

**12<sup>TH</sup> ANNUAL SEMINARS:  
ADVANCED SALES/USE TAX  
AND  
ADVANCED PROPERTY TAX**



**March 31 - April 3, 2003  
New Orleans Grande Hotel  
(formerly Le Meridien Hotel)  
New Orleans, Louisiana**

**Sponsors:  
Institute for Professionals in Taxation  
and  
American Bar Association — Section of Taxation**

# **The 12<sup>th</sup> Annual Advanced Sales/Use Tax & Advanced Property Tax Seminars**

## **Sponsors:**

American Bar Association Section of Taxation and Institute for Professionals in Taxation  
New Orleans Grande Hotel (formerly Le Meridien Hotel), New Orleans, Louisiana  
March 31 – April 3, 2003

**Please join us!** The American Bar Association Section of Taxation and the Institute for Professionals in Taxation have joined forces again to present another key opportunity for continuing professional education in one of America's most entertaining cities.

**Thomas J. Kuder, CMI, President**, Institute for Professionals in Taxation; Manager, Ad Valorem Taxes, Reliant Energy, Inc., Houston, TX

**Herbert N. Beller, Esq. Chair**, ABA Section of Taxation, Sutherland Asbill & Brennan, LLP, Washington, DC

## **ADVANCED SALES/USE TAX SEMINAR CO-CHAIRS**

**William B. Prugh, Esq.**, Shughart Thomson & Kilroy, P.C., Kansas City, MO  
**J. Whitney Compton, Esq.**, Director, Compton & Associates, LLP, Marietta, GA  
**H. Michael Madsen, Esq.**, Vickers Madsen & Goldman, LLP, Tallahassee, FL  
**Stewart M. Weintraub, Esq.**, Schnader Harrison Segal & Lewis, LLP, Philadelphia, PA

## **ADVANCED PROPERTY TAX SEMINAR CO-CHAIRS**

**C. Stephen Davis, Esq.**, Rodi, Pollock, Pettker, Galbraith & Cahill, Los Angeles, CA  
**Stewart M. Weintraub, Esq.**, Schnader Harrison Segal & Lewis, LLP, Philadelphia, PA

## **ABA Liaison to IPT:**

**William B. Prugh, Esq.**, Shughart Thomson & Kilroy, P.C., Kansas City, MO

## **Local Host:**

**William M. Backstrom, Jr., Esq.**, Jones Walker, LLP, New Orleans, LA

## **SCOPE AND PURPOSE**

The ABA/IPT Advanced Sales/Use Tax and Advanced Property Tax Seminars are designed for attorneys, accountants, tax directors, state and local tax managers, commercial and industrial property managers, and others interested in sales, use and ad valorem taxation of property.

The increasing burden of state and local sales, use and property taxes throughout the country requires an increasingly greater knowledge and understanding by those professionals who are responsible for managing and minimizing this burden. In addition, businesses must now focus more on the process for evaluating and selecting professionals who are needed to contest state and local tax matters.

Over the course of four days comprising two, 1 ½-day seminars, a distinguished and multidisciplinary faculty, including appraisers, government and private sector tax officials, tax managers, and state and local tax attorneys, will lead you in the practical examination of current state and local tax issues facing different businesses and industries. The program devotes substantial time to current issues in the field and to practical solutions to recurring difficulties in handling and winning a state and local tax appeal.

The faculty will address issues common to sales, use and property tax cases in all jurisdictions with an emphasis on those issues that apply generally to state and local tax appeals throughout the country. Audience participation will be strongly encouraged, and some working knowledge of state and local tax matters is important for those who wish to get the full benefit of the program.

### TUITION

Tuition includes admission to the program, written materials, reception and lunch. Register early and save! In Advance: \$425 per seminar, \$790 for both seminars. On-site: \$450 per seminar, \$815 for both seminars. All registrations must be accompanied by tuition payment in the form of a check or credit card number. Mail this form along with your credit card number or check made payable to the ABA Section of Taxation at: ABA/IPT Advanced Sales/Use & Property Tax Seminar, ABA Section of Taxation, 740 15th Street, NW, Washington, DC 20005; or fax to ABA Section of Taxation, (202) 662-8682.

