



**SJSU/TEI
HIGH TECHNOLOGY
TAX INSTITUTE**

NOVEMBER 7 & 8, 2005
CROWNE PLAZA CABANA HOTEL
4290 EL CAMINO REAL
PALO ALTO, CA

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

21ST ANNUAL

21ST

21ST ANNUAL HIGH TECHNOLOGY TAX INSTITUTE

SAN JOSE STATE UNIVERSITY
ACCOUNTING & FINANCE DEPARTMENT
ONE WASHINGTON SQUARE, RT 850
SAN JOSE, CA 95192-0066

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... an invaluable, tax education experience for accountants, attorneys, and corporate employees who serve high technology companies.



Since 1984, the Tax Executives Institute (TEI) and San José State University have sponsored the High Technology Tax Institute in Silicon Valley. The Institute's focus on relevant tax issues for hardware and software companies, as well as pharmaceutical, biotech, communication, and aerospace industries makes it an invaluable tax education experience for accountants, attorneys, and corporate employees who serve 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 Staté University's high standards for professional tax education. Sessions are presented by nationally recognized practitioners and Treasury representatives who have the practical experience of implementation.

Sixteen hours of Continuing Professional Education credit are available for certified public accountants and attorneys who specialize in the field of taxation.

This year's Institute highlights the following topics and speakers:

- *International High Technology Tax Current Developments*
- *Cash, Equity and Other Compensation Trends*
- *Federal Tax Developments*
- *The Latest on SOX 404*
- *Section 482 and Transfer Pricing Update*
- *Practice and Procedure*
- *Accounting Guidance Update*
- *Dealing with IRC §199*
- *Good Tax Planning Gone Bad*
- *Tax Implications of Doing Business in China*
- *Hot Topics in Multistate Income and Franchise Taxes*
- *Sales Tax: Update + Tips to Minimize the Tax*

FEATURED SPEAKERS

- | | |
|---------------------------|------------------------------|
| • <i>John Brennan</i> | • <i>Jeff Levenstam</i> |
| • <i>Brad Brown</i> | • <i>Bill Loew</i> |
| • <i>Guinness Chan</i> | • <i>Heather Maloy</i> |
| • <i>Danni Dunn</i> | • <i>Buff Miller</i> |
| • <i>Jon Eichelberger</i> | • <i>Annette Nellen</i> |
| • <i>Jim Fuller</i> | • <i>Deborah M. Nolan</i> |
| • <i>Ken Gee</i> | • <i>Mark Oates</i> |
| • <i>Robert H. Green</i> | • <i>Maureen Pechacek</i> |
| • <i>Wendy Guo</i> | • <i>Kathy K. Petronchak</i> |
| • <i>Michael Herbert</i> | • <i>Michael Reichert</i> |
| • <i>Hal Hicks</i> | • <i>Tom Rogers</i> |
| • <i>Sou Ho</i> | • <i>Ron Schrottenboer</i> |
| • <i>Jim Joyce</i> | • <i>Mel Schwarz</i> |
| • <i>Ellie Kehmeier</i> | • <i>Jim Shanahan</i> |
| • <i>Donald L. Korb</i> | • <i>Lee Sheppard</i> |
| • <i>Larry R. Langdon</i> | • <i>Rob Terpening</i> |
| | • <i>James Wolfrom</i> |



MONDAY NOVEMBER 7

7:30 - 8:15

REGISTRATION & COFFEE

8:15 - 8:30

INTRODUCTIONS

- **Paul Morgan**
TEI Santa Clara Valley Chapter President
- **Bruce Magid, Dean**
SJSU College of Business
- **Annette Nellen**
Acting Tax Institute Director

8:30 - 10:00

INTERNATIONAL HIGH TECHNOLOGY TAX CURRENT DEVELOPMENTS

- **Jim Fuller, Partner**
Fenwick & West

10:00 - 10:15

BREAK

10:15 - 12:00

CASH, EQUITY AND OTHER COMPENSATION TRENDS

- **Ellie Kehmeier, Tax Director**
Deloitte
- **Buff Miller, Partner**
Cooley Godward

12:00 - 1:30

LUNCH & SPEAKER

- **Deborah M. Nolan, Commissioner of the
Large and Mid-Size Business (LMSB) Division**
Internal Revenue Service



