

IPT

27TH ANNUAL CONFERENCE



June 22 –25, 2003
Preliminary Program



J. W. Marriott Desert Ridge
Phoenix, Arizona

I P T Conference Program

Saturday, June 21, 2003

3:00-6:00pm Early Registration

Sunday, June 22, 2003

7:30am

John P. Myers Memorial Golf Tournament

The Tournament will be played at the Marriott Desert Ridge Resort's Golf Course (on-site) and requires a supplemental registration fee.

3:00-8:00pm Registration

3:30-5:00pm CMI Property Tax Orientation

A review of the property tax professional designation program, its experience and education requirements, problem solving exercises, and questions and answers. This session will give guidance to members interested in pursuing the CMI property tax professional designation.

Presented by the CMI-Property Tax Committee.

3:30-5:00pm CMI Sales Tax Orientation

A review of the sales tax professional designation program, its experience and education requirements, problem solving exercises, and questions and answers. This session will give guidance to members interested in pursuing the CMI sales tax professional designation.

Presented by the CMI-Sales Tax Committee.

5:00-6:00pm IPT Annual Business Meeting

- Election of Officers and Members to the Board of Governors.
- Discussion of Institute business and plans.

Sunday, June 22, 2003, *continued*

6:00-8:00pm Exhibits Open

This is an excellent opportunity to view products – computers, software, system management, publications, data services, valuation aids, maps – of interest to property and sale tax professionals. Exhibits are limited to product-oriented vendors.

6:00-7:30pm

**Opening Reception in Exhibit Hall
Welcome to Phoenix**

Included in conference registration fee.
Admittance is by badge/ticket.

Monday, June 23, 2003

7:00-4:00pm Registration Continues

7:00-8:00am Exhibits Open

Coffee and Danish will be available with the exhibitors. Included in conference registration fee. Admittance by badge.

8:15-9:00am Opening of Conference

**Welcome by IPT President Thomas J. Kuder,
CMI**

Presidential Address and Introduction of Invited Guests

**9:15-10:15am Keynote Session:
Be the Best You Can Be**

Keynote Speaker:

Rocky Bleier

Rocky Bleier's life story - a gripping tale of courage on both the football fields of America

I P T Conference Program

Monday, June 23, 2003, *continued*

and the battle fields of Vietnam - has held audiences in rapt attention for years. Yet even more, the motivational message behind it, detailing how ordinary people can become extraordinary achievers, defines success in the new American century.

With the same optimism, sense of humor and steadfast determination that were his trademarks as a Pittsburgh Steelers running back, Rocky Bleier takes audiences from his early years through his professional career and talks about the lessons he learned along the way...lessons from which we all can benefit.

Not falling within the ideal of what a running back should look like, Bleier had to run harder and play smarter to be able to stand out. Despite his drive and ability to make the big play, the Pittsburgh Steelers only considered him a late round pick. But before the season ended that first year, he was drafted again, this time by the United States Army. At the height of the Vietnam War, Bleier was thrust into combat early and was seriously wounded when his platoon ran into an ambush. Receiving wounds from both rifle fire and grenade fragments in his legs, he was barely able to walk and his professional football career seemed to have ended before it began.

For more than two years, he drove himself. Little by little he overcame obstacles and fought his way back. He not only made the Pittsburgh Steelers, but also eventually became a starting running back on a team that won four Super Bowls.

The hard lessons Rocky Bleier learned early in his life that helped him overcome adversity and reach his goals, have paid off after football. Some of those lessons are seen between the lines in the popular book on his life, "Fighting Back," and an

ABC-TV movie of the week by the same name.

10:30-12:00pm **General Session -
State Budget Challenges**

The States have “No Money and No Staff.” What is in Store for Corporate Taxpayers?

Another cyclical downturn and another state fiscal crisis. While the downturn in the economy is partly to blame for current fiscal crises, the structures of state finances are also a factor. The cost of state services rises faster than their tax base. The presentation includes a description of the states' fiscal problems, using Illinois as an example, and proposes some solutions. How can a state modernize its tax system to deal with the problem? How can the federal government encourage economic growth and a state's ability to deal with business cycle swings? How feasible are these solutions and how soon can they be implemented?

