



# **HIGH TECHNOLOGY TAX INSTITUTE**

**November 10 - 11, 1997  
Sunnyvale Hilton Hotel**

**Sponsored by the  
Tax Executives Institute  
and the  
San Jose State University  
Department of  
Accounting & Finance**

**13TH ANNUAL**

**13TH ANNUAL  
HIGH TECHNOLOGY  
TAX INSTITUTE**  
SAN JOSE STATE UNIVERSITY  
DEPT. OF ACCOUNTING & FINANCE, BT850  
ONE WASHINGTON SQUARE  
SAN JOSE, CA 95192-0066

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...an invaluable, educational tax experience for accountants, attorneys, and corporate representatives who service high technology companies.

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**S**ince 1984, the Tax Executives Institute (TEI) and San Jose State University have brought the High Technology Tax Institute to 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, educational tax experience for accountants, attorneys, and corporate representatives who service high technology companies •

Each Institute session is designed to foster the 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 IRS representatives who have the practical experience of implementation • The Institute proceedings are published in WGL/RIA's Hi Tech Industry Journal •

Sixteen hours of Continuing Professional Education credit (CPE or CLE) 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 & Legislative Changes
- *Federal High Technology Tax Current Developments: 197, INDOPCO Expansion, Internal Use Software & Legislative Changes*
- Integrating Foreign Subsidiaries after the Merger
- *Accounting Issues: In Process R&D, Pooling vs. Purchase, FAS 109*
- *Mergers & Acquisitions: Federal Tax Issues, Morris Trust, Deferred Gain Recognition, COBE, COSI, Warrants, 1202, Recent Legislative Changes*
- *Cybertax: Taxation of Electronic Commerce-International and State and Local Perspectives*
- *Check the Box: International & State and Local High Tech Planning*
- *Software Recognition: Accounting vs. Tax, The Growing Gap*
- Domestic & International NQOs and ISOs and Other Deferred Compensation Techniques

#### FEATURED SPEAKERS

- |                   |                    |
|-------------------|--------------------|
| •Wade Anderson    | •Randy Larson      |
| •Matt Brady       | •Gary Matusak      |
| •Bob Buchanan     | •Martin McClintock |
| •Klaus Burmeister | •Buff Miller       |
| •Bruce Cohen      | •Will Morris       |
| •Carol Dunahoo    | •Annette Nellen    |
| •Bill Dunn        | •Pat Nugent        |
| •Karen Hall       | •John Peterson     |
| •Tim Hanford      | •Tom Pucci         |
| •Ivan Humphreys   | •Mary Reed         |
| •Pete Kloett      | •Ron Schrottenboer |
| •Glen Kohl        | •Jim Shanahan      |
| •Ken Krupsky      | •Tim Sparks        |
| •Deborah Lange    |                    |

MORNING



**MONDAY**  
**NOVEMBER 10**

**8:00 - 8:45**

**INTRODUCTIONS**

- **ROBERT CARET**  
President  
San Jose State University
- **KAREN HALL**  
Comag & TEI Santa Clara Valley Chapter President
- **STEWART KARLINSKY**  
Tax Institute Director
- **BILLY BROWN**  
I.R.S. District Director, San Jose

**8:45-10:15**

**INTERNATIONAL HIGH TECHNOLOGY  
TAX CURRENT DEVELOPMENTS  
& LEGISLATIVE CHANGES**

- **PETE KLOETT**  
Ernst & Young
- **IVAN HUMPHREYS**  
Wilson, Sonsini, Goodrich & Rosati

**10:15-10:30**

**COFFEE BREAK**

**10:30-12:15**

**FEDERAL HIGH TECHNOLOGY TAX  
CURRENT DEVELOPMENTS**

- **ANNETTE NELLEN**  
San Jose State University
- **JIM SHANAHAN**  
Price Waterhouse
- **BUFF MILLER**  
Deputy Tax Legislative Counsel  
for Regulatory Affairs

