INSTITUTE FOR PROFESSIONALS IN TAXATION

2003
Sales and Use Tax Symposium
September 21 - 24, 2003

Marriott Harbor Beach Hotel
Fort Lauderdale, Florida

PROGRAM

Institute for Professionals in Taxation

2003 SALES AND USE TAX SYMPOSIUM

September 21-24, 2003

SUNDAY, SEPTEMBER 21

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, State 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 -	**Joseph A. Vinatieri, Esq.**	**Mid-Atlantic -**	**David H. Machlan, CPA**
Colorado -	**Alan Poe, Esq.**	**New York -**	**Arhurt Burkard, CMI**
Florida -	**Larry Gregg**	**Pennsylvania -**	**John E. Van Allen, Esq.**
Illinois -	**Dominic Greco**	**Texas -**	**R. Scott Clayton**
Louisiana -	**Timmy Hulin, CMI**	**Washington -**	**Ron Bueing**

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 22

6:15 a.m. - 7:45 a.m. **Continental Breakfast**

8:15 a.m. - 9:00 a.m. **Opening of Symposium**

Richard V. Carlson, CMI
Institute for Professionals in Taxation

Dana Malburg
Chair, 2003 Sales and Use
Tax Symposium Committee
Deloitte & Touche, LLP
Hinsdale, Illinois

Michele D. Swanson, CMI
Vice Chair, 2003 Sales and Use
Tax Symposium Committee
Turner Broadcasting System, Inc.
Atlanta, Georgia

9:00 a.m. - 10:15 a.m. **◘ General Session**

"The Hootie-Hoo Attitude:
How to Make the Buck Stop Here, and Have a Real Good Time at It."

How do we become better team members? How do we become more valuable to our organization? How do we remove ourselves from the box? During this program, Dr. Dale Henry will lead you through the maze of obstacles that constantly slow our journey to becoming the best that we can be. It all depends on attitude. It's the single most driving force in the universe for getting where we want to go. So come and listen, laugh, and learn from one of America's premier speakers and master story-tellers.

Speaker:

Dale H. Henry, Ph.D.
Your Best Unlimited
Kingston, Tennessee

10:45 a.m. - 12:00 Noon **◘ General Session**

"Turning Business Initiatives Into Tax Opportunities - Making Taxes Important"

Today's environment demands that every corporate function demonstrate value. This presentation will show how to align key business and tax initiatives and bring those initiatives to the bottom line. We will also review the ways in which key tax functions, such as planning, litigation, incentives and legislation fit into an overall business plan focused on enhancing your company's primary financial drivers.

Speaker(s):

Bobby L. Burgner, Esq.
Tax Counsel, Director - State & Local Taxation
General Electric Company
Atlanta, Georgia

MONDAY

Mark McCormick, CPA
Partner
KPMG LLP
Atlanta, Georgia

12 Noon - 1:30 p.m. Lunch

1:30 p.m. - 3:00 p.m. **Breakout Sessions**

◘ Audit Issues (Offered Twice)
Has the economic downturn influenced the cash starved state's approach to audits? Are the states getting more aggressive in asserting their laws and less willing to compromise? This session will discuss current audit developments and highlight the state's target areas. The speakers will share their experiences over the past year and provide you an opportunity to share your audit challenges.

Speaker(s):

Arthur C.E. Burkard, CMI, Esq.
Senior Manager
KPMG LLP
New York, New York

◘ Construction Contracts –
What Every Tax Professional Should Know
Sooner or later, virtually every company will enter into a construction contract. An understanding of how sales and use taxes apply to construction contracts, and some basic planning techniques, can save your company a bundle on these high-dollar, high-profile projects. Addressing questions such as:

- Who is responsible for the tax – you or the contractor?
- How will contract pricing and other terms affect taxability?
- Will different phases of the project be treated differently?
- What tax clause language is appropriate for this contract?
- Has the contractor been made aware of all available exemptions and required documentation?
- What is the local economic development climate?

can have a significant impact on the sales/use tax cost of your project. This session will focus on how any company can achieve the lowest possible tax cost when planning and implementing a major construction project; how to draft, read and interpret tax clauses and billing terms in construction contracts; and how to work with contractors and operations personnel to ensure that the contract is properly structured and documented.

