
INSTITUTE FOR PROFESSIONALS IN TAXATION

INCOME TAX SYMPOSIUM

P R O G R A M



November 12 – 15, 2007

Ritz-Carlton Sarasota

Sarasota, Florida



PROGRAM

Monday, November 12, 2007

2:00-7:00 pm Registration

3:30-4:30 pm ***Income Tax CMI Orientation***

This is a review of the State & Local Income 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(s):

Michael J. O'Brien, CMI
Deloitte Tax Services

Richard J. Zablocki, CMI
General Motors Corporation

4:30-5:30 pm ***Ethical Rules For The IPT Professional***

It is inherent in the definition of a profession that a code of ethics governs members' conduct. This session will analyze and discuss the Code of Ethics and Standards of Professional Conduct specific to members of the Institute for Professionals in Taxation. This session will seek to present the IPT ethical rules and illustrations of their applications in understandable and practical circumstances, rather than as rote litany. The session provides one hour of the five hours of IPT Ethics continuing education required of all CMIs over a five-year period.

Speaker(s):

Anthony Thompson, CMI, Esq.
Law Offices Anthony R. Thompson

5:30-6:00 pm **Introduction to IPT for New Attendees**

6:00-7:30 pm Opening Reception

Tuesday, November 13, 2007

8:00-8:30 am Opening of Symposium

President – **Rolston A. Dyer, CMI**, Institute for Professionals in Taxation

Lee A. Zoeller, Esq., CMI, Income Tax Symposium Chair

8:30-9:00 am Update on the Status of Florida Taxation

Speaker(s):

Dr. James Zingale
Florida Department of Revenue

9:00-10:15 am **General Session**

Role of Business Income Tax in American Fiscal Federalism

This session begins by examining the importance of corporate and business taxes in overall state and local government tax structures. The conceptual basis for taxing corporate income is analyzed and the corporate income tax is evaluated as to whether it is a good tax option for state governments. Major design issues are evaluated including adoption of alternative business taxes (such as in Ohio and Texas), shifts in the apportionment formulas, state efforts to limit tax planning, and how nexus rules should be designed.

Speaker(s):

Dr. William F. Fox
University of Tennessee

10:15-10:30 am **Break**

10:30-12:00 pm **General Session**

General Overview of FIN 48 – After the First Year

This session will have key players from both the industry and audit teams giving you the play by play of their experience with FIN 48 this year. How did it go? Did they pass the test? What did the auditors really ask for? What went well? Attend this session to find out.

Speaker(s):

Barbara Coulter
PricewaterhouseCoopers LLP

Tracy George
Coca-Cola Enterprises, Inc.

Leonard Piedmonte
Rollins, Inc.

Kelly W. Smith
PricewaterhouseCoopers LLP

12:00-1:30 pm **Lunch/Break**

1:30-3:00 pm **Breakout Sessions**

The Nuts and Bolts of FIN 48 Compliance

This session will cover:

- Identifying the inventory Uncertain Tax Positions (UTPs) by jurisdiction;
- Determining the unit of account for each UTP and the level of documentation/process necessary for each item;
- Unit of Account measurement including computational analysis, and FAS 109 treatment of calculations (booking of interest and penalties), impact to retained earnings, current and deferred tax accounts;
- The recording of tax benefits in current & deferred tax provisions and the change in liability for unrecognized tax benefits;
- Classified balance sheet treatment, and updating of deferred tax roll forwards and processes for ongoing tracking,
- Financial statement disclosures and updating the SOX 404 documentation for additional processes instituted and performed.

Speaker(s):

John W. Sullivan
RSM McGladrey

TBD

FIN 48 Advanced

For those wanting to take a deeper dive into accounting for income taxes and the more complex implications for state taxes, this session is a must. We'll cover effective tax rate calculations, effect of recent state tax legislation – such as the Texas Margin Tax and New York single sales factor and separate financial statements, all of which have a large impact on the determination of a proper provision.

