

# **INSTITUTE FOR PROFESSIONALS IN TAXATION**

**2006  
Sales and Use Tax Symposium  
September 26-29**

**Westin La Paloma Hotel  
Tucson, Arizona**



## **PROGRAM**

## TUESDAY, SEPTEMBER 26

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”? These questions and other items of interest to tax professionals who are new to the sales and use tax practice will be addressed during an open discussion.

*Speakers:*

#### **Lisa M. Bettencourt, CMI**

Director, State and Local Taxes  
Tyco / Fire & Security  
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 12 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 representatives for the states are

**Arizona/Nevada - James M. Susa, Esq.** - Bancroft Susa & Galloway

**California - Julian Chavez, CPA** - Stafford, Chavez, & Associates, Inc.

**Florida - Mark E. Holcomb, Esq.** - Holland & Knight LLP

**Illinois - Mary Pat Kohberger**, Deloitte Tax LLP

**Louisiana - William Backstrom, Jr., Esq.**, Jones Walker

**New Jersey/New York - Albert H. Cornell**, PricewaterhouseCoopers, **David J. Gutowski**, Dechert LLP

**Ohio/Pennsylvania - David R. Kraus** - Dechert LLP, **William F. Vohsing** - Ernst & Young LLP

**Texas - Mark Eidman, Esq.** - Scott, Douglass & McConnico, LLP

**Washington - Bob Heller** - Ernst & Young LLP

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**

## WEDNESDAY, SEPTEMBER 27

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

### Continental Breakfast

8:00 a.m. - 8:20 a.m.

### Opening of Symposium

President  
Institute for Professionals in Taxation

**Kyle O. Sollie, Esq.**  
Chair, 2006 Sales and Use  
Tax Symposium Committee  
Dechert  
Philadelphia, Pennsylvania

**Faranak Naghavi, CPA**  
Vice Chair, 2006 Sales and Use  
Tax Symposium Committee  
Ernst & Young LLP  
Washington, DC

8:20 a.m. - 9:40 a.m.

### ▣ General Session

*"How To Soar Like An Eagle In A World Full Of Turkeys"*  
This "double-edged sword" presentation cuts to the core of both business and personal performance. With continued budget crunches, increasing global competition and pressure to make quicker and better decisions, businesses must be creative, aggressive and innovative in order to be successful. The success of any organization depends upon the success of its people. The ultimate cause for change is the customer. The customer wants it better...easier to use...cheaper . . . and the customer wants it now. Everyone is standing on shaky ground. Today's "King of the Mountain" could be tomorrow's case study on failure. Kmart, IBM, and Kodak have all found out the power of change from a position of power to a fight for survival. This fast-paced, informative session penetrates the very core of success breaking down the causes, so they can be identified, understood and accepted by the audience. Come explore ways to ensure your success.

Speaker:

**Robert Stevenson**

10:00 a.m. - 10:50 a.m.

### ▣ General Session

*"Streamlined Sales Tax: The Fundamentals and the Future"*  
Streamlined Sales Tax may well be the most significant sales tax development in your lifetime. Things are starting to happen; statutes have been changed, the agreement is now effective and amnesty is available. The Governing Board has been established, yet unresolved issues remain. And, is congressional action likely? This session will present the latest update and outstanding issues on this most important topic.

Speakers:

**Kendall L. Houghton, Esq.**  
Partner  
Sutherland Asbill & Brennan LLP  
Washington, DC

**John A. Swain, Esq.**  
Associate Professor of Law  
University of Arizona  
Tucson, Arizona

## WEDNESDAY (CONTINUED)

11:10 a.m. - 12:00 Noon

### ■ General Session

#### *“Sarbanes-Oxley and Tax Reserves Update”*

Does your company or client have adequate controls and supporting documentation in place to be in compliance for reserve purposes? What lessons can be learned from other companies that have had their sales and use tax controls and processes scrutinized by the “police”? This session will provide updated guidelines and practical solutions to calculating and supporting sales and use tax reserves.

*Speakers:*

#### **Michael H. Lippman, CPA**

National Partner in Charge, Technical Client Services  
State and Local Tax  
KPMG LLP  
McLean, Virginia

#### **Eric S. Tresh, Esq.**

Partner  
Sutherland Asbill & Brennan LLP  
Atlanta, Georgia

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

Lunch

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

### ■ Breakout Sessions

#### ■ Class Action Sales Tax Litigation

This session will cover the increasing use of consumer class action lawsuits, *qui tam* actions, consumer protection statutes, and even RICO to recover alleged sales tax overcharges and to remedy other improper practices related to the collection of sales taxes. Come listen to the presenters explore the issues surrounding such litigation and how it might affect you.

*Speakers*

#### **Robert W. Brownlie, Esq.**

Partner  
DLA Piper Rudnick Gray Cary US LLP  
San Diego, California

#### **Larry Katz**

Director of Sales, Use, Property and Payroll Taxes  
IKON Office Solutions, Inc.  
Valley Forge, Pennsylvania

#### ■ Credits and Incentives (Offered Twice)

This session may help your company or clients save money by proactively pursuing state and local tax credits and incentives associated with capital or employee expansions. Find out which incentives are statutory and which are negotiated and how to obtain the full benefit of these opportunities. An update will also be provided on recent legislative and judicial developments in the credits and incentives area.

