

**ABA/IPT  
13th Annual  
Advanced  
Sales/Use Tax  
&  
Property Tax  
Seminars**



***JW Marriott Hotel  
New Orleans  
Louisiana  
March 23-26, 2004***

# The 13<sup>th</sup> Annual Advanced Sales/Use Tax & Advanced Property Tax Seminars

JW Marriott Hotel (formerly Le Meridien Hotel), New Orleans, Louisiana  
March 23 – March 26, 2004

## **Sponsors:**

American Bar Association Section of Taxation and Institute for Professionals in Taxation

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

**Richard V. Carlson, CMI, President,** Institute for Professionals in Taxation,  
Ryan & Company, Los Angeles, CA

**Richard A. Shaw, Esq. Chair,** ABA Section of Taxation,  
Higgs, Fletcher & Mack LLP, San Diego, CA

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

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

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

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

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

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

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

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

**Norman J. Bruns, Esq.,** Garvey, Schubert & Barer, Seattle, WA

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

## **SCOPE AND PURPOSE**

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

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

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

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

### TUITION

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

### REGISTRATION DEADLINE

All seminar registrations must be received by **March 1, 2004**. Please note that registrations are limited and will be granted on a first-come, first-served basis.

### COURSE MATERIALS

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

### REFUND POLICY

All requests for refunds must be received in writing by **March 15, 2004**. No refunds will be approved after that date; however, substitute registrants are welcome. To request a refund or a substitution, please send your written request to the ABA Registrar by fax to 202-662-8682 or e-mail at [jantzis@staff.abanet.org](mailto:jantzis@staff.abanet.org). All requests for substitutions must be received in writing by March 16, 2004.

### HOTEL ACCOMMODATIONS

Please note that the hotel reservation deadline is **March 1, 2004**. A block of sleeping rooms has been reserved for the ABA/IPT program at the JW Marriott New Orleans (formerly Le Meridien Hotel), New Orleans, Louisiana. Please use the reservation form at the back of this brochure. You may make reservations directly with the hotel by phone at 504-525-6500 or you may fax the form to 504-525-8068. Be sure to mention that you are with the ABA/IPT seminar for our negotiated room rates.

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

## CONTINUING EDUCATION CREDIT

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

Questions concerning CLE (continuing legal education) credit for attendance at this or any ABA program should be directed to the ABA Center for Continuing Legal Education at 541 N. Fairbanks Court, Chicago, IL 60611, telephone (312) 988-6217. Ethics credits are pending. Questions concerning continuing professional education (CPE) credit should be directed to IPT, telephone (404) 240-2300.

Upon submittal of the appropriate continuing education form, registrants attending the Advanced Sales and Use Tax Seminar and those attending the Advanced Property Tax Seminar will receive approximately 14 continuing education credits each for full attendance.

The Institute's designated members (CMIs) will receive hour-for-hour continuing education credits towards their requirements for actual session attendance (based on a 50-minute credit hour).

The Institute is also registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Nashville, TN, 37219-2417. Telephone: (615) 880-4200. Website: [www.nasba.org](http://www.nasba.org).

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

## CMI DESIGNATION

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

## VISIT US ON THE WEB!

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

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

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

**AGENDA FOR ADVANCED SALES AND USE TAX SEMINAR  
Tuesday, March 23, 2004**

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

***Registration and Continental Breakfast***

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

***Welcome and Introductions***

**Seminar Co-Chair:** J. Whitney Compton, Esq., Director, Compton & Associates, LLP, Marietta, GA  
**IPT President:** Richard V. Carlson, CMI, CPA, Principal, Ryan & Company, Los Angeles, CA  
**Local Host:** William M. Backstrom, Jr., Esq., Partner, Jones Walker, New Orleans, LA

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

***SSTP: Streamlined Sales Tax Project and Related Federal and State Legislation***

**Speakers:** Susan K. Haffield, CPA, Partner, PricewaterhouseCoopers LLP, Minneapolis, MN  
Arthur R. Rosen, Esq., Partner, McDermott, Will & Emery, New York, NY  
Stephanie Anne Lipinski Galland, Esq., Of Counsel, Steel Hector & Davis, LLP,  
Washington, DC

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

***Current Developments Part 1***

**Speakers:** Linda P. Holman, Esq., Domestic Tax Counsel, MCI Corporation, Tax Department,  
Washington, DC  
Mike Goral, Esq., Director, Sales & Use Tax, BDO Seidman, LLP, Dallas, TX  
Kyle O. Sollie, Esq., Attorney, Dechert LLP, Philadelphia, PA

12:15 p.m. - 1:00 p.m.

