

INSTITUTE FOR PROFESSIONALS IN TAXATION

2007

**Sales and Use Tax Symposium
September 30 - October 3**

**Marriott Renaissance Esmeralda Hotel
Indian Wells, California**



PROGRAM

SUNDAY, SEPTEMBER 30

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
Ryan & Company
Charlotte, North Carolina

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

■ Property Tax For Sales Tax Professionals

To improve your career development and future opportunities, it is advisable to develop a working knowledge of other taxes including property tax. This session will introduce the basic concepts of real and personal property tax and will place an emphasis on applying these concepts to the Sales Tax Professional's role. Some of the topics to be discussed include the personal property filing process from beginning (data gathering) to end (tax payment), creating relationships with local jurisdictions, appealing personal and real property values, and a comparison of property and sales tax audits. This session will provide time saving tools for finding information on jurisdictions, especially as it applies to procedures and contacts.

Speakers:

Gilbert G. Diaz, CPA

Tax Manager
Eclipse Aviation
Albuquerque, New Mexico

Sarah Radvansky

Senior Tax Analyst
General Electric Company
Ft. Myers, Florida

4:00 p.m. - 5:30 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, OCTOBER 1

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

Continental Breakfast

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

Opening of Symposium

President

Institute for Professionals in Taxation

Faranak Naghavi, CPA

Chair, 2007 Sales and Use
Tax Symposium Committee
Ernst & Young LLP
Washington, DC

Christopher H. Hall, CMI

Vice Chair, 2007 Sales and Use
Tax Symposium Committee
Ford Motor Company
Dearborn, Michigan

MONDAY (Continued)

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

■ **General Session**
“Change, Choice & Champions
***Happily Ever After(s) Don’t Just Happen*”**

The people, situations & circumstances in our lives change. Always have. Always will. And while those changes do impact us, ***the choices we make about them are more powerful—have more impact on us—than the changes themselves.***

Dealing effectively with change requires us to make some changes, and a good place to start is with our perspective on change. According to Jim Bearden, the two most common perspectives on change are victimhood and accountability. Which of the two do you think is more popular in our culture?

In this upbeat, entertaining and enlightening session, Jim Bearden will offer insights on change, the choices we make about change and the consequences those choices produce. Using plenty of humor and his experiences as a decorated Marine officer, corporate vice president, published author and owner of his own successful speaking & training business, Jim will provide us with specific suggestions and tools for acknowledging and confronting the challenges associated with change and for finding and tapping into the opportunities those changes present.

After exposing the notion of “Happily Ever After” for what it is (a myth), Jim will walk us through his four-step model for keeping and expanding on processes that are working and for finding alternatives to ones that aren’t. He will conclude his presentation with an eye-opening description of how winning occurs in the real world.

Jim’s dynamic speaking style, his warm, tasteful sense of humor and the practical suggestions he makes will help us develop a clear understanding of the relationship between **Change, Choice & Champions** and remind us that - contrary to a popular illusion - *Happily Ever After(s) Don’t Just Happen... .*

Speaker:

Jim Bearden, CSP
Owner, Bearden Resource Group
Jim Bearden, CSP
Austin, Texas

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

■ **General Session**
“ Hot Topics In Sales And Use Taxation”

This session provides a fast-paced and enlightening review of the latest developments, issues and topics affecting the state and local tax manager, practitioner and consultant, including significant legislative developments, major tax reforms, latest development in the streamlined sales tax world and critical judicial decisions.

Speakers:

Paul H. Frankel, Esq.
Partner
Morrison & Foerster
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

MONDAY (Continued)

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

Breakout Sessions (8)

▣ Applied Sampling (Offered Twice)

This session is intended to help the participants understand where sampling can (and should) be utilized, and how it can reduce time spent auditing or looking for refunds. Our speakers will discuss the practical applications of sampling, and how to recognize the opportunities and problems presented with this technique.

Speakers:

Christopher A. Mucke, CPA

Managing Principal
Corporate Tax Consultants, LLC
Canton, Michigan

Will Yancey, Ph.D, CPA

Dallas, Texas

▣ Local Taxes

Managing multiple tax jurisdictions is difficult even in centrally administered states, but if you have issues in locally administered jurisdictions, your problems are magnified multiple times. 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 Alabama, Colorado and Louisiana, and discuss the most recent legislative, administrative, and judicial developments of significance. The session will also address some best practices in dealing with unique and inconsistent tax treatments between local and state taxing authorities.

Speakers:

Nicole Crighton, Esq.

Managing Partner
Oreck, Crighton, Adams & Chase, LLC
Boulder, Colorado

Timmy Hulin, CMI

Senior Manager
Ryan & Company
Baton Rouge, Louisiana

▣ Nexus - Advanced (Offered Twice)

In today's environment, states are becoming increasingly more aggressive in asserting nexus over taxpayers. Is the *Quill* physical presence standard still the proper standard to apply? This session focuses on recent developments in the area of sales and use tax nexus, and discusses some of the constitutional principles taxpayers are arguing when defending challenge by taxing jurisdictions.

