

INSTITUTE FOR PROFESSIONALS IN TAXATION

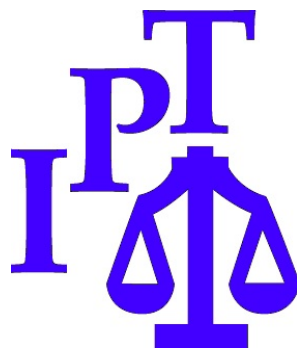
2004

Sales and Use Tax Symposium

October 3-6

Marriott Renaissance Esmeralda Hotel

Indian Wells, California



PROGRAM

Institute for Professionals in Taxation
2004 SALES AND USE TAX SYMPOSIUM
October 3-6

SUNDAY, OCTOBER 3

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.

Speakers:

Lisa M. Bettencourt, CMI

Director, State and Local Taxes
ADT Security Services, Inc.
Boca Raton, 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 questions or issues. Facilitated by experts in eight states and two regions, plan on attending to get the answer to your issues and to learn what is challenging others operating within the state or region. The eight states' and two regional representatives for the state or region are:

Arkansas - B.J. Pritchett

California - David S. Sniezko

Florida - Mark E. Holcomb, Esq.

Georgia - Kenneth W. Helms, CMI

Illinois - John A. Biek, Esq.

New York &

New Jersey - Arthur C.E. Burkard, CMI, Esq.,

Lee A. Zoeller, CMI, Esq.

North & South Carolina - William C. Smith, Sr., CMI

Ohio - Mark A. Engel, Esq.

Pennsylvania - David R. Kraus, Esq.

Texas - Mark W. Eidman, Esq.

To submit your questions or issues 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

This is a review of the Sales/Use Tax professional designation certification program. What are some of the study tools you can use? How is the written exam structured? Do you know there is an IPT Code of Ethics? This session will give a high-level overview of the requirements, test composition, and suggested study references.

Speaker: **A Member of the CMI Committee**

6:00 p.m. - 7:30 p.m.

Welcoming Reception

MONDAY, OCTOBER 4

6:15 a.m. - 7:45 a.m.

Continental Breakfast

8:15 a.m. - 9:00 a.m.

Opening of Symposium

President

Institute for Professionals in Taxation

Michele D. Swanson, CMI

Chair, 2004 Sales and Use
Tax Symposium Committee
Turner Broadcasting System, Inc.
Atlanta, Georgia

Ginny Buckner Kissling

Vice Chair, 2004 Sales and Use
Tax Symposium Committee
Ryan & Company, Inc.
Dallas, Texas

9:00 a.m. - 10:15 a.m.

■ General Session

On July 19, 1989 United Airlines flight 232 departed Denver at 2:09 p.m. and climbed to 37,000 feet. At 3:16 p.m. the flight notified Minneapolis Air Traffic Control ("ATC") that the number 2 engine had FAILED and the aircraft was marginally controllable. Captain Al Haynes was the pilot of flight 232. Captain Haynes will present to us his narrative of the July 19, 1989 "against all odds" crash landing of which 184 people survived.

If you've had the opportunity to meet Captain Haynes, we think you'll agree that his fellow pilots must have enjoyed flying with him. He is capable, but unassuming. He is generous and has a wonderful sense of humor. A good cockpit atmosphere is conducive to excellence in teamwork, known as Crew Resource Management. When Captain Haynes speaks about their luck on July 19, he makes an omission. Luck also brought the flight a highly skilled, cool-under-fire, respected captain. Captain Haynes wouldn't want us to use the word hero. Perhaps he won't mind if we say that he is a gentleman that is admired by pilots and non-pilots alike.

The "against all odds" crash landing can be attributed to five main factors: Luck, Communication, Preparation, Execution and Cooperation. Luck involved the fact that the airplane remained flyable, location, weather and time of day. Quick and total response by ATC, cockpit and cabin crew training, proper inter-communications training among ground units, and proper use of available facilities contributed to the communications factor. A live drill leading to improvements and better planning for disasters coupled with thorough training of cockpit and cabin crews helped prepare everyone for this seemingly impossible task. Everyone responded as his or her training dictated and required a total team effort coupled with complete cooperation from every agency involved as well as the general public. These factors allowed what appears to be a non-survivable accident, to be one in which a large percentage of those aboard survived.

Speaker:

Captain Alfred C. Haynes

Retired Pilot
United Airlines, Inc.

MONDAY

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

■ General Session

Sarbanes-Oxley - Its Impact On Sales and Use Tax

A practical perspective of how Sarbanes-Oxley applies to the sales and use tax function. This session provides a first-hand look at a real implementation related to sales and use tax. Not just another overview of Sarbanes Oxley, but a practical approach geared to the sales and use tax professional.

Speakers:

Douglas J. DeRito, CMI

Managing Principal
DeRito Consulting, LLC
Alpharetta, Georgia

Stan Robinson

Senior Tax Manager
Cingular Wireless
Atlanta, Georgia

12:00 Noon - 1:30 p.m.

Lunch

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

■ Breakout Sessions

■ Alternative Audit Procedures (Offered Twice)

States are more receptive to, and even initiating, alternative audit procedures to reduce their investments in audits and taxpayers are gaining more control over the audit process. This session will cover managed audits, contract auditors, streamlined audit procedures, formula-based reporting and post-audit projections.

Speakers:

Brian R. Ertmer, CMI, CPA

Partner, Multistate Tax Services
Deloitte & Touche LLP
Milwaukee, Wisconsin

Paula M. Jung

Senior Tax Analyst
Harley-Davidson Motor Co.
Milwaukee, Wisconsin

■ Effective Interaction with Other Corporate Departments

This session will focus on ways to optimize communication and interactions with other areas of the corporate organization. It also will explore techniques to effectively work with other tax and finance areas as part of a team despite sometimes conflicting specialties and goals. Through open discussion and real-life examples, we will demonstrate how to increase the likelihood that you will be brought to the table in the initial stages of major corporate initiatives, what to do when you are brought in late, how to quantify and present your tax savings ideas, how to demonstrate the value of sales and use to upper management, and how to handle situations where federal or state income tax planning schemes may have adverse consequences for sales and use tax.