MONDAY NOVEMBER 7

1:30 - 3:00

FEDERAL TAX DEVELOPMENTS

- **Danni Dunn, Tax Partner**
Ernst & Young
- **Mel Schwarz, Director – Tax Legislative Affairs**
Grant Thornton
- **Annette Nellen, Professor**
San José State University

3:00 - 3:15

BREAK

3:15 - 5:00

BREAKOUT SESSION #1:

The Latest on SOX 404

- **Brad Brown, Partner-Tax Management Solutions**
KPMG
- **James Wolfrom, Partner**
Ernst & Young

BREAKOUT SESSION #2:

Section 482 and Transfer Pricing Update

- **Robert H. Green, Director-International (LMSB)**
Internal Revenue Service
- **Hal Hicks, Associate Chief Counsel (International)**
Internal Revenue Service
- **Jeff Levenstam, International Tax Partner**
Ernst & Young
- **Mark Oates, Partner**
Baker & McKenzie
- **Ron Schrotenboer, Partner**
Fenwick & West



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Baker & McKenzie
- **Ron Schrotenboer, Partner**
Fenwick & West



TUESDAY
NOVEMBER 8

7:30 - 8:00

REGISTRATION & COFFEE

8:00 - 9:30

PRACTICE AND PROCEDURE

- **Donald L. Korb, Chief Counsel**
Internal Revenue Service
- **Larry R. Langdon, Partner**
Mayer, Brown, Rowe & Maw
- **Kathy K. Petronchak, Director of Pre-Filing and Technical Guidance (LMSB)**
Internal Revenue Service

9:30 - 9:45

BREAK

9:45 - 11:00

ACCOUNTING GUIDANCE UPDATE

- **Ken Gee, Audit Partner**
BDO Seidman
- **Rob Terpening, Tax Partner**
BDO Seidman

11:00 - 12:15

DEALING WITH IRC §199

- **Heather Maloy, Associate Chief Counsel (Passthroughs and Special Industries)**
Internal Revenue Service
- **Jim Shanahan, Partner**
PricewaterhouseCoopers

12:15 - 1:45

LUNCH & SPEAKER

- **Lee Sheppard, Contributing Editor**
Tax Analysts



TUESDAY
NOVEMBER 8

1:45 - 2:45

GOOD TAX PLANNING GONE BAD

- **John Brennan, Vice President, U.S. Income Tax**
Hewlett Packard
- **Michael Reichert, Global Managing Tax Partner – Technology Industry**
Deloitte
- **Tom Rogers, Senior Director of Taxes**
Apple Computer

2:45 - 3:00

BREAK

3:00 - 5:00

BREAKOUT SESSION #3:

Tax Implications of Doing Business in China

- **Guiness Chan, Senior Manager-International Tax**
Applied Materials
- **Jon Eichelberger, Partner**
Baker & McKenzie
- **Wendy Guo, Managing Director**
KPMG-New York China Center of Excellence
- **Sou Ho, Tax Partner**
KPMG

BREAKOUT SESSION #4:

A. *Hot Topics in Multistate Income and Franchise Taxes*

- **Michael Herbert, State and Local Tax Partner**
PricewaterhouseCoopers
- **Jim Joyce, State and Local Tax Director**
PricewaterhouseCoopers
- **Maureen Pechacek, State and Local Tax Partner**
PricewaterhouseCoopers

B. *Sales Tax: Update + Tips to Minimize the Tax*

- **Bill Loew, State and Local Tax Partner**
PricewaterhouseCoopers

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DOUGLAS SIROTTA
BDO Seidman

CONSTANCE SKIDMORE
PricewaterhouseCoopers

JANET WONG
KPMG

REGISTRATION AND ACCOMMODATIONS

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

On or before October 21.....	\$600
After October 21	\$625
Special TEI Member/Guest of TEI member rate before Oct. 21, 2005 (after, \$600)	\$550

TUITION FEES

CPE 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.

HOTEL ACCOMM- ODATIONS

*The Crowne Plaza Cabaña
4290 El Camino Real
Palo Alto, California 94306
Hotel Room Rate: \$149/night
Reservations: (650) 628-0114*

Contact the hotel by October 17, 2005 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 21, 2005. The Institute will retain a \$50 processing fee. No refund requests postmarked after October 21, 2005 will be accepted.