

28th ANNUAL CONFERENCE

Institute for Professionals in Taxation

Vancouver, British Columbia



The Westin Bayshore



June 20-23, 2004

Preliminary Program





IPT's Annual Conference will provide you with the opportunity to:

- Keep abreast of trends and issues affecting property and sales taxes.
- Exchange professional ideas with colleagues in an informal environment.
- Expand your knowledge and stimulate your thinking as tax professionals.
- Participate in educational sessions on specialized topics of current interest.
- Support your organization by attending the annual meeting and committee luncheon.

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8:00 am

John P. Myers Memorial Golf Tournament

The Tournament will be played at the Westwood Plateau Golf and Country Club, Coquitlam, B.C. and requires a supplemental registration fee.

12:00 n – 8:00 pm **Registration**

PROPERTY

3:30 – 5:00 pm

CMI Property Tax Orientation

This session will provide members interested in pursuing the CMI property tax professional designation with an overview of the designation program, experience and education requirements, problem solving exercises, and questions and answers.

Presented by the CMI – Property Tax Committee.

SALES

3:30 – 5:00 pm

CMI Sales Tax Orientation

This session will provide members interested in pursuing the CMI sales tax professional designation with an overview of the designation program, experience and education requirements, problem solving exercises, and questions and answers.

Presented by the CMI – Sales Tax Committee.

5:00 – 6:00 pm

IPT Annual Business Meeting, Election of Officers and Members to the Board of Governors.

Discussion of Institute business and plans.

6:00 – 8:00 pm

Exhibits Open

This is an excellent opportunity to view products – computers, software, system management, publications, data services, valuation aids, and maps – of interest to property and sale tax professionals. Exhibits are limited to product-oriented vendors.

6:00 – 7:30 pm

Opening Reception in Exhibit Hall

“Welcome to Vancouver” reception included in conference registration fee. Admittance is by badge/ticket.

7:00 am – 4:00 pm Registration Continues

7:00 – 8:00 am Exhibits Open

Coffee and Danish will be available with the exhibitors. Included in conference registration fee. Admittance by badge.

8:15 – 9:00 am Opening of Conference

Welcome by IPT President Richard V. Carlson, CMI
Presidential Address and Introduction of Invited Guests.

9:15 – 10:15 am Keynote Session:

The Power of TEAM: The Only Four Letter Word Everybody Should Use.

Could your organization benefit from a program that would redefine service, leadership, diversity, cultural mergers, communications, and system breakdowns? Does the idea of a presentation that explains the dynamics and mechanics of teaming in a common sense fashion appeal to you and your coworkers? What if you could have all this in a light and lively program with a healthy mix of laughter and energy? Sound impossible? Too good to be true? Well, it's not! Dr. Dale Henry dismantles the teaming process enabling your team members to understand how to:

- Establish continuity through group diversity.
- Construct teams that deliver "Just in Time" customer service.
- Build a leadership mentality among all its members.
- Enable the strength of the individual to contribute to the strength of the team.
- Coordinate and incorporate new ideas from outside sources.
- Just flat out understand why we can get along with some and can't get along with others.

Dale's unique presentation style has allowed him to capture the essence of teaming and transfer it to the heart of individual members. From conference rooms to banquet rooms, Dr. Dale's message of excellence and team coordination hits the target every time.

Keynote Speaker:

Dr. Dale Henry, Your Best Unlimited, Kingston, TN

Dr. Dale Henry grew up in the foothills of the Smoky Mountains, an area that is bountiful in two things: hospitality and storytelling. Dr. Henry has been a teacher, principal, Dean of the oldest college in Tennessee, a businessman, author, and a speaker and trainer. He has been in customer service over half his life. His storytelling ability propelled him as a teacher. This, combined with his customer service and unique ability to captivate audiences, has skyrocketed him in his speaking career.

Since he began speaking just a few short years ago, corporate, government, and educational agencies call on Dr. Henry regularly to have him train their professionals. His client list is a virtual Who's Who of the top businesses and agencies in the nation. Dr. Henry is a master teacher in every aspect of the term, and he is what motivational speakers aspire to become. In keeping with Dr. Dale Henry's book title, The Proverbial Cracker Jack: How to Get out of the Box and Become the Prize, he is definitely the prize!