Speaker(s):

Randy A. Hilger, CMI, CPA
Vice President
Joseph C. Sansone Company
Chesterfield, Missouri

Kenneth L. McCorquodale
Senior Manager
PricewaterhouseCoopers LLP
Houston, Texas

◘ Diverse/Multiple Business Roles
This session explores the changing dynamic of the sales tax business sector. As companies become more diverse, streamlined, and efficient-oriented, the role of the sales tax professional has had to adapt. This session will delve into the changes that tax professionals within multi-faceted companies have had to make to incorporate the needs of diverse/multiple businesses. Emphasis will be placed on the growing demands of the tax professional/department, tools and techniques of incorporating diversity, the need for internal communications, and alternative ways to create shareholder value.

Speaker(s):

Rita A. Klepitch
State Tax Manager
Akzo Nobel Services, Inc.
Chicago, Illinois

Diane L. Yetter, CPA
President
Yetter Consulting Services, Inc.
Chicago, Illinois

◘ E-Commerce/Drop Shipments (Offered Twice)
This session will discuss the latest developments and some of the more vexing problems associated with the sales and use taxation of e-commerce and drop shipments. As Internet sales and other forms electronic commerce continue to grow exponentially, tax professionals and the states continue to wrestle with the troublesome sales and use tax issues that e-commerce and drop shipments present. This session will explore the areas of nexus, compliance, audits, and the Streamlined Sales Tax Project as they relate to e-commerce and drop shipments.

Speaker(s):

Raymond P. Carpenter, Esq.
Partner
Holland & Knight LLP
Atlanta, Georgia

Richard W. Tomeo, Esq.
Partner
Robinson & Cole LLP
Hartford, Connecticut

◘ Mergers/Acquisitions/Divestitures (Offered Twice) (Successor Liability, Voluntary Disclosure)

Are you aware of the risks and liabilities involved in a merger, acquisition or divestiture of a company? Sales or reorganizations of business which involve transfers of interests in legal entities or transfers of business assets, often give rise to unanticipated sales and use tax consequences. This discussion will focus on typical transactions, their sales and use tax consequences, with tips on how to avoid triggering the imposition of tax. In addition to touching on the rules in major jurisdictions, the panel will discuss particular aspects of these types of transactions common in all jurisdictions. The panel also will discuss the requirements for bulk sales exemptions, occasional sales exemptions, and the due diligence required to identify the risks and potential liabilities. When acquiring assets you may acquire unexpected liabilities as a successor to the business. You must be able to recognize and quantify this risk. Finally, the panel will explore the issues involved in voluntary disclosure as it relates to this topic.

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

◘ Streamlined Sales Tax Project (Offered Twice)

This session will discuss the background of and latest developments in the evolving Streamlined Sales Tax Project ("SSTP"). Now that the SSTP's "implementing states" have passed the historic Streamlined Sales and Use Tax Agreement, proponents are working to have the agreement passed as law in state legislatures and to convince Congress that the states have simplified the sales tax collection process sufficiently such that states should be granted collection authority with respect to remote transactions. This session will explore whether the SSTP now has critical mass, how businesses are responding, and how the SSTP could affect your business operations and tax collection functions.

Speaker(s):

John L. Coalson, Jr., Esq.
Partner
Alston & Bird LLP
Atlanta, Georgia

MONDAY

Charles D. Collins, Jr.
Director, Government Affairs
Taxware
Raleigh, North Carolina

Maureen Riehl
Vice President, State & Industry Relations Counsel
National Retail Federation
Washington, DC

◘ Tax Incentives
Are you aware of the various types of tax incentives available for your business? Is your company taking advantage of tax incentives? Do you know how to secure the available tax incentives? The speakers will discuss various types of tax incentives such as industry-specific, sales tax, job training, research, enterprise zones, and more

Speaker(s):

Janette M. Lohman, CPA, Esq.
Partner
Thompson Coburn LLP
St. Louis, Missouri

Kyba Rideau
Engagement Manager
Jefferson Wells International
Houston, Texas

3:30 p.m. - 5:00 p.m. **Breakout Sessions**

◘ Audit Trends (Offered Twice)
This session will have experienced speakers that will share their experiences and knowledge on managed audits, refund reviews, paperless EDI issues, reverse audits and contract auditors including MTC.

