



**Deloitte**

## Hedge Fund & Private Equity Taxation Training Session

Topic: Hedge Fund & Private Equity Taxation  
Date: Tuesday September 28, 2010  
Time: 8:30 AM – 5:00 PM  
Place: Deloitte Training Center  
1633 Broadway at 50<sup>th</sup> Street  
New York, NY  
Cost: \$50 per person  
CPE: 6 hours (anticipated)

### Course Summary:

This training session is intended to cover Private Equity and Hedge Fund taxation and developments that are of interest to CBIT members. Speakers from Deloitte will make panel presentations, with CBIT member interaction welcome.

The topics that will be covered are as follows (see attached Agenda):

- Basic Hedge Fund Structures
- IRS Exams
- Carried Interest
- FATCA and International Developments
- Regulatory Reform
- State & Local Taxation
- Fund Structures Post FATCA

A light Breakfast and lunch will be served.

## CBIT - Deloitte

### Hedge Fund & Private Equity Taxation Training Session

#### **Agenda - September 28, 2010**

8:30 – 9:00 Breakfast and Registration

9:00 – 9:15 Welcome and Introduction

9:15 – 10:30 Basic Hedge Fund Structures

Trade or Business Issues, 457A, Tax Allocations for Private Equity and Hedge Funds

10:30 – 10:45 Break

10:45 – 11:30 IRS Examinations

- Information Reporting
- Schedule UTP & How it Affects Fund Reporting

11:30 – 12:00 Carried Interest Proposals

- Pre- and Post-Enactment Planning

12:00 – 1:00 Lunch

1:00 – 2:15 FATCA & International Issues

- SEC Lending & Dividend Withholding
- FTC Issues
- Jurisdictional Issue
- Treaty Planning

2:15 – 2:30 Break

2:30 – 3:45 Regulatory Reform

- Impact of Volker Rule
- Spin Outs, Acquisitions, etc.

3:45 – 4:15 State and Local Issues [including Carried Interest]

4:15 – 5:00 What will New Fund Structures Look Like in a Post-FATCA?

- Post-FIN48, Post Carried Interest World