

INSTITUTE FOR PROFESSIONALS IN TAXATION

Advanced State and Local Income Tax School

Georgia Tech Hotel and Conference Center
Atlanta, Georgia
October 26 - 31, 2008



This school is a thorough, five-day program that examines in-depth some of the more complex problems those responsible for state income taxes face, including nexus and entity concerns, separate and consolidated/combined return issues, apportionment complexities, reorganizations and mergers, tax planning nuances and more.

The Institute, founded in 1976, is a 501(c)(3) non-profit educational association serving over 4000 members who represent approximately 1450 corporations, firms, or taxpayers throughout the United States and Canada. It is the only professional organization that educates, certifies and establishes strict codes of conduct for state and local income, property and sales & use tax professionals who represent taxpayers. (government officials or organizations do not qualify for membership).

Highlights

- ◆ Program
- ◆ Registration Information
- ◆ Registration Form
- ◆ Hotel Form

INSTITUTE FOR
PROFESSIONALS IN
TAXATION

1200 Abernathy Road
Bldg. 600, Suite L-2
Atlanta, GA 30328

Phone: 404-240-2300

Fax: 404-240-2315

E-mail: mdickson@ipt.org

SUNDAY—October 26, 2008

3:00-5:00 Registration

5:00-5:15 Welcome

Anthony R. Thompson, CMI, Esq.
IPT President

Margaret C. Wilson, Esq.
Program Vice-Chair

5:15-6:30 **General Session**

Fiscal Federalism

This session begins by examining the importance of corporate and business taxes in overall state and local government tax structures. The conceptual basis for taxing corporate income is analyzed and the corporate income tax is evaluated as to whether it is a good tax option for state governments. Major design issues are evaluated including adoption of alternative business taxes (such as in Ohio and Texas), shifts in the apportionment formulas, state efforts to limit tax planning, and how nexus rules should be designed.

Instructor:
Dr. William F. Fox
Professor of Economics
University of Tennessee

MONDAY—October 27, 2008

6:30-7:45 Breakfast

7:45-8:00 Opening

8:00-9:45 **General Session**

Overview of Federal Constitutional Limitations

As an overview of the federal limitations on state taxing powers, this session will analyze the Due Process and Commerce Clause limitations on state jurisdictions to tax and identify current areas of controversy. Included is an in depth analysis of the Due Process and Commerce Clause restrictions on state taxing powers with emphasis on the current developments under the four-

prong test of Complete Auto. The parameters of the prohibition on discrimination against interstate commerce and restrictions on credits and incentives will also be covered.

Instructors:
Mary T. Benton, Esq.
Partner
Alston & Bird, LLP

Kimberley M. Reeder, Esq.
Partner
KPMG LLP

9:45-10:00 Break

10:00-12:00 **General Session**

Nexus and P.L. 86-272

This session will examine in detail the United States Supreme Court decisions discussing the "substantial nexus" standard of the Commerce Clause of the United States Constitution and how this standards has been interpreted and developed by various state courts. The discussion will include the development of economic nexus and attributional nexus concepts. Finally, we will examine federal statutory limitations on the states' ability to impose net income-based taxes on nonresident taxpayers pursuant to P.L. 86-272 and selected cases interpreting this limitation.

Instructors:
John P. Barrie, Esq.
Partner
Bryan Cave LLP

Peter G. Stathopoulos, Esq.
Managing Director, SALT
Bennett Thrasher PC

12:00-1:00 Lunch

1:00-2:45 **General Session**

Unitary Business

This presentation will review the United States Supreme Court's decisions that developed the unitary business principle and the various tests used to determine what constitutes a unitary business. Additionally,

this presentation will discuss the treatment in separate-company states of income derived from non-unitary business activities as well as income derived from non-unitary affiliates. This presentation also will discuss the implications of being part of a unitary business in unitary combined reporting states.