Speakers:

Harley T. Duncan
Executive Director
Federation of Tax Administrators
Washington, DC

Patricia E. Byrnes, Ph.D.
Associate Professor of
Public Administration Program
University of Illinois at Springfield
Springfield, IL

Ann Sundeen
Senior Advisor
Illinois Office of the Controller
Bureau of the Budget
Springfield, IL

With call in participation by: Three Directors of the Department of Revenue

I P T Conference Program

Monday, June 23, 2003, *continued*

12:00-1:15pm Lunch in Exhibit Hall

Admittance by badge. Conferees only.

12:00-1:15pm Exhibits Open

1:15-2:30pm

Property Tax Concurrent Sessions:

- **Asset Inventory - “Data Visibility” is the Key to Successful Property Tax Management.** (The obvious and hidden value of Wall-to-Wall Fixed Asset Inventory/Barcode Tagging & Reconciliation) *(Repeated at 2:45 pm)*

In this session you will begin to recognize the depth and breadth of the benefits that are realized by implementing a complete validation of fixed assets to support personal property tax compliance and mitigation. The key issues to be addressed will include: validation of internal control processes (Sarbanes-Oxley compliance); creation of comprehensive audit trails; developing and maintaining cost segregation integrity; and benefits of wall-to-wall inventory & reconciliation over “reverse audit.”

Session Leaders:

Paul S. Chaben, CPA

Director Business Development
Asset Management Resources, Inc.
(a Division of TEKsystems, LLC)
Southfield, MI

Michael N. Day

Vice President – Business Development
Asset Management Resources Inc.
(a Division of TEKsystems, LLC)
Southfield, MI

Gregory E. Gursky, CMI

Director, Property & Sales Taxes
General Motors Corporation
Detroit, MI

Moderator:

A. Allen Mitro, CMI, ASA

Manager, Property Tax
E.I. Du Pont De Nemours & Company
Wilmington, DE

- **Is “Fair Market Value” the same as “Fair Market Value?” FASB 144 and its applications to property tax valuations** *(Repeated at 2:45 pm)*

Many companies in diverse industries are facing write-downs in the value of their assets under the pronouncements of FASB 144. What does this mean for property tax managers who are presenting fair market valuation arguments to taxing officials? This session will review the requirements for write down under FASB 144 and the definition of fair market value included in that document. These requirements and definitions will be contrasted with the appraisal definitions of fair market value and the implications for property tax management will be discussed.

Session Leaders:

Mark F. Semerad, CMI, Esq., CPA

Senior Manager - Property Tax
Level 3 Communications
Broomfield, CO

Todd R. Barron, CMI

Director - Consulting Services
Advantax Group, LLC
St. Charles, IL

I P T Conference Program

Monday, June 23, 2003, *continued*

Moderator:

Bernard W. Hajny, CMI

Senior Property Tax Representative
BP America Inc.
Houston, TX

- **Canadian Property Tax**

In light of the NAFTA agreement and our relationship to our Friends to the North, Canadian property tax issues are becoming of growing concern to many of us daily. This session will tackle the commercial and industrial sectors, with each speaker addressing the changing property tax issues that face eastern versus western Canada today.

Session Leaders:

Yvonne J. Hamlin, Esq., LL.B.

Partner
Borden Ladner Gervais LLP
Toronto, ON

Kenneth R. Marsh, CMI, CET

Manager, Property Tax
TransCanada Pipelines Limited
Calgary, AB

Moderator:

Melton L. Spivak

Vice President/Director
Corporate Property Taxes
JP Morgan Chase & Company
New York, NY

- **Cost Segregation**

Cost segregation can assist the property tax function in many cases. This session will address

those issues and walk you through the process in minimizing the real versus personal property tax liabilities.

Session Leaders:

Kris Miller, CMI

Partner, Tax Projects Delivery Group
PricewaterhouseCoopers LLP
Southlake, TX

Joseph D. Zenk, PE

Firm Director, Financial Advisory Services
Deloitte & Touche, LLP
Pittsburgh, PA

1:15-2:30pm

Sales Tax Concurrent Sessions

- **Legislative Remedies to Budget Shortfalls**

Big spending, big deficits – What will states do to balance their budgets? This session will provide an overview of amnesty, audit, enforcement and legislative fixes.

Session Leader:

Maryann B. Gall, Esq.