MONDAY

Speakers:

Kenneth W. Helms, CMI

Manager, Sales & Property Tax
InterContinental Hotels Group
Atlanta, Georgia

Robert M. Jenner, CMI

Tax Director
Joseph C. Sansone Company
Chesterfield, Missouri

■ Mid-Atlantic Update - (Offered Twice)

This session will cover recent legislative, judicial and administrative developments in the Mid-Atlantic Region of the country, including DC, MD, NC, SC, VA, WV. The session will focus on recent cases, rulings and other developments that are significant, including major audit issues in the states.

Speakers:

William C. Smith, Sr., CMI

Principal - SALT S&U Tax
Ernst & Young LLP
Raleigh, North Carolina

Steven Thompson

Consultant
Deloitte & Touche LLP
Philadelphia, Pennsylvania

■ Midwest Update (Offered Twice)

This session will cover recent legislative, judicial and administrative developments in the Midwest Region of the country, including IL, IN, KS, MI, MN, MO, NE, ND, OH, SD. The session will focus on recent cases, rulings and other developments that are significant, including major audit issues in the states.

Speakers:

John A. Biek, Esq.

Partner
McDermott, Will & Emery
Chicago, Illinois

Kathleen Lusk, CMI, CPA

Multistate Tax Partner
Deloitte & Touche LLP
Kansas City, Missouri

■ Northeast Update (Offered Twice)

This session will cover recent legislative, judicial and administrative developments in the Northeast Region of the country, including CT, MA, ME, NJ, NY, PA, RI, VT. The session will focus on recent cases, rulings and other developments that are significant, including major audit issues in the states.

MONDAY

Speakers:

Frederick W. Jenkin, CMI

Manager, Sales & Use Tax
BASF Corporation
Mount Olive, New Jersey

Lee A. Zoeller, CMI, Esq.

Partner
Dechert LLP
Philadelphia, Pennsylvania

▣ Southeast Update (Offered Twice)

This session will cover recent legislative, judicial and administrative developments in the Southeast Region of the country, including AL, AR, FL, GA, KY, LA, MS, TN. The session will focus on recent cases, rulings and other developments that are significant, including major audit issues in the states.

Speakers:

Mark E. Holcomb, Esq.

Partner, State and Local Tax Group
Holland & Knight LLP
Tallahassee, Florida

Alice M. Nolen, Esq., CPA

Counsel
Alston & Bird LLP
Atlanta, Georgia

▣ Southwest Update (Offered Twice)

This session will cover recent legislative, judicial and administrative developments in the Southwest Region of the country, including AZ, CO, NM, OK, TX. The session will focus on recent cases, rulings and other developments that are significant, including major audit issues in the states.

Speakers:

Mark W. Eidman, Esq.

Attorney
Scott, Douglass & McConnico, L.L.P.
Austin, Texas

Nancy Kanter, CMI

Tax Specialist
The Dow Chemical Company
Freeport, Texas

▣ West Update (Offered Twice)

This session will cover recent legislative, judicial and administrative developments in the West Region of the country, including CA, HI, ID, NV, UT, WA, WY. The session will focus on recent cases, rulings and other developments that are significant, including major audit issues in the states.

Speakers:

MONDAY

David S. Sniezko

Principal
Ernst & Young LLP
Los Angeles, California

Julie Stakenburg, CPA

Director of US Sales & Use Tax
Accenture
Walnut Creek, California

3:30 p.m. - 5:00 p.m.

Breakout Sessions

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This session will cover recent legislative, judicial and administrative developments in the Mid-Atlantic Region of the country, including DC, MD, NC, SC, VA, WV. The session will focus on recent cases, rulings and other developments that are significant, including major audit issues in the states.

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Partner
McDermott, Will & Emery
Chicago, Illinois

Kathleen Lusk, CMI, CPA

Multistate Tax Partner
Deloitte & Touche LLP
Kansas City, Missouri

MONDAY

■ **Nexus: Interstate Transactions, Losing Nexus, Multiple Standards of Nexus (Offered Twice)**

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. The session will discuss affiliation nexus, attributional nexus, operational nexus, independent contractor or commission agent nexus and related issues. This session 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 whether nexus with the state is sufficient to give every local jurisdiction nexus. And lastly, this session will discuss how and when you can get rid of nexus if you catch it in the first place.

Speakers:

S. Lucky DeFries, Esq.

Partner
Coffman, DeFries & Nothern, P.A.
Topeka, Kansas

Richard E. Lenza, Esq.

Attorney
Shughart, Thomson & Kilroy
Kansas City, Missouri

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Manager, Sales & Use Tax
BASF Corporation
Mount Olive, New Jersey

Lee A. Zoeller, CMI, Esq.

Partner
Dechert LLP
Philadelphia, Pennsylvania

■ **Related Party Transactions (Offered Twice)**

This section will focus on related party transactions and the sales and use tax consequences associated with these transactions. Special attention will be paid to management companies, shared service organizations, SMLLC's, and other special purpose entities. Additionally, we will discuss the pros and cons of using structural alternatives such as buy/sell companies, procurement companies, leasing companies and transportation companies.

MONDAY

Speakers:

Scot Grierson

Tax Principal
Deloitte & Touche LLP
Costa Mesa, California

■ **Southeast Update (Offered Twice)**

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Partner, State and Local Tax Group
Holland & Knight LLP
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Alice M. Nolen, Esq., CPA

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Principal
Ernst & Young LLP
Los Angeles, California

Julie Stakenburg, CPA

Director of US Sales & Use Tax
Accenture
Walnut Creek, California

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

Reception

TUESDAY, OCTOBER 5

6:30 a.m. - 8:00 a.m.

Continental Breakfast

8:30 a.m. - 10:00 a.m.

