

# Tax Aspects of International Acquisitions and Reorganizations

November 16 & 17, 2011 • Chicago  
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## Advanced U.S. Transfer Pricing

December 12 & 13, 2011 • San Francisco  
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# Tax Aspects of International Acquisitions and Reorganizations

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## Day One

- 7:30 am **Registration and Continental Breakfast**
- 8:20 am **Chairpersons Welcome and Introduction**
- 8:30 am **Overview of Subchapter C Acquisition and Reorganization Rules**
- 9:45 am **Break for Refreshments**
- 10:00 am **Section 367(a): Asset Transfers**
- 11:00 am **Corporate Reorganizations: Final Section 367(b) Regulations**
- 12:00 pm **Luncheon**
- 1:00 pm **Section 367(a): Stock Transfers**
- 2:15 pm **Section 367(d): Transfer of Intangibles**
- 3:30 pm **Break for Refreshments**
- 3:45 pm **Current Developments in International M&A**
- 5:00 pm **Questions & Answers Session**
- 5:15 pm **Meeting Adjourns**

## Day Two

- 7:30 am **Continental Breakfast**
- 8:30 am **Sections 355 and 367(e)(1)**
- 9:15 am **Break for Refreshments**
- 9:30 am **Internal Restructuring: Section 304 Issues**
- 10:45 am **Taxable Acquisitions and Dispositions of Foreign Corporations**
- 12:00 pm **Luncheon**
- 1:00 pm **Taxable Aspects of International Acquisitions & Reorganization 367[b]**
- 2:15 pm **Questions & Answers Session**
- 2:30 pm **Seminar Concludes**

Time/topics subject to change  
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### Conference Location:

The conference will be held at Baker & McKenzie Conference Center, One Prudential Plaza, 130 East Randolph Drive, 39th Floor, Chicago, IL 60601. Hotel accommodations are at your own discretion. We suggest the following:  
Fairmont Hotel - Tel: (312) 565-8000 - 200 N. Columbus Dr.  
Swissotel - Tel: (312) 565-0565 - 323 E. Wacker Dr.  
Hyatt Regency - tel: (312) 565-1234 - 151 E. Wacker Dr.

### Chairpersons:

#### Bart Bassett

Morgan Lewis LLP, Palo Alto, CA

#### Sean King

Align Global Consulting, St. Petersburg, FL

#### Jeffrey Maydew

Baker & McKenzie LLP, Chicago, IL

### Faculty:

#### Thomas Bottomlee

Mayer Brown LLP, Chicago, IL

#### Robert A. Clary II

McDermott Will & Emery LLP, Chicago, IL

#### Adam Halpern

Fenwick & West LLP, Mountain View, CA

#### Andrew Kim

Fenwick & West LLP, Mountain View, CA

#### Angela Walitt

Baker & McKenzie LLP, Washington, D.C.

### Who/Why You Should Attend:

BNA ICITE has assembled some of the leading legal, tax and financial professionals to provide you with the practical, in-depth knowledge you need to effectively implement your acquisition strategy. Virtually every corporate re-structuring or acquisition of any significant size involves issues of international taxation. Many of the rules governing international acquisitions and reorganizations have changed significantly in the last few years. This program is designed to address those changes that affect the way you are doing business today and in the future. An introductory course or its equivalent is recommended prior to attending this intermediate to advanced level program with group live instruction. This program is nontransitional which is appropriate for experienced attorneys. This program is designed for VP's of tax and accounting, corporate tax directors, corporate tax managers, tax accounting managers and supervisors, and tax professionals who have to guide their company or their clients in this ever-changing environment.

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# Advanced U.S. Transfer Pricing

December 12 & 13, 2011 • San Francisco  
Morgan Lewis Conference Center

## Day One

- 8:00 am **Registration and Continental Breakfast**
- 9:00 am **U.S. Developments Related to Transfer Pricing - Litigation Update and Other Developments**
- 9:45 am **OECD Developments Related to Transfer Pricing**
- 10:45 am **Break for Refreshments**
- 11:00 am **IP Migrations Today**
- 12:15 pm **Luncheon**
- 1:15 pm **Intercompany Pricing for Guarantees**
- 2:45 pm **Break for Refreshments**
- 3:00 pm **Harmonizing Transfer Pricing Structures Post Acquisition**
- 4:15 pm **Valuation for Financial Reporting Versus Tax Purposes**
- 5:15 pm **Meeting Adjourns for the Day**

