

# *Tax Strategies for* **Corporate Acquisitions, Dispositions, Spin-Offs, Joint Ventures, Financings, Reorganizations & Restructurings 2008**

New York City, Crowne Plaza Times Square Manhattan, October 15-17, 2008

Chicago, Doubletree Chicago Magnificent Mile, November 18-20, 2008

Los Angeles, InterContinental Los Angeles Century City, December 3-5, 2008

- Effects of Recent and Proposed Tax Legislation on Tax Strategies
- Recent Developments in Tax-Free Reorganizations
- Panel on Spin-Offs Including Recent IRS Guidance
- Panel on Strategies for Private Equity
- Luncheon Panel on Dealing with Restricted Stock, Stock Options and Executive Compensation in Corporate M&A Transactions
- 3-Hour Session on the Consolidated Return Regulations
- Breakfast Panel on Interesting Transactions of the Past Year
- Session on Selected Current Issues in Mergers and Acquisitions
- Session on: (1) Exploring the Limits of the Evolving Economic Substance and Business Purpose Doctrines and (2) Ethical and Practice Issues Raised by Recent Tax Shelter Regulations and Legislation, by Penalty Provisions, and by Circular 230
- *New Panel: "My Tax Lawyers' Fingerprints Are on My Transaction – Is That a Problem?"*
- Participate in the "Corporate Transactions" Breakfast

# A LETTER FROM THE PROGRAM CHAIRMAN

Dear Colleague:

I am honored to chair this year's **Tax Strategies for Corporate Acquisitions, Dispositions, Spin-Offs, Joint Ventures, Financings, Reorganizations & Restructurings**. The program will focus on the entire spectrum of modern major corporate transactions and will update you on the latest regulations and rulings affecting tax practice.

I'd like to take this opportunity to tell you about three aspects of this year's program that make it well worth your time to attend:

1. You'll get three packed-full days of instruction from leading tax practitioners from law firms, the Big 4, corporations and academia from across the United States.
2. You'll also get to hear from policymakers at the IRS and Department of the Treasury at the luncheon programs and on the panels, including an "IRS Speaks" panel chaired by the Deputy Chief Counsel-Technical and featuring the Associate Chief Counsels of Corporate, of Passthroughs and Special Industries, and of International.
3. You'll receive two complimentary CD-ROM versions of the Tax Strategies Course Handbook containing outlines and articles from more than 200 of today's leading corporate tax practitioners. You'll also receive the opportunity to purchase the 31-Volume 26,000 page print version of the Course Handbook at a discounted price. In response to your requests, you'll also receive a Conference Book containing speaker outlines, overheads and PowerPoint slides for use at the program.

I am confident that this year's **Tax Strategies** program will be the most comprehensive and insightful conference you could possibly attend on corporate tax in 2008. You will receive the very latest information, strategies and practical insights available.

I encourage you to review the program content carefully, read the "**10 Compelling Reasons to Attend PLI's Tax Strategies**" (on page 5) and "**What Past Attendees Have Said**" (on page 3), and then decide if you can afford to miss this unique program.

Very truly yours,



Louis S. Freeman  
Program Chairman  
Skadden, Arps, Slate, Meagher & Flom LLP  
Chicago

P.S. In order to serve you most effectively, PLI has scheduled **Tax Strategies** in 3 locations – New York City, Chicago, and Los Angeles. Select the location and date most convenient for you, and call or fax PLI today to ensure that you and your colleagues have reservations.

## PLI's Guarantee

It's simple. If you're not completely satisfied with the return on your investment from any PLI program, your money will be refunded in full.

# Tax Strategies for Corporate Acquisitions, Dispositions, Spin-Offs, Joint Ventures, Financings, Reorganizations & Restructurings 2008

New York City, Crowne Plaza Times Square Manhattan, October 15-17, 2008

Chicago, Doubletree Chicago Magnificent Mile, November 18-20, 2008

Los Angeles, InterContinental Los Angeles Century City, December 3-5, 2008

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 recent legislation and regulations on executive compensation.