Instructors:

John M. Allan, Esq.
Partner
Jones Day

David J. Shipley, Esq.
Special Counsel
McCarter & English, LLP

2:45-3:00 Break

3:00-5:00 **Breakout Groups**

Case Study - Unitary Business

Group One: **Mark Nachbar**
Group Two: **David Shipley**
Group Three: **Thomas Zaino**
Group Four: **Richard Cunningham**

TUESDAY—October 28, 2008

6:30-7:45 Breakfast

7:45-8:00 Opening

8:00-8:30 Quiz One

8:30-9:30 **General Session**

Entities Subject To Tax

This session will examine the various forms of business organizations: how they are formed, how they are taxed and why it makes a difference. The focus will be on choosing the right entity form for the business from the state and local income/franchise tax perspective. There will be consideration of pitfalls as well as planning opportunities available.

Instructors:

John M. Allan, Esq.
Partner
Jones Day

Linda A. Klang, Esq.
Vice-President
Lehman Brothers

9:30-10:30 **General Session**

Return Filing Methodologies and Mechanics

A comparison of separate, consolidated and combined state income tax returns, including discussion of the mechanics and implications of each, the income and apportion factors used, the effect on intercompany transactions and treatment of tax attributes.

Instructors:

William B. Ruehl, Esq.
Attorney
McDermott Will & Emery LLP

Jill Wood
Senior Manager
The Home Depot

10:30-10:45 Break

10:45-12:00 **General Session**

Tax Base Issues

This session analyzes the major issues involved in calculating the state corporate income tax base. Most states utilize a corporation's federal taxable income to begin computing the state tax base. However, state-specific modifications can significantly change that base. This session will focus on significant modifications such as "add backs," as well as other state deviations from the federal treatment of certain business attributes, such as net operating loss carryovers and limitations.

Instructors:

Frank J. Gallo, CMI, Esq.
Partner
Reed Smith LLP

Kimberley M. Reeder, Esq.
Partner
KPMG LLP

Jill Wood
Senior Manager
The Home Depot

12:00-1:00 Lunch

1:00-1:45 **General Session**

Tax Base Issues (con't)

Instructors:

Frank J. Gallo, CMI, Esq.
Partner
Reed Smith LLP

Kimberley M. Reeder, Esq.
Partner
KPMG LLP

Jill Wood
Senior Manager
The Home Depot

1:45-2:45 **General Session**

Nonbusiness Income

This presentation will explore the distinction between business and nonbusiness income by reviewing the decisions of various state courts regarding the treatment of specific types of income. This presentation also will focus on the sourcing rules for allocating nonbusiness income. Additionally, this presentation will review various state-specific allocation rules for sourcing certain types of income.

Instructors:

William B. Ruehl, Esq.
Attorney
McDermott Will & Emery LLP

David J. Shipley, Esq.
Special Counsel
McCarter & English, LLP

2:45-3:00 Break

3:00-4:00 **General Session**

Nonbusiness Income (con't)

Instructors:

William B. Ruehl, Esq.
Attorney
McDermott Will & Emery LLP

David J. Shipley, Esq.
Special Counsel
McCarter & English, LLP

4:00-6:00 **General Session**

Alternatives to Traditional Income Taxes

This session will look at why more states are adopting gross receipts taxes. The session will identify taxable entities and persons subject to gross receipts taxes and the differences in state's jurisdiction to impose gross receipts taxes. The instructors will explain typical elements in the gross receipts tax base, common exemptions, and reporting rules. The session will also review apportionment factor issues and discuss the major compliance issues for gross receipts taxes imposed in Washington, Michigan, Ohio and Texas.

Instructors:

Gregg D. Barton, Esq.
Partner
Perkins Coie LLP

David Cowling, Esq.
Partner
Jones Day

June Summers Haas, Esq.
Attorney
Honigman Miller Schwartz and Cohn LLP

Thomas M. Zaino, Esq., CPA
Chair-Multistate Practice Group
McDonald Hopkins, LLC

WEDNESDAY—October 29, 2008

6:30-7:45 Breakfast

7:45-8:00 Opening

8:00-10:00 **General Session**

Apportionment

This session discusses the major issues pertaining to apportionment. The management of a taxpayer's property, payroll and sales

factors can give a taxpayer some discretion over their apportionment profile and, to some extent, which state(s) it will pay tax in. In some cases, state law may contain certain unique and beneficial rules for constructing the traditional apportionment formulas or permit favorable alternative apportionment. In other cases, "nowhere" factors can be created by having amounts in the denominator of a factor which are not included in any state numerators. These issues, as well as efforts by states to modify a taxpayer's factors--through throwout and throwback statutes, for example--will be discussed.

