

PRELIMINARY PROGRAM

IPT 29th Annual Conference



*Where Michigan Avenue
crosses the Chicago River*

June 19 - 22, 2005
The Fairmont Chicago

CHICAGO

2005 Annual Conference

Saturday, June 18, 2005

4:00-7:00 pm **Early Registration**

Sunday, June 19, 2005

- 12:00 Noon** **John P. Myers Memorial Golf Tournament**
The tournament will be played at the Ruffled Feathers Golf Club and requires a supplemental registration fee.
- 3:30-8:30 pm** **Registration**
- 6:00-8:00 pm** **Exhibits Open**
This is an excellent opportunity to view products — computers, software, system management, publications, data services, valuation aids, and maps — of interest to property and sales tax professionals. Exhibits are limited to product-oriented vendors.
- 6:30-8:00 pm** **Opening Reception in Exhibit Hall**
“Welcome to Chicago” reception included in conference registration fee. Admittance is by badge/ticket

Monday, June 20, 2005

- 7:00-4:00 pm** **Registration Continues**
- 7:00-8:00 am** **Exhibits Open**
Coffee and Danish will be available with the exhibitors. Included in conference registration fee. Admittance by badge.
- 8:00-8:45 am** **Opening of Conference**
Welcome by IPT President Warren W. Schick, Sr., CMI
- 8:45-9:45 am** **Keynote Session Speaker:**
Scott McKain, CSP, CPAE
Vice Chairman of Obsidian Enterprises, Inc. and Durham Capital Corporation
- The challenge that professionals encounter in establishing compelling connections with their clients is real – and growing. Scott McKain, author of the #1 business bestseller, “ALL Business is Show Business” and the forthcoming “What Customers REALLY Want” will explore strategies on enhancing client service, growing retention and satisfaction, and creating the “Ultimate Client Experience.”
- Scott McKain is a business leader, successful author, and dynamic platform personality. He serves on the Board of Advisors of the parent company of the world-famous “National Lampoon” brand and is a member of the “Professional Speakers Hall of Fame.” Mr. McKain has recently made multiple appearances as a commentator on the top-rated FOX News Channel – as well as other national, regional and local newscasts that seek his insights on business, politics and the American culture. In his earlier career as a broadcast journalist, two million people saw his commentaries each week on eighty television stations in U.S., Canada and Australia.
- He was selected by Arnold Schwarzenegger to be the emcee and speaker for the “Great American Workout” held on the White House lawn. In the celebrity-filled audience for Mr. McKain’s presentation were President George Bush, General Colin Powell, Pat Riley, Willard Scott, Dana Carvey, Lee Trevino and Dr. Ruth Westheimer, as well as a national audience on NBC’s *Today* show, CNN and C-Span.

10:00-11:30 am

General Session:

Tax Incentives - Are They Constitutional?

Has *Cuno. v DaimlerChrysler, Inc.* changed the constitutional landscape for tax incentives? Has the Sixth Circuit Court of Appeals gone too far (or not far enough) in their interpretation of the Commerce Clause? Will the *Cuno* decision play the same in other circuits and state courts as the inevitable "me-too" Commerce Clause challenges arise, or will efforts now underway to introduce and pass federal curative legislation eliminate this controversy on a prospective basis? Please join us as our speakers address these questions and others and provide us with the most up-to-date information and insights on the theory and practice of state tax incentives.

Speakers:

Kendall L. Houghton, Esq., Partner, Sutherland Asbill & Brennan LLP
Washington, DC

Kevin P. Thompson, Legislative Counsel, Council on State Taxation, Washington, DC

11:30-12:45 pm

Lunch in Exhibit Hall

11:30-12:45 pm

Exhibits Open

12:45-2:00 pm

Property Tax Concurrent Sessions:

Helping the Judge Help You

(Repeated at 2:15pm)

This session is designed to assist property tax professionals, their counsel and their experts in achieving effective resolution and results in valuation disputes. Topics of focus include: *What hearing officers want and need to know during the appeals process; What are effective presentation skills/ tactics?; Is mediation an alternative?; and What are effective mediation skills and strategies?*

Magistrate Jeffrey Mattson and Magistrate Scot Sideras, the presenters, have over 45 years' combined experience as Hearing Officers for the Oregon Department of Revenue and Magistrates in the Oregon Tax Court. Their view from the bench gives them a unique perspective and qualifies their insights as extraordinarily instructive.

Speakers:

The Honorable Jeffrey S. Mattson, Magistrate Division,
The Oregon Tax Court, Salem, OR

The Honorable Scot A. Sideras, Magistrate Division,
The Oregon Tax Court, Salem, OR

Moderator:

Todd S. Liebow, MAI, Principal, PGP Valuation, Inc., Portland, OR

Texas: An Update on Property Tax Issues

(Repeated at 3:45 pm)

A state property tax, appraisal caps, mandatory sales disclosures, public school financing, house bills 2, 3, and 559; these are some of the many phrases that property tax professionals have heard often this year. The Texas Legislature is now in session and property tax issues are heating things up. William Allaway, from Texas Taxpayers and Research Association (TTARA), will provide an update on some of the potential major changes in the world of Texas property taxes as well as present an overview of how SB 340 has affected both the appraisal districts and the taxpayers since its implementation now that the second filing season has been completed.

Speaker:

William Allaway, President, Texas Taxpayers and Research Association, Austin, TX

Moderator:

Leslie S. Seba, CMI, Senior Tax Agent, E.I. DuPont De Nemours & Company,
Wilmington, DE

12:45-2:00 pm

Real versus Personal Property - State Licensing and USPAP Requirements

What is the conflict that is created when a State has mandatory licensing of real estate appraisers but defines real property to include assets normally considered personal property? Is there a conflict? Can you find competent, licensed, real property appraisers to appraise the many personal type properties that are defined as real property in many states; such as refineries, paper mills, tanks and silos and machinery and equipment enclosures?

Speaker:

Paul M. Bauer, Vice President, Appraisal & Research Group, Ltd., West Chicago, IL

Moderator:

Robert M. Sarnoff, Esq., CMI, Partner, Sarnoff & Baccash, Chicago, IL

Ethics/Common Sense – A Road Map for Appeal

(Repeated at 3:45 pm)

This program provides a road map to negotiations and preparation for an appeal and formal hearing at the same time realizing a settlement may occur at any time during the appeal process. In addition, we will consider how the corporation can effectively use the appraiser consultant at the least cost throughout the appeal process while maintaining the independence of that appraiser. Come along and enjoy the ride!

Speakers:

Kellianne M. Nagy, CAE, Director - Business Development, JohnBernard LLC, Royal Oak, MI

Robert S. Svoboda, ASA, PE, Director, Avail Consulting LLC, Houston, TX

Moderator:

Dennis C. Neilson, CMI, ASA, PE, Executive Vice President, Advantax Group, LLC, St. Charles, IL

12:45-2:00 pm

Sales Tax Concurrent Sessions:

Streamlined Sales Tax Project Update

(Repeated at 2:15pm)

Approximately twenty states have petitioned the Streamlined Sales Tax Implementing States Organization for membership into the compact created by the Streamlined Sales Tax Agreement. If enough states are approved, the Agreement will be triggered. What does this mean for businesses? Will the features described be ready for implementation? This session will provide "up-to-the-minute" coverage on the status of the Agreement and its implementation, the impact on businesses, and the related federal legislation.

