13TH ANNUAL HIGH TECHNOLOGY TAX INSTITUTE

SAN JOSE STATE UNIVERSITY
DEPT. OF ACCOUNTING & FINANCE, BT850
ONE WASHINGTON SQUARE
SAN JOSE, CA 95192-0066

HIGH TECHNOLOGY
TAX INSTITUTE
November 10 - 11, 1997

Sponsored by the
Tax Executives Institute
and the
San Jose State University
Department of
Accounting & Finance

Sunnyvale Hilton Hotel

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...an invaluable, educational tax experience for accountants, attorneys, and corporate representatives who service high technology companies.

ince 1984, the Tax Executives Institute (TEI) and San Jose State University have brought the High Technology Tax Institute to Silicon Valley • The Institute's focus on relevant tax issues for computer companies, as well as pharmaceutical, biotech, communication, and aerospace industries makes it an invaluable, educational tax experience for accountants, attorneys, and corporate representatives who service high technology companies •

Each Institute session is designed to foster the sharing of tax planning ideas and problem solving strategies at a level consistent with TEI and San Jose State University's high standards for professional tax education • Lectures are presented by nationally recognized practitioners and IRS representatives who have the practical experience of implementation • The Institute proceedings are published in WGL/RIA's Hi Tech Industry Journal •

Sixteen hours of Continuing Professional Education credit (CPE or CLE) are available for certified public accountants and attorneys who specialize in the field of taxation •

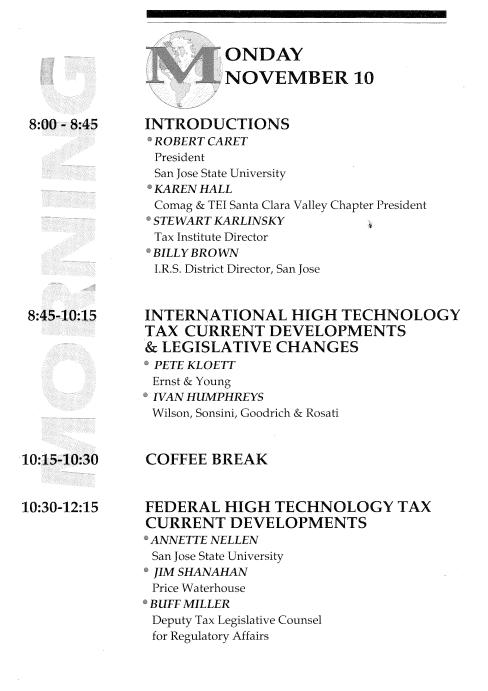
his year's Institute highlights the following topics and speakers:

- International High Technology Tax Current Developments & Legislative Changes
- Federal High Technology Tax Current Developments: 197, INDOPCO Expansion, Internal Use Software & Legislative Changes
- Integrating Foreign Subsidiaries after the Merger
- Accounting Issues: In Process R&D, Pooling vs. Purchase, FAS 109
- Mergers & Acquisitions: Federal Tax Issues, Morris Trust, Deferred Gain Recognition, COBE, COSI, Warrants, 1202, Recent Legislative Changes
- Cybertax: Taxation of Electronic Commerce-International and State and Local Perspectives
- Check the Box: International & State and Local High Tech Planning
- * Software Recognition: Accounting vs. Tax, The Growing Gap
- Domestic & International NQOs and ISOs and Other Deferred Compensation Techniques

FEATURED SPEAKERS

- •Wade Anderson
- Matt Brady
- Bob Buchanan
- Klaus Burmeister
- Bruce Cohen
- Carol Dunahoo
- Bill Dunn
- Karen Hall
- Ivan Humphreys
- Pete Kloett
- •Glen Kohl
- Ken Krupsky
- Deborah Lange

- Randy Larson
- •Gary Matusak
- Martin McClintock
- Buff Miller
- Will Morris
- Annette Nellen
- Pat Nugent
- John Peterson
- Tom Pucci
- Mary Reed
- Ron Schrotenboer
- •Jim Shanahan
- Tim Sparks