Speaker(s):

Jeffrey Fair
EDS

Giles B. Sutton, Esq.
Grant Thornton LLP

State Add-Back Provisions, Am I Dead in the Water

This session will discuss the trend in state add-back provisions, the availability of “safe-harbor” relief, the potential for double taxation related to intangible nexus being asserted and the viability of state tax planning considering the aggressive positions being taken by various states. The panel will also discuss possible adverse effects of ordinary business intercompany balances resulting from items such as cash sweeps and how these effects might be mitigated.

Speaker(s):

Lance S. Jacobs
Pepper Hamilton, LLP

David Kupiec
Exelon Corporation

3:00-3:30 pm

Break

3:30-5:00 pm

Breakout Sessions

FIN 48 Disclosure

What level of comfort (e.g. opinions) is appropriate and helpful to support clients' FIN 48 estimates? For example: more likely than not opinions; measurement opinions; opinions to support a subsequent change; "practice and precedent" opinions; opinions to support a "unit of account"? What standards are appropriate for these opinions--do they need to be full-blown Circular 230 opinions, or will something less be OK? What are the privilege issues, and how should they be handled? For example, what is the relationship of FIN 48 opinions to the ABA's Statement of Policy Regarding Lawyers' Responses to Auditors' Requests for Information? What type of review procedures are necessary in a law firm or accounting firm to give an objective, unbiased opinion?

Speaker(s):

David E. Cowling, Esq.
Jones Day

TBD

The Tax Base

Complex issues faced in Implementing consolidated and combined Reporting

Speaker(s):

Marilyn Wethekam
Horwood Marcus & Berk Chartered

Prentiss Willson, Jr., Esq.
Ernest & Young LLP

Sourcing of Services

This session will address how to Apportionment of Services. Cost of Performance Analysis and Alternative Apportionment Issues.

Speaker(s):

Kimberly M. Reeder, Esq.
Baker & McKenzie LLP

Margaret C. Wilson, Esq.
Verizon Communications

6:00-7:30 pm **Reception**

Wednesday, November 14, 2007

8:30-10:30 am **General Session**

General Apportionment

This session will provide an overview of the major apportionment issues affecting taxpayers today, and provide the foundation for the following two breakout sessions on sales factor issues.

Speaker(s):

Bartley B. Baer, Esq,
Deloitte Tax LLP

Donald M. Griswold, Esq.
McDermott Will & Emery LLP

10:30-11:00 am **Break**

11:00-12:30 pm **Breakout Sessions**

The Top 5 Sales Factor Issues (Other than Sourcing of Services) That You Need to Know About

This session will cover important topics such as the current trend in many states towards a single sales factor, Sales throwout and throwback issues, Sourcing of foreign income, and other hot topics related to the Sales Factor.

Speaker(s):

Charles F. Barnwell, Jr., Esq.
Barnwell & Company

TBD

FIN 48 Disclosure

What level of comfort (e.g. opinions) is appropriate and helpful to support clients' FIN 48 estimates? For example: more likely than not opinions; measurement opinions; opinions to support a subsequent change; "practice and precedent" opinions; opinions to support a "unit of account"? What standards are appropriate for these opinions--do they need to be full-blown Circular 230 opinions, or will something less be OK? What are the privilege issues, and how should they be handled? For example, what is the relationship of FIN 48 opinions to the ABA's Statement of Policy Regarding Lawyers' Responses to Auditors' Requests for Information? What type of review procedures are necessary in a law firm or accounting firm to give an objective, unbiased opinion?

Speaker(s):

David E. Cowling, Esq.
Jones Day

TBD

Audit Strategies -- Working with Counsel in Preparing a Case for Trial

This session will cover the long list of potential ways to handle audits, appeals and litigation. Join this session to learn what your options are.

Speaker(s):

Daniel Houlf
General Motors Corp.

James P. Kleier, Esq.
Reed Smith LLP

Cass D. Vickers, CMI, Esq.
Vickers Madsen & Goldman, LLP

12:30-1:30 pm

Lunch/Break

1:30-3:00 pm

Break Out Sessions

Texas Margin Tax

The presentation will provide an overview of the Texas Margin Tax. The discussion will include information on the major changes and clarifications considered and adopted by the Texas Legislature one year after the adoption of the new tax. This presentation will be of interest to you if you are concerned about issues such as: Is Texas a Joyce or Finnegan state? What is the threshold of control or ownership for entities to be included in your affiliated group? With the modifications made to the transitional provisions, was your tax liability affected by changes in your organizational structure? What about NOLs?

