

**4<sup>th</sup> Annual Higher Education Taxation Institute**  
**June 5-7, 2016 • AT&T Conference Center • Austin, TX**

**Sunday Afternoon, June 5, 2016**

**Presiding Officer:**

**Kyle R. ZumBerge**, The University of Texas System Office of General Counsel - Austin, TX

1:00 pm	<b>Registration Opens</b>  Includes light refreshments.
1:50 pm	<b>Welcoming Remarks</b>
2:00 pm 0.75 hr	<b>Advocacy and Political Campaign Activities in the University Setting</b>  A look at the Internal Revenue Code's prohibition against campaign intervention under Section 501(c)(3) of the Code including when faculty and student speech is attributed to universities.  Laura E. Butzel, Patterson Belknap Webb & Tyler LLP - New York, NY
2:45 pm 0.50 hr ethics	<b>Privileged Communications for Attorneys and CPAs</b>  Learn how to protect the federal tax advice you provide with the tax-practitioner privilege, including best practices and pitfalls for outside and in-house advisors.  Benjamin Davidson, Stanford University - Palo Alto, CA
3:15 pm 1.00 hr	<b>Understanding Public Charity Classifications</b>  An overview of the differing public charity classifications and attributes of each.  Joel Levenson, University of Central Florida - Orlando, FL Mike Sorrells, BDO USA, LLP - McLean, VA
4:15 pm	<b>Break</b>
4:30 pm 0.75 hr	<b>Measuring Private Business Use</b>  Gain insight on private business use concepts relating to tax-exempt debt and discuss the various nuances of making a private use calculation.  Alan Bond, BLX Group - New York, NY Kelly Farmer, University of Minnesota - Minneapolis, MN

5:15 pm 1.00 hr	<p><b>Charitable Giving</b></p> <p>A discussion of how tax and development departments can work together to maximize charitable giving, including what processes should be in place to ensure that donors receive accurate information; how to prevent development officers from making promises they cannot keep; and how to ensure that gift agreements and charitable trusts receive proper review.</p> <p>Joseph R. Irvine, The Ohio State University - Columbus, OH  Sean P. Scally, Vanderbilt University and Medical Center - Nashville, TN  Kyle R. ZumBerge, The University of Texas System Office of General Counsel - Austin, TX</p>
6:15 pm	<p><b>Welcome to Texas Reception and Buffet</b></p> <p>Meet and network with your fellow colleagues and enjoy Texas barbeque.</p>

## Monday Morning, June 6, 2016

### Presiding Officer:

**Sean P. Scally**, Vanderbilt University and Medical Center - Nashville, TN

7:45 am	<p><b>Conference Room Opens</b></p> <p>Includes continental breakfast.</p>
8:30 am 1.00 hr	<p><b>Recent Developments in College and University Tax Law</b></p> <p>Review recent tax law developments that affect institutions of higher education, including updates on Congressional activity, IRS rulings and other guidance, and judicial decisions.</p> <p>Bertrand M. Harding Jr., Law Offices of Bertrand M. Harding Jr. - Alexandria, VA  Edward J. Jennings, University of Michigan - Ann Arbor, MI</p>
9:30 am 1.00 hr	<p><b>Taxation of Common Higher Education Fringe Benefits</b></p> <p>A discussion of commonly missed and misinterpreted fringe benefits provided by colleges and universities, including current IRS positions and issues raised during payroll audits.</p> <p>Moderator:  Donald E. Rich Jr., KPMG LLP - Greensboro, NC  Panelists:  Kathleen R. Snell, University of Vermont - Burlington, VT  Edward Zavodny, Texas A&amp;M University - College Station, TX</p>
10:30 am	<p><b>Break</b></p>
10:45 am 0.75 hr	<p><b>Dealing with Multi-State Compliance Issues and Employment Taxes</b></p> <p>Discussion of the often overlooked compliance requirements and consequences of having a presence outside of your home state.</p> <p>Terri Burdine, RSM US LLP - Melbourne, FL  Joel Levenson, University of Central Florida - Orlando, FL  Andrienne Mays, RSM US LLP - Raleigh, NC</p>

11:30 am 1.00 hr	<p><b>Worker Classifications</b></p> <p>The misclassification of workers continues to be an area of IRS scrutiny. Review current IRS classification factors, tax and non-tax related consequences of misclassification of workers as well as best practices for ensuring compliance.</p> <p>Moderator: Bertrand M. Harding Jr., Law Offices of Bertrand M. Harding Jr. - Alexandria, VA</p> <p>Panelists: Bob Schirmer, Brigham Young University - Provo, UT Amy Goodreau Williams, Duke University - Durham, NC</p>
12:30 pm	<p><b>PICK UP LUNCH</b></p> <p>Included in registration.</p>