## WHAT PAST ATTENDEES HAVE SAID

*"Still the best, most comprehensive tax course and materials around."*

— Mark Colabella, EMC, Hopkinton, Massachusetts

*"Excellent program if you want to keep up with the ever-changing M&A tax rules."*

— James E. Crockard III, Equitable Resources, Inc., Pittsburgh

*"Once again PLI provides an exceptional and meaningful seminar."*

— Ben Johnson, Emergency Medical Services Corp., Greenwood Village, Colorado

*"First rate program as always."*

— Steven D. Bortnick, Dechert LLP, New York City

## MAJOR TOPICS & SPECIAL FEATURES INCLUDE:

- Overview and strategies in representing sellers
- Selected seller and buyer issues including the tax due diligence process and negotiating and drafting tax provisions in acquisition agreements; financial accounting considerations; and state and local tax issues
- Tax accounting issues in mergers and acquisitions
- Restricted stock, stock options and executive compensation in M&A transactions including the effects of Section 409A
- Section 338(h)(10) strategies
- Escrowed and contingent consideration in acquisition transactions
- Contingent liabilities in acquisition transactions
- Corporate tax strategies and techniques using partnerships and LLCs
- Strategies for private equity
- Structuring buyouts/venture capital deals
- Current issues in tax-free and partially tax-free acquisitive reorganizations
- Current issues in divisive strategies – spin-offs, split-offs and split-ups
- "The IRS Speaks" – A panel chaired by the Deputy Chief Counsel-Technical, and featuring the Associate Chief Counsels of Corporate, of Passthroughs and Special Industries, and of International
- Selected current issues in M&A
- Recent strategies for financially troubled businesses and other loss companies
- Strategies and issues for international acquisitions
- "Cross-border" mergers and other international issues
- Interesting corporate transactions of the past year
- Issues and strategies in corporate financings and refinancings
- Financial products and transactions
- Exploring the limits of the evolving economic substance and business purpose doctrines
- Ethical and practice issues raised by recent tax shelter regulations and legislation and by Circular 230
- *New Panel:* "My Tax Lawyers' Fingerprints Are on My Transaction – Is That a Problem?"
- Treasury luncheon speaker
- Consolidated return planning and strategies under the new regulations
  - Intercompany transactions
  - Investment adjustments
  - Loss disallowance
  - SRLY and consolidated Section 382
  - Making and breaking affiliation
  - Utilizing LLCs in a consolidated return context

# FACULTY



*Chairman:*

## Louis S. Freeman

Skadden, Arps, Slate, Meagher & Flom LLP  
Chicago

## Government Speakers:

### Treasury

#### Eric Solomon

Assistant Secretary (Tax Policy)  
Department of the Treasury  
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**Program Attorney:**

**Stacey L. Greenblatt**

# 10 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:
  - recent developments in tax-free reorganizations and spin-offs
  - the consolidated return regulations
  - partnership strategies in M&A
  - strategies for private equity
  - exploring the limits of the evolving economic substance and business purpose doctrines
3. Benefit from expanded sessions on:
  - strategies for financially troubled businesses and other loss companies
  - compensation strategies in M&A including effects of Section 409A
  - international acquisitions
  - the tax due diligence process and negotiating and drafting tax provisions in acquisition agreements
4. Attend a new session "My Tax Lawyers' Fingerprints Are on My Transaction – Is That a Problem?"
5. Gain insights from an outstanding faculty of more than 60 experts drawn from Treasury, the IRS, private practice, the Big 4, corporations and academia.
6. Participate in a discussion of audience-selected transactions during a Corporate Transactions Breakfast and, during a second breakfast program, hear about the most "Interesting Transactions of the Past Year."
7. Join colleagues and faculty at our "IRS Speaks" Luncheon Program chaired by the Deputy Chief Counsel-Technical and featuring the major Associate Chief Counsels.
8. Learn what is under consideration at Treasury at our Friday Luncheon keynoting a Department of Treasury policymaker.
9. Receive the opportunity to purchase, at a discount, the 31-Volume print version of the Course Handbook – over 26,000 pages of invaluable course materials by more than 200 contributors.
10. Receive 2 complimentary CD-ROMs of PLI's number one bestseller, **Tax Strategies!**

# PROGRAM SCHEDULE

FIRST DAY: 8:30 A.M. - 6:00 P.M.