Speakers:

Jeffrey A. Friedman, Esq.

Partner
Sutherland Asbill & Brennan LLP
Washington, DC

Jordan M. Goodman, Esq., CPA

Partner
Horwood Marcus & Berk Chartered
Chicago, Illinois

MONDAY (Continued)

▣ Non-Traditional Manufacturing

As new materials and technologies are created and new business models developed, so evolves our understanding of the meaning of the word manufacturing. This session will review non-traditional applications of the manufacturing exemption to a variety of industries and activities and look at what some states are doing in this area and how various statutes affect the filing of manufacturing exemption claims.

Speakers:

Mark W. Eidman, Esq.

Attorney
Scott, Douglass & McConnico, LLP
Austin, Texas

David White, Esq., CPA

Assistant VP Tax Policy
AT&T
San Antonio, Texas

▣ Refunds (Offered Twice)

As more and more pressure is put on tax practitioners to demonstrate value in the Sales & Use Tax group, we are turning to refunds. However, failing to identify the issues properly or to follow proper procedure can result in missing significant opportunities. Couple that with recent state attempts to administratively limit taxpayers' rights to a refund of their money, and you begin to see the complexities in this area. This session will help you identify refund opportunities and will provide guidance on how to obtain those refunds and avoid pitfalls.

Speakers:

Richard J. Ayoob, Esq.

Attorney
Ajalat, Polley & Ayoob
Glendale, California

David M. Smith, CMI

Principal
Ernst & Young LLP
Atlanta, Georgia

▣ Sales & Use Tax Incentives (Offered Twice)

Once considered the work of Income and Property Tax practitioners, more and more state and local governments are now offering Sales & Use Tax Incentives. In fact, this area provides opportunities for sales tax professionals to add yet more value to their organization by participating with business stakeholders and government affairs representatives to construct meaningful incentives packages. Join us for this session to hear an expert from the practitioner community with experience helping companies maximize these incentives and an industry representative with experience executing these agreements discuss the opportunities that have successfully negotiated.

Speakers:

Ted Ghiz, Esq.

Senior Tax Counsel
The Coca-Cola Company
Atlanta, Georgia

John S. Torigian, Esq.

Partner
Krell & Torigian
Houston, Texas

MONDAY (Continued)

▣ Sales Tax Planning (Offered Twice)

Despite the current environment of intense focus on SOX related controls coupled with increased scrutiny by both state and federal regulators, legitimate sales tax planning remains a viable option for companies looking to realign their business operations and/or purchase new companies. In this session you will learn from the experts legitimate tax planning characteristics that will not alarm the regulators and auditors but still enable you to drive benefit for your company.

Speakers:

Jeremiah T. Lynch, CMI

Principal
Ryan & Company
New York, New York

Julie Stakenburg, CPA

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

▣ Taxing The New Economy:

Applying Manufacturing Principles in a Digital Age (Offered Twice)

This presentation explores the difficulties of taxing the current digital and service economy using principles developed for a manufacturing based economy. The presentation focuses on the applicability of manufacturing and other exemptions to "digital manufacturing" (e.g. data processing, computer programming, etc.), the relevance of the resale exemption in the sale of digital goods and service transactions, the taxation of the various methods to deliver computer software (e.g. electronic delivery, load and leave, etc.), the situs for imposing tax on services, the taxation of digital property or services with multiple points of use, the bundling and unbundling of transactions, the tax effect of outsourcing, the increasing taxation of digital goods and the ever broadening definition of tangible personal property. The presentation will also focus on nexus issues related to taxing a digital economy. In addition to identifying the issues relating to taxing the digital economy, the presentation will discuss the various approaches taken by states and the various positions that taxpayers can take in those states that have not adopted a particular approach to taxing the digital economy.

Speakers:

Sheila Bayley, CMI

Senior Tax Manager
Apple Inc.
Cupertino, California

David J. Shipley, Esq.

Special Counsel
McCarter & English, LLP
Philadelphia, Pennsylvania

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

Breakout Sessions (8)

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Managing Principal
Corporate Tax Consultants, LLC
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Will Yancey, Ph.D, CPA

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MONDAY (Continued)

▣ Audit Procedures (Offered Twice)

Managing sales and use tax audits continues to be one of the more burdensome areas facing tax professionals. Tax Departments are asked to manage the audit process in a timely, cost efficient manner so that the resources can be deployed on higher value added tasks. This session will provide tips on the best processes to employ when reviewing an audit assessment; and will discuss techniques used to eliminate or offset the most common audit issues raised, regardless of the jurisdiction or the industry.

Speakers:

Albert J. Babbitt

President
State Tax Services, LLC
Kennesaw, Georgia

Lynn L. Monsalvatge, CMI

Director for Sales Tax & Business Licenses
The Home Depot
Atlanta, Georgia

▣ Global Transaction Taxes (Offered Twice)

Sales & 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. Personnel of companies of all sizes are likely to be exposed to such issues because of increased global trade activities. This session will cover key issues in the management of global transaction taxes including compliance and Sarbanes-Oxley related issues, audit matters, and tax planning opportunities.

