



Tax Strategies for Corporate Acquisitions, Dispositions, Spin-Offs, Joint Ventures, Financings, Reorganizations & Restructurings 2012

New York City, Crowne Plaza Times Square Manhattan, October 10-12, 2012
Chicago, Sofitel Chicago Water Tower, November 6-8, 2012
Los Angeles, InterContinental Los Angeles Century City, December 5-7, 2012

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Tax Strategies for Corporate Acquisitions, Dispositions, Spin-Offs, Joint Ventures, Financings, Reorganizations & Restructurings 2012

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- *Attend new sessions:*
 - Advanced transactional planning in private equity M&A
 - Mergers and acquisitions of S corporations:
How to structure the deal
- Earn ethics credit while exploring the limits of the evolving economic substance, business purpose and related doctrines
- Hear speakers from the IRS and Treasury at our special session: **Hot Topics from the Perspective of the IRS Office of the Deputy Chief Counsel (Technical), the IRS Office of the Associate Chief Counsel (Corporate) and Treasury's Office of Tax Legislative Counsel**
- Explore the topics that weigh on the minds of tax directors at our Tax Director Forum: **What's Keeping Them Up at Night?**

Tax Strategies for Corporate Acquisitions, Dispositions, Spin-Offs, Joint Ventures, Financings, Reorganizations & Restructurings 2012

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This three-day program will focus on the tax issues presented by the entire spectrum of modern major corporate transactions, from relatively simple single-buyer acquisitions of a division or subsidiary to multi-party joint ventures, cross-border mergers, and complex acquisitions of public companies with domestic and foreign operations, including spin-offs and other dispositions of unwanted operations. Evolving techniques for structuring, financing, and refinancing corporate turnovers and other activities will be emphasized, with particular attention being paid to consolidated return issues, to financially troubled businesses, to the role of new financial products and the effects of the evolving economic substance and business purpose doctrine, and to selected current issues in mergers and acquisitions, including the effects of recent developments in executive compensation.

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COMPELLING REASONS TO ATTEND PLI'S TAX STRATEGIES

1. Learn practical strategies and solutions, not just a recitation of Code Sections and Regulations.
2. Keep up with the cutting-edge by learning about the hottest topics in corporate tax:
 - recent developments in tax-free reorganizations and spin-offs
 - the consolidated return regulations
 - partnership strategies in M&A
 - financially troubled businesses and other loss companies
 - "topside" planning for private equity (and hedge) fund investments
 - compensation strategies in M&A, including effects of carried interest legislation, if enacted
 - exploring the limits of the evolving economic substance, business purpose and related doctrines
3. Benefit from an expanded session on:
 - international acquisitions, restructurings, post-acquisition integration and other international issues
4. Attend *new sessions* on:
 - Advanced Transactional Planning in Private Equity M&A
 - Mergers and Acquisitions of S Corporations: How to Structure the Deal
5. Gain insights from an outstanding faculty of more than 60 experts drawn from Treasury, the IRS, private practice, corporations and academia.
6. Participate in a discussion of audience-selected transactions during our Corporate Transactions session.
7. Hear about the most "Interesting Transactions of the Past Year."
8. Join colleagues, faculty and IRS and Treasury representatives at our special session on Hot Topics from the Perspective of the IRS Office of the Deputy Chief Counsel (Technical), the IRS Office of the Associate Chief Counsel (Corporate) and Treasury's Office of Tax Legislative Counsel.
9. Attend the Tax Director Forum: What's Keeping Them Up at Night?
10. (a) Receive the opportunity to purchase the over 25,000 page print version of **The Corporate Tax Practice Series: Strategies for Acquisitions, Dispositions, Spin-Offs, Joint Ventures, Financings, Reorganizations & Restructurings**, at **50% off** the current retail price.
(b) Receive a complimentary CD-ROM of PLI's number one bestseller, **The Corporate Tax Practice Series: Strategies for Acquisitions, Dispositions, Spin-Offs, Joint Ventures, Financings, Reorganizations & Restructurings**.