▣ **General Session**

**Understanding Key Internal & External Clients.
And You Thought The Tax Code Was Complex?**

Understanding the tax code may be a cinch, especially when compared to the challenge of understanding the needs and motivations of key internal and external clients. This session will help participants understand their own behavioral style preference as well as the style preferences of the people with whom they work, both inside and outside of the firm. We'll highlight points of commonality and potential conflict, describing adjustments participants can make in order to facilitate working relationships with internal and external clients. If you've ever wondered why some of your clients need and want "yes" or "no" answers, while others require long explanations, don't miss this program. It will help you develop new clients and keep current clients happier.

Speaker:

Mary R. Crane

Mary Crane & Associates
Arlington, Virginia

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

Breakout Sessions

▣ **Alternative Audit Procedures (Offered Twice)**

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Speakers:

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Partner, Multistate Tax Services
Deloitte & Touche LLP
Milwaukee, Wisconsin

Paula M. Jung

Senior Tax Analyst
Harley-Davidson Motor Co.
Milwaukee, Wisconsin

■ Ethics "Selected Ethical Issues Affecting a Sales Tax Practice " (Or, Be Careful out There!)

The panelists will outline and lead discussions about the IPT's Code of Ethics and how the various types of sales tax practitioners among our IPT membership (i.e., attorneys, CPAs, CMIs, in-house employees with or without licenses or designations and other *non-governmental* sales/use tax professionals who unwittingly delve into our fascinating world) should or should not handle the various ethical issues that affect practicing in the field of sales and use taxes. The course will involve discussions of how the IPT addresses these very complicated ethical issues, with comparisons to the AICPA and ABA ethics rules where appropriate. The course will be designed so that it qualifies for legal and CPA ethics credit in all possible jurisdictions.

Speakers:

Mike Goral, Esq.

Director, Sales & Use Tax
BDO Seidman, LLP
Dallas, Texas

Janette M. Lohman, CPA, Esq.

Partner
Thompson Coburn LLP
St. Louis, Missouri

George Schneider, CMI

Senior Tax Consultant
General Motors Corporation
Detroit, Michigan

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S. Lucky DeFries, Esq.

Partner
Coffman, DeFries & Nothorn, P.A.
Topeka, Kansas

Richard E. Lenza, Esq.

Attorney
Shughart, Thomson & Kilroy
Kansas City, Missouri

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Speakers:

Scot Grierson

Tax Principal
Deloitte & Touche LLP
Costa Mesa, California

▣ Sampling - Basics

This session will focus on the basic concepts of sampling as used in sales and use tax audits. The session will include a discussion of criteria used for determining when sampling is and is not appropriate, various statistical and non-statistical sampling methods, how to plan for a sample audit, and software that may be of help to the taxpayer.

Speakers:

Roger C. Pfaffenberger, Ph.D.

Senior Manager/Practice Leader Audit Sampling Practice
Ryan & Company, Inc.
Dallas, Texas

Barry J. Wolf, CMI, CPA

Vice President
Towe & Associates, Inc.
West Milton, Ohio

TUESDAY

▣ Software Purchasing

Do software companies ignore the possible tax savings when they sell today? Is software really a rental of tangible personal property? What if I take delivery of a manual but not the disk? Can software be classified as intangible? Who owns the software and who has the right to distribute it? This session will include a discussion of canned software vs custom software, bundled transactions, delivery methods, yearly updates, license agreements, training and consulting, nexus considerations and downloading from servers. The speakers will share their experiences with tax savings and update you on current tax issues.

Speakers:

Diana DiBello

Director, Internal Tax Issues
Vertex Inc.
Berwyn, Pennsylvania

David J. Shipley, Esq.

Special Counsel
McCarter & English, LLP
Philadelphia, Pennsylvania

▣ SUT Incentives and R&D Exemptions

General update on sales and use tax credits, refunds and exemptions that are available for a wide spectrum of companies. This session will provide an overview of benefits available in states with a large degree of diverse industry as well as specifics on qualifying for the credits, refunds and exemptions. Focus will be placed on the type of industry and activity taking place as well as on the geographic location of the business. This session will also discuss the sales and use tax exemptions that are available in selected states for companies conducting research and development activities in accordance with the provisions as set forth by IRC Section 41.

Speakers:

Katherine Gauntt

Tax Manager
National Service Industries, Inc.
Atlanta, Georgia

Alice M. Nolen, Esq., CPA

Counsel
Alston & Bird LLP
Atlanta, Georgia

TUESDAY

12:00 Noon - 1:30 p.m.

Lunch

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

Breakout Sessions

■ **Canadian Transaction Tax Update for Non-Residents**

Canadian transaction taxes (such as the Federal Goods and Services Tax and the various provincial transaction taxes) will often impact upon the manner in which a non-resident will carry on activities in Canada and the form of business structure. When dealing with such taxes, non-residents are often faced with questions such as:

- Do we need to register for and collect GST and other Canadian/provincial sales taxes? If so, will this affect our liability for Canadian income taxes?
- Will we be able to recover any or all of the Canadian transaction taxes that we incur?
- What happens if we provide services to Canadian-based customers or license or sell intangibles to such customers?
- What are the various choices for exporting into Canada and how will transaction tax consequences vary as a result?

Non-residents will obviously wish to avoid traps with respect to Canadian transaction taxes such as the payment of non-recoverable taxes and would normally wish to minimize compliance obligations in Canada. In addition to avoiding traps and minimizing compliance obligations, non-residents are also interested in tips that may be exploited. This session will provide a basic overview of how the Canadian GST system operates and will update you with the main issues relating to Canadian transaction taxes impacting non-residents. Knowing the tips and traps of Canadian transaction taxes will allow non-resident suppliers to minimize their exposure and maximize the benefits of entering into the Canadian marketplace.

Speakers:

Carlos V. Hernandez

Senior Tax Manger
DuCharme, McMillen & Associates, Inc.
Billerica, Massachusetts

Robert Martini, Esq.

Partner
Aird & Berlis LLP
Toronto, Ontario

TUESDAY

■ Government Affairs/Lobbying

Influencing Tax Legislation: Have you ever wondered exactly what lobbyists do, or how to effectively engage in the legislative process? Our panelists will remove the shroud of secrecy to help you understand the different types of lobbyists and lobbying and how to work constructively with them to achieve your company's tax legislative objectives. The panel will also explore the structure and workings of one large business' tax legislative function, providing a step-by-step guide to starting or improving your tax department's legislative capabilities.

