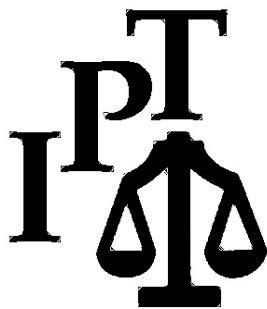


INSTITUTE FOR PROFESSIONALS IN TAXATION

**2003 IPT Sales and Use Tax School -
Course I - Foundations of Sales and Use Tax
February 23-28, 2003**

**Indiana/Purdue University
Indianapolis, Indiana**



2003 IPT Sales and Use Tax School - Course I - Foundations of Sales and Use Tax

◆ SUNDAY, FEBRUARY 23

1:00 p.m. - 5:00 p.m. Registration Hotel Lobby

5:00 p.m. - 5:30 p.m. **BREAKOUT GROUPS ***

Group #1 - Room 206 - Bragg
Group #2 - Room 208 - Dyer
Group #3 - Room 216 - Elerson
Group #4 - Room 222 - Fontaine
Group #5 - Room 226 - Ilg
Group #6 - Room 232 - Kelley
Group #7 - Room 236 - Leifer

BREAKOUT GROUP LEADERS

Julia S. Bragg, CMI, CPA
Senior Manager, Sales, Use & Property Taxes
International Paper Company
Memphis, Tennessee

Mary R. Ilg, CMI, CPA
President
The Tax Specialty Group
Carol Stream, Illinois

Rolston A. Dyer, CMI
Manager, Sales & Use Tax Audits
The Coca-Cola Company
Atlanta, Georgia

Brenda S. Kelley, CPA
Partner
Fontaine & Kelley, LLP
Hartsburg, Missouri

Carolyn L. Elerson, CMI
Manager, Property/Sales & Use Tax
Federal Express Corporate Services
Memphis, Tennessee

David S. Leifer, CMI
Director - Emerging Tax Issues
Vertex Inc.
Berwyn, Pennsylvania

Linda J. Fontaine, CPA
Partner
Fontaine & Kelley, LLP
Austin, Texas

5:45 p.m. - 7:00 p.m. **GENERAL SESSION** Auditorium

Economic Basis & Sales Tax Policy Considerations

- Why tax sales? Importance of the sales tax to state and local government finance.
- The key policy question - What belongs in the sales tax base? How do we decide?
- Is the sales tax fair?
- Should business purchases be taxed and, if so, which ones?
- Where is the sales tax headed? Taxing services, telecommunications, interstate activity, and not-for-profits.

◆ SUNDAY, FEBRUARY 23/MONDAY, FEBRUARY 24

Instructor:

William F. Fox, Ph.D.

Director, Center for Business & Economic Research

University of Tennessee

Knoxville, Tennessee

7:00 p.m. - 8:30 p.m. Orientation/Social Hour/Buffer Ballroom

◆ MONDAY, FEBRUARY 24

6:15 a.m. - 8:00 a.m. Full Breakfast Bistro

8:30 a.m. - 9:00 a.m. Opening of School Auditorium

Welcome and Overview By:

Thomas J. Kuder, CMI

President, Institute for Professionals in Taxation

Reliant Energy, Inc.

Houston, Texas

Rolston A. Dyer, CMI

Chair, Course I

The Coca-Cola Company

Atlanta, Georgia

9:00 a.m. - 12 Noon **GENERAL SESSION** Auditorium

Introduction To Sales & Use Taxes

- History and characteristics of tax
- Imposition and definitions
- Measuring tax
- Exemptions and exclusions
- Governmental administration of tax

Instructor:

Robert J. Fields, CMI

Director

PricewaterhouseCoopers LLP

Orwell, Vermont

12 Noon Luncheon

◆ MONDAY, FEBRUARY 24 (Con't.)