*Speakers:*

#### **Amanda P. Brown, CPA**

Senior Tax Manager  
Turner Broadcasting System, Inc.  
Atlanta, Georgia

#### **Jennifer Quinn, Esq.**

Director, State and Local Tax  
PricewaterhouseCoopers LLP  
Atlanta, Georgia

## WEDNESDAY (CONTINUED)

### ▣ Global Transaction Taxes

Sales and use tax departments are increasingly exposed to non-US transactions, either because of integration of such functions for better management and control of global indirect taxes, or merely because of increased best practice sharing. Even personnel of smaller companies are likely to be exposed to such issues because of increased global trade activity and treaties. This session will cover key issues in the management of global transaction taxes including, compliance and Sarbanes-Oxley-related issues, audit issues, and tax planning opportunities.

*Speakers:*

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

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

#### **Bradley M. Gayton, Esq.**

Director of Global Trade, Taxation and Customs  
Ford Motor Company  
Dearborn, Michigan

### ▣ Healthcare Industry Session

This session will cover the latest judicial and legislative updates in the healthcare industry. The speakers will discuss practical impacts of Streamlined Sales Tax for the taxpayers in this industry: Is life easier under Streamlined Sales Tax, or has the initiative made compliance more difficult for the industry members? Will the states start taxing products and services that were exempt prior to the changes?

*Speakers:*

#### **Beth Ann Kendzierski**

Director, Tax  
Apria Healthcare, Inc.  
Lake Forest, California

#### **Sandra G. Long, CPA**

Senior Manager - Sales/Use & License Taxes  
HCA, Inc.  
Nashville, Tennessee

### ▣ Manufacturing Industry Session (Offered Twice)

This session will focus on compliance and audit-related issues that are unique to the manufacturing industry. The latest judicial and legislative developments that specifically impact the manufacturing area will also be addressed in this discussion.

*Speakers:*

#### **David R. Rennie, Esq.**

Tax Director  
RSM McGladrey, Inc.  
Riverside, California

#### **John H. Schneider, CMI**

Sales & Use Tax Manager  
Coca-Cola Enterprises Inc.  
Rancho Cucamonga, California

## WEDNESDAY (CONTINUED)

### ■ Refund Procedures (Offered Twice)

Show me the money! This session is designed to give practical advice, best practices and potential pitfalls on recovering refunds of overpaid taxes, penalties and interest. The speakers will discuss various issues that could affect your company's ability to recover refunds. They, also, will cover the types of resources available to help secure and maximize the refunds. The discussion will include such topics as sampling vs. detail reviews, filing directly with the state vs. filing through vendors, filing protective claims, and procuring assignment forms. The session will highlight problem states and procedural mistakes that could negatively affect the realization of your company's refunds.

*Speakers:*

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

Attorney  
Scott, Douglass & McConnico, LLP  
Austin, Texas

#### **David J. Gutowski, Esq.**

Attorney  
Dechert LLP  
Philadelphia, Pennsylvania

### ■ Retail/Wholesale Industry Session

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

*Speakers:*

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

Partner  
Stafford, Chavez, & Associates, Inc.  
Fairfax, California

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

Manager - Sales, Use and Excise Taxes  
Ford Motor Company  
Dearborn, Michigan

### ■ Tools For The Tax Department (Exemption Certificates, Data Mining)

The lack of sophisticated tax functions available in most financial systems compounds the complexities associated with tax compliance. Businesses with limited resources are using a wide variety of technology tools to help manage business processes and reduce risk. This interactive session will highlight examples of these tools, including how to implement, use and maintain them. These tools range from exemption-certificate-management software to data mining in multi-faceted database structures. Come prepared to share your best practices and expand your knowledge.

*Speakers:*

#### **Theodore J. Mirenda, Jr., CMI**

Manager, Sales/Use, Property & Excise Taxes  
GE Water  
Trevose, Pennsylvania

#### **Scott H. Walters**

Director Technology Solutions  
The Gagnon Group, LLC  
Boston, Massachusetts

## WEDNESDAY (CONTINUED)

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

### Breakout Sessions

#### ▣ Credits and Incentives (Offered Twice)

This session may help your company or clients save money by proactively pursuing state and local tax credits and incentives associated with capital or employee expansions. Find out which incentives are statutory and which are negotiated and how to obtain the full benefit of these opportunities. An update will also be provided on recent legislative and judicial developments in the credits and incentives area.

*Speakers:*

#### **Amanda P. Brown, CPA**

Senior Tax Manager  
Turner Broadcasting System, Inc.  
Atlanta, Georgia

#### **Jennifer Quinn, Esq.**

Director, State and Local Tax  
PricewaterhouseCoopers LLP  
Atlanta, Georgia

#### ▣ Hospitality Industry Session

This session will focus on the latest sales, use, and local tax developments from the courts and legislatures, as well as cover trends in the hospitality industry. Learn about significant developments, hot audit issues, available incentives and exemptions while interacting with your industry colleagues.

*Speakers:*

#### **Mike Fannon, CMI**

Director - Sales and Lodging Taxes  
Hilton Hotel Corporation  
Memphis, Tennessee

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

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

#### ▣ Hot Issues In Sales And Use Taxation

This session will be an interactive and lively discussion covering recent cases, rulings and other developments. It will include a give-and-take offering dynamic viewpoints on current issues and topics in sales and use taxation.

