



**HIGH TECHNOLOGY
TAX INSTITUTE**

NOVEMBER 8 & 9, 1999
SUNNYVALE HILTON HOTEL

*SPONSORED BY
TAX EXECUTIVES INSTITUTE
AND
SAN JOSE STATE UNIVERSITY
DEPARTMENT OF
ACCOUNTING & FINANCE*

15TH ANNUAL

**15TH ANNUAL
HIGH TECHNOLOGY
TAX INSTITUTE**

SAN JOSE STATE UNIVERSITY
ACCOUNTING & FINANCE DEPARTMENT
ONE WASHINGTON SQUARE, BT 850
SAN JOSE, CA 95192-0066

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

Since 1984, the Tax Executives Institute (TEI) and San Jose State University have sponsored the High Technology Tax Institute in 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 and educational tax experience for accountants, attorneys, and corporate representatives who service high technology companies ♦

Each Institute session is designed to foster 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 Treasury representatives who have the practical experience of implementation ♦

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

FEATURED SPEAKERS

- *Dean Andral*
- *Eric Berg*
- *Edward Burmeister*
- *Anthony Cope*
- *Danni Dunn*
- *Jim Fuller*
- *Dan Giannini*
- *Mike Goldbas*
- *Dave Hudson*
- *Pete Kloet*
- *Glen Kohl*
- *Larry Langdon*
- *Mike Lehman*
- *Gary Matuszak*
- *Martin McClintock*
- *Buff Miller*
- *Phil Morrison*
- *Annette Nellen*
- *Brian Pedersen*
- *Bob Perlman*
- *John Peterson*
- *Robert Rible*
- *Paul Robeck*
- *Glen Rossman*
- *Ron Schrotenboer*
- *Jim Shanahan*
- *Phil West*

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

- ❑ *International High Technology Tax Current Developments*
- ❑ *Subpart F: White Paper, Proposed Changes*
- ❑ *International Stock Options*
- ❑ *State and Local High Tech Tax Current Developments*
- ❑ *Emerging High Tech IRS Audit Issues*
- ❑ *R&D Credit: Discovery Point/Counterpoint*
- ❑ *Bits and Bytes/Nuts and Bolts of Internet*
- ❑ *Current Accounting Issues: In-Process R&D, Pooling vs. Purchase, Consolidation Changes, Stock Options*
- ❑ *Merger & Acquisition: Tracking Stock, Due Diligence, and Integration Issues*

GALA CELEBRATION RECEPTION

*15th Anniversary of the High Technology Tax Institute
11th Anniversary of Masters of Science in Taxation (MST)
Dean Marshall J. Burak's Retirement*

November 8th, 6:00 PM

The San Jose Tech Museum of Innovation

201 S. Market Street

(408) 294-8324

IMAX Movie: Living Seas 8:00PM for the first 300 ticketholders

Sponsored by:

*Arthur Andersen, Baker & McKenzie,
Deloitte & Touche, Ernst & Young, PricewaterhouseCoopers &
SJSU Tax Policy Institute*

MONDAY
NOVEMBER 8

7:30 - 8:15 **REGISTRATION AND MORNING COFFEE**

8:15 - 8:45 **INTRODUCTIONS**

- **BILL BARRETT**
Tax Director, Applied Materials &
TEI Santa Clara Valley Chapter President
- **PEGGY RULE**
IRS District Director
- **STEWART KARLINSKY**
Tax Institute Director

THEME:
MULTI -JURISDICTIONAL TAXATION

8:45 - 10:15 **INTERNATIONAL HIGH TECHNOLOGY
TAX CURRENT DEVELOPMENTS**

- **JIM FULLER**
Fenwick & West

10:15 - 10:30 **COFFEE BREAK**

10:30 - 12:00 **SUBPART F: WHITE PAPER, PROPOSED
CHANGES, PART I**

- **PETE KLOET**
Ernst & Young
 - **PHIL MORRISON**
Deloitte & Touche
 - **JOHN PETERSON**
Baker & McKenzie
 - **BOB PERLMAN, Moderator**
Intel Corporation
-