### REGISTRATION DEADLINE

All seminar registrations must be received by **February 28, 2003**. Please note that registrations are limited and will be granted on a first-come, first-served basis.

### COURSE MATERIALS

Written course materials will be distributed to all registrants at the meeting. A limited supply of extra copies will be available for purchase after the meeting.

### REFUND POLICY

All requests for refunds must be received in writing by **March 10, 2003**. No refunds will be approved after that date; however, substitute registrants are welcome. To request a refund or a substitution, please send your written request to the ABA Registrar by fax to 202-662-8682 or e-mail at [jantzis@staff.abanet.org](mailto:jantzis@staff.abanet.org). All requests for substitutions must be received in writing by March 24, 2003.

### HOTEL ACCOMMODATIONS

Please note that the hotel reservation deadline is **March 4, 2003**. A block of sleeping rooms has been reserved for the ABA/IPT program at the New Orleans Grande Hotel (formerly Le Meridien Hotel), New Orleans, Louisiana. Please use the reservation form at the back of this brochure. You may make reservations directly with the hotel by phone at 504-525-6500 or toll free 1-888-289-4552. If you prefer, you may fax the form to 504-527-6791. Be sure to mention that you are with the ABA/IPT seminar for our negotiated room rates.

**IMPORTANT:** We cannot be responsible for hotel charges incurred due to no-shows, late arrivals or early departures. You may incur a penalty if you do not make the hotel aware of your change of plans at least 72 hours prior to your scheduled time of arrival. It is very important that you arrive on the arrival date indicated on your reservation form or you will be charged one night's stay and your reservations will be canceled. Also, please remember to confirm your departure dates upon arrival.

## CONTINUING EDUCATION CREDIT

Continuing education credit for this program is available for tax professionals, attorneys, accountants, and appraisers.

Questions concerning CLE (continuing legal education) credit for attendance at this or any ABA program should be directed to the ABA Center for Continuing Legal Education at 541 N. Fairbanks Court, Chicago, IL 60611, telephone (312) 988-6217. Questions concerning continuing professional education (CPE) credit should be directed to IPT, telephone (404) 240-2319.

Upon submittal of the appropriate continuing education form, registrants attending the Advanced Sales and Use Tax Seminar will receive approximately 14 continuing education credits and those attending the Advanced Property Tax Seminar will receive approximately 12 continuing education credits. CMIs will receive hour-for-hour continuing education credits from IPT for actual session attendance (based on a 50-minute credit hour).

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, Nashville, TN, 37219-2417. Telephone: (615) 880-4200. Website: [www.nasba.org](http://www.nasba.org).

Prerequisites: None;      Program level: Advanced;      Field of study: Taxation

## CMI DESIGNATION

IPT's designation, "Certified Member of the Institute" (CMI), is available to individuals who meet the certification requirements and have been either a property tax or a sales tax member of the Institute in good standing for at least one year. The purpose of this certification program is to further the professional development of IPT members. The major requirements are property or sales tax administration experience, attendance at IPT tax schools plus other educational coursework, and successful completion of both written and oral examinations.

## VISIT US ON THE WEB!

For the latest schedule and information about upcoming activities, visit us on the web.

**ABA Section of Taxation:** [www.abanet.org/tax/](http://www.abanet.org/tax/)

**Institute for Professionals in Taxation:** [www.ipt.org/](http://www.ipt.org/)

**AGENDA FOR SALES AND USE TAX SEMINAR**  
**Monday, March 31, 2003**

11:00 a.m. - 12:15 p.m.

**Registration and Refreshments**

12:15 p.m. - 12:30 p.m.

**Welcome and Introduction**

**William M. Backstrom, Jr., Esq.**, Jones Walker, LLP, New Orleans, LA,  
*Local Host*

**H. Michael Madsen, Esq.**, Vickers Madsen & Goldman, LLP,  
Tallahassee, FL, *Seminar Co-Chair*

12:30 p.m. - 2:00 p.m.

