The 2012 J. Nelson Young Tax Institute

A Program in Continuing Legal/Professional Education

April 26 – 27, 2012
UNC CENTER FOR SCHOOL LEADERSHIP DEVELOPMENT
Chapel Hill, North Carolina

14.5 hours of CLE credit
17.0 hours of CPE credit

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About the J. Nelson Young Tax Institute

The Tax Institute is an annual professional continuing education program covering current federal tax problems and issues at the post-graduate level of knowledge. The program is designed for the practitioner who frequently handles federal tax matters. Emphasis is placed on subjects that are new and current, including in-depth coverage of recent developments and problems that often prove difficult in planning clients’ affairs and transactions. The instructional method employed is lecture in a group-live setting at an advanced level. No prerequisites or advanced planning are required.

The speakers at the program are tax practitioners and scholars from throughout the country who have been selected for their technical expertise and speaking ability. They will address any recently enacted or pending legislation relevant to their areas of expertise.

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Schedule for 2012 UNC Tax Institute

Thursday, April 26

8:00 a.m.       Continental Breakfast

8:30 a.m. – 10:30 a.m.       Recent Federal Income Tax Developments
Martin J. McMahon, Jr., Stephen C. O’Connell Professor of Law, Fredric G. Levin College of Law, University of Florida and Ira B. Shepard, Professor of Law (Emeritus), University of Houston Law Center

This session will provide an examination of the legislation, court opinions, and regulations and rulings of the past year.

10:30 a.m. – 10:40 a.m.     Break

10:40 a.m. – 11:40 a.m.       The New Medicare Tax on Net Investment Income: Considerations for S Corporation Shareholders, LLC Members and Limited Partners
C. Wells Hall, III, Mayer Brown, LLP

The 2010 Health Care Act increases the Medicare portion of the self-employment tax to 3.8% and subjects investment income, for the first time in the history of Social Security, to the Medicare tax. The new Medicare tax provisions are effective for tax years beginning after December 31, 2012. A partner, an LLC member, or an S corporation shareholder will be exposed to the new 3.8% Medicare tax on net investment income attributable to his or her share of the operating income of the partnership, LLC or S corporation, as the case may be, if the activity generating the income is “passive” under Section 469 with respect to the taxpayer. The implication of choice of entity and planning opportunities in the current environment will be analyzed through hypothetical fact patterns.

11:45 a.m. – 12:45 p.m.       Using Losses in a Partnership
Ana Cristina Arumi, Hogan Lovells US, LLP

In order for a loss generated at the entity level to give rise to a deduction on a partner’s return, a host of conditions must be satisfied: the allocation of the loss to the partner must be respected under § 704(b); the partner must possess sufficient basis under § 704(d); the partner must possess a sufficient amount at risk under § 465, and the loss must not be suspended under the § 469 passive activity rules. The presentation will address these limitations and other provisions that apply in the loss context, including the character of a distributive share of loss as well as losses triggered by abandonment or worthlessness.

12:45 p.m. – 1:45 p.m.     Lunch (provided)

1:45 p.m. – 2:45 p.m.       Taxation of Non-U.S. Nationals Moving to the United States
Jeffrey R. Wills, Deloitte, LLP

This program focuses on the various nuances of inpatriate taxation. The speaker will discuss the tax complications and planning opportunities that Non-U.S. Nationals can face in their year of arrival to the U.S. and year of departure. We will also explore tax considerations for individuals on short-term assignments to the United States of less than a year as well as some of the new documentation requirements facing the individuals such as Form 8938 (Statement of Specified Foreign Financial Assets).

2:50 p.m. – 3:50 p.m.       Current Valuation Issues
John W. Porter, Baker Botts, LLP

A discussion of current transfer tax issues involving the valuation of interests in closely-held entities, including family LLP’s and LLC’s. The discussion will include an analysis of current IRS positions, defenses to those positions, recent case law, and tips to help prepare for or avoid a dispute with the IRS regarding these entities. The discussion will also cover privilege issues and the working relationship between experts and attorneys.

