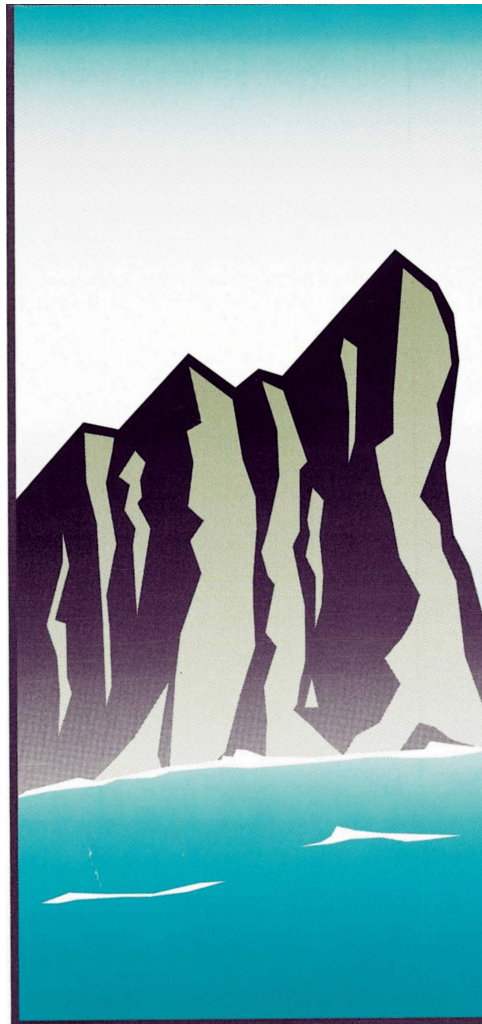


INSTITUTE FOR PROFESSIONALS IN TAXATION

2002

Sales and Use Tax Symposium
September 29 - October 2, 2002

Hyatt Regency Hotel
Monterey, California



PROGRAM

Institute for Professionals in Taxation

2002 SALES AND USE TAX SYMPOSIUM

September 29 - October 2, 2002

SUNDAY, SEPTEMBER 29

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

■ Beginner Basic

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

Speaker(s):

Lisa M. Bettencourt, CMI

Senior Tax Manager, Sales Tax Audit
Office Depot, Inc.
Delray Beach, Florida

Linda A. Falcone, CMI

Director, State and Local Taxes
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 question(s) or issue(s). Facilitated by experts in 10 states and one region, plan on attending to get the answer to your issue(s) and to learn what is challenging others operating within the state. The 10 states' and one regional representatives are:

California - Kurt Swainston

Florida - Robert S. Goldman, Esq.

Georgia - Ken Helms

Illinois - Kathleen Lusk, CMI, CPA

Louisiana - Timmy Hulin, CMI

New York - Mark S. Camarata, CMI

Ohio - Anthony L. Ehler

Pennsylvania - John E. Van Allen, Esq.

Rocky Mountain States - TBA

Texas - W. Scott Steinbring

Washington - Individual from Costco

To submit your question or issue for the "What's Your Issue" session, please e-mail them to Chuck O'Connor at: 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

A review of the sales tax professional designation program, its professional and educational requirements, ethics and questions to obtain it.

Speakers: **A Member of the CMI Committee Will Give Presentation**

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

Welcoming Reception

MONDAY, SEPTEMBER 30

6:15 a.m. - 7:45 a.m.

Continental Breakfast

8:00 a.m. - 8:45 a.m.

Opening of Symposium

Thomas J. Kuder, CMI
President

Institute for Professionals in Taxation

Rona Daigle, CMI

Chair, 2002 Sales and Use
Tax Symposium Committee
The Dow Chemical Company
Plaquemine, Louisiana

Dana Malburg

Vice Chair, 2002 Sales and Use
Tax Symposium Committee
Deloitte & Touche, LLP
Hinsdale, Illinois

John Chiang

Chair
California State Board of Equalization
Sacramento, California

8:45 a.m. - 9:50 a.m.

▣ General Session

“Streamlined Sales Tax Project”

Topics will cover SSTP/ Implementing States. Where are the states? Where are the Legislators? Where do we need to be? Why? What do the states really want? What are they willing to give up? What can we get without giving up the house?

Speaker(s):

Amy Eisenstadt, Esq.

State Tax Counsel
General Electric Company
Fairfield, Connecticut

Warren D. Townsend

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

10:20 a.m. - 11:10 a.m.

▣ General Session

“Ethics and Audit Management”

You are deeply involved in an audit. You have learned there are coding errors in your system that resulted in a substantial underpayment tax yet you doubt the error will be discovered. In addition you learned that some of the prior information you gave the auditor is in fact incomplete or incorrect. The auditor's field work is 90% complete. What do you do? This session will explore the ethical perspective of managing your audits.

Speaker(s):

Anne R. Glasco, CMI

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

MONDAY

Robert S. Goldman, CMI, Esq.