10:30 – 12:00 n **General Session:**

Sarbanes – Oxley Act: Is it Restoring Investor Confidence? “The Rest of the Story” SEC and Industry Perspectives

Is the Sarbanes – Oxley Act achieving its fundamental goals? Will the transparency of information and improvement of control systems have its desired effect? What is the “final answer” on the timetable for implementation? What is the impact of the shift of power and governance from the executive suite to the audit committee? What are the responsibilities of the corporate tax department in order to be in compliance with Section 404 of the Act relating to the effectiveness of control systems? Resources, documentation, and other tax department issues will also be discussed. This session will offer a balanced perspective from the SEC and Public Company Accounting Oversight Board (PCAOB) as it relates to restoring investor confidence and the practical implications from corporate lenses of this complex set of guidelines.

Speaker:

Elizabeth Murphy, Chief, Office of Rulemaking, S.E.C., Washington, DC
Second Speaker To Be Announced

Moderator:

Carol M. Calkins, CPA, Partner, PricewaterhouseCoopers LLP, Dallas, TX

12:00 – 1:15 pm **Lunch in Exhibit Hall**

12:00 – 1:15 pm **Exhibits Open**

1:15 – 2:30 pm **Property Tax Concurrent Sessions:**

Market Value Appraisals of Personal Property for Property Tax Appeals

(Repeated at 2:45 pm)

Assessors usually value personal property based on depreciation tables that often do not reflect the actual market value of personal property. Many states stipulate market value as the standard for assessing personal property. In this session, you will hear from expert machinery appraisers who have successfully overcome predetermined depreciation tables using market value appraisals.

Speakers:

J. Michael Clarkson, ASA, President, Technical Valuation Services, Inc., Dripping Springs, TX

John J. Connolly, III, CMI, ASA, Executive Vice President, Nationwide Consulting Company, Inc., Glen Rock, NJ

Leslie H. Miles, Jr., ASA, Chief Executive Officer, MB Valuation Services, Inc., Dallas, TX

Moderator:

John S. Coulter, II, CMI, ASA, Assistant Director, Tax, Cooper Industries, Inc., Houston, TX

**1:15 – 2:30 pm Property Tax Concurrent Sessions cont:
Value in Use and Value in Exchange**

(Repeated at 2:45 pm)

Defining and comparing “Value in Use” and “Value in Exchange.” How different are they really? The focus will be on Personal Property by Senior Appraisers from the American Society of Appraisers (ASA). They will discuss this issue and answer your questions.

Speakers:

Eugene Kaczowski, ASA, PE, President of the American Society of Appraisers (ASA), and Vice President of American Appraisal Associates, Inc., Milwaukee, WI

Robert S. Svoboda, ASA, PE, Independent Valuation Consultant, Kingwood, TX

Moderator:

Pat W. Sloan, CMI, ASA, Property Tax Manager, Advantax Group, LLC, Carrollton, TX

The Cost of New Construction

(Repeated at 2:45 pm)

This session will focus on examining the relationship between actual construction costs and market value. The speakers will discuss how to obtain accurate information, analyzing cost information in order to determine what costs should be included/excluded for assessment purposes, costing manuals vs. actual costs, and negotiation techniques for moving from actual costs to market value.

Speakers:

Todd S. Liebow, MAI, Principal, PGP Valuation, Inc., Portland, OR

Kern G. Slucter, MAI, ASA, Appraiser, Abbey Realty Advisors, Dimondale, MI

Moderator:

Brett A. Harrington, Vice President, International Appraisal Company Inc., Libertyville, IL

Bankruptcies in Emerging Markets: True Value Indicators or Anomalies to be Discounted?

The cost approach is the usual standard for appraising personal property. What happens when industries tank and entire companies are selling for less than ten cents on the dollar? When tax jurisdictions are accepting FASB 144 impairments and fresh – start accounting for companies coming out of bankruptcy, how does the company that hasn't taken relief achieve a level playing field with competitors?

