



**Defending Liberty
Pursuing Justice**

**14th Annual Seminars
Advanced Sales/Use Tax
&
Advanced Property Tax**

**March 15—18, 2005
Ritz-Carlton Hotel
New Orleans, Louisiana**



The 14th Annual Advanced Sales/Use Tax & Advanced Property Tax Seminars

Ritz-Carlton Hotel, New Orleans, Louisiana
March 15 – March 18, 2005

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 vibrant cities.

Kenneth W. Gideon, Esq. *Chair*, ABA Section of Taxation,
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Washington, D.C.

Warren W. Schick, Sr., CMI, *President*, Institute for Professionals in Taxation,
American Electric Power Service Corporation, Columbus, OH

ADVANCED SALES/USE TAX SEMINAR CO-CHAIRS

J. Whitney Compton, Esq., Compton & Associates, LLP, Marietta, GA
William B. Prugh, Esq., Shughart Thomson & Kilroy, P.C., Kansas City, MO
Stephanie Anne Lipinski Galland, Esq., Steel Hector & Davis LLP, Washington, DC
Kenneth W. Helms, CMI, InterContinental Hotels Group, Atlanta, 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
ABA Liaison to IPT: William B. Prugh, Esq., Shughart Thomson & Kilroy, P.C., Kansas City, MO
Local Host: William M. Backstrom, Jr., Esq., Jones Walker, LLP, New Orleans, LA

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 lunches. Register early and save! In advance: \$450 per seminar, \$825 for both seminars. On-site: \$475 per seminar, \$850 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 8, 2005**. 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 **February 28, 2005**. 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 karounom@staff.abanet.org. All requests for substitutions must be received in writing by March 9, 2005.

HOTEL ACCOMMODATIONS

Please note that the hotel reservation deadline is **February 11, 2005**. A block of sleeping rooms has been reserved for the ABA/IPT program at the Ritz-Carlton Hotel, New Orleans; Louisiana's only AAA Five Diamond luxury hotel. Please use the reservation form at the back of this brochure. You may make reservations directly with the hotel by phone at 504-524-1331 or you may fax the form to 504-670-2864. Be sure to mention that you are with the ABA/IPT seminar for our negotiated room rates. You may reserve your accommodations online by visiting the following website: <http://www.ritzcarlton.com/corporate/reservations/default.asp> and use the Group Code AABAABA.

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. 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. Website: www.nasba.org.

Prerequisites: None Program level: Advanced Field of study: Taxation
Instructional Method: Group Live