*Speakers:*

#### **Paul H. Frankel, Esq.**

Partner  
Morrison & Foerster  
New York, New York

#### **Maryann B. Gall, Esq.**

Partner  
Jones Day  
Columbus, Ohio

## **WEDNESDAY (CONTINUED)**

### **■ Manufacturing Industry Session (Offered Twice)**

This session will focus on compliance and audit-related issues that are unique to the manufacturing industry. The latest judicial and legislative developments that specifically impact the manufacturing area will also be addressed in this discussion.

*Speakers:*

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Tax Director  
RSM McGladrey, Inc.  
Riverside, California

**John H. Schneider, CMI**

Sales & Use Tax Manager  
Coca-Cola Enterprises Inc.  
Rancho Cucamonga, California

### **■ Oil, Gas & Chemical Industry Session**

Increases in crude oil prices, along with other developments, have caused significant changes in business operations and challenges in tax compliance and audit management. This session will focus on audit issues, recent legislation, exemptions, and other sales and use tax matters relevant to exploration and production, pipelines, refining, and marketing. In addition, the session will cover similar issues relevant to companies in the chemicals industry.

*Speakers:*

**Peter A. Conrad, Jr., CMI**

Senior Tax Analyst  
Chevron Corporation  
Concord, California

**Jennifer I. Jordan, CPA**

Senior Manager  
Deloitte Tax LLP  
Houston, Texas

### **■ Refund Procedures (Offered Twice)**

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*Speakers:*

**Mark W. Eidman, Esq.**

Attorney  
Scott, Douglass & McConnico, LLP  
Austin, Texas

**David J. Gutowski, Esq.**

Attorney  
Dechert LLP  
Philadelphia, Pennsylvania

## WEDNESDAY (CONTINUED)

### ▣ Systems Transition and Compatibility

In order to implement a sales and use tax software system successfully, many different groups with vastly different visions and goals must work together effectively. Business units must provide practical and relevant data. Tax departments must document the appropriate requirements and application of the tax laws. IT groups must make sure that the system properly functions to provide the correct result. This session will cover many of the practical concerns and potential traps for companies that are contemplating the automation or upgrade of their sales and use tax systems and controls.

*Speakers:*

**Joann B. Hetzer**  
Manager - Tax Systems  
Praxair, Inc.  
Danbury, Connecticut

**Lisa Krzyzaniak, CPA**  
Senior Manager  
Ernst & Young LLP  
Hartford, Connecticut

### ▣ What's My Industry? –

#### Traditional Exemptions – New Applications!

You think of your company as a service provider, but it may be a manufacturer, too...or a utility...or an airline. Have you ever wondered if your company might be “missing the boat” with respect to available sales and use tax exemptions (or exposures) because of non-core activities? In this session, the speakers will attempt to blend creativity with “out of the box” thinking to come up with exemptions that you thought would never apply to your business. Since exemptions are granted by legislation, the speakers will focus their discussion on state statutes and how one can interpret the statutory language in favor of your company.

*Speakers:*

**Mark E. Holcomb, Esq.**  
Partner, State and Local Tax Group  
Holland & Knight LLP  
Tallahassee, Florida

**Janette M. Lohman, Esq., CMI, CPA**  
Partner  
Thompson Coburn LLP  
St. Louis, Missouri

**Charles J. Moll, III, Esq.**  
Partner  
Winston & Strawn LLP  
San Francisco, California

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

**Reception**

## THURSDAY, SEPTEMBER 28

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

### **Continental Breakfast**

8:00 a.m. - 8:20 a.m.

### **Day's Introduction**

"Arizona Department of Revenue"

*Speaker:*

#### **Gale L Garriott**

Director

Arizona Department of Revenue

Phoenix, Arizona

8:20 a.m. - 10:00 a.m.

### **▣ General Session**

*"Restoring Confidence in Business through Ethical Behavior"*

Over the past few years, more companies have restated earnings than at any time in history. Some of those restatements caused the collapse of the companies. Decisions on everything from valuation to timing to expenses were often not evaluated from an ethical perspective and pushed the legal envelope. The indictment of the former Tyco CEO for sales tax evasion spoke volumes to investors. The question now is, "Can we ever trust again?" The past year has taught us a lesson: Trust is at the heart of good regulatory relations, customer service and investor faith; and, at the heart of trust, is ethics. This session will explore the importance of ethics for all aspects of business operations and all types of Decisions. It will emphasize the role of ethics in reestablishing trust. In fact, the capitalist system depends upon markets that function properly and such markets require trust and ethical conduct by participants.

*Speaker:*

#### **Marianne Jennings, Esq.**

Professor of Legal and Ethical Studies

Arizona State University

Mesa, Arizona

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

### **Breakout Sessions**

#### **▣ Audit Management - Buy Side (Offered Twice)**

Do your consumer use tax audits take an extraordinarily long time to complete? Are you satisfied with the results? Tax departments, more than ever, are required to achieve the best answer in a short period of time and leave nothing on the table. How do you meet these objectives without increasing resources? This session highlights several unique methodologies to help you be successful. These best practices will help you manage audit plans, large volumes of data, cycle times, transaction analysis, auditor relationships and more.