Speakers:

Steve James

Principal
Ryan & Company
San Francisco, California

Richard J. Prem

Vice President - Indirect Taxes & Tax Reporting
Amazon.com
Seattle, Washington

▣ Mergers and Acquisitions: Sales and Use Tax Issues

Do you know the difference between the sales tax implications of a section 351 contribution and a 338 deemed asset sale? Corporate restructurings are a continuing reality and yet each one is likely to differ from the last. This session provides an overview of the sales and use tax issues that commonly arise in complex mergers, acquisitions, reorganizations and transfers of assets.

Speakers:

William M. Backstrom, Jr., Esq.

Partner
Jones Walker
New Orleans, Louisiana

J. Whitney Compton, Esq.

Director
Compton & Associates, LLP
Marietta, Georgia

MONDAY (Continued)

▣ How to Determine If Outsourcing of the Sales and Use Tax Compliance Function Is the Right Solution for Your Company

Outsourcing of the sales and use tax compliance function is becoming more and more common. Increasing global competition and enhancements in 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, as well as discuss Service Level agreements and performance measurement standards and issues.

Speakers:

Jeffrey W. Meigs

Vice President - Client Services
Thomson RIA Tax Partners
Atlanta, Georgia

Andy Hammons

Senior Tax Executive
Cbeyond, Inc.
Atlanta, Georgia

▣ Puerto Rico Sales Tax

It may not be a state yet but Puerto Rico is looking more and more like a state with the recent imposition of a Florida style sales and use tax. Join us for an informative presentation on Puerto Rico's entry into the world of sales tax imposition and collection requirements. Our discussion will center on the events leading up to the imposition of the sales and use tax as well as changing filing requirements and the struggle to remain compliant with the collection of municipality taxes. We will provide updates on amendments to the laws and regulations, circular letters and Treasury Bulletins. It is not often that we get to witness the birth of a new state tax regime so whether or not you currently have an operation in Puerto Rico, you would not want to miss this session.

Speakers:

John T. Dalton, CMI

Director - Sales and Use Taxes
Wal-Mart Stores, Inc.
Bentonville, Arkansas

Teresita Fuentes

Tax Partner
Ernst & Young LLP
Hato Rey, Puerto Rico

▣ Sales & Use Tax Incentives (Offered Twice)

Once considered the work of Income and Property Tax practitioners, more and more state and local governments are now offering Sales & Use Tax Incentives. In fact, this area provides opportunities for sales tax professionals to add yet more value to their organization by participating with business stakeholders and government affairs representatives to construct meaningful incentives packages. Join us for this session to hear an expert from the practitioner community with experience helping companies maximize these incentives and an industry representative with experience executing these agreements discuss the opportunities that have successfully negotiated.

Speakers:

Ted Ghiz, Esq.

Senior Tax Counsel
The Coca-Cola Company
Atlanta, Georgia

John S. Torigian, Esq.

Partner
Krell & Torigian
Houston, Texas

MONDAY (Continued)/ TUESDAY

▣ Traditional Manufacturing

Traditional manufacturing is alive and well despite the continuing changes in the economy. The area continues to be a hot bed of controversy and the body of law continues to evolve as more court decisions are rendered. This session will focus on compliance and audit-related issues that are unique to the traditional manufacturing industry. The latest judicial and legislative developments that specifically impact the manufacturing area will be addressed.

Speakers:

David R. Kraus, Esq.

Partner
Reed Smith LLP
Harrisburg, Pennsylvania

David L. Moore

Manager Transaction Taxes
American Electric Power Service Corporation
Canton, Ohio

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

Reception

TUESDAY, OCTOBER 2

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

Continental Breakfast

8:00 a.m. - 9:15 a.m.

▣ General Session

"Ethical Issues in Sales and Use Tax Practice"

A valuation of the most common situations that tax manager, tax practitioner or consultant encounters on a daily basis. Top ten ethical dilemmas in handling sales, use and excise tax issues.

Speakers:

Loren L. Chumley, Esq.

Principal
KPMG
Nashville, Tennessee

Kenneth W. Helms, CMI

Director, Sales & Property Tax Group
InterContinental Hotels Group AMER
Alpharetta, Georgia

Stewart M. Weintraub, Esq.

Partner
Schnader Harrison Segal & Lewis, LLP
Philadelphia, Pennsylvania

9:30 a.m. - 10:30 a.m.

▣ General Session

"SOX/Reserves/FAS 5"

With three years into Sarbanes-Oxley (can you believe it!): do you know where your control activities and control objectives may be lacking? Are your audit reserves adequately supported by documentation? Are your tax liabilities probable and determinable? In this session we will address all these questions and more as we navigate through the latest developments in Sox compliance and review, reserving for potential liabilities under FAS 5 and the ongoing management of those reserves once established.