Partner
Jones Day
Columbus, OH

Moderator:

Sheryl L. Flynn

Senior Manager – Sales, Use & Property Taxes
DaimlerChrysler Corporation
Farmington Hills, MI

I P T Conference Program

Monday, June 23, 2003, *continued*

- **Class Action Litigation**

Hear from someone who has endured a sales tax class action lawsuit and learn what the defense and settlement process entails.

Session Leaders:

Deborah R. Bierbaum

Director External Tax Policy
AT&T
Basking Ridge, NJ

David Cowling, Esq.

Partner
Jones Day
Dallas, TX

Larry Katz

Tax Director
IKON Office Solutions, Inc.
Valley Forge, PA

2:45-4:00pm

Property Tax Concurrent Sessions

- **Asset Inventory**
(Repeated from 1:15 pm)
- **FASB 144**
(Repeated from 1:15 pm)
- **Incentives & Abatements**

An area of greater interest in light of corporate reductions and minimization programs, Incentives and Abatements can add to the bottom-line improvement process. This session will address the site selection process as well as the retention of sites that are

equally critical in today's economic environment.

Session Leaders:

David M. Jeup

Senior Manager
KPMG, LLP
Gross Pointe, MI

Second Session Leader TBA

Moderator:

Bobby G. Adair, CMI

Tax Manager
Entergy Services, Inc.
Houston, TX

- **Environmental Effects on Property Tax**

The environmental impact on property values can be of grave concern to many taxpayers. This session will walk you through the case studies, current state court cases and valuation techniques that will aid you in this sensitive area.

Session Leaders:

Leon A. Klein, CMI, MAI, ASA, CAE

Chief Executive Officer
Nationwide Consulting Company, Inc.
Glen Rock, NJ

C. Stephen Davis, Esq.

Attorney
Rodi, Pollock, Pettker, Galbraith & Cahill
Los Angeles, CA

I P T Conference Program

Monday, June 23, 2003, continued

Thomas R. Wilhelmy, Esq.

Attorney
Fredrikson & Byron, P.A.
Minneapolis, MN

Moderator:

Seth I. Davenport, Esq.

Attorney
Law Offices of Seth I. Davenport
Montville, NJ

2:45-4:00pm

Sales Tax Concurrent Sessions:

- **Exemption Information
Retention and Management**

Is your corporation properly documenting its exempt sales? Are sales/use tax audits hindered by the lack of exemption documentation available at the commencement of the audit? This session will provide an overview of the various types of exemption certificates, general state information requirements, and specific state rules and regulations. Speakers will discuss the impact of exemption certificate documentation during the course of sales/use tax audits, best practices, actual experiences with state tax auditors and recommendations to consider to manage the exemption certificate process.

Session Leaders:

Harold F. Soshnick

Partner
KPMG, LLP
New York, NY

Thomas J. Zipfel

Consultant, Sales and Use Tax
Xerox Corporation
Lewisville, TX

Moderator:

Joseph P. Wills, Jr.

Manager, Excise & Employment Taxes
E.I. Du Pont De Nemours & Company
Wilmington, DE

- **Global Transaction Taxes**

Most transactions - vendor and client - have global ramifications - even if mainly US. Join this team in discussing the global ramifications of transactions - transaction taxes such as sales, use, VAT, GST; withholding taxes; structural planning; and contract language.

Session Leaders:

Kathy H. Applegate, CPA

Senior Manager
KPMG LLP
Fort Worth, TX

Jeremiah T. Lynch, CMI

Partner
Ernst & Young LLP
New York, NY

Robert Ashfield

International Tax
Electronic Data Systems Corp.
Plano, TX

4:15-5:30pm

Property Tax Concurrent Sessions:

- **Internet Property Tax Update**

A popular session that will point all of us to those

IPT Conference Program

Monday, June 23, 2003, *continued*

popular internet sites that we all desire to have in our “Favorites” folder. This will be a Multi-State overview of these sites that will aid each of us.

Session Leaders:

James A. Baker, CMI
Property Tax Manager
Electronic Data Systems Corp.
Plano, TX

Mark A. Whitelaw, CMI
Property Tax Consultant
Ad Valorem Tax, Inc.
Aurora, OH

- **Effects of Prop 13 in California & Prop A in Michigan**

In light of the State budgetary concerns, this session will review the history and the current effects of these property tax reductions that were voted by the citizens of each State.