*Speakers:*

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

Chief Operating Officer

Industry Sales Tax Solutions, LLC

Exton, Pennsylvania

#### **Michael C. Radvansky**

Senior Tax Analyst

General Electric Company

Fort Myers, Florida

## THURSDAY (CONTINUED)

### ▣ **Effective Tax Rates, Direct Pay Permits and Use Tax Automation: Alternatives for Calculating Use Tax While Maintaining Proper Controls (Offered Twice)**

In today's environment of stringent internal controls, it is more important than ever to pay the correct amount of sales and use tax. In an effort to "get it right the first time," this session will compare and contrast the numerous ways to automate use tax calculations. Whether working with a large ERP or a Legacy system, automation of the process must ensure tight controls, accurate calculation and minimal audit adjustments. Come explore new alternatives for calculating the same old taxes.

*Speakers:*

#### **Oscar L. Garza, Esq.**

Director Tax Services  
Deloitte Tax LLP  
Houston, Texas

#### **Morty Steindler**

Manager  
Multistate Tax Advisory Services LLC  
Smyrna, Georgia

#### **Gregory A. Stroud**

Director - Sales, Use & Property Taxes  
Koch Business Solutions, LP  
Wichita, Kansas

### ▣ **Income Tax For Sales Tax Professionals (Offered Twice)**

How many times have you told someone that you work in the tax department or that you do tax consulting work, and the next thing you know, they're trying to ask you a general income tax question – and you haven't a clue? This session is designed to provide a brief overview of state income tax. It will cover some of the similarities and differences between reporting for sales tax and reporting for income tax. The session will cover issues such as:

- What is a 51-state spread?
- What is the difference between apportionment and allocation and how can I use that information?
- What makes up the 3-factor formulas and what difference does it make if a factor is double-weighted or not?
- Why you should care if your company is operating in a unitary state – and what exactly does it mean if a state is "unitary" anyway?
- What impact does the reported income tax in a state have on my role as a sales and use tax professional?
- We know that there is data and information overlap, so how can we leverage off each other?
- What are some principal income tax refund opportunities and planning ideas for those involved in credits and incentives?

*Speakers:*

#### **Duane Dobson, CPA**

Senior Manager  
Ryan & Company  
Houston, Texas

#### **Dorothy G. Pearson, CMI, CPA**

Sales Tax Manager  
Targa Resources, Inc  
Houston, Texas

## THURSDAY (CONTINUED)

### ▣ **Nexus, Including Attributional Nexus (Offered Twice)**

This session will include an overview of basic nexus issues and concepts. It will also address key nexus issues in the forefront; flash nexus, trailing nexus, affiliate nexus, agency nexus, state registration requirements, voluntary compliance agreements, and the impact of Streamlined Sales Tax on nexus issues.

*Speakers:*

#### **Michael G. Galloway, Esq.**

Partner  
Bancroft, Susa & Galloway  
Phoenix, Arizona

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

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

### ▣ **Property Tax Basics For Sales Tax Professionals**

This session will provide a high-level exposure to the real and personal property tax issues that our property tax counterparts deal with on a daily basis. The session will also explore how those issues affect the sales and use tax professional. What is the difference between realty and personalty—especially in the gray areas? How are real and personal property valued and taxed? What is the audit process like for property taxes? What are some common crossover issues between sales and property tax? What are the hot issues in today's property tax world? Answers to these questions and more will be revealed in this information-packed session.

*Speakers:*

#### **Arthur E. Bennett, CMI**

Vice President - National Property Tax Services  
Property Tax Assistance Co., Inc.  
Bellflower, California

#### **Gilbert G. Diaz, CPA**

Tax Manager  
Eclipse Aviation  
Albuquerque, New Mexico

## THURSDAY (CONTINUED)

### ▣ Sales Tax Department Management Best Practices

Effectively managing a tax department is challenging. It requires balancing tax planning, managing audits, responding to changes in business operations, keeping up to date with changes in the law, filing returns on time and being involved in accounting system upgrades. Sales tax managers and directors also need to interact effectively with other departments, clearly communicate the value of their department to the executive staff, and manage their staffs (hiring, reviewing and motivating). Learn some best practices based on the experience of how others successfully juggle these responsibilities and create value for their company.

*Speakers:*

#### **Vicki K. Smith, CPA**

Director Domestic Taxes  
Harsco  
Camp Hill, Pennsylvania

#### **Diane L. Yetter**

President  
Yetter Consulting Services, Inc.  
Chicago, Illinois

### ▣ Sampling – The Science Behind the Statistics

What you always wanted to know about sampling theory, but were afraid to ask! Online computer simulations and sampling experiments are used to demonstrate statistical concepts. Don't be intimidated by statements such as, "We are 95% confident that the total tax assessment is between \$1.2 million and \$1.4 million with 2% precision." Come to this session and learn what this statement and other similar statistical statements used in sales and use tax audits really mean.

*Speakers:*

#### **W. Tom Baker**

Manager Excise Tax Audit  
BP Corporation North America  
Houston, Texas

#### **Stacie E. Taylor, Ph.D. Candidate**

President/Statistical Consultant  
Tailored Statistical Solutions, LLC  
Beavercreek, Ohio

## THURSDAY (CONTINUED)

### ▣ Services

"At Your Service...