Speaker(s):

Jesse R. Adams, III, Esq.
Attorney
Oreck, Bradley, Crighton, Adams & Chase, LLC
New Orleans, Louisiana

Timmy Hulin, CMI
Senior Manager
Ryan & Company
Baton Rouge, Louisiana

◘ Intangibles (Load and Leave Software)
This session will explore the differences between intangible and tangible property. What is the "true object"? The speakers will address the latest cases and actions by the states. Specific topics will include load and leave software.

Speaker(s):

S. Lucky DeFries, Esq.
Partner
Coffman, DeFries & Nothern, P.A.
Topeka, Kansas

Mark A. Engel, Esq.
Partner
Bricker & Eckler LLP
Columbus, Ohio

◘ Interaction/Effects With Counterparts (Other Tax, Property, Income, Etc.)

This session will explore techniques to be used when working as part of a "tax team" consisting of sometimes conflicting specialties. Learn how to quantify your tax savings ideas so that they are given proper consideration. Learn how to "risk adjust" the more radical planning ideas as well as force the other tax disciplines to do the same. What happens when you are brought in late? Is being brought in early always a plus? How can you reduce tax friction when a State or Federal planning scheme will have adverse consequences for sales/use tax? This session will offer real life examples as well as an open discussion forum for you to voice your experiences.

Speaker(s):

Christopher J. Dicharry, Esq.
Attorney At Law
Kean, Miller, Hawthorne, D'Armond, McCowan & Jarman, LLP
Baton Rouge, Louisiana

◘ Mergers/Acquisitions/Divestitures (Offered Twice) (Successor Liability, Voluntary Disclosure)

Are you aware of the risks and liabilities involved in a merger, acquisition or divestiture of a company? Sales or reorganizations of business which involve transfers of interests in legal entities or transfers of business assets, often give rise to unanticipated sales and use tax consequences. This discussion will focus on typical transactions, their sales and use tax consequences, with tips on how to avoid triggering the imposition of tax. In addition to touching on the rules in major jurisdictions, the panel will discuss particular aspects of these types of transactions common in all jurisdictions. The panel also will discuss the requirements for bulk sales exemptions, occasional sales exemptions, and the due diligence required to identify the risks and potential liabilities. When acquiring assets you may acquire unexpected liabilities as a successor to the business. You must be able to recognize and quantify this risk. Finally, the panel will explore the issues involved in voluntary disclosure as it relates to this topic.

Speaker(s):

MONDAY

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

◘ Bad Debts/ Refunds/Voluntary Disclosure Agreements/ State Amnesty Programs

In an economic downturn and with state budget deficits in the billions of dollars, state revenue departments are becoming more stingy with refunds, and restrictive with exemptions. Additionally, state revenue departments are stepping-up efforts to identify non-compliant, non-registered and non-permitted companies through revenue opportunity and generation and business activity research initiatives within their departments. At the same time, states are instituting tax amnesty programs, in addition to or in lieu of their existing voluntary disclosure programs. This session will discuss recent court cases and administrative hearings decisions addressing the area of bad debt deductions and refunds. We will also discuss and outline the various voluntary disclosure and amnesty opportunities that are available, the advantages, drawbacks and limitations of these programs, and provide a forum for session participants to share with each other both good and bad experiences, or unforeseen circumstances surrounding the participation in specific state amnesty and voluntary disclosure programs.

Speaker(s):

Dominic Greco
Senior Manager
Deloitte & Touche, LLP
Chicago, Illinois

Mark E. Weiss
Senior Manager
Ryan & Company
Austin, Texas

◘ Streamlined Sales Tax Project (Offered Twice)

This session will discuss the background of and latest developments in the evolving Streamlined Sales Tax Project ("SSTP"). Now that the SSTP's "implementing states" have passed the historic Streamlined Sales and Use Tax Agreement, proponents are working to have the agreement passed as law in state legislatures and to convince Congress that the states have simplified the sales tax collection process sufficiently such that states should be granted collection authority with respect to remote transactions. This session will explore whether the SSTP now has critical mass, how businesses are responding, and how the SSTP could affect your business operations and tax collection functions.

