

# ACCOUNTING, TAXATION AND LEGAL (INST1-CE)

## INST1-CE 1000 73rd Institute on Federal Taxation: Sunday Full Day (0 Credits)

**Current Developments**  
 Hear a leading tax practitioner and a representative from the U.S. Department of the Treasury discuss new and pending legislation and Treasury guidance.  
**Tax Controversies**  
 An open discussion on topics including: pending IRS enforcement initiatives; hot topics and enforcement priorities within the IRS Small Business and Self-Employed Operating Division and the IRS Large Business & International Division; IRS Appeals resolution strategies; and current developments in the United States Tax Court and litigation alternatives.  
**Executive Compensation and Employee Benefits**  
 These sessions address the potential trends in employer-sponsored health care coverage as a result of the ACA's direct and indirect impact on employer coverage; retirement plan issues for partnerships; and updates concerning tax audits of traveling workers.  
**Chairs:**  
 Harry L. Gutman, Esq. (KPMG LLP); Charles P. Rettig, Esq. (Hochman, Salkin, Rettig, Toscher & Perez, P.C.); Elizabeth E. Drigotas, Esq. (Deloitte Tax LLP)  
**Program Run Time:** 7:01:39  
 Please note that this program is only eligible for Non-Traditional CLE credit in New York.

**Grading:** SPS Non-Credit Graded  
**Repeatable for additional credit:** Yes

## INST1-CE 1001 73rd Institute on Federal Taxation: Sunday Morning Session (0 Credits)

**Current Developments**  
 Legislative Update  
 A review of legislation enacted, considered, and pending in the current congressional session. **Run Time:** 1:00:26  
**The Treasury Agenda**  
 A review of recently issued and pending Treasury guidance. **Run Time:** 0:49:32  
**Speakers:** Harry L. Gutman, Esq. (KPMG LLP); Lisa M. Zarlenga, Esq. (U.S. Department of the Treasury)  
**Program Run Time:** 1:49:58  
 Please note that this program is only eligible for Non-Traditional CLE credit in New York.

**Grading:** SPS Non-Credit Graded  
**Repeatable for additional credit:** Yes

## INST1-CE 1003 73rd Institute on Federal Taxation: Sunday Afternoon Session (0 Credits)

**Tax Controversies**  
 From the Experts: Civil & Criminal Tax Controversy and Tax Litigation Update  
 An open discussion with leading tax controversy practitioners regarding IRS enforcement initiatives. **Run Time:** 2:30:01  
**Executive Compensation and Employee Benefits**  
 Update on the ACA: What to Expect Next?  
 This session addresses the potential trends in employer-sponsored health care coverage as a result of the ACA's direct and indirect impact on employer coverage. **Run Time:** 0:52:41  
**Compensation Issues for Partnerships**  
 A discussion of the nuances of the rules governing the participation of partners and self-employed individuals in retirement plans. **Run Time:** 0:50:08  
**Update on Travelers**  
 This session deals with issues affecting traveling workers, including the recent proliferation of tax audits. **Run Time:** 0:58:51  
**Speakers:** Charles P. Rettig, Esq. (Hochman, Salkin, Rettig, Toscher & Perez, P.C.); Larry A. Campagna, Esq. (Chamberlin, Hrdlicka, White, Williams & Aughtry); Erin M. Collins, Esq. (KPMG LLP); Mark D. Allison, Esq. (Caplin & Drysdale, Chartered); Elizabeth E. Drigotas, Esq. (Deloitte Tax LLP); Helen H. Morrison, Esq. (Ernst & Young LLP); Stephen LaGarde, Esq. (Deloitte Tax LLP); Mary B. Hevener, Esq. (Morgan, Lewis & Bockius LLP)  
**Program Run Time:** 5:11:41  
 Please note that this program is only eligible for Non-Transitional CLE credit in New York.

**Grading:** SPS Non-Credit Graded  
**Repeatable for additional credit:** Yes

## INST1-CE 1004 73rd Institute on Federal Taxation: Monday Full Day (0 Credits)

**Corporate Tax**  
 Hear from leading practitioners on issues such as state and local tax aspects of mergers and acquisitions, common tax issues arising in the acquisition of privately held businesses, considerations involved in portfolio investments, and recent legislative, regulatory, and judicial developments in corporate tax.  
**Fundamentals of Partnership and Real Estate Taxation**  
 This session, which addresses the key elements regarding the taxation of partnerships and real estate, is helpful for those who do not have extensive experience in these areas.  
**Chairs:**  
 Lewis R. Steinberg, Esq. (Credit Suisse Securities (USA) LLC); Stephen D. Rose, Esq. (Munger, Tolles & Olson LLP)  
**Program Run Time:** 8:13:45  
 Please note that this program is only eligible for Non-Transitional CLE credit in New York.