AFTERNOON



**MONDAY**  
**NOVEMBER 10**

**12:15-1:30**

**LUNCH AND SPEAKER**

- **KEN KRUPSKY**  
Deputy Assistant Secretary of Tax Policy

**THEME: HIGH TECH CORPORATE  
ACQUISITIONS AND DISPOSITIONS**

**1:30-2:30**

**INTEGRATING FOREIGN SUBSIDIARIES  
AFTER THE MERGER**

- **JOHN PETERSON**  
Baker & McKenzie
- **KLAUS BURMEISTER**  
Baker & McKenzie

**2:30-3:30**

**ACCOUNTING ISSUES: IN PROCESS R&D,  
POOLING VS. PURCHASE, FAS 109**

- **MARY REED**  
Cisco Systems
- **RANDY LARSON**  
KPMG Peat Marwick

**3:30-3:45**

**REFRESHMENT BREAK**

**3:45-5:00**

**FEDERAL TAX ISSUES: MORRIS TRUST,  
DEFERRED GAIN RECOGNITION, COBE,  
COSI, WARRANTS, 1202, RECENT  
LEGISLATIVE CHANGES**

- **GLEN KOHL**  
Wilson, Sonsini, Goodrich & Rosati
- **BUFF MILLER**  
Deputy Tax Legislative Counsel  
for Regulatory Affairs
- **MATT BRADY**  
Coopers & Lybrand

MORNING

8:00-10:45



**TUESDAY  
NOVEMBER 11**

**CYBERTAX: TAXATION OF ELECTRONIC  
COMMERCE**

International Perspective:

- *EUROPEAN REPRESENTATIVE*
- *CAROL DUNAHOO*  
Price Waterhouse
- *BRUCE COHEN*  
Attorney-Advisor  
U.S. Treasury Department

State and Local Perspective:

- *WADE ANDERSON*  
Director of Tax Policy, State of Texas
- *PAT NUGENT*  
MCI, Director of Tax Legislative Affairs
- *RON SCHROTENBOER*  
Fenwick & West

10:45 - 11:00

**COFFEE BREAK**

11:00 - 12:30

**CHECK THE BOX: SOPHISTICATED  
INTERNATIONAL & STATE AND LOCAL  
HIGH TECH PLANNING**

- *MARTIN MCCLINTOCK*  
Deloitte & Touche
- *TOM PUCCI*  
Ernst & Young
- *WILL MORRIS*  
Attorney-Advisor  
U. S. Treasury Department

AFTERNOON

12:30-1:45



**TUESDAY  
NOVEMBER 11**

**LUNCH AND SPEAKER**

- *TIM HANFORD*  
House Speaker  
Bill Archer's Tax Legislative Counsel

1:45 - 3:00

**SOFTWARE RECOGNITION:  
ACCOUNTING VS. TAX, THE  
GROWING GAP**

- *DEBORAH LANGE*  
Oracle Corporation
- *GARY MATUSAK*  
Arthur Andersen

3:00 -3:15

**REFRESHMENT BREAK**

3:15-5:00

**DOMESTIC AND INTERNATIONAL  
NQOs, ISOs AND OTHER DEFERRED  
COMPENSATION TECHNIQUES**

- *TIM SPARKS*  
Wilson, Sonsini, Goodrich & Rosati
- *BILL DUNN*  
Coopers & Lybrand
- *BOB BUCHANAN*  
Hewlett Packard Corporation



**SAN JOSE STATE  
UNIVERSITY  
TAX ADVISORY BOARD**

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Cisco Systems
- **DEBRA SIEBRANDT**  
Lam Research
- **MARK SINGER**  
Price Waterhouse



**REGISTRATION AND  
ACCOMODATIONS**

The tuition fee for the High Technology Tax Institute includes all sessions, materials, lunches, and refreshment breaks. Fees are as follows:

On or before October 31.....	\$500
After October 31.....	\$525
Special TEI Member Rate before Oct. 31 (after, \$500).....	\$450
Guest of TEI Member before Oct. 31 (after, \$500) .....	\$450

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 CLE credits.

Rooms have been reserved at the Sunnyvale Hilton Hotel for this event at the nightly rate of \$125 for single or double occupancy. Please contact the hotel directly at 408/738-4888, by **October 17, 1997** and identify yourself as a High Technology Tax Institute participant.

The Institute will refund registration fees provided we receive a written request postmarked by October 31, 1997.

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

**TUITION  
FEES**

**CPE/  
CLE  
CREDITS**

**HOTEL  
ACCOMO-  
DATIONS**

**REFUND  
POLICY**