Speakers:

Stephanie Csan, CMI

Director Sales and Use Tax Services
Deloitte Tax LLP
Parsippany, New Jersey

Pat O'Rourke

Director, State & Local Tax
Tyco Healthcare
Mansfield, Massachusetts

TUESDAY (Continued)

11:00 a.m. - 12:30 p.m.

Breakout Sessions (8)

■ Automation

Are you dissatisfied with your company's archaic and manual legacy processes relating to tax rate or tax logic maintenance? Does your company have plans for a major ERP implementation or upgrade in the near future? Then this session may be exactly what you need. We'll delve into the what, why & where's of piggybacking a sales and use tax software implementation with a new ERP implementation. What are the risk and rewards associated with an ERP/Tax software project? When to jump into the fray with the ERP team? Why it's important for the tax department to have adequate representation on the implementation team and where are the touch-points between the new ERP system and the sales and use tax function.

Speakers:

Dina Hornberger

Project Manager - Tax
Tyco Electronics
Middletown, Pennsylvania

Scott H. Walters

Director Technology Solutions
The Gagnon Group, LLC
Boston, Massachusetts

■ Construction Contract Issues (Offered Twice)

The highest quality buildings start with a solid foundation. Similarly, building efficient processes must have a solid foundation in order to withstand inspection. Construction Contract issues impact all taxpayers, whether in the construction industry, providers of equipment to contractors or the recipient of construction services. This session will address various issues and trends in the construction industry such as audit trends, recent legislation and court cases, tax-exemption issues and States' definitions of construction contractors. Also, we will discuss how manufacturers should structure contracts to take advantage of tax incentives, reduced tax rates and other benefits.

Speakers:

Kevin Miles

Tax Manager
ABB, Inc.
Cary, North Carolina

William C. Smith, Sr., CMI

Executive Director
Ernst & Young LLP
Raleigh, North Carolina

TUESDAY (Continued)

▣ Effective Tax Rates; Direct Pay

As experience with statistical sampling has matured, states are more willing to accept alternatives to the traditional transaction by transaction determination. Such alternatives could include effective or single tax rate mechanisms. Whether it is the formal agreement with the state or an in-house informal rate with a true up upon audit, this approach may be the right answer for your department and allow your company to redeploy limited resources to higher value-added tasks. In addition, you will also achieve the added benefit of improving quality by eliminating the non tax people from making tax decisions.

Speakers:

Carolyn L. Carpenter, CMI, CPA

Audit Supervisor
International Paper Company
Memphis, Tennessee

Anthony L. Ehler, Esq.

Partner
Vorys, Sater, Seymour and Pease LLP
Columbus, Ohio

▣ Exemption Certificate Management

"It's the buyer's responsibility ... no, it's the sales or credit department's fault!" Regardless of who was supposed to get the sales tax exemption certificate, if you don't have it, your company could be subject to additional tax, penalties and interest assessments. Given the aggressive nature of state & local sales tax auditors and the recent emphasis placed upon the need for enhanced internal controls under Sarbanes Oxley requirements, adequate maintenance of sales tax exemption certificates is a must. In this session, we will explore how to reengineer this process via a review of best practices and technologies, as well as a real-life case study which will highlight implementation issues and strategies. If you stay up nights thinking about what you're going to find (or not find) while trudging through the archived files, looking for that elusive exemption certificate, don't miss this session.

Speakers:

Lenore Stewart

Sales Tax Manager
Forsythe Technology Inc.
Skokie, Illinois

James J. Tauber, CMI

Senior Manager
Deloitte Tax LLP
Chicago, Illinois

TUESDAY (Continued)

▣ 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 proceed to interrogate you about M-1 adjustments on the 1120 or section 1031 like kind exchange provisions— 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 areas of reporting overlap for sales and income tax purposes?
- What are some principal income tax refund opportunities and planning ideas for those involved in credits and incentives?

Speakers:

Duane Dobson, CPA

Director - State and Local Tax
Grant Thornton LLP
McLean, Virginia

Dorothy G. Pearson, CMI, CPA

Sr. Sales and Use Tax Manager
Targa Resources, Inc
Houston, Texas

▣ Leasing - More Than Just A Monthly Payment

Lease your automobile? You don't know the half of it! Allow us to provide an overview of the sales tax principles and theories associated with leasing transactions. Gain insight to complex lease transactions and special property issues. Learn about recent legislation, significant court cases, and audit trends. Explore the impact of SST on this unique financing segment. Whether you are the lessor or the lessee-this session is for you!

Speakers:

Sheryl L. Flynn

President
Tax Lease Consultants, LLC
Southfield, Michigan

Katherine A. Neggers, CMI

Manager - Sales, Use & Excise Tax
General Electric Company
Fort Myers, Florida

TUESDAY (Continued)

▣ Nexus - Advance (Offered Twice)

In today's environment, states are becoming increasingly more aggressive in asserting nexus over taxpayers. Is the *Quill* physical presence standard still the proper standard to apply? This session focuses on recent developments in the area of sales and use tax nexus, and discusses some of the constitutional principles taxpayers are arguing when defending challenge by taxing jurisdictions.