1:00 p.m. - 2:00 p.m. **BREAKOUT GROUPS ***

Group #1 - Room 206 - Dyer
Group #2 - Room 208 - Elerson
Group #3 - Room 216 - Fontaine
Group #4 - Room 222 - Ilg
Group #5 - Room 226 - Kelley
Group #6 - Room 232 - Leifer
Group #7 - Room 236 - Bragg

2:15 p.m. - 3:45 p.m. **GENERAL SESSION**

Auditorium

Administration Of Sales And Use Taxes

- Registration
- Information gathering and systems
- Certificate collection and management
- Return preparation
- Claims for refund

Instructor:

Brenda S. Kelley, CPA

Partner

Fontaine & Kelley, LLP

Hartsburg, Missouri

4:00 p.m. - 5:00 p.m. **BREAKOUT GROUPS ***

Group #1 - Room 206 - Elerson
Group #2 - Room 208 - Fontaine
Group #3 - Room 216 - Ilg
Group #4 - Room 222 - Kelley
Group #5 - Room 226 - Leifer
Group #6 - Room 232 - Bragg
Group #7 - Room 236 - Dyer

◆ TUESDAY, FEBRUARY 25

6:15 a.m. - 8:00 a.m.	Full Breakfast	Bistro
8:30 a.m. - 10:30 a.m.	GENERAL SESSION Legal Introduction <ul style="list-style-type: none">■ Defining and understanding "law"■ The hierarchy of laws■ Critical features of tax law■ Establishment of law■ Judicial system and decisions <i>Instructor:</i> Frank G. Julian, Esq., CPA Operating Vice President - Tax Counsel Federated Department Stores, Inc. Cincinnati, Ohio	Auditorium
10:45 a.m. - 11:30 a.m.	BREAKOUT GROUPS (Problem #5: Legal – Meet in Auditorium)	Auditorium
11:45 a.m. - 12:30 p.m.	GENERAL SESSION Legal Conclusion <i>Instructor:</i> Frank G. Julian, Esq., CPA Operating Vice President - Tax Counsel Federated Department Stores, Inc. Cincinnati, Ohio	Auditorium
12:30 p.m.	Luncheon	
1:30 p.m. - 2:45 p.m.	GENERAL SESSION Research Tools <ul style="list-style-type: none">■ Types of research tools available (discuss various providers)■ How to do research■ Types of exclusions■ Exemptions states offer <i>Instructor:</i> Lynn D. Krebs, Ph.D. Director, Education & Certification Programs Institute for Professionals in Taxation Atlanta, Georgia	Auditorium

◆ TUESDAY, FEBRUARY 25/WEDNESDAY, FEBRUARY 26

3:00 p.m. - 4:00 p.m. **GENERAL SESSION** Auditorium

Preparing the Return

- Data Gathering and Verification
- Return Preparation and Filing
- Retention and Retrieval

Instructor:

Rolston A. Dyer, CMI

Manager, Sales & Use Tax Audits
The Coca-Cola Company
Atlanta, Georgia

4:15 p.m. - 5:00 p.m. **BREAKOUT GROUPS**

Group #1 - Room 206 - Fontaine
Group #2 - Room 208 - Ilg
Group #3 - Room 216 - Kelley
Group #4 - Room 222 - Leifer
Group #5 - Room 226 - Bragg
Group #6 - Room 232 - Dyer
Group #7 - Room 236 - Elerson

◆ WEDNESDAY, FEBRUARY 26

6:00 a.m. - 8:15 a.m. Full Breakfast Bistro

8:30 a.m. - 9:45 a.m. **BREAKOUT GROUPS *** Auditorium
(Meet in Auditorium)

9:45 a.m. - 10:45 a.m. **GENERAL SESSION** Auditorium

Introduction to the Taxation of Services

- Services you can count on - enumerated services
- Is enjoyment really an issue in taxation?
- True Object Test

Instructor:

Brenda S. Kelley, CPA

Partner
Fontaine & Kelley, LLP
Hartsburg, Missouri

◆ WEDNESDAY, FEBRUARY 26 (Con't.)