LUNCH AND SPEAKER

• KEN KRUPSKY

12:15-1:30

1:30-2:30

2:30-3:30

3:45-5:00

Deputy Assistant Secretary of Tax Policy

THEME: HIGH TECH CORPORATE ACQUISITIONS AND DISPOSITIONS

INTEGRATING FOREIGN SUBSIDIARIES AFTER THE MERGER

- JOHN PETERSON
 Baker & McKenzie
- KLAUS BURMEISTER
 Baker & McKenzie

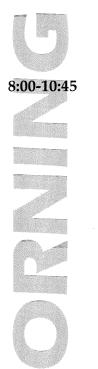
ACCOUNTING ISSUES: IN PROCESS R&D, POOLING VS. PURCHASE, FAS 109

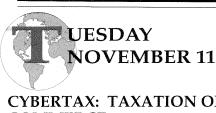
- *MARY REED*Cisco Systems
- RANDY LARSON
 KPMG Peat Marwick

3:30-3:45 REFRESHMENT BREAK

FEDERAL TAX ISSUES: MORRIS TRUST, DEFERRED GAIN RECOGNITION, COBE, COSI, WARRANTS, 1202, RECENT LEGISLATIVE CHANGES

- GLEN KOHL
- Wilson, Sonsini, Goodrich & Rosati
- BUFF MILLER
 Deputy Tax Legislative Counsel for Regulatory Affairs
- MATT BRADY Coopers & Lybrand





CYBERTAX: TAXATION OF ELECTRONIC COMMERCE

<u>International Perspective:</u>

- EUROPEAN REPRESENTATIVE
- *CAROL DUNAHOO
 Price Waterhouse
- BRUCE COHEN

Attorney-Advisor

U.S. Treasury Department

State and Local Perspective:

• WADE ANDERSON

Director of Tax Policy, State of Texas

• PAT NUGENT

MCI, Director of Tax Legislative Affairs

*RON SCHROTENBOER

Fenwick & West

10:45 - 11:00 COFFEE BREAK

11:00 - 12:30

CHECK THE BOX: SOPHISTICATED INTERNATIONAL & STATE AND LOCAL HIGH TECH PLANNING

MARTIN MCCLINTOCK

Deloitte & Touche

* TOM PUCCI

Ernst & Young

WILL MORRIS

Attorney-Advisor

U. S. Treasury Department



12:30-1:45

1-1:45 LUNCH AND SPEAKER

® TIM HANFORD

House Speaker Bill Archer's Tax Legislative Counsel

1:45 - 3:00

SOFTWARE RECOGNITION: ACCOUNTING VS. TAX, THE GROWING GAP

*DEBORAH LANGE

Oracle Corporation

*GARY MATUSAK Arthur Andersen

3:00 -3:15

REFRESHMENT BREAK

3:15-5:00

DOMESTIC AND INTERNATIONAL NQOs, ISOs AND OTHER DEFERRED COMPENSATION TECHNIQUES

• TIM SPARKS

Wilson, Sonsini, Goodrich & Rosati

BILL DUNN

Coopers & Lybrand

BOB BUCHANAN

Hewlett Packard Corporation

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refreshment breaks Fees are as follows:

TUITION FEES On or before October 31.......\$500
After October 31......\$525
Special TEI Member Rate before Oct. 31 (after, \$500).\$450
Guest of TEI Member before Oct. 31 (after, \$500).....\$450

CPE/ CLE CREDITS The High Technology Tax Institute has been approved for Continuing Professional Education accreditation by the California State Board of Accountancy and the California Board of Legal Specialization—CPAs and attorneys can receive 16 hours of CPE or CLE credits

HOTEL ACCOMO-DATIONS Rooms have been reserved at the Sunnyvale Hilton Hotel for this event at the nightly rate of \$125 for single or double occupancy Please contact the hotel directly at 408/738-4888, by October 17, 1997 and identify yourself as a High Technology Tax Institute participant

REFUND POLICY The Institute will refund registration fees provided we receive a written request postmarked by October 31, 1997.

A \$50 processing fee will be retained by the Institute No refund requests postmarked after October 31 will be accepted