An Exploration of Sales and Use Tax on Services"

This session focuses on issues related to the taxation of services including discussions regarding taxable and nontaxable services, sourcing of services for sales and use tax purposes, services with multiple points of use, taxation of mixed and bundled service transactions, purchases of services for resale, purchases of materials used to render services, and jurisdiction over service providers.

*Speakers:*

#### **CJ Masciovecchio**

Tax Analyst

Hewlett-Packard Company

Roseville, California

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

Special Counsel

McCarter & English, LLP

Philadelphia, Pennsylvania

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

### **Lunch**

Multistate Tax Commission - Is it practical? How does it affect my company? The lunch speaker will cover the MTC's latest initiatives, discuss the benefits of using the MTC for voluntary disclosure agreements or audits and summarize MTC audit activity in terms of number, size, industry and geography.

*Speaker:*

#### **Joe Huddleston, Esq.**

Executive Director

Multistate Tax Commission

Washington, DC

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

### **Breakout Sessions**

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Bancroft, Susa & Galloway  
Phoenix, Arizona

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

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

## THURSDAY (CONTINUED)

### ▣ Outsourcing Sales and Use Tax Functions

Outsourcing of sales and use tax functions is now fairly common. The confluence of macro-economic forces such as increasing global competition combined with the advent of various technologies, such as electronic payments and internet-filings, have provided a fertile environment for continued and improved outsourcing. This session will provide practical insights into the pros and cons of outsourcing sales and use tax functions, describe the process of evaluating outsource service providers, discuss Service Level Agreements and related performance-measurement issues, and also discuss the growing use of "off-shoring" as a form of outsourcing.

*Speakers:*

#### **Kurt N. Burr**

Co-Founder  
Burr Wolff, L.P.  
Houston, Texas

#### **David S. Clapp**

Vice President, Business Development  
Thomson Tax & Accounting  
Atlanta, Georgia

### ▣ Sales Tax Planning (Offered Twice)

As federal and state regulators have intensified their scrutiny of business transactions and structures, taxpayers have become increasingly conservative with their tax planning. However, while abusive transactions have been rightly targeted, legitimate tax planning remains a viable option for companies looking to realign their business operations. In this session, we will discuss the characteristics of legitimate tax planning, which would satisfy the regulators and auditors and still benefit the company.

*Speakers:*

#### **Jeremiah T. Lynch, CMI**

Principal  
Ryan and Company  
New York, New York

#### **Julie Stakenburg, CPA**

Director of US Sales & Use Tax  
Accenture  
Walnut Creek, California

## THURSDAY (CONTINUED)

### ▣ Sampling Applied – State-Specific Procedures Update on States' Sales and Use Tax Sample Audit Policies, Practices and Trends (Offered Twice)

Welcome to the magical mystery tour through the labyrinth of policies and practices employed by states for conducting sales and use tax audits. If you have been confused by these policies and practices, and have been frustrated by the differences among states in their audit sampling methods, then this session is for you. This session will provide a state-by-state update on sales and use tax audit methods. Among the issues discussed will be the treatment of sampled items with missing documentation, policies on the use of samples to project overpayments, methods used to determine sample sizes, the treatment of negatively-valued transactions, and methods of projecting the sample errors to the audit population. Special emphasis will be given to conducting due diligence to ensure that you have a complete understanding of a state's audit-sampling policies and procedures when notified of an audit. In addition, special attention will be given to avoiding pitfalls and hazards commonly encountered in negotiating with the state on the methods used for the sample audit.

*Speakers:*

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

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

#### **Roger Pfaffenberger, Ph.D.**

Director, Audit Sampling Practice  
Ryan & Company  
Dallas, Texas

### ▣ Telecommunications Industry Session

This session will cover current and timely issues affecting the telecommunications industry and its key players.

*Speakers:*

#### **Richard Heller, Esq.**

Tax Director  
AT&T Inc.  
Bedminster, New Jersey

#### **James Nason**

Tax Managing Partner, Telecommunications  
Deloitte Tax LLP  
Parsippany, New Jersey

#### **Kathleen Saxton, CPA**

Senior Manager  
Deloitte Tax LLP  
Atlanta, Georgia

## THURSDAY (CONTINUED)

### ▣ Voluntary Disclosure, Amnesty and Closing Agreements

Many states are stepping-up their efforts in identifying non-compliant, non-registered and non-permitted companies through various methods such as business activity research initiatives (i.e. industry targeting) and cross checking registrations within their various departments. In addition, many states offer voluntary disclosure programs (VDA) or amnesty programs, such as the one currently open under Streamlined Sales Tax, to allow businesses to come forward on their own and to settle outstanding tax liabilities. As part of this session, we will discuss and outline various voluntary disclosure and amnesty opportunities that are available, and the advantages, drawbacks and limitations of these programs. Additionally, as part of this session, we will discuss the availability and feasibility of entering into formal closing agreements as part of the audit or VDA process, as well as provide a forum for discussion for the session participants to share with each other both good and bad experiences or unforeseen circumstances surrounding the participation in specific state amnesty, voluntary-disclosure programs and closing agreements.

