



**SJSU/TEI
HIGH TECHNOLOGY
TAX INSTITUTE**

NOVEMBER 3 & 4, 2003
CROWNE PLAZA CABANA HOTEL
4290 EL CAMINO REAL
PALO ALTO, CA

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

19TH ANNUAL

19TH 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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Fax mailing list or address changes to (408) 924-3463.

... 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." ♦

Attendees are eligible for up to sixteen hours of continuing Professional Education Credit (CPE) ♦

For information on SJSU's Masters of Science in Taxation Programs in San Jose and San Francisco locations visit <http://www.cob.sjsu.edu/acct&fin/mst/index.htm> ♦

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

- *International High Technology Tax Current Developments*
- *High Tech Federal (including Capitalization, R&D, Software Issues) and State and Local Tax Updates*
- *R&D and Intellectual Property Migration: Worldwide Incentives and Disincentives*
- *VAT & Customs*
- *Utilizing Losses in Troubled Times-Sections 108, 382, 165(g)(3), Capital Loss Treatment*
- *Next Wave of Section 482: Cost Sharing Stock Options, Buy-ins, Shared Services*
- *Accounting for Impact of IASB and FASB on Domestic and Foreign ESOs; and Goodwill Impairment*
- *Smorgasbord of Alternative Dispute Resolutions: LIFE, PFA, Fast Track, APA, and IIR*
- *Practical Aspects of Doing Business in China: Customs, VAT, Structure*
- *Corporate Governance Issues: Tax Shelters (Economic Substance, Book-Tax Differences and Listed Items) and Sarbanes-Oxley (404 Internal Control Issues)*

FEATURED SPEAKERS

- | | |
|-------------------------|---------------------------|
| • <i>Barbara Angus</i> | • <i>Kathy McEligot</i> |
| • <i>Mary Boelke</i> | • <i>Deborah Nolan</i> |
| • <i>David Brown</i> | • <i>Pam Olson</i> |
| • <i>Philip Bush</i> | • <i>Nanci Palmintere</i> |
| • <i>Bob Call</i> | • <i>Joe Pari</i> |
| • <i>Alex Capri</i> | • <i>David Pauls</i> |
| • <i>Pat Carney</i> | • <i>Bob Perlman</i> |
| • <i>Danni Dunn</i> | • <i>John Peterson</i> |
| • <i>Jim Fuller</i> | • <i>Michael Reichert</i> |
| • <i>Sou Ho</i> | • <i>Uzi Sasson</i> |
| • <i>Ivan Humphreys</i> | • <i>Mark Schneider</i> |
| • <i>Steven James</i> | • <i>Jim Shanahan</i> |
| • <i>Ellie Kehmeier</i> | • <i>Eric Solomon</i> |
| • <i>Glen Kohl</i> | • <i>Joe Tyrrell</i> |
| • <i>Larry Langdon</i> | • <i>Lillian Zheng</i> |
| • <i>Deborah Lange</i> | |
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MONDAY NOVEMBER 3

7:30 - 8:15

REGISTRATION & COFFEE

8:15 - 8:45

INTRODUCTIONS

- **Katrina Doerfler**
*Cisco Systems & TEI Santa Clara Valley
Chapter President*
- **Stewart Karlinsky**
Tax Institute Director
- **Tom Wilson, IRS Industry Segment Director**
Communications, Technology & Media

8:45 - 10:15

INTERNATIONAL HIGH TECHNOLOGY TAX CURRENT DEVELOPMENTS

- **Jim Fuller**
Fenwick & West

10:15 - 10:30

BREAK

10:30 - 12:00

HIGH TECH FEDERAL (Including Capitalization, R&D, Software Issues) & STATE AND LOCAL TAX UPDATES

- **Pat Carney**
Ernst & Young
- **Michael Reichert**
Deloitte & Touche

12:00 - 1:30

LUNCH & SPEAKER

- **Deborah Nolan**
IRS-Acting LMSB Commissioner
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MONDAY NOVEMBER 3