Speakers:

Michael J. Venditto, Esq., Attorney, Anderson Kill & Olick, P.C., New York, NY

Debora S. Wortman-Myers, CMI, Senior Manager, Level 3 Communications, Broomfield, CO

Moderator:

Susan L. Fernandez, Manager, Property Tax, Level 3 Communications, Broomfield, CO

1:15 – 2:30 pm Sales Tax Concurrent Sessions:**Mergers & Acquisitions**

(Repeated at 4:15 pm)

With the globalization of business and recent economic hardships, the trend of mergers and acquisitions continues to rise. The States' drive to increase tax collections in an attempt to balance budgets makes analyzing the tax implications of a merger or acquisition even more important. This session will provide an overview of the major sales and use tax issues related to mergers and acquisitions. Discussion topics will include notification requirements, taxable and nontaxable transfers, collection responsibilities, taxation of intangibles and goodwill, and transfers of tax liabilities and rights to refunds.

Speakers:

Amy E. Jolley, Esq., Tax Counsel, Chevron Phillips Chemical Company LP, Houston, TX

Jeremiah T. Lynch, CMI, Principal, Ryan & Company, New York, NY

Carolyn L. Elerson, CMI, Manager, Property/Sales & Use Tax, FedEx Corporate Services, Memphis, TN

Purchasing Company Implementations

(Repeated at 4:15 pm)

Procurement Companies: Implementation and Beyond – Captive purchasing companies compliment centralization of the procurement function and e-procurement initiatives while promising substantial state and local tax savings. This breakout session will explore the potential tax – advantages of procurement companies, implementation issues, and life thereafter. You will learn about value drivers, potential obstacles to overcome, and lessons learned post implementation. Additionally, and perhaps more importantly, the speakers will discuss the every day implications of living with a captive purchasing company.

Speaker:

Janice Hester, Director Tax, Consolidated Communications, Inc., Mattoon, IL

Howard Mantel, Decentralized Tax Coordinator, United Parcel Service, Atlanta, GA

Eric S. Tresh, Esq., Partner, KPMG, Atlanta, GA

Moderator:

Trisha Fortune, CMI, CPA, Senior Manager, Ryan & Company, Houston, TX

Automation of the Sales Tax Function

(Repeated at 4:15 pm)

The significance of sales and use taxes should be a primary concern to tax departments that may have implemented or upgraded an enterprise-wide software solution. Traditional transaction based compliance can give way to technological streamlining and simplified procedures and offers many advantages: (1) only trained tax professionals instead of accounts payable or purchasing personnel will be making the tax decisions; (2) large overpayments or underpayments are less likely; (3) and more time for value added and proactive activities rather than traditional compliance will be available. If your company has significant presence and reporting requirements in several states, you won't want to miss this session.

1:15 – 2:30 pm Sales Tax Concurrent Sessions cont:*Speakers:*

Denton Childs, Tax Director – Non Income Taxes, Tyson Foods, Inc.,
Springdale, AR

Joanne L. Gibson, Esq., Senior Manager, PricewaterhouseCoopers LLP,
Dallas, TX

Nola T. Newcomb, Supervisor, Tax, Texas Eastern Products Pipeline Company,
Houston, TX

Moderator:

Anne R. Glasco, CMI, Senior Manager – IT Accounting & Finance, Kellogg Brown
& Root Inc., Houston, TX

2:45 – 4:00 pm Property Tax Concurrent Sessions:**Market Value Appraisals of Personal Property for
Property Tax Appeals**

(Repeated from 1:15 pm)

Value in Use and Value in Exchange

(Repeated from 1:15 pm)

The Cost of New Construction

(Repeated from 1:15 pm)

**Update and Discussion of Current
Issues for Centrally Assessed Taxpayers**

Facing significant regulatory and economic changes, telecommunications, electric and gas utilities, airlines and other centrally assessed companies are challenging state assessors who are slow to adjust appraisal methodologies or untenable tax classifications in a competitive environment. With political pressures mounting, induced by failed industry regulatory policies, restated financial statements, and economic turmoil, what should centrally assessed companies do to minimize property taxes and navigate through these political “whitewater rapids?”