Speakers:

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

Warren D. Townsend, CMI, Director of Sales & Use Taxes, Wal-Mart Stores, Inc., Bentonville, AR

Statute of Limitations – When Do They Really Close?

Statute of Limitations: Yes means yes, no means no, and closed means closed. Or does it? This will be a review of how the statute of limitations is applied in state tax cases in both assessment and refund situations, examining both common issues and unusual problems that arise under various statutory schemes.

Speakers:

Mark E. Weiss, Esq., Senior Manager, Ryan & Company, Austin, TX

Marilyn A. Wethekam, Esq., Partner, Horwood Marcus & Berk Chartered, Chicago, IL

12:45-2:00 pm

Affiliate Nexus – What Are Your Responsibilities?

Traditionally state sales and use tax laws have treated separate, but related, legal entities as if they were unrelated separate legal entities. As a result, sales and use tax issues, including nexus, were analyzed based upon the circumstances and activities of each separate entity. However, many states are beginning to assert nexus for an out-of-state company based solely on the activities of related companies in a state, i.e., affiliate nexus. These states are attempting to require entities with related companies in the state to collect sales and use tax on their sales into the state. In addition, the Multistate Tax Commission has proposed a model statute for states to adopt that would enact an affiliate nexus requirement in the state. This session discusses the direction, successes and failures, and likely outcome of these efforts.

Speakers:

J. Whitney Compton, Esq., Director, Compton & Associates, LLP, Marietta, GA
Richard J. Prem, CPA, Director - Global Consumption Taxes, Amazon.Com
Seattle, WA

Implementation Approaches to Automation

Are you considering implementing an automated sales and use tax system? Do you wish you could reimplement the one you have? This session focuses on the various ways to implement a sales and use tax system and the benefits and problems with the different approaches. Discussions on how to determine the best approach for your company and suggestions for evaluating the accuracy of an implemented system will also be provided.

Speakers:

Nigel Hoyle, Manager, Ryan & Company, Dallas, TX

Second Speaker TBA

2:15-3:30 pm

Property Tax Concurrent Sessions:

Helping the Judge Help You

(Repeated from 12:45 pm)

Third Party Personal Property Tax Audits

(Repeated at 3:45 pm)

Many tax jurisdictions that require the filing of an annual Business Personal Property Statement have delegated the review of these filings to third party auditors. You may have received notice that one of these auditors will be reviewing your filings. What should be your realistic expectations of a contracted auditor? Questions that you may have should at a minimum include: Scope of their authority; Method of their payment; Confidentiality of records; Their expertise, process, and timeliness; Recourse for complaint, concerns, or appeals. A thorough discussion of these issues will be addressed as well as time provided for responses to audience questions. Attendees will be encouraged to submit anonymous questions before or during this presentation.

Speaker:

Thomas L. Tucker, Vice President, Operations,
Contract Auditor for Governments
Charlotte, NC

Moderator:

John S. Coulter, II, CMI, ASA, Assistant Director, Tax, Cooper Industries, Houston, TX

2:15-3:30 pm

Appraisal Theory versus Property Tax Laws

(Repeated at 3:45 p.m.)

Does appraisal theory and methodology and USPAP rules and guidelines contradict property tax rules and guidelines? What about equalization issues, mass appraisal techniques versus appraising a specific property and identification and quantification of obsolescence – what is or is not included in a jurisdiction's tables?

Speakers:

Eugene G. Kaczowski, ASA, PE, Greendale, WI

Patrick W. Sloan, CMI, ASA, Senior Manager, Advantax Group, LLC, Carrollton, TX

Moderator:

Todd R. Barron, CMI, Director of Consulting Services, Advantax Group, LLC, St. Charles, IL

Job Outsourcing and Its Effect on Real Estate Values

(Repeated at 3:45 p.m.)

How many jobs have been lost to other countries? How many plants have been shuttered because of outsourcing? The speaker will discuss the impact on property values from manufacturing jobs that have been shipped overseas (or in some cases a shift from the northeastern to southern United States).

Speaker:

Daniel J. Tomlinson, MAI, Managing Director, Stout Risius Ross, Inc., Farmington Hills, MI

Moderator:

Frederick J. Mawson, President, Corporate Tax Resources, LLC., Metamora, MI

2:15-3:30 pm

Sales Tax Concurrent Sessions:

Streamlined Sales Tax Project Update

(Repeated from 12:45 pm)

Sales Tax Compliance – Automation and Current Trends

This session focuses on tax automation trends from the front-end calculation systems to tax reporting developments. The speakers will highlight trends including the use of enterprise tax systems, predefined taxability determinations, flexibility of systems to respond to SSTP changes and complying with Sarbanes Oxley. From the reporting end, the session will explore trends such as EDI, prepayments, and other new tax reporting developments.

Speakers:

Robert J. Dumas, Vice President of Client Services, Thomson RIA Tax Partners, Atlanta, GA

Robert Lieberman, Esq., Manager, Tax Compliance, Vertex Inc., Berwyn PA

True Object Test—A History and Review of Recent Changes

Determining whether the true objective of a purchaser is to acquire tangible personal property, a service or something else is often difficult. This session will help you to understand one of the key tests used for distinguishing sales of tangible personal property from sales of services or intangible personal property. Learn how taxpayers have successfully applied the "true object test" to avoid payment of sales and use taxes in a variety of mixed transactions involving the purchase of property and professional services, including the purchase of prepaid telephone calls and the transfer of a "right" rather than a sale or a license to use. Make sure you are up-to-date on the current debate as to whether the "true-object-test" should become the standard under the Streamlined Sales Tax Project when dealing with bundled transactions and the determination of what constitutes a taxable telecommunications service. This panel will also explore the significant changes in state taxation of sales over the Internet of digital property, services or information delivered electronically and the role of the "true-object-test" in determining the taxability of those transactions.

Speakers:

William M. Backstrom, Jr., Esq., Partner, Jones Walker LLP, New Orleans, LA

Mark E. Holcomb, Esq., Partner, Holland & Knight LLP, Tallahassee, FL

2:15-3:30 pm

Class-Action and Whistle-Blower Suits for the Under and Over-Collection of Sales Taxes — Are You at Risk?

(Repeated at 3:45pm)

Conventional wisdom used to be that, if in doubt, a company should over-collect rather than under-collect sales taxes. Company tax departments were well aware of the risk of a taxing authority auditing and assessing the company for the underreporting of sales taxes. But today's environment is different. Private litigants around the country are filing lawsuits seeking penalties or fines of up to three times the over-collected taxes and attorneys fees. On the other hand, private litigants are also now filing lawsuits against companies for under-collecting taxes, and again the private litigants are seeking treble fines and attorney's fees. And why should we think that these lawsuits will stop with under-collected sales taxes? These are big stakes lawsuits and tax executives must be aware of them. This panel will discuss these different varieties of lawsuits and their implications to companies.