Partner
Vickers Madsen & Goldman, LLP
Tallahassee, Florida

11:10 a.m. - 12 Noon

▣ **General Session**

“CEO/CFO Perspective”

Do you cringe when you're summoned to the CEO's office?
What exactly does the CEO really think of the tax function?
In this session, the speakers share ideas and experiences
with us to assist us in forming a better working relation.

Speaker(s):

Scott Brian Clark, CPA, Esq.

Managing Director
The Summit Partners Group
New York, New York

Mark D. Loftis, CPA

Senior Tax Manager
Lattimore, Black, Morgan & Cain, P.C.
Brentwood, Tennessee

D. Jeanne Sturges, CPA

General Manager, Tax
CITGO Petroleum Corp.
Tulsa, Oklahoma

12 Noon - 1:15 p.m.

Lunch

1:15 p.m. - 2:45 p.m.

Breakout Sessions

▣ **Contractors - Legislative, Judicial and Audit Issues Update**

Stay on top of new developments in the complex world of construction contracting with this update session. This session will provide an update on the past year's legislative, administrative and judicial developments affecting the contracting industry, as well as discuss how these developments may impact your business operations and future tax planning. This session also will provide an excellent opportunity to share audit experiences with other contractors.

Speaker:

Randy A. Hilger, CMI, CPA

Vice-President
Joseph C. Sansone Company
Chesterfield, Missouri

MONDAY

■ Financial Institutions

This session will discuss significant court decisions, legislative changes, audit issues, emerging trends, new technologies, etc. that impact the financial industry.

Speaker(s):

Bridget Foster, CPA

Senior Manager - SALT
KPMG LLP
Charlotte, North Carolina

Matthew W. Pellows, CPA

Partner - SALT
KPMG LLP
Dallas, Texas

■ Manufacturing - Hot Topics (Offered Twice)

This session will discuss significant court decisions, legislative changes, audit issues, emerging trends, new technologies, etc. that impact the manufacturing industry.

Speaker(s):

Frederick W. Jenkin, CMI

Manager, Sales/Use Tax
BASF Corporation
Mount Olive, New Jersey

David R. Kraus, Esq.

Partner
Dechert
Harrisburg, Pennsylvania

■ Oil/Gas

This session will discuss significant court decisions, legislative changes, audit issues, emerging trends, new technologies, etc. that impact the oil and gas industry.

Speaker(s):

Jesse R. Adams, III Esq.

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

Mark W. Eidman, Esq.

Attorney
Scott, Douglass & McConnico, LLP
Austin, Texas

■ Retail/Wholesale/Distributors (Offered Twice)

This session will explore and discuss recent trends and issues raised in sales tax audits of these industries along with recent legislation, court cases, and regulatory changes. In addition there will be an in-depth discussion on how the method of payment that may impact the qualification of a sale as exempt.

MONDAY

Speaker(s):

Robert L. Brown, II

Sales, Use & Property Tax Manager
Abercrombie & Fitch Management Company
New Albany, Ohio

Eric Siedentopf, CPA

Tax Manager
Costco Wholesale
Issaquah, Washington

■ **Technology - Hot Topics**

This session will discuss significant court decisions, legislative changes, audit issues, emerging trends, new technologies, etc. that impact the technology industry.

Speaker(s):

W. Scott Steinbring

Senior Manager
PricewaterhouseCoopers LLP
Houston, Texas

Richard B. Taylor

Rich Taylor Consulting
San Jose, California

■ **Telecommunications - Hot Topics**

This session will discuss significant court decisions, legislative changes, audit issues, emerging trends, new technologies, etc. that impact the telecommunications industry.

Speaker(s):

Mark Beshears, Esq.

Assistant Vice President State & Local Tax
Sprint Corporation
Overland Park, Kansas

Kathleen Lusk, CMI, CPA

Multistate Tax Partner
Deloitte & Touche LLP
Kansas City, Missouri

■ **Transportation - Hot Topics**

This session will discuss significant court decisions, legislative changes, audit issues, emerging trends, new technologies, etc. that impact the transportation industry.

Speaker(s):

Linda A. Falcone, CMI

Director, State and Local Taxes
Grant Thornton LLP
Weston, Florida

MONDAY

Vicki C. Harris, CMI

Tax Project Administrator
FedEx Express Corporation
Memphis, Tennessee

3:15 p.m. - 4:45 p.m.

Breakout Sessions

■ Audit Issues (Offered Twice)

This session will cover the practical issues that arise in planning and managing sales and use tax audits. In addition to the usual tips like keeping the auditors away from the engineers, topics will include handling statute-extension requests from the unreasonably slow auditor, managing information flow to the auditor and how and when to say “no” to requests, handling inexplicably missing documents and information, when to go to the auditor’s supervisor, protecting privileged or confidential documents and handling known risks and hot spots.

Speaker(s):

Nicole Crighton, Esq.

Attorney
Oreck, Bradley, Crighton, Adams & Chase, LLC
Boulder, Colorado

Bruce J. Oreck, Esq.