11:00 a.m. - 12 Noon	GENERAL SESSION	Auditorium
	Other Taxes for Which Sales Tax Personnel May Carry Responsibility	
	<ul style="list-style-type: none">■ Excise■ Fuel■ Escheat■ Hazardous Waste■ License Tax	
	<i>Instructor:</i> Linda J. Fontaine, CPA Partner Fontaine & Kelley, LLP Austin, Texas	
12 Noon	Luncheon	
1:00 p.m. - 2:00 p.m.	GENERAL SESSION	Auditorium
	Taxation of Electronic Commerce	
	<i>Instructor:</i> Robert S. Goldman, CMI, Esq. Partner Vickers Madsen & Goldman, LLP Tallahassee, Florida	
2:00 p.m. - 3:00 p.m.	GENERAL SESSION	Auditorium
	■ Overview: Manufacturing Industry	
	<i>Instructor:</i> Julia S. Bragg, CMI, CPA Manager, Sales & Use Tax International Paper Company Memphis, Tennessee	
3:15 p.m. - 4:00 p.m.	GENERAL SESSION	Auditorium
	■ Overview: Construction Contracts	
	<i>Instructor:</i> Carolyn L. Elerson, CMI Manager, Property/Sales & Use Tax Federal Express Corporate Services Memphis, Tennessee	

◆ WEDNESDAY, FEBRUARY 26/THURS., FEBRUARY 27

4:00 p.m. - 5:00 p.m. **BREAKOUT GROUPS ***

Group #1 - Room 206 - Ilg
Group #2 - Room 208 - Kelley
Group #3 - Room 216 - Leifer
Group #4 - Room 222 - Bragg
Group #5 - Room 226 - Dyer
Group #6 - Room 232 - Elerson
Group #7 - Room 236 - Fontaine

◆ THURSDAY, FEBRUARY 27

6:00 a.m. - 8:15 a.m. Full Breakfast Bistro

8:30 a.m. - 9:30 a.m. **GENERAL SESSION** Auditorium

■ **Overview: Retailing Industry**

Instructor:

Richard V. Carlson, CMI
Principal
Ryan & Company
Los Angeles, California

9:45 a.m. - 10:15 a.m. **GENERAL SESSION** Auditorium

■ **Overview: Leasing Industry**

Instructor:

Linda J. Fontaine, CPA
Partner
Fontaine & Kelley, LLP
Austin, Texas

10:15 a.m. - 10:45 a.m. **GENERAL SESSION** Auditorium

■ **Overview: Hospitality Industry**

Instructor:

David S. Leifer, CMI
Director - Emerging Tax Issues
Vertex Inc.
Berwyn, Pennsylvania

◆ THURSDAY, FEBRUARY 27 (Con't.)

11:00 a.m. - 12 Noon **BREAKOUT GROUPS ***

Group #1 - Room 206 - Kelley
Group #2 - Room 208 - Leifer
Group #3 - Room 216 - Bragg
Group #4 - Room 222 - Dyer
Group #5 - Room 226 - Elerson
Group #6 - Room 232 - Fontaine
Group #7 - Room 236 - Ilg

12 Noon Luncheon

1:00 p.m. - 1:45 p.m. **GENERAL SESSION**

Auditorium

■ **Overview: Telecommunications Industry**

Instructor:

Barbara A. Sweasy, CPA
Vice President of Tax
Teligent, Inc.
Vienna, Virginia

2:00 p.m. - 3:30 p.m. **GENERAL SESSION**

Auditorium

Audits

- Types of supporting documentation required
- Review of Accounts Payable
- Review of Accounts Receivable
- Billing Records
- Necessity of trial balances, G/L's, etc.
- Review of resale and exemption certificates

Instructor:

Josie Ann Henneke, CMI, CPA
Managing Member
STAT! Consulting, LLC
Indianapolis, Indiana

3:45 p.m. - 5:00 p.m. **BREAKOUT GROUPS ***

Group #1 - Room 206 - Leifer
Group #2 - Room 208 - Bragg
Group #3 - Room 216 - Dyer
Group #4 - Room 222 - Elerson
Group #5 - Room 226 - Fontaine
Group #6 - Room 232 - Ilg
Group #7 - Room 236 - Kelley

◆ FRIDAY, FEBRUARY 28

6:00 a.m. - 8:15 a.m.	Full Breakfast	Bistro
8:30 a.m. - 9:30 a.m.	GENERAL SESSION	Auditorium
	Ethics in Sales and Use Taxation	
	<i>Instructor:</i> Barbara A. Sweasy, CPA Vice President of Tax Teligent, Inc. Vienna, Virginia	
10:00 a.m. - 11:30 a.m.	FINAL EXAMINATION	
11:30 a.m.	School Concludes	