Speakers:

James W. McBride, Esq., Attorney, Baker, Donelson, Bearman, Caldwell, &
Berkowitz, PC, Washington, DC

Carolyn W. Schott, Esq., Associate, Baker, Donelson, Bearman, Caldwell &
Berkowitz, PC, Nashville, TN

Moderator:

Edward W. Noonan, CMI, Director – Property Taxes, Cingular Wireless,
Atlanta, GA

2:45 – 4:00 pm Sales Tax Concurrent Sessions:**Overview of Services**

As states struggle to increase revenue, businesses are faced with the growing taxation of services and the complications encountered as a result of such taxation. This session will provide an overview of the major sales and use tax issues related to the sale and purchase of taxable services as well as the opportunity of minimizing sales and use tax on purchases of items that include a taxable component and a nontaxable component. Issues will include the types of services commonly taxed, inconsistencies among the states, taxable situs of service, computer services, mixed transactions, bundling, true object test, recent law changes related to services, and recent court cases.

Speakers:

Stanley R. Kaminski, Esq., CPA, Partner, Duane Morris LLP, Chicago, IL
Michael W. McLoughlin, Esq., Special Counsel, Jones Walker, New Orleans, LA

Global Transactional Taxes

Transaction taxes are not just a US – only phenomenon. In today's environment, companies operating in an international environment (or with customers that operate globally from an internal or external perspective) are faced with many varieties of transactional tariffs, ranging from US sales & use taxes to Canadian goods & services taxes, provincial sales taxes, to European value – added taxes and other gross receipt type taxes. And, that is in addition to a host of other fees, duties and other stipends imposed by various governmental jurisdictions. The speakers will present a glimpse of what is out there.

Speakers:

Robert M. Ashfield, International Tax, Electronic Data Systems Corp., Plano, TX
Barbara Barton, Director, State and Local Taxation, Electronic Data Systems Corp., Plano, TX

SSTP

More than 20 states have enacted major revisions to their sales tax laws in an effort to comply with the provisions of the Streamlined Sales Tax Agreement. These legislative changes have transformed the interest in the SSTP from primarily the retail segment to all types of businesses. Our update will explain the status of the state legislation, discuss the current and future impact to businesses, and summarize the federal legislation introduced in Congress that seeks a Quill override.

Speakers:

Ralph H. Amon, CMI, Manager – Excise Taxes, The Boeing Company, Chicago, IL
Susan K. Haffield, CPA, Partner, PricewaterhouseCoopers LLP, Minneapolis, MN

4:15 – 5:30 pm Property Tax Concurrent Sessions:

Canadian Property Tax – Contaminated Property Valuation

From British Columbia to Newfoundland, from California to New York, understanding contaminated property valuation is a complex issue facing industrial property owners and developers. Do valuation principles and policies change north of the 49th parallel? What is the current value of a facility located on a contaminated site that has not been decommissioned? Should the future cost of decommissioning a contaminated facility be reflected in the current property value? Our panel will present their findings from a legal as well as a ratepayer's perspective.

Speakers:

Yvonne Hamlin, LLB, Partner, Borden Ladner Gervais LLP, Toronto, ON
William S. Ingles, CMI, CGA, CCP, Manager, Property Tax, TransAlta Corporation., Calgary, AB

Moderator:

Kenneth R. Marsh, CMI, Manager, Property Tax, TransCanada Pipelines Limited, Calgary, AB

Indiana: The Bad, The Good, and The Better

A brief discussion of where they were, an in-depth discussion of where they are, and a description of where they may wind up.

Speakers:

Honorable Thomas G. Fisher, Judge, Indiana Tax Court, Indianapolis, IN
Peter C. Salvesson, Senior Tax Manager, Crowe Chizek and Company LLC, South Bend, IN

Property Tax Appraisals and the Hubble Telescope: Is there Any Similarity?

USPAP, State rules and regulations, the use of percent good tables, and quantifying obsolescence that is not recognized by the percent good tables; is there a conflict? There are times when an appraisal or obsolescence study is necessary to resolve a property tax dispute. It is important not to lose sight of the objective when determining the format and presentation strategy of a property tax appeal. Is an appraisal necessary to resolve the issue, or does the situation and state law permit a study of one aspect, such as obsolescence? Can the issues in dispute be reduced or narrowed to save time and money and possibly bring about a negotiated settlement? If the issues indicate that portions of the jurisdiction's rules or guidelines are acceptable, such as the percent good table, does the appraiser deviate from the Uniform Standards of Professional Appraisal Practice (USPAP) requirements in accepting parts of the assessor's approach which are appropriate or mandated by state law? One thing is certain – the taxpayer and his advisor(s) (consultant, attorney and appraiser) must have a clear grasp on the scope of the issues to determine the optimal approach to resolving the issues in dispute.

