

# **INSTITUTE FOR PROFESSIONALS IN TAXATION**

**2005  
Sales and Use Tax Symposium  
September 25-28**

**Hyatt Hill Country Hotel  
San Antonio, Texas**



## **PROGRAM**

## SUNDAY, SEPTEMBER 25

2:30 p.m. - 3:45 p.m.

### ■ Beginner Basic

This session provides a basic understanding of the terms and definitions used in everyday sales and use tax discussions. Some questions that will be discussed during this session will include: What is a separate sale at retail? Are “sales tax” and “use tax” treated as the same tax? What is “tangible personal property”? An open discussion will be used to cover these questions and other items of interest to tax professionals who are new to the sales and use tax practice.

*Speakers:*

**Lisa M. Bettencourt, CMI**

Director, State and Local Taxes  
ADT Security Services, Inc.  
Boca Raton, Florida

**Linda A. Falcone, CMI**

Director, Sales & Use Tax Services  
Grant Thornton LLP  
Weston, Florida

4:00 p.m. - 5:30 p.m.

### ■ What's Your Issue?

Come to a breakout session designed solely to discuss and answer your specific sales tax questions or issues. Facilitated by experts in 15 states, plan on attending to get the answer to your issues and to learn what is challenging others operating within the state or region. The 17 states' and representatives for the state are:

**Arkansas/Louisiana** - B.J. Pritchett, Peter Hurt

**California** - Steve Oldroyd, CPA

**Florida** - H. Michael Madsen, Esq.

**Georgia** - Valerie H. Jordan

**Illinois/Wisconsin** - James Kranjc, CPA

**Indiana/Ohio** - Jeffrey A. Greene, CMI, Esq.

**New Jersey/New York** - Fred Jenkin, CMI

**North Carolina/South Carolina** - William Smith, Sr., CMI

**Pennsylvania** - Douglas J. DeRito, CMI

**Texas** - Mark W. Eidman, Esq.

To submit your questions or issues for the “What's Your Issue?” session, please e-mail them to Chuck O'Connor at: [cocon11391@aol.com](mailto:cocon11391@aol.com). The speakers will receive your questions on an anonymous basis.

5:00 p.m. - 6:00 p.m.

### ■ CMI - Sales Tax Review

This is a review of the Sales/Use Tax professional designation certification program. What are some of the study tools you can use? How is the written exam structured? Do you know there is an IPT Code of Ethics? This session will give a high-level overview of the requirements, test composition, and suggested study references.

*Speaker:* **A Member of the CMI Committee**

6:00 p.m. - 7:30 p.m.

### Welcoming Reception

## MONDAY, SEPTEMBER 26

6:15 a.m. - 8:00 a.m.

### Continental Breakfast

8:30 a.m. - 9:00 a.m.

### Opening of Symposium

**Carolyn L. Elerson, CMI**

President  
Institute for Professionals in Taxation

**Ginny Buckner Kissling**  
Chair, 2005 Sales and Use  
Tax Symposium Committee  
Ryan & Company, Inc.  
Dallas, Texas

**Kyle O. Sollie, Esq.**  
Vice Chair, 2005 Sales and Use  
Tax Symposium Committee  
Dechert  
Philadelphia, Pennsylvania

## MONDAY

9:00 a.m. - 10:15 a.m.

### ▣ General Session

"Sizzle or Fizzle" - A Recipe for Leadership Country Style  
Many believe the road to success belongs to the individual that can make the bottom line boom. This is simply not true. Growing organizations realize that to get to the top floor of success requires you to take the stairs. The future belongs to the listeners, the communicators, and those passionate and dedicated leaders who not only have an enormous amount of energy, but who can energize those around them. This program is designed to help leaders:

● *Listen*

Are you a master communicator? SOFTen your communications with others.

● *Expect the Unexpected*

Be alert to unforeseen circumstances.

● *Admire Those Around Them*

Use the untapped wealth of your most important resource—people.

● *Be Determined*

Never give up. Millions have failed because they quit only moments before a major breakthrough.

● *Embrace Change*

The only constant in today's society. Learn how to discover and use this valuable tool.

● *Be Resourceful*

Looking inside at the person you want to be—a Leader. Leadership in any occupation means staying on top and being profitable into the next decade and beyond.

*Speaker:*

**M. Dale Henry, Ph.D.**

Your Best Unlimited  
Kingston, Tennessee

10:45 a.m. - 12:00 Noon

### ▣ General Session

SSTP In 2005 And Beyond

*What happened this year and what is expected to happen in the years to come. What if we had a crystal ball?*

The session will begin with a brief overview of relevant background information and an explanation of the SSTP process, with an emphasis on how businesses can have a meaningful impact on ultimate SSTP decisions. This will be followed by a description of the Streamlined requirements that member states must follow, including uniform definitions, sourcing rules, exemption administration, and tax return processes. The session will conclude with discussions of what is almost certain to happen during the balance of 2005 and what may happen in 2006.

*Speakers:*

**Jeremiah T. Lynch, CMI**

Principal  
Ryan & Company  
New York, New York

**Arthur R. Rosen, Esq.**

Partner  
McDermott Will & Emery, LLP  
New York, New York

12:00 Noon - 1:30 p.m.

Lunch

1:30 p.m. - 3:00 p.m.

### Breakout Sessions

## MONDAY

### ■ Audit Trends (Offered Twice)

With many states experiencing budget deficits, how is this impacting the audit process? Are auditors becoming more aggressive and less flexible in negotiations? Is the use of contract auditors becoming more popular? What are some of the creative audit remedies and “unspoken” methods you can use to achieve your audit objective? This session will discuss these topics and more.

