



Advanced Income Tax Seminar  
March 5-6, 2007

Advanced Sales/Use Tax Seminar  
March 6-7, 2007

Advanced Property Tax Seminar  
March 8-9, 2007

The Ritz-Carlton, New Orleans, Louisiana



# ABA/IPT Advanced Income, Sales/Use & Property Tax Seminars

The Ritz-Carlton, New Orleans, Louisiana  
March 5 – March 9, 2007

## Sponsors:

American Bar Association, Section of Taxation and the Institute for Professionals in Taxation

**Please join us!** The American Bar Association, Section of Taxation and the Institute for Professionals in Taxation have joined forces again to present another key opportunity for continuing professional education in one of America's most vibrant cities.

### *Chair, ABA Section of Taxation:*

**Susan P. Serota, Esq.**

Pillsbury Winthrop LLP, New York, NY

### *President, Institute for Professionals in Taxation:*

**Daniel Peterson, CMI, CPA**

National Bureau of Property Administration, Inc.  
Chicago, IL

### *ABA State & Local Taxes Committee Chairperson:*

**Stephanie Anne Lipinski Galland, Esq.**

Thompson Coburn LLP, Washington, DC

### *ABA Liaison to IPT:*

**William B. Prugh, Esq.**

Shughart Thomson & Kilroy, P.C., Kansas City, MO

### *Local Host:*

**William M. Backstrom, Jr., Esq.**

Jones Walker LLP, New Orleans, LA

## ADVANCED INCOME TAX SEMINAR COMMITTEE

### IPT Co-Chairs

**Janette M. Lohman, Esq., CMI, CPA**

Thompson Coburn LLP, St. Louis, MO

**June Summers Haas, Esq.**

Honigman Miller Schwartz and Cohn LLP, Lansing, MI

**Margaret Wilson, Esq.**

Verizon Communications, Basking Ridge, NJ

### ABA Co-Chairs

**William M. Backstrom, Jr., Esq.**

Jones Walker LLP, New Orleans, LA

**Stephanie Anne Lipinski Galland, Esq.**

Thompson Coburn LLP, Washington, DC

**Erica L. Horn, Esq., CPA**

Stites & Harbison, PLLC, Frankfort, KY

## ADVANCED SALES TAX SEMINAR COMMITTEE

### IPT Co-Chairs

**Kenneth W. Helms, CMI**

InterContinental Hotels Group, Atlanta, GA

**H. Michael Madsen, Esq.**

Vickers Madsen & Goldman, LLP, Tallahassee, FL

### ABA Co-Chairs

**William B. Prugh, Esq.**

Shughart Thomson & Kilroy, P.C., Kansas City, MO

**William M. Backstrom, Jr., Esq.**

Jones Walker LLP, New Orleans, LA

**J. Whitney Compton, Esq.**

Compton & Associates, LLP, Marietta, GA

**Stephanie Anne Lipinski Galland, Esq.**

Thompson Coburn LLP, Washington, DC

**Stewart M. Weintraub, Esq.**

Schnader Harrison Segal & Lewis, LLP  
Philadelphia, PA

## ADVANCED PROPERTY TAX SEMINAR COMMITTEE

### IPT Co-Chairs

**Jerrold F. Janata, Esq., ASA**

International Appraisal Company Inc.  
Upper Saddle River, NJ

**Edward Kliewer, III, Esq.**

Fulbright & Jaworski L.L.P.  
San Antonio, TX

### ABA Co-Chair

**Stewart M. Weintraub, Esq.**

Schnader Harrison Segal & Lewis, LLP  
Philadelphia, PA

## SCOPE AND PURPOSE

The ABA/IPT Advanced Income, Advanced Sales/Use, and Advanced Property Tax Seminars are designed for attorneys, accountants, tax directors, state and local tax managers, government tax officials, appraisers, property tax managers, commercial and industrial property managers, and others interested in sales, use, ad valorem taxation of property, and income.

