



NYU

SCHOOL OF
PROFESSIONAL STUDIES

FEDERAL REAL ESTATE AND PARTNERSHIPS TAX CONFERENCE



JUNE 25-26, 2015

THE MAYFLOWER RENAISSANCE WASHINGTON, DC HOTEL

CONFERENCE CO-CHAIRS:

Blake D. Rubin, Esq., *Partner, McDermott Will & Emery LLP, Washington, DC*

Paul H. Wilner, CPA, *Partner, Grossberg Company LLP, Bethesda, MD*

FINANCE AND LAW PROGRAMS

FEDERAL REAL ESTATE AND PARTNERSHIPS TAX CONFERENCE

JUNE 25-26, 2015

THE MAYFLOWER RENAISSANCE WASHINGTON, DC HOTEL

CONFERENCE CO-CHAIRS:

Blake D. Rubin, Esq., *Partner, McDermott Will & Emery LLP, Washington, DC*
Paul H. Wilner, CPA, *Partner, Grossberg Company LLP, Bethesda, MD*

NYU SCHOOL OF PROFESSIONAL STUDIES (NYU-SPS)

Dennis Di Lorenzo, B.A., *Harvey J. Stedman Dean*

DIVISION OF PROGRAMS IN BUSINESS

Scott Stimpfel, MBA, Ed.D., *Associate Dean*

DEPARTMENT OF FINANCE AND LAW PROGRAMS

Julia N. Miller, J.D., *Director*
Kathleen Costello, CMP, *Assistant Director*

SPONSORS

NYU-SPS thanks the following organizations for their contribution to the success of the Federal Real Estate and Partnerships Tax Conference:

Program Sponsors:



Platinum Sponsors:

Gold Sponsors:

Silver Sponsors:

2015 FEDERAL REAL ESTATE AND PARTNERSHIPS TAX CONFERENCE

LEARNING OBJECTIVES:

The conference provides a comprehensive overview and up-to-date coverage on the new and proposed changes, latest rulings, regulations and hot new trends affecting real estate and partnership taxation. Nationally recognized experts guide attendees through in-depth general sessions and panel discussions that cover the most advanced tax issues. At the conference, you will:

- Learn about the latest developments, recent legislation, cases and rulings affecting real estate and partnership transactions.
- Obtain up-to-date analyses on leveraged partnerships and other creative deal structures; UPREIT and DownREIT transactions; as well as the latest practical issues under the new “repair” regulations.
- Explore the latest tax reform proposals and hear first hand from the government about recent and pending developments.
- Develop a working knowledge of the current issues in like-kind exchanges; estate planning for real estate entrepreneurs; proposed “hot asset” regulations; capital gains planning; foreign ownership structures; and more.

WHO SHOULD ATTEND?

These two days of advanced-level learning are designed for accountants, attorneys, and tax and real estate professionals, at all levels, who are involved in the planning and transactional work related to partnership and real estate taxation. It offers participants a clear understanding of the key issues affecting their clients or business and presents planning ideas that can immediately be used in practice.

PLAN EARLY

We strongly advise you to register and make your hotel reservations as early as possible, as availability is limited. See the end of this brochure for more information on how to register and how to obtain a hotel room at the special NYU-SPS rate.

LUNCHEONS

Please be our guest on Thursday, June 25, as Curtis G. Wilson, Esq., Associate Chief Counsel (Passthroughs & Special Industries) at the IRS National Office and Craig Gerson, Esq., Attorney-Advisor at the U.S. Department of the Treasury present an “Update on Recent and Pending Developments from the Government Perspective” and please join us on Friday, June 26 for the “Ask The Experts” Luncheon Panel. Lunch is included in the conference fee. However, you must confirm your attendance at the luncheons when registering in order to receive meal tickets. Registrants who do not R.S.V.P. to attend the luncheons cannot be guaranteed a seat and will be seated subject to availability.

NETWORKING RECEPTION

It's never been more valuable or vital to connect with colleagues at the NYU-SPS networking reception. On Thursday, June 25, 2015, please be our guest at 5:00 p.m. for cocktails and hors d'oeuvres and meet our distinguished speakers personally. Also, enjoy this time to meet and network with fellow tax practitioners and industry executives from around the country.