MONDAY
NOVEMBER 8

12:00 - 1:15

LUNCH AND SPEAKER
*Washington's Perspective on
International Tax Scene*

- **PHIL WEST**
International Tax Counsel

1:15 - 2:15

**SUBPART F: WHITE PAPER,
PROPOSED CHANGES, PART II**

2:15 - 3:30

**INTERNATIONAL STOCK OPTIONS:
HOW VARIOUS COUNTRIES TREAT
THEM, OPTIONOR AND OPTIONEE,
SECTION 482, COST SHARING**

- **EDWARD BURMEISTER**
Baker & McKenzie
- **MARTIN MCCLINTOCK**
Deloitte & Touche

3:30 - 3:45

REFRESHMENT BREAK

3:45 - 5:00

**STATE AND LOCAL HIGH TECH TAX
CURRENT DEVELOPMENTS**

- **BRIAN PEDERSEN**
Arthur Andersen
 - **RON SCHROTENBOER**
Fenwick & West
-

TUESDAY
NOVEMBER 9

7:30 - 8:00

REGISTRATION AND MORNING COFFEE

8:00 - 8:30

COMMISSIONER'S PERSPECTIVE

- **LARRY LANGDON, HEWLETT PACKARD**
Incoming Commissioner of Large and
Mid-Sized Business Division

8:30 - 10:00

**EMERGING HIGH TECH IRS AUDIT
ISSUES: POINT/COUNTERPOINT**

- **ANNETTE NELLEN**
San Jose State University
- **BOB RIBLE**
IRS High Tech National ISP
- **PAUL ROBECK**
KPMG Peat Marwick

10:00 - 10:15

COFFEE BREAK

10:15 - 11:30

**R&D CREDIT: DISCOVERY
POINT/COUNTERPOINT**

- **MIKE GOLDBAS**
IRS R&D Credit Industry District Counsel
- **DAVE HUDSON**
Ernst & Young
- **BUFF MILLER**
Cooley Godward & Former Deputy
Tax Legislative Counsel
- **JIM SHANAHAN**
PricewaterhouseCoopers, Washington DC

11:30 - 12:00

**BITS AND BYTES/NUTS AND BOLTS
OF INTERNET**

- **ERIC BERG**
PricewaterhouseCoopers Technology Center
-

TUESDAY
NOVEMBER 9

12:00 - 1:15

**LUNCH AND SPEAKER
E-Commerce**

- **DEAN ANDAL**
Chairman of the Board
State Board of Equalization

1:15 - 3:15

**CURRENT ACCOUNTING ISSUES:
IN-PROCESS R&D, POOLING VS.
PURCHASE, CONSOLIDATION
CHANGES, STOCK OPTIONS**

- **ANTHONY COPE**
FASB Board Member
- **MIKE LEHMAN**
CFO Sun Microsystems
- **GARY MATUSZAK**
Arthur Andersen

3:15 - 3:30

REFRESHMENT BREAK

3:30 - 5:00

**MERGER & ACQUISITION:
TRACKING STOCK, DUE DILIGENCE,
AND INTEGRATION ISSUES**

- **DANNI DUNN**
Ernst & Young
 - **DAN GIANNINI**
PricewaterhouseCoopers
 - **GLEN KOHL**
Ernst & Young
 - **GLEN ROSSMAN**
Cisco Systems
-

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UNIVERSITY TAX
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<i>Wilson, Sonsini, Goodrich & Rosati</i> |
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REGISTRATION AND
ACCOMODATIONS

The tuition fee for the High Technology Tax Institute includes all sessions, materials, lunches and refreshment breaks, and the Gala celebration at the High Tech Museum. Fees are as follows:

On or before October 18.....	\$525
After October 18.....	\$550
Special TEI Member rate before Oct. 18 (after, \$525).....	\$475
Guest of TEI Member before Oct. 18 (after, \$525).....	\$475

**TUITION
FEES**

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.

**CPE/CLE
CREDITS**

Rooms have been reserved at the Sunnyvale Hilton Hotel for this event at a daily of \$145 for single or double occupancy. Please contact the hotel directly at (408) 738-4888, by October 18, 1999 and identify yourself as a High Technology Tax Institute participant. The Sunnyvale Hilton is located at 125 Lakeside Drive, Sunnyvale, CA 94086.

**HOTEL
ACCOMO-
DATIONS**

The Institute will refund registration fees contingent on receipt of a written request postmarked by October 18, 1999. A \$50 processing fee will be retained by the Institute. No refund requests postmarked after October 18th will be accepted.

**REFUND
POLICY**