3:50 p.m. – 4:00 p.m.     Break

4:00 p.m. – 6:00 p.m.       Practical Ethics in Tax Practice*
Deborah L. Hildebran-Bachofen, Manning Fulton & Skinner, PA and Maria M. Lynch, Lynch & Eatman, LLP

This session will focus on hypothetical situations involving professional ethics with a special emphasis on recent changes to Circular 230.
Schedule for 2012 UNC Tax Institute

Friday, April 27

8:00 a.m.  Continental Breakfast

8:30 a.m. – 9:35 a.m.  
Contingent Purchase Price, Contingent Liabilities and Indemnities in Acquisitions

Robert H. Wellen, Ivins, Phillips & Barker

Acquisitions have loose ends. There may be contingent purchase price like an earn-out or escrow. In addition, unliquidated costs and claims like environmental remediation, deferred compensation or tax deficiencies must be provided for. The buyer may take on the obligation to pay these items, or the seller may continue to be responsible, directly or through indemnities. In this session, we will discuss the tax implications of these loose ends.

9:40 a.m. – 10:55 a.m.  
Transfer Tax Reform: Is Repeal in Our Future?**

Sanford J. Schlesinger, Schlesinger Gannon & Lazetera LLP

The speaker will discuss how the estate tax, gift tax and generation-skipping transfer tax aspects of the Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act of 2010 affects estate planning and the administration of estates, and the prospects for further Federal transfer tax legislation. The speaker will also discuss recent IRS developments and case law developments regarding the various aspects of estates and trusts.

10:55 a.m. – 11:05 a.m.  
Break

11:05 a.m. – 12:05 p.m.  
Recourse or Non-Recourse.. That is the Question

Jon Finkelstein, McDermott Will & Emery LLP

The complexity of modern financing techniques in partnerships and disregarded entities complicates the analysis of whether indebtedness is recourse or nonrecourse for a variety of tax purposes, including debt allocations, loss allocations and cancellation of indebtedness. Are there any answers to these fundamental questions?

12:10 p.m. – 1:10 p.m.  
Lunch (provided)

1:10 p.m. – 2:15 p.m.  
Civil and Criminal Tax Enforcement: What Can We Expect from the IRS

Niles A. Elber, Caplin & Drysdale and Scott D. Michel, Caplin & Drysdale

A panel of defense attorneys will review current IRS enforcement priorities in 2012 including the latest on voluntary disclosures and the government’s war against undisclosed offshore accounts. Additionally, the panel will discuss tactics for dealing with eggshell audits, trust fund cases, and other challenging tax-related representations.

2:15 p.m. – 3:20 p.m.  
North Carolina Tax Reform

Sabra J. Faires, Bailey & Dixon, LLP

This session will examine tax reform and related issues in North Carolina.

3:20 p.m. – 3:30 p.m.  
Break

3:30 p.m. – 4:30 p.m.  
Forced Combination of Separate Entity Tax Returns in North Carolina

Charles B. Neely, Jr., William Mullen

In recent years, the most hotly controversial area of North Carolina taxation of multistate corporations has involved the aggressive use by the Department of Revenue of its forced combination remedy. The Department’s use of forced combination has provoked taxpayer challenges to the Department’s authority to make assessments based on forced combination and a multi-year legislative effort to reform the law, which has left North Carolina with different statutory schemes for combination depending upon the year subject to audit. In response to those legal challenges and legislative initiatives, the Department has issued a directive outlining standards for forced combination and other adjustments to corporate returns. This session will review this area of the law and its implications for multistate corporations.

*The School of Law is greatly appreciative of the Judge Marshall T. Spears, Sr. Lecture, which was established in 1981 by E.F. Spears to support professional Continuing Legal Education.