Speakers:

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

Charles Godbey, Esq., Assistant Attorney General, Special Litigation Bureau, State of Illinois, Chicago, IL

Jane W. May, Esq., Partner, McDermott Will & Emery LLP, Chicago, IL

3:45-5:00 pm

Property Tax Concurrent Sessions:

Texas: An Update on Property Tax Issues

(Repeated from 12:45 pm)

Ethics/Common Sense – A Road Map for Appeal

(Repeated from 12:45 pm)

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Job Outsourcing and Its Effect on Real Estate Values

(Repeated from 2:15 pm)

3:45-5:00 pm

Sales Tax Concurrent Sessions:

Class-Action and Whistle-Blower Suits for the Under and Over-Collection of Sales Taxes — Are You at Risk?

(Repeated from 2:15pm)

Reinterpreting the Manufacturing Exemption

If your industry seems light on exemptions, this session is for you. Recent court cases demonstrate that many industries, such as telecom and exploration and production, have examined manufacturing exemptions in various states, and under the plain meaning of the statute, qualified as manufacturers. This session will examine the application of the exemption in these industries and, perhaps, generate some new ideas for applying the manufacturing exemption in your industry.

Speakers:

Mark Beshears, Esq., Assistant Vice President, State & Local Tax, Sprint Corporation, Overland Park, KS

Mark W. Eidman, Esq., Partner, Scott, Douglass & McConnico, L.L.P., Austin, TX

3:45-5:00 pm

Treatment of Transactions in Interstate Commerce

Our borderless society, modern technology and outsourcing have created a lot of confusion for sales tax professionals. How do you treat services provided by a vendor from a single location but delivered electronically across the enterprise? Are you aware of MPU's and multi-state benefit provisions? What about digital products? Are they taxed where they are purchased, delivered or used? This session will examine emerging trends in the states' ability to tax transactions in interstate commerce.

Speakers:

George S. Isaacson, Esq., Partner, Brann & Isaacson, Lewiston, ME

Neil I. Pomerantz, Esq., Partner, Silverstein & Pomerantz LLP, Denver, CO

Automation of Sales and Use Tax – Cost Justification and Implementation

Tax Automation: I know I want it, but I don't know how to justify it. This session will examine common dilemmas facing tax professionals when analyzing and proposing automation needs, and offer substantive and proven techniques to assist in your analysis and justification efforts. Among other topics to be addressed, the panelists will discuss criteria used to analyze automation needs, external factors that influence automation needs such as Sarbanes-Oxley, methods in which cost justifications are prepared, resources that are called upon to assist, and techniques for presenting automation proposals to management.

Speakers:

Joanne L. Gibson, Esq., Senior Manager, PricewaterhouseCoopers LLP, Dallas, TX

Anne R. Glasco, CMI, Senior Manager - IT Accounting & Finance,
Kellogg Brown & Root Inc., Houston, TX

7:00-2:00 pm

Registration Continues

7:00-8:15 am

Exhibits Open

Coffee and Danish will be available with the exhibitors. Included in conference registration fee. Admittance by badge.

8:15-9:15 am

Keynote Session:

The Power of FOCUS: Becoming a Leader of Substance

Building from our reality of living in a world of rapid change ... we slow down to explore the inside of becoming a leader of substance. Through a practical and actionable framework, you will discover five key insights for you to unleash the privilege of leadership. It is a framework that will reconnect you to the very core virtues of trust, courage, focus and genuine service. *It is about leadership beyond titles ... with focus yet flexibility, with courage yet vulnerability, and with strength yet a need for others.* It is a call to the meaningful leadership that leaves a legacy in the lives of co-workers and in the culture of organizations.

Speaker:

John Blumberg, CPA, Keynote Concepts, Inc., Naperville, IL

John Blumberg started his career as a CPA and then spent 14 of his 18 years in professional services working in HR and Recruiting, including worldwide recruiting responsibilities. In 1996, he left behind a firm and position he loved to follow his dream to speak with organizations and their leaders who want to create, communicate and cultivate meaningful vision. His keynote presentations and workshops address the critical topics of leadership, strategic retention, creating teams of courage and trust ... and building cultures of genuine service. Mr. Blumberg has addressed audiences in 9 countries on 3 continents. He is a Past-President of the National Speaker Association's Illinois Chapter. In 2002, Mr. Blumberg released his first motivational CD titled *Moments of Substance*. It is a unique combination of strategic direction and instrumental inspiration. In 2005, He will publish his first book titled *Silent Alarm*. It is a full-length business fable written for busy professionals who want to wake-up to the subtle lessons of life.

9:30-10:30 am

Concurrent General Sessions:

Economic Update

A presentation of national trends in the economy by renowned economist Dr. Ted Jones, including the potential implications for property tax and sales and use tax.

Speaker:

Ted C. Jones, PhD

Senior Vice President - Chief Economist, Stewart Title Guaranty Co., Houston, TX

A Look at Emerging Tax Issues from the State Tax Administrator's Perspective

Are you curious about state tax administrators' perceptions of emerging trends and their creative approaches to addressing these matters? This session will provide a venue to question two top state tax officials on their views of hot issues including recent controversial court cases, fiscal constraints, independent tax tribunals, recent administrative and regulatory changes, expansion of tax bases, and information sharing agreements. Participants will have an opportunity to address their issues in an open forum. The responses will provide insight into trends in Departments of Revenue nationwide.

Speakers:

Brian A. Hamer, Director, Illinois Department of Revenue, Springfield, IL

Billy Hamilton, Deputy Comptroller, Texas Comptroller of Public Accounts, Austin, TX

Moderator:

Michael W. McLoughlin, Esq., Special Tax Counsel, Jones Walker LLP, New Orleans, LA

Introduction:

Billy D. Cook, Executive Director, Institute for Professionals in Taxation, Atlanta, GA

10:45-12 noon

Concurrent General Sessions:

Tax FASB 141 and 144: How Financial Accounting Rules Result in New Ways to Interpret Purchase Prices

This session will focus on recent rules that change the way both corporate mergers and asset acquisitions are accounted for. The session provides background on the Financial Accounting Standards Board, FASB, its rule making authority and its role in public accounting and financial reporting. The genesis of statements 141-144 will be explored including the difficulties they were intended to address and reasons for issuing the statements. Key accounting and valuation concepts to be presented include fair value, identifiable intangible assets, goodwill and impairment. Case studies illustrating the application of FAS 141 will be presented with a discussion of their potential impact from a business, financial and ad valorem tax perspective.