Session Leaders:

Mark Perry, CAE
Director – Property Taxes
Masco Corporation
Taylor, MI

David L. Gangloff, Jr., Esq
Attorney
Gangloff, Gangloff & Pool
Bellflower, CA

- **Asset Classification**

Asset Classification, real versus personal, can vary from State to State and Industry to Industry. This session will look into accepted methodologies that can assist you in your daily

compliance practice and move you towards that “audit proof” personal property statement.

Session Leaders:

Rick H. Izumi, CMI
Principal
ITA, LLC
Chatsworth, CA

Kellianne M. Nagy
Manager-Global Property Taxes
Ford Motor Company
Dearborn, MI

Moderator:

Timothy J. Vollmer, CMI
Manager, Property Tax
CNX Land Resources Inc.
Pittsburgh, PA

4:15-5:30pm

Sales Tax Concurrent Sessions

- **Sampling: Your Worst Nightmare**

We have all had them: sampling nightmares. You wake up, tossing and turning, in a cold sweat, shaking your head, wondering.....how did this happen? What did the auditor do? You calculated how much of a liability? This is statistical sampling? Come prepared to discuss your worst sales and use tax audit sampling nightmares. Case studies will be provided to begin the discussion with the opportunity for audience participation and comments. Feel free to submit actual stories for the case study prior to this session via e-mail to IPT at www.ipt.org.

I P T Conference Program

Monday, June 23, 2003, *continued*

Session Leaders:

Diane J. Matulich, CMI, CPA

Local Tax Manager
Advanced Micro Devices, Inc.
Sunnyvale, CA

Roger Carl Pfaffenberger, Ph.D.

Senior Manager
Ryan & Company
Dallas, TX

Moderator:

Mark S. Camarata, CMI, CPA

Director, State and Local Taxes
Eastman Kodak Company
Rochester, NY

• **How to Get the Non-Tax People to Use Your Sales Tax System**

Is your corporation getting the most out of your sales/use tax systems? Are your systems properly integrated to account for sales/use taxes? Are non-tax professionals still making tax determinations? This session will discuss viable options and best practices for you to maximize and re-engineer an effective sales/use tax compliance function. An overview of available solutions, effective process enhancements and practical pro-active steps will also be discussed.

Session Leaders:

Dennis Prestia

Partner – Northeast Sales and Transactions Tax Practice
KPMG LLP
New York, NY

Stephen Metoyer

Senior Manager
Deloitte & Touche, LLP
Chicago, IL

Moderator/Session Leader:

Anthony J. Capone, CMI

Manager, Sales, Use & Property Tax
Pfizer Inc.
New York, NY

Tuesday, June 24, 2003

7:00-2:00pm Registration Continues

7:00-8:15am Exhibits Open

Coffee and danish will be available with the exhibitors. Admittance by badge. Included in conference registration fee.

8:15-9:30am Keynote Session:

Restoring Confidence in Business Through Ethical Behavior

Over the past year more companies have restated earnings than at any time in history. Some of those restatements caused the collapse of the company. Decisions on everything from valuation to timing to expenses were often not examined from an ethical perspective and pushed the legal envelope.

The indictment of former Tyco CEO for sales tax evasion in the sale of his personal art works spoke volumes to investors. The question now is, "Can we ever trust again?" The past year has taught us many lessons: Trust is at the heart of good regulatory relations, customer service and investor faith; and, at the heart of trust, is ethics.

I P T Conference Program

Tuesday, June 24, 2003, *continued*

This session will explore the importance of ethics for all aspects of business operations and all types of decisions, and emphasize its role in reestablishing trust. In fact, the capitalist system depends upon markets that function properly and such markets require trust and ethical conduct by participants.

Speaker:

Marianne Moody Jennings, Esq.
Professor/Lecturer
Arizona State University
Tempe, AZ

Professor Marianne Jennings is a member of the legal studies in business area of the Department of Supply Chain Management in the College of Business at Arizona State University and a professor of legal and ethical studies in business. At ASU she teaches graduate courses in the MBA program in business ethics and the legal environment of business. She has authored more than 130 articles in academic, professional and trade journals. Her weekly columns are syndicated around the country, and her work has appeared in the Wall Street Journal, the Chicago Tribune, the New York Times, and the Reader's Digest. She has been a commentator on business issues on All Things Considered for National Public Radio. Professor Jennings has conducted more than 200 workshops and seminars in the areas of business, personal, and government, legal, academic and professional ethics. She is a contributing editor for the *Real Estate Law Journal* and the *Corporate Finance Review*.