**Grading:** SPS Non-Credit Graded  
**Repeatable for additional credit:** Yes

**INST1-CE 1005 73rd Institute on Federal Taxation: Monday Morning Session (0 Credits)**

<p><strong>Corporate Tax:</strong></p><br><br><br><br><p>&nbsp;</p><br><br><br><br><p><strong>State and Local Tax Aspects of Mergers and Acquisitions</strong></p><br><br><br><br><p>This presentation discusses a variety of state and local tax issues encountered in merger and acquisition transactions, focusing primarily on federal/state corporate tax differences. <em>Run Time: 1:21:21</em></p><br><br><br><br><p><strong>Ten Tips, Tricks, and Traps in the Acquisition of Privately Held Businesses</strong></p><br><br><br><br><p>This presentation discusses common tax issues, and a few esoteric problems, that arise in the acquisition of privately held businesses and how to best deal with them. <em>Run Time: 1:31:39</em></p><br><br><br><br><p><strong>Speakers:</strong> Lewis R. Steinberg, Esq. (Credit Suisse Securities (USA) LLC); Christopher A. Whitney, CPA (PricewaterhouseCoopers LLP); Hardeo Bissoondial, CPA (PricewaterhouseCoopers LLP); Alexander M. Lee, Esq. (Paul Hastings LLP)</p><br><br><br><br><p><em>Program Run Time: 2:53:00</em></p><br><br><br><br><p>Please note that this program is only eligible for Non-Transitional CLE credit in New York.</p>

**Grading:** SPS Non-Credit Graded

**Repeatable for additional credit:** Yes

**INST1-CE 1006 73rd Institute on Federal Taxation: Monday Afternoon Session (0 Credits)**

<p><strong>Corporate Tax:</strong></p><br><br><br><br><p>&nbsp;</p><br><br><br><br><p><strong>Private Equity M&A</strong></p><br><br><br><br><p>This panel addresses issues that arise in connection with acquiring and exiting portfolio investments from both the buyer's and seller's perspective, including considerations for rollover equity, Sections 338 and 336(e) elections, and Up-C transactions. <em>Run Time: 1:46:14</em></p><br><br><br><br><p><strong>Hot Corporate Tax Topics</strong></p><br><br><br><br><p><span style="line-height: 1.6em;">Panelist discuss recent legislative, regulatory, and judicial developments in corporate tax.&nbsp;</span><br><br><br><br><p>The speakers focus on topics that present planning opportunities, as well as those that may be traps for the unwary. </span><em style="line-height: 1.6em;">Run Time: 2:00:51</em></p><br><br><br><br><p><strong style="line-height: 1.6em;">Fundamentals of Partnership and Real Estate Taxation</strong></p><br><br><br><br><p>This session provides background that is useful for attendees who do not have extensive experience in the taxation of partnerships and real estate.&nbsp;<em>Run Time: 1:33:40</em></p><br><br><br><br><p><strong>Speakers:</strong> Lewis R. Steinberg, Esq. (Credit Suisse Securities (USA) LLC); David H. Schnabel, Esq. (Debevoise & Plimpton LLP); Eric B. Sloan, Esq. (Deloitte Tax LLP); Eric Solomon, Esq. (Ernst & Young LLP); Joseph M. Pari, Esq. (KPMG LLP); Mark J. Silverman, Esq. (Steptoe & Johnson LLP); Blake D. Rubin, Esq. (McDermott Will & Emery LLP)</p><br><br><br><br><p><em>Program Run Time: 5:20:45</em></p><br><br><br><br><p>Please note that this program is only eligible for Non-Transitional CLE credit in New York.</p>

**Grading:** SPS Non-Credit Graded

**Repeatable for additional credit:** Yes

**INST1-CE 1007 73rd Institute on Federal Taxation: Tuesday Full Day (0 Credits)**

<p><strong>Partnerships, LLCs, and Real Estate</strong></p><br><br><br><br><p>Hear government officials and leading practitioners address issues such as hot topics and recent tax developments in partnership and real estate transactions, historic rehabilitation tax credits, the planning for partnership liability allocations, recently proposed regulations on mandatory basis adjustments, dividing a real estate empire, and hot like-kind exchange issues.</p><br><br><br><br><p><strong>Chair:</strong> Blake D. Rubin, Esq. (McDermott Will & Emery LLP)</p><br><br><br><br><p><em>Program Run Time: 6:40:42</em></p><br><br><br><br><p>Please note that this program is only eligible for Non-Transactional CLE credit in New York.</p>