Speakers:

Joseph R. Crosby

Legislative Director
Council On State Taxation
Washington, DC

Wilma L. Murphree, CMI

Partner
KPMG LLP
Dallas, Texas

■ Industry - Contractors (Offered Twice)

Stay on top of new developments in the complex world of contracts with this update session. This session will provide an update on the past year's legislative, administrative and judicial developments affecting the contracting industry, as well as discuss how these developments may impact your business operations and future tax planning. This session also will provide an excellent opportunity to share audit experiences with other contractors.

Speakers:

Gwendolyn S. Evans, CMI

Sales and Use Tax Manager
Raytheon Company
Dallas, Texas

Joseph A. Vinatieri, Esq.

Partner
Bewley, Lassleben & Miller
Whittier, California

■ Industry- Manufacturing (Offered Twice)

This session will cover recent developments in legislation, case law, audits, and regulation that define manufacturing and illustrate current taxation issues faced by manufacturers. For those new to this industry, the session will include a brief background on the types of exemptions available to manufacturers and the issues manufacturers commonly face. In addition, the speakers also will discuss how new technologies and processes may impact application of existing law by both manufacturers and taxing jurisdictions.

TUESDAY

Speakers:

Todd. E. Forney, Esq., CPA

Partner
PricecewaterhouseCoopers LLP
Philadelphia, Pennsylvania

David R. Kraus, Esq.

Partner
Dechert
Harrisburg, Pennsylvania

■ **Mixed Transactions (Offered Twice)**

Is it a sale, a service, a mixture of the two? The tax consequences of a mixed transaction with its component parts not separated could be material. What is the true object of the transaction? An attorney and a tax practitioner will discuss the opportunities and pitfalls of mixed transactions. The discussion will include remedies for tax overpayments after the fact and how to prevent tax overpayments from the start. It will also include insights on how to handle these transaction types that need to be handled because the tax man has cometh.

Speakers:

Jesse R. Adams, III, Esq.

Attorney
Oreck, Bradley, Crighton, Adams & Chase, LLC
New Orleans, Louisiana

Timmy Hulin, CMI

Senior Manager
Ryan & Company, Inc.
Baton Rouge, Louisiana

■ **Sampling - Advanced**

You are already painfully aware of how sampling works. You know about stratification and confidence intervals, and you even know that the plural form of stratum is *strata*. Now you need to know how to deal with the results. This session will use case studies to reflect on the “real-life” adventures of sales and use tax audit sampling. Come prepared to participate in this hands-on discussion of “sampling nightmares.” To submit actual experiences for case studies prior to this session, go to www.ipt.org and click “Write IPT.”

Speakers:

Diane J. Matulich, CMI, CPA

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

Roger C. Pfaffenberger, Ph.D.

Senior Manager/Practice Leader Audit Sampling Practice
Ryan & Company, Inc.
Dallas, Texas

TUESDAY

■ Streamlined Sales Tax Project And Its Implications To Taxpayers (Offered Twice)

Now that the Streamlined Sales Tax Project's ("SSTP") "implementing states" have passed the historic Streamlined Sales and Use Tax Agreement, proponents are continuing to work to have conforming legislation passed in the various 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 provide an update regarding the latest developments in the evolving SSTP process and explore the practical implications of the SSTP's implementation with a focus on how the SSTP will impact taxpayers' business operations and tax collection functions.

Speakers:

Loren L. Chumley, Esq.

Commissioner
Department of Revenue
Nashville, Tennessee

John L. Coalson, Jr., Esq.

Partner
Alston & Bird LLP
Atlanta, Georgia

Arthur R. Rosen, Esq.

Partner
McDermott, Will & Emery
New York, New York

■ Tax Refunds - Customer Requests (Offered Twice)

This session is targeted at both vendors and purchasers. The speakers will discuss the issues that arise when a customer requests a refund from its vendor, especially in those states when a customer's recourse is to recover tax from the vendor, not the state. In addition to legal issues and technicalities (such as assignments of rights, power of attorney and refunds to customers as a condition of vendor-filed refund claim), the speakers will also discuss the business relationships involved and a customer's recourse if a vendor is reluctant (or refuses) to cooperate.

Speakers:

Randy Holloway, CMI

Principal
PricewaterhouseCoopers LLP
Atlanta, Georgia

Valerie H. Jordan

Partner
IntegriTax
Woodstock, Georgia

3:30 p.m. - 5:00 p.m.

Breakout Sessions

TUESDAY

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Speakers:

Todd E. Forney, Esq., CPA

Partner
PricewaterhouseCoopers LLP
Philadelphia, Pennsylvania

David R. Kraus, Esq.

Partner
Dechert
Harrisburg, Pennsylvania

■ Industry - Oil & Gas

This session will explore and discuss emerging trends and recent issues as well as this past year's legislative and judicial developments affecting the oil and gas industry.

Speakers:

Kelly L. Gibson, CMI

Excise Tax Advisor
ExxonMobil Corporation
Houston, Texas

TUESDAY

Garfield A. Grant, CMI, CPA

Senior Tax Manager
DuCharme, McMillen & Associates, Inc.
Stafford, Texas

M. Leticia Pavlovsky

Senior Excise Tax Agent
Occidental Petroleum Corporation
Houston, Texas

■ Industry Retail/Wholesale

With a focus on retailers, wholesalers, and distributors, this session will present recent developments in the courts and legislatures with additional attention on audit issues, technology, and emerging trends.

Speakers:

Julian Chavez, CPA

CEO
JC Sales & Excise Tax Advisors
Fairfax, California

Rick L. Johnson, CMI

Manager, Sales & Use Taxes
Limited Brands, Inc.
Columbus, Ohio

■ Industry - Telecommunications

This session will provide an update of the emerging trends, latest legislative and judicial developments, audit concerns, and compliance matters related to this industry. This session will include a discussion of issues unique to this industry that may be impacted by the SSTP.