Speaker(s):

John L. Coalson, Jr., Esq.
Partner
Alston & Bird LLP
Atlanta, Georgia

Charles D. Collins, Jr.
Director, Government Affairs
Taxware
Raleigh, North Carolina

Maureen Riehl
Vice President, State & Industry Relations Counsel
National Retail Federation
Washington, DC

◘ Statistical Sampling - Case Study (Offered Twice)
So you have heard about sampling and computer-assisted auditing in sales and use tax. Now how do you actually get it done? This session will provide a practical demonstration of the whole process including importing data, population analysis, account selection, grouping, stratification, sample selection, and sample evaluation. This session will help you conduct self-audits, managed audits, or managed compliance.

Speaker(s):

Christopher A. Mucke
Senior Manager
Ford Motor Company
Canton, Michigan

Will Yancey, CPA
The SALT Group
Kerrville, Texas

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

TUESDAY, SEPTEMBER 23

6:30 a.m. - 8:00 a.m. **Continental Breakfast**

8:30 a.m. - 10:00 a.m. **◘ General Session**

"Managing The Sales Tax Function"
Managing the sales tax function in today's business environment is extremely challenging. In addition to the many technical and day-to-day operational issues facing the tax professional, external factors such as the economy, state budget woes, and the increased scrutiny of external

financial reporting brought on by last year's business scandals, have impacted management's expectations of the tax department, the tax department's resources, its interaction with other functional areas of the business, and its overall role within the organization. As operating losses reduce management's focus on state income taxes, sales/use tax professionals increasingly have the opportunity to take a leading role in high-profile business reorganizations, process improvement and cost-savings initiatives.This session will focus on the sales/use tax professional's evolving role in the tax department and the organization as a whole, as well as:
- how to demonstrate to upper management the value that the sales/use tax function brings to the organization,
- how to effectively handle interactions with other functional areas of the organization,
- how to deal with outside consultants most effectively, and
- how to obtain support for needed resources, training and networking.

Speaker(s):

Mark Beshears, Esq.
Assistant Vice President State & Local Tax
Sprint Corporation
Overland Park, Kansas

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

10:30 a.m. - 12 Noon **Breakout Sessions**

◘ **Hospitality**
This session will include a discussion on the impact of the internet and on-line reservations systems to the hospitality industry as well as new developments on a state-by-state basis impacting the overall industry.

Speaker:

Kenneth W. Helms, CMI
Manager - Sales & Property Tax Group
Six Continent Hotels
Atlanta, Georgia

Randy Holloway, CMI
Principal
PricewaterehouseCoopers LLP
Atlanta, Georgia

TUESDAY

◘ Leasing

This session is targeted at both lessors and lessees. As a refresher, this session will first summarize the important varieties of lease taxation, using as examples the different methods applied by states such as Illinois, California, New Jersey and North Carolina. Then this session will provide an update on cases, legislation and regulation that impact leasing, as well as taxpayer strategies to minimize taxes in the leasing transaction.

Speaker(s):

James M. Fergus, CPA
Director of Sales and Property Tax
Bank One Corporation
Columbus, Ohio

Eric De Moya
Senior Manager - SALT
KPMG LLP
Tampa, Florida

◘ Manufacturing (Offered Twice)

For those who are new to sales tax, this session will first provide a short background describing the tax exemptions that may be available in certain states to manufacturers. Then, this session will cover recent developments in case law, legislation and regulation that define what manufacturing is and how manufacturers are taxed. In addition to covering changes in law, the speakers will also discuss how new technologies impact the application of existing law.

Speaker(s):

David R. Kraus, Esq.
Partner
Dechert LLP
Harrisburg, Pennsylvania

George Schneider, CMI
Senior Tax Consultant
General Motors Corporation
Detroit, Michigan

◘ Retailing (Offered Twice)

This session will discuss the significant court decisions, legislative changes, audit issues, emerging trends, new technologies, etc. that impact retailers, wholesalers, and distributors.

Speaker(s):

Rick L. Johnson, CMI
Manager, Sales & Use Taxes
Limited Brands, Inc.
Columbus, Ohio

Eric Siedentopf
Tax Manager
Costco Wholesale Corporation
Issaquah, Washington

◘ Services (Offered Twice)

This session will examine state taxation of services, both directly and indirectly, exemptions for special types of services, and how the sales or use tax can be minimized where services are wholly or partly subject to taxation. The session will be open for discussion of issues and resolutions suggested by the attendees.

