



Federal Tax Course – Level I / April 22-26, 2019 / East Lansing, Michigan

2019 Federal Tax Course – Level I

For more than 40 years, Tax Executives Institute’s week-long courses have been a cornerstone in the training of rising corporate tax professionals. These moderately priced courses have been well attended because they pay for themselves many times over and are considered the best value for dollars spent on training.

PLANNING COMMITTEE:

Jim Silvestri
International President, TEI

Katrina H. Welch
Chair, TEI’s Continuing Education Committee

John P. Orr, Jr.
Chair, TEI’s Federal Tax Committee

Katherine C. Castillo
Vice Chair, TEI’s Federal Tax Committee

Teri N. Hull
Vice Chair, TEI’s Federal Tax Committee

Eli J. Dicker
Executive Director, TEI

W. Patrick Evans
Chief Tax Counsel, TEI

Watson M. McLeish
Tax Counsel, TEI

Beginning on Monday, April 22, TEI’s Education Fund will sponsor its **2019 Federal Tax Course – Level I** at the Kellogg Hotel & Conference Center on the grounds of Michigan State University in East Lansing, Michigan. The course, which is designed for individuals with less than five years’ experience in federal income tax matters, will feature a best-in-class faculty and unparalleled networking opportunities.

In planning each year’s course, members of TEI’s Federal Tax Committee carefully review the evaluations from prior years’ offerings and make changes as warranted. For instance, to give participants a more complete overview of the functions of corporate tax departments, the Committee added *Framework for State Corporate Income Tax Compliance*. That session complements the federally focused *Overview of the Taxation of Corporations and Shareholders, Introduction to Partnership Taxation, Income Tax Accounting – Methods, Periods, and Hot Topics, Capital Asset Recovery (Depreciation, Amortization, Gain, and Loss)*, among others, as well as *Financial Accounting for Income Taxes (ASC 740-10)*. And while the course retains its basic structure, the faculty has updated the materials to take into account changes in the applicable laws, regulations, procedures, and court decisions. In particular, the 2019 course materials have been thoroughly updated to reflect many of the significant reforms enacted in Public Law 115-97 (the Tax Cuts and Jobs Act), including subsequent regulatory and other guidance promulgated thereunder.

Practical, succinct, and reasonably priced—hallmarks of a TEI educational program—the course features an outstanding faculty who will share their insights and experience. The Institute is confident that participants in this year’s course will find it comprehensive, intellectually challenging, and professionally rewarding. They will also experience first-hand the advantages of TEI’s network of business tax professionals.

The substantive programming, faculty, and other details of the course are described in the accompanying brochure, including registration procedures and deadlines. Please note that this year’s program will begin later in the day—at 3:00 p.m.—on Monday, April 22, to accommodate participants’ Easter travel plans. Finally, TEI reminds all participants that the Kellogg Hotel & Conference Center is conveniently accessible by *three* international airports:

- ▶ Capital Region International Airport (LAN) is 7 miles away;
- ▶ Bishop International Airport (FNT) is 44 miles away; and
- ▶ Detroit Metropolitan Wayne County Airport (DTW) is 86 miles away.



Connect. Engage. Impact.

1200 G Street NW, Suite 300
Washington, D.C. 20005
P: 202.638.5601 • F: 202.638.5607
Email: asktei@tei.org



2019 Federal Tax Course – Level I

MONDAY, APRIL 22

3:00 - 3:30 pm

Welcome & Introductory Remarks

Katherine C. Castillo | *Vice Chair, TEI's Federal Tax Committee*
Teri N. Hull | *Vice Chair, TEI's Federal Tax Committee*

3:30 - 5:30 pm

Business Chemistry & Effective Communications

Jen Ivey, Jenny Sheynin | *Deloitte Tax LLP*

6:00 - 7:30 pm

Welcome Dinner

TUESDAY, APRIL 23

8:00 am - 12:00 pm

Overview of the Taxation of Corporations and Shareholders

Nicholas P. Gruidl, Tonya N. Williams | *RSM US LLP*

1:00 - 5:30 pm

Tax Accounting Issues: Methods, Periods, and Hot Topics

Ellen McElroy, Michael Resnick,
Katie Sint, Lauren Stewart, Brian Tschosik | *Eversheds Sutherland (US) LLP*

WEDNESDAY, APRIL 24

8:00 am - 12:00 pm

Fundamentals of Financial Accounting for Income Taxes – ASC 740 (FAS 109/FIN 48)

Alan M. Gallatin, Kristy Macera | *Grant Thornton LLP*

1:00 - 3:00 pm

Uniform Capitalization Rules/Inventory Accounting Rules

Eric J. Lucas, Jessica Theilken | *KPMG LLP*

3:15 - 6:15 pm

Introduction to Partnership Taxation

Jennifer Hicks, Andrew Johnson | *Alvarez & Marsal Taxand LLC*

SCHEDULE CONTINUES...