Instructors:

Gregg D. Barton, Esq.
Partner
Perkins Coie LLP

Duane W. Dobson, Jr., CMI
Director - State and Local Tax
Grant Thornton LLP

Frank J. Gallo, CMI, Esq.
Partner
Reed Smith LLP

Giles B. Sutton, Esq.
Partner
Grant Thornton LLP

10:00-10:15 Break

10:15-12:00 **General Session**

Apportionment (con't)

Instructors:

Gregg D. Barton, Esq.
Partner
Perkins Coie LLP

Duane W. Dobson, Jr., CMI
Director - State and Local Tax
Grant Thornton LLP

Frank J. Gallo, CMI, Esq.
Partner
Reed Smith LLP

Giles B. Sutton, Esq.
Partner
Grant Thornton LLP

12:00-1:00 Lunch

1:00-3:15 **Breakout Groups**

Case Study - Apportionment

Group One: **Duane Dobson**
Group Two: **Giles Sutton**
Group Three: **Frank Gallo**
Group Four: **Mark Nachbar**

3:15-3:30 Break

3:30-5:00 **General Session**

Issues related to Net Operating Losses

This session will focus on the issues related to the calculation and utilization of state net operating losses (NOLs). The session will address differences in the calculation of NOLs (e.g., some states calculate NOLs on a pre-apportionment basis and others calculate NOLs on a post-apportionment basis), issues related to the utilization of NOLs (e.g., the ability to carryforward or carryback NOLs), and the measurement and recognition of NOLs for financial statement purposes. We will also discuss related issues such as capital loss carryforwards and the interaction of alternative minimum tax calculations with NOL utilization.

Instructors:

Duane W. Dobson, Jr., CMI
Director - State and Local Tax
Grant Thornton LLP

Maureen Pechacek, CPA
Partner
PricewaterhouseCoopers LLP

THURSDAY—October 30, 2008

6:30-7:45 Breakfast

7:45-8:00 Opening

8:00-8:30 Quiz Two

8:30-10:30 **General Session**

FAS 5/FIN 48

A review of the requirements of FIN 48, relating to accounting for uncertainty in income taxes, with examples of how the new rules will apply in practice with respect to uncertain state tax positions, including nexus and related party transaction reporting (or non-reporting) positions.

Instructors:

John M. Allan, Esq.
Partner
Jones Day

Linda A. Klang, Esq.
Vice-President
Lehman Brothers

10:30-10:45 Break

10:45-12:00 **General Session**

M&A

Acquisitions, mergers and reorganizations can take many different forms, and each can have significant state and local tax implications. This session will explore the various types of transactions used to buy and sell businesses and examine the state tax issues inherent in such deals. The session will also review typical provisions in acquisition agreements with an analysis emphasizing the consequences for state income taxes, as well as sales and property taxes.

Instructors:

John P. Barrie, Esq.
Partner
Bryan Cave LLP

Mary T. Benton, Esq.
Partner
Alston & Bird, LLP

12:00-1:00 Lunch

1:00-1:45 **General Session**

Federal Audit Adjustments

Amending state returns pursuant to federal changes can be a daunting task, and one in which taxpayers frequently seek advice. In particular, issues such as when a final federal determination has been made for state reporting purposes and what items are open for adjustment of state returns can involve state-specific research. This section of the school highlights several issues that practitioners should be aware of when companies report federal income tax adjustments for state purposes.

Instructor:

Giles B. Sutton, Esq.
Partner
Grant Thornton LLP

1:45-3:00 **General Session**

Tax Planning

No matter what your position, it is critical that you be equipped to evaluate the state and local tax concerns in any proposed tax planning (whether being done for federal or for state purposes) or any proposed restructuring of your business. This session will also explore the growing importance of having business purpose and economic substance from a state and local tax perspective.

Instructor:

Maureen Pechacek, CPA
Partner
PricewaterhouseCoopers LLP

Margaret C. Wilson, Esq.