Speaker(s):

J. Whitney Compton, Esq.
Director
Compton & Associates, LLP
Marietta, Georgia

Michael W. McLoughlin, Esq.
Senior Manager
KPMG LLP
Houston, Texas

◘ Technology (Offered Twice)

Having issues not only keeping up with new technology but the sales and use tax implications associated with this ever-changing area? This session will include a discussion of new products and services brought about by new technology; digitized goods; bundling issues; "load and leave" transactions; canned vs. custom software; maintenance, training, and consulting; true object test; nexus considerations; and the impact of SSTP on technology companies.

Speaker(s):

Diana M. DiBello
Director of Internal Tax Issues
Vertex Inc.
Berwyn, Pennsylvania

Mark D. Miller
Regional Vice President
Burr Wolff, L.P.
Rosemont, Illinois

◘ Telecommunications & Broadcast Media (Offered Twice)

The session will discuss significant court decisions, legislative changes, emerging trends, new technologies, compliance requirements, audit issues, etc., that affect the Telecommunication and Broadcast Media industry.

Speaker(s):

James E. Nason
Partner - Technology, Media & Telecommunications
Deloitte & Touche LLP
Parsippany, New Jersey

William A. Walsh
Director - Multistate Taxes
AT&T
Bedminster, New Jersey

12 Noon - 1:30 p.m. **Lunch**

1:30 p.m - 3:00 p.m. **Breakout Sessions**

◘ Healthcare

With the spiraling cost of healthcare and the frequently debated topic of healthcare reform, this session will contemplate the underlying impacts on sales tax and the sales tax professional. The speakers will engage in discussions relating to recent legal developments, potential impacts to the industry if reform becomes a reality, changes in everyday applications, and the influences of any legislative changes.

Speaker(s):

Timothy D. Billow, CPA
Tax Manager
Highmark, Inc.
Harrisburg, Pennsylvania

Faranak Naghavi, CPA
Principal
Ernst & Young LLP
Washington, DC

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Speaker(s):
David R. Kraus, Esq.
Partner
Dechert LLP
Harrisburg, Pennsylvania

George Schneider, CMI
Senior Tax Consultant
General Motors Corporation
Detroit, Michigan

◘ Oil/Gas

In this session you will engage in a discussion of recent sales and use tax developments that affect the oil and gas industry. Topics may include recent court decisions, legislative changes, and audit issues.

Speaker(s):
Stephen Allen
Regional Vice President Sales & Use Tax
Burr Wolff, L.P.
Houston, Texas

Gregory A. Stroud
Director Sales, Use & Property Taxes
Koch Business Solutions L.P.
Wichita, Kansas

◘ Retailing (Offered Twice)
This session will discuss the significant court decisions, legislative changes, audit issues, emerging trends, new technologies, etc. that impact retailers, wholesalers, and distributors.

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Partner - Technology, Media & Telecommunications
Deloitte & Touche LLP
Parsippany, New Jersey

William A. Walsh
Director - Multistate Taxes
AT&T
Bedminster, New Jersey

3:30 p.m. - 5:00 p.m. **Breakout Sessions**

◘ Audit Issues (Offered Twice)
Has the economic downturn influenced the cash starved state's approach to audits? Are the states getting more aggressive in asserting their laws and less willing to compromise? This session will discuss current audit developments and highlight the state's target areas. The speakers will share their experiences over the past year and provide you an opportunity to share your audit challenges.

Speaker(s):
Arthur C.E. Burkard, CMI, Esq.
Senior Manager
KPMG LLP
New York, New York

◘ Canadian Sales Tax Update for Non-Residents (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. This seminar will update you on the main issues relating to Canadian sales taxes that impact non-residents. 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:

Janice Roper, C.A.
Indirect Tax Partner
Deloitte & Touche LLP
Vancouver, British Columbia

◘ Exemption Certificate Issues
Certificate Update:
What are the STTP's proposed changes in regard to exemption certificates and what is the status of adoption by the States. Is now a good time to purchase an existing system or should you wait? Have there been any changes in the existing rules for certificate management?