2015 FEDERAL REAL ESTATE AND PARTNERSHIPS TAX CONFERENCE

JUNE 25-26, 2015

THE MAYFLOWER RENAISSANCE WASHINGTON, DC HOTEL

DAY 1: THURSDAY, JUNE 25

8 A.M.

REGISTRATION AND DISTRIBUTION OF MATERIALS

8.05 A.M.

CONTINENTAL BREAKFAST

8.25 A.M.

WELCOMING REMARKS

8.30 A.M.

THE YEAR IN REVIEW

An in-depth discussion of recent legislation, cases and rulings as they affect real estate transactions, as well as pass-through entities and their members.

Stefan F. Tucker, Esq., *Partner, Venable LLP, Washington, DC*

9.30 A.M.

ESTATE PLANNING FOR REAL ESTATE ENTREPRENEURS

The presenters consider the management and ownership of a real estate entrepreneur's assets in ways best attuned to minimizing estate and gift taxes. The discussion includes forms of ownership and real estate entity restructuring, succession concerns, state law issues, and gifting and/or sales techniques that are particularly well suited for real estate owners as well as methods of providing for the payment of estate taxes in the most cost and tax efficient manner.

Stefan F. Tucker, Esq., *Partner, Venable LLP, Washington, DC*

Mary Ann Mancini, Esq., *Partner, Loeb & Loeb LLP, Washington, DC*

10.30 A.M.

REFRESHMENT BREAK

10.45 A.M.

LEVERAGED PARTNERSHIPS AND OTHER CREATIVE PARTNERSHIP TAX PLANNING

As the market improves and transaction volume increases, so does the focus on creative deal structures. For owners seeking to dispose of real estate, structuring the disposition in the most tax-efficient manner is of paramount importance. For acquirors of real estate, bringing a tax-advantaged deal structure to the table can be the secret weapon that clinches the deal in a competitive market. An up-to-the minute discussion from one of the nation's leading practitioners.

Blake D. Rubin, Esq., *Partner, McDermott Will & Emery LLP, Washington, DC*

12 Noon-12.45 P.M.

LUNCHEON

Plated Lunch Served

12.45 P.M.

LUNCHEON ADDRESS: UPDATE ON RECENT AND PENDING DEVELOPMENTS FROM THE GOVERNMENT PERSPECTIVE

An overview of recent and pending developments in partnership and real estate taxation from the government perspective. An opportunity to hear first-hand the views of two key government officials about what's important, why it's important, and what the government is doing about it.

Curtis G. Wilson, Esq., *Associate Chief Counsel (Passthroughs & Special Industries), Internal Revenue Service, Washington, DC*

Craig Gerson, Esq., *Attorney-Advisor, U.S. Department of the Treasury, Washington, DC*

1.40 P.M.

PROPOSED SECTION 751(b) REGULATIONS: A PRACTICAL APPROACH

This panel includes a former U.S. Treasury Department official who played a critical role in the development of these important new regulations. The panel uses an example-based approach to highlight the policy behind section 751(b) and the recently proposed regulations and to illustrate the application of those rules to partnership distributions.

Jennifer H. Alexander, Esq., *Co-Managing Principal, Deloitte Tax LLP, Washington, DC*

Robert G. Honigman, Esq., *Partner, Arent Fox LLP, Washington, DC*

Bryan A. Rimmke, Esq., *Senior Manager, Ernst & Young LLP, Washington, DC*

2.40 P.M.

REFRESHMENT BREAK

2.55 P.M.

HOT TOPICS IN LIKE-KIND EXCHANGES

This panel covers a wide variety of recent developments impacting like-kind exchanges of real property, including related party transactions, leases, parking arrangements within and outside the safe harbor, construction exchanges, refinancing before or after the exchange and foreclosures. The panel also addresses the legislative outlook, state tax issues and liability issues for qualified intermediaries.

Robert D. Schachat, Esq., *Principal, Ernst & Young LLP, Washington, DC*

Howard J. Levine, Esq., *Partner, Roberts & Holland LLP, Washington, DC*

3.55 P.M.

UPREIT AND DOWNREIT TRANSACTIONS

UPREIT and DownREIT transactions continue to be a major factor in the marketplace. This panel focuses on the “state-of-the-art” in representing property owners in these transactions, including maximizing and protecting tax deferral, structuring the conversion right, Section 704(c) allocation issues, and other critical considerations.