Attorney
Oreck, Bradley, Crighton, Adams & Chase, LLC
Boulder, Colorado

■ Canadian Taxes –

Tips and Traps for Nonresidents (Offered Twice)

Canadian transaction sales taxes (such as the Federal Goods and Services Tax and the various provincial sales taxes) contain many traps for the unwary nonresident who wishes to carry on business in Canada. The traps range from paying non-recoverable sales taxes and being burdened with excessive compliance obligations. While the traps need to be avoided, there are still some tips that can be exploited. The tips range from obtaining cash flow advantages to real competitive advantage over other Canadian suppliers. Knowing the tips and traps of Canadian sales taxes will allow nonresident suppliers to minimize their exposures and maximize the benefits of entering the Canadian market place.

Speaker(s):

Ken Ghag, CA

Principal
Ernst & Young LLP
Vancouver, British Columbia, Canada

MONDAY

■ E-Commerce (Offered Twice)

To date most of the discussion on e-commerce have dealt with nexus. Assume your operation has the dreaded condition. Is there more to worry about? How about drop shipments, sales tax transactions versus use tax transaction, potential different tax treatments of deliveries from in-state sources versus an out-of-state sources, need or ability to register a web site with a state if the server is located out-of-state and the sourcing of local taxes. Join us for an update of these and more issues facing today's retail e-commerce operations.

Speaker(s):

Stephanie Anne Lipinski Galland, Esq.

Attorney
Holland & Knight LLP
Washington, DC

Richard J. Prem

Director of Worldwide Indirect Tax
Amazon.Com
Seattle, Washington

■ Exemption Certificate Management (Offered Twice)

Is there a tracking system out there that is not so labor intensive but effective enough to adapt to multiple status for customers and products? The speakers in this session will share some of their ideas with us to determine if there is an optimum system available or resources to customize one.

Speaker(s):

Tony J. Chirico, CMI, CPA

Director of Tax Audits
York International Corporation
York, Pennsylvania

Debbie K. Reynolds-Clark, CMI

President
Tax Document Management Company
Torrence, California

Stephen Scardetto

Senior Manager, Tax Technology
Smart & Associates, LLP
Devon, Pennsylvania

■ Leasing - The Dilemma

Recent legislation in Ohio has created a challenge for leasing companies and their customers. Will other states look to accelerate tax collection on leases? Stay abreast of the changes and challenges. This session is your ticket to understanding the issues.

Speaker(s):

MONDAY

Bridget Foster, CPA

Senior Manager - SALT
KPMG LLP
Charlotte, North Carolina

Matthew W. Pellows, CPA

Partner - SALT
KPMG LLP
Dallas, Texas

▣ Services (Offered Twice)

This session will discuss audit and examination issues that relate to the taxation of services, seek to provide a clear definition of taxable services, and distinguish between the sale of services and tangible personal property. The session will be open for discussion of issues and resolutions suggested by the attendees.

Speaker(s):

David R. Cassidy, Esq.

Attorney and Chair of ABA SALT Committee
Breazeale, Sachse & Wilson, L.L.P.
Baton Rouge, Louisiana

J. Whitney Compton, Esq.

Director
Compton & Associates, LLP
Marietta, Georgia

▣ Sales Tax Planning In 2002(Offered Twice)

Business Purpose & Economic Substance. Do you need economic substance and business purpose for sales and use tax planning? Many believe these elements are not essential since sales and use tax is a form driven tax. This session will cover recent court cases challenging tax minimized structures or transactions and the courts analysis of business purpose and economic substance.

Speaker(s):

Christopher J. Dicharry, Esq.

Attorney At Law
Kean, Miller, Hawthorne, D'Armond, McCowan & Jarman, LLP
Baton Rouge, Louisiana

Trisha C. Fortune, CPA

Senior Manager
Ryan & Company
Houston, Texas

Darla S. Zink, CPA, Esq.

Senior Tax Attorney
Entergy Services, Inc.
New Orleans, Louisiana

MONDAY/TUESDAY

▣ Tax Systems -

Accounts Payable Systems, An Aggregate and Transactional Perspective

In this session, you will learn about accounts payable functions and be able to explain issues and processes regarding the calculation of consumer's use tax using a modern automated use tax system. This session focuses on business processes involved with purchase orders, verifying tax on invoices, and the use tax accrual processes. This session highlights real examples of accounts payable transactions from a transactional perspective and provides you with information that will aid your reengineering efforts. A case study is provided for an aggregate perspective.

Speakers:

Stephen Metoyer

Senior Manager
Deloitte & Touche LLP
Chicago, Illinois

Lori J. Shiel

Project Leader
Vertex Inc.
Berwyn, Pennsylvania

TUESDAY, OCTOBER 1

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

Continental Breakfast

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

▣ General Session

Left Behind? In the Dark? Struggling to Stay Afloat? All Work and No Play makes for a successfully dull day! How many times have you heard these phrases? Are there really ways to successfully manage the turbulence of the real world today in a playful and laughing manner and still succeed at your job? This is a session that should bring a smile to your face and hopefully back into your work environment. No more can be said; you will have to attend to find out!

