

# INSTITUTE FOR PROFESSIONALS IN TAXATION

## Advanced Sales and Use Tax Academy November 6-9, 2005 Eden Roc Renaissance Hotel Miami Beach, Florida



**“Reality TD: Tax Department Best Practices Exposed”**

# PROGRAM

# Institute for Professionals in Taxation

## 2005 ADVANCED SALES AND USE TAX ACADEMY

November 6-9, 2005

### Best Practices Survey

Prior to arriving at the Academy, one registrant from each company sales tax department (not consultants) will be asked to complete an on-line "best practices" questionnaire. In our closing session on Wednesday morning we will bring together the survey results, the wisdom and experience of our speakers, and our breakout session discussions to build the IPT sales tax best practices database. Consider how valuable this will be to you in gaining management support for implementing practices we collectively agree are the best in our industry.

## SUNDAY, NOVEMBER 6

- 1:00 p.m. - 7:00 p.m.      ■ **Registration**
- 6:00 p.m. - 7:00 p.m.      **Welcoming Reception**

## MONDAY, NOVEMBER 7

- 6:15 a.m. - 7:45 a.m.      **Continental Breakfast**
- 7:45 a.m. - 8:00 a.m.      **Opening of Academy**
- Carolyn L. Elerson, CMI**  
IPT President
- Cass D. Vickers, CMI, Esq.**  
Academy Chair  
Partner  
Vickers Madsen & Goldman, LLP  
Tallahassee, Florida
- 8:00 a.m. - 8:45 a.m.      ■ **General Session**  
A CEO lays out management expectations of the  
Sales and Use Tax Department.
- Speaker:*
- Denice Kronau**  
President and CEO  
Siemens Shared Services, LLC  
Iselin, New Jersey

## MONDAY (Continued)

8:45 a.m. - 9:45 a.m.

### ■ General Session

“Compliance Best Practices”

Two veterans of many tax wars consider Tax Department best practices in the context of some of the latest compliance and return battles and answer the age-old question – should I outsource my sales tax compliance?

*Speakers:*

#### **Robert B. Atkinson, CMI**

Director  
Deloitte Tax LLP  
Hinsdale, Illinois

#### **William C. Saad, CMI**

Assistant Controller, State and Local  
Kmart Corporation  
Troy, Michigan

10:00 a.m. – 11:00 a.m.

### ■ General Session

“Regulatory Concerns”

Sarbanes/Oxley, FAS 5 and other regulatory concerns are the backdrop for this best practices discussion. How do tax professionals keep their companies in compliance and still do their real jobs, or has this become their real job?

*Speakers:*

#### **W. Dean Bruno**

Principal  
Ernst & Young LLP  
Chicago, Illinois

#### **Brian R. Ertmer, CMI, CPA**

Partner, Multistate Tax Services  
Deloitte Tax LLP  
Milwaukee, Wisconsin

#### **Lynn L. Monsalvatge, CMI**

Senior Manager - Sales & Use Tax  
The Home Depot  
Atlanta, Georgia

11:05 a.m. - 11:45 a.m.

### ■ Breakout #1

Interactive Breakout Sessions by industry (Manufacturing, Retailing, Regulated Services, Non-regulated Services) to discuss the General Sessions and to evaluate Best Practices.

## MONDAY (Continued)

11:45 a.m. - 1:00 p.m.

### Luncheon

Distinguished ethics Professor and prolific writer Marianne Jennings explores the relationship between best practice objectives and business ethics considerations.

*Speaker:*

#### **Marianne Jennings, Esq.**

Professor of Legal and Ethical Studies  
Arizona State University  
Tempe, Arizona

1:00 p.m. - 1:45 p.m.

### ■ General Session

“Sampling Best Practices”

Our panelists consider the Tax Department’s responsibilities regarding sampling and related issues, including sampling to establish overpayments – what principles should you be pursuing?

*Speakers:*

#### **Joel Hartman, Esq.**

Attorney  
Jones Day  
Atlanta, Georgia

#### **Christopher A. Mucke**

State and Local Tax Planning  
Ford Motor Company  
Dearborn, Michigan

1:45 p.m. - 2:45 p.m.

### ■ General Session

“Refunds/Credits/Offsets Best Practices”

Do refund claims trigger exposure audits? Are credits or offsets always better than refunds? How do refund claims affect statute of limitations protections that might otherwise protect you? Our panelists take on these and other challenges in helping us identify some of the best practices to follow in this always convoluted Tax Department area of responsibility.