**The School of Law is greatly appreciative of the Marvin K. and Florence T. Blount Lecture, which was established in 1973 by Marvin (J.D., 1916) and Florence Blount to promote greater professional and public awareness of estate planning and tax issue.
Speakers for the 2012 UNC Tax Institute

Ana Cristina Arumi
Hogan Lovells US LLP

Arumi is a partner at Hogan Lovells and a Co-director of the firm’s tax group and practices principally in the areas of corporate and partnership taxation. Her experience includes the representation of investment banks, private equity, public company, tax-exempt, and non-U.S. investors in U.S. real estate. Arumi regularly advises both public and private real estate investment trusts (REITs), including mortgage REITs, and has worked on multiple transactions involving mergers and acquisitions, the formation and initial public offering of UPREITs, REIT conversions, roll-up transactions, and public debt and equity offerings. She received a J.D. from Duke University School of Law and an LL.M. from Georgetown University Law Center.

Niles A. Elber
Caplin & Drysdale

Elber is a member in Caplin & Drysdale's Washington office. He has been with the firm since 2004. Prior to joining the firm, Elber spent five years practicing with a boutique tax firm in Charlotte. His current practice consists of assisting clients with their civil and criminal tax problems. Elber has also worked extensively on both IRS criminal investigation division and grand jury criminal tax investigations, with particular experience in directing substantial forensic accounting projects and in guiding clients through summons and subpoena compliance involving large document productions. He received a J.D. from Tulane University and an LL.M. in tax from New York University.

Sabra J. Faires
Bailey & Dixon, LLP

Faires has practiced law on behalf of the State of North Carolina for over 30 years, holding positions in the legislative and executive branches of government, including Assistant Secretary for Tax Administration at the Department of Revenue. She has also played a key role in almost every major piece of North Carolina tax legislation, addressing income and sales taxes as well as motor fuel and other excise taxes, franchise taxes, privilege license taxes, property taxes and tax incentives. Most recently, Faires was Senate Tax Counsel and on the staff of Senate President Pro Tempore Marc Basnight. As Assistant Secretary for Tax Administration at the North Carolina Department of Revenue, she managed the Personal Taxes Division, the Sales and Use Tax Division, the Corporate, Excise, and Insurance Tax Division, the Property Tax Division, and Tax Research Division. Faires was a principal drafter of the Streamlined Sales and Use Tax Agreement, as well as a founding member of the Streamlined Sales Tax Governing Board. She received a J.D. from the University of North Carolina School of Law.

Jon Finkelstein
McDermott Will & Emery LLP

Finkelstein is a partner in the law firm of McDermott Will & Emery LLP. He focuses on providing tax planning advice to partnerships, limited liability companies and corporations. Finkelstein has particular expertise in structuring complex joint ventures, restructurings, acquisitions, and dispositions involving operating businesses and real estate assets. He also regularly advises clients on Internal Revenue Service and state audit examinations involving joint venture, partnership and limited liability company structures. Finkelstein is a vice chair of the Real Estate Committee of the American Bar Association Section of Taxation and also serves on the Tax Policy Advisory Committee of the Real Estate Roundtable. Finkelstein has authored more than 30 professional articles and is a frequent lecturer at tax conferences across the United States. He received a J.D. from University of Minnesota Law School.

C. Wells Hall III
Mayer Brown, LLP

Hall has extensive experience in transactional matters, advising clients on federal, state, and multistate tax aspects of mergers, acquisitions, reorganizations, recapitalizations, and private equity transactions. He regularly handles state and multistate income, sales, excise, and unemployment tax matters for business clients, representing taxpayers before the North Carolina Department of Revenue, the North Carolina Employment Security Commission, and the tax authorities of other states. Hall was a principal drafter of the North Carolina S Corporation Income Tax Act, the Model S Corporation Income Tax Act endorsed by the American Bar Association and the Multi-State Tax Commission. He received a J.D. from Duke University School of Law.
Deborah L. Hildebran-Bachofen
Manning Fulton & Skinner, PA

Hildebran-Bachofen has been practicing with Manning Fulton since 1988 and heads the firm’s Estate Administration Section and with more than 20 years of experience in the areas of estate planning and administration. She often represents key executives and assists high net worth families and individuals in developing and implementing gift and estate tax planning and the administration of substantial and complex estates and trusts. Hildebran-Bachofen also has a broad range of experience with closely-held corporations, including corporate mergers, acquisition and structuring issues, planning and tax accounting issues, private debt placement, and tax planning. She received a J.D. from the University of North Carolina School of Law.