Moderator/Speaker:

Kenneth J. Rogers, CRE, Director of Real Estate Analysis, Fisk Kart Katz and Regan, Ltd. Chicago, IL

Speakers:

Brett Matzek, MAI, Manager, Standard & Poor's Corporate Value Consulting, Chicago, IL

Kevin T. Stevens, PhD, Associate Dean, School of Accountancy, DePaul University, Chicago, IL

Handling the State Hearing Process and Other Due Process Concerns

The panel will discuss the various types of judicial and administrative tribunals taxpayers encounter across the country when challenging assessments of state taxing agencies. The discussion will include the pros and cons of various jurisdictions as well as when retaining counsel should be considered. The panel will also address other due process concerns that taxpayers are currently facing, including retroactive application of statutes and regulations as well as the questionable use of the term "amnesty" by some states.

Speakers:

Craig B. Fields, Esq., Partner, Morrison & Foerster LLP, New York, NY

John Panno, Esq., Tax Counsel, The Sherwin-Williams Company, Cleveland, OH

12 noon-2:30 pm

Exhibits Open

12 noon-1:00 pm

Committee Luncheon

Lunch provided in the Exhibit Hall. Any member interested in serving on one of IPT's committees may sit at that committee's table to learn about the committee's proposed activities for 2005-2006. Included in registration fee for all conferees.

1:00-2:00 pm

Concurrent Breakout Sessions:

Road Map to Incentives

(Repeated at 2:15pm)

In today's highly competitive environment, tax incentives often play a key roll in site selection. In some cases, you may find yourself chasing mediocre incentives because your company's needs dictate a particular site. In others, you may be chasing more lucrative incentives because location is not as important. Regardless of the size and importance of the incentives you seek, you may find yourself immersed in minutiae or mired in paperwork. This panel will address the "nuts and bolts" of securing incentives and offer advice as to getting through the minutiae and paperwork. Also, they will share their experiences in securing incentives from various state and local jurisdictions and discuss current events which may impact this search for incentives such as the Sixth Court of Appeal's DaimlerChrysler decision.

Speakers:

Carl A. Imhof, Senior Tax Accountant, Tyson Foods, Inc., Springdale, AR

David M. Jeup, Managing Director, TransCorp Advisors International, Detroit, MI

James B. Leonard, Senior Manager, KPMG LLP, Baton Rouge, LA

Moderator:

Terry F. Palmer, CPA, Tax Director, Sempra Energy, San Diego, CA

1:00-2:00 pm

Unclaimed Property

(Repeated at 2:15pm)

It is not a tax, but some tax departments are being charged with the responsibility of cleaning up the unclaimed property liability and compliance problems for a lot of companies. You know the basics about uncashed payroll checks and outstanding accounts payable checks. This session will go to the next level and address some of the more unusual items that states are classifying as unclaimed property. In addition, we will look at some compliance systems that help companies gain control of this important issue.

Speakers:

Josiah S. Osibodu, CPA, Senior Manager, Unclaimed Property Practice, Deloitte Tax LLP, Pittsburgh, PA

Jeff Van Burkleo, CPA, Assistant Vice President/Tax Director, Costco Wholesale Corporation, Issaquah, WA

What's Hot in the World of State Corporate Income Taxation

This presentation will identify today's most important issues in the area of corporate income tax. Topics that will be covered include constitutional nexus, P.L. 86-272, apportionment/allocation, business/non-business, combination/unitary. The discussion of each topic will begin with a short primer to bring those who focus only on property and/or sales taxes "up to speed."

Speaker:

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

Property Tax Legislative and Judicial Hot Issues

(Repeated at 2:15pm)

This popular session includes a detailed discussion of the most significant recent cases and legislation in the United States.

Speakers:

John Brusniak, Jr., Esq., Partner, Brusniak McCool & Blackwell, P.C., Dallas, TX

Robert M. Sarnoff, Esq., CMI, Partner, Sarnoff & Baccash, Chicago, IL

Karen Strom, Esq., Partner/Attorney, Schroder & Strom, LLP, Mineola, NY

Best Practices for Managing Sales and Use Tax Audits

(Repeated at 2:15pm)

This session will focus on the management of multiple audits and the ultimate resolution of the matter from the taxpayer's perspective. The session will explore ways in which the corporate tax department can prepare for and manage the auditor and the audit process, from preplanning and the initial audit conference to the closing conference and subsequent appeals. The session will address common taxpayer remedies, unique audit tools, negotiation tactics and settlement techniques used by corporate tax departments throughout the country.

Speakers:

Stuart Bray, CMI, Senior Tax Accountant, Tyson Foods, Inc., Springdale, AR

Faranak Naghavi, CPA, National Director of Sales and Use Taxes, Ernst & Young LLP, Washington, DC

Patrick J. McWilliams, CMI, Manager - Sales, Use & Excise Tax, General Electric Company, Ft. Myers, FL

2:15-3:15 pm

Concurrent Breakout Sessions:

Road Map To Incentives

(Repeated from 1:00pm)

Unclaimed Property

(Repeated from 1:00pm)

Property Tax Legislative and Judicial Hot Issues

(Repeated from 1:00pm)

Best Practices for Managing Sales and Use Tax Audits

(Repeated from 1:00pm)

How IPT Educational Programs Can Help in Mentoring Future Tax Managers

Education is a key ingredient in the development of a tax professional. This session will present a brief description of the educational programs offered by the Institute for property taxes and for sales and use taxes. You don't get this training in college. The Institute is the only taxpayer organization primarily focused on the educational advancement of the tax professional, and its multi-level, comprehensive courses of study in the theory and practical application of these taxes are unique. This session is a "must" for those who are mentoring subordinates, and for anyone considering attainment of the CMI professional designation.

Speakers:

Robert S. Goldman, CMI, Esq., Partner, Vickers Madsen & Goldman, LLP
Tallahassee, FL (Chair, Sales Tax Education)

Anthony R. Thompson, CMI, Esq., Attorney at Law, Law Offices Anthony R.
Thompson, Allentown, PA (Chair, Property Tax Education)

3:30-4:30 pm

CMI Property Tax Orientation

This session will provide members interested in pursuing the CMI property tax professional designation with an overview of the designation program, experience and education requirements, problem solving exercises, and questions and answers. Presented by the CMI Property Tax Committee

3:30-4:30 pm

CMI Sales Tax Orientation

This session will provide members interested in pursuing the CMI sales tax professional designation with an overview of the designation program, experience and education requirements, problem solving exercises, and questions and answers. Presented by the CMI Sales Tax Committee

3:30-4:30 pm

IPT Annual Business Meeting

Presidential Address and Introduction of Invited Guests.
Election of Officers and Members to the Board of Governors.
Discussion of Institute business and plans.

6:30-7:00 pm

President's Reception

Included in conference registration fee. Admittance is by badge/ticket

7:00-9:00 pm

Dinner

Included in conference registration fee. Admittance is by badge/ticket

9-12 Midnight

IPT's After-Dinner Party

Included in conference registration fee. Admittance is by badge/ticket

8:15-9:15 am

Concurrent General Sessions:

Legislative Update – Sales Tax

Do we need some tea to throw in the harbor? The legislatures have mostly finished their sessions for the year. Get the scoop on the latest state legislative developments to determine what impact these changes will have on you, your business, your industry and the country?