Assistant General Counsel - State & Local Tax
Verizon

3:00-3:15 Break

3:15-5:00 **Breakout Groups**

Case Study - Tax Planning

Group One:	Maureen Pechacek
Group Two:	Mary Benton
Group Three:	Margaret Wilson
Group Four:	Linda Klang

5:00-6:00 **General Session**

U.S. Supreme Court Cases Important to State Income Taxation

Receive a fresh perspective on the key cases governing state income taxation - as well as a good recap of many cases discussed during the week.

Instructors:

John P. Barrie, Esq.
Partner
Bryan Cave LLP

Kimberley M. Reeder, Esq.
Partner
KPMG LLP

tices in the state and local income tax audit and appeal process as well as walk away with real-world advice on how to handle several specific situations.

Instructors:

David Cowling, Esq.
Partner
Jones Day

Pat Reynolds, Esq.
Senior Tax Counsel
J. C. Penney Company, Inc.

Brian W. Toman, Esq.
Partner
Reed Smith LLP

FRIDAY—October 31, 2008

6:30-7:45 Breakfast

7:45-8:00 Opening

8:00-9:00 **General Session**

MTC/UDITPA

A history of the origin and growth of the Multistate Tax Commission, including in depth discussions of the origins of UDITPA and the current efforts to rewrite its provisions. Students will also gain an understanding of the audit, uniformity and lobbying efforts currently being undertaken by the Commission.

Instructors:

June Summers Haas, Esq.
Attorney
Honigman Miller Schwartz and Cohn LLP

Joe B. Huddleston, Esq.
Executive Director
Multistate Tax Commission

9:00-10:30 **General Session**

10 Best/Worst Audit and Appeal Practices

In this session students will hear many entertaining examples of best and worst prac-

10:30-10:45 Break

10:45-11:45 **General Session**

Ethics

Departures from ethical conduct continue to make headlines almost every day. How does IPT and its membership work together to confront this problem? How does IPT emphasize the dire consequences that befall the offending member and his or her family? How does IPT heighten the consciousness of its members to say NO to departures from our ethical rules and say YES to accuracy, truth and sincerity? These and other issues will be the subject matter of this session.

Instructor:

Jerrold F. Janata, Esq.
Chief Executive Officer
International Appraisal Company Inc.

11:45-12:15 Quiz Three

2008 Program Committee

<p>John M. Allan, Esq. Partner Jones Day 1420 Peachtree Street Suite 800 Atlanta, GA 30309-3053</p>	<p>June Summers Haas, Esq. Attorney Honigman Miller Schwartz and Cohn LLP 222 North Washington Square Suite 400 Lansing, MI 48933-1800</p>	<p>David J. Shipley, Esq. Special Counsel McCarter & English, LLP Mellon Bank Center 1735 Market Street Suite 700 Philadelphia, PA 19103-7501</p>
<p>John P. Barrie, Esq. Partner Bryan Cave LLP 700 13th Street NW Suite 700 Washington, DC 20005</p>	<p>Jerrold F. Janata, Esq. Chief Executive Officer International Appraisal Company Inc. 110 Pleasant Avenue Upper Saddle River, NJ 07458</p>	<p>Peter G. Stathopoulos, Esq. Managing Director, SALT Bennett Thrasher PC 3625 Cumberland Blvd. Suite 1000 Atlanta, GA 30339</p>
<p>Gregg D. Barton, Esq. Partner Perkins Coie LLP 1201 Third Avenue Suite 4800 Seattle, WA 98101-3099</p>	<p>Linda A. Klang, Esq. Vice-President Lehman Brothers 70 Hudson Street 10th Street Jersey City, NJ</p>	<p>Giles B. Sutton, Esq. Partner Grant Thornton LLP 201 S. College Street Suite 2500 Charlotte, NC 28244</p>
<p>Mary T. Benton, Esq. Partner Alston & Bird, LLP 1201 West Peachtree Street One Atlantic Center Atlanta, GA 30309</p>	<p>Mark L. Nachbar, Esq., CPA National Director UHY Advisors SALT, LLC 30 S. Wacker, Suite 2850 Chicago, IL 60606</p>	<p>Cass D. Vickers, CMI, Esq. State Tax Counsel Institute for Professionals in Taxation 3523 Gallagher Drive Tallahassee, FL 32309</p>
<p>David Cowling, Esq. Partner Jones Day 2727 North Harwood Street Dallas, TX 75201-1515</p>	<p>Maureen Pechacek, CPA Partner PricewaterhouseCoopers LLP 750 B Street Suite 2900 San Diego, CA 92101</p>	<p>Margaret C. Wilson, Esq. Assistant General Counsel - State & Local Tax Verizon One Verizon Way, VC54S228 Basking Ridge, NJ 07920</p>
<p>Richard M. Cunningham Vice President Marvin F. Poer & Company 6507 Harrison Avenue Suite A Cincinnati, OH 45247</p>	<p>Kimberley M. Reeder, Esq. Partner KPMG LLP 303 E. Wacker Dr. Chicago, IL 60601</p>	<p>Jill Wood Director State Tax The Home Depot 2455 Paces Ferry Road Attn: Tax Dept. Atlanta, GA 30339-0000</p>
<p>Duane W. Dobson, Jr., CMI Director - State and Local Tax Grant Thornton LLP 2010 Corporate Drive Suite 400 Mc Lean, VA 22102</p>	<p>Patrick J. Reynolds, Esq. Senior Tax Counsel J. C. Penney Company, Inc. P.O. Box 10001 Dallas, TX 75301-1218</p>	<p>Thomas M. Zaino, Esq., CPA Chair-Multistate Practice Group McDonald Hopkins, LLC 41 South High Street Suite 3650 Columbus, OH 43215</p>
<p>Frank J. Gallo, CMI, Esq. Partner Reed Smith LLP 2500 One Liberty Place 1650 Market Street Philadelphia, PA 19103</p>	<p>William B. Ruehl, Esq. Attorney McDermott Will & Emery LLP 340 Madison Avenue New York, NY 10173-0002</p>	