*Speakers:*

#### **Patrick Baldwin**

Associate Director Sales and Use Taxes  
Kraft Foods North America, Inc.  
Northfield, Illinois

#### **David M. Smith, CMI**

Senior Tax Manager  
Ernst & Young LLP  
Atlanta, Georgia

## MONDAY (Continued)/TUESDAY

3:00 p.m. - 4:00 p.m.

### ■ General Session

“Audits/Appeals Best Practices”

What are some Tax Department best practices to be followed in dealing with the taxing authorities, administrative tribunals and the courts, and outside counsel in connection with audits and appeals?

*Speakers:*

#### **Mark Beshears**

Assistant Vice President State & Local Tax  
Sprint Corporation  
Overland Park, Kansas

#### **John L. Coalson, Jr., Esq.**

Partner  
Alston & Bird LLP  
Atlanta, Georgia

4:00 p.m. - 4:45 p.m.

### ■ Breakout #2

Interactive Breakout Sessions by industry (Manufacturing, Retailing, Regulated Services, Non-regulated Services) to discuss the General Sessions and to evaluate Best Practices.

## TUESDAY, NOVEMBER 8

6:15 a.m. - 7:45 a.m.

### **Continental Breakfast**

7:45 a.m. - 8:00 a.m.

Housekeeping Details

8:00 a.m. – 9:00 a.m.

### ■ General Session

“Bundled Transaction Best Practices”

From the outside – two tax professionals consider successful and not-so-successful Tax Department approaches to the complications brought on by marketing insistence on bundled transactions and navigate the SSTP definition of “sales price” relative to services necessary to complete a sale.

*Speakers:*

#### **Albert J. Babbitt**

President  
State Tax Services, LLC  
Hilton Head Island, South Carolina

#### **Carolynn S. Iafrate, Esq., CPA**

Chief Operating Officer  
Industry Sales Tax Solutions, LLC  
Exton, Pennsylvania

## TUESDAY (Continued)

9:00 a.m. - 10:00 a.m.

### ■ General Session

“Intercompany Transactions/Affiliated  
Nexus Best Practices”

Intercompany and related party transactions invariably draw the attention of tax authorities. Revenue departments are scrutinizing the activities of affiliated entities looking for nexus, Internet sales, affiliates, pricing issues, and intercompany charges, and other aspects of intercompany activity. What are some best Tax Department practices for avoiding unintended liabilities?

*Speakers:*

**Arlene M. Klika, CMI**

Manager of Sales and Property Tax  
Schneider National, Inc.  
Green Bay, Wisconsin

**Douglas L. Lindholm, Esq.**

President and Executive Director  
Council On State Taxation  
Washington, DC

10:15 a.m. - 11:15 a.m.

### ■ General Session

“M&A Best Practices”

Our panelists point us to best practices in minimizing sales and use tax exposures arising from mergers, acquisitions, divestitures, and asset sales.

*Speakers:*

**Sandra W. Buckinger, CMI**

Tax Consultant  
Siemens Shared Services, LLC  
Orlando, Florida

**Jeffrey P. Corser**

Director - Multistate Tax Services  
Deloitte Tax LLP  
Charlotte, North Carolina

**Shanetta Magid, CPA**

Senior Tax Manager  
Siemens Shared Services, LLC  
Orlando, Florida

11:15 a.m. - 12:00 Noon

### ■ Breakout #3

Interactive Breakout Sessions by industry (Manufacturing, Retailing, Regulated Services, Non-regulated Services) to discuss the General Sessions and to evaluate Best Practices.

## TUESDAY (Continued)

12:00 Noon. - 1:15 p.m.

### Luncheon

“Interpreting the Model SSTA/Getting Consistent Interpretations”  
From the front line (or Be Careful What You Wish For) –  
Keeping the Streamlined Sales Tax Laws uniform and the  
participating states in compliance.

*Speaker:*

#### **Arthur R. Rosen, Esq.**

Partner  
McDermott Will & Emery, LLP  
New York, New York

1:15 p.m.. - 2:15 p.m.

### ■ General Session

“Training Best Practices”

Two directors suggest some best practices discovered in  
years of training, and being trained by, Tax Department  
professionals.

*Speakers:*

#### **Barbara Barton**

Director, State and Local Taxation  
Electronic Data Systems Corp.  
Plano, Texas

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

Director, Sales, Use & Property Taxes  
International Paper Company  
Memphis, Tennessee

2:15 p.m.. - 3:15 p.m.