Speakers:

Annabelle B. Canning, Esq., Assistant General Counsel, Tax Policy, Verizon Wireless, Philadelphia, PA

Jeffrey A. Friedman, Esq., Partner, Sutherland Asbill & Brennan LLP, Washington, DC

Detrimental Conditions and Their Impact on Value

What do Chernobyl, the Marshall Islands, the homes of OJ Simpson, Nicole Brown Simpson, Jon Benet Ramsey and the Heavens Gate mass suicide mansion have in common?....these are all high profile venues associated with disasters and impacted by detrimental conditions AND they are sites that have been studied by appraiser Randy Bell, MAI, for valuation analyses relating to diminution in value. Our speaker, Randy Bell, has earned the name "Dr. Disaster." He is the author of *OUT OF BOUNDS, My experiences with high profile disasters and what they tell us about failure and success*. Detrimental conditions may exist inside or outside of the property boundaries. They may be general or specific. But, by their very nature they are very real and are potentially negative factors in the valuation of real property. Most valuation professionals have had encounters with elements of this valuation niche, but few are specialists. Detrimental conditions appear in varying facets of real property, including the environment, the site, the improvements, the market, external factors, natural factors, transactional considerations distress scenarios, and a variety of influences that fall under the category of negative value influences. This area of valuation study involves analysis and evaluation of cost, use, risk, repair, highest and best use and market acceptance/resistance. This session is designed to explore these issues and familiarize the property tax professional with the appropriate market-based analysis for proper valuation treatment of a variety of factors that fall under the umbrella of *detrimental conditions*.

Speaker:

Randall Bell, MAI, Principal, Bell Anderson & Sanders, LLC, Laguna Beach, CA

9:30-11:30 am

Keynote Session:

Character-Driven Success

Dr. Beverly Chiodo, the Doctor of Encouragement, can help you positively change your organization by creating a culture of character. "Character-Driven Success" is Dr. Chiodo's drive, and she wants your tax department to evolve into a strong and motivated team. "Character-Driven Success" teaches managers and staff to recognize, inspire, and reward the successful principles and habits that prompt individuals to make the right choices in life and work. Strong character creates the power to achieve greatness. Dr. Chiodo demonstrates that a person's principles influence their choices and become the catalyst for success or failure.

Speaker:

Beverly A. Chiodo, PhD, Professor, Department of Management, Texas State University, San Marcos, TX

Dr. Beverly Chiodo is a nationally renowned teacher and public speaker. The inspiration and motivation in her teaching methods and speeches can be summed up in her self-proclaimed teaching philosophy, "A wise teacher makes learning a joy." She is a professor in the Department of Management at Texas State University, and in 1997, she was named the best business professor in the nation. Dr. Chiodo is highly credentialed with a PhD from Texas A & M University and has been published several times in highly-acclaimed business journals, such as *Journal of Education for Business* and *The Clearing House* to name a few. Dr. Chiodo has also won numerous awards including "Texas State University Alumni Association's Teaching Award of Honor" and "Hero of the Day" from This Morning featured on CBS.

11:30 am
Program Concludes

Registration Information:



Any IPT member or employee of a company/firm with member(s) in the Institute may register for the Conference. The registration fee provides for the usual Conference expenses and also includes the luncheons, the opening reception, the Tuesday night reception and dinner, refreshment breaks, and Conference materials. The early registration fee for IPT members is \$575 before May 20, 2005. Registrant saves \$25 if payment is received prior to May 20, 2005. The Conference registration fee is \$600 after May 20, 2005. Individuals who are not members of IPT, but whose company or firm has members in IPT, may attend the Conference for an additional \$200 charge. In this case, the total Conference fee would be \$775 before May 20, 2005 and \$800 after May 20, 2005. If the registrant so elects, he or she may join as an Associate Member (providing their company already has a member in IPT) for annual dues of \$225. Dues are nonrefundable even if registration is cancelled. In this case, the total Conference fee would be \$800 before May 20, 2005 and \$825 after May 20, 2005. Please see registration form. After April 1, 2005, IPT members may also register for the conference online at IPT's website, www.ipt.org. You will be required to login to the members only section of the IPT website. If you do not know your login and password, please follow the instructions on the login page.

Faxed registrations are subject to the payment due date and cancellation fees. There is a cancellation charge of \$100. Any faxed registration that is not cancelled in writing prior to the June 10, 2005 cut-off date is subject to the entire Conference fee. **All requests for refunds must be in writing.** No refunds for cancellations will be given after June 10, 2005 (5:00 p.m. EST). All registrations are to be handled in **ADVANCE** through the IPT office. If a person is not registered in advance, a surcharge of \$25 will be assessed over and above the late registration fee. Admission to all social functions and sessions is by display of badge (tickets when applicable). For more information regarding administrative policies such as complaint and refund, please contact our office at 404.240.2300.

All fees must be in U.S. funds. The following credit cards may be used: American Express, VISA and Master Card. In order for credit cards to be processed, it is important that the information requested on the registration form be filled out completely. If the address on your registration form differs from the billing address for your credit card, you must provide IPT with the credit card billing address.

There is a substitution charge of \$40 on or before May 20, 2005; \$50 charge after that date (a substitute must be someone from your company). All registrations must be paid in full within three weeks of acceptance and prior to Conference (\$25 surcharge applies to any payment received after May 20, 2005; \$50 surcharge if payment is still outstanding as of June 24, 2005). Confirmation of acceptance will be sent.

Golf Tournament: The golf fee is \$145 per person. Please refer to the golf tournament information for tournament details, golf registration form, and applicable cancellation fees, or go to www.ipt.org/Programs/2005ACGolfRegistration.pdf.

Spouse/Guest Information: Conferees who bring their spouse/guest to the Conference are required to pay for the events attended by the spouse/guest. The optional IPT events available are the Opening Reception (\$35), Tuesday night dinner and party (\$90), and coffee and danish with exhibitors on Monday & Tuesday (\$15). Please go to IPT's website, www.ipt.org/Programs/2005ACSpouseGuestRegistration.pdf, to download the information or contact the IPT office for further information.

Make checks payable to: Institute for Professionals in Taxation

and mail payment to: Institute for Professionals in Taxation
1200 Abernathy Road, NE, Building 600, Suite L-2
Atlanta, GA 30328

Telephone: 404-240-2300 **Fax:** 404-240-2315

Please check box by line if there are any changes to your membership record. IPT members can change address information via IPT website.