**Current Developments - Part 1**

**Speakers:** **William M. Backstrom, Jr., Esq.**, Jones Walker, LLP, New Orleans, LA  
**H. Michael Madsen, Esq.**, Vickers Madsen & Goldman, LLP, Tallahassee, FL  
**Philip M. Tatarowicz, CPA**, Partner, National Director,  
State & Local Tax Policy & Standards, Ernst & Young, LLP, Chicago, IL

2:00 p.m. - 3:00 p.m.

**Compliance Problems of Exempt Organizations, Contractors and Government Entities  
& Agents**

**Speakers:** **Edward H. Ben, CPA**, Director, Multi-State Sales & Use Tax Practice,  
Stout, Causey & Horning, P.A., Hunt Valley, MD  
**Joseph A. Vinatieri, Esq.**, Bewley Lassleben & Miller, LLP, Whittier, CA

3:00 p.m. - 4:00 p.m.

**Streamlined Sales Tax Project - State & Federal Legislative Update**

**Speakers:** **Stephanie Lipinski Galland, Esq.**, Holland & Knight LLP, Washington, D.C.  
**Arthur R. Rosen, Esq.**, McDermott, Will & Emery, New York, NY  
**Warren D. Townsend**, Director of Sales & Use Taxes, Wal-Mart Stores, Inc.,  
Bentonville, AR

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

**Sales Taxes on Services and Special Types of Taxpayers**

**Speakers:** **J. Whitney Compton, Esq.**, Director, Compton & Associates, LLP,  
Marietta, GA  
**Mark A. Engel, Esq.**, Bricker & Eckler, LLP, Columbus, OH

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

**Networking Reception**

## TUESDAY, APRIL 1, 2003

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

### **Pre-Session Continental Breakfast**

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

### **Appeal and Oral Argument of a Sales & Use Tax Case and Panel Discussion/Critique**

**Speakers:** **John J. Chavez**, Vice-President, Tafoya and Brainerd Partners, Albuquerque, NM  
**Craig B. Fields, Esq.**, Morrison & Foerster, LLP, New York, NY  
**Stewart M. Weintraub, Esq.**, Schnader Harrison Segal & Lewis, LLP, Philadelphia, PA

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

### **Sales Tax Planning Techniques in the New Millennium**

**Speakers:** **Christina Edson**, Director, Tax & Legal Services, PricewaterhouseCoopers, Boston, MA

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

### **Issues Affecting Rights, Remedies & Liabilities of Taxpayers**

**Speakers:** **Christopher S. Hall, CMI**, Manager - Sales, Use & Excise Taxes, Ford Motor Company, Dearborn, MI  
**Michael W. McLoughlin, CPA**, Manager, KPMG LLP, Houston, TX  
**Debra L. Silverman, Esq.**, Roberts & Holland, New York, NY

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

### **Lunch**

**Speaker:** **Warren D. Townsend**, Director of Sales & Use Taxes, Wal-Mart Stores, Inc., Bentonville, AR

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

### **Current Developments - Part 2**

**Speakers:** **David R. Cassidy, Esq.**, Breazeale, Sachse & Wilson, L.L.P., Baton Rouge, LA  
**Christopher W. Compton, Esq.**, Senior Consultant, Compton & Associates, LLP, Marietta, GA  
**Philip M. Tatarowicz, CPA**, Partner, National Director, State & Local Tax Policy & Standards, Ernst & Young, LLP, Chicago, IL

3:00 p.m. - 4:00 p.m.

### **Impact of Local Sales, Use and Excise Taxes**

**Speakers:** **Gregg D. Barton, Esq.**, Perkins Coie, LLP, Seattle, WA  
**J. Whitney Compton, Esq.**, Director, Compton & Associates, LLP, Marietta, GA  
**Alan Poe, Esq.**, Holland & Hart, LLP, Greenwood Village, CO

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

### **Sales Taxation of Intangible Assets and Software**

**Speakers:** **S. Lucky DeFries, Esq.**, Coffman DeFries & Nothorn, P.A., Topeka, KS  
**William B. Prugh, Esq.**, Shughart Thomson & Kilroy, P.C., Kansas City, MO

5:00 p.m. - Adjourn

## **AGENDA FOR ADVANCED PROPERTY TAX SEMINAR Wednesday, April 2, 2003**

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

### **Registration and Pre-Session Continental Breakfast**

8:30 a.m. - 8:45 a.m.