### ■ General Session

“Systems Best Practices”

Two industry representatives draw on their experiences to  
help identify some Tax Department systems that embody  
best practice precepts.

*Speakers:*

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

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

#### **Lynn W. Place**

Manager, Sales, Use & Property Taxes  
Eastman Kodak Company  
Durham, North Carolina

## TUESDAY (Continued)/WENDESDAY

3:30 p.m. - 4:30 p.m.

### ■ General Session

“Creative Strategies in Operating and Managing a Sales Tax Department: Stepping Outside of the Box”

*Speakers:*

#### **Bradley Gayton**

Director of Global Trade, Taxation and Customs  
Ford Motor Company  
Dearborn, Michigan

#### **Christopher S. Hall, CMI**

Manager - Sales, Use & Excise Taxes  
Ford Motor Company  
Dearborn, Michigan

4:35 p.m. - 5:15 p.m.

### ■ Breakout Number 4

Interactive Breakout Sessions by industry (Manufacturing, Retailing, Regulated Services, Non-regulated Services) to discuss the General Sessions and to evaluate Best Practices.

## WEDNESDAY, NOVEMBER 9

6:15 a.m. - 7:45 a.m.

### **Continental Breakfast**

7:45 a.m. - 8:00 a.m.

Housekeeping Details

8:00 a.m. - 12:00 Noon

### ■ General Session

The Co-Chair leads the group at large in assimilating the findings and conclusions from the first two days of the Academy. Spirited participation required. The objective of this final session will be to reach a consensus on some best practices either by "industry" or for the collective sales tax environment. These best practices will offer all Academy participants benchmarking standards against which to compare their own sales tax operations and departments.

*Moderator:*

#### **Robert J. Fields, CMI (Vice Chair)**

Director  
PricewaterhouseCoopers LLP  
Orwell, Vermont

12:00 Noon

### **Academy Conclusion**

### **Sales Tax Academy Committee Chair and Vice Chair**

#### **Cass D. Vickers, CMI**

Chair, 2005 Sales Tax  
Academy Committee  
Vickers Madsen & Goldman, LLP  
Tallahassee, Florida

#### **Robert J. Fields, CMI**

Vice Chair, 2005 Sales  
Tax Academy Committee  
PricewaterhouseCoopers LLP  
Orwell, Vermont



## 2005 Sales Tax Academy Committee

### Richard J. Ayoob, Esq.

Attorney  
Ajalat, Polley & Ayoob  
Glendale, California

### Robert J. Fields, CMI

Director  
PricewaterhouseCoopers LLP  
Orwell, Vermont

### Lynn W. Place

Mgr., Sales, Use & Property Taxes  
Eastman Kodak Company  
Durham, North Carolina

### Sandra W. Buckinger, CMI

Lead Tax Analyst  
Siemens Shared Services, LLC  
Orlando, Florida

### Joel Hartman, Esq.

Attorney  
Jones Day  
Atlanta, Georgia

### Daniel L. Thompson, CMI

President  
Thompson Tax & Associates  
San Francisco, California

### William R. Buzo

Tax Department  
Ashland, Inc.  
Lexington, Kentucky

### Melanie C. Hill, CMI

Tax Specialist  
DL&A Price Tax Consulting Group  
Greenville, South Carolina

### Cass D. Vickers, CMI, Esq.

Attorney  
Vickers Madsen & Goldman, LLP  
Tallahassee, Florida

### John R. Cmelak, Esq.

Director - Tax Policy  
Verizon Wireless  
Walnut Creek, California

### Arlene M. Klika, CMI

Manager of Sales and Property Tax  
Schneider National, Inc.  
Green Bay, Wisconsin

### Gwendolyn S. Evans, CMI

Tax Manager - Sales & Use Taxes  
Raytheon Company  
Dallas, Texas

### Lynn L. Monsalvatge, CMI

Senior Manager - Sales & Use Tax  
The Home Depot  
Atlanta, Georgia

## Hotel Accommodations

The symposium is being held at the Eden Roc Marriott Renaissance Hotel in Miami Beach, Florida. Reservations are to be made directly with the hotel by either using the provided hotel reply form, which can be faxed to the hotel Reservation Department at the following number: 305-674-5568, or by calling Marriott Central Reservations at: 800-327-8337 (be sure to mention that you are with IPT to secure the special negotiated hotel rate). If you wish to call the hotel directly, call 305-531-0000 and ask for reservations. The mailing address for the form is: Eden Roc Renaissance Hotel, Reservations Department, 4525 Collins Avenue, Miami Beach, Florida 33140. **Reservations must be made with the hotel no later than September 28, 2005; the hotel will sell out, so make your reservations as soon as possible.** After this date, there is no assurance that rooms will be available at the conference rates. The room rates are as follows (does not include 13% tax):

✓Single or Double Occupancy:	\$198 + tax
✓Ocean Front Balcony	\$248 + tax
✓Junior Suite	\$248 + tax
✓Junior Suite, Ocean Front Balcony	\$298 + tax

This room rate includes a continental breakfast Sunday through Wednesday.

