



**SJSU/TEI
HIGH TECHNOLOGY
TAX INSTITUTE**

NOVEMBER 11 & 12, 2002
CROWNE PLAZA CABANA HOTEL
4290 EL CAMINO REAL
PALO ALTO, CA

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

18TH ANNUAL HIGH TECHNOLOGY TAX INSTITUTE

18TH ANNUAL HIGH TECHNOLOGY TAX INSTITUTE
SAN JOSE STATE UNIVERSITY
ACCOUNTING & FINANCE DEPARTMENT
ONE WASHINGTON SQUARE, BT 850
SAN JOSE, CA 95192-0066

Non-Profit Org.
U.S. POSTAGE
PAID
San Jose, CA
Permit No. 816

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" ♦

Sixteen hours of Continuing Professional Education credit (CPE and MCLE) are available for certified public accountants and attorneys who specialize in the field of taxation ♦

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 State and Local Tax Updates: Sales and Use Income/Franchise Tax*
- *Worldwide Research and Development Incentives: U.S., Canada, Japan, EU countries, Pacific Tigers*
- *High Tech Current Issues: Tax and Accounting Software Issues, R&D and IP regulations, Documentation Issues*
- *E-Commerce and OECD*
- *Deferred Compensation Tax and Accounting Issues: Stock Options & Withholding, COLI, Golden Parachutes, Congressional Action*
- *Alternative Dispute Resolutions: APA, Pre-filing Agreements, Including R&D Buy-ins, Stock Options and Cost Sharing, Losses*
- *Accounting for Income Tax, Effective Tax Rates, Goodwill and Intangibles (FAS141 & 142) Issues*
- *Planning for Losses -382, OFLs, Rite Aid, Unwinding Special Purpose Entities & Synthetic Leases, Intra-Corporation Venture Capital Losses*
- *Mergers & Acquisitions in Trying Times: Inversions, and Anti-Morris Trust Regulations, Taxable Deals, and Double Mergers*
- *Contract Manufacturing, Commissionaires, and Other Structuring Issues*

FEATURED SPEAKERS

- | | |
|-----------------------------|----------------------------|
| • <i>Rick Ackel</i> | • <i>Melanie Maley</i> |
| • <i>Sherry Andersen</i> | • <i>Martin McClintock</i> |
| • <i>Mike Brossmer</i> | • <i>Buff Miller</i> |
| • <i>Kenneth B. Clark</i> | • <i>Richard Mull</i> |
| • <i>Katrina Doerfler</i> | • <i>Ken Murray</i> |
| • <i>Danni Dunn</i> | • <i>Lindy Paull</i> |
| • <i>Sean Foley</i> | • <i>Wendy Perez</i> |
| • <i>Jim Fuller</i> | • <i>John Peterson</i> |
| • <i>Mallory Jeong</i> | • <i>Dan Rosen</i> |
| • <i>Jim Joyce</i> | • <i>Glen Rossman</i> |
| • <i>Ellie Kehmeier</i> | • <i>Ron Roth</i> |
| • <i>Bob Kirschenbaum</i> | • <i>Jim Sams</i> |
| • <i>Glen Kohl</i> | • <i>Lloyd Silberzweig</i> |
| • <i>Michelle Korbass</i> | • <i>Eric Solomon</i> |
| • <i>Deborah Lange</i> | • <i>Gary Sprague</i> |
| • <i>Sherry Larsen</i> | • <i>Joe Tyrrell</i> |
| • <i>Melinda Litherland</i> | • <i>B. John Williams</i> |
| | • <i>Joel Williamson</i> |

MONDAY
NOVEMBER 11

7:30 - 8:15

REGISTRATION & COFFEE

8:15 - 8:45

INTRODUCTIONS

- **Mark Freeman**
Applied Materials & TEI Santa Clara Valley
Chapter President
- **Stewart Karlinsky**
Tax Institute Director
- **Tom Wilson**, IRS Industry Segment Director
Communications, Technology & Media
- **Joe Mori**
Chair, Accounting & Finance Department

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 STATE AND LOCAL TAX
UPDATES: SALES AND USE &
INCOME/FRANCHISE TAX**

- **Jim Joyce**
PricewaterhouseCoopers
- **Melanie Maley**
PricewaterhouseCoopers

12:00 - 1:30

LUNCH & SPEAKER

- **Lindy Paull**
Chief of Staff, Joint Committee on Taxation

MONDAY
NOVEMBER 11

1:30 - 3:00

**WORLDWIDE RESEARCH AND DEVELOP-
MENT INCENTIVES: U.S., CANADA, JAPAN, EU
COUNTRIES, PACIFIC TIGERS**

- **Mike Brossmer**
Ernst & Young
- **Deborah Lange**
Oracle Corporation
- **Ken Murray**
Deloitte & Touche

3:00 - 3:15

BREAK

3:15 - 5:00

BREAK OUT SESSION #1:

*High Tech Current Issues: Tax and Accounting Software
Issues, R&D and IP Regulations, Documentation Issues*