*Speakers:*

#### **Mary Alice Cashin**

Senior Manager  
KPMG LLP  
Short Hills, New Jersey

#### **Kenneth W. Helms, CMI**

Director, Sales & Property Tax Group  
InterContinental Hotels Group  
Atlanta, Georgia

### ■ Industry Manufacturing (Offered Twice)

This session will focus on manufacturing industry issues that often arise during an audit. The emphasis will be placed on “substance over form” issues where state auditors are usually looking at an issue from a “form over substance” perspective. Areas to be discussed are purchases of equipment, supplies, and chemicals that are essential to the completeness of the tangible personal property produced for sale. A few examples include, but are not limited to, small hand tools, protective clothing worn by production personnel and numerous supplies and chemicals.

*Speakers:*

#### **Frederick W. Kelley, III, CMI, CPA**

Sales and Use Tax Coordinator  
Southern Company Services  
Atlanta, Georgia

#### **David R. Kraus, Esq.**

Partner  
Dechert LLP  
Harrisburg, Pennsylvania

### ■ Industry Telecommunications

This session will provide a current update of the converging technology trends in telecommunications and their related impacts upon federal, state, and local taxation. The most recent cases and significant rulings will be discussed as well as the current state tax law changes resulting from the 2005 legislative sessions.

*Speakers:*

#### **James Kranjc, CPA**

Principal  
Ryan & Company  
Downers Grove, Illinois

#### **David White, Esq.**

Assistant VP Tax Policy  
SBC Communications, Inc.  
San Antonio, Texas

## MONDAY

### ▣ Mixed Transactions

Why do you separate materials and labor? Are you purchasing software and related services? How should the transaction be structured? This session will include discussions of the true object test, exemptions for tangible personal property incident to a service, relevance of contract language, accounting treatment, back up documentation, and separation of pertinent items on the invoice in order to pay the proper amount of tax, if any is due at all.

*Speakers:*

#### **Jesse R. Adams, III, Esq.**

Attorney

Oreck, Bradley, Crighton, Adams & Chase, LLC  
New Orleans, Louisiana

#### **Timmy Hulin, CMI**

Senior Manager

Ryan & Company  
Baton Rouge, Louisiana

### ▣ Sampling Trends

Have you ever wondered if the State's projected tax liability is representative of your business operations? Have you ever wanted to make sampling easier and become more confident in assessments determined by sampling? If you answered yes to these questions, this session's for you! As a part of this session, the all-star panel will provide real life examples using sampling software including how to identify items that unfairly increase tax liabilities. The panel consists of highly regarded experts in their field that have been involved with sampling and statistical analysis at every level including state tax audits. Session will include a step-by-step analysis of generating a sample using sampling software. Learn the possible pitfalls of sampling and don't just accept that projected tax liability because you don't understand! This session on sampling is beyond the basics and will be geared towards individuals possessing intermediate level experience.

*Speakers:*

#### **Robert J. Fields, CMI**

Managing Director

PricewaterhouseCoopers LLP  
Orwell, Vermont

#### **Jason McGlamery**

Manager

Ryan & Company, Inc.  
Dallas, Texas

## MONDAY

### ■ Update - Mid-Atlantic (Offered Twice)

This session will cover recent legislative, judicial, and administrative developments in the Mid-Atlantic Region of the country, including DC/MD/NC/SC/VA/WV. The session will include a discussion of recent cases, rulings, and other developments that are significant, including major audit issues in the states.

*Speakers:*

#### **Don Fuga, CMI**

Senior Tax Analyst/Consultant  
Vertex Inc.  
Berwyn, Pennsylvania

#### **William C. Smith, Sr., CMI**

Principal - SALT S&U Tax  
Ernst & Young LLP  
Raleigh, North Carolina

### ■ Update - Midwest (Offered Twice)

This session will cover recent legislative, judicial and administrative developments in the Midwest Region of the country, including IL/IN/KS/MI/MN/MO/NE/ND/OH/SD/WI. The session will include a discussion of recent cases, rulings, and other developments that are significant, including major audit issues in the states.

*Speakers:*

#### **Jeffrey A. Greene, CMI, Esq.**

Senior Manager  
Crowe, Chizek and Company LLP  
Indianapolis, Indiana

#### **Richard E. Lenza, Esq.**

Attorney  
Shughart, Thomson & Kilroy  
Kansas City, Missouri

### ■ Update - Northeast (Offered Twice)

This session will cover recent legislative, judicial and administrative developments in the Northeast Region of the country, including CT/MA/ME/NJ/NY/PA/RI/VT. The session will include a discussion of recent cases, rulings, and other developments that are significant, including major audit issues in the states.

*Speakers:*

#### **Douglas J. DeRito, CMI**

Executive Director  
DuCharme, McMillen & Associates, Inc.  
Alpharetta, Georgia

#### **Frederick W. Jenkin, CMI**

Manager, Sales and Use Taxes  
BASF Corporation  
Mount Olive, New Jersey

3:30 p.m - 5:00 p.m.

### **Breakout Sessions**

## MONDAY

### ■ European VAT, Mexico, Puerto Rico

Responsibilities for transactional taxes from around the world. The session will focus on European VAT issues, interaction with export/customs issues, and global trends in VAT, including "new VAT regimes" such as Australia, Canada, and Japan. The session will also cover transaction taxes and relevant considerations in Mexico and Puerto Rico.

*Speakers:*

#### **Thomas A. Boniface**

Director, International Value Added Tax Center  
KPMG LLP  
New York, New York

#### **Richard J. Prem**

Director of Worldwide Indirect Tax  
Amazon.com  
Seattle, Washington

### ■ Freedom of Information Acts

Unpublished letter rulings, audit manuals and guidelines, draft regulations, regulatory review documents--even information about your company's own audit and tax situation: All of this is information that you may be able to get a hold of, if you know how to ask for (or demand) it. This session will focus on how to do just that. Freedom of information acts, sunshine laws, statutes and regulations governing the operation of revenue departments, and other compulsory and non-compulsory techniques to get the information that will help give your company every advantage in planning, audits, appeals, and litigation of state and local tax issues.