**Grading:** SPS Non-Credit Graded

**Repeatable for additional credit:** Yes

**INST1-CE 1008 73rd Institute on Federal Taxation: Tuesday Morning Session (0 Credits)**

<p><strong>Partnerships, LLCs, and Real Estate</strong></p><br><br><br><br><p>&nbsp;</p><br><br><br><br><p><strong>Hot Topics in Partnership and Real Estate Taxation: The Government Perspective</strong></p><br><br><br><br><p>This session provides an overview of recent and pending developments in partnership and real estate taxation from the government perspective.&nbsp;<em>Run Time: 0:47:26</em></p><br><br><br><br><p><strong>Recent Developments</strong></p><br><br><br><br><p>This session includes an up-to-the-minute discussion from one of the nation's leading practitioners. <em>Run Time: 0:52:58</em></p><br><br><br><br><p><strong>Historic Rehabilitation Tax Credits</strong></p><br><br><br><br><p>This session addresses evolving new deal structures in light of the safe harbor provided by Revenue Procedure 2014-12 and other critical issues. <em>Run Time: 0:45:48</em></p><br><br><br><br><p><strong>Planning for Partnership Liability Allocations, Including the New Proposed Regulations</strong></p><br><br><br><br><p>Panelists review planning techniques under current law and the proposed changes, and they discuss what you should be doing to prepare for them. <em>Run Time: 1:15:03</em></p><br><br><br><br><p><strong>Speakers:</strong> Craig Gerson, Esq. (U.S. Department of the Treasury); Curtis G. Wilson, Esq. (Internal Revenue Service); Blake D. Rubin, Esq. (McDermott Will & Emery LLP); Steven P. Berman, Esq. (Berman Indictor LLP); Andrea M. Whiteway, Esq. (McDermott Will & Emery LLP); Jon G. Finkelstein, Esq. (McDermott Will & Emery LLP)</p><br><br><br><br><p><em>Program Run Time: 3:41:15</em></p><br><br><br><br><p>Please note that this program is only eligible for Non-Transactional CLE credit in New York.</p>

**Grading:** SPS Non-Credit Graded

**Repeatable for additional credit:** Yes

**INST1-CE 1009 73rd Institute on Federal Taxation: Tuesday Afternoon Session (0 Credits)**

**Partnerships, LLCs, and Real Estate:**  
 Recently Proposed Regulations on Mandatory Basis Adjustments, Contributions of Built-in Loss Property, and Other Unrelated Topics  
 Panelists, including a former Treasury Department official who worked on the proposed regulations, discuss provisions of the 2004 Jobs Act that include mandatory downward basis adjustments on certain sales or exchanges of partnership interests and partnership distributions, as well as the long-awaited proposed regulations that would clarify many aspects of these rules. *Run Time: 1:02:51*  
**Dividing a Real Estate Empire**  
 This session provides a road map of the business and tax issues that must be considered in dividing a closely held real estate empire and possible solutions. *Run Time: 0:55:46*  
**Hot Like-Kind Exchange Issues**  
 This session addresses a number of recent developments in like-kind exchanges of real and personal property. *Run Time: 1:00:50*  
**Speakers:** Blake D. Rubin, Esq. (McDermott Will & Emery LLP); Jennifer H. Alexander, Esq. (Deloitte Tax LLP); Michael A. Scaramella, Esq., CPA (Deloitte Tax LLP); Stephen M. Breitstone, Esq. (Meltzer, Lippe, Goldstein & Breitstone, LLP); Mark E. Wilensky, Esq. (Meltzer, Lippe, Goldstein & Breitstone, LLP); Howard J. Levine, Esq. (Roberts & Holland LLP)  
*Program Run Time: 2:59:27*  
 Please note that this program is only eligible for Non-Transitional CLE credit in New York.