Speaker:

Michael Broome

Clover, South Carolina

TUESDAY

10:30 a.m. - 12 Noon

Breakout Sessions

■ Drop Shipments/Nexus/Exports - The Continuing Saga (Offered Twice)

States continue to impose sales/use tax liability in situations where the United States Constitution prohibits such imposition. This panel will examine the following common scenarios where States have attempted to impose such liability:

- The imposition of sales/use tax on wholesale sellers selling at wholesale to a retailer that does not have nexus with the taxing state i.e., drop shipments.
- The imposition of use tax collection responsibility on foreign seller based on attributional nexus, affiliated nexus, agent nexus.
- Current problems involving implementation of the *Quill* standard of substantial nexus.
- When are transactions considered sales in foreign commerce i.e. exports (and thus not subject to sales tax)? How does this differ from sales in interstate commerce? Are statutes, such as California's Section 6396, granting an exemption for sales in interstate commerce, a matter of legislative grace or a constitutional mandate, an examination of *Oklahoma v. Jefferson Lines*, 514 US 175 (1995)?

Speaker(s):

Fred W. Brenner, Esq., CPA

Vice President - Taxes
Steelcase, Inc.
Grand Rapids, Michigan

Michael F. Lewakowski, CPA

Manager, State & Local Taxes
Steelcase, Inc.
Grand Rapids, Michigan

Christopher J. Matarese, Esq.

Attorney
Ajalat, Polley & Ayoob
Los Angeles, California

Moderator:

Terry L. Polley, Esq.

Attorney
Ajalat, Polley & Ayoob
Los Angeles, California

■ Exemption Certificate Management (Offered Twice)

Is there a tracking system out there that is not so labor intensive but effective enough to adapt to multiple status for customers and products? The speakers in this session will share some of their ideas with us to determine if there is an optimum system available or resources to customize one.

Speaker(s):

TUESDAY

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Director of Tax Audits
York International Corporation
York, Pennsylvania

Debbie K. Reynolds-Clark, CMI

President
Tax Document Management Company
Torrence, California

Stephen Scardetto

Senior Manager, Tax Technology
Smart & Associates, LLP
Devon, Pennsylvania

▣ Intangibles

This session will explore the differences between intangibles and tangible property. It will cover concepts such as the “true object” concept as well as the latest cases and actions by the states to address the taxation of intangibles. Finally, it will include taxpayer strategies to minimize tax on mixed or “close call” transactions. Specific applications will include computer software and information-related issues as well as the provision of professional services involving tangible property.

Speaker(s):

James Edward Conant, CPA

Manager - Sales, Use & Excise Tax
General Electric Corporation
Ft. Myers, Florida

Kurt C. Swainston, Esq.

Partner
Dechert
Newport Beach, California

▣ Internet Research - Non-subscription

A lot of us are using a subscription based tax research service. What else is available on the internet that is not subscription based? This session will explore search engines and possible sources of tax and legal information that today's tax manager will find useful.

Speaker:

Gregory E. Perry, Esq.

Counsel
Jones, Day, Reavis & Pogue
Dallas, Texas

TUESDAY

▣ **Managed Compliance (Offered Twice)**

Several states offer them and we'll talk about which ones. Many taxpayers utilize them and we'll have one share his/her experience. But are they really a good thing? Managed Compliance Agreements – can your company benefit from entering into these agreements with one or more states? How much time, energy and money will I have to spend to get one and get it implemented? Is it worth it to me? Are you looking for a way to streamline the use tax accrual process? Are you interested in minimizing your paid bills audit assessments? Join us as we explore these questions and more.

Speaker(s):

Gregory E. Gursky, CMI

Director, Property & Sales Taxes, Automotive Mfg.
General Motors
Detroit, Michigan

Karri M. Rozario

Manager, Multistate Tax Services
Deloitte & Touche LLP
Sacramento, California

▣ **Manufacturing - Hot Topics (Offered Twice)**

This session will discuss significant court decisions, legislative changes, audit issues, emerging trends, new technologies, etc. that impact the manufacturing industry.

Speaker(s):

Frederick W. Jenkin, CMI

Manager, Sales/Use Tax
BASF Corporation
Mount Olive, New Jersey

David R. Kraus, Esq.

Partner
Dechert
Harrisburg, Pennsylvania

▣ **Retail/Wholesale/Distributors (Offered Twice)**

This session will explore and discuss recent trends and issues raised in sales tax audits of these industries along with recent legislation, court cases, and regulatory changes. In addition there will be an in-depth discussion on how the method of payment that may impact the qualification of a sale as exempt.

Speaker(s):

Robert L. Brown, II

Sales, Use & Property Tax Manager
Abercrombie & Fitch Management Company
New Albany, Ohio

TUESDAY

Eric Siedentopf, CPA

Tax Manager
Costco Wholesale
Issaquah, Washington

▣ **Services (Offered Twice)**

This session will discuss audit and examination issues that relate to the taxation of services, seek to provide a clear definition of taxable services, and distinguish between the sale of services and tangible personal property. The session will be open for discussion of issues and resolutions suggested by the attendees.