Andrea M. Whiteway, Esq., *Partner, McDermott Will & Emery LLP, Washington, DC*

Jon G. Finkelstein, Esq., *Partner, McDermott Will & Emery LLP, Washington, DC*

5.00 P.M.

NETWORKING RECEPTION

Join your fellow attendees for an opportunity to meet the speakers and to network with tax practitioners and industry executives from around the country.

DAY 2: FRIDAY, JUNE 26

8.05 A.M.

CONTINENTAL BREAKFAST

8.25 A.M.

WELCOMING REMARKS

8.30 A.M.

SECTION 263(A) REGULATIONS: PRACTICAL QUESTIONS AFTER THE FIRST YEAR OF MANDATORY APPLICATION OF THE RULES

After a year of mandatory application of the repair regulations, many practical issues have emerged, as have important planning opportunities and strategies. This practical presentation focuses on real-world implementation issues and opportunities.

Paul H. Wilner, CPA, *Partner, Grossberg Company LLP, Bethesda, MD*

Nina O'Connor, *Tax Partner; Co-Leader U.S. Fixed Assets Practice, PricewaterhouseCoopers LLP, McLean, VA*

9.30 A.M.

REV. RUL. 99-6 REDUX

Despite its entry onto the scene over 15 year ago, questions continue to arise from transactions in which all interests in a partnership become held by a single owner. A recent PLR raises additional questions on the parameters and application revenue ruling 99-6.

Robert J. Crnkovich, Esq., *Principal, Ernst & Young LLP, Washington, DC*

10.30 A.M.

REFRESHMENT BREAK

10.45 A.M.

LEGISLATIVE OUTLOOK FOR REAL ESTATE

A top advisor on the Ways & Means Committee tax staff and the top tax counsel at Washington’s foremost trade association representing commercial real estate discuss the legislative agenda and outlook for real estate.

Ryan P. McCormick, Esq., *Vice President and Counsel, The Real Estate Roundtable, Washington, DC*

Mark A. Prater, Esq., *Deputy Staff Director, Chief Tax Counsel, Republican Staff, U.S. Senate Committee on Finance, Washington, DC*

11.30 A.M.

CREATIVE DEAL STRUCTURES

This session covers creative real estate deal structures related to transactions involving the formation of joint ventures with appreciated property or built-in loss property, contributions by non-owners (government subsidies, grants, TIFs), recapitalizations, book-ups, book-downs, preserving negative capital accounts, conversion of debt into equity and similar tax driven transactional planning.

Robert G. Gottlieb, Esq., *Partner, Venable LLP, Washington, DC*

Stephen L. Owen, Esq., *Partner, DLA Piper LLP (US), Washington, DC*

12.30-1.15 P.M.
LUNCHEON
Plated Lunch Served

1.15 P.M.
LUNCHEON PANEL: ASK THE EXPERTS

This session provides an outstanding opportunity for the audience to raise tax questions with a panel of experts.

Robert G. Gottlieb, Esq., *Partner, Venable LLP, Washington, DC*
Brian J. O'Connor, Esq., *Partner, Venable LLP, Washington, DC*
Stephen L. Owen, Esq., *Partner, DLA Piper LLP (US), Washington, DC*
Blake D. Rubin, Esq., *Partner, McDermott Will & Emery LLP, Washington, DC*
Steven R. Schneider, Esq., *Director, Goulston & Storrs PC, Washington, DC*
Paul H. Wilner, CPA, *Partner, Grossberg Company LLP, Bethesda, MD*

2.05 P.M.
TAX PLANNING FOR CAPITAL GAINS AND ORDINARY LOSSES

Planning to achieve capital gains; developing without dealing; maximizing gains subject to the 20 percent rate rather than the 25 percent rate; harvesting losses and maximizing their benefit.

Brian J. O'Connor, Esq., *Partner, Venable LLP, Washington, DC*
Steven R. Schneider, Esq., *Director, Goulston & Storrs PC, Washington, DC*

3.20 P.M.
REFRESHMENT BREAK

3.35 P.M.
CREATIVE PLANNING FOR FOREIGN OWNERSHIP OF REAL ESTATE

How to structure foreign investment in U.S. real estate; joint ventures with offshore investors; debt versus equity structures; withholding requirements and traps.