9:30-10:15 am

Ethics and IPT Professionals

The presentation will explore ethics and why

organizations, such as IPT, consider establishing specific rules of professional conduct for their membership. In addition, a discussion of the process members must follow to bring a violation to the attention of the organization will be given, and the program will conclude with an interactive session citing specific examples of professional conduct.

Speakers:

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

Jerrold F. Janata, Esq., ASA
Chief Executive Officer
International Appraisal Company Inc.
Upper Saddle River, NJ

10:30-12 noon General Session

What is the Future of State Tax Consulting Post Sarbanes-Oxley Act?

This session will provide an overview of the Sarbanes-Oxley Act and the SEC Final Rules. Panel participants will address the overall impact on state tax planning and the day to day operations of the tax department. Not only will the panel members discuss the SEC prohibited services, but they will also speak to the new attestation requirements of Section 404. The panelists will also address how companies and their tax departments are dealing with the new requirements.

IPT Conference Program

Tuesday, June 24, 2003, *continued*

Speakers:

Scott Brandman, Esq.

Partner
Baker & McKenzie
New York, NY

Carol M. Calkins

National Transaction Tax Group Leader
PricewaterhouseCoopers LLP
Dallas, TX

Bruce J. Reid, CMI

Director - State & Local Taxes
Microsoft Corporation
Redmond, WA

John B. Rice, CPA

Partner - State and Local Tax
PricewaterhouseCoopers LLP
New York, NY

12:15-2:30pm Exhibits Open

12:15-1:15pm Committee Luncheon

Lunch provided in the exhibit hall. Any member interested in serving on one of IPT's committees may sit at that committee's table to learn about the committee's proposed activities for 2003-2004. Included in registration fee

1:15-3:00pm General Session

**Managing the Property and Sales Tax Function with Less/
Communicating with the Business Units**

Many tax departments are faced with downsizing, wholesale and/or selective

outsourcing, while economic pressures are forcing leaner organizations and reduce budgets. All tax personnel are being required to do more with less. These challenges can create opportunities in managing your state and local tax functions. How do you work smarter? How do you prioritize? How do you maintain the crucial link between you and your business units to obtain the best results for your company? This session will explore ways to manage the tax function with less resources yet still meet and exceed critical tax department goals, as well as highlight methods of maintaining quality two-way communications with your business units.

Speakers:

Lynn Gandhi, Esq., CPA

Tax Counsel and Director - State & Local Tax
Visteon Corporation
Dearborn, MI

James Kranjc

Senior Manager/National Director - Telecom
Ryan & Company
Downers Grove, IL

Moderator:

Barbara Barton

Director, State and Local Taxation
Electronic Data Systems Corp.
Plano, TX

6:30-7:00pm President's Reception

Included in conference registration fee.
Admittance is by badge/ticket.

7:00-9:00pm Dinner

Included in conference registration fee.
Admittance is by badge/ticket.

I P T Conference Program

Tuesday, June 24, 2003, *continued*

9-12 Midnight IPT's After-Dinner Party

Included in conference registration fee.
Admittance is by badge/ticket.

Wednesday, June 25, 2003

8:30am-10:00am **General Session**

GAIN THE EDGE! A Short Course in Negotiation Strategies

You negotiate every day. In fact, your ability to effectively negotiate may be the most critical skill you possess. Yet most negotiate instinctively or intuitively. This seminar will help you approach negotiations with a strategic mindset.

You'll learn Latz's 5 Golden Rules of Negotiation:

1. Information Is Power - So Get It!
2. Maximize Your Leverage
3. Employ "Fair" Objective Criteria
4. Design an Offer/Concession Strategy
5. Control the Agenda

Speaker: Martin E. Latz, Esq.