Speakers:

Jeffrey A. Friedman, Esq.

Partner
Sutherland Asbill & Brennan LLP
Washington, DC

Jordan M. Goodman, Esq., CPA

Partner
Horwood Marcus & Berk Chartered
Chicago, Illinois

▣ Retail/Wholesale Industry (Offered Twice)

Retail and wholesale issues are not merely limited to resale certificate management. In fact, the retail and wholesale industry embodies a rich and diverse set of issues where industries intersect to create unique challenges such as taxability of digital downloads, manufacturing exemptions, tax free holidays, gift cards, sale of telecommunication services, just to name a few. 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

Director
KPMG LLP
San Francisco, California

Kathleen L. Peavley, CMI

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

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

Lunch

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

Breakout Sessions (9)

▣ Ask The Experts - ARIZONA, CALIFORNIA (Offered Twice)

Bring your California and Arizona issues and join in the discussion. Here the experts offer observations and experiences, and comment on your issues and questions.

Speakers:

Richard J. Ayoob, Esq.

Attorney
Ajalat, Polley & Ayoob
Glendale, California

Steve Shiffrin

Senior Manager
Ernst & Young LLP
Phoenix, Arizona

TUESDAY (Continued)

■ Ask The Experts - CANADA (Offered Twice)

This session will respond to your most pressing questions about issues faced by North American organizations with exposure to Canadian sales taxes. The session will cover the federal Goods & Services Tax (GST), the Harmonized Sales Tax (HST) and the Provincial Sales Taxes (PST).

Speakers:

Carlos V. Hernandez

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

Robert Martini, Esq.

Tax Counsel
Wilson Vukelich LLP
Toronto, Ontario, Canada

■ Ask The Experts - FLORIDA, LOUISIANA, TEXAS (Offered Twice)

Bring your Texas, Florida and Louisiana issues and join in the discussion. Hear the experts offer observations and experiences, and comment on your issues and questions.

Speakers:

William M. Backstrom, Jr., Esq.

Partner
Jones Walker
New Orleans, Louisiana

Mark W. Eidman, Esq.

Attorney
Scott, Douglass & McConnico, LLP
Austin, Texas

Mark E. Holcomb, Esq.

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

■ Ask The Experts - ILLINOIS, OHIO (Offered Twice)

Bring your issues and join in the discussion. Experts in Ohio and Illinois will offer their observations and experiences, and comment on your issues and questions.

Speakers:

Anthony L. Ehler, Esq.

Partner
Vorys, Sater, Seymour and Pease LLP
Columbus, Ohio

Jordan M. Goodman, Esq., CPA

Partner
Horwood Marcus & Berk Chartered
Chicago, Illinois

■ Ask The Experts - NEW JERSEY, NEW YORK, PENNSYLVANIA (Offered Twice)

Bring your issues and join in the discussion. Experts in New Jersey, New York and Pennsylvania will offer their observations and experiences, and comment on your issues and questions.

Speakers:

Stephanie Csan, CMI

Director Sales and Use Tax Services
Deloitte Tax LLP
Parsippany, New Jersey

David J. Shipley, Esq.

Special Counsel
McCarter & English, LLP
Philadelphia, Pennsylvania

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Julian Chavez, CPA

Director
KPMG LLP
San Francisco, California

Kathleen L. Peavley, CMI

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

▣ Software and Computer Related Services (Offered Twice)

Companies are spending millions of dollars a year on computer software and related services. As technology continues to evolve and the industry moves away from traditional delivery methods that historically were the object of review by taxing authorities, the grey areas of taxability and challenges associated with them continue to increase. These types of purchases are almost always closely scrutinized by sales and use tax auditors who often do not understand the technology involved. This session will focus on recent developments in the taxation of these types of purchases, techniques that can be utilized in reducing prospective audit assessments related to these items, and tips to minimize sales and use taxes on prospective purchases.

Speakers:

Carolynn S. Iafrate, CPA, Esq.

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

Dan Kostenbauder

Vice President - Transaction Taxes
Hewlett-Packard Company
Palo Alto, California

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

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Richard J. Ayoob, Esq.

Attorney
Ajalat, Polley & Ayoob
Glendale, California

Steve Shiffrin

Senior Manager
Ernst & Young LLP
Phoenix, Arizona

TUESDAY (Continued)

▣ Ask The Experts - CANADA (Offered Twice)

This session will respond to your most pressing questions about issues faced by North American organizations with exposure to Canadian sales taxes. The session will cover the federal Goods & Services Tax (GST), the Harmonized Sales Tax (HST) and the Provincial Sales Taxes (PST).

Speakers:

Carlos V. Hernandez

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

Robert Martini, Esq.

Tax Counsel
Wilson Vukelich LLP
Toronto, Ontario, Canada

▣ Ask The Experts - FLORIDA, LOUISIANA, TEXAS (Offered Twice)

Bring your Texas, Florida and Louisiana issues and join in the discussion. Hear the experts offer observations and experiences, and comment on your issues and questions.

Speakers:

William M. Backstrom, Jr., Esq.