**Grading:** SPS Non-Credit Graded**Repeatable for additional credit:** Yes**INST1-CE 1010 73rd Institute on Federal Taxation: Wednesday Full Day (0 Credits)**

**Closely Held Businesses**  
 These sessions address key tax issues facing closely held businesses, including: the concepts of "nonrecourse" and "recourse" in partnership tax planning; developments in the world of S corporations; the final regulations and new proposed regulations under Section 1411; mergers and acquisitions transactions involving partnerships; the international and state and local aspects of doing business as an S corporation; and acquisitions of privately owned companies by private equity firms.  
**Ethics Session**  
 This session is a discussion of tax lawyers' and accountants' role as gatekeepers and their responsibilities in combating money laundering and terrorist financing.  
**Chair:** Jerald David August, Esq. (Fox Rothschild LLP)  
*Program Run Time: 8:25:59*  
 Please note that this program is only eligible for Non-Transitional CLE credit in New York.  
**CLE - NY CREDITS:**  
 Total Credits: 9.5; Professional Practice: 7.5; Ethics: 2.0.

**Grading:** SPS Non-Credit Graded**Repeatable for additional credit:** Yes**INST1-CE 1011 73rd Institute on Federal Taxation: Wednesday Morning Session (0 Credits)**

**Closely Held Businesses:**  
 The Concepts of "Nonrecourse" and "Recourse" in Partnership Tax Planning  
 This session features a discussion of what debt is "nonrecourse" versus "recourse" for purposes of Section 704, Section 752, and Section 1001. *Run Time: 1:14:25*  
**Developments in the World of S Corporations**  
 Receive an historic overview of Subchapter S and a look through a crystal ball at the future of Subchapter S, including a review of the recent cases, rulings, and legislative proposals impacting Subchapter S. *Run Time: 1:02:46*  
**Section 469, Meeting Section 1411-It's About Time to Get Active**  
 This session is a discussion of the final regulations and new proposed regulations under Section 1411. *Run Time: 1:12:33*  
**Speakers:** Jerald David August, Esq. (Fox Rothschild LLP); Terence F. Cuff, Esq. (Loeb & Loeb LLP); Larry J. Brant, Esq. (Garvey Schubert Barer); C. Wells Hall, III, Esq. (Nelson Mullins Riley & Scarborough LLP)  
*Program Run Time: 3:29:44*  
 Please note that this program is only eligible for Non-Transitional CLE credit in New York.

**Grading:** SPS Non-Credit Graded**Repeatable for additional credit:** Yes

**INST1-CE 1012 73rd Institute on Federal Taxation: Wednesday Afternoon Session (0 Credits)**

Closely Held Businesses;

Mergers and Acquisitions Transactions Involving Partnerships

Panelists discuss structuring alternatives in acquisitions and dispositions of partnerships, including taxable and tax-free acquisitions and IPOs. *Run Time: 1:02:25*

The International and State and Local Aspects of Doing Business as an S Corporation

This session focuses on tax treaty issues, withholding issues, and foreign tax credit and state and local tax credit aspects of conducting business in this type of entity. *Run Time: 1:00:01*

Acquisitions of Privately Owned Companies by Private Equity Firms

This is an examination of principal tax considerations that should be taken into account in negotiating acquisition agreements involving corporations, including S corporations. *Run Time: 1:12:58*

Ethics Session

This session is a discussion of tax lawyers' and accountants' role as gatekeepers and their responsibilities in combating money laundering and terrorist financing. *Run Time: 1:40:51*

Speakers:

Robert W. Phillipott, Esq. (Fulbright & Jaworski LLP); Stephen A. Kuntz, Esq. (Fulbright & Jaworski LLP); Mark C. Peltz, Esq. (WeiserMazars LLP); Jennifer L. Sklar-Romano, Esq. (WeiserMazars LLP); Jerald David August, Esq. (Fox Rothschild LLP)

*Program Run Time: 4:56:15*

Please note that this program is only eligible for Non-Transitional CLE credit in New York.

CLE - NY CREDITS:

Total Credits: 5.5; Professional Practice: 3.5; Ethics: 2.0.

**Grading:** SPS Non-Credit Graded

**Repeatable for additional credit:** Yes

**INST1-CE 1013 73rd Institute on Federal Taxation: Thursday Full Day (0 Credits)**

Trusts and Estates

These sessions explore current topics in trusts and estates, including an overview of estate planning after the American Taxpayer Relief Act of 2012, sophisticated estate planning techniques, conversion of ordinary income into capital gains, the post-ATRA world of postmortem planning, tax planning for prenuptial agreements, postnuptial agreements, and divorce, and family limited partnerships after ATRA.

Ethics Session

How far can you go? In this session, ethical and penalty issues in everyday tax practice are discussed.