***Luncheon***

1:00 - 1:30 p.m.

***After Lunch Presentation***

**Speaker:** Loren L. Chumley, Commissioner, Tennessee Department of Revenue, Nashville, TN

1:45 p.m. - 3:15 p.m.

***Local Taxes and Controversies***

**Speakers:** J. Whitney Compton, Esq., Director, Compton & Associates, LLP, Marietta, GA  
Alan Poe, Esq., Partner, Holland & Hart LLP, Greenwood Village, CO  
David R. Cassidy, Esq., Partner, Breazeale, Sachse & Wilson, L.L.P., Baton Rouge, LA  
**Moderator:** Stewart M. Weintraub, Esq., Partner, Schnader Harrison Segal & Lewis, LLP, Philadelphia, PA

3:30 p.m. - 4:45 p.m.

***Ethics: Ethical Issues in State & Local Tax Practice***

**Speakers:** Janette M. Lohman, Esq., CPA, Partner, Thompson Coburn, LLP, St. Louis, MO  
Charles A. Borek, Esq., CPA, Visiting Assistant Professor of Law, University of Baltimore School  
of Law, Baltimore, MD  
**Moderator:** Stewart M. Weintraub, Esq., Partner, Schnader Harrison Segal & Lewis, LLP, Philadelphia, PA

5:00 p.m. - 6:30 p.m.

***Reception for Attendees***

**AGENDA FOR ADVANCED SALES AND USE TAX SEMINAR  
Wednesday, March 24, 2004**

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

***Continental Breakfast***

8:30 a.m. - 8:40 a.m.

***Welcome and Introductions:***

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

8:40 a.m. - 10:00 a.m.

***Mergers & Acquisitions***

**Speakers:** **William M. Backstrom, Jr., Esq.**, Partner, Jones Walker, New Orleans, LA  
**Frank G. Julian, Esq., CPA**, Operating Vice President - Tax Counsel, Federated Department Stores, Inc., Cincinnati, OH  
**Beth Ann Kendzierski**, Director, Tax, Apria Healthcare Group Inc., Lake Forest, CA

10:15 a.m. - 12:00 noon

***Mixed Transactions: True Object of the Transaction***

**Speakers:** **H. Michael Madsen, Esq.**, Attorney/Partner, Vickers Madsen & Goldman, LLP, Tallahassee, FL  
**Mark A. Engel, Esq.**, Partner, Bricker & Eckler LLP, Columbus, OH

12:15 p.m. - 1:00 p.m.

***Lunch***

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

***After Lunch Roundtable Discussion of Current Issues***

**Moderator:** **H. Michael Madsen, Esq.**, Attorney/Partner, Vickers Madsen & Goldman, LLP, Tallahassee, FL

1:45 p.m. - 2:40 p.m.

***Current Developments Part 2***

**Speakers:** **Philip M. Tatarowicz, Esq., CPA**, Partner, National Director, State & Local Tax Policy & Standards, Ernst & Young LLP, Chicago, IL  
**Jennifer S. Smart, Esq.**, Partner, Greenebaum Doll & McDonald PLLC, Lexington, KY  
**Carolynn S. Iafrate**, Chief Operating Officer, Industry Sales Tax Solutions, Exton, PA

2:50 p.m. - 3:45 p.m.

***Senate Finance Committee Mock Hearing***

**Speakers:** **John J. Chavez**, Vice-President, Tafoya and Brainerd Partners, Albuquerque, NM  
**Arthur R. Rosen, Esq.**, Partner, McDermott, Will & Emery, New York, NY  
**Kenneth W. Helms, CMI**, Manager - Sales & Property Tax Group, InterContinental Hotels Group, Atlanta GA  
**Lisa M. Bettencourt, CMI**, Senior Manager - Sales Tax Audit, Office Depot, Inc., Delray Beach, FL  
**Eric Siedentopf, CPA**, Tax Manager, Costco Wholesale Corporation, Issaquah, WA  
**Carolyn L. Elerson, CMI**, Manager, Property/Sales & Use Tax, FedEx Corporate Services Memphis, TN  
**Moderator:** **Stewart M. Weintraub, Esq.**, Partner, Schnader Harrison Segal & Lewis, LLP, Philadelphia, PA

3:45 p.m.