4:15 – 5:30 pm **Property Tax Concurrent Sessions cont:**

Speakers:

Eugene Kaczowski, ASA, PE, President of the American Society of Appraisers (ASA), and Vice President of American Appraisal Associates, Inc., Milwaukee, WI

Pat W. Sloan, CMI, ASA, Property Tax Manager, Advantax Group, LLC, Carrollton, TX

Moderator:

Dennis C. Neilson, CMI, PE, ASA, Vice President of Litigation Services, Advantax Group, LLC, St. Charles, IL

4:15 – 5:30 pm **Sales Tax Concurrent Sessions:**

Mergers & Acquisitions

(Repeated from 1:15 pm)

Purchasing Company Implementations

(Repeated from 1:15 pm)

Automation of the Sales Tax Function

(Repeated from 1:15 pm)

Special note:

To travel to and from Canada, U.S. citizens must possess a valid passport or a certified birth certificate and photo ID issued by a state or local government. However, there have been certain policy changes on the part of some major airlines requiring that all passengers have a valid passport. If you do not have a passport and only a birth certificate, you should call the airline with whom you will be traveling and find out what they require in the way of proof of citizenship.

7:00 – 2:00 pm **Registration continues**

7:00 – 8:15 am **Exhibits Open**

Coffee and Danish will be available with the exhibitors.
Included in conference registration fee. Admittance by badge.

8:15 – 10:15 am **General Session:**

Time Management

Ben Franklin said “if you value your life; value your time, because time is the stuff life is made of.” Time Tactics is a whole – life approach to time management that integrates the multiple and complex demands of an overloaded lifestyle. Taught with humor and real – life examples, participants will enjoy learning skills they can apply to their own conflicting priorities and begin to find direction in their daily lives. What sets Rory apart are his solid content, uniquely genuine style and passionate delivery of these powerful, life – changing principles: you control your attitude, you have the power to change, and you make the difference. This message connects with audiences, and they gain a renewed sense of direction that they carry with them long after the program.

Speaker:

Rory J. Aplanalp, Houston, Texas

Rory J. Aplanalp delivers over 100 presentations per year. In his 24-year career, he has impacted the lives of more than one million people around the globe. Known for his boundless energy and ability to make people laugh, Mr. Aplanalp’s high-impact presentations are interspersed with humor, personal anecdotes and practical wisdom. Originally from Salt Lake City, UT, he resides in Houston, TX. He believes his greatest success is being able to have a lasting, positive effect on others.

10:45 am – 12:15 pm **Concurrent General Sessions:**

The Proposed Federal Business Activities Tax Legislation

Is federal legislation needed to specify the limits of state tax jurisdiction in the context of business activity taxes (corporate income taxes, franchise taxes, capital stock taxes, license taxes, etc.)? Much of the business community believes that if federal “SSTP” legislation – legislation that would override Quill’s physical presence standard for use tax collection purposes – is enacted, states will become increasingly aggressive in seeking to impose direct taxes on businesses that have minimal or no physical presence within their borders; those interests believe that that would be wrong. On the other hand, many state tax administrators believe that not only is such legislation unnecessary, it would also roll back current law and would make the corporate income tax meaningless. This panel will discuss the tie-in of the BAT legislative initiative to the SSTP legislation, the content of the BAT legislation, what it would do, why it is a good idea, and why it is a bad idea.