Morning Session: 8:30 a.m. – 12:15 p.m.

8:30

## Overview and Strategies in Representing Sellers

Stock sale/asset sale strategies; nonliquidation format; deferral techniques; National Starch/Unilever; Tele-Communication/Liberty Media; MCA/Matsushita; Times Mirror/Matthew Bender/Reed Elsevier; effects of Section 351(g) and amended Section 351(e); combined sale/redemption; corporate inversion, recapitalization, and other techniques; Seagram/DuPont and its aftermath; Petrie Stores/Toys "R" Us and its aftermath; anatomy of an LBO; special securities, monetization techniques; contingent payments, convertibles, putables, exchangeables; installment treatment; open transaction treatment; effects of recent legislation; IRS Business Plan topics

NY, CHI & LA: *Louis S. Freeman*

9:45 Break

10:00

## Selected Seller and Buyer Issues Including the Tax Due Diligence Process; Negotiating and Drafting Tax Provisions in Acquisition Agreements; Financial Accounting Considerations; and State and Local Tax Issues

Key allocation issues; possible Section 336(e) regulations; the tax due diligence process; negotiating and drafting provisions in acquisition agreements; financial accounting concerns; reporting requirements; state and local tax considerations; legislative changes and IRS Business Plan topics

NY: *Peter L. Faber, Richard L. Reinhold, Robert Willens*  
CHI: *Peter L. Faber, James M. Lynch, Richard L. Reinhold*  
LA: *Peter L. Faber, James M. Lynch, Raj Tanden*

11:30

## Tax Accounting Issues in Mergers and Acquisitions

Recovery and required documentation of transaction costs; accounting method issues in taxable and non-taxable transactions; intangibles; IRS guidance; examination issues; legislation; and application of FIN 48 and IFRS

NY: *Glenn R. Carrington, C. Ellen MacNeil*

CHI: *Jody J. Brewster, John B. Palmer, III*

LA: *Jody J. Brewster, C. Ellen MacNeil*

12:15

## "Picnic Lunch" Program: Dealing with Restricted Stock, Stock Options and Executive Compensation in Corporate M&A Transactions

Impact of Section 409A; impact of unvested restricted stock on tax-free qualification of corporate reorganizations and Section 351 transactions; strategies for dealing with outstanding compensatory stock options; new executive compensation techniques for companies in the technology sector and other industries; recent regulations and notices

NY: *Jean M. McLoughlin, Robert A. Rizzi,*

*Helen H. Morrison* [Acting Deputy Benefits Tax Counsel, Department of Treasury]

CHI: *Michael A. Lawson, Pamela Baker,*

*Helen H. Morrison* [Acting Deputy Benefits Tax Counsel, Department of Treasury]

LA: *Kathleen L. Ferrell, Robert H. "Buff" Miller,*

*Helen H. Morrison* [Acting Deputy Benefits Tax Counsel, Department of Treasury]

Afternoon Session: 1:45 p.m. – 6:00 p.m.

1:45

## Section 338(h)(10) Strategies

Use of the election under Section 338(h)(10); concerns and traps; opportunities; regulations under Sections 1060 and 338; Section 338(h)(10) and IPOs; the selectivity regulations; bifurcated purchase of part assets and part stock; selectivity through other devices; unresolved allocation issues; treatment of contingent consideration and other special issues

NY, CHI & LA: *Mark J. Silverman, Mark L. Yecies,*

*Karen Gilbreath Sowell* [Deputy Assistant Secretary (Tax Policy), Department of Treasury]