Latz Negotiation Institute
Phoenix, AZ

Martin E. Latz, Esq. is Adjunct Professor of Negotiation, Arizona State University College of Law. He negotiated for The White House nationally and internationally on The White House Advance Teams. Mr. Latz develops and teaches negotiation programs nationwide. He is on the faculty of the National Institute for Trial Advocacy's Program on Negotiation and Mediation. Mr. Latz is a negotiation columnist for *The Business Journal*. He was named Phoenix's

"Mr. Negotiation" by *The Arizona Business Gazette*. Mr. Latz studied under Roger Fisher, co-author of *Getting to Yes: Negotiating Agreement Without Giving In*. He is a graduate of Harvard Law School, *cum laude*.

10:30am-12:00 noon **General Session**

Communication Micro-Events: Personal Tools for Professionals in Taxation

An airline executive said it best: "Coffee stains on the flip-down tray means lousy engine maintenance." An unfair inference? Not to those we deal with in business. We notice details and draw conclusions. We seek expert advice, invest our time and money--and we expect quality. When we don't get it, we take it very personally. The most successful professionals and companies are, among other things, the best "wiper-uppers of coffee stains." Attention to detail is nowhere more important than in our daily human communication. These transactions, often lasting but a few seconds, are "micro-events." They are observed behaviors which some people do well and others poorly. And they have consequences: advice that is clear or fuzzy, a sale made or lost, a work relationship built or damaged, a meeting that is cooperative or combative.

Dr. Gordon Zimmerman will explore with you the world of micro-events. With humorous and timely examples, he will demonstrate their impact for IPT members. He will involve you, so bring a pencil. He will challenge you to assess your personal communication choices and provide 3 "secrets" of the competent communicator. These three tools help shape our lives and predict our success.

IPT Conference Program

Wednesday, June 25, 2003, *continued*

Speaker:

Dr. Gordon Zimmerman

Professor and Chair
Speech, Communication and Theatre
Professor of Business and Professional
Communication at the University of Nevada
Co-owner, Communication and Training Systems

Dr. Gordon Zimmerman is Professor of Business & Professional Communication at the University of Nevada. He also directs Communication Training Systems, a consulting company in legal and managerial communication. Approximately 30 states and 4 Canadian provinces have used Dr. Zimmerman's training services. He serves the California Center for Judicial Education and Research (CJER) as trainer and education consultant, and has conducted faculty development programs at the state and national level for 15 years. In 1992, he was one of the featured National Judicial College faculty on CBS's 60 Minutes. Dr. Zimmerman has published 3 textbooks, *Communication in Organization*, *Speech Communication*, and *Public Speaking Today* (West Publishing), and 3 educational videotapes.



Registration Information

Any IPT member or employee of a company/firm who has members in the Institute may register for the Conference. The registration fee provides for the usual Conference expenses and also includes the luncheons, the opening reception, the Tuesday night reception and dinner, refreshment breaks, and Conference materials. The registration fee for IPT members is \$525 **before** May 23, 2003 and \$550 **after** May 23, 2003. Conference registration fees received after May 23, 2003 are \$25 higher in order to encourage early registration. Individuals who are not members of IPT, but whose company or firm has members in IPT, may attend the Conference for an additional \$200 charge. In this case, the total Conference fee would be \$725 before May 23, 2003 and \$750 after May 23, 2003. If the registrant so elects, they may join as an Associate Member (providing their company already has a member in IPT) for annual dues of \$225. Dues are nonrefundable even if registration is cancelled. In this case, the total Conference fee would be \$750 before May 23, 2003 and \$775 after May 23, 2003. Please see registration form. IPT members may register on line for the Conference after May 1, 2003. You will be required to login. If you do not have your login and password please send an email to mdickson@ipt.org.

Faxed registrations are subject to the payment due date and cancellation fees. There is a cancellation charge of \$100. Any faxed registration that is not cancelled in writing prior to the June 13, 2003 cut-off date is subject to the entire Conference fee. All requests for refunds must be in writing. No refunds for cancellations will be given after June 13, 2003 (5:00 p.m. EST). All registrations are to be handled in **ADVANCE** through the IPT office. If a person is not registered in advance, a surcharge of \$25 will be assessed over and above the late registration fee. Admission to all social functions and sessions is by display of badge (tickets when applicable).

All fees must be in U.S. funds. The following credit cards may be used: American Express, VISA and Master Card. In order for credit cards to be processed, it is important that the information requested on the registration form be filled out completely. If

the address on your registration form differs from the billing address for your credit card, you must provide IPT with the credit card billing address.