The increasing burden of state and local income, sales, use, and property taxes throughout the country requires an increasingly greater knowledge and understanding by those professionals who are responsible for managing and minimizing this burden. In addition, businesses must now focus more on the process for evaluating and selecting professionals who are needed to contest state and local tax matters. Over the course of five days comprising of three seminars, a distinguished and multidisciplinary faculty, including appraisers, government and private sector tax officials, tax managers, and state and local tax attorneys, will lead you in the practical examination of current state and local tax issues facing different businesses and industries. The program devotes substantial time to current issues in the field and to practical solutions to recurring difficulties in handling and winning a state and local tax appeal.

The faculty will address issues common to income, sales, use, and property tax cases in all jurisdictions with an emphasis on those issues that apply generally to state and local tax appeals throughout the country. Audience participation will be strongly encouraged, and some working knowledge of state and local tax matters is important for those who wish to get the full benefit of the program.

## TUITION

Tuition includes admission to the program, written materials, reception, lunches, and continental breakfasts. Register early and save! **In advance:** \$475 per seminar, \$875 for two seminars and \$1,325 for all three seminars; **on-site:** \$495 per seminar, \$895 for two seminars and \$1,350 for all three seminars. All registrations must be accompanied by tuition payment in the form of a check or credit card number. Mail this form along with your credit card number or check made payable to the ABA Section of Taxation at: ABA/IPT Advanced Income, Sales/Use & Property Tax Seminars, ABA Section of Taxation, 740 15th Street, NW, Washington, DC 20005; or fax to ABA Section of Taxation, (202) 662-8682.

## REGISTRATION DEADLINE

All seminar registrations must be received by **February 26, 2007**. Please note that registrations are limited and will be granted on a first-come, first-served basis.

## COURSE MATERIALS

Written course materials will be distributed to all registrants at the meeting. A limited supply of extra copies will be available for purchase after the meeting.

## REFUND POLICY

All requests for refunds must be received in writing by **February 26, 2007**. No refunds will be approved after that date; however, substitute registrants are welcome. To request a refund or a substitution, please send your written request to the ABA Registrar by fax to 202-662-8682 or e-mail at [salmont@staff.abanet.org](mailto:salmont@staff.abanet.org). All requests for substitutions must be received in writing by February 26, 2007.

## HOTEL ACCOMMODATIONS

**Reservations requested after the room block is filled or beyond the final cut-off date January 29, 2007, whichever comes first, are subject to availability. Rooms may still be available after the room block is filled or after the cut-off date, but not necessarily at the negotiated rate. Requests for accommodations after that date, or sooner if the block sells out, cannot be ensured.** A block of sleeping rooms has been reserved for the ABA/IPT program at The Ritz-Carlton, 921 Canal Street, New Orleans; Louisiana's only AAA Five Diamond Luxury hotel. You may make reservations directly with the hotel by phone at 504-524-1331 (making sure to mention that you are with the ABA/IPT seminar for our negotiated room rates) or you may fax the form found at the back of this brochure to 504-670-2864. You may reserve your accommodations online by visiting the following website: <http://www.ritzcarlton.com/corporate/reservations/default.asp> and use Group Code: AMEAMEA

### **PARKING:**

Valet parking is available at a rate of \$32.00 per day.

### **TRANSPORTATION:**

If you require transportation assistance, or if you have other personal requests, please call Concierge Services at (504) 524-1331 ext. 4200.

**IMPORTANT:** We cannot be responsible for hotel charges incurred due to no-shows, late arrivals or early departures. You may incur a penalty if you do not make the hotel aware of your change of plans at least 72 hours prior to your scheduled time of arrival. It is very important that you arrive on the arrival date indicated on your reservation form or you will be charged one night's stay and your reservations will be canceled. Also, please remember to confirm your departure dates upon arrival.

## **CONTINUING EDUCATION CREDIT**

Continuing education credit for this program is available for tax professionals, attorneys, accountants, and appraisers.

