ACCOUNTING, TAXATION AND LEGAL (INST1-CE)

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

Current Developments</strong></p><br><br><br><br><p>Hear a leading tax practitioner and a representative from the U.S. Department of the Treasury discuss new and pending legislation and Treasury guidance.</p><br><br><br><br><p>An open discussion on topics including: pending IRS enforcement initiatives; hot topics and current developments within the IRS Small Business and Self-Employed Operating Division and the IRS Large Business &amp; International Division; IRS Appeals resolution strategies; and current developments in the United States Tax Court and litigation alternatives.</p><br><br><br><br><p>These sessions address the potential trends in employer-sponsored health care coverage as a result of the ACA&amp;#39;s direct and indirect impact on employer coverage; retirement plan issues for partnerships; and updates concerning tax audits of traveling workers.</p><br><br><br><br><p>Please note that this program is only eligible for Non-Traditional CLE credit in New York.</p><br><br><br><br><p>Grading: SPS Non-Credit Graded
Repeateable for additional credit: Yes

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

Corporate Tax</strong></p><br><br><br><br><p>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.</p><br><br><br><br><p>This session 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.</p><br><br><br><br><p>Please note that this program is only eligible for Non-Traditional CLE credit in New York.</p><br><br><br><br><p>Grading: SPS Non-Credit Graded
Repeateable for additional credit: Yes

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

Tax Controversies</strong></p><br><br><br><br><p>An open discussion with leading tax controversy practitioners regarding pending IRS enforcement initiatives. </p><br><br><br><br><p>This session deals with issues affecting traveling workers, including the recent proliferation of tax audits.</p><br><br><br><br><p>Please note that this program is only eligible for Non-Traditional CLE credit in New York.</p><br><br><br><br><p>Grading: SPS Non-Credit Graded
Repeateable for additional credit: Yes

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

Corporate Tax</strong></p><br><br><br><br><p>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.</p><br><br><br><br><p>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.</p><br><br><br><br><p>Please note that this program is only eligible for Non-Traditional CLE credit in New York.</p><br><br><br><br><p>Grading: SPS Non-Credit Graded
Repeateable for additional credit: Yes
**INST1-CE 1005** 73rd Institute on Federal Taxation: Monday Morning Session (0 Credits)

Repeatable for additional credit: Yes

Grading: SPS Non-Credit Graded

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

Repeatable for additional credit: Yes

Grading: SPS Non-Credit Graded
Partnerships, LLCs, and Real Estate:

Recently Proposed Regulations on Mandatory Basis Adjustments, Contributions of Built-in Loss Property, and Other Unrelated Topics: 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.

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: 1:02:51.

Hot Like-Kind Exchange Issues:

This session addresses a number of recent developments in like-kind exchanges of real and personal property. Run Time: 1:02:46.

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.

Ethics Session:

This session is a discussion of tax lawyers and accountants as gatekeepers and their responsibilities in combating money laundering and terrorist financing. Run Time: 8:25:59.

Chair: 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

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 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.

This session is a discussion of tax lawyers and accountants as gatekeepers and their responsibilities in combating money laundering and terrorist financing. Run Time: 9:25:59.

Chair: Jerald David August, Esq. (Fox Rothschild 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

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 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.

This session is a discussion of tax lawyers and accountants as gatekeepers and their responsibilities in combating money laundering and terrorist financing. Run Time: 9:25:59.
INST1-CE 1012 73rd Institute on Federal Taxation: Wednesday Afternoon Session (0 Credits)

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

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

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

Grading: Ethics: 2.0.

Repeatability: Repeatable for additional credit.

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

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. Run Time: 4:56:15

Grading: Ethics: 2.0.

Repeatability: Repeatable for additional credit.
INSTITUTE - CE 1015 73rd Institute on Federal Taxation: Thursday Afternoon Session (0 Credits)<p><strong>Planning for Post-Death Decisions</strong></p><p>Repeatable for additional credit:</p><p>Grading: SPS Non-Credit Graded</p><p>Repeateable for additional credit: Yes</p><p>INSTITUTE - CE 1016 73rd Institute on Federal Taxation: Friday Full Day (0 Credits)<p><strong>HOT TAX TOPICS</strong></p><p>Repeatable for additional credit:</p><p>Grading: SPS Non-Credit Graded</p><p>Repeateable for additional credit: Yes</p><p>INSTITUTE - CE 1017 73rd Institute on Federal Taxation: Friday Morning Session (0 Credits)<p><strong>INTERNATIONAL TAX</strong></p><p>Repeatable for additional credit:</p><p>Grading: SPS Non-Credit Graded</p><p>Repeateable for additional credit: Yes</p>
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 &amp; 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 &amp; Olson LLP); Blake D. Rubin, Esq. (McDermott Will &amp; Emery LLP); Jerald David August, Esq. (Fox Rothschild LLP); Sanford J. Schlesinger, Esq. (Schlesinger Gannon &amp; Lazetera LLP); Bryan C. Skarlatos, Esq. (Kostelanetz &amp; Fink LLP); William G. Cavanagh, Esq. (Chadbourne &amp; Parke LLP); William B. Sherman, Esq. (Holland &amp; Knight LLP).

Program Run Time: 44:50:28

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

Total Credits: 53.5; Professional Practice: 50.0; Ethics: 3.5.

**Grading:** SPS Non-Credit Graded

**Repeatable for additional credit:** Yes