Certificate Management:
This portion of the session will discuss management and validation issues associated with the management of exemption certificates such as: burden of proof, who in your company should obtain the certificates, who should validate and for what information, who should be able to update the billing system, difficulties encountered due to mergers and acquisitions and audit issues. A portion of the presentation will be an open discussion of audit issues and methods encountered.

Speaker(s):

Debbie K. Reynolds-Clark, CMI
President
TEMA, Inc.
Torrance, California

◘ Nexus (Intrastate Transactions, Losing Nexus, Multiple Standards of Nexus) (Offered Twice)
The speakers at this session will discuss and debate current issues, cases and developments involving the jurisdiction of states to impose sales and use taxes on remote vendors. They will discuss affiliated nexus, attributional nexus, operational nexus, nexus through independent contractors or commissioned agents. They will examine whether the remote vendor must have nexus with each and every local jurisdiction for those local jurisdictions to impose use tax collection responsibility or is nexus with the state sufficient to give every local jurisdiction nexus. Finally, they will discuss how and when you can get rid of nexus if you catch it in the first place.

Speaker(s):

Richard E. Lenza, Esq.
Attorneyl
Shughart, Thomson & Kilroy
Kansas City, Missouri

Janette M. Lohman, CPA, Esq.
Partner
Thompson Coburn LLP
St. Louis, Missouri

◘ Managed Compliance
This session will explore and discuss recent trends in Managed Compliance Agreements. Have they run their course or is there still benefit to be had? Included are discussions concerning; Which states offer MCA?, Audit protection?, Emerging trends, Pros and Cons. Additionally we will discuss the implementation and maintenance of these agreements and the costs associated with them.

Speaker(s):

Mark Steven Swinney
Senior Manager
Deloitte & Touche LLP
Houston, Texas

◘ Post Audit Procedures (Deadlines)
Don't get mad at the auditor, go over his head! This Session focuses on strategies to maximize chances of success at the conferee/administrative appeals level and beyond. Coverage will include procedural tricks and traps for the unwary, preparing a tax case for litigation, and basic negotiating strategies.

Speaker(s):

Douglas Bryan
Senior Tax Manager
Turner Broadcasting Systems, Inc.
Atlanta, Georgia

Peter G. Stathopoulos, Esq.
Attorney
Morris, Manning & Martin, LLP
Atlanta, Georgia

◘ Statistical Sampling - Case Study (Offered Twice)
So you have heard about sampling and computer-assisted auditing in sales and use tax. Now how do you actually get it done? This session will provide a practical demonstration of the whole process including importing data, population analysis, account selection, grouping, stratification, sample selection, and sample evaluation. This session will help you conduct self-audits, managed audits, or managed compliance.

Speaker(s):

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Senior Manager
Ford Motor Company
Canton, Michigan

Will Yancey, CPA
The SALT Group
Kerrville, Texas

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

WEDNESDAY, SEPTEMBER 24

6:15 a.m. - 8:00 a.m. **Continental Breakfast**

8:30 a.m. - 10:00 a.m. ◘ **General Session**

"State Finance/Budget Issues:
The Challenge of Partnering With Government"
The current fiscal crisis, both at the Federal and State level, presents profound issues and opportunities not seen in many years. While economic development and incentives are extremely important to both government and the private sector, the harsh economic realities of the day have created new and unique challenges for both sides. Our panel of distinguished practitioners will explore those challenges and navigate the thorny issues that are faced. The panel will provide insight into the issues and well as novel thinking on ways to work together to "get to the right answer". The panel will discuss issues of economic development and incentives, as well as cooperative opportunities on ways to work together with government on the efficient collection of tax revenues, in a manner beneficial for both sides. The anticipated interaction between both panel members and audience should prove stimulating and provide a backdrop into several of the meeting's breakout sessions.

Speaker(s):

Scott Brian Clark, Esq.
Attorney
Robinson & Cole LLP
Stamford, Connecticut

Robert Cline, Ph.D.
Director of State and Local Tax Policy
Ernst & Young, LLP
Washington, DC

Lloyd J. Looram, CPA
Managing Director
The Looram Consulting Group, Inc.
Palm Beach Gardens, Florida

10:30 a.m. - 12 Noon **Breakout Sessions**

◘ **Audit Trends (Offered Twice)**
This session will have experienced speakers that will share their experiences and knowledge on managed audits, refund reviews, paperless EDI issues, reverse audits and contract auditors including MTC.