- Full Name _____ CMI
- Name for Badge _____ Title _____
- Company _____
- Street Address _____
- City/State/Zip _____
- Telephone No. _____ Fax No. _____ E-Mail _____
- Arrival Date & Time _____ Departure Date _____ Arrive at the hotel: Fri. Sat. Sun. Other
- Not staying at the Conference Hotel Is this your first IPT Conference? Yes No

Please <input checked="" type="checkbox"/>	A. CONFERENCE REGISTRATION FEE	Payment on or before 5/20/2005	Payment after 5/20/2005	Amount remitted
	I personally hold IPT Membership.	\$575	\$600	
	I do not hold membership, but my company/firm has members in IPT.	\$775	\$800	
Property <input type="checkbox"/> or Sales <input type="checkbox"/>	I want to become a member of IPT and attend the conference. The company I work for already has a Member in IPT. Enclosed are my non-refundable Property Tax Associate Member Dues (\$225) or Sales Tax Associate Member Dues (\$225) which make me eligible for the lower registration fee.	\$575 + \$225 Remit: \$800	\$600 + 225 Remit: \$825	
TOTAL A: \$				

B. GOLF TOURNAMENT (\$145 A PERSON) PLEASE COMPLETE GOLF REGISTRATION FORM ON PAGE 3		
Conferee Name (\$145) _____	Spouse /Guest Name (\$145) _____	Amount remitted
		TOTAL B: \$

C. SPOUSE/SOCIAL GUEST PLANS TO ATTEND/PARTICIPATE IN THE FOLLOWING EVENTS: GUESTS REGISTERED FOR ANY OF THE FOLLOWING EVENTS ARE WELCOME TO ATTEND THE OPENING AND KEYNOTE SESSIONS ON MONDAY, TUESDAY, AND WEDNESDAY. (BADGE REQUIRED)			
Badge name for your Spouse/Guest _____			
Include their city/state: _____			
Spouse/Guest E-mail Address: _____			
Please print clearly. You will receive an e-mail confirmation. These fees are for social guests only, not business associates or acquaintances.			
Guest's Relationship to IPT Member: <input type="checkbox"/> Spouse <input type="checkbox"/> Son/Daughter <input type="checkbox"/> Mother/Father <input type="checkbox"/> Friend			
Please <input checked="" type="checkbox"/> events		Fee	Amount Remitted
	Opening Reception	\$35	
	Tuesday Night Dinner & Party	\$90	
	Coffee and Danish with Exhibitors on Monday & Tuesday	\$15	
SPOUSE/SOCIAL GUEST REGISTRATION FEE			TOTAL C: \$

D. TOTAL CONFERENCE REGISTRATION FEE (TOTAL OF A, B & C) PAYMENT IN US FUNDS	TOTAL D: \$
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- Payment Options:** Check (made payable to IPT) OR: **Credit Card:** American Express Visa MasterCard
- Name on Credit Card _____
- Credit Card Number _____ Expiration Date _____
- Signature _____
- Billing Address _____

CONTINUED – THREE-PAGE FORM TO COMPLETE

Payment: Faxed registrations will be accepted but are subject to the same \$100 cancellation and fee schedule as registrations accompanied by full payment (payments may be made by check or credit card - Amex, VISA, MC). Refunds, subject to a cancellation charge of \$100, will be made upon written notification of cancellation received by June 10, 2005, 5:00 pm EST. There is also a substitution charge of \$40 before May 20, 2005; \$50 after that date. (Substitute must be someone from your company.) Make checks payable to the Institute for Professionals in Taxation, and remit to Institute for Professionals in Taxation: 1200 Abernathy Road, NE, Suite L-2, Building 600, Atlanta, GA 30328. **Registrations may be faxed to IPT at 404.240.2315.** Should you have any questions, please call 404.240.2300.

All registrations must be paid in full within three weeks of acceptance and prior to conference (\$25 surcharge applies to any payment received after May 20, 2005; \$50 surcharge if payment is still outstanding as of June 24, 2005).

The Conference registration fee provides for the usual educational program expenses and also includes the luncheons, the opening reception, the Tuesday night reception and dinner, refreshment breaks, and Conference materials.

2005 IPT ANNUAL CONFERENCE SESSION REGISTRATION FORM

Full Name _____

I will attend the following Concurrent Sessions on Monday, June 20, 2005:

PROPERTY TAX CONCURRENT SESSIONS

(Select One) 12:45pm – 2:00pm

- Helping the Judge Help You (Repeated at 2:15pm)
- Texas: An Update on Property Tax Issues (Repeated at 3:45pm)
- Real vs. Personal Property & USPAP
- A Road Map for Appeal (Repeated at 3:45pm)

PROPERTY TAX CONCURRENT SESSIONS

(Select One) 2:15pm – 3:30pm

- Helping the Judge Help You (Repeated from 12:45pm)
- Third Party Audits (Repeated at 3:45pm)
- Appraisal Theory vs. Property Tax Laws (Repeated at 3:45pm)
- Job Outsourcing's Effect on Real Estate Values (Repeated at 3:45pm)

PROPERTY TAX CONCURRENT SESSIONS

(Select One) 3:45pm – 5:00pm

- Texas: An Update on Property Tax Issues (Repeated from 12:45pm)
- A Road Map for Appeal (Repeated from 12:45pm)
- Third Party Audits (Repeated from 2:15pm)
- Appraisal Theory vs. Property Tax Laws (Repeated from 2:15pm)
- Job Outsourcing's Effect on Real Estate Values (Repeated from 2:15pm)

SALES TAX CONCURRENT SESSIONS

(Select One) 12:45pm – 2:00pm

- SSTP Update (Repeated at 2:15pm)
- Statute of Limitations
- Affiliate Nexus
- Implementation Approaches to Automation

SALES TAX CONCURRENT SESSIONS

(Select One) 2:15pm – 3:30pm

- SSTP Update (Repeated from 12:45pm)
- Sales Tax Compliance
- True Object Test
- Class-Action & Whistle-Blower Suits (Repeated at 3:45pm)

SALES TAX CONCURRENT SESSIONS

(Select One) 3:45pm – 5:00pm

- Class-Action & Whistle-Blower Suits (Repeated from 2:15pm)
- Reinterpreting the Manufacturing Exemption
- Transactions in Interstate Commerce
- Sales Tax Automation/Cost Justification

I will attend the following Concurrent General Sessions on Tuesday, June 21, 2005:

(Select One) 9:30am – 10:30am

- Economic Update
- State Tax Administrator's Perspectives

(Select One) 10:45am – 12:00 noon

- Tax FASB 141 & 144
- State Hearing Process

I will attend the following Concurrent Breakout Sessions open to all members on Tuesday, June 21, 2005:

(Select One) 1:00pm – 2:00pm

- Road Map to Incentives (Repeated at 2:15pm)
- Unclaimed Property (Repeated at 2:15pm)
- State Corporate Income Taxation Hot Topics
- Property Tax Legislative/Judicial Hot Issues (Repeated at 2:15pm)
- Managing Sales Tax Audits (Repeated at 2:15pm)

(Select One) 2:15pm – 3:15pm

- Road Map to Incentives (Repeated from 1:00pm)
- Unclaimed Property (Repeated from 1:00pm)
- Property Tax Legislative/Judicial Hot Issues (Repeated from 1:00pm)
- Managing Sales Tax Audits (Repeated from 1:00pm)
- IPT Educational Programs

I plan to participate in the following IPT activities on Tuesday, June 21, 2005, 3:30pm – 4:30pm:

- (Select One)** CMI Property Tax Orientation CMI Sales Tax Orientation IPT Annual Business Meeting