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**Program Attorney:
Stacey L. Greenblatt**

PROGRAM SCHEDULE

Please plan to arrive with enough time to register before the conference begins. A networking breakfast will be available upon your arrival.

DAY ONE: 8:30 A.M. – 6:00 P.M.

Morning Session: 8:30 a.m. – 12:15 p.m.

8:30 Overview and Strategies in Representing Sellers

Stock sale/asset sale strategies; post-2003 Act structuring and contrast effects of 2012/2013 and other legislation on what's coming; nonliquidation format; deferral techniques; National Starch/Unilever; Tele-Communication/Liberty Media; MCA/Matsushita; Times Mirror/Matthew Bender/Reed Elsevier; effects of Section 351(g) and Section 351(e); combined sale/redemption; corporate inversion, recapitalization, and other techniques; Seagram/DuPont and its aftermath; Petrie Stores/Toys "R" Us and its aftermath; IMS/Gartner Group; leveraged and sponsored spin-offs; Tribune/ESOP; anatomy of an LBO; special securities, monetization techniques; contingent payments, convertibles, puttables, exchangeables; installment treatment; open transaction treatment; effects of recent legislation; IRS Business Plan topics

NYC, CHI & LA: Louis S. Freeman

9:45 *Networking Break*

10:00 Selected Seller and Buyer Issues, Including the Tax Due Diligence Process; Negotiating and Drafting Tax Provisions in Acquisition Agreements; Financial Accounting Considerations; and State and Local Tax Issues

Key allocation issues; concerns due to effects of consolidated return regulations on seller; the tax due diligence process; negotiating and drafting provisions in acquisition agreements; indemnification issues; target's tax elections; financial accounting concerns; reporting requirements; state and local tax considerations

NYC: Richard L. Reinhold, Arthur R. Rosen, Robert Willens

CHI: William G. Cavanagh, Peter L. Faber, James M. Lynch

LA: Peter L. Faber, James M. Lynch, Raj Tanden

11:30 Tax Accounting Issues in Mergers and Acquisitions

Tax accounting issues arising from taxable and tax-free acquisitions and dispositions; treatment of M&A expenses; success-based fees; milestone payments; break up fees; abandoned transactions; capitalized costs; the new repairs regulations; and accounting method issues

NYC: Jody J. Brewster, Glenn R. Carrington

CHI: Jody J. Brewster, John B. Palmer, III

LA: Jody J. Brewster, C. Ellen MacNeil

12:15 *Lunch Break*

Attendees will help themselves to a picnic lunch and then take their seats in the meeting room.

Afternoon Session: 12:45 p.m. – 6:00 p.m.

12:45 Dealing with Restricted Stock, Stock Options and Executive Compensation in Corporate M&A Transactions

Compensation issues in the current environment; impact of Sections 409A and 457A; treatment of outstanding equity-based awards, including restricted stock, stock options and restricted or deferred stock units in transactions; Section 280G and 4999 provisions relating to "golden parachutes" and amelioration techniques in the "post gross-up" world; restructuring or terminating executive compensation arrangements in transactions; recent developments

NYC: Jean M. McLoughlin, Regina Olshan, Keith E. Ranta

(Attorney-Advisor, Executive Compensation (Tax Exempt and Government Entities), Internal Revenue Service) (Invited)

CHI: Regina Olshan, Lawrence I. Witdorich, Robert J. Neis

(Acting Deputy Benefits Tax Counsel, Department of the Treasury) (Invited)

LA: Robert "Buff" H. Miller, Joseph M. Yaffe, Robert J. Neis

(Acting Deputy Benefits Tax Counsel, Department of the Treasury) (Invited)

2:00 Section 338(h)(10) Strategies

Use of the election under Section 338(h)(10); concerns and traps; opportunities; regulations under Sections 1060 and 338; Section 338(h)(10) and IPOs; "clawback" or tax sharing agreements; the selectivity regulations; bifurcated purchase of part assets and part stock; selectivity through other devices; unresolved allocation issues; treatment of contingent consideration and other special issues; compare proposed Section 336(e) regulations