9:15

## Current Issues in Tax-Free and Partially Tax-Free Acquisitive Reorganizations

Recent use of tax-free and partially tax-free strategies; observations concerning structuring reorganizations in a world without *General Utilities*; current issues in the reorganization area and illustrative case studies; multi-step reorganizations and effects of recent revenue rulings; downstream mergers and group inversions; issues involving control and continuity; effects of COBE and COI regulations; reorganizations within a consolidated group; *Yoc Heating* developments; the "substantially all" requirement; the *Bausch & Lomb* regulations; triangular reorganization basis regulations; "no net value" regulations; developments in "F" reorganizations; avoiding reorganization treatment; legislative changes and IRS Business Plan topics

NY: *Peter C. Canellos, William S. Dixon, Matthew A. Rosen, William D. Alexander* [Associate Chief Counsel (Corporate), Internal Revenue Service]

CHI: *Timothy C. Sherck, Lewis R. Steinberg, Bernita L. Thigpen, William D. Alexander* [Associate Chief Counsel (Corporate), Internal Revenue Service]

LA: *John J. Clair, Jr., Lewis R. Steinberg, Samuel C. Thompson, Jr., William D. Alexander* [Associate Chief Counsel (Corporate), Internal Revenue Service]

10:30 Break

2:45

## Contingent Consideration and Contingent Liabilities in Acquisition Transactions

Treatment of escrowed and contingent consideration in acquisition transactions; assumption and payment of contingent liabilities in taxable asset acquisitions (Section 1060 and Section 338(h)(10)), stock acquisitions, and tax-free transactions; basis or deduction to buyer; gain (and offsetting deduction) to seller; timing issues; suggested solutions

NY, CHI & LA: *Mark J. Silverman, Mark L. Yecies, Karen Gilbreath Sowell* [Deputy Assistant Secretary (Tax Policy), Department of Treasury]

3:45 Break

4:00

## Corporate Tax Strategies and Techniques Using Partnerships, LLCs and Other Strategic Alliances

Use of partnerships and other pass-through entities as the joint venture format or the acquiring entity; the rise of partnerships in the public space; mixing bowl partnerships; leveraged partnerships; treatment of Section 197 intangibles in a partnership context; single-member LLCs

NY: *Stuart L. Rosow, Steven C. Todrys*

CHI: *Stephen D. Rose, William P. Wasserman*

LA: *Stephen D. Rose, Eric B. Sloan*

5:00

## Tax Strategies for Private Equity

General tax considerations in the formation and structure of private equity funds; current issues regarding taxation of the carried interest; avoiding ECI and UBTI; tax structuring aspects of European and other cross-border private equity transactions; Sovereign Wealth Funds

NY: *Andrew N. Berg, David R. Sicular, Victor Zonana*

CHI: *Paul H. Asofsky, Eric B. Sloan, Thomas M. Zollo*

LA: *Keith G. Kechik, David M. Rievman, David H. Schmabel*

6:00 Adjourn

10:45

## Current Issues in Divisive Strategies — Spin-Offs and Synthetic Spin-Offs

Tax-free spin-offs, split-offs and split-ups under Section 355; recent examples of divisive transactions; developing IRS/Treasury views on current topical issues; effects of IRS no-ruling policy; business purpose; effects of leveraging up; 2004 and 2006 Act changes; aftermath of *Viacom*; obsoleting of Rev. Rul. 96-30; difficult interpretive and practical problems raised by Sections 355(d) and (e); combining spin-offs and acquisitive reorganizations after the 1997 Act amendments; surrogates for Morris Trust; cash-rich split-offs; legislative changes; IRS Business Plan topics

NY: *Joseph M. Pari, Robert H. Wellen, Thomas F. Wessel, Eric Solomon* [Assistant Secretary (Tax Policy), Department of the Treasury], *Stephen P. Fattman* [Special Counsel to the Associate Chief Counsel (Corporate), Internal Revenue Service]

CHI: *Jeffrey T. Sheffield, Lewis R. Steinberg, Thomas F. Wessel, Marc A. Countryman* [Attorney-Advisor (Tax Legislative Counsel), Department of the Treasury],

*Stephen P. Fattman* [Special Counsel to the Associate Chief Counsel (Corporate), Internal Revenue Service]

LA: *Lewis R. Steinberg, Stephen E. Wells, Thomas F. Wessel, Eric Solomon* [Assistant Secretary (Tax Policy), Department of the Treasury], *Stephen P. Fattman* [Special Counsel to the Associate Chief Counsel (Corporate), Internal Revenue Service]

SECOND DAY: 7:00 A.M. - 6:00 P.M.