## Day Two

- 8:00 am **Continental Breakfast**
- 9:00 am **Resolving Transfer Pricing Controversies Through Alternative Dispute Resolution Forums**
- 10:30 am **Break for Refreshments**
- 10:45 am **Transfer Pricing Risk Mitigation**
- 12:00 pm **Luncheon**
- 1:00 pm **The Future of US Transfer Pricing**
- 2:30 pm **Questions & Answers Session**
- 2:45 pm **Seminar Concludes**

Time/topics subject to change  
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### Conference Location:

Morgan Lewis Conference Center  
One Market Spear Street Tower, 28th fl., San Francisco, CA

### Hotel Suggestions:

Hotel accommodations are at your own discretion.  
We suggest the following:  
Hyatt Embarcadero - Tel: (415)788-1234  
5 Embarcadero Center, San Francisco, CA  
Sheraton Palace - Tel: (415)512-1111  
2 New Montgomery St, San Francisco, CA

**Up to 15.5 CPE/CLE  
Credits Available**

### Chairpersons:

#### **Bart Bassett**

Morgan Lewis LLP, Palo Alto, CA

#### **Fred Chilton**

McDermott Will & Emery LLP, Palo Alto, CA

#### **John Peterson**

Baker & McKenzie LLP, Palo Alto, CA

### Faculty:

#### **Adam Halpern**

Fenwick & West LLP, Mountain View, CA

#### **Tim Fitzgibbon**

PricewaterhouseCoopers LLP, San Jose, CA

#### **Rod Donnelly**

Morgan Lewis LLP, Palo Alto, CA

#### **Ward Connolley**

PricewaterhouseCoopers LLP, San Jose, CA

#### **Mark Madrian**

Ceteris, San Jose, CA

#### **Jack O'Meara**

Grant Thornton LLP, San Francisco, CA

#### **Kent Wisner**

K&L Gates LLP, Palo Alto, CA

### Why You Should Attend:

With the newly issued service regulations on Section 482, this seminar has become an extremely timely program to attend. These new service regulations will be addressed by both IRS regulation drafters, as well as, prominent tax practitioners from the U.S. and will concentrate on tax issues facing your company. This session will cover transfer pricing practice topics, including pricing documentation, audits, competent authority procedures, advanced pricing agreements as well as a round table discussion of the new service regulations.

### Who Should Attend:

This seminar with group live instruction is designed for corporate executives with the following titles: VP taxes, tax directors, tax managers, controllers, treasurers, chief financial officers, and for lawyers and accountants who service their clients with transfer pricing issues. An introductory course or its equivalent is recommended prior to attending. This program is nontransitional which is appropriate for experienced attorneys.

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# Current Developments Affecting U.S. Foreign Tax Credit Benefits

December 14 & 15, 2011 • San Francisco  
Morgan Lewis Conference Center

## Day One

- 8:00 am **Registration and Continental Breakfast**
- 8:20 am **Chairperson's Introduction and Overview**
- 8:30 am **Round Table Discussion  
"Washington Update on Foreign Tax Credits"**
- 10:00 am **Break for Refreshments**
- 10:15 am **Understanding Basic  
Foreign Tax Credit Mechanics**
- 11:15 am **Understanding the Section 904  
Foreign Tax Credit Limitation**
- 12:00 pm **Luncheon**
- 1:00 pm **The Effect of Losses on the  
Foreign Tax Credit Limitation**
- 2:00 pm **Break for Refreshments**
- 2:15 pm **General Overview of Sourcing Rules on  
Foreign Tax Credit Limitation**
- 3:15 pm **Foreign Tax Credit Aspects of  
Mergers & Acquisitions Transactions**
- 4:15 pm **Foreign Tax Credit Optimization**
- 5:15 pm **Meeting Adjourns**

## Day Two

- 7:45 am **Continental Breakfast**
- 8:30 am **Understanding the Interest and  
R&D Expense Apportionment Rules**
- 9:45 am **Break for Refreshments**
- 10:00 am **Foreign Tax Credit Redeterminations  
Under Section 905 (c)**
- 11:15 am **Avoiding the IRS Foreign Tax  
Credit Anti-Abuse Provisions**
- 12:30 pm **Seminar Ends**

Time/topics subject to change  
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### Conference Location:

Morgan Lewis Conference Center  
One Market Spear Street Tower, 28th fl., San Francisco, CA

### Hotel Suggestions:

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**Up to 13 CPE/CLE  
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### Chairpersons:

**Bart Bassett**  
Morgan Lewis LLP, Palo Alto, CA

**Adam Halpern**  
Fenwick & West LLP, Mountain View, CA

### Faculty:

**Fred Chilton**  
McDermott Will & Emery LLP, Palo Alto, CA

**Rod Donnelly**  
Morgan Lewis LLP, Palo Alto, CA

**Tim Fitzgibbon**  
PricewaterhouseCoopers LLP, San Jose, CA

**Kent Wisner**  
K&L Gates LLP, Palo Alto, CA

### Why You Should Attend:

BNA ICITE presents a two day seminar with group live instruction on Current Developments Affecting U.S. Foreign Tax Credit Benefits. This session will address the most recent legislation and guidance issued by the IRS. It will focus on maximizing your companies foreign tax credit benefits while implementing the latest strategies minimizing the U.S. tax cost on reinvesting or repatriating foreign earnings in today's unstable economic markets. With the decline of corporate tax rates around the world, tax practitioners today need to be aware of the latest strategies for reducing foreign taxes, as well as techniques for maximizing the foreign tax limitation formula. In addition, foreign tax credit benefits can be affected by seemingly unrelated foreign transactions, such as foreign source losses, interaction of the FSC regime, and how the expense and apportionment rules can affect foreign source income.

### Who Should Attend:

This seminar is intended for corporate tax directors and managers, accountants and CPAs, attorneys, and other corporate finance executives looking for practical solutions to complex cross-border tax issues. An introductory level course or its equivalent is recommended prior to attending. This program is nontransitional which is appropriate for experienced attorneys.

### Substitutions/Cancellations:

Cancellations received more than 72 business hours prior to the meeting will be issued a credit. A \$350 fee will apply to cancellations received within 72 business hours of the event. No credit card or cash refunds will be issued at any time. For more information regarding administrative policies, such as complaints and refunds, please contact us at 1-914-328-5656, or e-mail [info@citeusa.org](mailto:info@citeusa.org) Credits will not be issued for "no shows"

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<input type="checkbox"/> December 7 - 9, 2011	<b>Intermediate U.S. International Tax</b>	Washington D.C.	KPMG Conference Center
<input type="checkbox"/> December 12 & 13, 2011	<b>U.S. International Tax Reporting &amp; Compliance</b>	New York	The Grand Hyatt Hotel
<input type="checkbox"/> December 12 & 13, 2011	<b>Current Issues in U.S. Accounting for Income Taxes (ASC 740)</b>	New York	The Grand Hyatt Hotel
<input type="checkbox"/> January 23 & 24, 2012	<b>Introduction to U.S. International Tax</b>	Houston	Gardere Wynne Sewell Conference Center
<input type="checkbox"/> January 25 - 27, 2012	<b>Intermediate U.S. International Tax</b>	Houston	Gardere Wynne Sewell Conference Center
<input type="checkbox"/> January 30 & 31, 2012	<b>U.S. International Tax Reporting &amp; Compliance</b>	San Diego	Hotel Solamar
<input type="checkbox"/> January 30 & 31, 2012	<b>U.S. Transfer Pricing Primer</b>	San Diego	Hotel Solamar
<input type="checkbox"/> February 6 & 7, 2012	<b>U.S. International Tax Reporting &amp; Compliance</b>	Ft. Lauderdale	Gallery One
<input type="checkbox"/> February 6 & 7, 2012	<b>Tax Accounting (ASC 740) Primer</b>	Ft. Lauderdale	Gallery One
<input type="checkbox"/> February 6 & 7, 2012	<b>U.S. Tax Planning for CFCs Under Subpart F</b>	San Francisco	Morgan Lewis Conference Center
<input type="checkbox"/> February 8 & 9, 2012	<b>Earnings &amp; Profits of Foreign Subsidiaries</b>	San Francisco	Morgan Lewis Conference Center
<input type="checkbox"/> February 13 & 14, 2012	<b>Captive Insurance Tax Summit</b>	Las Vegas	Treasure Island
<input type="checkbox"/> February 16 & 17, 2012	<b>Introduction to U.S. International Tax</b>	Portland	TBA
<input type="checkbox"/> March 5 & 6, 2012	<b>Introduction to U.S. International Tax</b>	San Francisco	Morgan Lewis Conference Center
<input type="checkbox"/> March 7 - 9, 2012	<b>Intermediate U.S. International Tax</b>	San Francisco	Morgan Lewis Conference Center
<input type="checkbox"/> March 19 & 20, 2012	<b>China Legal, Tax and Accounting Update</b>	San Francisco	TBA
<input type="checkbox"/> March 19 & 20, 2012	<b>Taxation of Intellectual Property</b>	San Francisco	TBA
<input type="checkbox"/> March 19 & 20, 2012	<b>U.S. Taxation of Mergers &amp; Acquisitions</b>	San Francisco	TBA

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