CONTENTS:

PROGRAM SCHEDULE ........................................................................... 7

FACULTY BIOS ...................................................................................... 15

1. International Joint Venture Issues and Planning
   with an Emphasis on Utilizing Partnership Structures .................... 41
   James P. Fuller
   *Fenwick & West LLP*

2. Addressing “Base Erosion” (June 12, 2014) ................................. 263
   Pamela F. Olson
   *PwC*

3. We Ordered Pancakes, Not Waffles—How §7874
   Guidance Has Delivered Something Other Than What
   Congress Ordered, 42 TMIJ 319, June 14, 2013 ......................... 293
   Michael A. DiFronzo
   Martin J. Collins
   Nils Cousin
   Kirby Huelsebusch
   *PwC*

4. An Order of Rice Cakes: The Impact of Public
   Offerings and Private Placements on §7874:
   An Analysis of the 2014 Temporary and
   Proposed Regulations, 43 TMIJ 315, June 13, 2014 ..................... 317
   Michael A. DiFronzo
   Nils Cousin
   Martin J. Collins
   *PwC*

5. Inversions 2014—Self Help International Tax Reform
   for U.S. Multinationals? (March 2014) ............................................ 345
   Steven M. Surdell
   *EY*
6. Foreign Tax Credit Developments (September 10, 2014) .......... 371
   James P. Fuller
   Fenwick & West LLP

7. Subpart F Sales and Services Planning ............................... 439
   Lowell D. Yoder
   McDermott Will & Emery LLP

8. U.S. Transfer Pricing Rules and Intangible Property
   (June 2014) ........................................................................ 511
   Rocco V. Femia
   Sat Nam Khalsa
   Miller & Chevalier Chartered

INDEX .......................................................................................... 543

Program Attorney: Stacey L. Greenblatt