Partner
Jones Walker
New Orleans, Louisiana

Mark W. Eidman, Esq.

Attorney
Scott, Douglass & McConnico, LLP
Austin, Texas

Mark E. Holcomb, Esq.

Partner, State and Local Tax Group
Holland & Knight LLP

▣ Ask The Experts - ILLINOIS, OHIO (Offered Twice)

Bring your issues and join in the discussion. Experts in Ohio and Illinois will offer their observations and experiences, and comment on your issues and questions.

Speakers:

Anthony L. Ehler, Esq.

Partner
Vorys, Sater, Seymour and Pease LLP
Columbus, Ohio

Jordan M. Goodman, Esq., CPA

Partner
Horwood Marcus & Berk Chartered
Chicago, Illinois

▣ Ask The Experts - NEW JERSEY, NEW YORK, PENNSYLVANIA (Offered Twice)

Bring your issues and join in the discussion. Experts in New Jersey, New York and Pennsylvania will offer their observations and experiences, and comment on your issues and questions.

Speakers:

Stephanie Csan, CMI

Director Sales and Use Tax Services
Deloitte Tax LLP
Parsippany, New Jersey

David J. Shipley, Esq.

Special Counsel
McCarter & English, LLP
Philadelphia, Pennsylvania

TUESDAY (Continued)

▣ Oil and Gas Industry

This session will focus on one of the fastest growing segments of the oil & gas industry - the area of Alternative Fuels. The speakers will discuss the various federal credits and incentive opportunities available, the federal compliance process and related challenges, legal entity and structural considerations, as well as the myriad of state issues, opportunities and challenges associated with biofuels. Motor fuels tax laws related to biodiesel fuels are changing and incentives in the alternative fuels area vary from state to state. Many states are taking proactive steps to encourage the use of biofuels by offering incentives that include but are not limited to: credits, deductions, exemptions, rebates, grants and loan programs.

Speakers:

Oscar L. Garza, Esq.

Director Tax Services
Deloitte Tax LLP
Houston, Texas

Rae Takai

Manager Indirect Tax
Shell Oil Products US
Houston, Texas

▣ Software and Computer Related Services (Offered Twice)

Companies are spending millions of dollars a year on computer software and related services. As technology continues to evolve and the industry moves away from traditional delivery methods that historically were the object of review by taxing authorities, the grey areas of taxability and challenges associated with them continue to increase. These types of purchases are almost always closely scrutinized by sales and use tax auditors who often do not understand the technology involved. This session will focus on recent developments in the taxation of these types of purchases, techniques that can be utilized in reducing prospective audit assessments related to these items, and tips to minimize sales and use taxes on prospective purchases.

Speakers:

Carolynn S. Iafrate, CPA, Esq.

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

Dan Kostenbauder

Vice President - Transaction Taxes
Hewlett-Packard Company
Palo Alto, California

TUESDAY (Continued)

▣ Taming Orphan Taxes

Gross receipts taxes; "minimum"/"flat" taxes; unclaimed property; other involuntary "fees". These taxes are found in every state and can affect many aspects of your company's business. Collectively, over the course of years, these taxes are a real expense for your company---an above-the-line expense that affects your company's P&L. Worse yet, these taxes often fall between the cracks in corporate tax departments. Sometimes they are the responsibility of the income tax area; sometimes the sales and use tax area; often times, in no one's area. Thus, these "orphan" taxes often don't get the attention they deserve. In this session, we will discuss current and emerging ways to address and challenge these taxes using approaches such as state and U.S. constitutional challenges, statutory challenges, and creative planning. Come and hear about ways to challenge the Ohio CAT, the New Mexico gross receipts tax, the Washington B&O, the Delaware gross receipts tax, Delaware escheat law, various "flat" taxes, realty transfer taxes, and FUSF fees.

Speakers:

Maryann B. Gall, Esq.

Partner
Jones Day
Columbus, Ohio

Kyle O. Sollie, CMI, Esq.

Partner
Reed Smith LLP
Philadelphia, Pennsylvania

▣ Telecommunications Industry

Determining what is and what is not telecommunications is becoming increasingly difficult given today's technology. Companies that have not been traditional telecommunications companies find themselves entangled in the world of telecommunications taxes based on new services offerings and the provision of ancillary services. In addition, purchasers find themselves paying this liability as consumers of these services, yet often not knowing whether they are being charged the correct taxes. This session focuses on understanding what could be taxed as a telecommunications service and working through the complexities associated with these alternative taxes.