*Speakers:*

#### **William J. McConnell, CMI, CPA, Esq.**

Manager--Sales, Use and Excise Taxes  
General Electric Company  
Fort Myers, Florida

#### **Lee A. Zoeller, CMI, Esq.**

Partner  
Dechert LLP  
Philadelphia, Pennsylvania

## MONDAY

### ▣ **Managing a Tax Department (Offered Twice)**

Effectively managing a sales tax department requires balancing tax planning, managing audits, responding to changes in business operations, keeping up-to-date with law changes, being involved in accounting system upgrades and filing returns on time. If that is not enough of a challenge, in addition to those responsibilities, sales tax managers/directors are also interacting with other departments, communicating the value of their department to the executive staff, and managing people (recruiting/hiring, training, reviewing and motivating). Learn from the experience of how others successfully juggle these responsibilities, while utilizing the resources they have, and create value for their company. You don't have to be a sales tax manager to benefit from this session.

*Speakers:*

#### **Wendy S. Harhay, CMI**

Sales Tax Coordinator  
Little Caesar Enterprises, Inc.  
Detroit, Michigan

#### **DeAnne E. Meyer, CMI**

Tax Director  
Cadence Design Systems  
San Jose, California

### ▣ **Update - Southeast (Offered Twice)**

This session will cover recent legislative, judicial and administrative developments in the Southeast Region of the country, including AL/AR/FL/GA/KY/LA/MS/TN. The session will include a discussion of recent cases, rulings, and other developments that are significant, including major audit issues in the states.

*Speakers:*

#### **Valerie H. Jordan**

Partner  
IntegriTax  
Woodstock, Georgia

#### **H. Michael Madsen, Esq.**

Partner  
Vickers Madsen & Goldman, LLP  
Tallahassee, Florida

### ▣ **Update - Southwest (Offered Twice)**

This session will cover recent legislative, judicial and administrative developments in the Southwest Region of the country, including AZ/CO/NM/OK/TX. The session will include a discussion of recent cases, rulings, and other developments that are significant, including major audit issues in the states.

*Speakers:*

#### **Mark W. Eidman, Esq.**

Attorney  
Scott, Douglass & McConnico, LLP  
Austin, Texas

#### **Susan T. Silver**

Senior Tax Manager  
Deloitte Tax LLP  
Phoenix, Arizona

## MONDAY

### ▣ Update - West (Offered Twice)

This session will cover recent legislative, judicial and administrative developments in the West Region of the country, including CA/HI/ID/NV/UT/WA/WY. The session will include a discussion of recent cases, rulings, and other developments that are significant, including major audit issues in the states.

*Speakers:*

#### **Bill Loew, CPA**

Partner  
PricewaterhouseCoopers LLP  
San Jose, California

#### **Joseph A. Vinatieri, Esq.**

Partner  
Bewley, Lassleben & Miller  
Whittier, California

### ▣ Using Systems: Government and Industry Panel Discussion:

#### **Maximize Your Systems to Minimize Audit Impact**

How are states leveraging technology to become more proficient in the audit process? Hear a state DOR representative discuss automation and audits. Are you fully utilizing the reporting capabilities of your systems? Industry representatives will share their thoughts and best practices related to reports and audits. How can you help the state help you? Gain actionable intelligence from experts in the public and private sector about how your tax compliance system may help shorten the time an auditor is at your office. No sales pitches - just a discussion on how to maximize your system to minimize audit impact.

*Speakers:*

#### **Anita M. DeGumbia**

Audit Administrator  
Georgia Department of Revenue  
Atlanta, Georgia

#### **Kenneth W. Helms, CMI**

Director, Sales & Property Tax Group  
InterContinental Hotels Group  
Atlanta, Georgia

#### **Carolynn S. Iafrate, Esq., CPA**

Chief Operating Officer  
Industry Sales Tax Solutions, LLC  
Exton, Pennsylvania

5:30 p.m. - 6:30 p.m.

**Reception**

## TUESDAY, SEPTEMBER 27

6:30 a.m. - 8:00 a.m.

### Continental Breakfast

8:30 a.m. - 10:00 a.m.

### ▣ General Session

#### *Internet Tax Research - Tools and Techniques*

Tax departments are continually being asked to do more with less and, as a result, tax professionals must constantly seek to maximize efficiencies and effectiveness whenever and wherever possible – tax research is no exception. The Internet has become an indispensable research tool for today's tax professional. It provides instant access to the most current tax information available. This session will aid in sharpening one's tax research skills in order to improve his/her competitive edge in the industry. It will also provide a demonstration of the practical application of the Internet as an essential means for conducting tax research. Discussion will include an assessment of commercial subscription services, as well as various government, news, and other tax related Web sites. This session will provide tax professionals from all levels of experience with the tools necessary for conducting more efficient and effective tax research.

*Speaker:*

#### **Gregg Perry, Esq.**

Attorney  
Austin, Texas

10:30 a.m. - 12:00 Noon

### Breakout Sessions

#### ▣ Audit Trends (Offered Twice)

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KPMG LLP  
Short Hills, New Jersey

#### **Kenneth W. Helms, CMI**

Director, Sales & Property Tax Group  
InterContinental Hotels Group  
Atlanta, Georgia

## TUESDAY

### ▣ Ethics – Daily Ethical Considerations for Sales Tax Practitioners

The panel will discuss the various state, local and professional ethical standards and guidelines applicable to sales tax practitioners. Real life examples will be the basis for an interactive discussion.

*Speakers:*

#### **Janette M. Lohman, CPA, Esq.**

Partner  
Thompson Coburn LLP  
St. Louis, Missouri

#### **William B. Prugh, Esq.**

Attorney  
Shughart Thompson & Kilroy, P.C.  
Kansas City, Missouri

#### **Arthur R. Rosen, Esq.**

Partner  
McDermott Will & Emery, LLP  
New York, New York

### ▣ Managing a Tax Department (Offered Twice)

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#### **DeAnne E. Meyer, CMI**

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Cadence Design Systems  
San Jose, California

### ▣ Sarbanes-Oxley Today

The implementation is over. Where do we go from here? You may have passed, but is there a to do list for the following year? What does the second year of Sarbanes-Oxley bring?