Speaker(s):

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Ryan & Company
Baton Rouge, Louisiana

◘ Canadian Sales Tax Update for Non-Residents (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. This seminar will update you on the main issues relating to Canadian sales taxes that impact non-residents. 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:

Janice Roper, C.A.
Indirect Tax Partner
Deloitte & Touche LLP
Vancouver, British Columbia

◘ E-Commerce/Drop Shipments (Offered Twice)
This session will discuss the latest developments and some of the more vexing problems associated with the sales and use taxation of e-commerce and drop shipments. As Internet sales and other forms electronic commerce continue to grow exponentially, tax professionals and the states continue to wrestle with the troublesome sales and use tax issues that e-commerce and drop shipments present. This session will explore the areas of nexus, compliance, audits, and the Streamlined Sales Tax Project as they relate to e-commerce and drop shipments.

Speaker(s):

Raymond P. Carpenter, Esq.
Partner
Holland & Knight LLP
Atlanta, Georgia

Richard W. Tomeo, Esq.
Partner
Robinson & Cole LLP
Hartford, Connecticut

◘ Excise Taxes
This session will provide information such as current federal and state excise tax issues related to motor fuels, changes in compliance reporting of ExSTARS, and the movement of states to adopt "rack" taxes which piggyback on the federal system and the legislation in several states to collect destination state taxes for their sister states.

Speaker(s):

Ronald E. Raven, Esq.
Attorney
Ronald Raven P.C.
Mableton, Georgia

Ira L. Smith, Esq.
Senior Tax Counsel
Shell Oil Company
Houston, Texas

◘ Moveable Property

When does moveable property acquire taxable situs in a jurisdiction? There are several different kinds of moveable property: machinery and equipment used in your trade or business, property out on lease, inventory being shipped across country, and others. Are the standards of taxability the same for all types of moveable property? This panel will discuss the circumstances under which a jurisdiction can tax these different kinds of property. It will discuss the taxation of goods in transit in interstate and foreign commerce, including when the transit has been interrupted. Finally, the panel will discuss the situation where more than one taxing authority asserts jurisdiction to tax. Are the states required to apportion the tax? How does this relate to the lien date concept?

Speaker(s):

Michael G. Stewart, Esq.
Attorney
Waller Lansden Dortch & Davis, PLC
Nashville, Tennessee

◘ Negotiations

This session will provide guidance on preparing for a tax audit, conference, settlement or pre-hearing or hearing session with taxing authorities. The panelists will focus on negotiating skills, tactics, "do's" and "don'ts" and will emphasize getting the job done and maximizing the result (and decreasing the tax liability) for the taxpayer. The panelists are skilled practitioners with experience in negotiations, hearings, trials and appeals.

Speaker(s):
Edward H. Ben, CPA
Director, Sales & Use Tax Practice
Stout, Causey & Horning State & Local Tax Consulting, LLC
Hunt Valley, Maryland

Alan Poe, Esq.
Partner
Holland & Hart LLP
Greenwood Village, Colorado

Lee A. Zoeller, CMI, Esq.
Partner
Dechert LLP
Philadelphia, Pennsylvania

◘ Nexus (Intrastate Transactions, Losing Nexus, Multiple Standards of Nexus) (Offered Twice)

The speakers at this session will discuss and debate current issues, cases and developments involving the jurisdiction of states to impose sales and use taxes on remote vendors. They will discuss affiliated nexus, attributional nexus, operational nexus, nexus through independent contractors or commissioned agents. They will examine whether the remote vendor must have nexus with each and every local jurisdiction for those local jurisdictions to impose use tax collection responsibility or is nexus with the state sufficient to give every local jurisdiction nexus. Finally, they will discuss how and when you can get rid of nexus if you catch it in the first place.