NYC, CHI & LA: Mark J. Silverman, Karen Gilbreath Sowell

3:00 Contingent Consideration and Contingent Liabilities in Acquisition Transactions

Treatment of escrowed and contingent consideration in acquisition transactions; assumption and payment of contingent liabilities in taxable asset acquisitions (Section 1060 and Section 338(h)(10)), stock acquisitions, and tax-free transactions; basis or deduction to buyer; gain (and offsetting deduction) to seller; timing issues; suggested solutions

NYC, CHI & LA: Mark J. Silverman, Karen Gilbreath Sowell

3:45 *Networking Break*

4:00 Structuring Leveraged Buyouts

Topics may include: stepped up asset basis vs. carryover basis for buyer and single vs. double taxation for seller in the context of a taxable asset purchase; stock purchase (with and without Section 338(h)(10) election), or merger; leveraged recapitalizations and other forms of partial or complete exit; multi-layer debt and equity financing structures; interest deductibility (including debt/equity characterization, Section 279, Section 163(e)(5), Section 163(l), Section 163(j), and OID); preferred stock and OID thereon; warrants and convertibles; cancellation of debt income and related issues in the context of debt modifications, buybacks and other restructurings in a down market

NYC: Deborah L. Paul, Donald E. Rocap

CHI: Jack S. Levin

LA: Stephen L. Gordon, Jodi J. Schwartz

5:00 Corporate Tax Strategies and Techniques Using Partnerships, LLCs and Other Strategic Alliances

Use of partnerships and other pass-through entities as the joint venture format or the acquiring entity; the rise of partnerships in the public space; mixing bowl partnerships; leveraged partnerships; treatment of Section 197 intangibles in a partnership context; imaginative uses of the "Check-the-Box" regulations; single-member LLCs; issues in a down market; effects of carried interest legislation

NYC: Robert J. Crnkovich, Blake D. Rubin

CHI: Robert J. Crnkovich, Stephen D. Rose

LA: Stephen D. Rose, Andrea Macintosh Whiteway

6:00 *Adjourn*

"Terrific corporate tax focused program that incorporates relevant aspects of pass-through, cross-border, and financial products taxation."

– Kevin Kaiser, KPMG LLP,
Eden Prairie, Minnesota

Morning Session: 7:00 a.m. – 12:30 p.m.

7:00 Corporate Transactions

Participate in a discussion of audience-selected corporate transactions
NYC, CHI & LA: Mark J. Silverman

8:00 "Topside" Planning for Private Equity (and Hedge) Fund Investments

Addressing upside planning for private equity and hedge fund investments, including the myriad pass-through, cross-border and other issues involved, including UBTI, ECI, FIRPTA and sovereign investors (Section 892)

NYC: Andrew N. Berg, Lewis R. Steinberg
CHI & LA: David H. Schnabel, Eric B. Sloan

New Session

8:45 Advanced Transactional Planning in Private Equity M&A

Buying and exiting from pass-through investments (including TRAs); sponsored spins and spin-offs by portfolio companies held by PE Funds; Section 338 elections with Rollover Equity; "Poor Man's" 338 Elections; "Something for Nothing" structures (a/k/a "Out from Under") structures; alternative roll up structures; management comp issues; PIPEs; Lux and the Netherlands

NYC: David H. Schnabel, Lewis R. Steinberg
CHI: David H. Schnabel, Eric B. Sloan, Lewis R. Steinberg
LA: David H. Schnabel, Eric B. Sloan

9:30 Current Issues in Tax-Free and Partially Tax-Free Acquisitive Reorganizations

Recent use of tax-free and partially tax-free strategies; observations concerning structuring reorganizations in a world without *General Utilities*; current issues in the reorganization area and illustrative case studies; multi-step reorganizations and effects of recent revenue rulings; downstream mergers and group inversions; issues involving control and continuity; effects of COBE and COI regulations; fluctuations in value of acquirer stock and the signing date rule; reorganizations within a consolidated group; overlap transactions; up/down transactions; down/up transactions; *Yoc Heating* developments; the "substantially all" requirement; the *Bausch & Lomb* regulations; triangular reorganization basis regulations; "no net value" regulations; "all cash" D reorganizations; developments in "F" reorganizations; loss importation and duplication; proposed regulations regarding basis recovery and determination; avoiding reorganization treatment; remnants of liquidation – reincorporation doctrine; movement of attributes; allocation of E&P; legislative changes and IRS Business Plan topics