Michael Hirschfeld, Esq., *Partner, Dechert LLP, New York, NY*

4.45 P.M.
CONFERENCE CONCLUDES

UPCOMING CONFERENCES

SUMMER INSTITUTE IN TAXATION

July 13-24, 2015

The Westin New York at Times Square

New York, NY

NYU-SCPS offers a series of intensive summer conferences designed for professionals who wish to obtain a solid foundation in a specialized area of law or tax practice. Eight individual conferences make up the Institute: Introduction to International Taxation, Advanced International Taxation, Introduction to State and Local Taxation, State and Local Taxation II, Introduction to Trusts and Estates, Wealth Planning, Introduction to Partnerships, and Introduction to Consolidated Returns. Lecturers for the program are nationally and internationally renowned practitioners. For more information, visit: www.sps.nyu.edu/sumtax

74TH INSTITUTE ON FEDERAL TAXATION

October 25-30, 2015

Grand Hyatt New York

New York, NY

November 15-20, 2015

The Fairmont Hotel

San Francisco, CA

Co-Chairs: **Lewis R. Steinberg, Esq.**, *New York, NY*

Joseph M. Pari, Esq., *KPMG LLP, Washington, DC*

The Institute is designed for the practitioner who must frequently anticipate and handle federal tax matters. It provides high-level updates, practical advice you can implement, and in-depth analysis of the latest trends and developments from leading experts. Participants return to work with a wealth of materials, plus the tools and strategies needed to help save their clients' tax dollars and provide them with better service. A six-day program encompassing all major areas of tax, including current developments; tax controversies; corporate tax; partnerships, LLCs, and real estate; trusts and estates; executive compensation and employee benefits; closely-held businesses; international tax; ethical transactions; and hot tax topics. The Institute attracts attorneys, both general tax practitioners and specialists; accountants; corporate treasury and compliance executives; tax managers; and financial planners, seeking expert discussion of the latest technical, legislative, and planning developments. Just as important, the Institute provides the perfect setting to meet practitioners from around the country. It's an opportunity for you to share ideas, exchange views, learn what others are doing, and obtain credit for continuing education. For more information, visit www.sps.nyu.edu/ift.

34th INSTITUTE ON STATE AND LOCAL TAXATION

December 17-18, 2015

Grand Hyatt New York

New York, NY

Co-Chairs: **Richard W. Genetelli, CPA**, *Genetelli Consulting Group, New York, NY*

Fred O. Marcus, Esq., *Horwood Marcus and Berk Chartered, Chicago, IL*

The Institute is designed for the practitioner who must frequently anticipate and handle state and local tax matters. It provides high-level updates, practical advice you can implement, and in-depth analysis of the latest developments and current issues in all areas of state and local taxation. Attendees learn practical solutions and gain valuable insights from leading authorities throughout the profession. Just as important, the Institute provides the perfect setting to meet practitioners from around the country. It's an opportunity to share ideas, exchange views, learn what others are doing, and obtain credit for continuing education. For more information, visit www.sps.nyu.edu/salt.

2015 FEDERAL REAL ESTATE AND PARTNERSHIPS TAX CONFERENCE

GENERAL INFORMATION

CONFERENCE FEE AND DISCOUNTS

The conference fee of \$1,440 includes tuition, continental breakfast, refreshment breaks, and lunch on both days, the reception on day one, and one set of course materials on a USB flash drive. Register by June 8, 2015, and receive a **15% Early-Bird Discount (\$1,244)**. If two or more individuals from the same firm register at the same time, each person will qualify for the **20% Team Discount (\$1,152 each)**. Note: Promotion and discount codes as well as team discounts must be applied at time of registration. Discounts cannot be applied retroactively to existing registrations, or combined with any other offers.

You may register online, by mail, or on-site at the conference. We do not accept faxed registrations or wire transfers as a form of payment. Full and partial waivers of the conference fee based upon financial need are available as well. To request an application, please call **(212) 992-3320**, fax **(212) 995-3653**, or e-mail your request to sps.tax@nyu.edu. Invited speakers are pre-registered. To register online for the 20% Team Discount, please call **(212) 992-3320** or e-mail sps.tax@nyu.edu for a special discount code. To qualify: Team must be from the same firm and register together. Each team member must register. Team discounts must be applied at time of registration. Discounts cannot be applied retroactively to existing registrations, or combined with any other offers.