Maria M. Lynch
Lynch & Eatman, LLP

Lynch is a partner in Lynch & Eatman, LLP and focuses on estate planning, estate administration and tax exempt organizations. She is a Fellow of the American College of Trust and Estate Counsel and is a Board Certified Specialist in Estate Planning and Probate Law. Lynch has been an adjunct professor at UNC-CH School of Law and a Senior Lecturing Fellow at Duke University School of Law. She has served as a NC State Bar Councilor from 1993-2001 and is a member of the NC Bar Association Estate Planning and Fiduciary Law Section Council and the past chair of its Ethics Committee. She received a J.D. from University of North Carolina School of Law.

Martin J. McMahon, Jr.
Stephen C. O’Connell Professor of Law, University of Florida Fredric G. Levin College of Law

McMahon is the Stephen C. O’Connell Professor of Law for Fredric G. Levin College of Law at the University of Florida. He is the coauthor with Boris Bittker and Larry Zelenak of Federal Income Taxation of Individuals, 3d Ed., and the coauthor of course books on federal income taxation, taxation of corporations, and taxation of partnerships. He received a J.D. from Boston College Law School and an LL.M. in taxation from Boston University Law School.

Scott D. Michel
Caplin & Drysdale

Michel is the President of Caplin & Drysdale. He advises and represents individuals and corporations nationwide in criminal tax fraud investigations, sensitive civil tax examinations, criminal and civil tax disputes, corporate internal investigations of tax and financial related matters, tax shelter matters, and coming into tax compliance. Michel is internationally recognized for his extensive experience in handling matters arising from the U.S. government's recent crackdown on undeclared foreign accounts, including criminal tax investigations, sensitive civil audits and voluntary disclosures. He is currently representing numerous clients worldwide in audits and investigations arising from IRS and Justice Department investigations involving UBS, HSBC and other banks, as well as voluntary disclosures throughout the U.S. involving dozens of foreign financial institutions throughout the world. He received a J.D. from the University of Virginia School of Law.

Charles B. Neely, Jr.
William Mullen

Neely has been engaged in the practice of state and local tax litigation for more than 30 years. His experience includes the negotiation and litigation of cases involving corporate and individual income taxation, sales and use taxation, franchise, license, intangibles and property taxation, including litigation of 4R cases for the railroad industry involving both the valuation and equalization of railroad property. He has wide-ranging experience with the valuation of both real and personal property and the assessment of tax-exempt properties. In connection with the firm’s state and local tax practice, Neely has counseled clients and negotiated with government entities on the broad array of state and local tax incentives available to new and expanding businesses in North Carolina. He received a J.D. from Duke University School of Law.

John W. Porter
Baker Botts, LLP

Porter is a senior partner who handles federal gift, estate and income tax litigation and controversy work, including disputes and litigation with the Internal Revenue Service. He is nationally recognized for his expertise in representing taxpayers before and against the IRS in estate and gift tax controversies, especially those involving hard-to-value assets such as interests in family limited partnerships and limited liability companies. Porter has served as lead counsel for taxpayers in numerous cases in the United States Tax Court, the Court of Federal Claims, United States District Courts and Courts of Appeals. He is a Regent and a Fellow of the American College of Trust and Estate Counsel. He received a J.D. from Baylor Law School.
Sanford J. Schlesinger
Schlesinger Gannon & Lazetera LLP

Schlesinger is a founding partner of the law firm of Schlesinger Gannon & Lazetera, LLP and chair of its wills and estates department and family business group. He is a nationally recognized expert in the areas of estate and tax planning, estate administration, family-owned business planning; charitable planning and all related areas. He also handles all aspects of contested and litigated estate and trust matters. In addition to being a frequent lecturer, he has authored three books and numerous publications on trusts, estates, taxation, closely held business and family succession planning, charitable giving and related matters. He received a J.D. from Fordham University School of Law.

