



**2005 IPT Sales and Use Tax School -  
Course I  
Introduction To Sales and Use Taxes  
Georgia Tech Hotel and Conference Center  
Atlanta, Georgia  
February 27 - March 4, 2005**



**Institute for Professionals in Taxation**  
600 Northpark Town Center  
1200 Abernathy Road, Northeast  
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Atlanta, Georgia 30328  
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**PROGRAM**

# 2005 IPT Sales and Use Tax School - Course I - Introduction To Sales and Use Taxes

## ◆ SUNDAY, FEBRUARY 27

1:00 p.m. - 5:00 p.m.    **Registration**

5:00 p.m. - 5:30 p.m.    **BREAKOUT GROUPS**

Registrants will be divided into seven problem-solving groups where they will remain throughout the week. Instructors will rotate through the breakout sessions on a schedule posted at registration. Each breakout session will review specific issues discussed in the general sessions. However, in some reviews sessions (legal and homework), registrants will remain together as a school so as to maintain consistency in reviews.

Group #1 -- Bragg  
Group #2 - Malburg  
Group #3 - Evans  
Group #4 - Fontaine  
Group #5 - Ilg  
Group #6 - Kelley  
Group #7 - Swanson

5:45 p.m. - 6:00 p.m.    **GENERAL WELCOME AND SCHOOL OVERVIEW**

**Rolston A. Dyer, CMI**  
Chair, Course I  
The Coca-Cola Company  
Atlanta, Georgia

6:00 p.m. - 7:15 p.m.    **GENERAL SESSION**

### **Economic Basis & Sales Tax Policy Considerations**

- Why tax sales? Importance of the sales tax to state and local government finance.
- The key policy question - What belongs in the sales tax base? How do we decide?
- Is the sales tax fair?
- Should business purchases be taxed and, if so, which ones?
- Where is the sales tax headed? Taxing services, telecommunications, interstate activity, and not-for-profits.

*Instructor:*

**William F. Fox, Ph.D.**  
Director, Center for Business & Economic Research  
University of Tennessee  
Knoxville, Tennessee

7:15 p.m. - 8:30 p.m.    **Orientation/Social Hour/Buffer**

## ◆ MONDAY, FEBRUARY 28

6:15 a.m. - 8:00 a.m. Full Breakfast

8:30 a.m. - 9:00 a.m. Opening of School

Welcome and Overview By:

**Warren W. Schick, Sr., CMI**

President, Institute for Professionals in Taxation  
American Electric Power Service Corporation  
Columbus, Ohio

**Rolston A. Dyer, CMI**

Chair, Course I  
The Coca-Cola Company  
Atlanta, Georgia

9:00 a.m. - 12 Noon **GENERAL SESSION**

**Introduction To Sales & Use Taxes**

- Imposition and definitions
- Measuring tax
- Exemptions and exclusions

*Instructor:*

**Linda J. Fontaine, CPA**

Partner  
Fontaine & Kelley, LLP  
Austin, Texas

12:00 Noon Luncheon

1:00 p.m. - 2:00 p.m. **BREAKOUT GROUPS**

Group #1 - Peavley  
Group #2 - Evans  
Group #3 - Malburg  
Group #4 - Ilg  
Group #5 - Grant  
Group #6 - Bragg  
Group #7 - Wells

2:15 p.m. - 3:15 p.m. **GENERAL SESSION**

**Administration Of Sales And Use Taxes**

- What is compliance?
- When do you have to register for sales/use taxes? How do you register? Are there any special registration issues?
- How do you determine how much tax to collect or accrue? What collection systems or technologies are available to assist in tax collection or accrual? How do you design, configure, test and put into production a tax collection system?

## ◆ MONDAY, FEBRUARY 28/TUESDAY, MARCH 1

- How and why do you document nontaxable transactions?
- What are the issues relating to requesting refunds of overpaid taxes?
- How and why should you reconcile taxes collected or accrued with taxes remitted? Are there any Sarbanes Oxley issues related to sales/use taxes?