Registration Information

Registrations must be submitted in advance through the IPT office and are accepted on a first-received basis. There will be a limited number of registrants accepted per company. Enrollment is limited to IPT members or employees of companies who have members in IPT. **PLEASE NOTE:** If a faxed application received by IPT is accepted (acceptance letters will be sent), and the person declines the acceptance, there will be a \$100 cancellation penalty imposed. There will also be a substitution fee if someone other than the original applicant attends.

In order to encourage early registration, a discount of \$25.00 is available to those who register on or before September 30, 2008. The fees (U.S. funds) are:

Payments received on or before September 30, 2008*:

- \$775 (Individual personally holding membership in IPT)
- \$975 (Individual does not hold membership, but company/firm has members in IPT)

Payments received after September 30, 2008*:

- \$800 (Individual personally holds membership in IPT)
- \$1,000 (Individual does not hold membership, but company/firm has members in IPT)

*For any payment received after September 30, 2008, the \$25.00 discount does not apply. This includes faxed registration forms received without payment prior to this date.

If the registrant so elects, he/she may join as an Associate Member (company already has members) for annual dues payment of \$150 (nonrefundable), and will be eligible for the reduced school fee of \$775. Please see registration form. There is also a \$604 supplemental registration fee for local registrants not staying at the Georgia Tech Hotel and Conference Center under IPT's group package. (See hotel reservation form.)

The following credit cards can be used: American Express, VISA and Master Card. In order for credit card to be processed, it is important that the information requested on the registration form be filled out completely. Make check payable to: Institute for Professionals in Taxation and remit to: 1200 Abernathy Road, N.E., Building 600, Suite L-2, Atlanta, GA 30328.

Cancellation/Substitution Policy

Refunds, subject to a cancellation charge of \$100, will be made upon written notification of cancellations received on or before October 17, 2008. There is also a substitution charge of \$40 on or before September 30, 2008, \$50 after that date. For more information regarding administrative policies such as complaint and refund, please contact our office at 404.240.2300.

Accommodations

There are separate costs for the hotel package. All registrants and instructors are expected to reside at the Georgia Tech Hotel and Conference Center and Hotel IN Atlanta, Georgia. The only permissible exceptions are those individuals who reside in the Atlanta area (see concluding paragraph). The single package rate is \$1,366.40 (includes tax) for the five night stay Sunday through Friday Noon. This rate includes dinner on Sunday evening, breakfast and lunch each day thereafter, except Friday where there is no lunch (the rate also includes restaurant gratuities). The hotel accepts all major credit cards. For those who wish to stay Saturday night prior to the school, the rate is \$119.00 inclusive. This Saturday rate does not include any meals. (Note the following package rate applies for a shared double room -- \$1,119.15 per person (includes tax).