*Speakers:*

#### **James G. Busby, Jr., Esq., CPA**

Shareholder  
Gallagher & Kennedy, P.A.  
Phoenix, Arizona

#### **Mary Pat Kohberger**

Senior Manager  
Deloitte Tax LLP  
Chicago, Illinois

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

### **Breakout Sessions**

#### ▣ Audit Management - Sales Side

On the sales-side of an audit, administrative errors can turn into huge liabilities. This session will provide insight into managing the sales review portion of the audit, focusing on proper exemption documentation, good-faith acceptance, and normal course of business issues. The session will include a discussion of issues raised in various types of industries and techniques to counteract auditors' assertions.

*Speakers:*

#### **Lynn L. Monsalvatge, CMI**

Senior Manager  
The Home Depot  
Atlanta, Georgia

#### **Mark F. Russo**

Senior Manager  
ADP Tax Credit Services  
Atlanta, Georgia

## THURSDAY (CONTINUED)

### ▣ Canadian GST/PST (Offered Twice)

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

- Do we need to register for and collect GST and other 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-resident companies need to understand the opportunities with respect to Canadian transaction taxes, such as the recovery of taxes, and need to avoid traps and minimize compliance obligations in Canada. This session will provide an intermediate-level overview (with a 10 minute basic review) of how the Canadian system operates and will provide an update of the main issues relating to Canadian transaction taxes affecting non-residents.

*Speakers:*

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

Director  
DuCharme, McMillen & Associates, Inc.  
Billerica, Massachusetts

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

Partner  
Aird & Berlis LLP  
Toronto, Ontario, Canada

### ▣ Construction Contractors Industry Session

Taxation of construction contracts continues to be a difficult and complex area that affects virtually every taxpayer. Whether you are providing or receiving contractor 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 and planning opportunities. It will also explore trends in important topic areas related to the construction industry, including: exemption issues, defining real vs. personal property, self-manufactured materials, inventory withdrawals, and equipment rental.

*Speakers:*

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

Director - Accounting & Finance  
Kellogg Brown & Root  
Houston, TX

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

Partner  
Thompson Coburn LLP  
St. Louis, Missouri

## THURSDAY (CONTINUED)

### ▣ **Effective Tax Rates, Direct Pay Permits and Use Tax Automation: Alternatives for Calculating Use Tax While Maintaining Proper Controls (Offered Twice)**

In today's environment of stringent internal controls, it is more important than ever to pay the correct amount of sales and use tax. In an effort to "get it right the first time," this session will compare and contrast the numerous ways to automate use tax calculations. Whether working with a large ERP or a Legacy system, automation of the process must ensure tight controls, accurate calculation and minimal audit adjustments. Come explore new alternatives for calculating the same old taxes.

*Speakers:*

#### **Oscar L. Garza, Esq.**

Director Tax Services  
Deloitte Tax LLP  
Houston, Texas

#### **Morty Steindler**

Manager  
Multistate Tax Advisory Services LLC  
Smyrna, Georgia

#### **Gregory A. Stroud**

Director - Sales, Use & Property Taxes  
Koch Business Solutions, LP  
Wichita, Kansas

### ▣ **Investing In Outside Providers**

This session will cover when to use outside providers (consultants, accountants, and lawyers), when not to use them, what to expect from them, and how to negotiate fees to get the best loyalty, service, and advice at a reasonable cost. This session will include the pros and cons of using and managing a few advisors versus many; and fixed fee versus hourly fee versus contingency fee.

*Speakers:*

#### **Peter A. Habzda**

Manager, Tax Technology  
UTC  
Farmington, Connecticut

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

Partner  
Dechert LLP  
Harrisburg, Pennsylvania

## THURSDAY (CONTINUED)

### ▣ Local Taxes

Does your company struggle with local tax issues? What are some of the recent developments and resolutions in dealing with local taxes? While this session may not be able to fix all of your company's local tax problems, the speakers will provide insights on dealing with local taxes, including local taxes in Colorado and Louisiana, and discuss the most recent legislative, administrative and judicial developments.

*Speakers:*

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

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

#### **Rona Daigle, CMI**

Senior Tax Specialist  
The Dow Chemical Company  
Plaquemine, Louisiana

### ▣ Sales Tax Planning (Offered Twice)

As federal and state regulators have intensified their scrutiny of business transactions and structures, taxpayers have become increasingly conservative with their tax planning. However, while abusive transactions have been rightly targeted, legitimate tax planning remains a viable option for companies looking to realign their business operations. In this session, we will discuss the characteristics of legitimate tax planning, which would satisfy the regulators and auditors and still benefit the company.

*Speakers:*

#### **Jeremiah T. Lynch, CMI**

Principal  
Ryan and Company  
New York, New York

#### **Julie Stakenburg, CPA**

Director of US Sales & Use Tax  
Accenture  
Walnut Creek, California

## THURSDAY (CONTINUED)/FRIDAY

### ▣ Sampling Applied – State-Specific Procedures Update on States' Sales and Use Tax Sample Audit Policies, Practices and Trends (Offered Twice)

Welcome to the magical mystery tour through the labyrinth of policies and practices employed by states for conducting sales and use tax audits. If you have been confused by these policies and practices, and have been frustrated by the differences among states in their audit sampling methods, then this session is for you. This session will provide a state-by-state update on sales and use tax audit methods. Among the issues discussed will be the treatment of sampled items with missing documentation, policies on the use of samples to project overpayments, methods used to determine sample sizes, the treatment of negatively-valued transactions, and methods of projecting the sample errors to the audit population. Special emphasis will be given to conducting due diligence to ensure that you have a complete understanding of a state's audit-sampling policies and procedures when notified of an audit. In addition, special attention will be given to avoiding pitfalls and hazards commonly encountered in negotiating with the state on the methods used for the sample audit.