*Instructor:*

**Brenda S. Kelley, CPA**  
Partner  
Fontaine & Kelley, LLP  
Hartsburg, Missouri

3:15 p.m. - 3:45 p.m. **GENERAL SESSION**

### **Administration Of Sales And Use Taxes - Revenue Agency Perspective**

- Taxpayer registration or lack thereof
- Payment methods, due dates, interest, penalties
- Local tax distribution and allocation

*Instructor:*

**Anita M. DeGumbia**  
Audit Administrator  
Georgia Department of Revenue  
Atlanta, Georgia

4:00 p.m. - 5:00 p.m. **BREAKOUT GROUPS**

Group #1 - Evans  
Group #2 - Malburg  
Group #3 - Ilg  
Group #4 - Wells  
Group #5 - Bragg  
Group #6 - Peavley  
Group #7 - Grant

## TUESDAY, MARCH 1

6:15 a.m. - 7:45 a.m. **Full Breakfast**

8:00 a.m. - 8:30 a.m. **GENERAL SESSION (OPTIONAL)**

- Discussion of CMI Sales and Use Tax Designation

8:30 a.m. - 10:45 a.m. **GENERAL SESSION**

### **Legal Introduction**

- Defining and understanding "law"
- The hierarchy of laws
- Critical features of tax law
- Establishment of law
- Judicial system and decisions

## ◆ TUESDAY, MARCH 1 (Continued)

*Instructor:*

**Frank G. Julian, Esq., CPA**  
Operating Vice President - Tax Counsel  
Federated Department Stores, Inc.  
Cincinnati, Ohio

11:00 a.m. - 11:45 a.m. **GENERAL SESSION**

- Legal introduction: problem-solving

11:45 a.m. 12:30 p.m. **GENERAL SESSION**

### **Conclusion To Legal Introduction**

- Legal problem-solving and review

*Instructor:*

**Frank G. Julian, Esq., CPA**  
Operating Vice President - Tax Counsel  
Federated Department Stores, Inc.  
Cincinnati, Ohio

12:30 p.m.

**Luncheon**

1:30 p.m. - 2:30 p.m. **GENERAL SESSION**

### **Research Tools**

- Definition and importance of research
- Sources of sales and use tax research
- Nature and examples of various sources
- Research methodology: a three-step approach
- Tax service overview
- Presenting the results of research and continued review

*Instructor:*

**Mary R. Iig, CMI, CPA**  
President  
The Tax Specialty Group  
Surprise, Arizona

2:45 p.m. - 3:45 p.m. **GENERAL SESSION**

### **Preparing the Return**

- Data gathering and verification
- Return preparation and filing
- Documentation retention and retrieval

*Instructor:*

**Dana L. Malburg**  
Senior Manager  
Deloitte & Touche LLP  
Hinsdale, Illinois

## ◆ TUESDAY, MARCH 1/ WEDNESDAY, MARCH 2

4:00 p.m. - 5:00 p.m. **BREAKOUT GROUPS**

Group #1 - Wells  
Group #2 - Kelley  
Group #3 - Grant  
Group #4 - Bragg  
Group #5 - Swanson  
Group #6 - Evans  
Group #7 - Fontaine

## ◆ WEDNESDAY, MARCH 2

6:00 a.m. - 8:15 a.m. **Full Breakfast**

8:30 a.m. - 9:30 a.m. **GENERAL SESSION**

■ Homework review

9:45 a.m. - 10:45 a.m. **GENERAL SESSION**

### **Introduction to the Taxation of Services**

- When are services taxable?
- What are enumerated services?
- How does the True Object test affect taxability?
- Which states get to tax services crossing state lines?
- What are some general rules regarding taxable services?
- What services are being taxed by the various states?

*Instructor:*

**Brenda S. Kelley, CPA**  
Partner  
Fontaine & Kelley, LLP  
Hartsburg, Missouri

11:00 a.m. - 12 Noon **GENERAL SESSION**

■ **Overview: Manufacturing Industry**

*Instructor:*

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

12:00 Noon **Luncheon**

1:00 p.m. - 1:30 p.m. **GENERAL SESSION**

■ **Overview: Oil and Gas Industry**

*Instructor:*

**Jack T. Bone, CMI**  
Senior Manager  
Ryan & Company  
Houston, Texas

## ◆ WEDNESDAY, MARCH 2/THURSDAY, MARCH 3

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

### **GENERAL SESSION**

#### ■ **Overview: Retail Industry**

*Instructor:*

**Kathleen L. Peavley, CMI**

Senior Manager - Audits and Planning

Wal-Mart Stores, Inc.