NYC: Peter C. Canellos, William S. Dixon, Matthew A. Rosen, William D. Alexander [Associate Chief Counsel (Corporate), Internal Revenue Service]

CHI: Jasper L. Cummings, Jr., Kathleen L. Ferrell, Bernita L. Thigpen, William D. Alexander [Associate Chief Counsel (Corporate), Internal Revenue Service]

LA: John J. Clair, Eric Solomon, Samuel C. Thompson, Jr., William D. Alexander [Associate Chief Counsel (Corporate), Internal Revenue Service]

10:30 Networking Break

10:45 Current Issues in Divisive Strategies — Spin-Offs and Synthetic Spin-Offs

Tax-free spin-offs, split-offs and split-ups under Section 355; recent novel divisive transactions; developing IRS/Treasury views on current topical issues; effects of IRS no-ruling policy and recent administrative practice changes; business purpose; active trade or business test; limitations on leveraging up under legislative changes and proposals; difficult interpretive and practical problems raised by Sections 355(d) and (e); "hot stock" and other issues; North/South transactions and issues; combining spin-offs and acquisitive reorganizations under Section 355(e); surrogates for Morris Trust; cash-rich split-offs; leveraged spin-offs; legislative changes; IRS Business Plan topics; rebirth of device with anticipated rate changes in 2013

NYC: Joseph M. Pari, Dean S. Shulman, Thomas F. Wessel, Stephen P. Fattman [Special Counsel to the Associate Chief Counsel (Corporate), Internal Revenue Service]

CHI: Jeffrey T. Sheffield, Robert H. Wellen, Thomas F. Wessel, Mark Weiss [Attorney, Office of Associate Chief Counsel (Corporate, Branch 6), Internal Revenue Service]

LA: Eric Solomon, Stephen E. Wells, Thomas F. Wessel, Stephen P. Fattman [Special Counsel to the Associate Chief Counsel (Corporate), Internal Revenue Service]

11:45 Selected Current Issues in M&A

NYC: Kevin M. Keyes, Sally A. Thurston, Lisa A. Fuller [Branch Chief (Corporate, Branch 5), Internal Revenue Service]

CHI: James R. Barry, David M. Rievmann, Isaac W. Zimbalist [Senior Technician Reviewer (Corporate, Branch 5), Internal Revenue Service]

LA: Philip J. Levine, Gary B. Wilcox, Isaac W. Zimbalist [Senior Technician Reviewer (Corporate, Branch 5), Internal Revenue Service]

12:30 Lunch Break

Attendees will help themselves to a picnic lunch and then take their seats in the meeting room.

Afternoon Session: 1:00 p.m. – 6:00 p.m.

New Session

1:00 Mergers & Acquisitions of S Corporations: How to Structure the Deal

Various methods for selling or purchasing the assets or shares of stock of an S corporation or a closely held regular or C corporation; the impact of the eligibility rules under subchapter S in structuring acquisitions involving stock of an S corporation; use of qualified subchapter S subsidiaries; taxable and tax-free acquisitions involving S corporations; Section 338(h)(10) deemed asset sales; tax history portability questions; allocation of income or loss in the year of the acquisition; impact on built-in gains tax under Section 1374 and related topics

NYC, CHI & LA: Mark J. Silverman, Aaron P. Nocjar

2:15 Strategies and Issues for International Acquisitions and Dispositions

Taxable sales of U.S.-owned foreign corporations – U.S. seller's treatment; taxable acquisitions of foreign corporations – U.S. purchaser's treatment; taxable acquisitions of U.S. corporations – foreign purchaser's treatment; maximizing benefits under the interest allocation rules in leverage acquisitions; foreign targets with U.S. subsidiaries; International Section 338 elections – the effects on seller and buyer; Subpart F income issues; the new Section 901(m) and 909 rules; use of partnerships, hybrid entities and check-the-box in international acquisitions and dispositions; effects of recent and proposed legislation

