



18th Annual International Tax Symposium
Presented by the State Bar of Texas Tax Section
Houston session co-sponsored by the Houston CPA Society
CLE hours 6.75/CPE hours 8.0

Dallas – November 12, 2015
Houston – November 13, 2015

I am pleased to announce that the **18th Annual International Tax Symposium**, sponsored by the State Bar of Texas, Tax Section, will be offered again this year in two locations. The Symposium will be presented twice, first on Thursday, November 12 at Cityplace in Dallas, and again on Friday, November 13 at the Houston CPA Society in Houston.

As you can see in the attached agenda, we have a wonderful lineup of speakers for the reasonable cost of \$275 for regular registrants and \$250 for Texas State Bar Tax Section Members. If you've attended the Symposium before, you know the quality of the speakers and the value of the information.

For the Symposium, we've applied for 6.75 hours of participatory CLE credit and 8.0 hours of CPE credit.

- Course Objective: To provide an update on significant international tax developments over the past year
- Prerequisites: None
- Level of Instruction: Update/intermediate

To register online now, please follow the following links for the [Dallas](#) and [Houston](#) sessions.

If you want to register by mail, please submit the attached registration form before October 31.

The Symposium also offers a complimentary networking reception in each city with many of our featured speakers. We hope you can attend. Please contact me at jstrohmeier@porterhedges.com to RSVP.

Dallas Max's Wine Dive
 3600 McKinney Avenue, #101
 November 11, 2015 (the evening before the Symposium)
 5:00 – 7:00 pm

Houston Houston CPA Society
 777 Post Oak Blvd.
 November 13, 2015
 Immediately following the Symposium, 4:15 – 5:15 pm

If you have any questions, please feel free to contact me directly. I look forward to seeing you in Houston or Dallas!

John R. Strohmeyer
Chairman, State Bar of Texas Tax Section, International Tax Committee
jstrohmeier@porterhedges.com
713.226.6690



TAX SECTION

STATE BAR OF TEXAS

REGISTRATION FORM

For mail registrations

Name: _____

Firm: _____

Address: _____

Telephone: _____

Email: _____

Texas State Bar No./CPA No.: _____

SELECT SESSION

____ **November 12 – Dallas**

Cityplace
2711 N. Haskell
Dallas, TX 75204

____ **November 13 – Houston**

Houston CPA Society, event co-sponsor
777 Post Oak Blvd.
Houston, TX 77056

SELECT RATE

____ Regular Registrant \$275

____ SBOT Tax Section Members \$250

SUBMIT FORM AND PAYMENT

Please make check payable to “Tax Section State Bar of Texas” and mail along with the completed registration form to:

Vicki R. McCullough/Attn: State Bar of Texas
5114 Balcones Woods Dr., #307-419
Austin, Texas 78759
Phone: 512.771.3969
Email: administrator@taxastaxsection.org

REFUND POLICY

Contact Sandra Carlson at scarlson@texasbar.com to request a full refund before October 31, 2015.

QUESTIONS?

Contact administrator@taxastaxsection.org



TAX SECTION

STATE BAR OF TEXAS

8:00-8:30

Registration

8:30-10:00

International Tax Law Update (1.5 CLE/2.0 CPE)

*Adam Halpern, Fenwick & West LLP,
Mountainview, CA*

This session will focus on issues of recent importance in the U.S. federal international tax arena, including review and analysis of legislative, administrative, and judicial developments.

10:00-10:15

Break

10:15-11:15

Expatriation (1.0 CLE/ 1.0 CPE)

Phil Hodgen, HodgenLaw PC, Pasadena, CA

The presentation will discuss selected beyond the basics exit tax topics, especially focused on avoiding covered expatriate status and dealing with non-compliant would-be expatriates.

11:15-12:15

Revisiting §367(d) (1.0 CLE/1.0 CPE)

*Bret Wells, University of Houston Law Center,
Houston, TX*

The presentation will discuss current strategies for migrating intangible value out of the United States (via foreign goodwill transfers and cost sharing agreements) in light of the fundamental purpose and reach of Section 367(d).

12:15-12:30

Lunch break/buffet service

12:30-1:15

**Lunch presentation: Inversion Transactions:
Not Dead Yet (.75 CLE/1.0 CPE)**

*Jonathan Martin, Baker & McKenzie, Houston,
TX
Kai Kramer, Baker & McKenzie, Houston, TX*

In response to the growing number of companies that have inverted or announced their intent to invert by way of business combinations, Treasury continues to challenge potential inversions in different ways, building on Section 7874 and Notice 2014-52. However, notwithstanding this guidance, as well as the recently released final regulations on the substantial business activities test, opportunities to invert still exist. This session will focus on these opportunities under current law and the costs and benefits associated with inversions. This session will also provide an update on the legislative and regulatory climate regarding inversions, including current and expected proposals.

1:15-1:30

Break

1:30-2:15

**The State & Local Impact of International Tax
Planning (.75 CLE/1.0 CPE)**

*John M. Cooney, PricewaterhouseCoopers,
Houston, TX
Mary Farnsworth, PricewaterhouseCoopers,
Dallas, TX (Dallas only)*

This session will give an in depth description of how sales and use taxes can be a significant cost to inbound companies and strategies to anticipate and mitigate these costs.

2:15-3:00

OVDP Update (.75 CLE/1.0 CPE)

*Austin Carlson, Gray Reed & McGraw, PC,
Houston, TX
Jason Freeman, Meadows, Collier, Reed,
Cousins, Crouch & Ungerman, LLP, Dallas, TX*

This session will focus on the IRS's Offshore Voluntary Disclosure Program, including the significant modifications made to the Program in July 2014, as well as strategies and best practices for representing clients making disclosures.

3:00-3:15

Break

3:15-3:45

International Estate Planning (.5 CLE/.5 CPE)

*Amy Jetel, Beckett Tackett & Jetel, PLLC, Austin,
TX*

The complexity of the U.S. tax laws rises to a whole new level when planning for a client who is a non-resident alien; indeed, you might feel like you've stepped into another dimension. This presentation will describe the unique U.S. tax rules that apply to individuals who are not citizens or residents of the United States.

3:45-4:15

Estate & Gift Tax Treaties (.5 CLE/.5 CPE)

*John R. Strohmeyer, Porter Hedges LLP,
Houston, TX*

As if the laws applicable to international estate planning weren't complicated enough, the United States is a party to 15 estate and gift tax treaties, further complicating cross-border estate plans. This session will discuss the different ways that these treaties are structured, the relevant portions of these treaties, and how planning changes to accommodate the relevant treaty provisions.

4:15

Adjourn



TAX SECTION
STATE BAR OF TEXAS

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