

24th Annual High Technology Tax Institute

Monday November 17 Morning

- 7:30 - 8:15 REGISTRATION & CONTINENTAL BREAKFAST**
Sponsored by *Fenwick & West LLP*
- 8:15 - 8:30 Welcome**
Sandra Hahn, Tax Director - *Intuit*, TEI Santa Clara Valley Chapter President
Neil Trautenberg, Senior Vice-President, *Tax Executives Institute*
David Steele, Dean, *San José State University, College of Business*
Annette Nellen, Tax Professor, *San José State University*
- 8:30 - 10:10 International High Technology U.S. Tax Current Developments**
Jim Fuller, Partner - *Fenwick & West LLP*
- 10:10 - 10:30 BREAK**
- 10:30 - Noon Contract Manufacturing and the Branch Rule**
Michael A. DiFronzo, IRS Deputy Associate Chief Counsel (International - Technical) - *Office of the Chief Counsel*
Bob Giusti, Partner - *Ernst & Young LLP*
John Peterson, Partner - *Baker & McKenzie*

Monday November 17 Afternoon

- Noon - 1:45 LUNCH & SPEAKER**
Karen Gilbreath Sowell, Deputy Assistant Secretary for Tax Policy - *United States Department of The Treasury*
Luncheon sponsored by *Deloitte*
- 1:45 - 3:00 BREAKOUT A**
Permanent Establishment
Gary Sprague, Partner - *Baker & McKenzie*
Ron Saake, International Tax Partner - *Deloitte*
- BREAKOUT B**
Hidden and Possible Future State Tax Liabilities
Rocky Cummings - Partner, *BDO Seidman, LLP*
Ferdinand Hogroian - Director, *PricewaterhouseCoopers LLP*
- 3:00 - 3:15 BREAK**
Sponsored by *Ernst & Young LLP*
- 3:15 - 4:15 Research Credit Ongoing Challenges**
Jim Eberle, Managing Director National Practice Leader, Federal - *Alvarez & Marsal Taxand*
Michael Goldbas, Principal, R&D Tax Services - *Deloitte*
- 4:15 - 5:15 BREAKOUT C**
Doing Business in China
Jon Eichelberger, Partner - *Baker & McKenzie*
Jeff Olin, National Managing Partner-International Tax - *Grant Thornton*
Stephen P. Sedler, Senior Vice President of Taxes & International Trade Administration - *Seagate Technology*
- BREAKOUT D**
Tax Reform - High Tech Friend or Foe?
Bill Barrett, Vice President, Tax & Trade - *Applied Materials*
Annette Nellen, Professor - *San José State University*
- 5:15 - 7:30 HOSTED SOCIAL HOUR**
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Tuesday November 18 Morning

- 7:30 - 8:00 REGISTRATION & CONTINENTAL BREAKFAST**
Sponsored by *Planitax, Inc.*
- 8:00 - 9:30 BREAKOUT E**
Federal Tax Controversy
Maria Hwang, Director Field Operations, Communications, Technology & Media Industry - *Internal Revenue Service*
Larry R. Langdon, Partner - *Mayer Brown LLP*; former Commissioner LMSB, IRS
Barbara Leonard, Area Counsel, Communications, Technology & Media - *Internal Revenue Service*
Barry B. Shott, LMSB Deputy Commissioner (Int'l) - *Internal Revenue Service*
- BREAKOUT F**
New Software Business Models and Their Tax Issues
Jeff Levenstam, Principal, International Tax Services - *Ernst & Young LLP*
Paul Sallomi, U.S. Tax Industry Leader- Technology - *Deloitte*
Rusty Thomas, Tax Sector Leader, Electronics and Software - *KPMG LLP*
- 9:30 - 9:50 BREAK**
- 9:50 - 11:00 BREAKOUT G**
Foreign Affairs
Peter D. Skewes-Cox, Partner - *PricewaterhouseCoopers LLP*
Kent Wisner, Principal, International Corporate Services Group and M&A Group - *KPMG LLP*
- BREAKOUT H**
FAS 141R
Andrew Cordonnier, Partner-National Tax - *Grant Thornton*
Greg Huffaker, Senior Director M&A - *Oracle*
Michael Reichert, Global Managing Tax Partner - High Technology - *Deloitte Tax LLP*
- 11:00 - 12:15 Federal Domestic Tax Update**
Ivan Humphreys, Partner - *Wilson Sonsini Goodrich & Rosati*
Buff Miller, Partner - *Cooley Godward Kronish LLP*
Annette Nellen, Professor - *San José State University*