There is a substitution charge of \$40 on or before May 23, 2003; \$50 charge after that date (a substitute must be someone from your company). All registrations must be paid in full within three weeks of acceptance and prior to Conference (\$25 surcharge applies to any payment received after May 23, 2003; \$50 surcharge if payment is still outstanding as of June 27, 2003. Confirmation of acceptance will be sent. Please go to IPT's website to download the registration form, www.ipt.org/Programs/2003ACIPTRegistration.pdf. For a combined registration form for conference, golf, and spouse go to www.ipt.org/Programs/2003ACCombinedRegistration.pdf

Golf Tournament:

The golf fee is \$115 per person. Please refer to the golf tournament information for tournament details, golf registration form, and applicable cancellation fees, or go to www.ipt.org/Programs/2003ACGolfRegistration.pdf.

Spouse/Guest Information:

Conferees who bring their spouse/guest to the Conference are required to pay for the events attended by the spouse/guest. The optional IPT events available are the Opening Reception (\$35), Tuesday night dinner and party (\$95), and coffee and danish with exhibitors on Monday & Tuesday (\$15).

Please go to IPT's website, www.ipt.org/Programs/2003ACSpouseGuestRegistration.pdf, to download the information or contact the IPT office for further information. In addition, the Marriott Desert Ridge Resort and Spa offers many daily activities. Please call the resort at 480-293-5000 or visit their website at www.jwdesertridgeresort.com.

Make checks payable to:

Institute for Professionals in Taxation
One Capital City Plaza
3350 Peachtree Road, NE, Suite 280
Atlanta, GA 30326-1040

Registration Information

Hotel Information and Reservations:

The Institute's Twenty-Seventh Annual Conference is being held at the Marriott Desert Ridge Resort and Spa in Phoenix, Arizona. The resort is 30 minutes from the Phoenix Airport.

Room reservations should be made directly with the hotel by returning the special hotel reservation form.

Go to: www.ipt.org/programs/AC2003HotelRegistration.pdf or telephone: 480-293-5000 and mention you are attending IPT's Annual Conference. Special requests should be made directly with the hotel. Reservations requested beyond the cut-off date (May 21, 2003) or after the room block is filled, whichever comes first, are subject to availability. Rooms may still be available after the cut-off date, but not necessarily at the group rates. All reservations are subject to a local room tax of 12.07%. Please mention that you are attending the Institute's program in all contact with the hotel. Single Occupancy - \$159, Double Occupancy - \$159, Triple Occupancy - \$179, Quad Occupancy - \$199.

JW Marriott Desert Ridge Resort
5350 East Marriott Drive
Phoenix, AZ 85054
Phone: 480-293-5000

Dress:

For the Conference, sportswear or informal business dress is appropriate throughout the daytime sessions. Business suits and cocktail dresses are appropriate for the Tuesday evening dinner .

Continuing Education Credits:

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. Web site: www.nasba.org. Approximately seventeen (17) CPE credits are available for full attendance Monday through Wednesday. In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been based on a 50-minute hour. Please turn in your Certificate of Attendance at the end of the symposium to ensure timely processing of your CPE form.

Registrants who wish to obtain credit from other organizations may have their particular forms signed by the IPT staff. CMI's will receive hour for hour continuing education credits for actual session attendance upon submittal of the appropriate continuing education form.

Prerequisites: None

Program Level: Multiple

Field of Study: Taxation

2003 Annual Conference Program

Overall Chair

Kevin C. Startz, CMI

Program Co-Chairs

Sales Tax Chair

Lee A. Zoeller, CMI

Property Tax Chair

Frederick J. Mawson

Property Tax Vice-Chair

Daniel Peterson, CMI

2003 John P. Meyers Memorial Golf Tournament Registration/Information Sheet - Sunday, June 22, 2003

The Institute's John P. Myers Memorial Golf Tournament is scheduled for Sunday, June 22, 2003 with a shotgun start at 7:30 a.m. This year's tournament is being held at the JW Marriott Desert Ridge Resort & Spa.