Speakers:

Loren L. Chumley, Commissioner, Tennessee Department of Revenue, Nashville, TN

Susan K. Haffield, CPA, Partner, PricewaterhouseCoopers LLP, Minneapolis, MN

Arthur R. Rosen, Esq., Partner, McDermott, Will & Emery, New York, NY

10:45 am – 12:15 pm **Concurrent General Sessions cont:**

Where Have All the Tax Dollars Gone? Deficits Have Changed the Property Tax Landscape

Property tax assessment officials from state and local governments are feeling the pressures of budget deficits, yet still are charged with the administration of property taxation in the context of market value in an equitable manner among taxpayers of the same class of property. Undeniably, this assessment responsibility and budget deficit conundrum is influencing the timing of settlement of appeals and refund claims, if not the amount of assessment reductions. The property tax landscape has changed with the prospect of shifting tax bases, litigation stale-mates, consideration of split-rolls, renewed consideration of property tax audits using external auditors, and mounting political pressure and counter-appeals from school districts facing budget cuts. This session will provide a balanced perspective of state and local tax administrators and industry property tax practitioners, as they seek to cut through the political bureaucracy and achieve equitable results.

Speakers:

William Gregory Turner, Esq., General Counsel, California Taxpayers' Association, Sacramento, CA,

Thomas M. Zaino, Esq., CPA, Chair – Multistate Practice Group, McDonald Hopkins Co., LPA, Columbus, OH

Moderator:

Stanley R. Arnold, CPA, Senior Tax Policy Advisor, Rath, Young and Pignatelli, Professional Association, Concord, NH

12:15 – 2:30 pm **Exhibits Open**

12:15 – 1:15 pm **Committee Luncheon**

Lunch provided in the exhibit hall. Any member interested in serving on one of IPT's committees may sit at that committee's table to learn about the committee's proposed activities for 2004 – 2005. Included in registration fee.

1:15 – 3:00 pm **Concurrent General Sessions:**

Sales Tax Litigation and Legislative Update

A must have update! Session covers "landmark" court case decisions, "hot" issues heading to the courthouse, and maybe even some "unconstitutional" taxes to be exposed. This session will highlight new legislative changes, States making headlines and provide a fore – shadowing of taxing trends to come.

Speakers:

Thomas H. Steele, Esq., Partner, Morrison & Foerster LLP, San Francisco, CA

Joseph A. Vinatieri, Esq., Partner, Bewley Lassleben & Miller, Whittier, CA

Lee A. Zoeller, Esq., CMI, Partner, Dechert LLP, Philadelphia, PA

1:15 – 3:00 pm Concurrent General Sessions cont:**Property Tax Legal Developments**

This property tax general session will depart from the typical survey of legal developments. Rather than to cover everything in summary fashion, this session will provide a more in-depth discussion of a few recent cases involving issues of widespread interest. The session will focus on (1) treatment of intangible assets and business value when assessing real estate, with emphasis on recent appeals in several Canadian provinces, and (2) recent arbitration proceedings involving the assessment of Amoco's refinery in Galveston County, Texas. The Canadian appeals involve high end hotels, a highly successful nightclub, and a 5-star retirement home. The written materials will cover additional cases from the United States. The Amoco case involves a host of instructive features – appeal strategy, media relations, discovery issues, presentation of evidence, and a wide variety of appraisal issues of interest far beyond the oil industry. The speakers, longtime and well known IPT members, were personally involved in the cases that will be discussed in this session. It is a rare opportunity to get an inside view of some leading edge cases.

Speakers:

Edward Kliewer, III, Esq., Partner, Kliewer, Breen, Garatoni, Patterson & Malone, Inc., San Antonio, TX

Peter A. Milligan, LLB, Partner, Poole Milligan, LLP, Toronto, ON

Moderator:

Norman J. Bruns Esq., Attorney, Garvey, Schubert & Barer, Seattle, WA

6:30 – 7:00 pm President's Reception

Included in conference registration fee. Admittance is by badge/ticket.

7:00 – 9:00 pm Dinner

Included in conference registration fee. Admittance is by badge/ticket.

9 – 12 midnight IPT's After – Dinner Party

Included in conference registration fee. Admittance is by badge/ticket.

8:15 – 9:15 am **General Session:**

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Economic Volatility and the Impact on Property Tax and Sales Tax

Economic Recovery – Fact or Fiction? Politicians are debating this topic with renewed vigor during an election year. This session will explore the current economic trends and potential implications of economic volatility in the “real world” for property tax and sales tax purposes? In addition, our featured speaker will address global as well as national considerations.