### **Welcome**

**C. Stephen Davis, Esq.**, Rodi, Pollock, Pettker, Galbraith & Cahill, Los Angeles, CA, *Seminar Co-Chair*

8:45 a.m. - 10:15 a.m.

### **Cutting Edge Negotiation Strategy**

**Speaker:** **Martin E. Latz, Esq.**, Latz Negotiation Institute, Phoenix, AZ

#### **Discussion Panel:**

**Hon. David Glancey**, Chair, Board of Revision of Taxes, Philadelphia, PA  
**Brian T. Howes, CMI, Esq.**, Shughart Thompson & Kilroy, Kansas City, MO  
**Rodney R. Sturgeon, CMI**, Manager, Property Tax, Exxon Mobil Corporation, Houston, TX

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

### **Property Tax Ethics**

**Speakers:** **Alexander L. Hazen, ASA**, President, International Appraisal Company Inc. Upper Saddle River, NJ

**Additional speaker to be announced**

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

### **Lunch**

**Speaker:** **Joan M. Youngman**, Senior Fellow, Chairman, Department of Valuation and Taxation, Lincoln Institute of Land Policy, Cambridge, MA

1:30 p.m. - 2:30 p.m.

### **The Growing Problem of "White Elephant" Properties: From Industrial Buildings to Corporate Headquarters**

**Speakers:** **Arnold J. Grant, MAI**, Arnold J. Grant Associates, Inc., Hartford, CT  
**Gregory F. Servodidio, Esq.**, Pullman & Comley, LLC, Hartford, CT

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

### **Current Issues in Possessory Interest Assessment**

**Speakers:** **J. Whitney Compton, Esq.**, Director, Compton & Associates, LLP, Marietta, GA  
**Marcy Jo Mandel, Esq.**, Deputy Controller of Boards & Commissions, State of California, Culver City, CA

3:45 p.m. - 5:00 p.m.

### **Recent Developments in the West and Mid-West**

**Speakers:** **Midwest - Linda A. Terrill, Esq.**, Neill, Terrill & Embree, L.L.C., Overland Park, KS  
**West - Robert R. Rubin, Esq.**, McDonough, Holland & Allen, Sacramento, CA

## Wednesday, April 2, 2003, continued

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

**Networking Reception**

## Thursday, April 3, 2003

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

**Pre-Session Continental Breakfast**

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

**The Evolving Matrix of Industrial and Commercial Real Estate - Quantifying Industry-Wide Changes to Prove Economic Obsolescence**

**Speakers:** **David L. Canary, Esq.**, Garvey, Schubert & Barer, Portland, OR  
**Hal B. Heaton, Ph.D.**, Professor of Finance, Brigham Young University, Provo, UT

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

**Recent Developments in the Northeast and Southeast**

**Speakers:** **Southeast - Raymond P. Carpenter, Esq.**, Holland & Knight, LLP, Atlanta, GA  
**Northeast - John R. Shaughnessy, Jr., Esq.**, Robinson & Cole, LLP, Hartford, CT

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

**Assessment Issues for the Telecommunications Industry**

**Speakers:** **Stephanie Lipinski Galland, Esq.**, Holland & Knight, LLP, Washington, D.C.  
**Linda P. Holman, Esq.**, Assistant Tax Counsel, Worldcom, Washington, D.C.  
**Philip M. Tatarowicz, CPA**, Partner, National Director, State & Local Tax Policy & Standards, Ernst & Young, Chicago, IL

12:00 Noon Adjournal



## SALES & USE TAX SPEAKERS

**William M. Backstrom, Jr., Esq.**, Jones Walker, LLP  
New Orleans, LA

**Gregg D. Barton, Esq.**, Perkins Coie, LLP, Seattle, WA

**Edward H. Ben, CPA**, Director,  
Multi-State Sales & Use Tax Practice,  
Stout, Causey & Horning, P.A., Hunt Valley, MD