Bentonville, Arkansas

3:00 p.m. - 3:45 p.m.

### **GENERAL SESSION**

#### ■ **Overview: Telecommunications Industry**

*Instructor:*

**Pamela H. Cook**

Director - State and Local Tax

BellSouth Corporation

Atlanta, Georgia

4:00 p.m. - 5:00 p.m.

### **BREAKOUT GROUPS**

Group #1 - Evans

Group #2 - Grant

Group #3 - Swanson

Group #4 - Malburg

Group #5 - Wells

Group #6 - Fontaine

Group #7 - Ilg

## ◆ THURSDAY, MARCH 3

6:00 a.m. - 8:00 a.m.

### **Full Breakfast**

8:15 a.m. - 9:15 a.m.

### **GENERAL SESSION**

#### ■ **Overview: Leasing Industry**

*Instructor:*

**William J. McConnell, CPA, Esq.**

Manager - Sales, Use & Excise Taxes

General Electric Company

Ft. Myers, Florida

9:15 a.m. - 10:00 a.m.

### **GENERAL SESSION**

#### ■ **Overview: Construction Industry**

*Instructor:*

**Gwendolyn S. Evans, CMI**

Senior Manager, Sales and Use Taxes

Raytheon

Dallas, Texas

## ◆ THURSDAY, MARCH 3 (Continued)

10:15 a.m. - 11:00 a.m. **GENERAL SESSION**

### **Taxation of Electronic Commerce**

*Instructor:*

**Robert S. Goldman, CMI, Esq.**

Partner

Vickers Madsen & Goldman, LLP

Tallahassee, Florida

11:00 a.m. - 12 Noon **BREAKOUT GROUPS**

Group #1 - Swanson

Group #2 - Bragg

Group #3 - Fontaine

Group #4 - Peavley

Group #5 - Ilg

Group #6 - Kelley

Group #7 - Malburg

12:00 Noon **Luncheon**

1:00 p.m. - 1:45 p.m. **GENERAL SESSION**

### **Other Taxes for Which Sales Tax Personnel May Carry Responsibility**

- Excise
- Fuel
- Escheat
- Hazardous Waste
- License Tax

*Instructor:*

**Linda J. Fontaine, CPA**

Partner

Fontaine & Kelley, LLP

Austin, Texas

2:00 p.m. - 3:30 p.m. **GENERAL SESSION**

### **Audits**

- Types of supporting documentation required
- Review of Accounts Payable
- Review of Accounts Receivable
- Billing Records
- Necessity of trial balances, G/L's, etc.
- Review of resale and exemption certificates



## ◆ THURSDAY, MARCH 3/FRIDAY, MARCH 4

*Instructor:*

**Josie Ann Henneke, CMI, CPA**  
Managing Member  
STAT! Consulting, LLC  
Indianapolis, Indiana

3:45 p.m. - 5:00 p.m. **BREAKOUT GROUPS**

Group #1- Bragg  
Group #2 - Malburg  
Group #3 - Peavley  
Group #4 - Swanson  
Group #5 - Kelley  
Group #6 - Fontaine  
Group #7 - Ilg

## ◆ FRIDAY, MARCH 4

6:00 a.m. - 8:15 a.m. **Full Breakfast**

8:30 a.m. - 9:30 a.m. **GENERAL SESSION**

**Ethics in Sales and Use Taxation**

*Instructor:*

**Jerrold F. Janata, Esq.**  
Chief Executive Officer  
International Appraisal Company, Inc.  
Upper Saddle River, New Jersey

10:00 a.m. - 11:30 a.m. **FINAL EXAMINATION**

11:30 a.m. School Concludes

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### **2005 SALES & USE TAX SCHOOL COMMITTEE PROGRAM CHAIR, VICE CHAIR**