I will attend one of the following Concurrent General Sessions on Wednesday, June 22, 2005, 8:15am – 9:15am

- Legislative Sales Tax Update or Detrimental Conditions & Their Impact on Value

IPT ANNUAL CONFERENCE GOLF TOURNAMENT RELEASE JUNE 19, 2005

1. In consideration of being permitted to participate in the Institute for Professionals in Taxation Golf Tournament scheduled to be held on June 19, 2005, participant, being of lawful age, for himself/herself, personal representative, heirs, next of kin, successors, assigns and all individuals or entities with whom he/she is connected or associated or alleged to be connected or associated, waives, discharges and covenants not to sue the Institute for Professionals in Taxation, Ruffled Feathers Golf Club, its officers, directors, agents, employees or any other individual or entity connected or associated with or alleged to be connected or associated with them (referred to hereinafter as "Releasee") from all liability to participant, participant's personal representatives, heirs, next of kin, assigns, successors and any individual or entity connected or associated with the participant for all loss or damage, and any claim for damage therefor, on account of injury to the person, property or resulting of death of participant, incident to the game of golf, whether occurring prior to, during or subsequent to the actual playing of the game, including specifically (but not exclusively) the risk and danger of injury from being struck by golf balls or golf clubs regardless of whether said injury is a result of negligence, active or passive, of Releasee. Participant hereby agrees that Releasee is not liable for any injuries resulting from such causes while participating in the golf tournament.
2. Participant agrees to indemnify Releasee, and each of them, from any loss, liability, damage or cost Releasee

may incur due to the presence of participant in the golf tournament or on any other facilities made available to participant for the purpose of participating in the golf tournament, caused by the negligence of Releasee or otherwise.

3. Participant assumes full responsibility for and risk of bodily injury, death, property damage due to negligence of Releasee or otherwise while participating in the golf tournament or on any other facilities made available to the participant for the purpose of participating in the golf tournament.
4. Participant further releases Releasee from any claim whatsoever on account of first aid treatment or service rendered to participant during participation in or as a result of playing in the golf tournament or during the use of any facilities made available to the participant for the purpose of participating in the golf tournament.
5. Participant expressly agrees that this Release contains the entire agreement between the parties to the agreement and the terms of this Release are contractual and are not mere recitals.
6. Participant acknowledges that he/she has carefully read the above Release and knows and understands its contents in force and effect and signs this Release as his/her own free act.

Your Signature: _____ Date: _____

Spouse/Guest Signature: _____ Date: _____
(if participating)

Average score on a regulation length, par 72 golf course. Required for team pairings.	_____ (Conferee Name) Score: _____	_____ (Spouse/Guest Name) Score: _____
List individuals with whom you would like to play. Requests will be considered (not guaranteed) if person's registration and payment is received by IPT before foursomes are established.	1. _____ 2. _____ 3. _____	1. _____ 2. _____ 3. _____

For **Annual Conference Main Registration** form only, go to www.ipt.org/Programs/2005ACRegistration.pdf
 For **Golf Only Registration** form and tournament details, go to www.ipt.org/Programs/2005ACGolfRegistration.pdf
 For **Spouse/Guest Only Registration** form, go to www.ipt.org/Programs/2005ACSpouseGuestRegistration.pdf
 For **Hotel Reservation** form, go to www.ipt.org/Programs/2005ACHotelReservation.pdf

For IPT Use: Member Type _____ Status _____ Paid thru date _____

Registration Information
2005 John P. Myers Memorial Golf Tournament — Sunday, June 19, 2005

The Institute's John P. Myers Memorial Golf Tournament is scheduled for Sunday, June 19, 2005 with a shotgun start at 12:00 noon. This year's tournament is being held at the Ruffled Feathers Golf Club in Lemont, Illinois. Designed by the legendary Pete Dye and his son P. B. Dye, Ruffled Feathers Golf Course offers 18 devilishly unique and demanding holes in a superbly crafted, simply gorgeous setting. As the only Dye-designed golf course in the Chicago area, this premium golf jewel has been hailed with "Best New Course" honors from *Golf Digest* and *Golfweek* magazines. The genius of this must-play course is evident in the holes themselves; exquisitely sculpted fairways, strategically placed bunkers and water, and beautifully framed and contoured greens. If you love playing a championship caliber, well-conditioned golf course and enjoy feeling like a member for a day, you will love Ruffled Feathers. Check out the course on their website: www.ruffledfeathersgc.com.

Because of the location and the fact this is on Father's Day, this year's fee will be \$145.00 which includes green fees, golf cart, range balls, prizes, refreshments and transportation to and from the course.

This year's event will be played like the past four years, as a four person (a, b, c, d) scramble and will be played using the "STRING" tournament format. Each team will be provided a length of string, which can be used to extend any shot (e.g. that birdie putt left 6 inches short, can be counted in the hole by using 6 inches of string). The challenge here is to make the string count and not have any string left at the end of the round (more details later).

We are limited to a maximum of 72 golfers. Participants will have the option to sign up as an individual or as a team. All players will only be allowed to participate for the team prizes, if their registrations include their actual handicap or average 18-hole score. Golfers signing up as individuals will be teamed accordingly. Each team will consist of an a, b, c & d player based upon their actual handicap or average 18-hole score reported on the registration form.

We believe that the "string" format allows us to recognize the different teams' abilities and adjust the length of string accordingly. With this change four years ago, we found that it promoted the relaxed format (emphasizing fun and networking with new friends). Any foursome registered as a team will have their "string" length adjusted in the same manner as those teams comprised of individual registrants. With these adjustments, we believe the teams will be paired with similar abilities, allowing everyone to have fun and be evenly matched to compete for some great prizes. For this format to work fairly, it is critical that all participants provide their average score for 18 holes on a regulation length (6,000 yard or better), par 72 course.

Please complete the golf section on the conference registration form (this event requires a separate registration fee of \$145.00 US). Participation in the tournament is limited to the first 72 applicants, so send in your reservation and payment as soon as possible.

Payment in full for all conference registration fees is required to secure your spot in the tournament and will be on a first-received basis (for anyone requesting to be teamed with a spouse/guest, or as a team, all registration fees must be received to secure a place in the tournament). Anyone wishing to play but not included in the first 72 registrants will be placed on a standby list (in order received), and in the event of cancellations, will be placed on the team with the cancellation. Confirmation of registration for this event will be sent.

Tournament details, rules and prize breakdowns will be available upon picking up your conference registration materials, and will be announced before the shotgun start of the tournament.