Chairs:

Sanford J. Schlesinger, Esq. (Schlesinger Gannon & Lazetera LLP); Bryan C. Skarlatos, Esq. (Kostelanetz & Fink, LLP)

*Program Run Time: 8:03:38*

Please note that this program is only eligible for Non-Transitional CLE credit in New York.

CLE - NY CREDITS:

Total Credits: 9.0; Professional Practice: 7.5; Ethics: 1.5.

**Grading:** SPS Non-Credit Graded

**Repeatable for additional credit:** Yes

**INST1-CE 1014 73rd Institute on Federal Taxation: Thursday Morning Session (0 Credits)**

Trusts and Estates

American Taxpayer Relief Act of 2012

This session provides an overview of estate planning after the American Taxpayer Relief Act of 2012, including a discussion of portability, related state transfer tax issues, and the new income tax rates. *Run Time: 0:59:04*

Sophisticated Estate Planning Techniques

This program focuses on estate planning with the \$5+ million basic exclusion amount, working with grantor retained annuity trusts, installment sales to grantor trusts, self-cancelling installment notes, and private annuities. *Run Time: 0:56:39*

Conversion of Ordinary Income into Capital Gains: The Early Termination of Private Trusts and Charitable Remainder Trusts

This discussion covers the tax and non-tax considerations regarding the early termination of private trusts and charitable remainder trusts, including the possible conversion of ordinary income into capital gains as a result of such terminations. *Run Time: 1:10:05*

Speakers:

Sanford J. Schlesinger, Esq. (Schlesinger Gannon & Lazetera LLP); Louis A. Mezzullo, Esq. (Withers LLP); Jerome M. Hesch, Esq. (Berger Singerman LLP)

*Program Run Time: 3:05:48*

Please note that this program is only eligible for Non-Transitional CLE credit in New York.

**Grading:** SPS Non-Credit Graded

**Repeatable for additional credit:** Yes



**INST1-CE 1015 73rd Institute on Federal Taxation: Thursday Afternoon Session (0 Credits)**

**Planning for Post-Death Decisions**  
Panelists discuss the new post-ATRA world of postmortem planning for decedents under the federal exemption amount. **Run Time: 0:58:04**

**Tax Planning for Prenuptial Agreements, Postnuptial Agreements, and Divorce**  
This presentation focuses on the income tax and transfer tax issues that should be considered in connection with the preparation of a prenuptial agreement, a postnuptial agreement, and a settlement agreement on divorce. **Run Time: 0:59:56**

**Family Limited Partnerships and Sophisticated Planning Techniques After the American Taxpayer Relief Act of 2012**  
Panelists analyze the significant new cases regarding family limited partnerships and provide guidance for creating, implementing, and preserving the successful FLP. **Run Time: 1:22:56**

**Ethics Session**  
How far can you go? Ethical and penalty issues in everyday tax practice are discussed. **Run Time: 1:36:54**

**Speakers:** Martin M. Shenkman, Esq. (Martin M. Shenkman, PC); Carlyn S. McCaffrey, Esq. (McDermott Will & Emery LLP); John W. Porter, Esq. (Baker Botts LLP); Sanford J. Schlesinger, Esq. (Schlesinger Gannon & Lazetera LLP); Jerome M. Hesch, Esq. (Berger Singerman LLP); Bryan C. Skarlatos, Esq. (Kostelanetz & Fink, LLP); Karen L. Hawkins, Esq. (Internal Revenue Service); Miriam L. Fisher, Esq. (Latham & Watkins, LLP)

**Program Run Time: 4:57:50**

Please note that this program is only eligible for Non-Transitional CLE credit in New York. **CLE - NY CREDITS:** Total Credits: 5.5; Professional Practice: 4.0; Ethics: 1.5.

**Grading:** SPS Non-Credit Graded  
**Repeatable for additional credit:** Yes

**INST1-CE 1016 73rd Institute on Federal Taxation: Friday Full Day (0 Credits)**

**Hot Tax Topics**  
This session is a fast-paced survey of important, but lesser-publicized, hot federal and state tax planning and tax litigation issues.

**International Tax**  
In these sessions, discussion points include international tax topics, including a U.S. tax primer on the cross-border licensing of intellectual property, techniques of financing of U.S. activities of foreign persons, and tax considerations in expanding a U.S. business overseas.

**Chairs:** William G. Cavanagh, Esq. (Chadbourne & Parke LLP); William B. Sherman, Esq. (Holland & Knight LLP)

**Program Run Time: 6:24:45**

Please note that this program is only eligible for Non-Transitional CLE credit in New York.