**Chair:**

**Rolston A. Dyer, CMI**  
Manager, Sales & Use Tax Audits  
The Coca-Cola Company  
Atlanta, Georgia

**Vice Chair:**

**Brenda S. Kelley, CPA**  
Partner  
Fontaine & Kelley, LLP  
Hartsburg, Missouri

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### **TESTING/HOMEWORK**

A quiz will be given during the week, with a final examination on Friday. A cumulative passing score must be realized on the quiz and examination for successful completion of the school. The final examination must be taken on Friday morning, so travel arrangements should be made accordingly. **No exceptions can be made to taking the examination at the stated time on Friday.** Homework will be assigned on one night.

## FACULTY

Twenty Instructors constitute the faculty; the private, government and corporate sectors are represented. Biographical summaries of the Instructors will be furnished at registration.

**Jack T. Bone, CMI**

Senior Manager  
Ryan & Company  
Houston, Texas

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

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

**Pamela H. Cook**

Director - State and Local Tax  
BellSouth Corporation  
Atlanta, Georgia

**Anita M. DeGumbia**

Audit Administrator  
Georgia Department of Revenue  
Atlanta, Georgia

**Rolston A. Dyer, CMI**

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

**Gwendolyn S. Evans, CMI**

Senior Manager, Sales and Use Taxes  
Raytheon  
Dallas, Texas

**Linda J. Fontaine, CPA**

Partner  
Fontaine & Kelley, LLP  
Austin, Texas

**William F. Fox, Ph.D.**

Professor of Economics  
University of Tennessee  
Knoxville, Tennessee

**Robert S. Goldman, CMI, Esq.**

Partner  
Vickers Madsen & Goldman, LLP  
Tallahassee, Florida

**Garfield A. Grant, CMI**

Senior Tax Manager  
DuCharme, McMillen & Associates, Inc.  
Sugar Land, Texas

**Josie Ann Henneke, CMI**

Managing Member  
STAT! Consulting LLC  
Indianapolis, Indiana

**Mary R. Ilg, CMI, CPA**

President  
The Tax Specialty Group  
Surprise, Arizona

**Jerrold F. Janata, Esq.**

Chief Executive Officer  
International Appraisal Company, Inc.  
Upper Saddle River, New Jersey

**Frank G. Julian, Esq.**

Operating Vice President - Tax Counsel  
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Cincinnati, Ohio

**Brenda S. Kelley, CPA**

Partner  
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Hartsburg, Missouri

**Dana L. Malburg**

Senior Manager  
Deloitte & Touche LLP  
Hinsdale, Illinois

**William J. McConnell, CPA, Esq.**

Manager - Sales, Use & Excise Taxes  
General Electric Company  
Ft. Myers, Florida

**Kathleen L. Peavley, CMI**

Senior Manager - Audits and Planning  
Wal-Mart Stores, Inc.  
Bentonville, Arkansas

**Michele D. Swanson, CMI**

Tax Director  
Turner Broadcasting System, Inc.  
Atlanta, Georgia

**Allan Wells, CMI**

Sales & Use Tax Manager  
ING Americas  
Atlanta, Georgia

## NATIONAL ASSOCIATION OF STATE BOARDS OF ACCOUNTANCY

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  
Telephone: 615.880.4200  
Web site: [www.nasba.org](http://www.nasba.org)

**Thirty-seven (37)** continuing education credits are available for 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 school must submit their own form to the IPT Office.

*Prerequisites:* None\*

*Program Level:* Basic

*Field of Study:* Taxation

\* Applicant must have fewer than 4 years of relevant sales and use tax experience to attend this school, and only member companies may send registrants to the school. If sales and use tax experience level exceeds 4 years, registration should be made at a later date to attend the 2005 Course II School being at the University of Cincinnati Kingsgate Conference Center in Cincinnati in August 2005.

### **GOAL OF THE SCHOOL:**

The goal of the Sales Tax School is to provide the student with an understanding of basic sales and use tax concepts and practices.