*Speakers:*

#### **Cathey Barry, CPA**

Partner, Tax Services  
Smart and Associates, LLP  
Devon, Pennsylvania

#### **David L. Moore**

Manager Transaction Taxes  
American Electric Power  
Canton, Ohio

## TUESDAY

### ▣ Supporting Sales and Use Tax Reserves (Offered Twice)

This session will consider the accounting and ethical considerations in connection with establishing, documenting, evaluating, and protecting state tax accruals and contingency reserves. Specifically, this session will consider the state tax manager's view of evaluating the need for state tax contingency reserves, the documentation, the amount of reserves, and the related issues.

*Speakers:*

#### **Timothy H. Gillis**

Partner  
KPMG LLP  
Washington, DC

#### **Ralph Gilman**

Partner and National Leader Sales/Use Tax Practice  
PricewaterhouseCoopers LLP  
Chicago, Illinois

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Woodstock, Georgia

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Vickers Madsen & Goldman, LLP  
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Deloitte Tax LLP  
Phoenix, Arizona

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Partner  
PricewaterhouseCoopers LLP  
San Jose, California

#### **Joseph A. Vinatieri, Esq.**

Partner  
Bewley, Lassleben & Miller  
Whittier, California

12:00 Noon - 1:30 p.m.

### **Lunch**

1:30 p.m - 3:00 p.m.

### **Breakout Sessions**

#### ▣ Industry Contractors

Taxation of construction contracts continues to be a difficult and complex area that affects virtually every taxpayer. Whether you are providing or receiving contracting services, this session will be of interest to you. The session will focus on recent legislative, judicial, and administrative developments affecting the industry, as well as industry trends, audit issues, technology, and refund/planning opportunities. We also will explore trends in special topic areas related to the contracting industry, including: exemption issues, defining real versus personal property, self-manufactured materials, inventory withdrawals, and equipment rental.

*Speaker:*

#### **Anne R. Glasco, CMI**

Senior Manager - IT Accounting & Finance  
Kellogg Brown & Root Inc.  
Houston, Texas

#### **Janette M. Lohman, CPA, Esq.**

Partner  
Thompson Coburn LLP  
St. Louis, Missouri

## TUESDAY

### ▣ Industry Hotel, Travel, & Food Service

This session will track changes and trends in the industries most dramatically affected by 9/11. Learn about tax pitfalls and take advantage of available incentives and exemptions while interacting with your industry peers. Session will include compliance and audit insights. Expect to cover material that is common to airline, hotel, and food service firms as well as issues that are unique to each industry.

*Speakers:*

#### **Allen L. Leistner, CMI, CPA**

Tax Manager  
Yum! Brands, Inc.  
Louisville, Kentucky

#### **Angela K. Mathis, CMI**

Manager, Corporate Sales Tax  
Hilton Hotel Corporation  
Memphis, Tennessee

#### **Harry E. McCoy, CMI**

Supervisor, Sales/Use & Payroll Tax  
Continental Airlines, Inc.  
Houston, Texas

### ▣ Industry Oil & Gas

Mergers/divestitures in oil and gas companies and increases in crude oil prices have caused significant changes in business operations and challenges in tax compliance and audit management. The speakers will focus on taxability and exemptions, services, audit issues, and other sales tax matters relevant to exploration and production, pipelines, refining/chemicals, and marketing.

*Speakers:*

#### **Debra Reeves, CPA**

Sales Tax Manager  
Valero Energy Corporation  
San Antonio, Texas

#### **Brenda J. Thompson**

Tax Manager (Sales & Use)  
Deloitte Tax LLP  
Houston, Texas

### ▣ Industry Retail/Wholesale

With a focus on retailers, wholesalers, and distributors, this session will present recent developments in the courts and legislatures with additional attention on audit issues, technology, and emerging trends.

*Speakers:*

#### **Julian Chavez, CPA**

CEO  
JC Sales & Excise Tax Advisors  
Fairfax, California

#### **Kathleen L. Peavley, CMI**

Senior Manager - Audits and Planning  
Wal-Mart Stores, Inc.  
Bentonville, Arkansas

## TUESDAY

### ▣ Industry Technology

This session is targeted at companies that are involved in the high-technology industry, such as computer-component manufacturers, computer-service providers, and software providers. The speakers will discuss topics that are unique or pervasive in the industry, such as technology-transfer agreements, cutting-edge software licensing arrangements, and high-technology manufacturing issues.

*Speakers:*

#### **Norman Jung, CMI**

State Tax Manager  
Sun Microsystems  
Santa Clara, California

#### **Steve Oldroyd, CPA**

Director  
BDO Seidman  
San Jose, California

### ▣ Related Party Transactions (Offered Twice)

This session will focus on related party transactions and the sales and use tax consequences associated with these transactions. The primary focus will be on management companies and shared service organizations. The pros and cons of using structural alternatives such as procurement companies and leasing companies will also be addressed.

*Speakers:*

#### **Deborah M. Elmo**

Manager, Sales & Use Taxes  
Johnson & Johnson  
New Brunswick, New Jersey

#### **Mark E. Holcomb, Esq.**

Partner, State and Local Tax Group  
Holland & Knight LLP  
Tallahassee, Florida

## TUESDAY

### ▣ Sales and Use Tax Incentives (Offered Twice)

General update on statutory and non-statutory sales and use tax credits, refunds and exemptions that are available for a wide spectrum of companies. Session will provide an overview of statutory benefits available in states with a large degree of diverse industry as well as specifics on qualifying for the credits, refunds and exemptions. Focus will be placed on the type of industry and activity taking place as well as on the geographic location of the business. This session will also discuss the sales and use tax exemptions and abatements that can be negotiated with states by companies that are either looking to expand an existing facility and/or to construct a new facility. In today's competitive economic environment, states are eager to attract major companies where they will provide companies with millions of dollars in sales tax abatements in exchange for the major capital spending and job creation that would take place.