Speaker(s):

Karey Barton
Ryan & Company

Dale Craymer
Texas Taxpayers and Research Association

Ashanti Gresham Slone
Energen Corporation

Filing Options

Unitary combined reporting? Separate entity filings? Consolidated return filings? Do the members of a consolidated group have to have nexus? Is a consolidated group the same as the group for federal reporting purposes? Once I file on a combined basis, am I allowed to change the filing method? All good questions, the presenters will provide a detailed explanation of the various filing options allowed in many different jurisdictions. The presenters will discuss the nuisances associated with each type of filing and the impact with respect to net operating losses and tax credits. If you are involved in the reporting area and are required to file multiple entities in multiple jurisdictions, this is a session that you do not want to miss.

Speaker(s):

John Paraskevas
Tyco International

Diann Smith
Sutherland Asbill & Brennan, LLP

A Brave New World - Intangible Nexus and Beyond

This session will explore the practical implications of states' recent court victories in the areas of intangible nexus, agency nexus and economic nexus. While many of the recent nexus cases involved intangible holding companies, the states' successes in those cases have emboldened states to expand their nexus standards in ways that impact a wide variety of corporate taxpayers including technology companies, service providers, financial businesses and sellers of tangible personal property. This session will catalog the states' statutory, regulatory and administrative changes regarding nexus and will consider the constitutional implications of those changes. Additionally, this session will discuss the relevance of Public Law 86-272 to a digital and service-based economy and examine the statutory and constitutional nexus standards for recently-enacted gross receipts taxes.

Speaker(s):

Jon B. Iverson
Oracle Corporation

David J. Shipley, Esq.
McCarter & English, LLP

Tax Shelter, Reportable Transactions, Amnesty Programs and Penalties – Get Your Hands Up!!

The speakers in this session will discuss the state trend towards new programs and significantly enhanced penalties related to “tax shelters” and reportable transactions. Many businesses are unwittingly subject to these new shelter rules and reporting requirements. Our speakers will explain to participants how these programs and penalties affect not only individuals but business entities as well. The speakers will cover programs both currently in place and proposed, the status of taxpayer challenges to such programs, relay hands-on experience with challenges of determining what qualifies as a potentially abusive “tax shelter” or “reportable transaction” and issues that may arise at audit if a business does not participate in a “voluntary” program.

Speaker(s):

Linda Klang
Lehman Brothers

Nancy Stanislawski
WTAS

3:00-3:30 pm

Break

3:30-5:00 pm

Breakout Sessions

Michigan Business Tax

This session will provide an in-depth analysis of the new Michigan Business Tax that has replaced the Michigan Single Business Tax. Most companies were subject to the MSBT. With the new Michigan Business Tax, what does this mean for those that were subject to MSBT? What are the nexus rules? What new planning opportunities are available? What should be done with corporate structures that were implemented to reduce MSBT?

Speaker(s):

Lisa Pohl
Crowe Chizek & Company LLC

The Nuts and Bolts of FIN 48 Compliance

This session will cover:

- Identifying the inventory Uncertain Tax Positions (UTPs) by jurisdiction;

- Determining the unit of account for each UTP and the level of documentation/process necessary for each item;
- Unit of Account measurement including computational analysis, and FAS 109 treatment of calculations (booking of interest and penalties), impact to retained earnings, current and deferred tax accounts;
- The recording of tax benefits in current & deferred tax provisions and the change in liability for unrecognized tax benefits;
- Classified balance sheet treatment, and updating of deferred tax roll forwards and processes for ongoing tracking,
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Speaker(s):

John W. Sullivan
RSM McGladrey

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FIN 48 Advance

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Speaker(s):

Jeffrey Fair
EDS

Giles B. Sutton, Esq.
Grant Thornton LLP

Thursday, November 15, 2007

8:30-10:00 am

General Session

Un-Income Taxes

Five states are leading the trend away from corporate income taxes toward business privilege taxes, aka the "un-income" taxes. This panel of experts will provide detailed analysis of the common elements of each state's approach, as well as comparisons of the New Jersey and Kentucky AMT's, the Michigan SBT, the Ohio CAT and the Texas Margin Tax.