Morning Session: 7:00 a.m. – 12:00 p.m.

7:00

## Corporate Transactions Continental Breakfast

Participate in a discussion of audience-selected corporate transactions

NY, CHI & LA: *Mark J. Silverman*

8:15

## Structuring Buyouts/Venture Capital Deals

Form of LBOs; asset acquisitions, recapitalizations, holding companies; structuring layers of debt and equity; tax issues in financing techniques, including debt/equity, Section 279, original issue discount; effects of legislative changes; venture capital preferred stock; PIK preferred as "plain vanilla"; the effects of amendments to Section 305(c) and Section 305 regulations; strategies in representing management; net exercise warrants

NY: *Donald E. Rocap, Jodi J. Schwartz*

CHI: *Jack S. Levin*

LA: *Stephen L. Gordon, Deborah L. Paul*

## SECOND DAY (continued)

12:00

### "Picnic Lunch" Program: "The IRS Speaks"

NY: **Clarissa C. Potter** [Deputy Chief Counsel (Technical)], **William D. Alexander** [Associate Chief Counsel (Corporate)], **Steven A. Musher** [Associate Chief Counsel (International)], **William P. O'Shea**, [Associate Chief Counsel (Passthroughs & Special Industries)], **Stephen R. Larson** [Associate Chief Counsel (Financial Institutions & Products)]

CHI: **Clarissa C. Potter** [Deputy Chief Counsel (Technical)], **William D. Alexander** [Associate Chief Counsel (Corporate)], **Michael A. DiFronzo** [Deputy Associate Chief Counsel (International)], **Curtis G. Wilson** [Deputy Associate Chief Counsel (Passthroughs & Special Industries)], **Stephen R. Larson** [Associate Chief Counsel (Financial Institutions & Products)]

LA: **Clarissa C. Potter** [Deputy Chief Counsel (Technical)], **William D. Alexander** [Associate Chief Counsel (Corporate)], **John J. Merrick** [Special Counsel to the Associate Chief Counsel (International)], **Curtis G. Wilson** [Deputy Associate Chief Counsel (Passthroughs & Special Industries)], **Stephen R. Larson** [Associate Chief Counsel (Financial Institutions & Products)]

Afternoon Session: 2:00 p.m. – 6:00 p.m.

2:00

### Selected Current Issues in M&A

NY: **Philip J. Levine**, **Dana L. Frier**, **Eric Solomon** [Assistant Secretary (Tax Policy), Department of the Treasury]

CHI: **James R. Barry**, **Sally A. Thurston**, **Karen Gilbreath Sowell** [Deputy Assistant Secretary (Tax Policy), Department of the Treasury]

LA: **Jasper L. Cummings, Jr.**, **Gary B. Wilcox**, **Karen Gilbreath Sowell** [Deputy Assistant Secretary (Tax Policy), Department of the Treasury]

3:00

### Tax Strategies for Financially Troubled Businesses and Other Loss Companies

Debt for debt exchanges and debt modification; effect of Cottage Savings and final Section 1001 regulations; issues under the Section 382 regulations; guidance on identification of BIG's and BIL's; effects of options, convertibles, purchase contracts, buy-sell arrangements; strategies for acquirers with losses; strategies for targets with losses; creeping acquisitions of targets coupled with alienability limiting devices; interplay between Section 382 and Section 384; recent strategies in bankruptcies

NY: **Carl M. Jenks**, **Linda Z. Swartz**, **Marc A. Countryman** [Attorney-Advisor (Tax Legislative Counsel), Department of the Treasury]

CHI: **Stuart J. Goldring**, **Todd F. Maynes**, **Eric Solomon** [Assistant Secretary (Tax Policy), Department of the Treasury]

LA: **Milton B. Hyman**, **Victor L. Penico**, **Marc A. Countryman** [Attorney-Advisor (Tax Legislative Counsel), Department of the Treasury]