*Speakers:*

#### **Patricia J. Herrera**

Vice President  
Mintax, Inc.  
East Brunswick, New Jersey

#### **Michael Huber**

Director, Location Strategies  
Mintax  
East Brunswick, New Jersey

### ▣ The Terms of the Deal (Offered Twice)

This topic focuses on the sales and use tax implications of transactions where the buyer and seller have control over certain terms and conditions of the transactions and will discuss various ways for the buyer and seller to minimize the sales and use tax on a particular transaction. The issues discussed will include where title is transferred, how the property is shipped or delivered, the effect of different payment methods (installment sales, conditional sales, rentals, rentals with an option to purchase), the ability to shift the tax burden among the parties, how to document exemptions from tax, the effects of bundled transactions, the taxability of drop shipments, and the implications of temporarily storing property in a state.

*Speaker:*

#### **David J. Shipley, Esq.**

Special Counsel  
McCarter & English, LLP  
Philadelphia, Pennsylvania

3:30 p.m. - 5:00 p.m.

### **Breakout Sessions**

## TUESDAY

### ▣ Canadian Taxes (Offered Twice)

Canadian transaction taxes (such as the Federal Goods and Services Tax and the various provincial transaction taxes) will often impact upon the manner in which a non-resident will carry on activities in Canada and the form of business structure. When dealing with such taxes, non-residents are often faced with questions such as:

- Do we need to register for and collect GST and other Canadian/provincial sales taxes? If so, will this affect our liability for Canadian income taxes?
- Will we be able to recover any or all of the Canadian transaction taxes that we incur?
- What happens if we provide services to Canadian-based customers or license or sell intangibles to such customers?
- What are the various choices for exporting into Canada and how will transaction tax consequences vary as a result?

Non-residents will wish to avoid traps with respect to Canadian transaction taxes such as the payment of non-recoverable taxes and would wish to minimize compliance obligations in Canada. Non-residents are also interested in tips that may be exploited. This session will provide an intermediate level overview (with a 10 minute basic review) of how the Canadian GST system operates and will update you with the main issues relating to Canadian transaction taxes impacting non-residents. Knowing the tips and traps of Canadian transaction taxes will allow non-resident suppliers to minimize their exposure and maximize the benefits of entering into the Canadian marketplace.

*Speakers:*

#### **Carlos V. Hernandez**

Senior Tax Manger  
DuCharme, McMillen & Associates, Inc.  
Billerica, Massachusetts

#### **Robert Martini, Esq.**

Partner  
Aird & Berlis LLP  
Toronto, Ontario, Canada

### ▣ Industry Manufacturing (Offered Twice)

This session will focus on manufacturing industry issues that often arise during an audit. The emphasis will be placed on “substance over form” issues where state auditors are usually looking at an issue from a “form over substance” perspective. Areas to be discussed are purchases of equipment, supplies, and chemicals that are essential to the completeness of the tangible personal property produced for sale. A few examples include, but are not limited to, small hand tools, protective clothing worn by production personnel and numerous supplies and chemicals.

*Speakers:*

#### **Frederick W. Kelley, III, CMI, CPA**

Sales and Use Tax Coordinator  
Southern Company Services  
Atlanta, Georgia

#### **David R. Kraus, Esq.**

Partner  
Dechert LLP  
Harrisburg, Pennsylvania

## TUESDAY

### ▣ Nexus – Adventures in Nexus; Blurring the Bright Line (Offered Twice)

This topic will begin with an overview of basic sales and use tax nexus concepts and then address cutting edge nexus issues including flash nexus, trailing nexus, affiliate nexus, agency nexus, qui tam ("whistleblower") lawsuits, RICO actions, state contractor registration requirements, voluntary compliance agreements and the potential effect of the SSTP on nexus issues.

*Speakers:*

#### **J. Whitney Compton, Esq.**

Director  
Compton & Associates, LLP  
Marietta, Georgia

#### **Stephanie Lipinski Galland, Esq.**

Of Counsel  
Steel Hector & Davis LLP  
Washington, DC

### ▣ Refunds - Navigating the Road to Refunds.

#### **How to Avoid Roadblocks and Costly Mistakes (Offered Twice)**

This session will cover the recent changes and trends in restrictions imposed by states on requesting refunds. The session includes a discussion of procedural mistakes that can delay, reduce or eliminate the refund or the interest associated with the refund including "deemed denied" statutes.

*Speakers:*

#### **Susan Breaux, CPA**

Principal  
Ernst & Young LLP  
New Orleans, Louisiana

#### **Robert C. Cobb**

Tax Supervisor, Sales & Use Tax  
Anadarko Petroleum Corporation  
The Woodlands, Texas

### ▣ Update - Mid-Atlantic (Offered Twice)

This session will cover recent legislative, judicial, and administrative developments in the Mid-Atlantic Region of the country, including DC/MD/NC/SC/VA/WV. The session will include a discussion of recent cases, rulings, and other developments that are significant, including major audit issues in the states.

*Speakers:*

#### **Don Fuga, CMI**

Senior Tax Analyst/Consultant  
Vertex Inc.  
Berwyn, Pennsylvania

#### **William C. Smith, Sr., CMI**

Principal - SALT S&U Tax  
Ernst & Young LLP  
Raleigh, North Carolina

## TUESDAY

### ■ Update - Midwest (Offered Twice)

This session will cover recent legislative, judicial and administrative developments in the Midwest Region of the country, including IL/IN/KS/MI/MN/MO/NE/ND/OH/SD/WI. The session will include a discussion of recent cases, rulings, and other developments that are significant, including major audit issues in the states.

*Speakers:*

#### **Jeffrey A. Greene, CMI, Esq.**

Senior Manager  
Crowe, Chizek and Company LLP  
Indianapolis, Indiana

#### **Richard E. Lenza, Esq.**

Attorney  
Shughart, Thomson & Kilroy  
Kansas City, Missouri

### ■ Update - Northeast (Offered Twice)

This session will cover recent legislative, judicial and administrative developments in the Northeast Region of the country, including CT/MA/ME/NJ/NY/PA/RI/VT. The session will include a discussion of recent cases, rulings, and other developments that are significant, including major audit issues in the states.