Speaker(s):

Dale Craymer
Texas Taxpayers and Research Association

Harley T. Duncan
Federation of Tax Administrators

June Summers Haas, Esq.
Honigman Miller Schwartz and Cohn LLP

Fred Nicely
Ohio Department of Taxation

10:00-10:30 am

Break

10:30-12:00 noon **Breakout Sessions**

Audit Strategies -- Working with Counsel in Preparing a Case for Trial

This session will cover the long list of potential ways to handle audits, appeals and litigation. Join this session to learn what your options are.

Speaker(s):

Daniel Houlf

General Motors Corp.

James P. Kleier, Esq.

Reed Smith LLP

Cass D. Vickers, CMI, Esq.

Vickers Madsen & Goldman, LLP

Ohio CAT

A complete overview of how the CAT is working in Ohio and what are the audit, legal issues and positions the department has resolved and what issues are yet unresolved.

Speaker(s):

Fred Nicely

Ohio Department of Taxation

TBD

Top 10

The presentation will cover the "Top 10" new state income tax cases or legislative enactments that affect the state and local tax practitioner. The discussion will include potential impact of the case or legislation on state tax practice.

Speaker(s):

Mary Ann Gall, Esq.

Jones Day

Marilyn Wethekam

Horwood Marcus & Berk Chartered

12:00 noon **Symposium Conclusion**

The Institute for Professionals in Taxation, through its CMI designation program, is the first to recognize professional achievement in state/local income taxation. The major requirements for the State/Local Income Tax Professional Designation include income tax membership in the Institute, state/local income and franchise tax experience, attainment of prescribed educational requirements, and successful completion of both comprehensive written and oral examinations. In addition, after attaining the State/Local Income Tax designation, certified members are required to continue their professional education by attendance at IPT and other approved educational programs.

1:00 pm

CMI Written Exam

Friday, November 16, 2007

8:00 am

CMI Oral Exams

Hotel Accommodations

The symposium is being held at the Ritz-Carlton Sarasota. Reservations are to be made directly with the hotel by either using the provided hotel reply form, which can be faxed to the hotel at (941) 309-2100 or calling at (941) 309-2000.

The room rates are as follows:

Single Occupancy: \$ 245.00

This room rate includes a continental breakfast Tuesday, Wednesday and Thursday.

Hotel Information

Ritz-Carlton Sarasota
1111 Ritz-Carlton Drive
Sarasota, Florida
Tel: (941) 309-2000 Fax: (941) 309-2100

Indulge yourself in Sarasota's sophisticated blend of casual Gulf Coast lifestyle and cosmopolitan excitement. Whether it's exploring the city's fine dining, historical and shopping attractions or just lounging in the sultry Florida sun, The Ritz-Carlton, Sarasota is the perfect place to soak it all in.

Ground Transportation

Airports

Sarasota/Bradenton International Airport (SRQ)

Total Est. Distance: 4 miles

Depart Sarasota Airport by turning right onto University Parkway. Immediately get into the left lane. Turn left at the first light, US 41 (Tamiami Trail). Continue on US 41 (Tamiami Trail) for approximately four miles. The entrance to The Ritz-Carlton, Sarasota will be on your right side, just after the intersection of Fruitville Road and US 41 (Tamiami Trail).

Tampa International Airport (TPA)

Total Est. Distance: 65 miles

Depart Tampa Airport, follow signs to I-275 South (St. Petersburg). Continue over the Howard Frankland Bridge, through St. Petersburg to the Skyway Bridge (\$1 toll). Continue over the Skyway Bridge and I-275 will merge with I-75. Take I-75 South towards Naples. From I-75, take Exit 210, Fruitville Road West (right turn onto Fruitville). Follow Fruitville Road approximately eight miles to US 41 (Tamiami Trail). Turn left on US 41 (Tamiami Trail) and immediately get into the right hand lane. After 500 feet, turn right into the paved brick entrance of The Ritz-Carlton, Sarasota.