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 \$604 to cover some of the overhead costs and food charged by the hotel but collected by IPT for the hotel.

General Information

The IPT registration desk will be open from 3:00 - 5:00 p.m. on Sunday, October 26, 2008. Registrants should pick up their materials at that time.

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

Fluency in English is required for successful completion of this course. Foreign language dictionaries may not be used during examinations.

Attire during the day is business casual.

Photos will be taken at this event to use in publications on the IPT website and in organizational and individual photo albums.

Continuing Education Credit

Approximately 42.5 continuing education credits (including 1 IPT Ethics 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 credit on an hour for hour basis for attendance.

Registrants who wish to obtain credit from other organizations for the school must submit their own forms to the IPT office or utilize the standardized form provided by the Institute.

As required by regulatory agencies, IPT must verify individual attendance at sessions in order to grant Continuing Education Credits. Each attendee's name badge has a unique barcode that identifies that individual. In order to obtain CE credit, the individual must have his or her bar-coded badge scanned during the first 15 minutes of each session. No credit for the session will be given to un-scanned attendees. Lost name badges should be reported immediately to an IPT staff member for a replacement. All attendees will receive a Certificate of Attendance with a record of their

scanned attendance.

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.

CMI Designation—Income Tax

The Institute for Professionals in Taxation's designation, Certified Member of the Institute (CMI), is available to anyone who meets specific educational requirements, has five years of income tax experience, and is currently an income tax member in good standing of the Institute. The educational requirements to achieve the CMI Income Tax professional designation include successful completion of IPT's Advanced Income Tax School, IPT's Income Tax Symposium and either the IPT/ABA Income Tax Seminar or the Income Tax track at IPT's Annual Conference. Other educational credits, which may be obtained by attending additional programs such as IPT's Income Tax Symposia as well as other income/franchise tax courses, are required. A description of acceptable courses can be found in the brochure and application.

Successful completion of both the written and oral CMI examinations is required. The CMI requirements and the CMI Candidacy Application can be downloaded from the IPT website at: www.ipt.org, or you may contact the IPT office at 404.240.2300.

Prerequisites: Five or more years experience in state income taxes

Field of Study: Taxation (Income Tax)
Regulatory Ethics

Program Level: Advanced

Instructional Method: Group Live

Advance Preparation Required: None

INSTITUTE FOR PROFESSIONALS IN TAXATION

1200 Abernathy Road, Bldg. 600, Suite L-2
Atlanta, GA 30328

Advanced State and Local Income Tax School

October 26 - 31, 2008
Atlanta, Georgia



Membership Information

If you wish to become a member of IPT and the company you work for already has a membership in IPT, you may download a membership application from the IPT website under Membership - How to become a member.

Personal Information

Name: _____

Badge Name: _____

Title: _____

Company: _____

Address: _____

City: _____ State: _____ Zip: _____

Phone: _____ Fax: _____ Email: _____

Payments received on or before September 30, 2008

- \$775 (Individual personally holding membership in IPT)
- \$975 (Individual does not hold membership, but company/firm has members in IPT)
- Enclosed is \$150 Income Tax Associate Membership Dues to make me eligible for the lower registration fee (the company I work for already has a regular member with IPT)
- \$604 Supplemental Fee (hotel costs collected by IPT) for local registrants not residing at hotel (see information in brochure)

Payments received after September 30, 2008:

- \$800 (Individual personally holds membership in IPT)
- \$1,000 (Individual does not hold membership, but company/firm has members in IPT)

The following information is being used for developing a participant profile and is confidential:

Gender: Male Female Age: 20-30 31-40 41-50 51-60 60+

Level of Education: No College Some College Associate Degree Baccalaureate Degree Advanced Degree

Years of Income Tax Experience: _____

Arriving at hotel: _____ not staying at program hotel

One or two word description of your industry (e.g. manufacturing, consulting, etc.): _____

Payment Options:

Check payable to: **Institute for Professionals in Taxation**

Credit Card American Express Visa MasterCard

Card Number _____ Exp Date _____

Cardholder Name _____

Signature _____

All registrations must be accompanied by full payment. All faxed registrations are subject to a \$100 cancellation fee. No refunds will be made after October 17, 2008. You may fax this form to: 404/240-2315. Confirmation of acceptance will be sent. All cancellation and substitution must be received by the IPT office in **writing**.