Speaker(s):

David R. Cassidy, Esq.

Attorney and Chair of ABA SALT Committee
Breazeale, Sachse & Wilson, L.L.P.
Baton Rouge, Louisiana

J. Whitney Compton, Esq.

Director
Compton & Associates, LLP
Marietta, Georgia

12 Noon - 1:30 p.m.

Lunch

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

Breakout Sessions

▣ **Audit Issues (Offered Twice)**

This session will cover the practical issues that arise in planning and managing sales and use tax audits. In addition to the usual tips like keeping the auditors away from the engineers, topics will include handling statute-extension requests from the unreasonably slow auditor, managing information flow to the auditor and how and when to say "no" to requests, handling inexplicably missing documents and information, when to go to the auditor's supervisor, protecting privileged or confidential documents and handling known risks and hot spots.

Speaker:

Nicole Crighton, Esq.

Attorney
Oreck, Bradley, Crighton, Adams & Chase, LLC
Boulder, Colorado

TUESDAY

■ Communication - Tax As A Profit Center

In today's business environment it's important to be noticed. However -- presenting the audit assessment to the CFO *isn't the way to go about it!* Highlight savings that were achieved and potential for future opportunities, and minimize exposure. Get ideas on how to infiltrate other areas of the business to keep you informed on the goings on within your organization. Communicating the value of the sales/use tax function is the key! Be on your way to an image make over – from overhead to profit center. Plan on attending this session to get insight on how to achieve this goal and share your ideas with others.

Speaker(s):

Katherine Applegate, CPA

Senior Manager
KPMG, LLP
Fort Worth, Texas

Barbara Barton

Manager, State and Local Tax
EDS
Plano, Texas

■ Construction and Fixture Contracting -

What Every Company Ought To Know About Construction Contracts

Virtually every company, at some time, will enter into a construction contract. Basic understanding on how sales/use applies to construction contracts can save your company a bundle and possibly give your company leverage in negotiating with a local government in connection with locating a new plant or the expansion of an existing plant. Questions such as:

\$Who is the consumer: you or the contractor?

\$Is this a lump sum contract or time and material contract and what is the significance?

\$Is a particular item a material or a fixture and what is the significance?

Can all have a significant impact on the amount of sales/use tax applicable to the contract. With respect to a major construction contract, if you can increase the amount of sales/use tax going to the local jurisdiction, you can possibly negotiate concessions in other areas, such as permits and business taxes. There are special sales and use tax permits and/or planning structures that can accomplish this.

Speaker(s):

Kathleen M. Holston, CMI, CPA

Manager, State and Local Taxation
Armstrong World Industries, Inc.
Lancaster, Pennsylvania

TUESDAY

Kenneth McCorquodale

Senior Manager
PricewaterhouseCoopers LLP
Houston, Texas

▣ **Local Taxes**

Do you feel sick when you hear “local taxes”? Is there no cure? What are some of the recent developments and resolutions in dealing with local taxes? This session may not be an answer to your prayers for a cure but the speakers will provide some insight on dealing with local taxes and discuss the latest and greatest on legislation, administrative and judicial developments.

Speaker(s):

Timmy Hulin, CMI

Senior Manager
Ryan & Company
Baton Rouge, Louisiana

Bruce J. Oreck, Esq.

Attorney
Oreck, Bradley, Crighton, Adams & Chase, LLC
Boulder, Colorado

▣ **Mergers and Acquisitions (Offered Twice)**

This session will provide a practical, multi-state sales and use tax checklist for the tax department when the company will be involved in a merger or acquisition. Although state-specific examples will be used from major jurisdictions, the focus of the session will be concepts that are relevant in many jurisdictions. Topics will include stock versus asset sales, bulk sales liabilities and responsibilities, occasional sale exemptions and limitations, and inheriting nexus.

Speaker(s):

William M. Backstrom, Jr., Esq.

Partner
Jones, Walker, Waechter, Poitevent,
Carrère & Denègre, LLP
New Orleans, Louisiana

Beth Ann Kendzierski

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

▣ **Procurement Cards**

They have been around for a while now, how are they doing? This session takes a look at the current issues surrounding the use of procurement cards. How are they faring under the audit microscope? What issues are common or uncommon? What impact is e-commerce having on procurement card programs?

Speaker:

TUESDAY

John J. Bischoff, CPA

Managing Director
Dryden Advisory Group, LLC
Bordentown, New Jersey

▣ Sampling Theory

What you always wanted to know about sampling theory, but were afraid to ask! Online computer simulations and sampling experiments conducted by the session participants 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!

Speaker(s):

Roger C. Pfaffenberger, Ph.D.