Questions concerning CLE (continuing legal education) credit for attendance at this or any ABA program should be directed to the ABA Section of Taxation Office at 740 15<sup>th</sup> Street NW, Washington, DC 20005, telephone (202) 662-8670. Questions concerning continuing professional education (CPE) credit should be directed to IPT, telephone (404) 240-2300.

Upon submittal of the appropriate continuing education form, registrants attending the Income Tax Seminar will receive approximately 12 continuing education credits; those attending the Sales and Use Tax Seminar will receive approximately 12 and those attending the Property Tax Seminar will also receive approximately 14 continuing education credits for full attendance based on a 50-minute credit hour.

The Advanced Sales Tax Seminar has 60 minutes of ethics and the Advanced Income Tax Seminar has 105 minutes of ethics. These will be applicable for the CMI Continuing Education requirement and may be applicable for other continuing education requirements.

The Institute's designated members (CMIs) will receive hour-for-hour continuing education credits towards their requirements for actual session attendance (based on a 50-minute credit hour).

**Certificate of attendance should be turned in at the end of the program and no later than 60 days after the conclusion of the program.**

The Institute is also 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. Website: [www.nasba.org](http://www.nasba.org).

Prerequisites: None

Program Level: Multiple

Field of Study: Taxation

Instructional Method: Group Live

Advance Preparation Required: None

## **CMI DESIGNATION**

IPT's designation, "Certified Member of the Institute" (CMI), is available to individuals who meet the certification requirements and have been a member of the Institute in good standing. The purpose of this certification program is to further the professional development of IPT members. The major requirements are property or sales tax administration experience, attendance at IPT tax schools plus other educational coursework, and successful completion of both written and oral examinations.

## **VISIT US ON THE WEB!**

For the latest schedule and information about upcoming activities, visit us on the Web:

**ABA Section of Taxation:** [www.abanet.org/tax/](http://www.abanet.org/tax/)

**Institute for Professionals in Taxation:**

[www.ipt.org/](http://www.ipt.org/)

# AGENDA FOR ADVANCED INCOME TAX SEMINAR

## Monday, March 5, 2007

**8:00am-8:30am Registration & Continental Breakfast**

**8:30am-8:45am Welcome and Introduction:**

*President, Institute for Professionals in Taxation:*

**Daniel Peterson, CMI, CPA**

National Bureau of Property Administration, Inc.  
Chicago, IL

*ABA SALT Committee Chairperson:*

**Stephanie Anne Lipinski Galland, Esq.**

Thompson Coburn LLP  
Washington, DC

*Local Host:*

**William M. Backstrom, Jr., Esq.**

Jones Walker LLP  
New Orleans, LA

**8:45am-10:15am**

### **A Critical Analysis of Common Trends and Themes in Corporate Income/Franchise Tax Restructuring: Which States are Doing It and Why They are Doing It (Case Studies: Texas, Michigan, Ohio and New Jersey)**

*Moderator:*

**June Summers Haas, Esq.**

Partner  
Honigman Miller Schwartz and Cohn LLP  
Lansing, MI

*Panelists:*

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

Professor, Department of Economics and  
Director, Center for Business & Economic Research  
University of Tennessee  
Knoxville, TN

**Stephen A. Kuntz, Esq., CPA**

Partner  
Fulbright & Jaworski L.L.P.  
Houston, TX

**Robert Cline, Ph.D.**

Executive Director, National Director of State and  
Local Tax Policy Economics  
Ernst & Young LLP  
Washington, DC

**10:15am-10:30am Break**

**10:30am-12:00 Noon**

### **The Fallout from Corporate Income Tax Restructuring from the States' and Taxpayers' Perspectives**

*Moderator:*

**Erica L. Horn, Esq., CPA**

Partner  
Stites & Harbison, PLLC  
Frankfort, KY

*Panelists:*

**Fredrick J. Nicely**

Deputy Tax Commissioner  
Ohio Department of Taxation  
Columbus, OH

**The Honorable Billy Hamilton**

Deputy Comptroller  
State of Texas  
Austin, TX

**Wayne Zakrzewski, Esq.**

Vice President, Associate General Counsel-Tax  
J. C. Penney Corporation, Inc.  
Dallas, TX