Should you have any questions, please call: 404/240-2300.

**Georgia Tech Hotel & Conference Center Hotel Reservation Form
2008 Advanced State and Local Income Tax School – October 26-31, 2008
Institute for Professionals in Taxation
Make reservations early to ensure availability**

ACCOMMODATIONS: Registrants and instructors are expected to reside at the Georgia Tech Hotel and Conference Center at Georgia Tech University, Atlanta, Georgia. The only permissible exceptions are those individuals who reside in the Atlanta area (see following paragraph). The hotel is located at 800 Spring Street, Atlanta, GA, 30308. The single-occupancy rate is \$1,366.40 for the five-night stay Sunday through Thursday, and the hotel accepts all major credit cards. For those arriving before Sunday or staying Friday, the room charge for those nights is \$119.00 plus all applicable taxes. This rate is based upon availability and is subject to change.

For one occupant, the room package rate of \$1,366.40 provides for five full breakfasts, four lunches, dinner on Sunday, refreshment breaks and the daily participant fee. The package rate is on a per-person basis. The double occupancy rate of \$1,119.15 is per person and not per room. 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 \$604 to cover some of the overhead costs that are a part of the hotel package. This supplemental fee includes the daily participant fee,

lunches, dinner Sunday night and refreshment breaks and must be submitted by anyone not under the room package rate.

Reservations requested after the room block is filled or beyond the cut-off date September 19, 2008 whichever comes first, are subject to availability, and not necessarily at the group rates.

HOTEL CANCELLATION NOTIFICATION must be given 24 hours prior to scheduled arrival, or you will be charged the full package. You must also cancel your registration with IPT.

FACTS ABOUT GEORGIA TECH HOTEL AND CONFERENCE CENTER: The Georgia Tech Hotel & 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 approximately \$32 from the airport to the Conference Center. There is a subway station at the airport that stops 4 blocks from the hotel.

You may: (1) Fax this completed form to the hotel at **404-838-2099** (2) Telephone your reservation to the hotel at **404-838-2100** (3) Mail the form to Georgia Tech Hotel and Conference Center, 800 Spring Street, Atlanta, GA, 30308, or (4) Email: reservations@gatechhotel.com. Make all reservation dealings with the Georgia Tech Hotel and Conference Center and not the IPT Atlanta Office. Only your school registration form and registration fee should be mailed to the IPT Atlanta Office. In prepaying your reservation deposit,

either (1) Enclose a check or money order covering the full payment, or (2) Provide your number of one of the following credit cards: American Express, Master Card, Visa, Diners Club or Discover. (Do not forget the expiration date and your signature.) The Georgia Tech Hotel and Conference Center regrets that it cannot hold your reservation without prepayment. Deposits will be refunded only if cancellation notification is given 24 hours prior to scheduled arrival. All reservations are subject to local room tax.

Name _____

Company _____

Street Address _____

City/State/Zip _____

Phone (_____) _____ Fax (_____) _____

Email _____

For Arrival on (day & date) _____ Depart on (day & date) _____

Please specify preferences: (If available — not guaranteed) King Double Queens Smoking Non-smoking

Special Requests: _____

PAYMENT: All reservations must be guaranteed by credit card or check for full payment of _____

Check or Money Order Enclosed: Amount \$ _____

Credit Card Type AMEX MasterCard VISA Diners Club Discover

Credit Card # _____ Exp. Date: _____

Name on Card _____

Signature: _____

I authorize the Georgia Tech Hotel and Conference Center to charge my account for one night's deposit and all applicable taxes. Check-out time is 12 Noon. There will be a late fee charged for departures after 12 Noon. Rooms may not be available for check-in until after 4:00 p.m. Group rates may not be combined with nor can attendees be eligible for any other special offers, packages or discounts. **A confirmation reservation number will be forwarded to you via email.**

Make reservations early to ensure availability