4:00 Break

4:15

### Strategies and Issues for International Acquisitions

Taxable acquisition of U.S.-owned foreign corporations – U.S. seller's treatment; taxable acquisition of foreign corporations – U.S. purchaser's treatment; taxable acquisition of U.S. corporations – foreign purchaser's treatment; interest-stripping; impact of the interest allocation rules; foreign targets with U.S. subsidiaries; Section 338 election and Subpart F income; use of partnerships; use of hybrid entities and hybrid securities in the international context

NY & LA: **James P. Fuller**

CHI: **David L. Forst**

5:00

### Cross Border Mergers, Virtual Mergers and Other International Issues

Mergers with U.S. parent companies; mergers with foreign parent companies; dual-holding company and DINC structures; exchangeable share structures; effects of legislative changes; IRS Business Plan topics; miscellaneous current international issues

NY: **Willard B. Taylor**, **Paul W. Oosterhuis**, **Steven A. Musher** [Associate Chief Counsel (International), Internal Revenue Service]

CHI: **Hal Hicks**, **Lowell D. Yoder**, **Michael A. DiFronzo** [Deputy Associate Chief Counsel (International), Internal Revenue Service]

LA: **Joan C. Arnold**, **Hal Hicks**, **Jose E. Murillo** [Taxation Specialist (International Tax Counsel), Department of Treasury]

6:00 Adjourn

## THIRD DAY: 7:30 A.M. - 5:00 P.M.

Morning Session: 7:30 a.m. – 12:30 p.m.

7:30

### Continental Breakfast Program: Interesting Transactions of the Past Year

NY: **Linda E. Carlisle**, **Bruce E. Kayle**, **Michael L. Schultz**

CHI: **Suresh T. Advani**, **Linda E. Carlisle**, **Thomas A. Humphreys**

LA: **Linda E. Carlisle**, **Philip B. Wright**, **R. David Wheat**

9:00

### Financial Products and Transactions

An overview of innovative tax strategies involving complex derivatives and other financial instruments. Topics may include domestic and cross-border tax issues relating to swaps, credit default swaps, caps, floors, collars, options, structured notes and other "prepaid forwards," exotic convertible debt securities, "hybrid" securities, and various combinations of the foregoing. The panel will discuss the origins of some of the more prominent products in today's markets (including both the business and tax rationales underlying the products), as well as any recent initiatives by Congress and the Treasury Department to address the various policy issues that they raise.

NY: **Jeffrey W. Maddrey**, **Erika W. Nijenhuis**, **David H. Shapiro** [Senior Counsel (Financial Products - Domestic & International), Department of Treasury], **Stephen R. Larson** [Associate Chief Counsel (Financial Institutions & Products), Internal Revenue Service]

CHI: **William L. McRae**, **Steven M. Rosenthal**, **John Harrell** [Attorney-Advisor (Tax Legislative Counsel), Department of Treasury], **Stephen R. Larson** [Associate Chief Counsel (Financial Institutions & Products), Internal Revenue Service]

LA: **Jeffrey W. Maddrey**, **Erika W. Nijenhuis**, **John Harrell** [Attorney-Advisor (Tax Legislative Counsel), Department of Treasury], **Stephen R. Larson** [Associate Chief Counsel (Financial Institutions & Products), Internal Revenue Service]

10:00 Break

10:15

### Exploring the Limits of the Evolving Economic Substance and Business Purpose Doctrines and Ethical and Practice Issues Raised by Recent Tax Shelter Regulations and Legislation, by Penalty Provisions and by Circular 230

Recent cases and Notices; the IRS litigation position; when to apply which test; application to some tax planning while other tax planning requires neither substance or business purpose; effects of possible codification; how much substance is enough; effects of factual changes on "ACM-type" and other such transactions; bifurcation of transactions; relative benefits testing; expansion of anti-tax shelter positions into ordinary tax planning; recent tax shelter regulations and legislation; penalty legislation and regulations; Circular 230; implications, effects, ethical and practice issues