Speaker:

Lawrence Yun, Ph.D., Senior Forecast Economist, National Association of Realtors®, Washington, D.C.

Moderator:

Robert D. Butterbaugh, CMI, CPA, Partner, Tax Services, PricewaterhouseCoopers LLP, Chicago, IL

9:30 – 12:00 noon **General Session:****“Character-Driven Success”**

Dr. Beverly Chiodo, the Doctor of Encouragement, can help you positively change your organization by creating a culture of character. “Character-Driven Success” is Dr. Chiodo’s drive, and she wants your tax department to evolve into a strong and motivated team. “Character-Driven Success” teaches managers and staff to recognize, inspire, and reward the successful principles and habits that prompt individuals to make the right choices in life and work. Strong character creates the power to achieve greatness. Dr. Chiodo demonstrates that a person’s principles influence their choices and become the catalyst for success or failure.

Speaker:

Beverly A. Chiodo, Ph.D., Professor Department of Management, Texas State University, San Marcos, Texas

Dr. Beverly Chiodo is a nationally renowned teacher and public speaker. The inspiration and motivation in her teaching methods and speeches can be summed up in her self-proclaimed teaching philosophy, “A wise teacher makes learning a joy.” She is a professor in the Department of Management at Texas State University, and in 1997, she was named the best business professor in the nation. Dr. Chiodo is highly credentialed with a Ph.D. from Texas A & M University and has been published several times in highly-acclaimed business journals, such as *Journal of Education for Business and The Clearing House* to name a few. Dr. Chiodo has also won numerous awards including “Texas State University Alumni Association’s Teaching Award of Honor” and “Hero of the Day” from This Morning featured on CBS.

12:00 noon **Program Concludes**



REGISTRATION INFORMATION

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Any IPT member or employee of a company/firm with member(s) in the Institute may register for the Conference. The registration fee provides for the usual Conference expenses and also includes the luncheons, the opening reception, the Tuesday night reception and dinner, refreshment breaks, and Conference materials. The registration fee for IPT members is \$525 before May 21, 2004 and \$550 after May 21, 2004. Conference registration fees received after May 21, 2004 are \$25 higher in order to encourage early registration. Individuals who are not members of IPT, but whose company or firm has members in IPT, may attend the Conference for an additional \$200 charge. In this case, the total Conference fee would be \$725 before May 21, 2004 and \$750 after May 21, 2004. If the registrant so elects, he or she may join as an Associate Member (providing their company already has a member in IPT) for annual dues of \$225. Dues are nonrefundable even if registration is cancelled. In this case, the total Conference fee would be \$750 before May 21, 2004 and \$775 after May 21, 2004. Please see registration form. IPT members may register online at IPT's website, www.ipt.org/ProgramRegistration. You will be required to login. If you do not have your login and password, please send an email to mdickson@ipt.org.

Faxed registrations are subject to the payment due date and cancellation fees. There is a cancellation charge of \$100. Any faxed registration that is not cancelled in writing prior to the June 11, 2004 cut-off date is subject to the entire Conference fee. **All requests for refunds must be in writing.** No refunds for cancellations will be given after June 11, 2004 (5:00 p.m. EST). All registrations are to be handled in **ADVANCE** through the IPT office. If a person is not registered in advance, a surcharge of \$25 will be assessed over and above the late registration fee. Admission to all social functions and sessions is by display of badge (tickets when applicable). For more information regarding administrative policies such as complaint and refund, please contact our office at 404.240.2300.

All fees must be in U.S. funds. The following credit cards may be used: American Express, VISA and Master Card. In order for credit cards to be processed, it is important that the information requested on the registration form be filled out completely. If the address on your registration form differs from the billing address for your credit card, you must provide IPT with the credit card billing address.

There is a substitution charge of \$40 on or before May 21, 2004; \$50 charge after that date (a substitute must be someone from your company). All registrations must be paid in full within three weeks of acceptance and prior to Conference (\$25 surcharge applies to any payment received after May 21, 2004; \$50 surcharge if payment is still outstanding as of June 25, 2004). Confirmation of acceptance will be sent.