Speakers:

Deborah R. Bierbaum

Director External Tax Policy
AT&T
Bedminster, New Jersey

Meredith Garwood

Vice President - Tax Policy
Time Warner Cable
Charlotte, North Carolina

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

Reception

WEDNESDAY, OCTOBER 3

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

Continental Breakfast

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

▣ General Session

Effective Communications for Leadership and Professional Success

Diplomacy has been called the art of telling people to go to hell in a way that they'll actually look forward to the trip. We don't advocate telling your people, your clients, your partners or your bosses to go anywhere like that, but this outstanding session from Barry Maher shows you how to diplomatically, tactfully get what you want: and to get people to look forward to whatever trip you'd like them to take. You've seen Barry Maher on national television like the *Today Show*, *NBC Nightly News* and *CNBC*. You may have watched and listened to him on any of the hundreds of television and radio stations on which he's appeared. You've read about Barry and his expertise in publications ranging from the *New York Times*, *USA Today*, the *Wall Street Journal*, *Business Week* and the *London Times*. There's a reason. Barry Maher is an expert in his field, a consultant, an author and a speaker whose results show up on the bottom line, maximizing both productivity and career satisfaction.

Speaker:

Barry Maher

Barry Maher & Associates
Helendale, California

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

Breakout Sessions (8)

▣ Canadian Sales Taxes on Cross-Border Transactions

For both residents and non-residents of Canada alike, Canadian sales taxes have an impact on the movement of goods, services and intangibles across borders. The failure to fully understand the impact of Canadian sales taxes on these transactions can leave organizations exposed or overpaid, potentially making them uncompetitive in a global marketplace. Therefore, it is critical that organizations understand the impact of Canadian sales taxes on cross-border transactions with Canada. This session will provide an overview of the Canadian federal and provincial sales tax issues that can complicate cross-border transactions for both non-residents and residents of Canada. This session will begin with a quick overview of the Canadian sales tax system and will then examine the taxation of imports, exports and special situations such as drop shipments, with the focus on minimizing Canadian sales taxes on cross-border transactions.

Speakers:

John McQuarrie

Director, Commodity Tax
The TDL Group Corp.
Oakville, Ontario Canada

Garry Round

Managing Principal, Canadian Operations
Ryan & Company
Brampton, Ontario Canada

WEDNESDAY (Continued)

▣ Construction Contract Issues (Offered Twice)

The highest quality buildings start with a solid foundation. Similarly, building efficient processes must have a solid foundation in order to withstand inspection. Construction Contract issues impact all taxpayers, whether in the construction industry, providers of equipment to contractors or the recipient of construction services. This session will address various issues and trends in the construction industry such as audit trends, recent legislation and court cases, tax-exemption issues and States' definitions of construction contractors. Also, we will discuss how manufacturers should structure contracts to take advantage of tax incentives, reduced tax rates and other benefits.

Speakers:

Kevin Miles

Tax Manager
ABB, Inc.
Cary, North Carolina

William C. Smith, Sr., CMI

Executive Director
Ernst & Young LLP
Raleigh, North Carolina

▣ Global Transaction Taxes (Offered Twice)

Sales & 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. Personnel of companies of all sizes are likely to be exposed to such issues because of increased global trade activities. This session will cover key issues in the management of global transaction taxes including compliance and Sarbanes-Oxley related issues, audit matters, and tax planning opportunities.

Speakers:

Steve James

Principal
Ryan & Company
San Francisco, California

Richard J. Prem

Vice President - Indirect Taxes & Tax Reporting
Amazon.com
Seattle, Washington

▣ Managing The Outsourced Compliance Process

Your organization has decided to outsource your sales and transactions tax compliance process - What's next? What are the key transitional items that will maximize your managed services relationship prospectively? How will notices be managed and, more importantly, prevented? What are your penalty and interest risks? How will you maintain/improve your control over the process? What resources will you have to commit to the relationship and how will you interact with your service provider? What impact does Sarbanes/Oxley have on your managed services relationship and vice versa? How will you measure the performance of the outsourced arrangement? This session will provide insight into the managed services environment from both a customer and service provider perspective.

Speakers:

Jeffrey W. Meigs

Vice President - Client Services
Thomson RIA Tax Partners
Atlanta, Georgia

Thuan T. Truong

Finance & Accounting Operations Manager
Affiliated Computer Services, Inc.
Tempe, Arizona

WEDNESDAY (Continued)

▣ Refunds (Offered Twice)

As more and more pressure is put on tax practitioners to demonstrate value in the Sales & Use Tax group, we are turning to refunds. However, failing to identify the issues properly or to follow proper procedure can result in missing significant opportunities. Couple that with recent state attempts to administratively limit taxpayers' rights to a refund of their money, and you begin to see the complexities in this area. This session will help you identify refund opportunities and will provide guidance on how to obtain those refunds and avoid pitfalls.

Speakers:

Richard J. Ayoob, Esq.

Attorney
Ajalat, Polley & Ayoob
Glendale, California

David M. Smith, CMI

Principal
Ernst & Young LLP
Atlanta, Georgia

▣ Sales Tax Planning (Offered Twice)

Despite the current environment of intense focus on SOX related controls coupled with increased scrutiny by both state and federal regulators, legitimate sales tax planning remains a viable option for companies looking to realign their business operations and/or purchase new companies. In this session you will learn from the experts legitimate tax planning characteristics that will not alarm the regulators and auditors but still enable you to drive benefit for your company.

