63rd Tulane Tax Institute – Working Program
October 22 – 24, 2014
Westin Canal Place Hotel ~ New Orleans, LA

Wednesday, October 22, 2014

8:00 – 8:30  Registration

8:30 – 9:45  Recent Developments in the Taxation of Corporations and Shareholders
Bruce McGovern, Professor, South Texas College of Law, Houston, TX

9:45 – 10:00  Break

10:00 – 11:00  Compensation Reclassification Issues for C & S Corporations
Steve Looney, Dean, Mead, Egerton, Bloodworth, Capouano & Bozarth, P.A., Orlando, FL

11:00 – 12:00  Tax Issues in Separating Closely Held Businesses
David Strong, Morrison & Foerster LLP, Denver, CO

12:00 – 1:30  Lunch (on your own)

1:30 – 2:30  Post-Mortem Income Tax Planning for Closely-Held Companies
B. Trevor Wilson, Jones Walker LLP, Baton Rouge, LA

2:30 – 3:30  International Tax Planning for Small and Mid-Size Businesses
Seth Abrams, Deloitte LLP, Houston, TX
Firas Zebian, Deloitte LLP, Dallas, TX

3:30 – 3:45  Break

3:45 – 4:45  Ethical Considerations for Tax Controversy
Sara G. Neill, Capes, Sokol, Goodman & Sarachan, P.C., St. Louis, MO

Thursday, October 23, 2014

8:30 – 9:45  Recent Developments in Taxation of Individuals and Partnerships
Bruce McGovern, Professor, South Texas College of Law, Houston, TX

9:45 – 10:00  Break

10:00 – 11:00  Disguised Sales/Section 752 Proposed Regulations
Kevin M. Richards, Ernst & Young LLP, Houston, TX

11:00 – 12:00  Net Investment Income Tax – One Year In
Jeanne Sullivan, KPMG, Washington, DC

12:00 – 1:30  Luncheon Presentation
Nina E. Olson, National Tax Advocate, Tax Advocate Service, Washington, DC
1:30 – 2:30  |  **STATE TAXATION OF PASS THROUGH ENTITIES – A SURVEY OF ISSUES: THE GOOD, THE BAD AND THE UGLY**  
**Christopher R. Grissom**, Bradley Arant Boult Cummings LLP, Birmingham, AL

2:30 – 3:30  |  **TAX ISSUES IN PRIVATE EQUITY TRANSACTIONS**  
**Peter Schuur**, Debevoise & Plimpton LLP, New York, NY  
**Eric Sloan**, Deloitte LLP, New York, NY

3:30 – 3:45  |  **BREAK**

3:45 – 4:45  |  **CONCURRENT SESSION**  
**A) PROFESSIONALISM**  
**Barry H. Grodsky**, Taggart Morton, L.L.C., New Orleans, LA

**B) FINAL CAPITALIZATION REGS AND TRANSITION RULES**  
**Gordon Meyer**, Postlethwaite & Netterville, Metairie, LA

---

**FRIDAY, OCTOBER 24, 2014**

8:30 – 9:45  |  **RECENT DEVELOPMENTS IN FEDERAL GIFT AND ESTATE TAXATION**  
**Elaine H. Gagliardi**, Professor, The University of Montana School of Law, Missoula, MT

9:45 – 10:00  |  **BREAK**

10:00 – 11:00  |  **PLANNING FOR ESTATES UNDER THE $10 MILLION EXEMPTION**  
**Stephen R. Akers**, Bessemer Trust, Dallas, TX

11:00 – 12:00  |  **DONOR-CENTRIC PHILANTHROPY**  
**Edward J. Beckwith**, BakerHostetler, Washington, DC

12:00 – 1:30  |  **LUNCH (ON YOUR OWN)**

1:30 – 2:30  |  **WHY ISN’T EVERYONE USING FORMULA GIFTS**  
**John W. Porter**, Baker Botts, Houston, TX