NY: **David P. Hariton**, **Pamela F. Olson**, **Donald L. Korb** [Chief Counsel, Internal Revenue Service]

CHI: **Richard M. Lipton**, **B. John Williams, Jr.**, **Donald L. Korb** [Chief Counsel, Internal Revenue Service]

LA: **Armando Gomez**, **Kevin M. Keyes**, **Donald L. Korb** [Chief Counsel, Internal Revenue Service]

11:30

### "My Tax Lawyers' Fingerprints Are on My Transaction – Is That a Problem?"

NY: **Richard D'Avino**, **Bryan C. Skarlatos**, **Diana L. Wollman**, **Donald L. Korb** [Chief Counsel, Internal Revenue Service]

CHI: **Glen A. Kohl**, **Joel V. Williamson**, **Diana L. Wollman**, **Donald L. Korb** [Chief Counsel, Internal Revenue Service]

LA: **Richard D'Avino**, **Emily A. Parker**, **Diana L. Wollman**, **Donald L. Korb** [Chief Counsel, Internal Revenue Service]

12:30

### Treasury "Picnic Lunch" Program: Keynote Speaker

NY: **Karen Gilbreath Sowell** [Deputy Assistant Secretary (Tax Policy), Department of the Treasury]

CHI & LA: **Eric Solomon** [Assistant Secretary (Tax Policy), Department of the Treasury]

Afternoon Session: 2:00 p.m. – 5:00 p.m.

2:00

### Consolidated Return Planning and Strategies

The final intercompany transaction regulations; consolidated group member stock; the final investment adjustment, earnings and profits and related regulations, the new loss disallowance regime; effect of recent court decisions; reverse acquisitions; consolidated Section 382 limitations; SRLY regulations; Section 1504(a)(5) regulations; making and breaking affiliation; planning for acquisitions and dispositions; use of single-member LLCs in a consolidated return context; legislative changes and IRS Business Plan topics

NY: **Andrew J. Dubroff**, **Audrey Nacamuli**, **Michael L. Schler**, **Mark A. Schneider**, **William D. Alexander** [Associate Chief Counsel (Corporate), Internal Revenue Service], **Theresa A. Abell** [Special Counsel to the Associate Chief Counsel (Corporate), Internal Revenue Service]

CHI: **Jerred G. Blanchard, Jr.**, **Bryan P. Collins**, **Danni Sternfeld Dunn**, **Gordon E. Warnke**, **Marc A. Countryman** [Attorney-Advisor (Tax Legislative Counsel), Department of the Treasury], **Theresa A. Abell** [Special Counsel to the Associate Chief Counsel (Corporate), Internal Revenue Service], **Michael J. Wilder** [Senior Technician Reviewer, Branch 1 (Corporate), Internal Revenue Service]

LA: **Jerred G. Blanchard, Jr.**, **Danni Sternfeld Dunn**, **Don A. Leatherman**, **Patricia W. Pellervo**, **Marc A. Countryman** [Attorney-Advisor (Tax Legislative Counsel), Department of the Treasury], **Theresa A. Abell** [Special Counsel to the Associate Chief Counsel (Corporate), Internal Revenue Service], **Marie C. Milnes-Vasquez** [Senior Technician Reviewer, Internal Revenue Service]

3:30 Break

3:45

### Consolidated Return Planning and Strategies (continued)

5:00 Adjourn

## PLI's Nationally Acclaimed TAX STRATEGIES Course Handbook

All program attendees will receive a copy of the 31-Volume Course Handbook on CD-ROM at the program. A second complimentary, fully searchable CD-ROM will be shipped to attendees in the Spring of 2009. (NOTE: Approximately 67 out of 460 Chapters will not be included on the CD-ROMs.) Attendees will also receive a Conference Book containing speaker outlines, overheads and PowerPoint slides for reference at the program.

**PLEASE NOTE:** Program Attendees may purchase the 31-Volume Course Handbook at the Special Discounted Price of \$795 — a savings of \$1,200. A limited supply of Course Handbooks will be available for purchase and must be ordered by December 19, 2008. See Registration/Order Form for details.

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