Speakers:

Jeremiah T. Lynch, CMI

Principal
Ryan & Company
New York, New York

Julie Stakenburg, CPA

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

▣ State Taxation Of Inputs In The Service Industry

The shift in the economy to a more knowledge based system has increased the consumption of personal property related to provision of services. This transition to a service oriented economy enhances the risk for pyramiding of the sales taxes. The panel will analyze the taxability of purchases of tangible personal property and services used or consumed in the performance of taxable services in a number of states and evaluate this area for a possible need for a reform.

Speakers:

Edward F. Downey, Esq.

Counsel
Bryan Cave, LLP
Jefferson City, Missouri

Randy A. Hilger, CMI, CPA

Principal
Ryan & Company
St. Louis, Missouri

WEDNESDAY (Continued)

▣ Taxing The New Economy:

Applying Manufacturing Principles in a Digital Age (Offered Twice)

This presentation explores the difficulties of taxing the current digital and service economy using principles developed for a manufacturing based economy. The presentation focuses on the applicability of manufacturing and other exemptions to "digital manufacturing" (e.g. data processing, computer programming, etc.), the relevance of the resale exemption in the sale of digital goods and service transactions, the taxation of the various methods to deliver computer software (e.g. electronic delivery, load and leave, etc.), the situs for imposing tax on services, the taxation of digital property or services with multiple points of use, the bundling and unbundling of transactions, the tax effect of outsourcing, the increasing taxation of digital goods and the ever broadening definition of tangible personal property. The presentation will also focus on nexus issues related to taxing a digital economy. In addition to identifying the issues relating to taxing the digital economy, the presentation will discuss the various approaches taken by states and the various positions that taxpayers can take in those states that have not adopted a particular approach to taxing the digital economy.

Speakers:

Sheila Bayley, CMI

Senior Tax Manager
Apple Inc.
Cupertino, California

David J. Shipley, Esq.

Special Counsel
McCarter & English, LLP
Philadelphia, Pennsylvania

12:00 Noon

Symposium Conclusion

Hotel Accommodations

The symposium is being held at the Marriott Renaissance Esmeralda Hotel in Indian Wells, California. 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: 760-773-9250, or by calling the hotel at : 800-552-4386 (be sure to mention that you are with IPT to secure the special negotiated hotel rate). You may also register on-line with the indicated links. The mailing address for the form is: Marriott Renaissance Esmeralda Hotel, Reservations Department, 44-400 Indian Wells Lane, Indian Wells, California 92210. **Reservations must be made with the hotel no later than August 30, 2007; 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 basic room rates are as follows:

| | |
|--------------------|---|
| Single: | \$182 + (9.25% tax plus 22 cent per day California tourism fee) |
| Double Occupancy: | \$196 + (9.25% tax plus 22 cent per day California tourism fee) |
| Pool/Corner Rooms: | \$212 + (9.25% tax plus 22 cent per day California tourism fee) |

This room rate includes a continental breakfast Saturday through Wednesday.

Hotel Description

This resort is nestled at the base of the majestic Santa Rosa Mountains in the exclusive community of Indian Wells, just 13 miles from Palm Springs. This 4-star award-winning resort oasis is complete with a full service spa, two championship golf courses and tennis courts. The resort embodies the luxury, quality and superior service that are the Renaissance style. Each guestroom and suite are newly designed and has a private balcony, with a view of mountains, pools, lakes, or golf courses. **Guest Room Amenities:** Voice mail, data ports on phone, high-speed internet access provided by STSN, TV with remote control, cable/satellite TV, all-news channel, in-room movies, newspaper delivered (Monday through Friday), refrigerator available, minibar, complimentary in-room coffee, iron and ironing board, hair dryer, bathrobe, cribs available, fireplaces in some rooms. There is complimentary onsite parking; valet parking is available for \$15.00. For further information, go to the Marriott website:

<http://marriott.com/hotels/rewards-points/pspsr-renaissance-esmeralda-resort-and-spa/>

Location Information

The hotel is located 13 miles from Palm Springs Airport, 90 miles from Ontario Airport, and 120 miles from Los Angeles International Airport.

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 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 30th. 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 29th, 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 29th:

| | |
|--|-----------|
| 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 29th:

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

Cancellation Fee

\$100 for any filed registration. After September 21st, no refunds will be made. For more information regarding administrative policies such as complaint and refund, contact our office at (404) 240-2300.

Substitution Fee

| | | | |
|-----------------------|---------|--------------------|---------|
| Prior to August 29th: | \$40.00 | After August 29th: | \$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.

Twenty-Three (23) continuing education credit hours, including one 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. CMI's 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 |

As required by regulatory agencies, IPT must verify individual attendance at sessions in order to grant Continuing Education Credits. Each attendee's name badge has a unique barcode that identifies that individual. In order to obtain CE credit, the individual must have his or her bar-coded badge scanned during the first 15 minutes of each session. No credit for the session will be given to un-scanned attendees. Lost name badges should be reported immediately to the registration desk for a replacement. All attendees will receive a Certificate of Attendance with a record of their scanned attendance.

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).

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