2:30 – 3:30  |  **PREPARING THE BEST POSSIBLE GIFT TAX RETURNS**  
**Stephanie Loomis-Price**, Winstead PC, Houston, TX

3:30 – 3:45  |  **BREAK**

3:45 – 4:45  |  **BASICS OF INTERNATIONAL ESTATE PLANNING**  
**Josh Rubenstein**, Katten Muchin Rosenman LLP, New York, NY
63rd Tulane Tax Institute
October 22 – 24, 2014
Westin Canal Place Hotel ~ New Orleans, LA

Registration Form

Early Bird Registration (through September 26)
☑ $695 (3 Day Registration)
☑ $550 (2 Day Registration)
☑ $300 (1 Day Registration)

Regular Registration (after September 26)
☑ $750 (3 Day Registration)
☑ $600 (2 Day Registration)
☑ $350 (1 Day Registration)

☑ I will attend the Luncheon on Thursday, October 23

☑ I wish to purchase a Hard Copy of Course Materials - $150

Mr./Ms. __________________________________________ Name on Badge: ______________________

Firm: ____________________________________________

Address: ______________________________________________________________________________

City: __________________________ State: ______ Zip: __________________

Phone: (_____)_________ - ___________ E-Mail: ____________________________

Bar Membership State(s) with Bar Number(s):

_____________________________________________________________________________________

CPA Membership State(s) with CPA Number(s):

_____________________________________________________________________________________

Make Checks Payable to: Tulane Tax Institute

Mail Registration Form and Check to:
Tulane CLE
200 Broadway, Suite 203
New Orleans, LA  70118

All Registrations Paid with a Credit Card Must Register via the Secure On-Line Registration Site:

www.law.tulane.edu/tax
General Information

Registration & Fees
Online registration is available at: www.law.tulane.edu/tax. Register by September 26 and SAVE! Discounted Early Registration is $695 (3 days), $550 (2 days) and $300 (1 day). The Registration fee after September 26 is $750 (3 days), $600 (2 days) and $350 (1 day).

Registration includes refreshments each day, luncheon on Thursday and course materials on a flash drive. A government/academic discount is offered for government employees or full time faculty/staff of an academic institution. Please check the online registration site at www.law.tulane.edu/tax or call the Tulane CLE office at 504.865.5900 for more information. The online registration site must be used to register if paying for your registration with a credit card. The Tax Institute accepts checks, cash, Visa or MasterCard ONLY. It is advisable to pre-register as space may be limited. Please select the lunch option if you plan to attend the Thursday luncheon presentation.

Course Materials
The extensive Institute course materials will be distributed at the seminar on a convenient flash drive. These materials will also be available for download before the conference to everyone registered for the Institute. An e-mail with a link for downloading the materials will be sent to all Tax Institute registrants 3-5 days before the conference. If you do not receive this e-mail by the Monday before the conference, please contact the CLE office. Hard copies of the full materials can be purchased for $150. To order a hard copy, please check the course material option on the registration form or order online. To guarantee receipt of a hard copy of the materials, orders must be received by October 8. Ordered hard copy materials will be distributed at the seminar.

Cancellations & Refunds
A full refund, less a $50 administrative fee, will be offered through October 15, 2014. Absolutely NO refunds will be made after October 15. Registrations may be transferred to another member of the same firm through October 15. Cancellations and transfers must be submitted in writing either via fax to 504.866.1583 or e-mail to mcle@tulane.edu no later than 5pm on October 15, 2014.

Hotel Reservations
The Institute hotel is the Westin Canal Place located at 100 Iberville Street at the corner of North Peters Street. A small block of rooms has been reserved at a special discounted rate. This group rate will be available until September 22, 2014. To reserve your room, call 1.800.228.3000 or 504.566.7006 and be sure to ask for the “Tulane Law School Tax Institute” room block. You may also book online at www.law.tulane.edu/tax.