Senior Manager/Practice Leader Audit Sampling Practice
Ryan & Company
Dallas, Texas

Stacie E. Taylor

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

▣ Voluntary Disclosure -

Negotiating Creative Arrangements with the Department of Revenue

Taxpayers have many opportunities to work with the various Departments of Revenue for the benefit of their business. Do you have a liability that has not been remitted to the appropriate tax jurisdiction? Are you currently in dispute over audit issues? Would you like to pursue alternatives to use tax calculations on an invoice by invoice basis? This session will focus on creating and implementing formal and informal arrangements with a Department of Revenue including voluntary disclosure strategies and arrangements, settlement methodologies for handling disputes, and agreements for remitting use tax based on statistical sampling, and other such arrangements.

Speaker(s):

Ann M. Donaghey, CPA

Manager
Deloitte & Touche LLP
Chicago, IL

Susan K. Haffield, CPA

Partner
PricewaterhouseCoopers LLP
Minneapolis, Minnesota

Arthur R. Rosen, Esq.

Partner
McDermott, Will & Emery
New York, New York

TUESDAY

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

Breakout Sessions

▣ Appeals and Litigation

This session will focus on contesting a sales or use tax assessment from the administrative level through the trial or tax court and judicial appeals. Specific issues covered at this session include preparing to contest the assessment, developing appellate issues, presenting the evidence in the record, and working with outside counsel during the appeals process.

Speaker(s):

Edward F. Downey, Esq.

Counsel
Bryan Cave, LLP
Jefferson City, Missouri

Charles J. Moll, III, Esq.

Partner
Morrison & Foerster, LLP
San Francisco, California

▣ Canadian Taxes –

Tips and Traps for Nonresidents (Offered Twice)

Canadian transaction sales taxes (such as the Federal Goods and Services Tax and the various provincial sales taxes) contain many traps for the unwary nonresident who wishes to carry on business in Canada. The traps range from paying non-recoverable sales taxes and being burdened with excessive compliance obligations. While the traps need to be avoided, there are still some tips that can be exploited. The tips range from obtaining cash flow advantages to real competitive advantage over other Canadian suppliers. Knowing the tips and traps of Canadian sales taxes will allow nonresident suppliers to minimize their exposures and maximize the benefits of entering the Canadian market place.

Speaker(s):

Ken Ghag, CA

Principal
Ernst & Young LLP
Vancouver, British Columbia, Canada

▣ Lobbying

How does the tax department become proactive instead of reactive? Lobbying can be an effective way to become involved in the legislative process and help your company lower or simplify its state and local tax burden. This session will provide in depth knowledge on how to lobby; what kind of requirements are there for lobbyists in most states; and how to locate a lobbyist. This session will also provide insight on the thought process that any company should go through before spending dollars to engage representation.

TUESDAY

Speaker(s):

William Allaway

President
Texas Taxpayers and Research Association
Austin, Texas

Steve P. Olivier

Manager, Excise Tax
Chevron USA Inc.
Concord, California

▣ **Managed Audits/Paperless Audits/Audit Trends**

Is Managed Audit right for your company? Do you know the states that have a managed audit program? The speakers for this session will provide insights on the *pros* and *cons* of managed audits, and discuss the benefits and specific requirements for entering into a managed audit agreement for several states. Also, the speakers will explore current developments relating to paperless audits and trends in sales and use tax audits.

Speaker(s):

Harold R. Lee

Director of Business Development
DuCharme, McMillen & Associates, Inc.
Stafford, Texas

Debbie McLaurin

Senior Tax Accountant
EDS Corporation
Plano, Texas

▣ **Personal/Successor Liability**

This session will cover the circumstances in which an individual in a state tax department could be held personally liable for unpaid tax. Potential situations that will be discussed include corporate insolvency and bankruptcy, acquisitions of small, closely-held companies, acts and omissions of others in the department, and accidental non-remittance of trust-fund taxes. The session will include practical steps to protect those in the department from exposure to personal liability.

Speaker:

Joseph A. Vinatieri, Esq.

Attorney-At-Law
Bewley, Lasseben & Miller
Whittier, California

TUESDAY

▣ Sales Tax Class Action

Why are class actions brought? Recent Business Press Criticism of Class Action Recoveries; Recent Tax Class Actions; What to expect if my company is sued as a class action; Basic Requirements for Sustaining a Class Action; Can all potential Plaintiffs be joined? Common Questions of Law or Fact; Typical Claims; Adequate Protection of the Class; Plaintiff's Original Petition; Discovery; Who has standing? Who can obtain a refund? Is this the right court in which to bring the class action suit? Jurisdictional Defenses; Should the State Be a Party to the Class Action? Recent state legislative and policy efforts to minimize the risk of class action law suits. Care and Nurturing of the State; Important Roles for the State to Perform; Problems of/for Governmental Units; Notice to Potential Class Members; Class Certification; Measurement of Damages; Who are candidates to be sued as defendants in class actions? How to decrease my chances of being sued for a class action? Good Resources.

Speaker(s):

Deborah R. Bierbaum

Director External Tax Policy
ATT
Basking Ridge, New Jersey

David E. E. Cowling, Esq.