**Robert J. Buckley**

Director, State & Local Tax  
United Technologies Corporation  
Hartford, CT

**12:00 Noon-12:30pm Lunch**

**12:30pm-1:00pm**

### **Moving Toward Apportionment Based on a Single Factor ("Sales") – Does This Method Pass Constitutional Muster?**

*Introduction by:*

**Janette M. Lohman, Esq., CMI, CPA**

Partner  
Thompson Coburn LLP  
St. Louis, MO

*Luncheon Speaker:*

**Philip M. Zinn**

SALT National Practice Leader  
PricewaterhouseCoopers LLP  
Chicago, IL

**1:00pm-1:30pm Break**

**1:30pm-3:00pm**

### **Challenging Issues in Implementing the Sales Factor: The Treatment of Sales from Intangibles and Services**

Determining the correct sourcing of receipts from intangibles and services can be like playing pin the tail on the donkey - but without the donkey. In many states, the rules are either unclear or nonexistent. In fact, simply determining whether the thing that generates the receipt is in the nature of tangible personal property, an intangible or a service can be difficult. Our panel of experts will help you make sense of it all.

*Moderator:*

**Margaret C. Wilson, Esq.**

Senior Counsel – State and Local Tax  
Verizon Communications  
Basking Ridge, NJ

**Income Tax Seminar  
Monday, March 5, 2007, 1:30pm-3:00pm continued**

**Panelists:**

**Kimberley M. Reeder, Esq.**

Partner  
Baker & McKenzie LLP  
Palo Alto, CA

**Kevin H. Giordano, Esq.**

Senior Tax Counsel and Director State & Local  
Planning and Audits  
Wyeth  
Madison, NJ

**Brian S. Goldstein**

Partner - State and Local Tax Telecom Industry  
Leader  
PricewaterhouseCoopers LLP  
New York, NY

**3:00pm-3:15pm Break**

**3:15pm-4:45pm**

**Critical Issues Associated with the Use of  
Pass-Through Entities: (Different State  
Treatment of Tax Structures; Which Factors to  
Use and How Much Weight to Apply to Them;  
Nexus/Withholding Issues for Nonresident  
Partners or Members)**

**Moderator:**

**William M. Backstrom, Jr., Esq.**

Partner  
Jones Walker LLP  
New Orleans, LA

**Panelists:**

**Bruce P. Ely, Esq.**

Partner  
Bradley Arant Rose & White LLP  
Birmingham, AL

**Stewart M. Weintraub, Esq.**

Partner  
Schnader Harrison Segal & Lewis, LLP  
Attorneys at Law  
Philadelphia, PA

**5:00pm-6:30pm Reception for Attendees**

**Income Tax Seminar ~ Tuesday, March 6, 2007**

**8:00am-8:30am Registration & Continental Breakfast**

**8:30am-10:00am**

**Complex Issues Faced in Implementing  
Consolidated and Combined Reporting**

**Moderator:**

**Stephanie Anne Lipinski Galland, Esq.**

Partner  
Thompson Coburn LLP  
Washington, DC

**Panelists:**

**Prentiss Willson, Jr., Esq.**

Consultant  
Ernst & Young LLP  
San Francisco, CA

**David A. Hughes, Esq.**

Partner  
Horwood Marcus & Berk Chartered  
Chicago, IL

**Philip M. Tatarowicz, Esq., CPA**

Partner, National Director State & Local Tax Policy  
Services - Technical  
Ernst & Young LLP  
Washington, DC

