



Michigan One-Day Tax Seminar

The Institute for Professionals in Taxation in cooperation with the Michigan Department of Treasury presents a One-Day Tax Seminar at the Masco Corporation, 21001 Van Born Road, Taylor, Michigan, on April 18, 2005.

Registration Procedure

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

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

Institute for Professionals in Taxation

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

Hotel Information

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

Continuing Education Credit

The Institute for Professionals in Taxation is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Nashville, TN, 37219-2417. Web site: www.nasba.org.

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

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

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

Prerequisites: None

Program Level: Multiple

Field of Study: Taxation

Instructional Method: Group Live

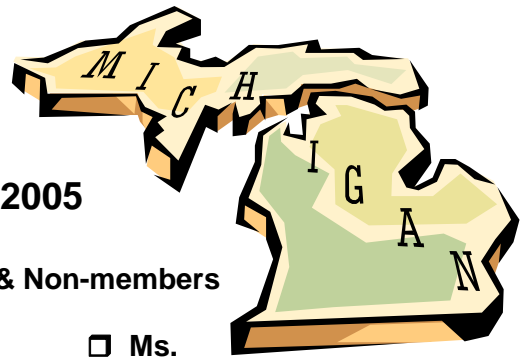
IPT and Michigan Department of Treasury ~ One-Day Tax Seminar

Masco Corporation, 21001 Van Born Road, Taylor, Michigan ~ Multipurpose Room B

Program ~ April 18, 2005

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| 7:30-8:30 | Registration & Continental Breakfast | <ul style="list-style-type: none"> • Introduction of Tribunal Judges including the newest members • Description and discussion of the Tribunal's rule and statutory initiatives including its quality and accessibility initiatives • Questions and answers |
| 8:30-8:45 | Opening Remarks Billy D. Cook , Executive Director, IPT Moderator for morning sessions: Frederick J. Mawson , President Corporate Tax Resources, LLC | |
| 8:45-10:00 | Property Tax Session: Robert C. Brandmier , Tax Management Associates, Brighton, MI David Hieber , Manager, Equalization Division, Department of Management and Budget, Oakland County, MI Mark Hilpert, CPA , Tax & Economic Incentives Manager, Honigman Miller Schwartz & Cohn LLP Michael A. Racklyeft, CMAE IV , City Assessor, Southfield, MI STC representative , TBD | 12:00-12:30 Lunch 12:30-1:15 Luncheon Speaker: Scott A. Hodge , President, Tax Foundation, Washington, DC Session Moderator: Donald E. Orr, CMI , State Tax Manager, TRW Automotive, Inc. <ul style="list-style-type: none"> • Perspective on Michigan's tax climate & perspective on what makes other states' tax climates more attractive |
| | Session Moderator: Jeffrey S. Ammon, Esq. , Attorney, Miller, Johnson, Snell & Cumiskey, P.L.C. <ul style="list-style-type: none"> • Leading MTT cases • Leading trial court cases • Administrative developments • Enacted/pending legislation • Other emerging trends and issues | 1:30-2:45 Sales & Use Tax Session: June Summers Haas, Esq. , Attorney, Honigman Miller Schwartz & Cohn LLP Dale P. Vettel , Administrator, Treasury Tax Policy Division, Michigan Department of Treasury Session Moderator: Valerie L. Pfeiffer , Tax Director, CIT Group <ul style="list-style-type: none"> • Catalina marketing • Streamlined Sales Tax Project • Taxation of services - industrial processing • Other emerging trends and issues |
| 10:00-10:15 | Break | |
| 10:15-11:15 | Legislative Session: Senator Nancy Cassis , 15th District, Chair, Senate Finance Committee Representative Paul Condino , Minority Vice-Chair, House Tax Policy Committee Representative Fulton Sheen , Chair, House Tax Policy Committee Jay Rising , State Treasurer, Michigan Department of Treasury Session Moderator: Tricia Kinley , Director of Tax Policy & Economic Development, Michigan Chamber of Commerce <ul style="list-style-type: none"> • Tax restructuring • Other merging trends and issues | 2:45-3:00 Break 3:00-4:15 Single Business Tax Session: Julie May , Principal, Global Exeter Curtis Ruppel , CPA, Tax Associate, Plante & Moran, PLLC, Grand Rapids, MI Session Moderator: June Summers Haas, Esq. , Attorney, Honigman Miller Schwartz & Cohn LLP <ul style="list-style-type: none"> • Nexus • Incentives • Apportionment of flow-through entities • Discoverability of inter-company memos • Restructuring • Other emerging trends and issues |
| 11:15-12:00 | Michigan Tax Tribunal Session: Judge Jack Van Coevering , Chairman Judge Thomas A. Halick , Hearing Officer Judge Sherry A. Lee , Assessor Member Judge Kimbal R. Smith, III , Attorney Member Judge Judith R. Trepeck , CPA Member Session Moderator: Stewart L. Mandell, Esq. , Partner, Honigman Miller Schwartz & Cohn LLP | 4:15-4:30 Questions |

**Michigan One-Day Tax Seminar
Seminar Registration Form — April 18, 2005**



Registration Fee: \$125.00. Space Limited: Open to Members & Non-members

Fax this sheet to IPT at (404) 240-2315

Please print clearly: CMI IPT Member Mr. Ms.

Name: _____

Name for Badge: _____

Title: _____

Company: _____

Address: _____

City, State, Zip: _____

Telephone: _____ Fax: _____

Email: _____

Questions and/or specific topics you would like the state officials to address (please use additional paper, if necessary):

Credit Card Payment for Michigan One-Day Tax Seminar:

American Express VISA MasterCard

Name on Card: _____

Card Number: _____

Expiration Date: _____

Signature: _____

All registrations must be accompanied by full payment. After April 13, 2005, no refunds will be made. Make check payable to: Institute for Professionals in Taxation and remit to:

**Institute for Professionals in Taxation
600 Northpark Town Center
1200 Abernathy Road, N.E., Suite L-2
Atlanta, Georgia 30328**

If you have any questions, please call (404) 240-2300. A confirmation will be sent to registrants. All registration forms, including those faxed, are subject to full payment.

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