NYC & LA: James P. Fuller
CHI: David L. Forst

3:00 Networking Break

3:15 Cross-Border Mergers, Virtual Mergers, Post-Acquisition Integration and Other International Issues

Mergers with U.S. parent companies; mergers with foreign parent companies; dual-holding company and DINC structures; exchangeable share structures; use of hybrids; regulations under Section 7874; regulations under Section 367(a)(5); transfers of tangibles and intangibles; issues under Section 367(b); Section 304 transactions; post-acquisition integration; effects of legislative changes and proposals; Covered Asset Acquisitions; IRS Business Plan topics; foreign financial assets and payments to foreign persons; FATCA developments; enforcement of reporting and withholding obligations; miscellaneous current international issues

NYC: Joan C. Arnold, Peter H. Blessing, Eric B. Sensenbrenner, Ronald A. Dabrowski [Deputy Associate Chief Counsel (International), Internal Revenue Service]

CHI: Joan C. Arnold, Hal Hicks, Lowell D. Yoder, Steven A. Musher [Associate Chief Counsel (International), Internal Revenue Service]

LA: Nicholas J. DeNovio, Michael A. DiFronzo, Paul W. Oosterhuis, John J. Merrick [Special Counsel to the Associate Chief Counsel (International), Internal Revenue Service]

5:00 Tax Strategies for Financially Troubled Businesses and Other Loss Companies

Debt for debt exchanges and debt modification; effect of Cottage Savings and Section 1001 regulations; COD/OID/AHYDO; issues under the Section 382 regulations; aftermath of bailout legislation and regulations; recent Section 382-related Notices; valuation fluctuation; guidance on identification of BIGs and BILs; effects of options, convertibles, purchase contracts, buy-sell arrangements; strategies for acquirers with losses; strategies for targets with losses; creeping acquisitions of targets coupled with alienability limiting devices; interplay between Section 382 and Section 384; recent strategies in bankruptcies

NYC: Stuart J. Goldring, Linda Z. Swartz, Krishna P. Vallabhaneni [Attorney-Advisor, Department of the Treasury]

CHI: Todd F. Maynes, Candace A. Ridgway, Krishna P. Vallabhaneni [Attorney-Advisor, Department of the Treasury]

LA: Milton B. Hyman, Victor L. Penico, Krishna P. Vallabhaneni [Attorney-Advisor, Department of the Treasury]

6:00 Adjourn

PROGRAM SCHEDULE *(Continued)*

DAY THREE: 7:30 A.M. – 5:00 P.M.

Morning Session: 7:30 a.m. – 12:15 p.m.

7:30 Interesting Transactions of the Past Year

NYC: Linda E. Carlisle, Bruce E. Kayle, Michael L. Schultz

CHI: Suresh T. Advani, Linda E. Carlisle, Thomas A. Humphreys

LA: Linda E. Carlisle, R. David Wheat, Philip B. Wright

9:00 Financial Products and Transactions

A lively discussion about complex derivatives and financial transactions in the post-Dodd-Frank world, including swaps, credit default swaps, options, structured notes, and “prepaid forwards,” used in investing, hedging and speculative contexts. The panel will focus on the latest activities by the Courts, Treasury, the IRS and Congress.

NYC: Erika W. Nijenhuis, David H. Shapiro, Mark S. Perwien

[Special Counsel to the Associate Chief Counsel (Financial Institutions & Products), Internal Revenue Service]

CHI: Viva Hammer, William L. McRae, Rebecca L. Harrigan

[Deputy Associate Chief Counsel (Financial Institutions & Products), Internal Revenue Service]

LA: Viva Hammer, Edward Kleinbard, Stephen R. Larson

[Associate Chief Counsel (Financial Institutions & Products), Internal Revenue Service]

10:00 Networking Break

10:15 Exploring the Limits of the Evolving Economic Substance, Business Purpose and Related Doctrines

