

# 2021 Oil and Gas Tax Bootcamp (Part 2): Partnerships and Joint Ventures

## November 10, 2021 • Live Webcast

**Wednesday Afternoon, Nov. 10, 2021**

12:00 pm 1.00 hr	<p><b>Oil and Gas Taxation: Partnerships and Joint Ventures: Part 1</b></p> <p>These sessions focus on the origin of sharing arrangements (including economic interests, leasing and joint development arrangements), tax partnerships and juridical partnerships, as well as practical examples of carried interest arrangements, Rev. Rul. 77-176, the fractional interest rule, complete and incomplete payouts, and others. They also discuss the reasons for staying in Subchapter K or whether to elect out of Subchapter K (including the eligibility to make such an election).</p> <p>Moderator: Gregory M. Matlock, Mayer Brown LLP - Houston, TX</p> <p>Panelists: James L Chenoweth, Gibson, Dunn &amp; Crutcher LLP - Houston, TX Robert A. Swiech, KPMG LLP - Houston, TX</p>
1:00 pm	<p><b>15-Minute Break</b></p>
1:15 pm 1.00 hr	<p><b>Oil and Gas Taxation: Partnerships and Joint Ventures: Part 2</b></p> <p>These sessions focus on the origin of sharing arrangements (including economic interests, leasing and joint development arrangements), tax partnerships and juridical partnerships, as well as practical examples of carried interest arrangements, Rev. Rul. 77-176, the fractional interest rule, complete and incomplete payouts, and others. They also discuss the reasons for staying in Subchapter K or whether to elect out of Subchapter K (including the eligibility to make such an election).</p> <p>Moderator: Gregory M. Matlock, Mayer Brown LLP - Houston, TX</p> <p>Panelists: James L Chenoweth, Gibson, Dunn &amp; Crutcher LLP - Houston, TX Robert A. Swiech, KPMG LLP - Houston, TX</p>
2:15 pm	<p><b>Course Concludes</b></p>