

 Networking Seminars presents

Taxation of Cross-Border Mergers & Acquisitions

June 11 & 12, 2012

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Taxation of Cross-Border Mergers & Acquisitions

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MONDAY, JUNE 11, 2012

8:00 AM - Registration and Continental Breakfast

9:00 AM - Introduction & Overview to the M&A and Subchapter C Reorganizations

- General Overview of M&A
- Tax Considerations of Asset and Stock Acquisitions
- Competing Objectives of Buyer and Seller
- Compare and Contrast Taxable vs Tax Free
- Integration Considerations - Timing Issues
- Tax Free Asset Acquisition Structures
- Tax Free Stock Acquisition Structures
- Stock Acquisitions Treated as Asset Acquisitions
- Internal Restructuring
- Internal Mergers and Stock Transfers
- Step Transaction Issues
- "Check the Box Elections"

Jeff Maydew, Partner, Baker & McKenzie

10:30 AM - Refreshment Break

10:45 AM - Section 367 (a) and 367 (b): Outbound, Inbound and Foreign-to-Foreign Transfers of Property

- Transfers of Property to Foreign Subsidiary
- Types of Transfers Governed by Outbound Transfers
- Qualifying Assets
- Exceptions to the General Rule Section 367 (a) (2) and (3)
- Regulations Under Section 367(a)(5) for Outbound Transfers
- Foreign to Foreign Acquisitions
- Liquidation of a Foreign Subsidiary into its Domestic Parent
- Transfers of Property between Foreign Subsidiaries

Drienne Kerr, Manager, Ernst & Young LLP

12:30 PM - Networking Luncheon

1:30 PM - Section 304 and D Reorganizations 304 transactions

- Form and basic treatment
- E&P / dividend sourcing and withholding tax implications
- Anti-abuse rules
- New "out from under" legislation
- D Reorganizations
- Form and basic treatment
- Boot and all cash Ds
- Direct versus indirect forms
- Tax basis rules including the treatment of multiple classes / tranches of stock
- Proposed boot gain limitation legislation

Steven Garden, Associate, Mayer Brown LLP

3:00 PM - Refreshment Break

3:15 PM - Tax Due Diligence

- Conducting an independent tax due diligence
- Taking measures to limit acquired tax risks and how it affects purchase price
- Examining country risk issues and questions relating to their accounting and legal contracts and obligations
- Obtaining specific tax statements, audit reports, transfer pricing policy, & compliance process
- Share deal versus asset deal: requirements & benefits

Joshua Ebner, Senior Manager, Ernst & Young LLP

4:45 PM - Question & Answers

5:00 PM - Conference adjourns for the day

TUESDAY, JUNE 12, 2012

8:00 AM - Continental Breakfast

8:45 AM - Recap of Day One and Overview

9:00 AM - Taxable Stock Transactions in Cross-Border M&A

- Overview of section 1248
- Defining the controlled foreign corporations sections 953(c)(1)(B) and 957
- Determination of earnings and profits attributable to the stock of a CFC
- Foreign Partnerships

Gary Scanlon, Manager, Ernst & Young LLP

10:00 AM - Refreshment Break

10:15 AM - Taxable Stock Transactions in Cross-Border M&A

- Overview of Section 338 Elections
- Effect on Section 1248 calculation
- Covered Asset Acquisitions
- Post-Section 901(m) Planning

Brian Reed, Senior Manager, Ernst & Young LLP

11:30 AM - The Future of US Cross-Border Taxation

- Camp proposal
- Obama's 2012 Green Book proposals
- Extending Section 338(h)(16) to Covered Asset Acquisitions
- Repeal of the boot-within-the-gain rule
- Limitation of benefit of leveraged distributions
- Look-through on sale of partnership interest
- Removal of foreign taxes when earnings eliminated

Robert Garcia, Manager, Ernst & Young LLP

12:30 PM - Seminar Concludes

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Conference Location / Hotel Accommodations

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Networking Seminars is pleased to announce its two day tax planning seminar on the latest issues effecting cross border mergers, acquisitions and restructurings. Tax issues have a major impact on the success and outcome of every M&A or corporate restructuring. Developing an efficient tax plan and structure will maximize the return on your deal. Our faculty has handled hundreds of these types of transactions and will explain the technical aspects of Section 367 and the interrelationship of Subchapter C Reorganizations. We will also discuss taxable stock transactions and the future of Taxation of Cross-Border M&A.

Who Should Attend: This conference is for corporate tax executives such as VP Tax, tax directors and tax managers. Tax attorneys and those at Big 4 accounting firms involved in international M&A transactions, as well as, venture capitalists, hedge fund managers and bankers who may wish to expand their knowledge on tax issues effecting cross border mergers, acquisitions and restructurings.

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