*Speakers:*

#### **Douglas J. DeRito, CMI**

Executive Director  
DuCharme, McMillen & Associates, Inc.  
Alpharetta, Georgia

#### **Frederick W. Jenkin, CMI**

Manager, Sales and Use Taxes  
BASF Corporation  
Mount Olive, New Jersey

### ■ Written Communication (Offered Twice)

In today's information age, a large percentage of written business communication comes in the form of e-mail. One's style of e-mail communication gives the reader a good idea of the writer's judgment, professionalism, and social skills. In addition, unprofessional e-mail and inadvertent disclosure of confidential information can be dangerous to the health of your business. One must be sensitive to risks such as, harassment, discrimination, copyright infringement, and public record when drafting and/or sending e-mail. This session will focus on how to write effective, professional e-mails, improper use of employee e-mail, and potential legal exposure resulting from electronic communications.

*Speakers:*

#### **William M. Backstrom, Jr., Esq.**

Partner  
Jones Walker  
New Orleans, Louisiana

#### **Angie Farber**

Tax Analyst  
American Electric Power  
Canton, Ohio

5:30 p.m. - 6:30 p.m.

**Reception**

## WEDNESDAY, SEPTEMBER 28

6:15 a.m. - 8:00 a.m.

### Continental Breakfast

8:30 a.m. - 10:00 a.m.

#### ■ General Session

##### *Settling Your Dispute: Tips, Tricks, Traps and Tools*

Sales and use tax issues, by nature, are given to controversy. Taxpayers and taxing bodies rarely have a true “meeting of the minds” as to what creates a fair result. Traditional litigation forces the court to decide when parties cannot agree themselves. More jurisdictions are looking to alternative dispute resolution (ADR) methods as a means to settle disputes. Properly managed negotiations and mediations can bring earlier, less expensive and more durable resolutions to sales and use tax issues. Our speaker is an experienced attorney, negotiator, mediator and conflict resolution trainer. He has settled disputes in everything from “Admiralty to Zoning.” Learn practical tools you can use in your sales and use tax discussions. Learn techniques to reach “resolution,” not just “settlement” where both sides walk away unhappy! Learn to disagree without being disagreeable, explore – not debate, and fix problems without fixing blame. Recognize when someone is attempting to “play” you and how to refocus the discussion. Learn strategies for dealing with confrontation, the “pit-bull” and apparent impasse. *No touchy-feely psychobabble or incomprehensible legalese. Just plain talk, uncovering hidden agendas and getting the job done!*

Speaker:

#### **Sam Imperati, Esq.**

Executive Director  
Institute for Conflict Management, Inc.  
Portland, Oregon

10:30 a.m. - 12:00 Noon

### Breakout Sessions

#### ■ Canadian Taxes (Offered Twice)

Canadian transaction taxes (such as the Federal Goods and Services Tax and the various provincial transaction taxes) will often impact upon the manner in which a non-resident will carry on activities in Canada and the form of business structure. When dealing with such taxes, non-residents are often faced with questions such as:

- Do we need to register for and collect GST and other Canadian/provincial sales taxes? If so, will this affect our liability for Canadian income taxes?
- Will we be able to recover any or all of the Canadian transaction taxes that we incur?
- What happens if we provide services to Canadian-based customers or license or sell intangibles to such customers?
- What are the various choices for exporting into Canada and how will transaction tax consequences vary as a result?

Non-residents will wish to avoid traps with respect to Canadian transaction taxes such as the payment of non-recoverable taxes and would wish to minimize compliance obligations in Canada. Non-residents are also interested in tips that may be exploited. This session will provide an intermediate level overview (with a 10 minute basic review) of how the Canadian GST system operates and will update you with the main issues relating to Canadian transaction taxes impacting non-residents. Knowing the tips and traps of Canadian transaction taxes will allow non-resident suppliers to minimize their exposure and maximize the benefits of entering into the Canadian marketplace.

## WEDNESDAY

*Speakers:*

**Carlos V. Hernandez**

Senior Tax Manger  
DuCharme, McMillen & Associates, Inc.  
Billerica, Massachusetts

**Robert Martini, Esq.**

Partner  
Aird & Berlis LLP  
Toronto, Ontario, Canada

■ **Nexus – Adventures in Nexus; Blurring the Bright Line (Offered Twice)**

This topic will begin with an overview of basic sales and use tax nexus concepts and then address cutting edge nexus issues including flash nexus, trailing nexus, affiliate nexus, agency nexus, qui tam ("whistleblower") lawsuits, RICO actions, state contractor registration requirements, voluntary compliance agreements and the potential effect of the SSTP on nexus issues.

*Speakers:*

**J. Whitney Compton, Esq.**

Director  
Compton & Associates, LLP  
Marietta, Georgia

**Stephanie Lipinski Galland, Esq.**

Of Counsel  
Steel Hector & Davis LLP  
Washington, DC

■ **Refunds - Navigating the Road to Refunds.**

**How to Avoid Roadblocks and Costly Mistakes (Offered Twice)**

This session will cover the recent changes and trends in restrictions imposed by states on requesting refunds. The session includes a discussion of procedural mistakes that can delay, reduce or eliminate the refund or the interest associated with the refund including "deemed denied" statutes.

*Speakers:*

**Susan Breaux, CPA**

Principal  
Ernst & Young LLP  
New Orleans, Louisiana

**Robert C. Cobb**

Tax Supervisor, Sales & Use Tax  
Anadarko Petroleum Corporation  
The Woodlands, Texas

## WEDNESDAY

### ▣ Related Party Transactions (Offered Twice)

This session will focus on related party transactions and the sales and use tax consequences associated with these transactions. The primary focus will be on management companies and shared service organizations. The pros and cons of using structural alternatives such as procurement companies and leasing companies will also be addressed.