2003 SALES & USE TAX SCHOOL COMMITTEE PROGRAM CHAIR, VICE CHAIR

Chair:

Rolston A. Dyer, CMI
Manager, Sales & Use Tax Audits
The Coca-Cola Company
Atlanta, Georgia

Vice Chair:

Brenda S. Kelley, CPA
Partner
Fontaine & Kelley, LLP
Hartsburg, Missouri

* BREAKOUT GROUPS

Registrants will be divided into seven groups where they will remain throughout the week. Each group will rotate through the breakout sessions on a schedule that will be posted at registration. Each breakout session will focus on specific matters discussed in the general session. Certain breakout sessions, as indicated, will be held in the Auditorium.

TESTING/HOMEWORK

A quiz will be given during the week, with a final examination on Friday. A cumulative passing score must be realized on the quiz and examination for successful completion of the school. The final examination must be taken on Friday morning, so travel arrangements should be made accordingly. **No exceptions can be made to taking the examination at the stated time on Friday.** Homework will be assigned on one night.

FACULTY

Fifteen Instructors constitute the faculty; the private, government and corporate sectors are represented. Biographical summaries of the Instructors will be furnished at registration.

Julia S. Bragg, CMI, CPA

Senior Manager, Sales, Use & Property Taxes
International Paper Company
Memphis, Tennessee

Richard V. Carlson, CMI

Principal
Ryan & Company
Los Angeles, California

Rolston A. Dyer, CMI

Manager, Sales & Use Tax Audits
The Coca-Cola Company
Atlanta, Georgia

Carolyn L. Elerson, CMI

Manager, Property/Sales & Use Tax
Federal Express Corporate Services
Memphis, Tennessee

Robert J. Fields, CMI

Director
PricewaterhouseCoopers LLP
Orwell, Vermont

Linda J. Fontaine, CPA

Partner
Fontaine & Kelley, LLP
Austin, Texas

William F. Fox, Ph.D.

Professor of Economics
University of Tennessee
Knoxville, Tennessee

Robert S. Goldman, CMI, Esq.

Partner
Vickers Madsen & Goldman, LLP
Tallahassee, Florida

Josie Ann Henneke, CMI

Managing Member
STAT! Consulting LLC
Indianapolis, Indiana

Mary R. Ilg, CMI, CPA

President
The Tax Specialty Group
Carol Stream, Illinois

Frank G. Julian, Esq.

Operating Vice President - Tax Counsel
Federated Department Stores, Inc.
Cincinnati, Ohio

Brenda S. Kelley, CPA

Partner
Fontaine & Kelley, LLP
Hartsburg, Missouri

Lynn D. Krebs, Ph.D.

Director, Education & Certification Programs
Institute for Professionals In Taxation
Atlanta, Georgia

David S. Leifer, CMI

Director - Emerging Tax Issues
Vertex Inc.
Berwyn, Pennsylvania

Bruce M. Pierce, CMI

Vice President and Chief Tax Officer
Vertex Inc.
Berwyn, Pennsylvania

Barbara A. Sweasy, CPA

Vice President of Tax
Teligent, Inc.
Vienna, Virginia

NATIONAL ASSOCIATION OF STATE BOARDS OF ACCOUNTANCY

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

Thirty-six (36) continuing education credits are available for 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 school must submit their own form to the IPT Office.

Prerequisites: None*

Program Level: Basic

Field of Study: Taxation

* Applicant must have fewer than 4 years of relevant sales and use tax experience to attend this school, and only member companies may send registrants to the school. If sales and use tax experience level exceeds 4 years, registration should be made at a later date to attend the 2003 Course II School being at the University of Cincinnati Kingsgate Conference Center in Cincinnati.

GOAL OF THE SCHOOL:

The goal of the Sales Tax School is to provide the student with an understanding of basic sales and use tax concepts and practices.