THURSDAY, APRIL 25

- 8:00 am - 12:00 pm **Capital Asset Recovery (Depreciation, Amortization, Gain, Loss)**
Joe Green, Greg Lameti | *Deloitte Tax LLP*
- 1:00 - 5:00 pm **Fundamentals of U.S. International Tax**
Matthew Jenner, Matthew Mauney, Susan E. Ryba | *Baker & McKenzie LLP*
- 5:30 - 6:30 pm Reception
Sponsored by: Baker & McKenzie LLP

FRIDAY, APRIL 26

- 8:00 - 10:00 am **Framework of State Corporate Income Tax Compliance**
Dan De Jong | *KPMG LLP*
Tov Haueisen | *PricewaterhouseCoopers LLP*
- 10:15 am - 12:00 pm **Taxation of Fringe Benefits**
Mary B. Hevener | *Morgan, Lewis & Bockius LLP*
- 1:00 - 3:00 pm **Research and Experimentation Tax Credit**
Chris Makris, Michael Osborn | *Deloitte Tax LLP*
- 3:00 pm Adjourn





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CPE CREDIT INFORMATION



Tax Executives Institute is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417. Website: www.nasba.org.

For more information regarding administrative policies such as complaint or refund, please contact TEI directly at 202.638.5601.

Date	April 22-26, 2019
Delivery Method	Group Live
Program Level	Basic
Field of Study	Taxes
Learning Objective	Designed to provide the tools and techniques to enable tax professionals to recognize and embrace the role tax technology plays and to develop new skill sets to deliver sustainable value to the companies they serve for both the technology novice and expert.
Prerequisite	No prerequisites.
Advanced Preparation	No advanced preparation required.
CPE Credit	38 (based on a 50-minute hour).
CLE Credit	32 (based on a 60-minute hour).
A Accounting Credit	5 (based on a 50-minute hour).

Disclaimers

Tax Executives Institute and TEI Education Fund accord to participants of any race, color, creed, sex or national ethnic origin all the rights, privileges, programs, and activities generally accorded or made available to participants at its program, courses, and other activities.

CPE/CLE requirements vary from jurisdiction to jurisdiction. TEI's education programs are designed to meet NASBA standards, and are generally accepted by CPE/CLE agencies across the United States. Registrants should check the rules in their own jurisdictions to ensure eligibility.





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GENERAL INFORMATION

Eligibility

This course is limited to members of TEI and other in-house tax professionals. (Individuals engaged in private law, accounting, or other consulting practice are ineligible to attend). No partial or split registrations are permitted. Registration forms without payment will not be processed by TEI.

Format

This course will feature a combination of lectures and open discussions. Detailed outlines of each session and other supplementary materials will be provided to students upon their arrival. Pens, pencils, highlighters, and notepaper will not be provided. Casual attire is suitable for all educational sessions and other functions. The classrooms are air conditioned, so a light sweater may be appropriate.

Applications

Enrollment is limited and registrations will be accepted on a first-come, first-served basis. Applicants are encouraged to register at www.tei.org. The application should be typed; if TEI is unable to read the application, its processing may be delayed. Use of the U.S. Postal Service's overnight mail is acceptable. Other overnight mail services (such as FedEx) will not deliver to TEI's P.O. Box. Because of TEI's lockbox procedures, applications should not be sent to TEI's street address.

Students will receive an email confirmation upon their acceptance to the course. Should maximum enrollment be reached and TEI cannot accept your application, you will be notified immediately. If neither type of notice is received within two weeks of the date the course begins, it should be assumed that the application was not received by TEI.

An application will not be processed unless it is accompanied by payment, and no registrations will be taken over the telephone.



By web:

www.tei.org. You must login before registering.



By mail:

Tax Executives Institute, Lockbox 9407 PO Box 70280, Philadelphia, PA 19176-0280. Send registration form with check or credit card information.



By fax:

202.638.5607. Credit card registrations only. VISA, MasterCard, American Express, Diners Club, and Discover only. To ensure confidentiality, please fax between 9 a.m. and 4 p.m. ET.



By email:

Scan and send completed registration form with credit card to meetings@tei.org.

Applications should be completed in full. The requested information will be used to comply with continuing education requirements established by state CPA and bar associations as well as federal antidiscrimination rules.

Cancellation and Substitution Policy

All cancellations must be made **in writing** by 4:00 pm ET on April 1, 2019, and will be subject to an administrative service charge of \$75 (U.S.); for cancellations after April 1, 2019 (the date handout materials become available) and before April 8, 2019, the charge will be \$200 (U.S.). No refunds will be made for cancellations received after April 8, and for no-shows. To cancel please send an email to meetings@tei.org. In the event of cancellation or oversubscription of the conference, TEI's liability is limited to the return of the registration fee. There will be a \$50 substitution fee assessed if you would like to change registrants.