Ira B. Shepard
Professor of Law (Emeritus), University of Houston Law Center

Shepard is Professor Emeritus at the University of Houston Law Center. Before his tenure at the Law Center, he taught at the University of Georgia School of Law and was a visiting professor at the University of North Carolina Law School. Shepard practiced in New York City with the firm of Paul, Weiss, Rifkind, Wharton & Garrison. He has been the Special Advisor to the Southern Federal Tax Institute since 1974 and has chaired the Continuing Legal Education and Research Committee of the American Bar Association Tax Section and the planning committee for the University of Texas Tax Conference. He received a LL.B. from Harvard University where he served as an editor of the Harvard Law Review.

Robert H. Wellen
Ivins, Phillips & Barker

Wellen, a partner of the firm, has practiced tax law for nearly 35 years. His practice involves planning, structuring and negotiating business transactions and representing taxpayers seeking private letter rulings from IRS and tax policy determinations from IRS and the Treasury Department and in controversies with IRS. He also serves as an arbitrator and as an expert witness in commercial disputes involving tax issues. Wellen’s articles on corporate tax subjects have been published in the Practicing Law Institute volumes on corporate transactions, Tax Notes, Journal of Taxation, Taxes and other publications. He received a J.D. from Yale Law School and an LL.M. in Taxation from Georgetown University Law Center.

Jeffrey R. Wills
Deloitte Tax LLP

Wills is Tax Director at Deloitte Tax LLP and has more than 20 years of U.S. tax experience. He specializes in U.S. expatriate and U.S. foreign national tax planning, along with extensive international tax consulting including international assignment planning and coordination, international equity plans, and international and human resource consulting. He also has had several years of international corporate tax experience, which provides a key advantage to weighing the total corporate costs with respect to international assignments. Jeff joined Deloitte Tax in 2002, after spending 11 years with another professional services provider. He received an M.B.A. from Vanderbilt University.
General Information

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*The registration fee includes a continental breakfast each day, morning and afternoon breaks, and conference materials.

Registrations will be accepted at the door on a space-available basis. To check space availability, please contact the CLE Office before April 25 at (919) 962-1679 or unclawcle@unc.edu.

Cancellations
Cancellations: Registrations cancelled more than 30 days prior to the course date to receive a full refund of the registration fees. Registrations cancelled less than 30 but more than 15 days prior to the course date will result in a refund less $75. Registrations cancelled less than 15 days prior to the course date will not be eligible for a refund. Cancellations received after this cut-off time will not be eligible for refund. Confirmed participants who do not attend the program are responsible for the entire fee unless other arrangements have been made with the School of Law’s director of continuing legal education at (919) 962-7815.

School of Law’s Office of Continuing Legal Education reserves the right to cancel or reschedule seminars at any time. If the University of North Carolina or the School of Law’s Office of Continuing Legal Education cancel or reschedule the event due to weather or unforeseen circumstances beyond our control, you are entitled to a full refund, but are not responsible for travel arrangements, travel fees, or any expenses incurred by you as a result of such cancellation. If the Office of Continuing Legal Education cancels a seminar in which you are enrolled, you will be contacted at the email address you provided when registering, so please be sure to provide a valid email address.

For more information regarding administrative policies such as complaint and refund, please contact our offices at (919) 962-7815.

Location
The Tax Institute will be held at the UNC Center for School Leadership Development, located behind the Friday Center.

Course Credit

CLE Credit for Attorneys: The Tax Institute is accredited for 14.5 hours (including 2.0 hours of ethics) under the N.C. State Bar Mandatory Continuing Legal Education requirements.

CPE Credit for CPAs: The Tax Institute is recommended for 17 hours of CPE (taxes) credit (including 2 hours of ethics). UNC School of Law is registered with the N.C. State Board of CPA Examiners as a sponsor of continuing professional education. UNC School of Law Office of Continuing Education 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 submitted to the National Registry of CPE Sponsors through its website: www.learningmarket.org.

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The 2012 J. Nelson Young Tax Institute April 26 - 27
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