Partner
Jones, Day, Reavis & Pogue
Dallas, Texas

▣ Statistical Sampling - Practical

This session takes statistical sampling beyond the class room and into the real world of sales and use tax audits. Speakers will cover designing an effective and efficient sample, data acquisition and evaluation techniques, sample size and selection and defending a sample. The session will revolve around data and software demos of various tools for data acquisition and sampling.

Speaker(s):

Christopher S. Hall, CMI

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

Troy Reed, CPA

Manager
Texas Comptroller of Public Accounts
Houston, Texas

Dwayne H. Van Wieren, CPA

Senior Manager
KPMG LLP
Houston, Texas

TUESDAY/WEDNESDAY

▣ Sales Tax Planning in 2002 (Offered Twice)

Business Purpose & Economic Substance. Do you need economic substance and business purpose for sales and use tax planning? Many believe these elements are not essential since sales and use tax is a form driven tax. This session will cover recent court cases challenging tax minimized structures or transactions and the courts analysis of business purpose and economic substance.

Speaker(s):

Christopher J. Dicharry, Esq.

Attorney At Law
Kean, Miller, Hawthorne, D'Armond, McCowan & Jarman, LLP
Baton Rouge, Louisiana

Trisha C. Fortune, CPA

Senior Manager
Ryan & Company
Houston, Texas

Darla S. Zink, CPA, Esq.

Senior Tax Attorney
Entergy Services, Inc.
New Orleans, Louisiana

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

Welcoming Reception

WEDNESDAY, OCTOBER 2

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

Continental Breakfast

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

▣ **General Session**

“Refunds/Rebates/Bad Debts”

Clear savings opportunities exist in the current tax codes. If you have not already been taking advantage of them, you may need to file for a refund. But it's not always easy to get the states to part with *their* money. The rules are tricky, so you need to be informed. Be sure that you don't lose out on an opportunity because of an incorrect form, a missed date, lost statute, deemed denials, and a host of other intricacies. This session will discuss savings opportunities related to bad debts, rebates, etc. It will also raise awareness of the common pitfalls that must be avoided when filing and pursuing refunds.

Speaker(s):

Peter O. Larsen

Managing Shareholder
Akerman, Senterfitt & Edison, P.A.
Jacksonville, Florida

William J. McConnell, CPA, Esq.

Manager - Sales, Use & Excise Taxes
General Electric Company
Ft. Myers, Florida

WEDNESDAY

David E. Otero, Esq.

Shareholder
Akerman, Senterfitt & Eidson, P.A.
Jacksonville, Florida

10:30 a.m. - 12 Noon

Breakout Sessions

■ Drop Shipments/Nexus/Exports - The Continuing Saga (Offered Twice)

States continue to impose sales/use tax liability in situations where the United States Constitution prohibits such imposition. This panel will examine the following common scenarios where States have attempted to impose such liability:

- The imposition of sales/use tax on wholesale sellers selling at wholesale to a retailer that does not have nexus with the taxing state i.e., drop shipments.
- The imposition of use tax collection responsibility on foreign seller based on attributional nexus, affiliated nexus, agent nexus.
- Current problems involving implementation of the *Quill* standard of substantial nexus.
- When are transactions considered sales in foreign commerce i.e. exports (and thus not subject to sales tax)? How does this differ from sales in interstate commerce? Are statutes, such as California's Section 6396, granting an exemption for sales in interstate commerce, a matter of legislative grace or a constitutional mandate, an examination of *Oklahoma v. Jefferson Lines*, 514 US 175 (1995)?

Speaker(s):

Fred W. Brenner, Esq., CPA

Vice President - Taxes
Steelcase, Inc.
Grand Rapids, Michigan

Michael F. Lewakowski, CPA

Manager, State & Local Taxes
Steelcase, Inc.
Grand Rapids, Michigan

Christopher J. Matarese, Esq.

Attorney
Ajalat, Polley & Ayoob
Los Angeles, California

Moderator:

Terry L. Polley, Esq.

Attorney
Ajalat, Polley & Ayoob
Los Angeles, California

WEDNESDAY

■ E-Commerce (Offered Twice)

To date most of the discussion on e-commerce have dealt with nexus. Assume your operation has the dreaded condition. Is there more to worry about? How about drop shipments, sales tax transactions versus use tax transaction, potential different tax treatments of deliveries from in-state sources versus an out-of-state sources, need or ability to register a web site with a state if the server is located out-of-state and the sourcing of local taxes. Join us for an update of these and more issues facing today's retail e-commerce operations.

Speaker(s):

Stephanie Anne Lipinski Galland, Esq.

Attorney
Holland & Knight LLP
Washington, DC

Richard J. Prem

Director of Worldwide Indirect Tax
Amazon.Com
Seattle, Washington

■ Managed Compliance (Offered Twice)

Several states offer them and we'll talk about which ones. Many taxpayers utilize them and we'll have one share his/her experience. But are they really a good thing? Managed Compliance Agreements – can your company benefit from entering into these agreements with one or more states? How much time, energy and money will I have to spend to get one and get it implemented? Is it worth it to me? Are you looking for a way to streamline the use tax accrual process? Are you interested in minimizing your paid bills audit assessments? Join us as we explore these questions and more.