**David R. Cassidy, Esq.**  
Breazeale, Sachse & Wilson, L.L.P., Baton Rouge, LA

**John J. Chavez**, Vice-President,  
Tafoya and Brainerd Partners, Albuquerque, NM

**Christopher W. Compton, Esq.**, Senior Consultant  
Compton & Associates, LLP, Marietta, GA

**J. Whitney Compton, Esq.**, Director,  
Compton & Associates, LLP, Marietta, GA

**S. Lucky DeFries, Esq.**  
Coffman DeFries & Nothern, P.A., Topeka, KS

**Christina Edson**, Director, Tax & Legal Services,  
PricewaterhouseCoopers, Boston, MA

**Mark A. Engel, Esq.**, Bricker & Eckler, LLP  
Columbus, OH

**Craig B. Fields, Esq.**, Morrison & Foerster, LLP  
New York, NY

**Stephanie Lipinski Galland, Esq.**  
Holland & Knight LLP, Washington, D.C.

**Christopher S. Hall, CMI**, Manager -  
Sales, Use & Excise Taxes, Ford Motor Company  
Dearborn, MI

**H. Michael Madsen, Esq.**  
Vickers Madsen & Goldman, LLP, Tallahassee, FL

**Michael W. McLoughlin, CPA**, Manager, KPMG, LLP  
Houston, TX

**Alan Poe, Esq.**, Holland & Hart, LLP  
Greenwood Village, CO

**William B. Prugh, Esq.**  
Shughart Thomson & Kilroy, P.C., Kansas City, MO

**Arthur R. Rosen, Esq.**, McDermott, Will & Emery  
New York, NY

**Debra L. Silverman, Esq.**, Roberts & Holland,  
New York, NY

**Philip M. Tatarowicz, CPA**, Partner, National Director,  
State & Local Tax Policy & Standards,  
Ernst & Young, LLP, Chicago, IL

**Warren D. Townsend**, Director of Sales & Use Taxes  
Wal-Mart Stores, Inc., Bentonville, AR

**Joseph A. Vinatieri, Esq.**  
Bewley Lassleben & Miller, LLP, Whittier, CA

**Stewart M. Weintraub, Esq.**  
Schnader Harrison Segal & Lewis, LLP  
Philadelphia, PA

## PROPERTY TAX SPEAKERS

**David L. Canary, Esq.**, Garvey, Schubert & Barer  
Portland, OR

**Raymond P. Carpenter, Esq.**, Holland & Knight, LLP  
Atlanta, GA

**J. Whitney Compton, Esq.**, Director,  
Compton & Associates, LLP, Marietta, GA

**Stephanie Lipinski Galland, Esq.**, Holland & Knight, LLP  
Washington, D.C.

**Hon. David Glancey**, Chair, Board of Revision of Taxes,  
Philadelphia, PA

**Arnold J. Grant, MAI**, Arnold J. Grant Associates, Inc.  
Hartford, CT

**Alexander L. Hazen, ASA**, President, International  
Appraisal Company Inc., Upper Saddle River, NJ

**Hal B. Heaton, Ph.D.**, Professor of Finance  
Brigham Young University, Provo, UT

**Linda P. Holman, Esq.**, Assistant Tax Counsel  
Worldcom, Washington, D.C.

**Brian T. Howes, CMI, Esq.**, Shughart Thompson & Kilroy,  
Kansas City, MO

**Martin E. Latz, Esq.**, Latz Negotiation Institute  
Phoenix, AZ

**Marcy Jo Mandel, Esq.**, Deputy Controller of Boards &  
Commissions, State of California, Culver City, CA

**Robert R. Rubin, Esq.**, McDonough, Holland & Allen, Sac-  
ramento, CA

**Gregory F. Servodidio, Esq.** Pullman & Comley, LLC  
Hartford, CT

**John R. Shaughnessy, Jr., Esq.**, Robinson & Cole, LLP  
Hartford, CT

**Rodney R. Sturgeon, CMI**, Manager, Property Tax, Exxon  
Mobil Corporation, Houston, TX

**Philip M. Tatarowicz, CPA**, Partner, National Director,  
State & Local Tax Policy & Standards,  
Ernst & Young, LLP, Chicago, IL

**Linda A. Terrill, Esq.**, Neill, Terrill & Embree, LLC  
Overland Park, KS

**Joan M. Youngman**, Senior Fellow, Chairman, Department  
of Valuation and Taxation, Lincoln Institute of Land Policy,  
Cambridge, MA