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/

Institute for Professionals in Taxation: www.ipt.org/

AGENDA FOR ADVANCED SALES AND USE TAX SEMINAR

Tuesday, March 15, 2005

- 8:00 am - 8:30 am **Registration and Continental Breakfast**
- 8:30 am - 8:45 am **Welcome and Introductions**
IPT President:
Warren W. Schick, Sr., CMI, Manager, State & Local Taxes
American Electric Power Service Corporation, Columbus, OH
Local Host & Co-Chair:
William M. Backstrom, Jr., Esq., Partner, Jones Walker, New Orleans, LA
- 8:45 am - 10:15 am **State Tax Incentives and Credits**
Speakers:
- **Christopher W. Compton, Esq.**, Associate, Gambrell & Stolz LLP, Atlanta, GA
 - **Lynn Gandhi, Esq., CPA**, Associate General Counsel, Visteon Corporation, Dearborn, MI
 - **Janette Lohman, Esq., CPA**, Partner, Thompson Coburn LLP, St. Louis, MO
- Moderator:**
- **William B. Prugh, Esq.**, Attorney, Shughart Thomson & Kilroy, P.C., Kansas City, MO
- 10:30 am - 12:00 Noon: **Substantial Compliance – A Common Objective**
Speakers:
- **J. Whitney Compton, Esq.**, Director, Compton & Associates, LLP, Marietta, GA
 - **Anita M. DeGumbia**, Audit Administrator, Compliance Division
Georgia Department of Revenue, Atlanta, GA
- 12:00 Noon - 12:30 pm **Lunch**
- 12:30 pm - 1:30 pm **High Roads – Low Roads in State Taxation**
Speaker:
- **Paul H. Frankel, Esq.**, Partner, Morrison & Foerster, LLP, New York, NY
- 1:30 pm - 3:00 pm **State Taxation of Internet Sales of Products & Services**
Speakers:
- **Arthur R. Rosen, Esq.**, Partner, McDermott Will & Emery LLP, New York, NY
 - **Beth Anne Stanford**, Senior Analyst, InterContinental Hotels Group, Atlanta, GA
- Moderator:**
- **Kenneth W. Helms, CMI**, Director - Sales & Property Tax Group
InterContinental Hotels Group, Atlanta, GA
- 3:15 pm - 4:45 pm **Manufacturing Exemptions**
Speakers:
- **Gregg D. Barton, Esq.**, Partner, Perkins Coie LLP, Seattle, WA
 - **Julia S. Bragg, CMI, CPA**, Director, Sales, Use & Property Taxes
International Paper Company, Memphis, TN
 - **Mark A. Engel, Esq.**, Partner, Bricker & Eckler LLP, Columbus, OH
 - **Margaret Wilson, Esq.**, Partner, McDermott Will & Emery, New York, NY
- Moderator:**
- **Stewart M. Weintraub, Esq.**, Partner, Schnader Harrison Segal & Lewis, LLP
Philadelphia, PA
- 5:00 pm - 6:30 pm **Reception for Attendees**

AGENDA FOR ADVANCED SALES AND USE TAX SEMINAR

Wednesday, March 16, 2005

- 8:00 am-8:30 am **Continental Breakfast**
- 8:30 am-10:00 am **Audits, Sampling and Appeals**
Speakers:
- **Carolynn S. Iafrate**, Chief Operating Officer, Industry Sales Tax Solutions, Exton, PA
 - **Kenneth W. Helms, CMI**, Director - Sales & Property Tax Group
InterContinental Hotels Group, Atlanta, GA
 - **Walter Nagel, Esq.**, Of Counsel, Sullivan & Worcester LLP, Washington, DC
- Moderator:**
- **Stewart M. Weintraub, Esq.**, Partner, Schnader Harrison Segal & Lewis, LLP
Philadelphia, PA
- 10:15 am-11:15 am **Current Developments**
Speakers:
- **S. Lucky DeFries, Esq.**, Partner, Coffman DeFries & Nothem, Topeka, KS
 - **Richard E. Lenza, Esq.**, Attorney, Shughart Thomson & Kilroy, P.C., Kansas City, MO
 - **Philip M. Tatarowicz, Esq., CPA**, Partner, National Director State & Local Tax Policy & Standards, Ernst & Young LLP, Chicago, IL
- Moderator:**
- **H. Michael Madsen, Esq.**, Attorney/Partner, Vickers Madsen & Goldman, LLP
Tallahassee, FL
- 11:15 am-12:15 pm **A Discussion of the Hot Issues**
Speakers:
- **Paul H. Frankel, Esq.**, Partner, Morrison & Foerster LLP, New York, NY
 - **Richard D. Pomp, Esq.**, Alva P. Loisel Professor of Law
University of Connecticut Law School, Hartford, CT
- Moderator:**
- **Stephanie Anne Lipinski Galland, Esq.**, Of Counsel, Steel Hector & Davis LLP
Washington, DC
- 12:15 pm-1:30 pm **Lunch**
- 1:30 pm-3:00 pm **Commissioners' Roundtable**
A Discussion of Developments from the State's Perspective
Speakers:
- **Loren L. Chumley, Esq.**, Commissioner, Tennessee Department of Revenue
Nashville, TN
 - **Gregory C. Fajt, Esq., CPA**, Secretary, Pennsylvania Department of Revenue
Harrisburg, PA
 - **Jeff Kielbasa, Esq.**, Deputy Executive Director, Florida Department of Revenue
Tallahassee, FL
- Moderator:**
- **Stewart M. Weintraub, Esq.**, Partner, Schnader Harrison Segal & Lewis, LLP
Philadelphia, PA
- 3:00 pm **Adjourn**