*Speakers:*

#### **Deborah M. Elmo**

Manager, Sales & Use Taxes  
Johnson & Johnson  
New Brunswick, New Jersey

#### **Mark E. Holcomb, Esq.**

Partner, State and Local Tax Group  
Holland & Knight LLP  
Tallahassee, Florida

### ▣ Supporting Sales and Use Tax Reserves (Offered Twice)

This session will consider the accounting and ethical considerations in connection with establishing, documenting, evaluating, and protecting state tax accruals and contingency reserves. Specifically, this session will consider the state tax manager's view of evaluating the need for state tax contingency reserves, the documentation, the amount of reserves, and the related issues.

*Speakers:*

#### **Timothy H. Gillis**

Partner  
KPMG LLP  
Washington, DC

#### **Ralph Gilman**

Partner and National Leader Sales/Use Tax Practice  
PricewaterhouseCoopers LLP  
Chicago, Illinois

## WEDNESDAY

### ■ Sales and Use Tax Incentives (Offered Twice)

General update on statutory and non-statutory sales and use tax credits, refunds and exemptions that are available for a wide spectrum of companies. Session will provide an overview of statutory benefits available in states with a large degree of diverse industry as well as specifics on qualifying for the credits, refunds and exemptions. Focus will be placed on the type of industry and activity taking place as well as on the geographic location of the business. This session will also discuss the sales and use tax exemptions and abatements that can be negotiated with states by companies that are either looking to expand an existing facility and/or to construct a new facility. In today's competitive economic environment, states are eager to attract major companies where they will provide companies with millions of dollars in sales tax abatements in exchange for the major capital spending and job creation that would take place.

*Speakers:*

#### **Patricia J. Herrera**

Vice President  
Mintax, Inc.  
East Brunswick, New Jersey

#### **Michael Huber**

Director, Location Strategies  
Mintax  
East Brunswick, New Jersey

### ■ The Terms of the Deal (Offered Twice)

This topic focuses on the sales and use tax implications of transactions where the buyer and seller have control over certain terms and conditions of the transactions and will discuss various ways for the buyer and seller to minimize the sales and use tax on a particular transaction. The issues discussed will include where title is transferred, how the property is shipped or delivered, the effect of different payment methods (installment sales, conditional sales, rentals, rentals with an option to purchase), the ability to shift the tax burden among the parties, how to document exemptions from tax, the effects of bundled transactions, the taxability of drop shipments, and the implications of temporarily storing property in a state.

*Speaker:*

#### **David J. Shipley, Esq.**

Special Counsel  
McCarter & English, LLP  
Philadelphia, Pennsylvania

## WEDNESDAY

### ■ Written Communication (Offered Twice)

In today's information age, a large percentage of written business communication comes in the form of e-mail. One's style of e-mail communication gives the reader a good idea of the writer's judgment, professionalism, and social skills. In addition, unprofessional e-mail and inadvertent disclosure of confidential information can be dangerous to the health of your business. One must be sensitive to risks such as, harassment, discrimination, copyright infringement, and public record when drafting and/or sending e-mail. This session will focus on how to write effective, professional e-mails, improper use of employee e-mail, and potential legal exposure resulting from electronic communications.

*Speakers:*

#### **William M. Backstrom, Jr., Esq.**

Partner  
Jones Walker  
New Orleans, Louisiana

#### **Angie Farber**

Tax Analyst  
American Electric Power  
Canton, Ohio

Conclude 12:00 Noon

### Symposium Committee Chair and Vice Chair

#### **Ginny Buckner Kissling**

Chair, 2005 Sales and Use  
Tax Symposium Committee  
Ryan & Company, Inc.  
Dallas, Texas

#### **Kyle O. Sollie, Esq.**

Vice Chair, 2005 Sales and Use  
Tax Symposium Committee  
Dechert  
Philadelphia, Pennsylvania

### Hotel Accommodations

The symposium is being held at the Hyatt Hill Country Hotel in San Antonio, Texas. Reservations are to be made directly with the hotel by either using the provided hotel reply form, which can be faxed to hotel Reservation Department at the following number: 210-520-4075, or by calling the hotel at : 210-647-1234 (be sure to mention that you are with IPT to secure the special negotiated hotel rate). The mailing address for the form is: Hyatt Hill Country Hotel, Reservations Department, 9800 Hyatt Resort Drive, San Antonio, Texas 78251. **Reservations must be made with the hotel no later than August 29, 2005; the hotel will sell out, so make your reservations as soon as possible.** After this date, there is no assurance that rooms will be available at the conference rates. The room rates are as follows:

Single or Double Occupancy:	\$169 + tax
Triple Occupancy:	\$194 + tax
Quad Occupancy:	\$219 + tax

This room rate includes a continental breakfast Saturday through Wednesday. There is a daily resort fee of \$10.00 per room charged additionally by the hotel.

### Hotel Information

The Hyatt Regency Hill Country Hotel and Spa is located on the former Rogers-Wiseman ranch. This 200-acre wooded escape is just off Highway 151 in the Northwest part of San Antonio directly across from Sea World of Texas, 15 minutes from Six Flags Fiesta Texas Theme Park, 20 minutes from downtown San Antonio, the renowned San Antonio River Walk and the historic Alamo. Luxury accommodations, championship golf, a world-class spa, Ramblin' River and epicurean dining await you at this finest of Texas Hill Country hotels.

## Ground Transportation

The Hyatt Hill Country Hotel is located about 18 miles from the San Antonio International Airport. Cab fare from the airport to the hotel averages around \$30.00 one way. There is parking at the hotel: valet is \$10.00 per day, and self parking is free. Please contact the hotel directly if you have further questions.

## Registration and Fees

The IPT Registration Form follows. Carefully complete **BOTH** portions of it and return to the IPT Office. **Exercise particular care when making the session selections on the back of the form -- it is imperative that this be done to insure adequate session seating.** Confirmation of acceptance will be sent to all applicants.