*Speakers:*

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

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

#### **Roger Pfaffenberger, Ph.D.**

Director, Audit Sampling Practice  
Ryan & Company  
Dallas, Texas

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

**Reception**

## FRIDAY, SEPTEMBER 29

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

**Continental Breakfast**

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

**Day's Introduction**

"IPT Works For You"

*Speaker:*

#### **Billy D. Cook**

Executive Director  
Institute For Professionals In Taxation  
Atlanta, Georgia

## FRIDAY (CONTINUED)

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

### ■ General Session

*“Six Sigma and the Tax Department”*

This session will explore the application of Six Sigma Quality concepts and tools to the day-to-day operations of the tax department. Six Sigma experts will explain everything from Attribute Data to Z-tables. Regardless of what particular continuous improvement discipline is being employed in your organization (or should be), you will come away from this session with tangible tools that can be applied to any process. In addition to covering many of the more commonly applied Six Sigma tools, such as run charts, control charts, Pareto charts, and fish-bone diagrams, the session will also cover actual examples of how the tools can be employed in a tax department as well as some advanced tools, such as Failure Modes and Effects Analysis.

*Speakers:*

#### **Jason M. Morwick**

Engagement Manager  
Cisco Systems, Inc.  
San Jose, California

#### **Jean Watts**

Master Black Belt - Corporate Tax  
General Electric Company  
Albany, New York

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

### Breakout Sessions

#### ■ Alternative Payments (P-Cards, ERS)

##### **Compliance and Audit Concerns**

This session will cover the systems and processes, along with the related business concerns, for implementing, managing, and otherwise dealing with non-traditional payment and transaction documentation methods in a way that will satisfy sales and use tax auditors. The session will include an analysis of what auditors will accept, what they won't accept, and when they will compromise based on audit experiences.

*Speakers:*

#### **B.J. Pritchett, CMI**

Owner  
Pritchett Sales and Use Tax Consulting  
Hot Springs National Park, Arkansas

**TBA (Tentative Acceptance)**

## FRIDAY (CONTINUED)

### ▣ Appeals And Litigation

This session will address current issues involving tax appeals, tax controversies, litigation of tax issues before state agencies, tax appeals tribunals, trial courts and appellate courts. It will also explore the use of open government and freedom of information laws to obtain valuable information from the states.

*Speakers:*

#### **Scott M. Edwards, Esq.**

Partner  
Perkins Coie LLP  
Seattle, Washington

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

Partner  
Bewley, Lassleben & Miller  
Whittier, California

### ▣ Canadian GST/PST (Offered Twice)

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

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*Speakers:*

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

Director  
DuCharme, McMillen & Associates, Inc.  
Billerica, Massachusetts

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

Partner  
Aird & Berlis LLP  
Toronto, Ontario, Canada

## FRIDAY (CONTINUED)

### ▣ Leasing Transactions Session

Lease transactions are becoming an increasingly important financing tool for a variety of businesses. Not surprisingly, the States' interest and sophistication in auditing these transactions are on the rise. This session will cover recent legislation, audit trends, and significant court cases that affect common lease transactions, like sale-leasebacks, and will cover leasing from the perspective of both lessors and lessees. In addition, the effect of the Streamlined Sales Tax Agreement on the sourcing of lease transactions will be highlighted.

*Speakers:*

#### **Sheryl L. Flynn**

Senior Manager - Sales and Use Tax  
DaimlerChrysler Financial Services Americas LLC  
Farmington Hills, Michigan

#### **James M. Hoagland, Esq.**

Senior Exams Analyst  
General Electric Company  
Fort Myers, Florida

### ▣ Mergers And Acquisitions/Spin Offs

This session will explore the sales and use tax implications of corporate transactions. In addition, it will cover cutting-edge developments and address such questions as, Are mergers, acquisitions and spin/off's scrutinized more rigorously by the taxing authorities than regular business transactions? What are companies facing today in terms of regulatory requirements? Have due diligence standards changed because of 404 requirements?

*Speakers:*

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

Partner  
Jones Walker  
New Orleans, Louisiana

#### **Jordan M. Goodman, Esq., CPA**

Partner  
Horwood Marcus & Berk Chartered  
Chicago, Illinois

## FRIDAY (CONTINUED)

### ■ Nuisance Taxes - Who Handles *That*?

Loosely defined as any tax or tax-like fee that is neither sales, use, gross receipts, property, income nor franchise tax, these “nuisance” taxes are often the orphans of the tax department. Responsibility for them may be consolidated or may be dispersed widely throughout a company's tax, accounting and finance departments. Examples of these taxes are business license filings and fees, annual reports, environmental fees for tires, batteries, and computer monitors, motor fuels taxes, lube and oil taxes, and unclaimed property. Lack of adequate organizational attention and proper staffing and management can cause such nuisances to grow into big problems. This session will identify current developments and best practices.