## Hotel Information

Since 1956, the Eden Roc Renaissance Resort and Spa has graced Miami Beach's prestigious Golden Mile at 45th Street and Collins Avenue. Located on prime oceanfront property overlooking world-renowned Miami Beach and the spectacular Intracoastal waterway, the 349-room Eden Roc Renaissance has been magnificently restored. From the beautifully carved Italian marble and mahogany reception desk to the highly polished original terrazzo floors, to the stunning grand circular lobby, the Eden Roc Renaissance welcomes guests with a gracious new contemporary spirit. For further hotel details, please visit: <http://www.edenroccresort.com/resort.htm>.

## Ground Transportation

The Eden Roc is located approximately 11 miles from Miami International Airport. The flat rate cab fare is approximately \$28.00 for up to five people. There is van service available through Super Shuttle at a cost of \$15.00. Contact Super Shuttle at 305-871-200. Please contact the hotel directly if you have further transportation questions (305-531-000).

## Registration and Fees

Please complete the IPT Registration form that follows and return to the IPT Office. Or register on-line (if you are a member) at IPT's web site ([www.ipt.org](http://www.ipt.org)) Confirmation of acceptance will be sent to all applicants.

**All registrations must be completed in advance of the Academy.** Enrollment will be limited to approximately 75 participants and registrations will be accepted on a first received basis, with CMIs being given priority until September 1, 2005. As well as covering the usual Academy expenses, the fee includes the Sunday evening reception, two luncheons, refreshment breaks, and course materials. Course materials and registration packets may be picked up at the IPT Registration Desk in the hotel between 1:00 p.m. and 7:00 p.m. on Sunday, November 6th. Those who arrive after the desk closes may pick up registration materials after 7:30 a.m. on Monday morning.

There will be early registration available on Saturday afternoon, November 5th, from 1:00 p.m. - 7:00 p.m.

To encourage early registration, the fee structure is as follows for registration fees received by the IPT Office:

*Through October 7th:*

Individual Holding CMI Designation:	\$350.00
IPT Member Not Holding CMI Designation	\$ 650.00
Individual Does Not Belong, Someone In Company Does:	\$ 875.00
No One From Company Belongs To IPT:	\$1000.00

*After October 7th:*

There is an additional charge of \$25.00 for each of the above categories.

**All registrations must be paid in full within three weeks of acceptance and prior to the Academy. A \$50.00 surcharge applies if payment is still outstanding as of November 9, 2005.**

## Cancellation Fee

\$100 for any filed registration. After November 4th, no refunds will be made.

## Substitution Fee

Prior to October 7th: \$40.00      After October 7th: \$50.00

## Credit Cards

The Institute accepts the following credit cards: American Express, Master Card, and Visa. Please carefully follow the instructions on the IPT Registration Form if paying by credit card. Also be sure to note, where indicated, the correct and **complete** billing address for the credit card if it differs from your registration address.

## 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  
Suite 700  
Nashville, TN 37219-2417  
Web site: [www.nasba.org](http://www.nasba.org)

**Twenty-Two (22)** continuing education credit are available for full-attendance. In accordance with the standards of the National registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. CMIs will obtain hour-for-hour continuing education credits for attendance upon submittal of the appropriate continuing education form. Registrants who wish to obtain credit from other organizations for the symposium must submit their own forms to the IPT Office or use the form provided by IPT for this program.

<i>Prerequisites:</i>	CMI or successful completion of Course II or 7 years' sales tax experience
<i>Program Level:</i>	Multiple
<i>Field of Study:</i>	Taxation

### **CMI Designation**

The Institute for Professionals in Taxation's designation "Certified Member of the Institute" (CMI) is available to anyone who has been a sales tax member of the Institute in good standing for at least one year and who meets all other requirements. The purpose of the certification program is to further the professional development of its members. For further information, please contact the IPT Office or visit the Institute's web site ([www.ipt.org](http://www.ipt.org)).

### **For Further Information**

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