**10:00am-10:15am Break**

**10:15am- 12:00 Noon**

**Ethics in a Hostile Tax Environment**

**Moderator:**

**Janette M. Lohman, Esq., CMI, CPA**

Partner  
Thompson Coburn LLP  
St. Louis, MO

**Panelists:**

**Maurice J. "Skip" Robichaux, III, CPA**

Partner, Service Line Leader Risk Management-Tax  
KPMG LLP  
Houston, TX

**Kerry Ryan**

Assistant Professor of Law  
Saint Louis University School of Law  
St. Louis, MO

**12:00 Noon-12:30pm**

**Joint Luncheon with ABA/IPT Advanced Sales  
Tax Seminar**

**12:30pm-1:00pm**

**The State of States' Taxation**

**Introduction by:**

**Janette M. Lohman, Esq., CMI, CPA**

Partner  
Thompson Coburn LLP  
St. Louis, MO

**Speaker:**

**Harley T. Duncan**

Executive Director  
Federation of Tax Administrators  
Washington, DC

**1:00pm Adjourn**

# AGENDA FOR ADVANCED SALES/USE TAX SEMINAR

## Tuesday, March 6, 2007

11:30am-12:30pm Registration for Sales & Use Tax

12:00 Noon-12:30pm

Joint Luncheon: Income Tax & Sales Tax

12:30pm-1:00pm

Joint Post Luncheon Address:  
The State of States' Taxation

*Introduction by:*

**Janette M. Lohman, Esq., CMI, CPA**

Partner  
Thompson Coburn LLP  
St. Louis, MO

*Speaker:*

**Harley T. Duncan**

Executive Director  
Federation of Tax Administrators  
Washington, D.C.

1:15pm-1:30pm

Welcome & Introduction to Sales & Use Tax Seminar

*President, Institute for Professionals in Taxation:*

**Daniel Peterson, CMI, CPA**

National Bureau of Property Administration, Inc.  
Chicago, IL

*ABA SALT Committee Chairperson:*

**Stephanie Anne Lipinski Galland, Esq.**

Thompson Coburn LLP  
Washington, DC

1:30pm-2:30pm

Ethics Issues in Sales & Use Taxation for the Lawyer,  
CPA and CMI

*Moderator:*

**William B. Prugh, Esq.**

Attorney  
Shughart Thomson & Kilroy, P.C.  
Kansas City, MO

*Speakers:*

**Kenneth W. Helms, CMI**

Director-Sales & Property Tax Group  
InterContinental Hotels Group  
Alpharetta, GA

**Janette M. Lohman, Esq., CMI, CPA**

Partner  
Thompson Coburn LLP  
St. Louis, MO

**Stewart M. Weintraub, Esq.**

Partner  
Schnader Harrison Segal & Lewis, LLP  
Attorneys at Law  
Philadelphia, PA

2:30pm-3:15pm

New Nexus Developments

*Moderator:*

**William B. Prugh, Esq.**

Attorney  
Shughart Thomson & Kilroy, P.C.  
Kansas City, MO

*Speakers:*

**June Summers Haas, Esq.**

Partner  
Honigman Miller Schwartz and Cohn, LLP  
Lansing, MI

**Arthur R. Rosen, Esq.**

Partner  
McDermott Will & Emery LLP  
New York, NY

**Philip M. Zinn**

SALT National Practice Leader  
PricewaterhouseCoopers LLP  
Chicago, IL

3:15pm-3:30pm Break

3:30pm-4:30pm

Tax Incentives and Credits; Post Cuno Developments

*Moderator:*

**Erica L. Horn, Esq., CPA**

Partner  
Stites & Harbison, PLLC  
Frankfort, KY

*Speakers:*

**Janette M. Lohman, Esq., CMI, CPA**

Partner  
Thompson Coburn LLP  
St. Louis, MO

**Timothy H. Gillis, Esq., CPA**

National Service Line Leader, SALT  
KPMG LLP  
Washington, DC

4:45pm-5:30pm Reception for Registrants

## SALES TAX SEMINAR CONTINUED

### Wednesday, March 7, 2007

8:00am-8:30am Continental Breakfast

8:30am-9:45am

Sales & Use Taxes in Leasing Transactions

*Moderator:*

**Stewart M. Weintraub, Esq.**

Partner  
Schnader Harrison Segal & Lewis, LLP  
Attorneys at Law  
Philadelphia, PA