Directions from points north

From I-75, take Exit 210, Fruitville Road West (right turn onto Fruitville). Follow Fruitville Road approximately eight miles to US 41 (Tamiami Trail). Turn left on US 41 (Tamiami Trail) and immediately get into the right lane. After 500 feet, turn right into the paved brick entrance of The Ritz-Carlton, Sarasota

Directions from points south

From I-75, take Exit 210, Fruitville Road West (left turn onto Fruitville). Follow Fruitville Road approximately eight miles to US 41 (Tamiami Trail). Turn left on US 41 (Tamiami Trail) and immediately get into the right lane. After 500 feet, turn right into the paved brick entrance of The Ritz-Carlton, Sarasota.

Taxis are easily accessible at the airports, just steps away from the baggage claim area. The average rate for the ride is \$15 USD from Sarasota/Bradenton Airport and \$80 from Tampa.

Registration and Fees

The IPT Registration Form follows. 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 Monday, Tuesday, and Wednesday night receptions, two luncheons, refreshment breaks, and symposium materials. Symposium materials and registration packets may be picked up at the IPT Registration Desk in the hotel between 4:00 p.m. and 7:00 p.m. on Monday, November 12th. Those who arrive after the desk closes may pick up registration materials after 7:30 a.m. on Tuesday morning.

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

Through October 12th:

Member: \$575.00

Non-Member: \$775.00

After October 12th:

There is an additional charge of \$25.00.

Cancellation Fees

\$100 for any filed registration. After November 2nd, no refunds will be made.

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

20 continuing education credits, including 1 IPT ethics credit hour, 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: Intermediate to Advanced

Field of Study: Taxation

Instructional Method: Group Live

Advanced Preparation Required: None

CMI Designation

The Institute for Professionals in Taxation's designation "Certified Member of the Institute" (CMI) is available to anyone who is a member of the Institute and meets all educational, experience, oral and written examination 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).

Income Tax Symposium Committee

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INSTITUTE FOR PROFESSIONALS IN TAXATION

1200 Abernathy Road, Bldg. 600, Suite L-2
Atlanta, GA 30328

Income Tax Symposium

November 12-15, 2007 - Sarasota, Florida

Personal Information

Name: _____

Badge Name: _____

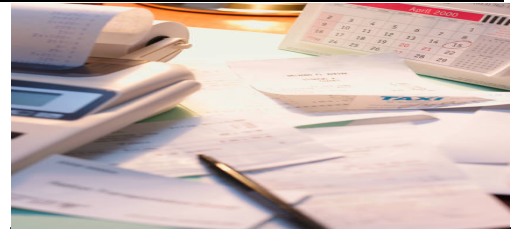
Title: _____

Company: _____

Address: _____

City: _____ State: _____ Zip: _____

Phone: _____ Fax: _____ Email: _____



Registration Fee:
Members \$575.00
Non-Member \$775.00

Note: registration forms received after October 12th will be assessed an additional \$25.

If you wish to become a member of IPT and the company you work for already has a membership in IPT you may download a membership applications from the IPT website under Membership - How to Become a Member.

Program - Indicate the session you will be attending

Monday

3:30-4:30 Income Tax CMI Orientation

4:30-5:30 Ethics

Tuesday

8:00-8:30 Opening Symposium

8:30-9:00 Florida Department of Revenue Commissioner

9:00-10:15 Role of Business Income Tax

10:30-12:00 FIN 48 – After the First Year

1:30-3:00 The Nuts and Bolts of FIN 48 Compliance (repeated Wed 3:30)

or FIN 48 Advanced (repeated Wed 3:30)

or State Add-back Provisions

3:30-5:00 FIN 48 Disclosure (repeated Wed 11:00)

or The Tax Base

or Sourcing of Services

Wednesday

8:30-10:30 General Apportionment

11:00-12:30 The Top 5 Sales Factor Issues

or FIN 48 Disclosure

or Audit Strategies Preparing a Case for Trial (repeated Thurs 10:30)