Speaker(s):

Gregory E. Gursky, CMI

Director, Property & Sales Taxes, Automotive Mfg.
General Motors
Detroit, Michigan

Karri M. Rozario

Manager, Multistate Tax Services
Deloitte & Touche LLP
Sacramento, California

■ Mergers and Acquisitions (Offered Twice)

This session will provide a practical, multi-state sales and use tax checklist for the tax department when the company will be involved in a merger or acquisition. Although state-specific examples will be used from major jurisdictions, the focus of the session will be concepts that are relevant in many jurisdictions. Topics will include stock versus asset sales, bulk sales liabilities and responsibilities, occasional sale exemptions and limitations, and inheriting nexus.

WEDNESDAY

Speaker(s):

William M. Backstrom, Jr., Esq.

Partner
Jones, Walker, Waechter, Poitevent,
Carrère & Denègre, LLP
New Orleans, Louisiana

Beth Ann Kendzierski

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

12 Noon

Conclusion of Symposium

2002 Sales Tax Symposium Committee Chair:

Rona Daigle, CMI

Senior Tax Specialist
The Dow Chemical Company
Plaquemine, Louisiana

2002 Sales Tax Committee Vice Chair:

Dana Malburg

Manager
Deloitte & Touche, LLP
Hinsdale, Illinois

Hotel Accommodations

The symposium is being held at the Hyatt Regency Monterey Hotel in Monterey, California. Reservations are to be made directly with the hotel by either using the enclosed hotel reply form (which can be faxed to hotel Reservation Department at the following number: 831-372-4277, or by calling the hotel at : 831-372-1234, or by calling Hyatt Central Reservations at: 800-233-1234 (be sure to mention that you are with IPT to secure the special negotiated hotel rate). The mailing address for the form is: Hyatt Regency Monterey, One Old Golf Course Road, Monterey, California 93940. **Reservations must be made with the hotel no later than August 21, 2002; 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 this rate. The room rate at the Hyatt is **\$159.00 (plus tax plus \$10.00 fee) single, \$189.00 (plus tax plus \$10.00 fee) double occupancy.** This room rate includes a continental breakfast Saturday through Wednesday. See hotel registration form for the fee explanation.

Ground Transportation

The Hyatt Regency Monterey is located at One Golf Course Road, about five minutes from the Monterey Airport. Cab fare from the airport to the hotel is approximately \$10.00. Monterey is 120 miles from San Francisco International Airport and 80 miles from San Jose Airport. There is shuttle service from both airports available 10 times per day to and from Monterey via **Monterey Salinas Airbus Shuttle**. The one-way fare from either airport is \$30.00. The approximate transit time from San Francisco International is 2 ½ hours; from San Jose, it is approximately 1 ¾ hours. Lower rates for groups of ten or more are available. The shuttle operates between the hours of 4:00 a.m. - 8:00 p.m. PDT. **Advance reservations are highly recommended.** For further information, call the shuttle service at: **831-883-2871** (push 03 to skip the recording, if you like), or go to its excellent web site: **www.montereyairbus.com**.

Registration and Fees

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

All registrations must be completed in advance of the symposium. As well as covering the usual symposium expenses, the fee includes Sunday and 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 29th. 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 28th, 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 30th:

Individual Personally Belongs To IPT:	\$525.00
Individual Does Not Belong, Someone In Company Does:	\$725.00
No One From Company Belongs To IPT:	\$875.00

After August 30th:

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

Cancellation Fee

\$100 for any filed registration. After September 20th, no refunds will be made.

Substitution Fee

Prior to August 30th: \$40.00 After August 30th: \$50.00

Credit Cards

The Institute accepts the following credit cards: American Express, MasterCard, 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, **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
Telephone: 615.880.4200
Web site: www.nasba.org

Twenty-One (21) continuing education credit are available for full-attendance. In accordance with the standards of the National registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. CMIs will obtain hour-for-hour continuing education credits for attendance upon submittal of the appropriate continuing education form.

Registrants who wish to obtain credit from other organizations for the symposium must submit their own forms to the IPT Office or use the form provided by IPT for this program.

<i>Prerequisites</i>	None
<i>Program Level:</i>	Multiple
<i>Field of Study:</i>	Taxation

CMI Designation

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

For Further Information

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Atlanta, Georgia 30326

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Facsimile: (404) 240-2315
E-mail: ipt@ipt.org
Home Page: <http://www.ipt.org>

Two forms follow:

- (1) The Hotel Registration Form which should be mailed or faxed to the Hyatt Regency Monterey Hotel.
Do not send this to the IPT Office, as it will delay your reservation request.
- (2) The IPT Registration Form which should be completed **on both pages** and returned to IPT with payment.