*Speakers:*

#### **Christopher A. Mucke, CPA**

State and Local Tax Planning  
Ford Motor Company  
Dearborn, Michigan

#### **Larry Roth, Esq.**

Tax Counsel  
The JohnBernard Company  
Royal Oak, Michigan

### ■ Technology, Software, and Software Related Services

Is your company a user or consumer of technology? Does your CFO have questions regarding the application of sales taxes to technology purchases? Are there opportunities to structure technology purchases that will minimize sales taxes? This session is specifically tailored for consumers and users of technology. The speakers will address hardware, software, and consulting services, and will discuss topics that are unique or pervasive in the industry, such as hardware purchasing vs. leasing, software licensing arrangements, consulting contracts and mixed transactions.

*Speakers:*

#### **Jim Balthaser, Esq., CPA**

Partner  
Thompson Hine LLP  
Columbus, Ohio

#### **Lisa M. Bettencourt, CMI**

Director, State and Local Taxes  
Tyco / Fire & Security  
Boca Raton, Florida

## FRIDAY (CONTINUED)

### ▣ Writing Tips And Communication Traps

Success in the workplace depends on how successful we are at communicating our thoughts and ideas. Whether it is presenting an idea to our boss or arguing our position with a government official, the idea or position will get nowhere without effective writing. In this session, we will discuss what you need to know about how to write effectively. In addition, the speaker will discuss electronic communication traps that we need to be watchful for, and how to deliver our electronic messages. For example, the speaker will offer tips on how to avoid transmitting hidden information that may be embedded in electronic messages.

*Speaker:*

**Judy B. Birchfield**

Senior Consultant  
Ryan & Company  
Dallas, Texas

12:00 Noon

**Symposium Conclusion**

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### Hotel Accommodations

The symposium is being held at the Westin La Paloma Hotel in Tucson, Arizona. Reservations are to be made directly with the hotel by either using the provided hotel reply form, which can be **faxed** to the hotel Reservation Department at the following number: 520-577-5877, or by **calling** Westin Central Reservations at : 800-937-8461 (be sure to mention that you are with IPT to secure the special negotiated hotel rate). The **mailing address** for the form is: Westin La Paloma, Reservations Department, 3800 East Sunrise Drive, Tucson, Arizona 85718. **You may also go to a specially created web site for IPT reservations at:** <http://www.starwoodmeeting.com/StarGroupsWeb/booking/reservation?id=0603240159&key=2A970> (**this site also provides all resort information**). **Reservations must be made with the hotel no later than August 28, 2006; 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 Occupancy:	\$175 + 11.5% tax
Double Occupancy:	\$197 + 11.5% tax

This room rate includes a continental breakfast Monday through Friday.

### Hotel Information

The Tucson International Airport is located just 30 - 40 minutes and about 18 miles from the Resort. Tucson International Airport provides nonstop service to 18 cities and connections to more than 121 destinations. There are 67 daily flights with approximately 7,500 seats available . You may go to the official web site of the hotel for full resort information at: <http://www.westinlapalomaresort.com/>.

The atmosphere of the resort offers unmistakably refined country club elegance which stems from the adjoining La Paloma Country Club, Tucson's premiere private club. Surrounding the resort are the lush greens of La Paloma's 27-hole Jack Nicklaus Signature golf course. Century-old Saguaro cacti stand guard amidst the brilliant colors of desert wild flowers. This spectacular course is exclusive to resort guests and La Paloma Country Club members. Acclaimed for excellence, Golf Digest, Golf Magazine and Conde Nast Traveler rate the course among the best in the United States. And Golf for Women has recognized La Paloma as one of the country's most women-friendly courses.

Those who prefer tennis can choose from ten championship courts— four of clay and all lighted. The Tennis & Health Center, which has been recognized as one of the "Top 50" in the United States by Tennis Magazine, offers indoor racquet ball, a pro shop, aerobics room, Nautilus and Personal Services Center. There's even The Kactus Kids Club, an entertaining experience for our younger guests. Additionally, desert trails provide the ideal environment for hiking or mountain biking.

### Ground Transportation

The Westin La Paloma is located about 18 miles from the Tucson International Airport. (Should you choose to arrive in Phoenix, it is about a 1 1/2 hour freeway drive to Tucson). Cab fare from the airport to the hotel

averages around \$50.00 one way. There is parking at the hotel: valet is \$12.00 per day, and self parking is free. Please contact the hotel bell stand directly if you have further transportation questions (520-742-6000).

## 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 that 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 Tuesday through Thursday 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 Tuesday, September 26th. Those who arrive after the desk closes may pick up registration materials after 7:30 a.m. on Wednesday morning. There will be early registration available on Monday afternoon, September 25th, 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 25th:*

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 25th:*

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

## Cancellation Fee

\$100 for any filed registration. After September 22nd, no refunds will be made.

## Substitution Fee

Prior to August 25th:	\$40.00	After August 25th:	\$50.00
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## 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). In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been based on a 50-minute hour.

**Twenty-One (21)** continuing education credit hours, including 2 IPT ethics credit hours, are available for full program 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.

<i>Prerequisites:</i>	None
<i>Program Level:</i>	Multiple
<i>Field of Study:</i>	Taxation
<i>Instructional Method:</i>	Group Live
<i>Advanced Preparation Required:</i>	None

## 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)).

## 2006 IPT Sales and Use Tax Symposium Committee

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& Kilroy, P.C.  
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### Kyle O. Sollie, Esq. (Chair)

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