Financial Aid for Illinois Licensed Attorneys

Scholarships to defray tuition expense for this program are available for in-house tax professionals (both TEI members and nonmembers) who are temporarily unemployed and who are Illinois licensed attorneys with a demonstrated financial hardship. Scholarships will be reviewed and provided upon application on a case by case basis. Attorneys who qualify will receive at least a 50% reduction in the conference fee (which does not include any reduction or reimbursement for meals, lodging, or travel costs associated with the seminar). To request information on whether you might qualify, please contact us at meetings@tei.org.



GENERAL INFORMATION – CONTINUED

Arrival, Check-In and Materials Pick Up

The course runs from Monday afternoon to Friday afternoon. All participants should plan to arrive on campus campus by 3:00 p.m. on Monday. Course materials may be picked up between noon and 7:00 p.m. Registrants arriving after this time may pick up course materials Tuesday morning. Upon acceptance of the course, full particulars will be sent to course participants.

Dining and Activities

The \$2,300 course fee covers all program materials and course-related activities; lodging Monday through Friday afternoon, a cook-out dinner on Monday, breakfast and lunch on Tuesday through Friday, and the closing reception Thursday evening. The participant is responsible for all other expenses, including dinner on Tuesday, Wednesday, and Thursday.

Facilities

Classes will be held at the Kellogg Center on the Michigan State University Campus. The facility is a self-contained conference center and hotel with lodging, dining, and meeting rooms. The sleeping rooms are equivalent to those in a business hotel. Michigan State University is located in East Lansing, where there are many restaurants, shops, theaters, and museums.

- ▶ Michigan State University has on-site recreational facilities including swimming, tennis, and weight and aerobic training.
- ▶ Lansing's Capital Region International Airport (LAN) is approximately 7 miles from the Kellogg Conference Center.
- ▶ Flint's Bishop International Airport (FNT) is approximately 45 miles from the Kellogg Conference Center.
- ▶ Detroit Metropolitan Wayne County Airport (DTW) is approximately 85 miles from the Kellogg Conference Center.
- ▶ Complimentary overnight parking is provided to overnight guests at the Kellogg Center.
- ▶ Attendees are responsible for all transportation costs.
- ▶ MSU is now a tobacco-free campus. Details available at <http://tobaccofree.msu.edu/>

Kellogg Center – Michigan State University, East Lansing, Michigan 48824. Phone: (517) 432-4000

Recording Devices

The use of tape or digital recorders in the classroom is prohibited. Please silence all devices upon entering the meeting room.

Questions?

Call TEI at 202.638.5601, email to meetings@tei.org or visit www.tei.org. Click on "Continuing Education".





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REGISTRATION FORM

Please check here if you require special accessibility or assistance at this function. We will contact you.



Fee covers course materials and other items specified in course announcement. Applications will be accepted on a first-come, first-served basis. Applicants are encouraged to register via www.tei.org. Credit card registrations may be faxed to 202.638.5607 or scanned and emailed to: meetings@tei.org. If registering by check, make checks payable to Tax Executives Institute and mail to Tax Executives Institute, Lockbox 9407 PO Box 70280, Philadelphia, PA 19176-0280. **Do not mail applications to TEI's street address.** Questions? Call 202.638.5601 or email: meetings@tei.org.

ELIGIBILITY

TEI events are open to members of TEI and other in-house tax professionals. Individuals engaged in private law, accounting, or other consulting practice, as well as government employees, are ineligible to attend.

Name_____

Nickname for Badge_____

Company_____

Mailing Address_____

City_____

State/Province_____ Zip/Zone_____

Telephone_____ Fax_____

Email_____

FEES

Amount (U.S. Funds)

- \$2,300 1st Registrant
- \$2,000 1st Registrant
No Lodging
- \$2,000 Subsequent Registrant

Name of First Registrant

- \$1,700 Subsequent Registrant
No Lodging

Name of First Registrant

Charge to: VISA MasterCard American Express Discover Diners Club

Card Number_____

Exp. Date_____ CVV_____

Cardholder Name (print)_____

Signature_____

If faxing your registration using a credit card, please do so between 9:00 am and 4:00 pm ET to ensure confidentiality. Fax number for registrations and cancellations is 202.638.5607. This form can be scanned and emailed to meetings@tei.org.

All cancellations must be made in writing by 4:00 pm ET on April 1, 2019, and will be subject to an administrative service charge of \$75 (U.S.); for cancellations after April 1, 2019 (the date handout materials become available) and before April 8, 2019, the charge will be \$200 (U.S.) No refunds will be made for cancellations received after April 8, 2019, and for no-shows. Cancellations must be received in writing to meetings@tei.org. Refunds of credit card registrations, less administrative charge, will be made to credit card account. TEI's Federal Taxpayer ID Number is 52-0239291.

In accordance with section 274(n) of the Internal Revenue Code, registrants are notified that that the portion of the course registration fee attributable to food and beverage is \$400 (U.S.).