***Adjourn***

# AGENDA FOR ADVANCED PROPERTY TAX SEMINAR

## Thursday, March 25, 2004

7:45 a.m. - 8:15 a.m.

### **Registration & Continental Breakfast**

8:15 a.m. - 8:30 a.m.

### **Welcome and Introduction**

**Seminar Co-Chair:** **Stewart M. Weintraub, Esq.**, Partner, Schnader Harrison Segal & Lewis, LLP, Philadelphia, PA

**IPT President:** **Richard V. Carlson, CMI, CPA**, Principal, Ryan & Company, Los Angeles, CA

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

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

### **Realty or Personality — Which Is It and Why Do You Care?**

**Speakers:** **Dennis C. Neilson, CMI, PE, ASA** Vice President of Litigation Services, Advantax Group, LLC, St. Charles, IL

**Edward Kliewer, III, Esq.**, Partner, Kliewer, Breen, Garatoni, Patterson & Malone, Inc., San Antonio, TX

**Moderator:** **Chris W. Compton, Esq.**, Senior Consultant, Compton & Associates, LLP, Marietta, GA

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

### **Realty Transfer Tax**

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

**Christine T. Bak, Esq.**, City of Philadelphia Law Department, Philadelphia, PA

**Bradley T. Borden, Esq., CPA**, Attorney, Oppenheimer, Blend, Harrison & Tate, Inc., San Antonio, TX

**D. Michael Young, Esq.**, Partner, Perkins, Coie, Seattle, WA

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

### **Land Value Taxation**

**Speakers:** **Brett H. Mandel**, Director, Financial and Policy Analysis, Office of the Controller, Philadelphia, PA

**Mary Braun**, Research Analyst, Philadelphia Tax Reform Commission, Philadelphia, PA

**Moderator:** **Norman J. Bruns, Esq.**, Attorney, Garvey, Schubert & Barer, Seattle, WA

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

### **Lunch**

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

### **After Lunch Presentation**

**Speaker:** **David Brunori, Esq.**, Contributing Editor, State Tax Notes, Arlington, VA and Research Professor of Public Policy at George Washington University, Washington, DC

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

### **Recent Developments**

**Speakers:** **Midwest — Jeffery J. McNaught, Esq.**, Partner, Lindquist & Vennum PLLP, Minneapolis, MN

**West — Charles J. Moll, III, Esq.**, Partner, Morrison & Foerster LLP, San Francisco, CA

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

### **Ethics**

**Speakers:** **Janette M. Lohmann, Esq.**, Partner, Thompson Coburn LLP, St. Louis, MO

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

**Charles A. Borek, Esq., CPA**, Visiting Assistant Professor of Law, University of Baltimore School of Law, Baltimore, MD

4:15 p.m. - 5:15 p.m.

### **Learning From the Law of Eminent Domain**

**Speaker:** **Stanley J. Fineman**, President, Wilkes Artis, A Professional Corporation, Washington, DC

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

### **Reception**

**AGENDA FOR ADVANCED PROPERTY TAX SEMINAR  
Friday, March 26, 2004**

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

***Continental Breakfast***

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

***Negotiating a Property Tax Case — Demonstration***

**Speakers:** **Gregory F. Servodidio, Esq.**, Member, Pullman & Comley, LLC, Hartford, CT  
**Elliott B. Pollack, Esq.**, Partner, Pullman & Comley, LLC, Hartford, CT  
**Arnold J. Grant, MAI**, President, Arnold J. Grant Associates, Inc., Hartford, CT

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

***Extracting Business Value in a Real Estate Appraisal***

**Speakers:** **David C. Lennhoff, MAI, SREA, CRE**, President of the Appraisal Division, Delta Associates, Alexandria, VA  
**Richard J. Ayoob, Esq.**, Partner, Ajalat, Polley & Ayoob, a Partnership Including Professional Corporations, Glendale, CA

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

***Lunch***

1:00 p.m. - 2:30 p.m.