Speaker(s):

Richard E. Lenza, Esq.
Attorney
Shughart, Thomson & Kilroy
Kansas City, Missouri

Janette M. Lohman, CPA, Esq.
Partner
Thompson Coburn LLP
St. Louis, Missouri

12 Noon **Conclusion of Symposium**

Symposium Committee Chair, Vice Chair

Dana Malburg
Chair, 2003 Sales and Use Tax Symposium Committee
Deloitte & Touche, LLP
Hinsdale, Illinois

Michele D. Swanson, CMI
Vice Chair, 2003 Sales and Use Tax Symposium Committee
Turner Broadcasting System, Inc.
Atlanta, Georgia

Hotel Accommodations

The symposium is being held at the Marriott Harbor Beach Hotel in Fort Lauderdale, Florida. Reservations are to be made directly with the hotel by either using the provided hotel reply form (which can be faxed to hotel Reservation Department at the following number: 954-766-6193, or by calling the hotel at : 800-222-6543 (be sure to mention that you are with IPT to secure the special negotiated hotel rate). The mailing address for the form is: Marriott Harbor Beach Hotel, Reservation Department, 3030 Holiday Drive, Fort Lauderdale, Florida 33316. **Reservations must be made with the hotel no later than August 22, 2003; the hotel will sell out, so make your reservations as soon as possible.** After this date, there is no assurance that rooms will be available at the conference rates. The room rates are as follows:

Single or Double Occupancy (Non-View):	$159 + (11% tax)
Single or Double Occupancy (Intercoastal View):	$179 + (11% tax)
Single or Double Occupancy (Pool View):	$189 + (11% tax)
Single or Double Occupancy (Ocean View):	$199 + (11% tax)

This room rate includes a continental breakfast Saturday through Wednesday.

Hotel Description

Marriott's Harbor Beach Resort & Spa has announced the completion of a $17 million renovation of all 602 guest rooms and 35 suites. The rooms have been beautifully transformed and updated, and feature the elegance of marble, along with a tasteful selection of richly appointed fabrics, vibrant window treatments, sophisticated crown molding, and lively works of art. Business travelers will appreciate the "rooms that work," offering a combination desk/dining table, convenient electrical outlets; direct Internet access; and, Web TV with a wireless keyboard. And every room at Harbor Beach features a Sony PlayStation; cable television; in-room pay movies; individual climate control; an alarm clock radio; voice mail; mini bar; safety-deposit box; hairdryer; iron and ironing board; and coffee maker. Nonsmoking and wheelchair-accessible rooms also are available. Surround yourself in a new level of luxury and comfort in any of Harbor Beach Resort & Spa's 35 deluxe suites, all with wide balconies and magnificent ocean views, and all newly renovated. The suites are sized and furnished to suite every taste, from the cozy intimacy of our popular Florida suite, with its French doors and ambiance of European charm, to the expansive elegance of our Presidential Suite featuring wrap-around balconies and a panoramic view of the Atlantic Ocean. "The spirit of welcome" surrounds you from the moment you approach along the winding drive bordered with lush tropical foliage. The soft sounds of cascading fountains and the classic elegance of the furnished arrival court weave a spell of serenity that continues as you enter the luxuriously appointed lobby, with sweeping ocean views and a murmuring waterfall that invite you to relax and visit with colleagues, or enjoy some moments of solitude.

Ground Transportation

The Marriott Harbor Beach Hotel is located about 5 miles from the Fort Lauderdale International Airport. Cab fare from the airport to the hotel averages around $13.00 one way.

There is parking at the hotel: self-paring is $16.00 per day and valet is $20.00 per day. Please contact the hotel directly if you have further questions at: 954-525-4000 or visit their web site at: **www.marriottharborbeach.com**.

Registration and Fees

The IPT Registration Form follows. 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 through Tuesday night receptions, two luncheons, refreshment breaks, and course materials. Course materials and registration packets may be picked up at the IPT Registration Desk in the hotel between 1:00 p.m. and 7:00 p.m. on Sunday, September 21st. 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 20th, 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 19th:

Individual Personally Belongs To IPT:	$550.00
Individual Does Not Belong, Someone In Company Does:	$750.00
No One From Company Belongs To IPT:	$900.00

After August 19th:

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

Cancellation Fee

$100 for any filed registration. After September 18th, no refunds will be made.

Substitution Fee

Prior to August 19th: $40.00 After August 19th: $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.

Prerequisites:	None
Program Level:	Multiple
Field of Study:	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).

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