Speakers:

Mark Beshears

Assistant Vice President - State and Local Tax
Sprint Corporation
Overland Park, Kansas

W. Dean Bruno

National Director State & Local Tax Services -
Communication Industry
Ernst & Young LLP
Chicago, Illinois

■ Industry - Technology

This session is targeted at companies that are involved in the high-technology industry, such as computer-component manufacturers, computer-service providers, and software providers. The speakers will discuss topics that are unique or pervasive in the industry, such as technology-transfer agreements, cutting-edge software licensing arrangements, and high-tech manufacturing issues.

Speakers:

TUESDAY

Arthur C.E. Burkard, CMI, Esq.

Senior Manager
KPMG LLP
New York, New York

Frank E. Taylor, Jr., CMI

Manager, State & Local Taxes
Sun Microsystems, Inc.
Santa Clara, California

■ Tax Reserves - Privileged Communication (Offered Twice)

Tax accruals and reserves are getting more attention than ever, and external auditors are asking the tax department for more support than they have in the past. The problem, of course, is that accruals and reserves are often supported by otherwise-privileged documents that are a roadmap to a company's material exposures and weaknesses. This session will cover how to support your company's numbers without compromising its privileged documents.

Speakers:

David E. Cowling, Esq.

Partner
Jones Day
Dallas, Texas

D. French Slaughter

Principal
Deloitte & Touche, LLP
Washington, DC

■ Utility Exemptions

What determines your rate of exemption on utilities? Location! Location! Location! Whether you have operations in several states or just one, keeping up with the varying state utility exemptions can often be time-consuming and confusing. From Predominant Use Studies in Texas to industry-specific exemptions in Arkansas, this session will provide a multi-state overview of industrial and manufacturing exemptions for utilities such as natural gas and electricity. The speakers will also discuss validation studies utilized to substantiate a claim, pros and cons for performing in-house studies versus engaging an outside firm, choosing an outside service provider, and issues surrounding a de-regulated electricity market.

Speakers:

Julie Cahoon

Manager
Ryan & Company, Inc.
Austin, Texas

Denton Childs

Tax Director - Non Income Taxes
Tyson Food, Inc.
Springdale, Arkansas

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

Reception

WEDNESDAY, OCTOBER 6

6:15 a.m. - 8:00 a.m.

Continental Breakfast

8:30 a.m. - 10:00 a.m.

■ General Session

The Art of Principled Negotiation

Negotiation is a powerful business tool. It can pull people together, move ideas forward, excite change and forge constructive solutions. As a matter of fact, a sales tax professional's job often requires the ability to successfully negotiate in a variety of situations and circumstances. However, quite often we get caught up in the process and don't know how to effectively "advance the ball." What constitutes successful negotiating? Is it simply a matter of getting your own way? Is there a way to walk away with ALL parties feeling successful? In this lively workshop, you will have fun learning the art of principled negotiations - negotiations that are not simply convincing and selling, but are learning and collaborating.

Speaker:

[Michael J. Guerriero, Esq.](#)

Counsel
Pitney, Hardin, Kipp & Szuch, LLP
Morristown, New Jersey

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

Breakout Sessions

■ Drop Shipments - Basics

This session will discuss the latest developments and some of the more vexing problems associated with the sales and use taxation of drop shipments. Taxpayers continue to wrestle with the troublesome sales and use tax issues that drop shipments present. This session will explore the areas of nexus, compliance, audits and the SSTP as they relate to drop shipments.

Speakers:

[Mark A. Engel, Esq.](#)

Partner
Bricker & Eckler LLP
Columbus, Ohio

[Richard W. Tomeo, Esq.](#)

Partner
Robinson & Cole LLP
Hartford, Connecticut

■ Leasing

The session leaders will offer a brief overview of sales tax principles and theory involved in leasing transactions along with a detailed discussion of recent legislation, significant court cases and unique tax treatment given to special types of leased property. The session will also highlight the affects of SSTP in regards to the leasing industry and the industry's current efforts in the legislative process.

Speakers:

WEDNESDAY

Sheryl L. Flynn

Senior Manager - Sales and Use Tax
DaimlerChrysler Corporation
Farmington Hills, Michigan

Katherine A. Neggors, CMI

Manager - Sales, Use & Excise Taxes
General Electric Company
Fort Myers, Florida

■ Mergers & Acquisitions

Taxpayers on both sides of a merger or acquisition transaction must be prepared to quickly address the sales and use tax consequences of such transactions. This session will provide an overview (by exploring specific rules in major jurisdictions and rules that apply in most jurisdictions) of the sales and use tax issues surrounding successor liability for the purchaser, the functional differences between stock and asset sales, the application of occasional/casual sales exemptions, recommended due diligence of the seller by the purchaser, and nexus issues arising from the transaction. This session will provide participants with a checklist of the issues to be considered and the steps to be taken in working through a merger or acquisition transaction.

Speakers:

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

■ Mixed Transactions (Offered Twice)

Is it a sale, a service, a mixture of the two? The tax consequences of a mixed transaction with its component parts not separated could be material. What is the true object of the transaction? An attorney and a tax practitioner will discuss the opportunities and pitfalls of mixed transactions. The discussion will include remedies for tax overpayments after the fact and how to prevent tax overpayments from the start. It will also include insights on how to handle these transaction types that need to be handled because the tax man has cometh.

Speakers:

Jesse R. Adams, III, Esq.

Attorney
Oreck, Bradley, Crighton, Adams & Chase, LLC
New Orleans, Louisiana

WEDNESDAY

Timmy Hulin, CMI

Senior Manager
Ryan & Company, Inc.
Baton Rouge, Louisiana

■ Record Retention - Document Management

This session will lay an elementary foundation in record retention requirements, explain the value of the records management function within the organization, and highlight emerging trends in document management, storage, and digitization.

Speakers:

Janice E. Biagio

Project Manager Corporate Records Management
Armstrong World Industries, Inc.
Lancaster, Pennsylvania

S. Denise Woods, CMI, CPA

State Tax Consultant
Woods Consulting
Flower Mound, Texas

■ Streamlined Sales Tax Project And Its Implications To Taxpayers (Offered Twice)

Now that the Streamlined Sales Tax Project's "implementing states" have passed the historic Streamlined Sales and Use Tax Agreement, proponents are continuing to work to have conforming legislation passed in the various 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 provide an update regarding the latest developments in the evolving SSTP process and explore the practical implications of the SSTP's implementation with a focus on how the SSTP will impact taxpayers' business operations and tax collection functions.