FOR FURTHER INFORMATION:

INSTITUTE FOR PROFESSIONALS IN TAXATION

3350 Peachtree Road NE
Suite 280
Atlanta, Georgia 30326

Telephone: (404) 240-2300
Facsimile: (404) 240-2315
E-mail: ipt@ipt.org
Home Page: <http://www.ipt.org>

REGISTRATION

Registrations must be completed in advance through the IPT Office. **No on-site registration is allowed. Enrollment is limited to IPT members and individuals from their companies, only, and applicant must have fewer than 4 years' sales tax experience in order to attend Course I.**

Each company will be allowed up to a maximum of two (2) registrants should the school be over-subscribed. However, as many registrations as wished can be submitted, **but please indicate the order in which they are to be accepted in the event of over-subscription.** Full refunds will be issued for any applications not accepted. Notification of acceptance will be sent out after January 10, 2003. **All applications need to be received by the IPT Office no later than January 10, 2003 for timely consideration.** No names received thereafter will appear in the printed registration list.

Registration fees are as follows (applicant or someone from company must belong to IPT):

By January 10, 2003	After January 10, 2003
\$700 (Applicant Personally Belongs To IPT)	\$725 (Applicant Personally Belongs To IPT)
\$900 (Applicant Does Not)	\$925 (Applicant Does Not)

NOTE: In cases where local registrants from the Indianapolis area are not residing at the University Place Hotel, there is an added registration fee supplement of **\$300.**

All registrations must be completed in advance of the school. The Institute accepts credit cards as indicated. The following applies for registration fees received by the IPT Office:

CANCELLATION FEE

\$100 for any filed registration. After February 14, no refunds will be made. **No cancellations will be valid unless placed in writing to IPT.**

SUBSTITUTION FEE

Prior to (including) January 10	\$40.00
After January 10	\$50.00

ACCOMMODATIONS

All Registrants and Instructors are expected to reside at the University Place Conference Center and Hotel at Indiana University-Purdue University Indianapolis (IUPUI). The only permissible exceptions are those individuals who reside in the Indianapolis area (see following paragraph). The hotel is located adjacent to the Conference Center. **The rate is \$934.04 (\$854.00 plus tax of \$80.04) for the five night stay Sunday through Thursday (this cannot be portionally prorated – it is a flat, negotiated rate with no credit for early departure or late arrival).** The hotel accepts all major credit cards. For those arriving before Sunday or staying after Thursday, the daily charge is \$144.48 (\$29.00 + \$15.48 tax). Reservation forms for the hotel will be sent out with the acceptance letters after January 10, 2003. **At that time you should make your reservations; the hotel will not accept them without this form and will turn requests down.**

Indianapolis area registrants are encouraged to stay at the hotel given the peer interaction that takes place which is an essential part of the program. Should election be made, however, to stay at home, there is a supplemental registration fee of **\$300.00** to cover some of the overhead costs that are a part of the hotel registration fee.

FACTS ABOUT IUPUI

University Place Conference Center and Hotel are part of Indiana University-Purdue University Indianapolis (IUPUI) and are located 20 minutes from Indianapolis International Airport (cab fare is approximately \$22.00) and within minutes of seven major interstates bordering downtown Indianapolis. State-of-the-art meeting facilities are provided with full support equipment, and include full university resources and world-class Olympic sports facilities. The hotel has a full service restaurant and a complex of fast food outlets. A parking garage is available in the complex but the student is responsible for the \$8.00 daily fee should he or she bring an automobile.

FURTHER INFORMATION

Registrants will be provided five full breakfasts, four lunches, the opening night reception and buffet, refreshment breaks, and course materials. The Registrant is responsible for his or her own dinner Monday through Thursday. Registrants should bring along a tote bag (to carry materials throughout the week), a calculator, scratch pads, pencils, pens, etc. A notebook will be supplied that contains all of the school reference materials. Attendance will be recorded and all Registrants will be required to complete a final examination on Friday, February 28 that will be administered from 10:00 a.m. to 11:30 a.m. **(please make your travel arrangements accordingly). Also, all students must arrive no later than 4:00 p.m. Sunday afternoon, February 23. Class sessions will begin Sunday at 5:00 p.m., after registration.** Attire during the day is business casual. While the entire hotel and meeting complex are enclosed, clothing appropriate for late winter (daytime temperatures average in the upper 30's) should be brought for any out-of-doors activities contemplated by the registrant.