Tuesday November 18 Afternoon

- 12:15 - 1:45 LUNCH & SPEAKER**
Barry B. Shott, LMSB Deputy Commissioner (International) - *Internal Revenue Service*
- 1:45 - 3:15 IFRS & GAAP Convergence**
Eric L. Johnson, Tax Accounting and Compliance Director - *Intel*
Wendy Perez, Tax Partner - *Ernst & Young LLP*
Neil Trautenberg, VP Corporate Tax - *Sun Microsystems*; Senior Vice-President - *TEI*
- 3:15 - 3:30 BREAK**
Sponsored by *Wilson Sonsini Goodrich & Rosati*
- 3:30 - 5:15 High Tech Accounting**
David Forst, Partner - *Fenwick & West LLP*
Dean Kamahela, Principle - *KPMG LLP*
Scott Jaconetty, Tax Partner - *BDO Seidman, LLP*

24th Annual High Technology Tax Institute

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

TUITION FEES	Attendee (before October 31st).....\$700 After\$725	TEI Member/Guest of TEI Member (before October 31st)..... \$650 After \$700
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CPE/MCLE CREDITS The High Technology Tax Institute has been approved for Continuing Professional Education accreditation by the California State Board of Accountancy. The conference qualifies for 16 hours of CPE credit. San Jose State University's College of Business, certifies that an application is pending for approval of this activity for MCLE credit by the State Board of California.

HOTEL ACCOMMODATIONS **Crowne Plaza Cabaña Palo Alto**
4290 El Camino Real, Palo Alto, California 94306
Hotel Room Rate: \$169/night, Reservations: (650) 857-0787

Contact the hotel by October 27, 2008 and identify yourself as a High Technology Tax Institute participant to qualify for the special rate.

REFUND POLICY The Institute will refund registration fees contingent on receipt of a written request postmarked by October 31, 2008. A \$50 processing fee will be retained by the Institute. No refund requests postmarked after October 31, 2008 will be accepted. Please note that non-attendance of the institute will not qualify as a cancellation of registration. Written notification must be submitted by the date mentioned above.



ON-LINE REGISTRATION IS NOW AVAILABLE
<http://www.tax-institute.com>
OR COMPLETE FORM AND:

FAX Registration form to Julie Ryan /SJSU (408) 924-3463
(forward your check after faxing your registration) and/or

MAIL Registration form/tuition fee to: High Technology Tax Institute - SJSU
Accounting & Finance Department, Attn: Julie Ryan
One Washington Square, BT 850, San Jose, CA 95192-0066

Questions Call Lori Wilkin or Julie Ryan (408) 924-3460

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How would you like your name to appear on your badge? _____
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My check is enclosed for the amount of \$ _____
Please circle breakout session preferences (select 4)
Are you a TEI member or guest of a TEI member? YES NO

Breakout <u>A</u> or <u>B</u> • Breakout <u>C</u> or <u>D</u>
Breakout <u>E</u> or <u>F</u> • Breakout <u>G</u> or <u>H</u>

If a guest, name of sponsoring TEI member: _____
Tax Identification Number: 94-6017638 **Please make your check payable to: SJSU High Technology Tax Institute**

Highlights / Topics

International High Technology U.S. Tax Current Developments

Comprehensive review of developments relevant to high tech companies.

Contract Manufacturing and the Branch Rule

Overview to the proposed regulations, relevance to choice of location, case studies.

Permanent Establishment

OECD tax treaty developments and relevance to past and future operations.

Hidden and Possible Future State Tax Liabilities

A review of key developments and possible future developments in the areas of nexus, sourcing, and apportionment and what it means for operational decisions of high tech companies.

Research Credit Ongoing Challenges

As the IRS rolls out its Tier One Initiative, high tech companies are facing new challenges in substantiating research credits. This session focuses on emerging issues impacting high tech firms, as well as recent legislative and technical guidance relating to federal and California research incentives.

Doing Business in China

Dealing with new rules – effect on operations and planning.

Tax Reform – High Tech Friend or Foe?

Everyone's talking tax reform due to concerns about a high US corporate rate, outdated rules and new ways of doing business. How might tax reform affect high tech companies and how might they want to be involved in the upcoming debates?

Federal Tax Controversy

A discussion on current LMSB/Appeals resolution techniques and what works and how to proceed.

New Software Business Models and Their Tax Issues

Many aspects of federal, state and international tax rules remain uncertain when it comes to software transactions. As the software development and distribution model continues to change, what tax challenges exist, how might they be resolved and how to deal with them in the meantime.

Foreign Affairs

Foreign currency issues including issues associated with the decline of the US dollar, dividend distribution planning, transfer pricing, and more.

FAS 141R

Accounting for income tax opportunities and issues associated with the recently amended Financial Accounting Standard (FAS 141R) on acquisition method accounting (formerly known as purchase accounting).

Federal Domestic Tax Update

Recent developments in M&A, spin-offs, IRC Section 409A, executive compensation, R&D, and accounting methods, as well as the outlook for 2009.

IFRS & GAAP Convergence

When should we care, why should we care, what will change?

High Tech Accounting

What have high tech companies learned from FIN 48 experience to date, what's on the SEC agenda, dealing with state tax uncertainties. New FAS 109 issues for high tech firms and tips for dealing with interim accounting guidance (FIN 18).

Advisory Board

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NOVEMBER 17 & 18, 2008

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