To register by mail, complete the registration form and return it with a check or money order payable to New York University. All registrations sent by mail must be received by 12 noon on Tuesday, June 23, 2015 (Eastern Standard Time).

To register on-site, you may pay with check, money order, or credit card. To pay by credit card, all walk-ins will be required to self-register at available kiosks. For faster service, conference attendees should plan to register in advance online at sps.nyu.edu/RETax. To register on-site, visit the NYU-SPS Registration Desk at The Mayflower Hotel beginning at 8 a.m. on Thursday, June 25, 2015.

PRESS BADGES

If your publication plans to cover the NYU-SPS Federal Real Estate and Partnerships Tax Conference, please e-mail coverage strategy and press credentials to sps.press@nyu.edu.

ELECTRONIC CONFIRMATION

An automated e-mail confirmation will be sent to the e-mail address provided to NYU-SPS at the time of registration. Please use an individual e-mail address for each registrant. If a confirmation is not received within two days of online registration submission (allow one-two weeks for registrations sent by mail), please e-mail sps.tax@nyu.edu to request a duplicate copy.

CANCELLATION AND SUBSTITUTION POLICY

A written request for cancellation must be faxed to **(212) 995-3653** or e-mailed to sps.tax@nyu.edu to the attention of: Conference Administration. Requests received by June 10, 2015, will receive a 100% tuition refund less a \$200 cancellation fee. Due to financial obligations incurred by NYU-SPS, there are no refunds available after June 10, 2015. We are not able to arrange cancellation exceptions or to accept on-site cancellations. If you cannot attend but would like to send someone in your place, please e-mail sps.tax@nyu.edu no later than June 23, 2015.

CONFERENCE LOCATION AND ACCOMMODATIONS

The Mayflower Renaissance Washington, D.C. Hotel is a historic landmark and luxury hotel in downtown Washington, D.C.. Located at 1127 Connecticut Avenue NW, the hotel is two blocks north of Farragut Square (one block north of the Farragut North Metro station) and just blocks from the White House, and dining and cultural hot spots. To provide a quality conference at the best possible cost NYU-SPS has negotiated special room rates and has committed to a block of rooms at the Mayflower Hotel. We ask you to support NYU-SPS by reserving your sleeping accommodations within the room block. Your support allows us to keep our registration fees reasonable. Single or double occupancy rooms are available at The Mayflower at the NYU-SPS group rate of \$299. To make your reservation, call **(202) 347-3000** and identify yourself as attending the NYU-SPS tax conference. We urge you to make your hotel and travel plans early to avoid disappointment. Hotel rooms can sell out prior to the cut-off date. These rooms will be held as a block, unless exhausted, until June 3, 2015, at which time they will be released to the general public.

CONFERENCE CHECK-IN AND COURSE MATERIALS PICK-UP

The NYU-SPS Federal Real Estate and Partnerships Tax Conference Registration Desk will open, and materials will be available beginning at 8 a.m. on Thursday, June 25, 2015. Proper photo identification is required for badge retrieval. One set of conference materials on a USB flash drive per paid registrant is provided at time of badging. Badges must be displayed in all public spaces throughout the conference

CONFERENCE MATERIALS

A set of course materials is provided to each registrant. Included in the conference fee, registrants will receive a USB flash drive at the time of check-in containing the course materials. In addition, registrants will receive an e-mail from NYU-SPS approximately two-three days prior to the conference containing a link and special password in order to access and to download and/or print the course materials. **Bound hardcopies of the course materials will be available only upon advance request at an additional fee of \$200.** If you wish to have a printed set of materials available at the NYU-SPS Registration Desk, please indicate this when registering and submit the additional fee of \$200. Printers will not be available at the conference. Please note that materials not provided to NYU-SPS in advance may be available in hard copy onsite and/or may be e-mailed to registrants after the conference upon request. However, last minute materials will not be on the USB flash drive. If you are unable to attend the conference but would like to receive a copy of the course materials (on a USB flash drive), please send your request to: NYU-SPS, Federal Real Estate and Partnerships Tax Conference Course Materials Order, 11 West 42nd Street, Suite 428, New York, NY 10036, or call **(212) 992-3320**; fax **(212) 995-3653**, or e-mail sps.tax@nyu.edu to reserve your copy. See the Conference Registration Form for further details on how to order course materials.