## Monday Afternoon, June 6, 2016

### Presiding Officer:

**Kathleen R. Snell**, University of Vermont - Burlington, VT

### LUNCHEON PRESENTATION

12:50 pm 0.50 hr	<p><b>Legislative Challenges Facing Colleges and Universities</b></p> <p>A look from inside the beltway at how Congress is examining exempt organizations (including higher education institutions) and focusing on endowments, investment issues, UBIT, donor advised funds, and the impact corporate integration and other tax reform proposals will have on exempt organizations.</p> <p>Richard A. Grafmeyer, Capitol Tax Partners - Washington, DC</p>
1:20 pm	<p><b>Break</b></p>
1:35 pm 1.00 hr	<p><b>Nonresident Alien Tax Issues--Digging Deeper</b></p> <p>Understand the specifics of making certain payments to nonresident alien individuals and entities, from the invitation to the reporting. Participants are encouraged to submit "case studies" from situations they encounter at their institution, including payment details and contracts (of course, with any identifying information omitted). A selection of relevant case studies will be used to drill down to how that payment should be treated with respect to federal tax withholding and reporting. <i>Case studies must be submitted directly to UT Law CLE at <a href="mailto:conferenceqa@utcle.org">conferenceqa@utcle.org</a> no later than May 10, 2016.</i></p> <p>Donna Kepley, Arctic International LLC - Austin, TX</p>

2:35 pm 1.00 hr	<p><b>Tax and Regulatory Considerations with International Activities</b></p> <p>International activities of the university can trigger additional tax and regulatory reporting requirements in both the U.S. and the host country. Explore the most common tax and regulatory considerations for academic and research activities abroad.</p> <p>Moderator: Bob Lammey, Ernst &amp; Young LLP</p> <p>Panelists: John R. Barrett, University of California System - Oakland, CA Julia Shanahan, Columbia University - New York, NY</p>
3:35 pm	<b>Break</b>
3:45 pm 1.00 hr	<p><b>Taxation of Investments</b></p> <p>A look at the taxation of investments held by colleges and universities—both directly and through different investment vehicles—the related reporting requirements, and some of the challenges and pitfalls facing those responsible for compliance in this area.</p> <p>Moderator: Richard A. Speizman, KPMG LLP - Washington, DC</p> <p>Panelists: Jodi R. Kessler, Massachusetts Institute of Technology - Cambridge, MA Amy Goodreau Williams, Duke University - Durham, NC</p>
4:45 pm 1.00 hr ethics	<p><b>Regulating Tax Practitioners: “Ch-ch-ch-changes, Turn and Face the Strange”</b></p> <p>An examination and discussion of recent developments in the regulation of tax practice and tax ethics, including scope of Circular 230, privilege/confidentiality and whistleblowing, among others.</p> <p>Linda Galler, Maurice A. Deane School of Law at Hofstra University - Hempstead, NY Christopher S. Rizek, Caplin &amp; Drysdale, Chartered - Washington, DC</p>
5:45 pm	<b>Adjourn</b>

## Tuesday Morning, June 7, 2016

### Presiding Officer:

**Kyle R. ZumBerge**, The University of Texas System Office of General Counsel - Austin, TX

7:45 am	<p><b>Conference Room Opens</b></p> <p>Includes continental breakfast.</p>
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8:30 am 1.00 hr	<p><b>A Riddle Wrapped in a Mystery Inside an Enigma—Perhaps There is a Key: Tax Issues Facing Athletics Departments</b></p> <p>A panel of experts discuss their experiences in dealing with their Athletics departments, including a broad range of issues and possible risks. Gain strategies for developing better working relationships with those in your Athletics departments, and how to enhance approaches and processes to better manage resulting risks.</p> <p>Moderator: Edward J. Jennings, University of Michigan - Ann Arbor, MI</p> <p>Panelists: Joseph R. Irvine, The Ohio State University - Columbus, OH Bob Schirmer, Brigham Young University - Provo, UT Kyle R. ZumBerge, The University of Texas System Office of General Counsel - Austin, TX</p>
9:30 am 1.00 hr	<p><b>Tax Issues that Impact University Incubators and Venture Capital Funds</b></p> <p>University involvement in startups is on the rise. Examine the tax considerations in incubating or investing in your students' and faculty's companies.</p> <p>Benjamin Davidson, Stanford University - Palo Alto, CA Robert W. Friz, PwC - Philadelphia, PA</p>
10:30 am	<b>Break</b>
10:45 am 1.00 hr	<p><b>UBIT Issues and Reporting</b></p> <p>An interactive discussion on key UBIT issues that keep you up at night, covering a range of topics from A to Z: athletics, alternative investments, best practices, data gathering, expense allocations, partnership investments, research, NOL's, sponsorships, to zeroing in on risk. <i>Participants are encouraged to submit questions in advance to <a href="mailto:conferenceqa@utcle.org">conferenceqa@utcle.org</a>.</i></p> <p>John R. Barrett, University of California System - Oakland, CA Jackie Coburn, CPA, Crowe Horwath LLP - Dallas, TX</p>
11:45 am 1.00 hr	<p><b>CFO UBIT Checklist and Toolkit</b></p> <p>A UBIT checklist, which is best completed when filing the Form 990-T (the annual income tax return for nonprofits), may help the signer (typically the CFO) and other executives to understand and appreciate UBIT at your institution, and to take comfort in the proper management and reporting of its federal income tax liabilities. The checklist should summarize the institution's current UBIT situation and its overall long-term position, as well as analyze the risks and impact of high-profile unrelated activities. Learn ways to utilize a UBIT checklist and modify or tailor it to meet the needs of your institution.</p> <p>Edward J. Jennings, University of Michigan - Ann Arbor, MI</p>
12:45 pm	<b>Adjourn</b>