (no other credit cards will be accepted).
 Make checks payable to the State Bar of California.

TOTAL AMOUNT ENCLOSED/TO BE CHARGED = \$ _____

CREDIT CARD INFORMATION VISA MasterCard

I authorize the State Bar of California to charge my credit card. We only accept Visa or Mastercard.

Account Number _____ Expiration Date _____

Cardholder's Name _____ Cardholder's Signature _____

For registration information please call 415-538-2508 For program content information please call 415-538-2585

The State Bar of California is a State Bar of California approved MCLE provider.



COURSE SELECTOR

(CTPC programs are shown in purple.)

Check one box in each time slot below. Retain a copy of this form for your records. Send this form with your Program Registration form.

Name: _____ CA State Bar # (if applicable) _____

Thursday, November 4

1:40 pm-3:10 pm

1.5 Hours MCLE, Legal Specialization and CPE Credit

- [1] Applying the Legal Definition of a "Tax Shelter"
- [2] Taxable Philanthropic Vehicles and Exempt Organization Joint Ventures with For-Profit Entities
- [3] Working in the SALT Mines: California Litigation

3:20 pm-4:35 pm

1.25 Hours MCLE, Legal Specialization and CPE Credit

- [4] "Green" Tax Planning and Other Corporate Economic Incentives: A State and Federal Tax Review
- [5] Managing and Resolving IRS Transfer Pricing Controversies
- [6] Mergers, Acquisitions & Dispositions—A Multi-Tax Review of Issues

4:45 pm-6:00 pm

1.25 Hours MCLE, Legal Specialization and CPE Credit

- [7] Ethical Considerations: Representing Clients from a Public and Private Perspective (1.25 Hours Legal Ethics)
- [8] Understanding Withholding on Payments to Foreign Persons
- [9] California Legislation: Like Gravity, It's the Law

Friday, November 5

8:00 am-9:30 am

1.5 Hours MCLE, Legal Specialization and CPE Credit

- [10] The IRS's New Employment Tax Initiative
- [11] Mock Trial: Ethical Issues Concerning Reasonable Compensation of Officers (1.5 Hours Legal Ethics)
- [12] Evaluating Dispute Resolution Alternatives at the FTB and BOE

9:40 am-10:55 am

1.25 Hours MCLE, Legal Specialization and CPE Credit

- [13] A Review of the Section 409A Corrections Programs and Section 457A
- [14] Attack on Privilege: Uncertain Tax Positions (1.25 Hours Legal Ethics)
- [15] Today's State Tax Woes for the Energy Sector

11:05 am-12:20 pm

1.25 Hours MCLE, Legal Specialization and CPE Credit

- [16] Cancellation of Debt Income and Relief of Indebtedness
- [17] A Tax Primer and Update on Essential Information for Board Members of Charities
- [18] The California Legislative Process: How Does It Work?

1:40 pm-2:55 pm

1.25 Hours MCLE, Legal Specialization and CPE Credit

- [19] Criminal Tax-Covering the Interactions between the Various Agencies
- [20] Trench Warfare or Cotillion: Chapter S
- [21] Split-Roll Property Tax: Time for Reform?

3:05 pm-4:35 pm

1.5 Hours MCLE, Legal Specialization and CPE Credit

- [22] International Tax Enforcement
- [23] Estate and Gift Controversy: An Afternoon with IRS Counsel and Appeals
- [24] Arizona, California, Hawaii and Nevada: A Comparative Analysis of State Tax Administration in Neighboring States

4:45 pm-6:00 pm

1.25 Hours MCLE, Legal Specialization and CPE Credit

- [25] Estate and Gift Tax Policy and Changes
- [26] Economic Substance and Its Perils: Structuring Business Transactions and Understanding the New Audit Landscape
- [27] New Issues and New Twists on Old Issues: Distinguishing Business and Non-business Income in Today's World