*Speakers:*

**Kimberley M. Reeder, Esq.**

Partner  
Baker & McKenzie LLP  
Palo Alto, CA

**Margaret Wilson, Esq.**

Senior Counsel – State and Local Tax  
Verizon Communications  
Basking Ridge, NJ

**SALES/USE TAX SEMINAR**  
**Wednesday, March 7, 2007, continued**

**9:45am-10:30am**

**Hot Topics and Current Developments: A Dialogue**

**Moderator:**

**William B. Prugh, Esq.**

Attorney  
Shughart Thomson & Kilroy, P.C.  
Kansas City, MO

**Speakers:**

**Paul H. Frankel, Esq.**

Partner  
Morrison & Foerster LLP  
New York, NY

**Richard D. Pomp, Esq.**

Alva P. Loisel Professor of Law  
University of Connecticut Law School  
Hartford, CT

**10:30am-10:45am Break**

**10:45am-12:00 Noon**

**Current Developments and Important Issues**

**Moderator:**

**H. Michael Madsen, Esq.**

Partner  
Vickers Madsen & Goldman, LLP  
Tallahassee, FL

**Speakers:**

**Philip M. Tatarowicz, Esq., CPA**

Partner, National Director State & Local Tax Policy  
Services - Technical  
Ernst & Young LLP  
Washington, DC

**Michael G. Galloway, Esq.**

Member  
Bancroft, Susa & Galloway, A Professional Corporation  
Phoenix, AZ

**David J. Shipley, Esq.**

Special Counsel  
McCarter & English, LLP  
Philadelphia, PA

**12:00 Noon-12:30pm Luncheon**

**12:30pm-1:00pm Post Luncheon Speaker**

**Philip M. Tatarowicz, Esq., CPA**

Partner, National Director State & Local Tax Policy  
Services - Technical  
Ernst & Young LLP  
Washington, DC

**1:15pm-2:15pm**

**Problems of Origin Based Taxation of Tangible  
Personal Property**

**Moderator:**

**J. Whitney Compton, Esq.**

Director  
Compton & Associates, LLP  
Marietta, GA

**Speakers:**

**Loren L. Chumley, Esq.**

Commissioner  
Tennessee Department of Revenue  
Nashville, TN

**Mark A. Engel, Esq.**

Partner  
Bricker & Eckler LLP  
West Chester, OH

**2:15pm-3:15pm**

**Origin Based State Taxation: Impact on the Telecom  
Industry**

**Moderator:**

**Kenneth W. Helms, CMI**

Director-Sales & Property Tax Group  
InterContinental Hotels Group  
Alpharetta, GA

**Speakers:**

**Keith G. Landry, Esq.**

Senior Tax Counsel  
BellSouth Corporation  
Atlanta, GA

**TBA**

**3:15pm-3:30pm Break**

**3:30pm-4:30pm**

**Mergers, Acquisitions & Reorganizations**

**Moderator:**

**Kenneth W. Helms, CMI**

Director-Sales & Property Tax Group  
InterContinental Hotels Group  
Alpharetta, GA

**Speakers:**

**William M. Backstrom, Jr., Esq.**

Partner  
Jones Walker LLP  
New Orleans, LA

**Stewart M. Weintraub, Esq.**

Partner  
Schnader Harrison Segal & Lewis, LLP  
Attorneys at Law  
Philadelphia, PA