AGENDA FOR ADVANCED PROPERTY TAX SEMINAR

Thursday, March 17, 2005

- 8:00 am - 8:30 am **Registration & Continental Breakfast**
- 8:30 am - 8:45 am **Welcome and Introduction**
IPT President:
Warren W. Schick, Sr., CMI, Manager, State & Local Taxes
American Electric Power Service Corporation, Columbus, OH
Seminar Co-Chair:
Stewart M. Weintraub, Esq., Partner, Schnader Harrison Segal & Lewis, LLP
Philadelphia, PA
Local Host:
William M. Backstrom, Jr., Esq., Partner, Jones Walker, New Orleans, LA
- 8:45 am - 10:15 am **Valuation Issues for Industrial Sites**
Speakers:
- **Todd S. Liebow, MAI**, Principal, PGP Valuation, Inc., Portland, OR
 - **Robert B. Podwalny, ASA**, Accredited Senior Appraiser
Bank of America Leasing & Capital Group, LLC, San Francisco, CA
 - **Robert F. Reilly, CPA, ASA**, Managing Director
Willamette Management Associates, Chicago, IL
 - **Robert S. Svoboda, ASA**, Independent Valuation Consultant, Kingwood, TX
- 10:30 am - Noon **Recent Developments – Southeast/Southwest and Far West**
Speakers:
- **Raymond P. Carpenter, Esq.**, Partner, Holland & Knight LLP, Atlanta, GA
 - **Charles J. Moll, III, Esq.**, Partner, Morrison & Foerster LLP, San Francisco, CA
- Noon - 12:30 pm **Lunch**
- 12:30 pm - 1:30 pm **U. S. Constitutional Issues – Property Tax Appeal**
Speaker:
- **Richard D. Pomp, Esq.**, Alva P. Loiselle Professor of Law
University of Connecticut Law School, Hartford, CT
- 1:30 pm - 3:00 pm **State Constitutional Issues - Property Tax Appeal**
Speakers:
- **Stephanie Anne Lipinski Galland, Esq.**, Of Counsel, Steel Hector & Davis LLP
Washington, DC
 - **Philip M. Tatarowicz, Esq., CPA**, Partner, National Director State & Local Tax Policy &
Standards, Ernst & Young LLP, Chicago, IL
- 3:15 pm - 4:45 pm **Deposition Demonstration**
Speakers:
- **Janette M. Lohman, Esq., CPA**, Partner, Thompson Coburn LLP, St. Louis, MO
 - **Mark F. Sommer, Esq.**, Member, Chair Tax & Employee Benefits Group, and SALT Team
Leader, Greenebaum Doll & McDonald PLLC, Louisville, KY
 - **Joseph D. Pasquarella, MAI, CRE**, Managing Director, Integra Realty Resources
Philadelphia, PA
- 5:30 pm - 6:30 pm **Reception**