RECORDING DEVICES

The use of tape or digital recorders in meeting rooms is prohibited. Please switch off mobile phones, e-mail devices, etc. upon entering the meeting rooms.

SPECIAL NEEDS

Any participant who has special needs (physical or dietary) is encouraged to e-mail sps.tax@nyu.edu or to call the NYU-SPS Department of Finance and Law Programs at **(212) 992-3320** at least **two weeks prior** to the conference start date to indicate their particular requirement.

SPONSORSHIP AND EXHIBIT OPPORTUNITIES

For information on becoming a Conference Sponsor or exhibiting at the conference, please contact Kathleen Costello at **(212) 992-3320** or at kathleen.costello@nyu.edu.

CONTINUING EDUCATION CREDIT

The NYU School of Professional Studies (NYU-SPS) is a recognized leader in professional continuing education. The NYU-SPS Department of Finance and Law Programs has been certified by the New York State Continuing Legal Education Board as an Accredited Provider of continuing legal education in the State of New York. This conference meets the educational requirements of many organizations and agencies with mandatory CLE/CPE filing requirements. We urge you to contact our office at **(212) 992-3320** or at sps.tax@nyu.edu at least **30 days prior** to the conference start date to ensure the availability of credit for a specific MCLE state, as we cannot guarantee that credit will be applied for in all cases.

ESTIMATED CONTINUING EDUCATION CREDITS

14.0 based upon a 60-minute hour
17.0 based upon a 50-minute hour

Except where indicated, CLE credits are in the categories of professional practice/practice management. CLE boards define a credit hour as either 60 minutes or 50 minutes.

Recommended CPE credits are in the following NYS subject area: Taxation. NASBA Fields of Study: Taxes. In accordance with the Standards of the National Registry of CPE Sponsors, CPE credits are based upon a 50-minute hour. Please note that not all state boards accept half credits.

NASBA

The NYU School of Professional Studies Department of Finance and Law Programs 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 through its website: www.learningmarket.org.

Delivery Method: Group-Live. Program Level: Overview. NASBA Field of Study: Taxes. Prerequisite: No prerequisite. Advanced Preparation: No advanced preparation required.

New York and Texas require sponsors to individually register with their states as continuing professional education sponsors; the NYU School of Professional Studies is a registered sponsor in the State of New York (Sponsor ID# 000493) and the State of Texas (Sponsor ID # 000439).

A certificate of attendance is given to each registrant and validated upon completion of the program. For questions concerning credit hours or approvals, please call **(212) 992-3320** or e-mail sps.tax@nyu.edu.

2015 FEDERAL REAL ESTATE AND PARTNERSHIPS TAX CONFERENCE REGISTRATION INSTRUCTIONS

ONLINE REGISTRATION

- Visit sps.nyu.edu/RETax
- Highly recommended for fastest response
- Automated e-mail confirmation will be sent to the e-mail address provided to NYU-SPS at the time of registration
- Please use an individual e-mail address for each registrant
- Major credit cards accepted: American Express®, Discover®, MasterCard®, or Visa®

OTHER REGISTRATION OPTIONS

Mail: To register by mail, complete the registration form, return it with a check or money order payable to New York University, and mail to the address below. Payment must accompany the registration form. An e-mail confirmation of registration will be sent to the e-mail address provided to NYU-SPS. Fill out a separate form for each registration. Send to: NYU-SPS Budget Office, New York University, 7 East 12th Street, 12th Floor, New York, NY 10003, Attention: 2015 Federal Real Estate and Partnerships Tax Conference. All registrations sent by mail must be received by 12 noon on Tuesday, June 23, 2015 (Eastern Standard Time).

On-Site: To register on-site, you may pay by check, money order, or credit card. To pay by credit card, all walk-ins will be required to self-register at available kiosks. For faster service, conference attendees should plan to register in advance online at sps.nyu.edu/RETax. To register on-site, visit the NYU-SPS Registration Desk at The Mayflower beginning at 8 a.m. on Thursday, June 25, 2015.

To register online for the **20% Team Discount**, please call **(212) 992-3320** or e-mail sps.tax@nyu.edu for a special discount code. To qualify: Team must be from the same firm and must register together. Each team member must register. Team discounts must be applied at time of registration. Discounts cannot be applied retroactively to existing registrations, or combined with any other offers. We do not accept faxed registrations or wire transfers as a form of payment.