Speakers:

Loren L. Chumley, Esq.

Commissioner
Department of Revenue
Nashville, Tennessee

John L. Coalson, Jr., Esq.

Partner
Alston & Bird LLP
Atlanta, Georgia

Arthur R. Rosen, Esq.

Partner
McDermott, Will & Emery
New York, New York

WEDNESDAY

■ Tax Refunds - Customer Requests (Offered Twice)

This session is targeted at both vendors and purchasers. The speakers will discuss the issues that arise when a customer requests a refund from its vendor, especially in those states when a customer's recourse is to recover tax from the vendor, not the state. In addition to legal issues and technicalities (such as assignments of rights, power of attorney and refunds to customers as a condition of vendor-filed refund claim), the speakers will also discuss the business relationships involved and a customer's recourse if a vendor is reluctant (or refuses) to cooperate.

Speakers:

Randy Holloway, CMI

Principal
PricewaterhouseCoopers LLP
Atlanta, Georgia

Valerie H. Jordan

Partner
IntegrITax
Woodstock, Georgia

■ Tax Reserves - Privileged Communication (Offered Twice)

Tax accruals and reserves are getting more attention than ever, and external auditors are asking the tax department for more support than they have in the past. The problem, of course, is that accruals and reserves are often supported by otherwise-privileged documents that are a roadmap to a company's material exposures and weaknesses. This session will cover how to support your company's numbers without compromising its privileged documents.

Speakers:

David E. Cowling, Esq.

Partner
Jones Day
Dallas, Texas

D. French Slaughter

Principal
Deloitte & Touche, LLP
Washington, DC

Conclude 12:00 Noon

Symposium Committee Chair and Vice Chair

Michele D. Swanson, CMI

Chair, 2004 Sales and Use
Tax Symposium Committee
Turner Broadcasting System, Inc.
Atlanta, Georgia

Ginny Buckner Kissling

Vice Chair, 2004 Sales and Use
Tax Symposium Committee
Ryan & Company, Inc.
Dallas, Texas

Hotel Accommodations

The symposium is being held at the Marriott Renaissance Esmeralda Hotel in Indian Wells, California. 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: 760-773-9250, or by calling the hotel at : 800-552-4386 (be sure to mention that you are with IPT to secure the special negotiated hotel rate). The mailing address for the form is: Marriott Renaissance Esmeralda Hotel, Reservations Department, 44-400 Indian Wells Lane, Indian Wells, California 92210. **Reservations must be made with the hotel no later than August 24, 2004; 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 (Resort View):	\$154 + (9.27% tax)
Single or Double Occupancy (Pool View):	\$184 + (9.27% tax)
Single or Double Occupancy (Corner Room):	\$204 + (9.27% tax)
Single or Double Occupancy (Spa Suite):	\$300 + (9.27% tax)

This room rate includes a continental breakfast Saturday through Wednesday.

Hotel Description

This resort is nestled at the base of the majestic Santa Rosa Mountains in the exclusive community of Indian Wells, just 13 miles from Palm Springs. This 4-star award-winning resort oasis is complete with a full service spa, two championship golf courses and tennis courts. The resort embodies the luxury, quality and superior service that are the Renaissance style. Each guestroom and suite are newly designed and has a private balcony, with a view of mountains, pools, lakes, or golf courses. **Guest Room Amenities:** Voice mail, data ports on phone, high-speed internet access provided by STSN, TV with remote control, cable/satellite TV, all-news channel, in-room movies, newspaper delivered (Monday through Friday), refrigerator available, minibar, complimentary in-room coffee, iron and ironing board, hair dryer, bathrobe, cribs available, fireplaces in some rooms. There is complimentary onsite parking; valet parking is available for \$15.00. For further information, go to the Marriott website: <http://gifts.marriott.com/property/propertyPage/PSPSR>

Location Information

The hotel is located 13 miles from Palm Springs Airport, 90 miles from Ontario Airport, and 120 miles from Los Angeles International Airport.

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, October 3rd. 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, October 2nd, 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 September 3rd:

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 September 3rd:

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

Cancellation Fee

\$100 for any filed registration. After September 30th, no refunds will be made.

Substitution Fee

Prior to September 3rd: \$40.00 After September 3rd: \$50.00

Credit Cards

The Institute accepts the following credit cards: American Express, Master Card, and 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 and **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
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.

<i>Prerequisites:</i>	None
<i>Program Level:</i>	Multiple
<i>Field of Study:</i>	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).

For Further Information

Institute for Professionals in Taxation
600 Northpark Town Center, Suite L-2
1200 Abernathy Road, Northeast
Atlanta, Georgia 30328
Telephone: 404 240-2300
Facsimile: 404 240-2315
E-mail: ipt@ipt.org
Home Page: <http://www.ipt.org>

2004 IPT Sales Tax Symposium Committee

Robert M. Bortnick, CPA

Director of Tax
Mintax, Inc.
41 Arthur Street
East Brunswick, New Jersey 08816
Telephone: 732-723-9000 ext. 233
Facsimile: 732-723-1900
E-mail: b.bortnick@mintax.com

Barbara A. Britt, CMI, CPA

Partner
Deloitte & Touche, LLP
333 Clay Street, Suite 2300
Houston, Texas 77002-4196
Telephone: 713-982-4040
Facsimile: 713-427-4040
E-mail: bbritt@Deloitte & Touche LLPcom

R. Scott Clayton, CMI

District Manager
DuCharme, McMillen & Associates, Inc.
13135 Dairy Ashford, Suite 200
Sugar Land, Texas 77478
Telephone: 281-240-9600
Facsimile: 281-240-2490
E-mail: sclayton@dmmainc.com