Recent cases and Notices; when to apply which doctrine; application to some tax planning while other tax planning apparently requires neither substance nor business purpose; new Section 7701(o), the economic substance codification; when does the doctrine apply under or outside of codification; scope of Congressional plan or purpose concept; “safe harbors”; disaggregation of transactions; the two-prong test (the objective component and the subjective component); how much substance is enough; relative benefits testing; expansion of anti-tax shelter positions into ordinary tax planning; practice and procedure; Circular 230; implications, effects, ethical and practice issues; corporate transaction planning, including examples

NYC: Armando Gomez, Richard M. Lipton, Bryan C. Skarlatos

CHI: Diana S. Doyle, Richard M. Lipton, Bryan C. Skarlatos, W. Kirk Wallace

LA: Donald L. Korb, Richard M. Lipton, Diane S. Ryan

11:15 Hot Topics from the Perspective of the Office of the Deputy Chief Counsel (Technical), the Office of the Associate Chief Counsel (Corporate) and the Office of Tax Legislative Counsel

NYC: Erik H. Corwin [Deputy Chief Counsel (Technical), Internal Revenue Service], Lisa M. Zarlenga [Tax Legislative Counsel, Department of the Treasury], Gary B. Wilcox

CHI: William D. Alexander [Associate Chief Counsel (Corporate), Internal Revenue Service], Lisa M. Zarlenga [Tax Legislative Counsel, Department of the Treasury], Lewis R. Steinberg

LA: Alison G. Burns [Deputy Associate Chief Counsel (Corporate), Internal Revenue Service], Lee A. Kelley [Deputy Tax Legislative Counsel, Department of the Treasury], Eric Solomon

12:15 Lunch Break

Attendees will help themselves to a picnic lunch and then take their seats in the meeting room.

Afternoon Session: 12:45 p.m. – 5:00 p.m.

12:45 Tax Director Forum: What’s Keeping Them Up at Night?

An in-depth inside look at the sleeping patterns of a panel of esteemed tax directors from large corporations. We will explore the topics that keep these tax directors up at night, including the good and the bad of their interactions with taxing authorities, outside counsel, deal counterparties and the C-suite.

NYC: Stuart Chessman, Tal Kaissar, Kenneth E. Kempson, Diana L. Wollman

CHI: Patrick J. Brown, Domingo Garcia, Clarissa C. Potter, Eric Solomon

LA: John P. Caviness, Stuart Chessman, Kenneth E. Kempson, Glen A. Kohl, Diana L. Wollman

2:00 Consolidated Return Planning and Strategies

Current issues in consolidated returns, including interesting recent IRS rulings and court decisions; affiliation and reverse acquisitions; intercompany transactions; issues under the final unified loss rule; investment adjustments and related issues; obligations between consolidated group members; intercompany gains from member stock; taxable and tax-free reorganizations within a consolidated group; consolidated net operating losses; buyer and seller planning for acquisitions and dispositions, insolvency issues, and IRS/Treasury Business Plan topics

NYC: Audrey Nacamuli-Charling, Andrew J. Dubroff,

Michael L. Schler, Mark A. Schneider, William D. Alexander

[Associate Chief Counsel (Corporate), Internal Revenue Service],

Marie C. Milnes-Vasquez [Branch Chief (Corporate, Branch 4), Internal Revenue Service]

CHI: Bryan P. Collins, Mark R. Hoffenberg, Michael L. Schler, Gordon E. Warnke, William D. Alexander [Associate Chief Counsel

(Corporate), Internal Revenue Service], Lawrence M. Axelrod [Special Counsel to the Associate Chief Counsel (Corporate), Internal Revenue Service]

LA: Marc A. Countryman, Don A. Leatherman, Patricia W. Pellervo,

Michael L. Schler, William D. Alexander [Associate Chief Counsel

(Corporate), Internal Revenue Service], Lawrence M. Axelrod

[Special Counsel to the Associate Chief Counsel (Corporate), Internal Revenue Service]

3:30 Networking Break

3:45 Consolidated Return Planning and Strategies (Continued)

5:00 Adjourn

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– Richard M. Jones, CBS Corporation, New York City

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