1:30-3:00 Texas Margin Tax

or Filing Options

or Nexus

or Tax Shelter, reportable Transactions, Amnesty Programs and Penalties

3:30-5:00 Michigan Business Tax

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or FIN 48 Advanced

Thursday

8:30-10:00 Un-Income Taxes

10:30-12:00 Ohio CAT

or Top 10

or Audit Strategies Preparing a Case for Trial

The following information is being used for developing a participant profile and is confidential:

Gender: Male Female Age: 20-30 31-40 41-50 51-60 60+ Years of Income Tax Experience: _____

Level of Education: No College Some College Associate Degree Baccalaureate Degree Advanced Degree

Arriving at hotel: _____ not staying at program hotel

One or two word description of your industry (e.g. manufacturing, consulting, etc.): _____

Payment Options:

Check payable to: Institute for Professionals in Taxation

Credit Card American Express Visa MasterCard

Card Number _____ Exp Date _____

Cardholder Name _____

Signature _____

All registrations must be accompanied by full payment. All registration forms are subject to a \$100 cancellation fee. No refunds will be made after November 2nd. You may fax this form to: 404/240-2315. Confirmation of acceptance will be sent. All cancellations, substitutions, and refunds must be received by the IPT office in writing.

The symposium registration fee provides for the usual education expenses and also includes luncheons, receptions, refreshment breaks and symposium materials.

RITZ-CARLTON SARASOTA HOTEL RESERVATION FORM

Sarasota, Florida

INSTITUTE FOR PROFESSIONALS IN TAXATION
2007 INCOME TAX SYMPOSIUM

You may:

- (1) **FAX** this completed form directly to the hotel reservation office Attn: Susie Villaveces at: (941) 309-2100.
- (2) **TELEPHONE** your reservation directly to Ritz-Carlton Sarasota Central Reservations Attn: Susie Villaveces (be sure to identify IPT as your group reference): (941) 309-2000.
- (3) **MAIL** the completed form to: Ritz-Carlton Sarasota, 1111 Ritz-Carlton Drive, Sarasota, Florida 34236

RESERVATIONS MUST BE MADE PROMPTLY -- There are a limited number of rooms at the group rate of \$245 per night. The Hotel must receive all reservations no later than October 8, 2007, the assigned cut-off date. Any reservations received after the cut-off date will be accepted on a space and/or available basis only. Should the guest room block be filled prior to the cut-off date, any additional room requests will be negotiated on a space and/or available basis. Extensions prior to or past the Events dates are subject to room and rate availability.

The hotel does accept the following credit cards are accepted: AMERICAN EXPRESS, MASTER CARD, VISA, DISCOVER, and DINERS CLUB. Do not forget the expiration date and your signature. The hotel regrets that it cannot hold your reservation without a credit card to guarantee the reservation.

Print or type:

Name: _____

Company: _____

Address: _____

City: _____ State: _____ ZIP: _____

Telephone: () _____ Facsimile: () _____

Email: _____

For arrival on: _____ Time: _____ Depart on: _____

Please reserve _____ room(s) for _____ Adults Single or Double Occupancy: \$245 + tax

Check Preference (Requests are not guaranteed):

Bed Type: King Bed _____ Two Double Beds _____

Smoking Non-Smoking Gold Passport number _____

In compliance with the Americans with Disabilities Act, please submit any special requirements:

American Express VISA Master Card Discover Diners Club

Credit Card #: _____ Expiration Date: _____

Cardholder Name: _____ Signature: _____

I authorize the Ritz-Carlton Sarasota to charge my account for one night's deposit and all applicable taxes based upon the above rates. Check-out time is 12 Noon -- rooms may not be available for check-in until after 3:00 p.m. Reservations requested beyond the cut-off date (October 8th) or after the room block is filled, are subject to availability.

CUT-OFF DATE: October 8, 2007

HOTEL RESERVATIONS TO BE MADE DIRECTLY WITH THE RITZ-CARLTON, NOT WITH IPT