Golf Tournament: The golf fee is \$135 per person. Please refer to the golf tournament information for tournament details, golf registration form, and applicable cancellation fees, or go to www.ipt.org/Programs/2004ACGolfRegistration.pdf.

Spouse/Guest Information: Conferees who bring their spouse/guest to the Conference are required to pay for the events attended by the spouse/guest. The optional IPT events available are the Opening Reception (\$35), Tuesday night dinner and party (\$85), and coffee and danish with exhibitors on Monday & Tuesday (\$15). Please go to IPT's website, www.ipt.org/Programs/2004ACCombinedRegistration&GolfInfo.pdf, to download the information or contact the IPT office for further information. In addition, the Westin Bayshore offers many daily activities. Please call the hotel at 604.682.3377 or visit their website at <http://www.westinbayshore.com/bayshore/main.php>.

Make checks payable to: Institute for Professionals in Taxation

Mail payment to: New Address:
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600 Northpark Town Center
1200 Abernathy Road, NE, Suite L-2
Atlanta, GA 30328

Telephone: 404-240-2300
Fax: 404-240-2315

Hotel Information and Reservations: The Institute's Twenty-Eighth Annual Conference is being held at the Westin Bayshore in Vancouver, BC. The hotel is approximately thirty (30) minutes driving time from the airport. Airport shuttle service is available through the resort's concierge service or at the airport. Taxis are also available at \$24.00-\$28.00 CDN to the hotel, maximum of 5 people. Limousine service is available at \$35.00-\$45.00 CDN to the hotel, maximum 6 people. Rental cars are available.

Rooms may not be available for check-in until after 4:00 p.m. Checkout time is 12 noon. Room reservations should be made directly with the hotel by calling the hotel at 604.682.3377 or toll free at 1-800-WESTIN-1. The special hotel reservation form can be found at IPT's website. Special requests should be made directly with the hotel. Reservations requested beyond the cut-off date (May 21, 2004) or after the room block is filled, whichever comes first, are subject to availability. Rooms may still be available after the cut-off date, but not necessarily at the group rates. Reservation requests will be confirmed only if accompanied by one night's room deposit, or if guaranteed by one of the following major credit cards: American Express, Master Card, Visa, Diners Club/enRoute, JCB or Discover. The Westin Bayshore regrets that it cannot hold your reservation without one night's prepayment with one of the above. Deposit will be refundable up until 4:00 p.m., 24 hours prior to arrival date. Upon arrival, your deposit will be applied to the last confirmed night of the reservation. In the event of your early departure, a fee of \$50 will be assessed unless the hotel is notified at the time of check-in. All reservations are subject to a provincial tax of 10% and federal taxes of 7%. In order to receive the group rate, you must mention that you are attending the Institute's program in all contact with the hotel. Rate for room with a city view: \$160 (USD) + tax, harbour view rate is \$177 (USD) + tax.

The Westin Bayshore **Phone:** 604.682.3377
1601 Bayshore Drive **Fax:** 604.691.6959
Vancouver, BC
<http://www.westinbayshore.com/bayshore/main.php>

CMI Sales and Property Tax Exams are being held at a different hotel location than the Conference. The exams will be administered at the Sutton Place Hotel, 845 Burrard Street, Vancouver, BC V6Z 2K6. CMI candidates who are registered to take either exam should make hotel reservations by calling the Sutton Place Hotel at 604.682.5511 and identify yourself with IPT.

Dress: For the Conference, sportswear or informal business dress is appropriate throughout the daytime sessions. Business suits and cocktail dresses are appropriate for the Tuesday evening dinner.

Continuing Education Credits: The Institute for Professionals in Taxation 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, 150 Fourth Avenue, North, Nashville, TN, 37219-2417. Web site: www.nasba.org. Approximately nineteen (19) CPE credits are available for full attendance Monday through Wednesday. In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been based on a 50-minute hour. Please turn in your Certificate of Attendance at the end of the symposium to ensure timely processing of your CPE form.

Registrants who wish to obtain credit from other organizations may have their particular forms signed by the IPT staff. CMIs will receive hour for hour continuing education credits for actual session attendance upon submittal of the appropriate continuing education form.

Prerequisites: None • **Program Level:** Multiple • **Field of Study:** Taxation • **Instructional Method:** Group Live