Rona Daigle, CMI

Senior Tax Specialist
The Dow Chemical Company
Post Office Box 150, 2304 Building
Plaquemine, Louisiana 70765-0150
Telephone: 225-353-1526
Facsimile: 225-353-1939
E-mail: rbdaigle@dow.com

Daniel E. Ernst

Senior Tax Analyst
American Electric Power Service Corporation
Post Office Box 24400
Canton, Ohio 44702
Telephone: 330-438-7063
Facsimile: 330-438-7326
E-mail: deerst@aep.com

Vicki C. Harris, CMI

Tax Project Administrator
FedEx Corporate Services
3630 Hacks Cross Road
Bldg. C - 3rd Floor - Tax Department
Memphis, Tennessee 38125-8800
Telephone: 901-434-7296
Facsimile: 901-434-6890
E-mail: vcharris@fedex.com

Kathleen M. Holston, CMI, CPA

Manager, State and Local Taxes
Armstrong World Industries, Inc.
Post Office Box 3001
Lancaster, Pennsylvania 17604
Telephone: 717-396-5403
Facsimile: 717-396-6124
E-mail: kmholston@armstrong.com

Ginny Buckner Kissling (Vice Chair)

Principal
Ryan & Company, Inc.
Three Galleria Tower
13155 Noel Road, 12th Floor, LB 72
Dallas, Texas 75240-5090
Telephone: 972-934-0022
Facsimile: 972-960-0613
E-mail: ginny.kissling@ryanco.com

Faranak Naghavi, CPA

Principal
Ernst & Young LLP
1225 Connecticut Avenue, N.W.
Washington, DC 20036
Telephone: 202-327-8033
Facsimile: 202-327-8081
E-mail: faranak.naghavi@ey.com

Patricia L. Pelino, CMI

Emerging Tax Trends Analyst
Vertex Inc.
1041 Old Cassatt Road
Berwyn, Pennsylvania 19312-9966
Telephone: 484-595-5998
Facsimile: 610-640-4651
E-mail: pat.pelino@vertexinc.com

Marc Peterson, CMI

Sales & Use Tax Manager
Imerys USA
100 Mansell Court East, Suite 300
Roswell, Georgia 30076
Telephone: 770-645-3401
Facsimile: 770-645-3348
E-mail: mpeterson@imerys.com

William J. Poad, CMI

Tax Senior Manager
Deloitte & Touche, LLP
2500 One PPG Place
Pittsburgh, Pennsylvania 15222
Telephone: 412-338-7484
Facsimile: 412-454-6866
E-mail: wpoad@Deloitte & Touche LLPcom

William B. Prugh, Esq.

Attorney
Shughart Thompson & Kilroy, P.C.
120 West 12th Street
18th Floor
Kansas City, Missouri 64105-1917
Telephone: 816-421-3355
Facsimile: 816-374-0509
E-mail: wprugh@stklaw.com

Curtis Shields, CMI

Staff Tax Analyst
Qualcomm, Inc.
5775 Morehouse Drive
San Diego, California 92121
Telephone: 858-845-1212
Facsimile: 858-651-4792
E-mail: cshields@qualcomm.com

Kyle O. Sollie, Esq.

Associate
Dechert
1717 Arch Street
4000 Bell Atlantic Tower
Philadelphia, Pennsylvania 19103-2793
Telephone: 215-994-2681
Facsimile: 215-655-2681
E-mail: kyle.sollie@dechert.com

Michele D. Swanson, CMI (Chair)

Tax Director
Turner Broadcasting System, Inc.
101 Marietta Street NW
15th Floor
Atlanta, Georgia 30303-2774
Telephone: 404-827-3376
Facsimile: 404-827-3488
E-mail: miki.swanson@turner.com

Roger T. Weitkamp, CMI, Esq.

Attorney
Arnall Golden Gregory LLP
2800 One Atlantic Center
1201 West Peachtree Street
Atlanta, Georgia 30185
Telephone: 404-873-8188
Facsimile: 404-873-8189
E-mail: roger.weitkamp@agg.com

Billy D. Cook

IPT Executive Director

MARRIOTT RENAISSANCE ESMERALDA HOTEL RESERVATION FORM

You may:

- (1) **FAX** this completed form to the reservations office at 760-773-9250; or
- (2) **TELEPHONE** your reservation directly to the Marriott Reservation Department at 800-552-4386 (or) 760-773-4444 (be sure to identify IPT as your group reference); or
- (3) **MAIL** the completed form to Marriott Renaissance Esmeralda Hotel, Reservations Department, 44-400 Indian Wells Lane, Indian Wells, California 92210. The hotel switchboard number is **760-773-4444**.

Reservations must be made promptly before the room block fills and no later than August 24th. Reservation dealings must be with the hotel, not with the IPT Office. Only the symposium Registration Form and symposium registration fee should be mailed to the IPT Office.

In prepaying your reservation deposit for one night, the following credit cards are accepted: AMERICAN EXPRESS, MASTER CARD, VISA, DISCOVER, or DINERS CLUB. Do not forget the expiration date and your signature. The hotel regrets that it cannot hold your reservation without one night's prepayment with a guarantee from one of the above credit cards. **Deposits will be fully refunded if cancellation notification is given up to three (3) days prior to arrival date. Reservations not timely canceled will result in the imposition of a one-night room penalty.**

INSTITUTE FOR PROFESSIONALS IN TAXATION 2004 SALES AND USE TAX SYMPOSIUM

Print or type:

Name: _____

Company: _____

Address: _____

City: _____ State: _____ ZIP: _____

Telephone: () _____ Facsimile: () _____

For arrival on: _____ Time: _____ Depart on: _____

Please reserve _____ room(s) for _____ Adult(s)

Check Preference (Requests are not guaranteed):

Smoking: Yes _____ No _____

Bed Type: One Queen Bed _____ Two Queen Beds _____

American Express VISA Master Card Discover Diners Club

Credit Card #: _____ Expiration Date: _____

Full Name On Card: _____ Signature: _____

Please Check Rate Requested:

- Single or Double Occupancy (Resort View): \$154 + (9.27% tax)
- Single or Double Occupancy (Pool View): \$184 + (9.27% tax)
- Single or Double Occupancy (Corner Room): \$204 + (9.27% tax)
- Single or Double Occupancy (Spa Suite): \$300 + (9.27% tax)

I authorize Marriott Renaissance Esmeralda Hotel to charge my account for one night's deposit and all applicable taxes based upon the above rates. Check-out time is 12:00 Noon. Rooms may not be available for check-in until after 3:00 p.m. Reservations requested beyond the cut-off date (August 24th) or after the room block is filled, are subject to availability.