**All registrations must be completed in advance of the symposium.** As well as covering the usual symposium expenses, the fee includes Sunday through Tuesday night receptions, two luncheons, refreshment breaks, and course materials. Course materials and registration packets may be picked up at the IPT Registration Desk in the hotel between 1:00 p.m. and 7:00 p.m. on Sunday, September 25th. Those who arrive after the desk closes may pick up registration materials after 7:30 a.m. on Monday morning. There will be early registration available on Saturday afternoon, September 24th, from 1:00 p.m. - 7:00 p.m.

To encourage early registration, the fee structure is as follows for registration fees received by the IPT Office:

*Through August 26th:*

Individual Personally Belongs To IPT:	\$575.00
Individual Does Not Belong, Someone In Company Does:	\$775.00
No One From Company Belongs To IPT:	\$1000.00

*After August 26th:*

There is an additional charge of \$25.00 for each of the above categories.

## Cancellation Fee

\$100 for any filed registration. After September 23rd, no refunds will be made.

## Substitution Fee

Prior to August 26th: \$40.00      After August 26th: \$50.00

## Credit Cards

The Institute accepts the following credit cards: American Express, Master Card, and Visa. Please carefully follow the instructions on the IPT Registration Form if paying by credit card. Also be sure to note, where indicated, the correct and **complete** billing address for the credit card if it differs from your registration address.

## Continuing Education Credit

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  
Suite 700  
Nashville, TN 37219-2417  
Web site: [www.nasba.org](http://www.nasba.org)

**Twenty-One (21)** continuing education credit are available for full-attendance. In accordance with the standards of the National registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. CMIs will obtain hour-for-hour continuing education credits for attendance upon submittal of the appropriate continuing education form. Registrants who wish to obtain credit from other organizations for the symposium must submit their own forms to the IPT Office or use the form provided by IPT for this program.

*Prerequisites:* None  
*Program Level:* Multiple  
*Field of Study:* Taxation

### **CMI Designation**

The Institute for Professionals in Taxation's designation "Certified Member of the Institute" (CMI) is available to anyone who has been a sales tax member of the Institute in good standing for at least one year and who meets all other requirements. The purpose of the certification program is to further the professional development of its members. For further information, please contact the IPT Office or visit the Institute's web site ([www.ipt.org](http://www.ipt.org)).

### **For Further Information**

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### **Kyle O. Sollie, Esq. (Vice Chair)**

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### **Frank E. Taylor, Jr., CMI**

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**Billy D. Cook**

IPT Executive Director

## 2005 SALES AND USE TAX SYMPOSIUM SESSION CHECKLIST

Please check **one** session only (except for Sunday) in each of the time blocks where indicated. It is imperative that you go to the topical sessions that you check here when attending the symposium, as the responses the office receive will determine the various room set-ups at the hotel. At registration each registrant will be given a listing of the selections he or she made, and will be advised of the time and room location. A number of the Breakout Sessions during the week are repeated; **they are identical so you should only attend once (repeated sessions are denoted by an \*)**. Consult the program for a full description of each of the sessions.

Enter Your Name \_\_\_\_\_ Telephone Number: ( ) \_\_\_\_\_ Facsimile Number: ( ) \_\_\_\_\_  
(PRINT)

### SUNDAY, SEPTEMBER 25

(Choose Up To Two Of The Following Sessions. Make Selections Carefully As The Last Two Sessions Are Concurrent)

**2:30 p.m. - 3:45 p.m.**

Beginner Basic

**4:00 p.m. - 5:30 p.m. (OR)**

What's Your Issue? (*Indicate Choice(s)*)  
 AL/MS  AR/LA  CA  FL  
 GA  IL/WI  IN/OH  NJ/NY  
 NC/SC  PA  TX

**5:00 p.m. - 6:00 p.m.**

CMI - Sales Tax Review

### MONDAY, SEPTEMBER 26

**1:30 p.m. - 3:00 p.m.**

(Choose One Of The Eight Breakout Sessions)

Audit Trends \*  Industry - Manufacturing \*  Industry - Telecommunications  Mixed Transactions  
 Sampling Trends  Update - Mid-Atlantic \*  Update - Midwest \*  Update - Northeast \*

**3:30 p.m. - 5:00 p.m.**

(Choose One Of The Seven Breakout Sessions)

European VAT, Mexico, Puerto Rico  Freedom of Information Acts  Managing A Tax Department \*  
 Update - Southeast \*  Update - Southwest \*  Update - West \*  Using Systems

### TUESDAY, SEPTEMBER 27

**10:30 a.m. - 12 Noon**

(Choose One Of The Eight Breakout Sessions)

Audit Trends \*  Ethics  Managing A Tax Department \*  Sarbanes-Oxley Today  
 Supporting S/U Tax Reserves \*  Update - Southeast \*  Update - Southwest \*  Update - West \*

**1:30 p.m. - 3:00 p.m.**

(Choose One Of The Eight Breakout Sessions)

Industry - Contractors  Industry - Hotel, Travel, Food Service  Industry - Oil & Gas  Industry - Retail/Wholesale  
 Industry - Technology  Related Party Transactions \*  SUT Incentives \*  The Terms Of The Deal \*

**3:30 p.m. - 5:00 p.m.**

(Choose One Of The Eight Breakout Sessions)

Canadian Taxes \*  Industry - Manufacturing \*  Nexus \*  Refunds \*  
 Update - Mid-Atlantic \*  Update - Midwest \*  Update - Northeast \*  Written Communication \*

### WEDNESDAY, SEPTEMBER 28

**10:30 a.m. - 12 Noon**

(Choose One Of The Eight Breakout Sessions)

Canadian Taxes \*  Nexus \*  Refunds \*  Related Party Transactions \*  
 Supporting S/U Tax Reserves \*  SUT Incentives \*  The Terms Of The Deal \*  Written Communication \*