

# 2004 IPT Sales and Use Tax School - Course I - Foundations of Sales and Use Tax

## ◆ SUNDAY, FEBRUARY 22

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

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

### **BREAKOUT GROUPS**

Registrants will be divided into six 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.

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

### **BREAKOUT GROUP LEADERS**

#### **Julia S. Bragg, CMI, CPA**

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

#### **Linda J. Fontaine, CPA**

Partner  
Fontaine & Kelley, LLP  
Austin, Texas

#### **Rolston A. Dyer, CMI**

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

#### **Mary R. Ilg, CMI, CPA**

President  
The Tax Specialty Group  
Carol Stream, Illinois

#### **Carolyn L. Elerson, CMI**

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

#### **Brenda S. Kelley, CPA**

Partner  
Fontaine & Kelley, LLP  
Hartsburg, Missouri

#### **Gwendolyn S. Evans, CMI**

Sales and Use Tax Manager  
Raytheon Company  
Dallas, Texas

#### **Dana L. Malburg**

Manager  
Deloitte & Touche LLP  
Hinsdale, Illinois

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?

## ◆ SUNDAY, FEBRUARY 22/MONDAY, FEBRUARY 23

- 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.

*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 23

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:

**Richard V. Carlson, CMI**

President, Institute for Professionals in Taxation  
Ryan & Company  
Los Angeles, California

**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:*

**Linda J. Fontaine, CPA**

Partner  
Fontaine & Kelley, LLP  
Austin, Texas

12 Noon    Luncheon

## ◆ MONDAY, FEBRUARY 23 (Con't.)

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

Group #1 - Room 206 - Elerson  
Group #2 - Room 208 - Evans  
Group #3 - Room 216 - Malburg  
Group #4 - Room 222 - Ilg  
Group #5 - Room 226 - Dyer  
Group #6 - Room 232 - 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 - Evans  
Group #2 - Room 208 - Malburg  
Group #3 - Room 216 - Ilg  
Group #4 - Room 222 - Dyer  
Group #5 - Room 226 - Bragg  
Group #6 - Room 232 - Elerson

## ◆ TUESDAY, FEBRUARY 24

6:15 a.m. - 7:45 a.m.	Full Breakfast	Bistro
8:00 a.m. - 10:30 a.m.	<b>GENERAL SESSION</b>  <b>Legal Introduction</b> <ul style="list-style-type: none"><li>■ Defining and understanding "law"</li><li>■ The hierarchy of laws</li><li>■ Critical features of tax law</li><li>■ Establishment of law</li><li>■ Judicial system and decisions</li></ul> <i>Instructor:</i> <b>Frank G. Julian, Esq., CPA</b> Operating Vice President - Tax Counsel Federated Department Stores, Inc. Cincinnati, Ohio	Auditorium
10:45 a.m. - 11:30 a.m.	<b>BREAKOUT GROUPS</b> (Meet in Auditorium)	Auditorium
11:45 a.m. - 12:30 p.m.	<b>GENERAL SESSION</b>  <b>Legal Conclusion</b>  <i>Instructor:</i> <b>Frank G. Julian, Esq., CPA</b> Operating Vice President - Tax Counsel Federated Department Stores, Inc. Cincinnati, Ohio	Auditorium
12:30 p.m.	Luncheon	
1:30 p.m. - 2:30 p.m.	<b>GENERAL SESSION</b>  <b>Research Tools</b> <ul style="list-style-type: none"><li>■ Types of research tools available (discuss various providers)</li><li>■ How to do research</li><li>■ Types of exclusions</li><li>■ Exemptions states offer</li></ul> <i>Instructor:</i> <b>Mary R. Ilg, CMI, CPA</b> President The Tax Specialty Group Carol Stream, Illinois	Auditorium

## ◆ TUESDAY, FEBRUARY 24/WEDNESDAY, FEBRUARY 25

2:30 p.m. - 3:45 p.m.    **GENERAL SESSION**    Auditorium

### **Preparing the Return**

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

*Instructor:*

**Dana L. Malburg**

Manager

Deloitte & Touche LLP

Hinsdale, Illinois

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

Group #1 - Room 206 - Fontaine

Group #2 - Room 208 - Kelley

Group #3 - Room 216 - Dyer

Group #4 - Room 222 - Bragg

Group #5 - Room 226 - Elerson

Group #6 - Room 232 - Evans

## ◆ WEDNESDAY, FEBRUARY 25

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. - 10:30 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 25 (Con't.)

11:00 a.m. - 12 Noon	<b>GENERAL SESSION</b>	Auditorium
	<b>■ Overview: Manufacturing Industry</b>	
	<i>Instructor:</i> <b>Julia S. Bragg, CMI, CPA</b> Manager, Sales & Use Tax International Paper Company Memphis, Tennessee	
12 Noon	Luncheon	
1:00 p.m. - 1:45 p.m.	<b>GENERAL SESSION</b>	Auditorium
	<b>Taxation of Electronic Commerce (Includes Current Developments in SSTP)</b>	
	<i>Instructor:</i> <b>Robert S. Goldman, CMI, Esq.</b> Partner Vickers Madsen & Goldman, LLP Tallahassee, Florida	
1:45 p.m. - 2:45 p.m.	<b>GENERAL SESSION</b>	Auditorium
	<b>■ Overview: Retailing Industry</b>	
	<i>Instructor:</i> <b>Carolyn L. Elerson, CMI</b> Manager, Property/Sales & Use Tax Federal Express Corporate Services Memphis, Tennessee	
3:00 p.m. - 4:00 p.m.	<b>GENERAL SESSION</b>	Auditorium
	<b>■ Overview: Construction Contracts</b>	
	<i>Instructor:</i> <b>Carolyn L. Elerson, CMI</b> Manager, Property/Sales & Use Tax Federal Express Corporate Services Memphis, Tennessee	