AGENDA FOR ADVANCED PROPERTY TAX SEMINAR

Friday, March 18, 2005

- 8:00 am - 8:25 am **Continental Breakfast**
- 8:25 am - 8:30 am **Welcome**
- Seminar Co-Chair:**
 Norman J. Bruns, Esq., Attorney, Garvey Schubert Barer, Seattle, WA
- 8:30am - 9:30 am **Judges' Roundtable**
- Speakers:**
- **Honorable Joseph C. Small**, Presiding Judge, Tax Court of New Jersey
Trenton, NJ
 - **Honorable Thomas G. Fisher**, Judge, Indiana Tax Court, Indianapolis, IN
 - **Honorable George W. Perez**, Judge, Minnesota Tax Court, St. Paul, MN
- 9:30 am - 10:30 am **Ethical Issues in Property Taxes — A Comparison - IPT, IAAO and ABA**
- Speakers:**
- **Elizabeth A. Alston, Esq.**, Alston Law Firm, LLC, Mandeville, LA
 - **Thomas A. Jaconetty, Esq.**, Chief Deputy Commissioner
Cook County Board of Review, Chicago, IL
 - **John A. Murray, Esq, CMI**, Attorney, John Murray & Associates, Ltd., St. Paul, MN
 - **Anthony R. Thompson, Esq., CMI**, Attorney, Law Offices Anthony R. Thompson
Allentown, PA
- 10:45 am - 12:15 pm **Recent Developments - Midwest and Northeast**
- Speakers:**
- **Jeffery J. McNaught, Esq.**, Attorney, Lindquist & Venum PLLP
Minneapolis, MN
 - **Christopher John Stracco, Esq.**, Partner, Pitney Hardin LLP, Morristown, NJ
- 12:15 pm - 1:30 pm **Lunch**
- 1:30 pm - 3:00 pm **Eminent Domain Issues**
- Speakers:**
- **Stanley J. Fineman, Esq.**, President, Wilkes Artis, Chartered, A Professional Corporation
Washington, DC
 - **Frederick J. Martin, Esq.**, Senior Partner, Bleakley, Platt & Schmidt, LLP, White Plains,
NY
- 3:00 pm **Adjourn**

**SALES & USE TAX
SPEAKERS & MODERATORS**

Gregg D. Barton, Esq., Partner, Perkins Coie LLP
Seattle, WA

Julia S. Bragg, CMI, CPA, Director, Sales, Use & Property
Taxes, International Paper Company, Memphis, TN

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

Christopher W. Compton, Esq., Associate
Gambrell & Stolz LLP, Atlanta, GA

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

S. Lucky DeFries, Esq., Partner
Coffman DeFries & Nothern, Topeka, KS

Anita M. DeGumbia, Audit Administrator, Compliance Division
Georgia Department of Revenue, Atlanta, GA

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

Honorable Gregory C. Fajt, Esq., CPA, Secretary
Pennsylvania Department of Revenue, Harrisburg, PA

Paul H. Frankel, Esq., Partner, Morrison & Foerster LLP
New York, NY

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

Lynn Gandhi, Esq., CPA, Associate General Counsel
Visteon Corporation, Dearborn, MI

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

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

Jeff Kielbasa, Esq., Deputy Executive Director
Florida Department of Revenue, Tallahassee, FL

Richard E. Lenza, Esq., Attorney
Shughart Thomson & Kilroy, P.C., Kansas City, MO

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Vickers Madsen & Goldman, LLP, Tallahassee, FL

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Chicago, IL

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

Margaret Wilson, Esq., Partner, McDermott Will & Emery LLP
New York, NY

**PROPERTY TAX
SPEAKERS & MODERATORS**

Elizabeth A. Alston, Esq., Attorney, Alston Law Firm, LLC
Mandeville, LA

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

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

Honorable Thomas G. Fisher, Judge, Indiana Tax Court
Indianapolis, IN

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

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Cook County Board of Review, Chicago, IL

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Frederick J. Martin, Esq., Senior Partner
Bleakley, Platt & Schmidt, LLP, White Plains, NY

Jeffery J. McNaught, Esq., Attorney
Lindquist & Vennum PLLP, Minneapolis, MN

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

John A. Murray Esq., CMI, Attorney
John Murray & Associates, Ltd., St. Paul, MN

Joseph D. Pasquarella, MAI, CRE, Managing Director
Integra Realty Resources, Philadelphia, PA

Honorable George W. Perez, Judge, Minnesota Tax Court
St. Paul, MN

Robert B. Podwalny, ASA, Accredited Senior Appraiser, Bank
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Robert F. Reilly, CPA, ASA, Managing Director
Willamette Management Associates, Chicago, IL

Honorable Joseph C. Small, Presiding Judge
Tax Court of New Jersey, Trenton, NJ

Mark F. Sommer, Esq., Member, Chair Tax & Employee
Benefits Group, and SALT Team Leader
Greenebaum Doll & McDonald PLLC, Louisville, KY

Christopher John Stracco, Esq., Partner, Pitney Hardin LLP
Morristown, NJ

Robert S. Svoboda, ASA, Independent Valuation Consultant
Kingwood, TX

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