**Grading:** SPS Non-Credit Graded  
**Repeatable for additional credit:** Yes

**INST1-CE 1017 73rd Institute on Federal Taxation: Friday Morning Session (0 Credits)**

**Hot Tax Topics**  
This session is a fast-paced survey of important, but lesser-publicized, hot federal and state tax planning and tax litigation issues. **Run Time: 2:13:13**

**Speaker:** William G. Cavanagh, Esq. (Chadbourne & Parke LLP)

**Program Run Time: 2:13:13**

Please note that this program is only eligible for Non-Transitional CLE credit in New York.

**Grading:** SPS Non-Credit Graded  
**Repeatable for additional credit:** Yes

**INST1-CE 1018 73rd Institute on Federal Taxation: Friday Afternoon Session (0 Credits)**

**International Tax:**

**A U.S. Tax Primer on the Cross-Border Licensing of Intellectual Property**  
This session discusses the various U.S. tax issues relating to the cross-border licensing of intellectual property, including: the character and source of licensing income; the provisions of the software regulations; the application of Section 367(d); the impact of Subpart F; and the potential effects of U.S. income tax treaties. **Run Time: 1:16:43**

**Techniques for Financing of U.S. Activities of Foreign Persons**  
Foreign persons face numerous U.S. tax issues in financing their investments and operations in the United States. This session explores these issues and legal challenges such as debt/equity issues, limitations on interest deductions, withholding taxes, hybrid issues, and how to efficiently finance these investments and repatriate earnings. **Run Time: 1:20:43**

**Tax Considerations In Expanding a U.S. Business Overseas**  
This session examines the U.S. tax considerations that must be considered by tax professionals in advising their clients who expand overseas, including the availability of the foreign tax credit, the applicability of the Subpart F and PFIC provisions, and the impact of Section 367 on potentially tax free transactions. **Run Time: 1:34:06**

**Speakers:** William B. Sherman, Esq. (Holland & Knight LLP); Michael J. Miller, Esq. (Roberts & Holland LLP); Leonard Schneidman, Esq. (Andersen Tax LLC); Jason S. Bazar, Esq. (Mayer Brown LLP); William S. Dixon, Esq. (Citigroup Global Markets Inc.); Sam K. Kaywood, Esq. (Alston & Bird LLP)

**Program Run Time: 4:11:32**

Please note that this program is only eligible for Non-Transitional CLE credit in New York.

**Grading:** SPS Non-Credit Graded  
**Repeatable for additional credit:** Yes

**INST1-CE 1019 73rd Institute on Federal Taxation: Full-Week Conference (0 Credits)**

**Keeping You Current on Federal Taxation Topics**  
The NYU School of Professional Studies 73rd Institute on Federal Taxation brings together tax practitioners from around the country to learn about new practices in federal taxation, to exchange ideas, and to stay on top of the latest tax trends and developments. The six-day program helps you stay up to date while hearing from leading tax experts who work in accounting, law, and government. They share their extensive knowledge on such topics as executive compensation and employee benefits, trusts and estates, ethical transactions, tax controversies, partnerships and real estate, corporate taxes, international taxation, and much more.

**Chairs:** Harry L. Gutman, Esq. (KPMG LLP); Charles P. Rettig, Esq. (Hochman, Salkin, Rettig, Toscher & Perez, P.C.); Elizabeth E. Drigotas, Esq. (Deloitte Tax LLP); Lewis R. Steinberg, Esq. (Credit Suisse Securities (USA) LLC); Stephen D. Rose, Esq. (Munger, Tolles & Olson LLP); Blake D. Rubin, Esq. (McDermott Will & Emery LLP); Jerald David August, Esq. (Fox Rothschild LLP); Sanford J. Schlesinger, Esq. (Schlesinger Gannon & Lazetera LLP); Bryan C. Skarlatos, Esq. (Kostelanetz & Fink LLP); William G. Cavanagh, Esq. (Chadbourne & Parke LLP); William B. Sherman, Esq. (Holland & Knight LLP)

**Program Run Time:** 44:50:28

Please note that this program is only eligible for Non-Transitional CLE credit in New York.

**CLE - NY CREDITS:**  
Total Credits: 53.5; Professional Practice: 50.0; Ethics: 3.5.

**Grading:** SPS Non-Credit Graded  
**Repeatable for additional credit:** Yes