1:30 - 3:00

R&D AND INTELLECTUAL PROPERTY MIGRATION: WORLDWIDE INCENTIVES AND DISINCENTIVES

- **Bob Perlman**
PricewaterhouseCoopers
- **Uzi Sasson**
Mercury Interactive
- **Jim Shanahan**
PricewaterhouseCoopers

3:00 - 3:15

BREAK

3:15 - 5:00

BREAKOUT SESSION #1:

VAT & Customs

- **David Brown**
PricewaterhouseCoopers
- **Alex Capri**
KPMG
- **Steven James**
KPMG

BREAKOUT SESSION #2:

*Utilizing Losses in Troubled Times- Sections 108, 382,
165(g)(3), Capital Loss Treatment*

- **Danni Dunn**
Ernst & Young
 - **Ivan Humphreys**
Wilson, Sonsini, Goodrich & Rosati
 - **Joe Pari**
Dewey Ballantine
 - **Mark Schneider**
BDO Seidman
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TUESDAY
NOVEMBER 4

7:30 - 8:00

REGISTRATION & COFFEE

8:00 - 9:30

NEXT WAVE OF SECTION 482: COST SHARING
STOCK OPTIONS, BUY-INS, SHARED SERVICES

- **Barbara Angus**
US Treasury International Tax Counsel
- **Deborah Lange**
Oracle Corporation
- **John Peterson**
Baker & McKenzie

9:30 - 9:45

BREAK

9:45 - 12:00

ACCOUNTING FOR IMPACT OF IASB AND
FASB ON DOMESTIC AND FOREIGN ESOs;
GOODWILL IMPAIRMENT

- **Mary Boelke**
Deloitte & Touche
- **Bob Call**
Deloitte & Touche
- **Ellie Kehmeier**
Deloitte & Touche
- **Kathy McEligot**
Deloitte & Touche

12:00 - 1:30

LUNCH & SPEAKER

- **Pam Olson**
Treasury Assistant Secretary of Tax Policy

TUESDAY
NOVEMBER 4

1:45 - 3:00

SMORGASBORD OF ALTERNATIVE DISPUTE
RESOLUTIONS: LIFE, PFA, FAST TRACK, APA,
AND IIR

- **Larry Langdon**, Moderator
Mayer, Brown, Rowe & Maw
- **Nanci Palmintere**
Intel Corporation
- **David Pauls**
Ernst & Young

3:00 - 3:15

BREAK

3:15 - 5:00

BREAKOUT SESSION #3:

*Practical Aspects of Doing Business in China: Customs, VAT,
Structure*

- **Sou Ho**
KPMG
- **Lillian Zheng**
Deloitte & Touche

BREAKOUT SESSION #4:

*Corporate Governance Issues: Tax Shelters (Economic
Substance, Book-Tax Differences and Listed Items) and
Sarbanes-Oxley (404 Internal Control Issues)*

- **Philip Bush**
Baker & McKenzie
 - **Glen Kohl**
Cooley Godward
 - **Eric Solomon**
Treasury Deputy Assistant Secretary of Tax Regulation
 - **Joe Tyrrell**
PricewaterhouseCoopers
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REGISTRATION AND ACCOMMODATIONS

Tuition fee includes all sessions, materials, lunches and refreshment breaks.

On or before October 24.....	\$550
After October 24	\$575
Special TEI Member/Guest of TEI member rate <u>before Oct. 24, 2003</u> (after, \$550)	\$500

TUITION FEES

CPE CREDITS

The High Technology Tax Institute has been approved for Continuing Professional Education accreditation by the California State Board of Accountancy. Attendees are eligible for 16 hours of CPE credit.

HOTEL ACCOMMODATIONS

*The Crowne Plaza Cabana
4290 El Camino Real
Palo Alto, California 94306
(650) 857-0787*

Hotel Room Rate: \$159.00/night
Contact hotel by October 24, 2003 and identify yourself as a High Technology Tax Institute participant to qualify for the special price.

REFUND POLICY

The Institute will refund registration fees contingent on receipt of a written request postmarked by October 24, 2003. The Institute will retain a \$50 processing fee. No refund requests postmarked after October 24, 2003, will be accepted.