***Recent Developments***

**Speakers:** **East — Kevin J. Kilduff, Esq.**, Partner, Burns & Levinson LLP, Boston, MA  
**Southeast — Raymond P. Carpenter, Esq.**, Partner, Holland & Knight LLP, Atlanta, GA

2:30 p.m.

***Adjourn***



**SALES & USE TAX  
SPEAKERS & MODERATORS**

**William M. Backstrom, Jr., Esq.**, Partner, Jones Waker, New Orleans, LA

**Lisa M. Bettencourt, CMI**, Senior Manager - Sales Tax Audit, Office Depot, Inc., Delray Beach, FL

**Charles A. Borek, Esq., CPA**, Visiting Assistant Professor of Law, University of Baltimore School of Law, Baltimore, MD

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

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

**Loren L. Chumley**, Commissioner, Tennessee Department of Revenue, Nashville, TN

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

**Carolyn L. Elerson, CMI**, Manager, Property/Sales & Use Tax, FedEx Corporate Services, Memphis, TN

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

**Stephanie Anne Lipinski Galland, Esq.**, Of Counsel, Steel Hector & Davis LLP, Washington, DC

**Mike Goral, Esq.**, Director, Sales & Use Tax, BDO Seidman, LLP, Dallas, TX

**Susan K. Haffield, CPA**, Partner, PricewaterhouseCoopers LLP, Minneapolis, MN

**Kenneth W. Helms, CMI**, Manager - Sales & Property Tax Group, InterContinental Hotels Group, Atlanta, GA

**Linda P. Holman, Esq.**, Domestic Tax Counsel, MCI Corporation, Tax Department, Washington, DC

**Carolynn S. Iafrate**, Chief Operating Officer, Industry Sales Tax Solutions, Exton, PA

**Frank G. Julian, Esq., CPA**, Operating Vice President - Tax Counsel, Federated Department Stores, Inc., Cincinnati, OH

**Beth Ann Kendzierski**, Director, Tax, Apria Healthcare Group Inc., Lake Forest, CA

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

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

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

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

**Eric Siedentopf, CPA**, Tax Manager, Costco Wholesale Corporation, Issaquah, WA

**Jennifer S. Smart, Esq.**, Partner, Greenebaum Doll & McDonald PLLC, Lexington, KY

**Kyle O. Sollie, Esq.**, Attorney, Dechert LLP, Philadelphia, PA

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

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

**PROPERTY TAX  
SPEAKERS & MODERATORS**

**Richard J. Ayoob, Esq.**, Ajalat, Polley & Ayoob, a Partnership, Including Professional Corporations, Glendale, CA

**Christine T. Bak, Esq.**, City of Philadelphia Law Department, Philadelphia, PA

**Bradley T. Borden, Esq., CPA**, Attorney, Oppenheimer, Blend, Harrison & Tate, Inc., San Antonio, TX

**Charles A. Borek, Esq., CPA**, Visiting Assistant Professor of Law, University of Baltimore School of Law, Baltimore, MD

**Mary Braun**, Research Analyst, Philadelphia Tax Reform Commission, Philadelphia, PA

**David Brunori, Esq.**, Contributing Editor, State Tax Notes, Arlington, VA and Research Professor of Public Policy at George Washington University, Washington, DC

**Norman J. Bruns, Esq.**, Attorney, Garvey, Schubert & Barer, Seattle, WA

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

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

**Stanley J. Fineman**, President, Wilkes Artis, A Professional Corporation, Washington, DC

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

**Kevin J. Kilduff, Esq.**, Partner, Burns & Levinson LLP, Boston, MA

**Edward Kliewer, III, Esq.**, Partner, Kliewer, Breen, Garatoni, Patterson & Malone, Inc., San Antonio, TX

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**Charles J. Moll, III, Esq.**, Partner, Morrison & Foerster LLP, San Francisco, CA

**Dennis C. Neilson, CMI, PE, ASA**, Vice President of Litigation Services, Advantax Group, LLC, St. Charles, IL

**Elliott B. Pollack, Esq.**, Partner, Pullman & Comley, LLC, Hartford, CT

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

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

**D. Michael Young, Esq.**, Partner, Perkins, Coie, Seattle, WA