### **FOR FURTHER INFORMATION:**

#### **Institute for Professionals in Taxation**

600 Northpark Town Center  
1200 Abernathy Road, Northeast  
Suite L-2  
Atlanta, Georgia 30328  
Telephone: 404/240-2300  
Facsimile: 404/240-2315  
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Home Page: <http://www.ipt.org>

## REGISTRATION

Registrations must be completed in advance through the IPT Office. **No on-site registration is allowed. Enrollment is limited to IPT members and individuals from their companies, only, and applicant must have fewer than 4 years' sales tax experience in order to attend Course I.**

Each company will be allowed up to a maximum of two (2) registrants should the school be over-subscribed. However, as many registrations as wished can be submitted, **but please indicate the order in which they are to be accepted in the event of over-subscription.** Full refunds will be issued for any applications not accepted. Notification of acceptance will be sent out after **January 7, 2005.** **All applications need to be received by the IPT Office no later than January 17, 2005, for timely consideration.** Names received thereafter may not appear in the printed registration list.

Registration fees are as follows (applicant or someone from company must belong to IPT):

### By January 17, 2005

\$775 (Applicant Personally Belongs To IPT)  
\$975 (Applicant Does Not)

### After January 17, 2005

\$800 (Applicant Personally Belongs To IPT)  
\$1,000 (Applicant Does Not)

**NOTE:** In cases where local registrants from the Atlanta area are not residing at the Conference Center Hotel, there is an added registration fee supplement of **\$500.00.**

**All registrations must be completed in advance of the school.** The Institute accepts credit cards as indicated. The following applies for registration fees received by the IPT Office:

## CANCELLATION FEE

\$100 for any filed registration. After February 18, no refunds will be made. **No cancellations will be valid unless placed in writing to IPT.**

## SUBSTITUTION FEE

Prior to (including) **January 17:** \$40.00

After **January 17:** \$50.00

## ACCOMMODATIONS

All Registrants and Instructors are expected to reside at the Georgia Tech Hotel and Conference Center in Atlanta. The only permissible exceptions are those individuals who reside in the Atlanta area (see following paragraph). **The rate is \$985 (plus tax of 14%) for the five night stay Sunday through Thursday Night (this cannot be portionally prorated – it is a flat, negotiated rate with no credit for early departure or late arrival).** The hotel accepts all major credit cards. For those arriving before Sunday or staying beyond Friday, the daily charge is **\$129.00 (plus 14% tax).** Reservation forms for the hotel will be sent out with the acceptance letters after **January 7, 2005.** **At that time you should make your reservations; the hotel will not accept them without this form and will turn requests down.**

Atlanta area registrants are encouraged to stay at the hotel given the peer interaction that takes place which is an essential part of the program. Should election be made, however, to stay at home, there is a supplemental registration fee of **\$500.00** to cover some of the overhead costs that are a part of the hotel registration fee.

## FACTS ABOUT GEORGIA TECH HOTEL AND CONFERENCE CENTER

The Georgia Tech Hotel and Conference Center is an integral part of Georgia Tech's campus in Midtown Atlanta. In addition to its high-tech features, the hotel has the following amenities: an outdoor courtyard, an all-day dining room, club lounge, an indoor swimming pool, and a fully equipped fitness center. Taxi cab fare is \$28.00 (flat fee) from the airport to the Conference Center. There is a subway station (MARTA) at the airport which has a stop four blocks from the hotel.

## FURTHER INFORMATION

Registrants will be provided five full breakfasts, four lunches, the opening night reception and buffet, refreshment breaks, and course materials. The Registrant is responsible for his or her own dinner Monday through Thursday. Registrants should bring along a calculator, scratch pads, pencils, pens, etc. A notebook will be supplied that contains all of the school reference materials. Attendance will be recorded and all Registrants will be required to complete a final examination on Friday, March 4th that will be administered from 10:00 a.m. to 11:30 a.m. **(please make your travel arrangements accordingly). Also, all students must arrive no later than 4:00 p.m. Sunday afternoon, February 27th. Class sessions will begin Sunday at 5:00 p.m., after registration.** Attire during the day is business casual.