- **Sherry Andersen**
Intel Corporation
- **Mallory Jeong**
IRS Technical Adviser - Research Credit
- **Michelle Korbas**
IRS Industry Counsel - Technology
- **Dan Rosen**
IRS Industry Counsel - Research Credit
- **Lloyd Silberzweig**
Chief Counsel Office - SF
- **Joe Tyrrell**
PricewaterhouseCoopers

BREAK OUT SESSION #2:

E-Commerce & OECD

- **Katrina Doerfler**
Cisco Systems
- **Martin McClintock**
Deloitte & Touche
- **Gary Sprague**
Baker & McKenzie

TUESDAY
NOVEMBER 12

7:30 - 8:00

REGISTRATION & COFFEE

8:00 - 9:30

DEFERRED COMPENSATION TAX AND
ACCOUNTING ISSUES: STOCK OPTIONS &
WITHHOLDING, COLI, GOLDEN PARACHUTES,
CONGRESSIONAL ACTION

- **Ellie Kehmeier**
Deloitte & Touche
- **Melinda Litherland**
Deloitte & Touche
- **Buff Miller**
Cooley Godward

9:30 - 9:45

BREAK

9:45 - 11:00

ALTERNATIVE DISPUTE RESOLUTIONS: APA,
PRE-FILING AGREEMENTS, INCLUDING R&D
BUY-INS, STOCK OPTIONS AND COST SHAR-
ING, LOSSES

- **Kenneth B. Clark**
Fenwick & West
- **Sean Foley**
IRS National APA Director
- **Sherry Larsen**
IRS -Technical Adviser, High Technology
- **Joel Williamson**
Mayer, Brown, Rowe & Maw

11:00 - 12:15

ACCOUNTING FOR INCOME TAX, EFFECTIVE
TAX RATES, GOODWILL AND INTANGIBLES
(FAS 141 & 142) ISSUES

- **Rick Ackel**
Sanmina Corporation
- **Wendy Perez**
Ernst & Young

TUESDAY
NOVEMBER 12

12:15 - 1:45

LUNCH & SPEAKER

- **B. John Williams**
U.S. Treasury Chief Counsel

1:45 - 3:00

PLANNING FOR LOSSES: 382, OFLS, RITE AID,
UNWINDING SPECIAL PURPOSE ENTITIES &
SYNTHETIC LEASES, INTRA-CORPORATION
VENTURE CAPITAL LOSSES

- **Richard Mull**
KPMG
- **Jim Sams**
KPMG

3:00 - 3:15

BREAK

3:15 - 5:00

BREAK OUT SESSION #3:

*Mergers & Acquisitions in Trying Times: Inversions, Anti-
Morris Trust Regulations, Taxable Deals, Double Mergers*

- **Danni Dunn**
Ernst & Young
- **Glen Kohl**
Cooley Godward
- **Ron Roth**
Wilson, Sonsini, Goodrich & Rosati
- **Eric Solomon**
Deputy Assistant to Secretary, Regulatory Affairs

BREAK OUT SESSION #4:

*Contract Manufacturing, Commissionaires, and Other
Structuring Issues*

- **John Peterson**
Baker & McKenzie
 - **Glen Rossman**
Cisco Systems
-
-

SAN JOSE STATE UNIVERSITY TAX ADVISORY BOARD

BILL BARRETT
Applied Materials

GREG BENZ
PG&E

JOHN C. BRENNAN
Hewlett Packard

C. CABELL CHINNIS JR
Mayer, Brown & Platt

TRACEY EDWARDS
Deloitte & Touche

JIM FULLER
Fenwick & West

IVAN HUMPHREYS
Wilson, Sonsini, Goodrich & Rosati

JIM JOYCE
PricewaterhouseCoopers

STEWART KARLINSKY
San Jose State University

ELLIE KEHMEIER
Deloitte & Touche

LARRY KUECHLER
Berger Lewis Accountancy Corp

DEBORAH LANGE
Oracle Corporation

BUFF MILLER
Cooley Godward

JOE MORI
San Jose State University

GERALD MUGNOLO
Varian

JAMES MULHERN
KPMG

NANCI PALMINTERE
Intel Corporation

JAMES PARKS
Grant Thornton

WENDY PEREZ
Ernst & Young

JOHN PETERSON
Baker & McKenzie

GLEN ROSSMAN
Cisco Systems

STEPHEN SEDLER
Seagate Technology

DOUGLAS SIROTTA
BDO Seidman

CONSTANCE SKIDMORE
PricewaterhouseCoopers

REGISTRATION AND ACCOMMODATIONS

TUITION FEES

On or before October 31.....	\$550
After October 31	\$575
Special TEI Member/Guest of TEI member rate before Oct. 31,2002 (after, \$550)	\$500

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

CPE/MCLE CREDITS

The High Technology Tax Institute has been approved for Continuing Professional Education accreditation by the California State Board of Accountancy and the California Board of Legal Specialization. CPAs and attorneys can receive 16 hours of CPE or MCLE credits.

HOTEL ACCOMM- ODATIONS

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

Hotel Room Rate: \$159.00.

Please 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 31, 2002. A \$50 processing fee will be retained by the Institute. No refund requests postmarked after October 31, 2002 will be accepted.