Because Ruffled Feathers is located approximately 45 minutes from the hotel, we are requiring that all golfers go by bus (which is included in the registration fee) to assure that we are all at the course in order to start on time. Upon arrival at the hotel, you may check your golf bag with the bell desk and tell them you are with our group playing in the Sunday tournament, and will need to pick up your clubs in time to be ready for the bus pickup, or you may prefer to keep your clubs in your own room Saturday evening and bring them down yourself. In either event, you will be responsible for getting yourself and your equipment onto the bus for the approximate 10:00 a.m. departure (you will be advised of exact time later) to the course. Likewise, after the tournament, you will be responsible for getting yourself and your clubs back on the bus for the return trip. Arrival at the course will be early enough to allow sufficient time to warm-up on the driving range or putting greens, change your metal spikes, if necessary, or arrange for rental clubs, if required. Everyone will be expected to be in their assigned carts with their equipment by 11:30 a.m. for last minute instructions and escort to their starting hole. Anyone not showing up will be subject to forfeiture of the registration fee. After May 25, a cancellation fee will be assessed. The fee for written cancellation notifications received by June 1st is \$25.00; the fee for cancellations received after June 1st but prior to June 8th is \$35. After June 8th, partial refunds will only be made if the tournament is full.

On behalf of the IPT Golf Committee, we look forward to seeing you in June. If you have any questions, please direct them to the IPT Atlanta office or Art Bennett (phone 213-744-8697) or Kellianne Nagy (phone 248-399-2100). The Golf Committee will consider all reasonable requests and may choose to honor such requests at their discretion.

Hotel Information and Reservations:

The Institute's Twenty-Ninth Annual Conference is being held at The Fairmont Chicago, a Four-Diamond luxury hotel, offering a full array of services appreciated by the business traveler. **Please confirm your reservations no later than May 20, 2005. Requests for accommodations after that date, or sooner if the block sells out, cannot be ensured.** Registrants are urged to make their reservations early by using one of the following methods:

- **TELEPHONE** your reservation to the hotel (identify yourself with IPT): 800-526-2008
- **FAX** the completed form to the hotel at 312-861-3656
- **MAIL** the completed form along with deposit to: The Fairmont Chicago, (Attention Reservations) 200 North Columbus Drive, Chicago, IL 60601
- **ONLINE** reservations can be made by visiting www.fairmont.com/chicago. Click on the dates you are requesting, the number of adults and then enter the **promotional code GRTAX1**.

All reservation dealings must be with The Fairmont Chicago and not the IPT office. Only your conference registration forms and registration fees should be mailed to the IPT office. The room rates are \$195 single or double occupancy and \$295 for one bedroom suites. All rates are subject to prevailing taxes. Each extra person sharing a room will be charged an additional \$25 per night. Maximum occupancy per room is 3 guests. There will be no charge for children 18 years or younger who share a room with their parents. Your reservation will require one night's prepayment. **Deposits will be fully refunded if cancellation notification is given 72 hours prior to day of arrival. Non-cancelled room reservations (those that do not have an appropriate cancellation number) will not be refunded.** Upon arrival, your deposit will be applied to the last confirmed night of the reservation. One night's lodging will be charged for staying beyond the check-out time. Check-out time is 1:00 p.m. Rooms may not be available for check-in until after 3:00 p.m. Parking: \$39 daily fee for valet parking. (Subject to change without notice.)

Dress: For the Conference, sportswear or informal business dress is appropriate throughout the daytime sessions. Business suits and cocktail dresses are appropriate for the Tuesday evening dinner.

Continuing Education Credits: The Institute for Professionals in Taxation is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue, North, Nashville, TN, 37219-2417. Web site: www.nasba.org. Approximately eighteen (18) CPE credits are available for full attendance Monday through Wednesday. In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been based on a 50-minute hour. Certificates of Attendance should be submitted to IPT no later than 60 days after the conclusion of the program.

Registrants who wish to obtain credit from other organizations may have their particular forms signed by the IPT staff. CMIs will receive hour for hour continuing education credits for actual session attendance upon submittal of the appropriate continuing education form within 60 days of the end of the program.

Photos will be taken at this event. These photos may be published in IPT publications, multimedia presentations, and on our website. Your attendance at this event grants IPT the right to publish these photos.

Prerequisites: None **Program Level:** Multiple **Field of Study:** Taxation **Instructional Method:** Group Live

IPT 29TH ANNUAL CONFERENCE ♦ THE FAIRMONT CHICAGO ♦ JUNE 19-22, 2005
HOTEL RESERVATION FORM **RESERVATION CUT-OFF DATE: MAY 20, 2005**

The Institute's Twenty-Ninth Annual Conference is being held at The Fairmont Chicago, a Four-Diamond luxury hotel, offering a full array of services appreciated by the business traveler. **Please confirm your reservations no later than May 20, 2005. Requests for accommodations after that date, or sooner if the block sells out, cannot be ensured.** Registrants are urged to make their reservations early by using one of the following methods:

- **TELEPHONE** your reservation to the hotel (identify yourself with IPT): 800-526-2008
- **FAX** this completed form to the hotel at 312-861-3656
- **MAIL** the completed form along with deposit to: The Fairmont Chicago, (Attention Reservations)
200 North Columbus Drive, Chicago, IL 60601
- **ONLINE** reservations can be made by visiting www.fairmont.com/chicago. Click on the dates you are requesting, the number of adults and then enter the promotional code **GRTAX1**.

All reservation dealings must be with The Fairmont Chicago and not the IPT office. Only your conference registration forms and registration fees should be mailed to the IPT office.

The room rates are \$195 single or double occupancy and \$295 for one bedroom suites. All rates are subject to prevailing taxes. Each extra person sharing a room will be charged an additional \$25 per night. Maximum occupancy per room is 3 guests. There will be no charge for children 18 years or younger who share a room with their parents. Your reservation will require one night's prepayment. **Deposits will be fully refunded if cancellation notification is given 72 hours prior to day of arrival. Non-cancelled room reservations (those that do not have an appropriate cancellation number) will not be refunded.** Upon arrival, your deposit will be applied to the last confirmed night of the reservation. One night's lodging will be charged for staying beyond the check-out time. Check-out time is 1:00 p.m. Rooms may not be available for check-in until after 3:00 p.m. **Parking:** \$39 daily fee for valet parking. (Subject to change without notice.)

Name: _____

Company: _____

Address: _____

City, State, Zip: _____

Phone: _____ Fax: _____ Email: _____

Arrival Date: _____ Time: _____ Departure Date: _____

Fairmont President's Club frequent traveler member # _____

Please reserve _____ room (s) for _____ Adults

Please Check:

- Single or Double Occupancy \$195 + tax
- One-bedroom Suite \$295 + tax

Check Preferences: (Requests are not guaranteed)

- 1 King Bed 1 Queen Bed or 2 Twin Beds
- Smoking or Non-smoking

Check or Money Order Enclosed: Amount \$ _____ or bill my credit card as follows:

- American Express Discover Visa Master Card Diners Club

Billing Address: _____

Credit Card #: _____

Expiration Date: _____

Full Name on Card: _____

Signature: _____

I authorize The Fairmont Chicago to charge my account for one night's deposit and all applicable taxes.

2005 Annual Conference Program

Overall Chair

Robert D. Butterbaugh, CMI

Program Co-Chairs

Sales Tax Chair

Trisha Fortune, CMI

Sales Tax Vice-Chair

Michael W. McLoughlin

Property Tax Chair

Douglas P. Horner, CMI

Property Tax Vice-Chair

John S. Coulter, II, CMI