**4:30pm Adjourn**



# AGENDA FOR ADVANCED PROPERTY TAX SEMINAR

## Thursday, March 8, 2007

**7:30am-8:30am Registration & Breakfast**

**8:30am-8:45am Welcome**

***ABA Co Chair***

**Stewart M. Weintraub, Esq.**  
Schnader Harrison Segal & Lewis, LLP  
Attorneys at Law  
Philadelphia, PA

***President, Institute for Professionals in Taxation:***

**Daniel Peterson, CMI, CPA**  
National Bureau of Property Administration, Inc.  
Chicago, IL

***ABA SALT Committee Chairperson:***

**Stephanie Anne Lipinski Galland, Esq.**  
Thompson Coburn LLP  
Washington, DC

***Local Host:***

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

**8:45am-10:15am**

**Valuation Issues – Health Care Properties**

***Moderator:***

**Stewart M. Weintraub, Esq.**  
Partner  
Schnader Harrison Segal & Lewis, LLP  
Attorneys at Law  
Philadelphia, PA

***Panelists:***

**Elliott B. Pollack, Esq.**  
Partner  
Pullman & Comley, LLC  
Hartford, CT

**Courtney B. Lees, MAI**

Partner  
Province Consulting Group  
Greenwich, CT

**Carol J. Reynolds, MAI, CCIM**

Partner  
Province Consulting Group  
Atlanta, GA

**10:15am-10:30am Break**

**10:30am-12:00 Noon**

**Bloopers, Bumps and Bruises during the Appeals Process**

***Moderator:***

**Stewart M. Weintraub, Esq.**  
Partner  
Schnader Harrison Segal & Lewis, LLP  
Philadelphia, PA

***Panelists:***

**Janette M. Lohman, Esq., CMI, CPA**  
Partner  
Thompson Coburn LLP  
St. Louis, MO

**The Honorable George W. Perez**

Chief Judge  
Minnesota Tax Court  
St. Paul, MN

**David B. Glancey, Esq.**

Chairman  
Board of Revision of Taxes  
Philadelphia County  
Philadelphia, PA

**Noon-12:45pm Lunch**

**12:45pm-1:30pm Luncheon Speaker**

***Introduction by:***

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

***Speaker:***

**David C. Wilkes, Esq., CRE**  
Partner  
Huff Wilkes, LLP  
Tarrytown, NY

**1:45pm-3:15pm**

**Valuation of Going Concern**

***Moderator:***

**Edward Kliewer, III, Esq.**  
Counsel  
Fulbright & Jaworski L.L.P.  
San Antonio, TX

***Panelists:***

**Robert P. Schweih**  
Managing Director  
Willamette Management Associates  
Chicago, IL

**Michael J. Remsha, CMI, PE, ASA**  
Managing Director and Vice President  
American Appraisal Associates, Inc.  
Milwaukee, WI