Saturday, November 6

8:00 am-9:30 am

1.5 Hours MCLE, Legal Specialization and CPE Credit

- [28] Disclaimers and Formula Clauses - The Good, the Bad and the (Very) Ugly
- [29] Acquisitive D Reorganizations and F Reorganizations
- [30] Nationwide Sales & Use Tax Hot Topics and Trends
- [31] Sales Factor Trends and the Impact of Economic Nexus

9:40 am-10:40 am

1 Hour MCLE, Legal Specialization and CPE Credit

- [32] Legislative Changes and Their Affect on Business Planning
- [33] Key Benefits of Captive Insurance Programs
- [34] State Tax Issues in A Global Economy

10:50 am-12:35 pm

1.75 Hours MCLE, Legal Specialization and CPE Credit

- [35] California Chief Counsel Roundtable
- [36] Preparer and Appraiser Penalties and Getting Defensive with Form 706
- [37] Federal Procedural Roundtable



HEADQUARTERS HOTEL

All education programs and guest rooms are in the Loews Coronado Bay San Diego.

Loews Coronado Bay San Diego
4000 Loews Coronado Bay Road
Coronado, CA 92118
(619) 424-4000
www.loewshotels.com



The group special rate is \$175 + taxes. State employee hotel rate is \$110 + taxes per night. Government ID must be presented to qualify for the state rate. Reservation deadline is **October 4**. Book today as the special block of rooms will fill quickly. Reservations received after the deadline are based on availability.

BOOK ONLINE

Go to www.loewshotels.com. Use Loews code STTN04.

BOOK BY PHONE

Call the Reservation's Center at 1-800-815-6397. To get the special rate, you must identify yourself as an attendee of The State Bar Taxation Section meeting.

REGISTRATION FEES

Pre-Registration Fees

The "Early-Bird" Pre-Registration deadline is on or before
October 14, 2010

The Pre-Registration deadline is after **October 24**, but before
October 28, 2010

Tax Section Members

\$525 (Early-Bird Pre-registration on or before October 14)
\$595 (Pre-Registration received after October 14 and before
October 28)

Non-Section Members

(price includes \$75 membership fee for 2011)

\$600 (Early-Bird Pre-Registration on or before October 14)
\$670 (Pre-Registration received after October 14 and before
October 28)

Government Employees (Attorney/Non-attorney)	\$120
Law School Faculty/Staff	\$120
Law Students	\$70

On-site Registration

On-site registration will be accepted on-site on a space available basis. Fees are \$595 Section Member/\$670 Non-Section Member/\$120 Government Employees or Law School Faculty/\$70 Law Students.

Cancellation Fees

A refund less a non-refundable fee of \$50 will be made for all registration cancellations received in writing by **October 28, 2010**. No refunds will be made for cancellations after that date.

GENERAL INFORMATION

MCLE/Legal Specialization/CPE Credit Information

Earn up to 16.25 hours MCLE/Legal Specialization/CPE credit. Attorneys and CPA's must get their badge scanned and/or sign-in at the Conference registration table for their MCLE or CPE credit, and will receive a certificate upon sign-in. Certificates also may serve as a record of legal specialization credit. Contact Doug Youmans at dyoumans@wkbllaw.com if you are seeking MCLE/CPE credit for out-of-state, by September 15.

Speaker Substitutions

Speakers may be substituted due to unavailability or scheduling conflicts. No refunds will be given due to speaker substitution.

Audio CDs

Audio CDs will be available for all educational programs. You can order CDs on-site or any time following the program. For more information contact Versa-Tape at 800-468-2737.

For More Information

For registration information call 415-538-2508. For program information call 415-538-2585 or visit the State Bar Taxation Section website at: <http://taxation.calbar.ca.gov>.

The State Bar Education Foundation
Taxation Section
180 Howard Street
San Francisco, CA 94105-1639



The Taxation Section of the State Bar of California
2010 Annual Meeting of the California Tax Bar & California Tax Policy Conference
November 4-6, 2010



Hotel Registration Deadline
October 4

Pre-Registration Deadlines
(Early-bird Deadline)
October 14

(Final Deadline)
October 28