



# Minnesota One-Day Tax Seminar

The Institute for Professionals in Taxation in cooperation with the Minnesota Department of Revenue presents a One-Day Tax Seminar at the Hilton Minneapolis, 1001 Marquette Avenue South, Minneapolis, Minnesota on September 22, 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 Revenue 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

Please call the Hilton Minneapolis, at (612) 376-1000 or visit Hilton Minneapolis online if you need a hotel guest room reservation.

## 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](http://www.nasba.org).

Approximately 6 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

**Minnesota One-Day Tax Seminar**  
**Hilton Minneapolis ~ Minneapolis, Minnesota**  
**Program ~ September 22, 2005**

Presentations by the Minnesota Department of Revenue and other private and public tax experts.

**8:15 – 8:45 Registration**

**8:45 – 9:00 Opening Remarks**

*Billy D. Cook*, Executive Director, IPT

**9:00 – 9:30 Commissioner's Welcome**

*Dan Salomone*, Commissioner, Minnesota Department of Revenue

**9:30 – 10:10 Legislative/Litigation Update**

*Terese Mitchell*, Director, Appeals and Legal Services Division,  
Minnesota Department of Revenue

**10:10 – 10:30 Break**

**10:30 – 11:30 Multiple Perspectives on the Streamlined Sales Tax Project**

**Panel Discussion:**

*Sean Nicholson*, Senior Manager – Sales and Use Tax, Target Stores

*Marsha Brunkhorst*, Tax Manager, 3M Company

*Susan Haffield*, Partner, PricewaterhouseCoopers

Facilitated by *Cathy Wicks*, Assistant Director, Corporate and Sales Tax Division,  
Minnesota Department of Revenue

**11:30 – 1:00 Lunch**

**1:00 – 2:00 Corporate Franchise Tax Issues**

- **Compliance Efforts**
- **Foreign Operating Corporations**
- **Allocation Factors**

*Bill Lunka*, Corporate Technical Manager, Corporate and Sales Tax Division,  
Minnesota Department of Revenue

**2:00 – 2:45 Administrative Appeals and Trends**

*Dwight Remmers*, Supervisor, Appeals Unit, Appeals and Legal Services,  
Minnesota Department of Revenue

*Loretta Nunn*, Supervisor, Appeals Unit, Appeals and Legal Services,  
Minnesota Department of Revenue

**2:45 – 3:00 Break**

**3:00 – 4:00 Business Property Tax Issues**

- **Property Tax Burden Relative to Other Taxes**
  - **Statutory vs. Economic Incidence of Tax**
- **Impact of Minnesota's Property Classification System**
  - **Recent Historical Trends**
  - **Shift-in-Share of Property Tax**
- **State General Property Tax: What is it?—Why is it?**
- **Overview of Assessment Quality – Issues of Fairness and Uniformity**

*Gordon Folkman*, Director, Property Tax Division, Minnesota Department of Revenue

**4:00 – 4:15 Closing Remarks and Reflections**

*Billy D. Cook*, Executive Director, IPT