For further information regarding administrative policies, such as complaints and refunds, or if you need help registering, please call our conference administrators at **(212) 992-3320** or e-mail sps.tax@nyu.edu.

2015 FEDERAL REAL ESTATE AND PARTNERSHIPS TAX CONFERENCE

REGISTRATION FORM

Register Online: sps.nyu.edu/RETax

or by Mail: NYU-SPS Budget Office, New York University,
7 East 12th Street, 12th Floor, New York, NY 10003
Attention: Federal Real Estate and Partnerships Tax Conference

Check one for registration and payment:

- Individual Registration—\$1,440
- Early-Bird 15% Individual Discount Registration—\$1,244
To qualify: Your registration must be received by June 8
- Team 20% Discount Registration—\$1,152 each
To qualify: Team must be from the same organization and register together.
Each team member must register. Team discounts must be applied at time of registration.
Discounts cannot be applied retroactively to existing registrations, or combined with any other offers.

LUNCHEON TICKETS

Please indicate whether you will attend the luncheons

- I will attend the Thursday Luncheon I will attend the Friday Luncheon
 I cannot attend either Luncheon

Registrants who do not R.S.V.P. to attend the luncheons will be assigned a seat subject to availability.

PRINTED COURSE MATERIALS—Extra Option for an Additional Fee

We are going green; to help defray costs, printed materials are available for an additional \$250
Check here if you want a printed copy of the materials and include the \$250 fee

- Printed Materials for \$200

Included in the conference fee, registrants will be provided access to download and/or print the course materials prior to the Institute and will also receive a USB flash drive at the time of check-in containing the course materials.

I am a/n CPA ATTORNEY OTHER

I require CLE credit CPE credit

FOR CLE ONLY: For which state(s) is CLE credit being requested? _____

Print or type clearly. Please DO NOT abbreviate. This information will appear on the attendee list and on your badge. (E-mails will not be publicized.)

Name: _____

Firm: _____

Address: _____

City: _____ State: _____ Zip Code: _____

E-mail*: _____ Business Phone: _____

*(*E-mail is required—registration confirmations are sent via e-mail.)*

CAN'T ATTEND?

If you are unable to attend the Conference but would like to receive a copy of the course materials, please send your request to: NYU-SPS, 2015 Federal Real Estate and Partnerships Tax Conference Course Materials Order, 11 West 42nd Street, Suite 428, New York, NY 10036, or call **(212) 992-3320**; fax **(212) 995-3653**, or e-mail sps.tax@nyu.edu to reserve your copy. Reserve your copy by June 19, 2015. We cannot guarantee a selection after June 19. The price for one set of materials on a USB Flash Drive is \$200. There is no additional charge for shipping and handling in the continental U.S. Please add an additional \$20 for shipping orders outside the continental U.S. Please make checks or money order payable to New York University. **Materials are mailed in early-July 2015.**

- Please send me the 2015 Federal Real Estate and Partnerships Tax Conference Course Materials

Name: _____

Firm: _____

Address: _____

City: _____ State: _____ Zip Code: _____

E-mail: _____ Business Phone: _____

2015 FEDERAL REAL ESTATE AND PARTNERSHIPS TAX CONFERENCE

THE MAYFLOWER RENAISSANCE WASHINGTON, DC HOTEL

June 25-26 2015

CONFERENCE CO-CHAIRS:

Blake D. Rubin, Esq., *Partner, McDermott Will & Emery LLP, Washington, DC*

Paul H. Wilner, CPA, *Partner, Grossberg Company LLP, Bethesda, MD*

DON'T MISS PROGRAMS ON:

- The Year in Review
- UPREIT and DownREIT Transactions
- Legislative Outlook for Real Estate
- Proposed "Hot Asset" Regulations
- Leveraged Partnerships and Other Creative Deal Structures
- Foreign Ownership Structures; and much more

THURSDAY LUNCHEON ADDRESS: AN UPDATE ON RECENT AND PENDING DEVELOPMENTS FROM THE GOVERNMENT PERSPECTIVE

FRIDAY LUNCHEON ADDRESS: ASK THE EXPERTS

For more information, call (212) 992-3320. www.sps.nyu.edu/RETax sps.tax@nyu.edu