CUT-OFF DATE August 24, 2004

HOTEL RESERVATIONS TO BE MADE DIRECTLY WITH MARRIOTT, NOT WITH IPT.

Registration Form
Institute for Professionals in Taxation
2004 SALES AND USE TAX SYMPOSIUM
October 3-6, 2004

Registration Fee (Please Check Appropriate Box)

By September 3, 2004

- \$550: Individual Personally Belongs To IPT
 \$750: Individual Does Not Belong, Someone In Company Does
 \$900: No One From Company Belongs To IPT

After September 3, 2004

An additional \$25.00 charge for each of the above categories.

Method Of Payment

- Check Credit Card
Credit Card: American Express Master Card Visa
Card Number: _____
Expiration Date: _____
Signature: _____

Note: Indicate Complete Billing Address If Different Than Registration Address Below.

Billing Address: _____

Enclosed is my **non-refundable** Sales Tax Associate Member Dues in the amount of \$225 to make me eligible for the lower registration fee (the company I work for is currently a member of IPT).

Are you a CMI: Yes No

Full Name _____

First Name Preferred For Badge _____

Your Title _____

Company _____

Business Address _____

City, State, ZIP _____

Telephone Number (____)_____ Facsimile Number (____)_____ E-mail _____

The following information is being used for developing a participant profile and is confidential.

Gender: Male Female

What is your highest level of education:

- No College Some College, No Degree Associate Degree Baccalaureate Degree Advanced Degree

Number of years of sales tax experience: _____

Age: 20-30 31-40 41-50 51+ Do Not Wish To Respond

Have you attended a previous IPT Sales and Use Tax Symposium? Yes No

IPT Member: Yes No **I am joining IPT with this registration:** Yes

Date you plan to arrive at the hotel: Saturday Sunday Other _____ Not staying at hotel.

One or two word description of your industry (e.g., manufacturing, consulting, etc.): _____

All registrations must be accompanied by full payment. All filed applications are subject to a \$100 cancellation fee. No refunds will be made after September 30th. Make check payable to: **Institute for Professionals in Taxation**, and remit to: **1200 Abernathy Road, Northeast, Suite L-2, Atlanta, Georgia 30328**. Should you have any questions, please call: **(404) 240-2300**. You may fax the form to: **Facsimile: 404-240-2315**. There is a substitution charge of \$40 up to September 3rd; thereafter the charge is \$50. Confirmation of acceptance will be sent. If you wish to have more than one person attend, please reproduce this form. **All cancellations and substitutions must be received in writing by the IPT Office. IMPORTANT: COMPLETE THE PAGE THAT FOLLOWS. SESSION SELECTION IS IMPERATIVE TO INSURE ADEQUATE SEATING DURING THE PROGRAM.**

2004 SALES AND USE TAX SYMPOSIUM SESSION CHECKLIST

Please check **one** session only (except for Sunday) in each of the time blocks where indicated. It is imperative that you go to the topical sessions that you check here when attending the symposium, as the responses the office receive will determine the various room set-ups at the hotel. At registration each registrant will be given a listing of the selections he or she made, and will be advised of the time and room location. A number of the Breakout Sessions during the week are repeated; **they are identical so you should only attend once (repeated sessions are denoted by an *)**. Consult the program for a full description of each of the sessions.

Enter Your Name _____ Telephone Number: () _____ Facsimile Number: () _____
(PRINT)

SUNDAY, OCTOBER 3

(Choose Up To Two Of The Following Sessions. Make Selections Carefully As The Last Two Sessions Are Concurrent)

2:30 p.m. - 3:45 p.m.

- Beginner Basic

4:00 p.m. - 5:30 p.m. (OR)

- What's Your Issue (*Indicate Choice(s)*)
 AR CA NC & SC
 FL GA IL NJ & NY
 OH PA TX

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

- CMI Review - Sales Tax

MONDAY, OCTOBER 4

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

(Choose One Of The Eight Breakout Sessions)

- Alternative Audit Procedures * Effective Interaction with Other Corporate Departments Update – Mid-Atlantic *
 Update – Midwest * Update – Northeast * Update – Southeast * Update – Southwest * Update – West *

3:30 p.m. - 5:00 p.m.

(Choose One Of The Eight Breakout Sessions)

- Nexus* Related Party Transactions * Update – Mid-Atlantic * Update – Midwest *
 Update – Northeast * Update – Southeast * Update – Southwest * Update – West *

TUESDAY, OCTOBER 5

10:30 a.m. - 12 Noon

(Choose One Of The Seven Breakout Sessions)

- Alternative Audit Procedures * Ethics Nexus* Related Party Transactions *
 Sampling - Basics Software Purchasing SUT Incentives and R&D Exemptions

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

(Choose One Of The Eight Breakout Sessions)

- Canadian Taxes Government Affairs/Lobbying Industry - Contractors * Industry - Manufacturing * Mixed Transactions *
 Sampling - Advanced Streamlined Sales Tax Project Tax Refunds – Customer Requests *

3:30 p.m. - 5:00 p.m.

(Choose One Of The Eight Breakout Sessions)

- Industry Contractors * Industry - Manufacturing * Industry - Oil & Gas Industry - Retail/Wholesale
 Industry - Telecommunications Industry - Technology Tax Reserves – Privileged Communication * Utility Exemptions

WEDNESDAY, OCTOBER 6

10:30 a.m. - 12 Noon

(Choose One Of The Eight Breakout Sessions)

- Drop Shipments - Basics Leasing Mergers & Acquisitions Mixed Transactions *
 Record Retention - Document Management Streamlined Sales Tax Project * Tax Refunds – Customer Requests *
 Tax Reserves – Privileged Communication *