JW Marriott Desert Ridge Resort & Spa's Wildfire Golf Club is an upscale daily fee facility located in Northeast Phoenix. It touts two picturesque 18-hole courses, situated in the rugged Sonoran Desert, each with its own distinct personality. The Palmer Signature Course, with a slope of 135, has been selected for our golf tournament. It is a very playable and scenic course. The expansive fairways allow the player to remain in play even on an errant shot. The flashed bunkering on Palmer is superb, and the putting greens carry plenty of undulation, like many Arnold Palmer designs. The expansive square footage of the greens (average size is 7,000 square feet) allows the undulations to create subtle challenges for the short game without feeling contrived or "tricked up".

If the opportunity arises, you may wish to also try the Faldo Championship Course that sits on a 174-acre site, and offers a slight variation from the typical desert-theme courses. It features generous fairways, large bent grass greens and tee boxes. The surrounding mountains and century-old saguaro cacti, as well as 106 sand bunkers, reminiscent of the Australian sand belt courses, provide a magnificent setting for the golf course and golfing guests.

Both courses surround the spectacular JW Marriott Desert Ridge Resort and Spa, which was completed in November 2002. The resort gives guests a wide array of activities from which to choose after an invigorating day on the course. This is a discovery we are sure you will share with your golfing friends.

This year's fee of \$115.00 includes green fees, golf cart, range balls, prizes and refreshments.

This year's event will be played like the past two years, as a four person (a,b,c,d) scramble and will be played using the "STRING" tournament format. Each team will be provided a length of string, which can be used to extend any shot (e.g. that birdie putt left 6 inches short, can be counted in the hole by using 6 inches of string). The challenge here is make the string count and to not have any string left at the end of the round (more details later).

We are limited to a maximum of 100 golfers. Participants will have the option to sign up as an individual or as a team. All players will only be allowed to participate for the team prizes if their registrations include their actual handicap or average 18-hole score. Golfers signing up as individuals will be teamed accordingly. Each team will consist of an a, b, c & d player based upon their actual handicap or average 18-hole score reported on the registration form.

We believe that the "string" format allows us to recognize the different team abilities and adjust the length of string accordingly. With this change two years ago, we found that it promoted the relaxed format (emphasizing fun and networking with new friends). Any foursome registered as a team will have their "string" length adjusted in the same manner as those teams comprised of individual registrants. With these adjustments we believe the teams will be paired with similar abilities, allowing everyone to have fun and be evenly matched to compete for some great prizes. For this format to work fairly, it is critical that all participants provide their average score for 18 holes on a regulation length (6,000 yd. or better), par 72 course.

Please complete the golf section on the conference registration form (this event requires a separate registration fee of \$115.00). Participation in the tournament is limited to the first 100 applicants, so send in your reservation and payment as soon as possible.

Payment in full of all conference registration fees is required to secure your spot in the tournament and will be on a first-received basis (for anyone requesting to be teamed with a spouse/guest, or as a team, all registration fees must be received to secure a place in the tournament). Anyone wishing to play but not included in the first 100 registrants will be placed on a standby list (in order received), and in the event of cancellations, will be placed on the team with the cancellation. Confirmation of registration for this event will be sent.

Tournament details, rules and prize breakdowns will be available upon picking up your conference registration materials, and will be announced before the shotgun start of the tournament.

Upon arrival at the hotel, you should check your golf bag with the bell desk and tell them you are with our group and will be playing in the Sunday tournament. This will allow the golf course staff to pick up the bags and get them onto the carts for the start of the tournament. If you do not check your bags, you will be responsible for getting your equipment to the course. The golf course is adjacent to the hotel, please allow sufficient time to warm-up on the driving range or putting greens, change your metal spikes, if necessary, or arrange for rental clubs, if required. Everyone will be expected to be in their assigned carts with their equipment by 7:15 a.m. for last minute instructions and escort to their starting hole. Anyone not showing up will be subject to forfeiture of the registration fee. After May 26th, a cancellation fee will be assessed. The fee for written cancellation notifications received by June 2nd is \$25.00; the fee for cancellations received after June 2nd but prior to June 9th is \$35. After June 9th, partial refunds will only be made if the tournament is full.

On behalf of the IPT Golf Committee, we look forward to seeing you in June. If you have any questions, please direct them to the IPT Atlanta office or Art Bennett (phone 213-744-8697) or Kellianne Nagy (phone 313-323-9389). The Golf Committee will consider all reasonable requests and may choose to honor such requests at their discretion.