## ◆ WEDNESDAY, FEBRUARY 25/THURS., FEBRUARY 26

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

Group #1 - Room 206 - Kelley  
Group #2 - Room 208 - Dyer  
Group #3 - Room 216 - Bragg  
Group #4 - Room 222 - Malburg  
Group #5 - Room 226 - Evans  
Group #6 - Room 232 - Fontaine

## ◆ THURSDAY, FEBRUARY 26

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

8:30 a.m. - 9:00 a.m.    **GENERAL SESSION**    Auditorium

■ **Overview: Leasing Industry**

*Instructor:*

**Ginny Buckner Kissling**

Principal

Ryan & Company

Dallas, Texas

9:00 a.m. - 9:45 a.m.    **GENERAL SESSION**    Auditorium

■ **Overview: Hospitality Industry**

*Instructor:*

**Ginny Buckner Kissling**

Principal

Ryan & Company

Dallas, Texas

10:00 a.m. - 11:00 a.m.    **GENERAL SESSION**    Auditorium

**Other Taxes for Which Sales Tax Personnel  
May Carry Responsibility**

- Excise
- Fuel
- Escheat
- Hazardous Waste
- License Tax

*Instructor:*

**Linda J. Fontaine, CPA**

Partner

Fontaine & Kelley, LLP

Austin, Texas

## ◆ THURSDAY, FEBRUARY 26 (Con't.)

11:00 a.m. - 12 Noon	<b>BREAKOUT GROUPS</b>  Group #1 - Room 206 - Dyer Group #2 - Room 208 - Bragg Group #3 - Room 216 - Malburg Group #4 - Room 222 - Evans Group #5 - Room 226 - Ilg Group #6 - Room 232 - Kelley	
12 Noon	Luncheon	
1:00 p.m. - 1:45 p.m.	<b>GENERAL SESSION</b>  ■ <b>Overview: Telecommunications Industry</b>  <i>Instructor:</i> <b>Barbara A. Sweasy, CPA</b> Vienna, Virginia	Auditorium
2:00 p.m. - 3:30 p.m.	<b>GENERAL SESSION</b>  <b>Audits</b> ■ 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  <i>Instructor:</i> <b>Josie Ann Henneke, CMI, CPA</b> Managing Member STAT! Consulting, LLC Indianapolis, Indiana	Auditorium
3:45 p.m. - 5:00 p.m.	<b>BREAKOUT GROUPS</b>  Group #1 - Room 206 - Bragg Group #2 - Room 208 - Malburg Group #3 - Room 216 - Evans Group #4 - Room 222 - Ilg Group #5 - Room 226 - Kelley Group #6 - Room 232 - Elerson	



## ◆ FRIDAY, FEBRUARY 27

6:00 a.m. - 8:15 a.m.	Full Breakfast	Bistro
8:30 a.m. - 9:30 a.m.	<b>GENERAL SESSION</b>	Auditorium
	<b>Ethics in Sales and Use Taxation</b>	
	<i>Instructor:</i> <b>Jerrold F. Janata, Esq.</b> Chief Executive Officer International Appraisal Company, Inc. Upper Saddle River, New Jersey	
10:00 a.m. - 11:30 a.m.	<b>FINAL EXAMINATION</b>	
11:30 a.m.	School Concludes	

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### 2004 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

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### 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

**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

**Gwendolyn S. Evans, CMI**

Sales and Use Tax Manager  
Raytheon Company  
Dallas, Texas

**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

**Jerrold F. Janata, Esq.**

Chief Executive Officer  
International Appraisal Company, Inc.  
Upper Saddle River, New Jersey

**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

**Ginny Buckner Kissling**

Principal  
Ryan & Company  
Dallas, Texas

**Dana L. Malburg**

Manager  
Deloitte & Touche LLP  
Hinsdale, Illinois

**Barbara A. Sweasy, CPA**

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](http://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 2004 Course II School being at the University of Cincinnati Kingsgate Conference Center in Cincinnati in August 2004.

### **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](mailto: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 9, 2004. **All applications need to be received by the IPT Office no later than January 9, 2004 for timely consideration.** Names received thereafter may not appear in the printed registration list.

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

<b>By January 9, 2004</b>	<b>After January 9, 2004</b>
\$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 **\$325.**

**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 13, no refunds will be made. **No cancellations will be valid unless placed in writing to IPT.**

### SUBSTITUTION FEE

Prior to (including) January 9	\$40.00
After January 9	\$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 \$975.31 (\$888.00 plus tax of \$87.31) for the five night stay Sunday through Thursday Night (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 \$133.28 (\$119.00 + \$14.28 tax). Reservation forms for the hotel will be sent out with the acceptance letters after January 9, 2004. **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 **\$325.00** 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 27 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 22. 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.