**David C. Lennhoff, MAI, CRE, FRICS**

President, Appraisal Division  
Delta Associates, Inc.  
Vienna, VA

**3:15pm-3:30pm Break**

**3:30pm-5:00pm**

**Recent Developments – Part 1**

***Moderator:***

**Stewart M. Weintraub, Esq.**  
Partner  
Schnader Harrison Segal & Lewis, LLP  
Attorneys at Law  
Philadelphia, PA

**PROPERTY TAX SEMINAR**  
**Thursday, March 8, 2007, 3:30-5:00pm, continued**

**Panelists:**

**Illinois:**

**Robert M. Sarnoff, CMI, Esq.**  
Attorney  
Sarnoff & Baccash  
Chicago, IL

**Massachusetts:**

**John M. Lynch, Esq.**  
Partner  
Lynch, DeSimone & Nylen, LLP  
Boston, MA

**Washington & Oregon:**

**Norman J. Bruns, Esq.**  
Attorney  
Garvey Schubert Barer  
Seattle, WA

**5:30pm-6:30pm Reception**

**Property Tax Seminar Continued**  
**Friday, March 9, 2007**

**7:30am-8:10am Breakfast**

**8:10am-8:15am Welcome**

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

**8:15am-9:45am**  
**Recent Developments – Part II**

**Moderator:**

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

**Panelists:**

**Ohio:**

**Mark A. Engel, Esq.**  
Partner  
Bricker & Eckler LLP  
West Chester, OH

**Georgia:**

**Elaine Bialczak**  
Director  
Compton and Associates, LLP  
Marietta, GA

**Colorado:**

**Alan Poe, Esq.**  
Partner  
Holland & Hart LLP  
Greenwood Village, CO

**9:45am-10:00am Break**

**10:00am-11:00am**  
**Malpractice Issues for Lawyers and Appraisers**

**Moderator:**

**Edward Kliewer, III, Esq.**  
Counsel  
Fulbright & Jaworski L.L.P.  
San Antonio, TX

**Panelists:**

**Randy J. Curato, Esq.**  
Loss Prevention Counsel  
Attorneys' Liability Assurance Society, Inc.  
Chicago, IL

**J. Gordon Forester, Jr., Esq.**  
Attorney at Law  
Washington, DC

**11:00am-12:30pm**  
**Valuation of Casino Properties**

**Moderator:**

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

**Panelists:**

**Christopher John Stracco, Esq.**  
Partner  
Day Pitney LLP  
Morristown, NJ

**Paul D. Bancroft, Esq.**  
Member  
Bancroft, Susa & Galloway, A Professional  
Corporation  
Tucson, AZ

**Arthur A. Linfante, III, MAI, CRE**  
Principal  
Value Research Group, LLC  
Livingston, NJ

**12:30pm-1:45pm Lunch**

**1:45pm-2:45pm**  
**Current Developments at Tax Reform**

**Moderator:**

**Edward Kliewer, III, Esq.**  
Counsel  
Fulbright & Jaworski L.L.P.  
San Antonio, TX

**Panelists:**

**Stewart M. Weintraub, Esq.**  
Partner  
Schnader Harrison Segal & Lewis, LLP  
Attorneys at Law  
Philadelphia, PA

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

**2:45pm Adjournment**

## INCOME TAX SEMINAR

### MODERATORS, PANELISTS, & SPEAKERS

**William M. Backstrom, Jr., Esq.**

Partner  
Jones Walker LLP  
New Orleans, LA

**Robert J. Buckley**

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United Technologies Corporation  
Hartford, CT

**Robert Cline, Ph.D.**

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State and Local Tax Policy Economics  
Ernst & Young LLP  
Washington, DC

**Harley Duncan**

Executive Director  
Federation of Tax Administrators  
Washington, DC

**Bruce P. Ely, Esq.**

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Bradley Arant Rose & White LLP  
Birmingham, AL

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

Professor, Department of Economics and  
Director, Center for Business &  
Economic Research  
University of Tennessee  
Knoxville, TN

**Stephanie Anne Lipinski-Galland, Esq.**

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Local Planning and Audits  
Wyeth  
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**The Honorable Billy Hamilton**

Deputy Comptroller  
State of Texas  
Austin, TX

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**Janette M. Lohman, Esq., CMI, CPA**

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Management-Tax  
KPMG LLP  
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**Kerry Ryan**

Assistant Professor of Law  
Saint Louis University School of Law  
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Tax Policy Services - Technical  
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J. C. Penney Corporation, Inc.  
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**Philip M. Zinn**

SALT National Practice Leader  
PricewaterhouseCoopers LLP  
Chicago, IL

## SALES TAX SEMINAR

### MODERATORS, PANELISTS, & SPEAKERS

**William M. Backstrom, Jr., Esq.**

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New Orleans, LA

**Loren L. Chumley, Esq.**

Commissioner  
Tennessee Department of Revenue  
Nashville, TN

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**Paul H. Frankel, Esq.**

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**June Summers Haas, Esq.**

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InterContinental Hotels Group  
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**Keith G. Landry, Esq.**

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## SALES TAX SEMINAR

MODERATORS, PANELISTS, & SPEAKERS  
CONTINUED

**Janette M. Lohman, Esq., CMI, CPA**  
Partner  
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Alva P. Loisel Professor of Law  
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## PROPERTY TAX SEMINAR

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**The Honorable George W. Perez**  
Chief Judge  
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