



Michigan One-Day Tax Seminar

The Institute for Professionals in Taxation in cooperation with the Michigan Department of Treasury presents a One-Day Tax Seminar at the Masco Corporation, 21001 Van Born Road, Taylor, Michigan, on April 19, 2004.

Registration Procedure

In order to take advantage of the opportunity to attend this one-day program, complete your registration form as soon as possible and mail or fax it to IPT. This seminar is an excellent forum in which taxpayers and taxpayer representatives can meet face-to-face with numerous individuals from the Department of Treasury to ask questions.

Attendance is open to members and non-members of the Institute alike, but space is limited, so early registration is encouraged. Recommended attire is business or business casual.

Institute for Professionals in Taxation

The Institute — an educational organization founded in 1976 — is dedicated to a high degree of professionalism with a strict Code of Professional Ethics and Standards of Professional Conduct for its members, to a uniform and equitable administration of ad valorem and sales and use taxes, and to minimizing the cost of tax administration and compliance.

Hotel Information

The Hyatt Regency Dearborn, (313.593.1234) and the Ritz Carlton Dearborn, (313.441.2000) are hotels conveniently located to Masco Corporation. No hotel arrangements have been made for this seminar. Other hotels may be more preferable to your travel plans.

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, Nashville, TN, 37219-2417. Web site: www.nasba.org.

Approximately 8 continuing education credits are available for full attendance. In accordance with the standards of the National Registry of CPE Sponsors, CPE credits are granted based on a 50-minute hour.

Registrants who wish to obtain credit from other organizations may have their particular forms signed by the IPT staff. The Institute provides a standardized continuing education credit form for other organizations. CMIs will receive hour-for-hour continuing education credits for actual session attendance (based on a 50-minute credit hour) upon submittal of the appropriate continuing education form.

For more information regarding administrative policies such as complaint and refund, please contact our office at 404.240.2300

Prerequisites: None

Program Level: Multiple

Field of Study: Taxation

Instructional Method: Group Live

IPT and Michigan Department of Treasury ~ One-Day Tax Update
Masco Corporation, 21001 Van Born Road, Taylor, Michigan ~ Multipurpose Room B
Program ~ April 19, 2004

7:30-8:30	Registration & Continental Breakfast	<ul style="list-style-type: none"> • Tax structure review • Streamlined Sales Tax Project • Other emerging trends and issues
8:30-8:45	Opening Remarks Billy D. Cook , Executive Director, IPT	
8:45-10:00	Property Tax Session Laura M. Hallahan, Esq. , Attorney Beier Howlett, P.C. Mark Hilpert, CPA , Tax & Government Affairs Manager, Dykema Gossett, PLLC Phillip O. Mastin, III, ASA , Assessor City of Warren Session Moderator: Jeffrey S. Ammon, Esq. , Attorney Miller, Johnson, Snell & Cumiskey, P.L.C. <ul style="list-style-type: none"> • WPW occupancy loss/additions • Section 154 erroneous assessed/omitted property penalty and interest • Special tooling • Leasehold improvements and notice • Pollution control exempts • Utility personal property depreciation multiplier tables • Other emerging trends and issues 	12:00-12:30 Lunch 12:30-1:15 Luncheon Speaker Mark Morante , Vice President, Development Finance & Business Support, Michigan Economic Development Corporation Session Moderator: Donald E. Orr, CMI , State Tax Manager, TRW Automotive, Inc. <ul style="list-style-type: none"> • Economic competitiveness in site selection game
10:00-10:15	Break	
10:15-11:00	Michigan Tax Tribunal Session Judge Jack Van Coevering , Chairman Michigan Tax Tribunal Judge Victoria L. Enyart Michigan Tax Tribunal Judge Kimbal R. Smith, III Michigan Tax Tribunal Judge Richard A. Southern Michigan Tax Tribunal Session Moderator: Stewart L. Mandell, Esq. , Dykema Gossett, P.L.L.C. <ul style="list-style-type: none"> • Emerging trends and issues 	1:30-2:45 Sales & Use Tax Session Val Pfeiffer , Director Tax & External Reporting, CIT Group William C. Saad, CMI , Kmart Dale Vettel , Administrator Office of Policy and Research Michigan Department of Treasury <ul style="list-style-type: none"> • Streamlined Sales Tax, a new generation • Taxation of Services a theoretical discussion • Industrial Processing • Third Party Consideration and the retailer's tax base; coupons, buy downs and other manufacturer incentives • Other emerging trends and issues
11:00-12:00	Legislative Session Senator Nancy Cassis , 15th District, Chair, Senate Finance Committee Representative Dianne Byrum , 67th District, House Minority Leader Representative Lorence Wenke , 63rd District, Chair, House Tax Policy Committee Scott D. Schrager , Special Assistant to the State Treasurer, Michigan Department of Treasury Session Moderator: Tricia Kinley , Director of Tax Policy & Economic Development, Michigan Chamber of Commerce	2:45-3:00 Break 3:00-4:15 Single Business Tax Session Jeri Trotter , Senior Analyst Office of Policy and Research Michigan Department of Treasury Dale Vettel , Administrator Office of Policy and Research Michigan Department of Treasury Session Moderator: June Summers-Hass, Esq. , Attorney, Honigman Miller Schwartz & Cohn LLP <ul style="list-style-type: none"> • Nexus • Constitutionality of excluding health care, residence v nonresidents • Withholding non-pass-through entities • Professional employee leasing companies • Nonbusiness income • Unitary taxation • Recapture issues for flow-through entities • Other emerging trends and issues
		4:15-4:30 Questions