

INSTITUTE FOR PROFESSIONALS IN TAXATION

**Advanced Sales and Use Tax Academy
January 27 - 30, 2008
Hyatt Regency Irvine Hotel
Irvine, California**



PRELIMINARY PROGRAM

Institute for Professionals in Taxation

2008 ADVANCED SALES AND USE TAX ACADEMY

January 27 -30

SUNDAY, JANUARY 27

1:00 p.m. - 7:00 p.m. ■ **Registration**

6:00 p.m. - 7:00 p.m. **Welcoming Reception**

MONDAY, JANUARY 28

6:30 a.m. - 7:45 a.m. **Continental Breakfast**

7:00 a.m. **Registration (Continued)**

7:45 a.m. - 8:15 a.m. **Opening of Academy**

Rolston A. Dyer, CMI
IPT President

Arlene M. Klika, CMI (Vice Chair)
Manager of State Taxes
Schneider National, Inc.
Green Bay, Wisconsin

Melanie C. Hill, CMI (Vice Chair)
Tax Specialist
DL&A Price Tax Consulting Group
Greenville, South Carolina

8:15 a.m. – 8:30 a.m. ■ **Opening Session**
“Tax Policy in the 21st Century”

Speaker:
Richard J. Ayoob, Esq.
Attorney
Ajalat, Polley, Ayoob & Matarese
Glendale, California

8:30 a.m. - 9:30 a.m. ■ **General Session**
“Tax Policy - Legislative and Tax Experience”
Secretary of Revenue (Kansas) Joan Wagnon will provide an overview of Tax Policy from multiple perspectives. Secretary Wagnon's experience as mayor in a state with local sales tax, a long-serving state legislator, member of the board of the Federation of Tax Administrators and 2007-2008 President of the Executive Committee of Streamlined Sales Tax Governing Board enables her to bring a broad discussion on ever-changing tax policy. She will discuss the expectations of elected officials and tax administrators with regard to lobbyists and taxpayer representatives advocating tax policy changes, parameters used by officials in evaluating tax policy initiatives, and effective methods for influencing tax policy at the state level.

MONDAY (Continued)

Speaker:

Joan Wagnon

Secretary of Revenue
Department of Revenue
Topeka, Kansas

9:50 a.m. – 10:50 a.m.

■ General Session

“External Forces Driving Tax Policy”

Incentives for business come under attack..., tax policy enacted to promote economic growth... increased electronic commerce...lower taxes for consumers... specific exemptions adopted.... when it comes to tax base protection and erosion, there are winners and losers.

Speaker:

William F. Fox, Ph.D.

Director, Center for Business & Economic Research
University of Tennessee
Knoxville, Tennessee

10:50 a.m. - 11:50 a.m.

■ General Session

“Impact of SSTA on Tax Policy”

From a tax policy perspective, a panel of experienced professionals will discuss the impact of SSTA on Tax Policy. Each panelist will identify the factors and unresolved issues which they identify as key to passage of Federal SST. They will also discuss their perspective on the relationship between Federal SST legislation and Federal Business Activity Tax legislation, the factors and issues which remain unresolved for states that have not yet passed SST legislation, identify the tax policy parameters which exist in states which have adopted SST legislation, for example the SSTA limits tax exemptions which can be enacted in member states but also may provide an effective platform for multi-state tax exemptions, and will discuss methods of initiating tax policy through the SST process.

Speakers:

Harley T. Duncan

Executive Director
Federation of Tax Administrators
Washington, DC

Richard J. Prem

Vice President - Indirect Taxes & Tax Reporting
Amazon.com
Seattle, Washington

Joan Wagnon

Secretary of Revenue
Department of Revenue
Topeka, Kansas

MONDAY (Continued)

12:15 p.m. - 2:15 p.m.

Luncheon Presentation and Discussion (Sales and Property)

Merging sales tax, property tax and income tax concepts and the crossovers from states and companies may leave us bewildered at how to define nexus or applicable law in each of these disciplines and what are the controlling remedies to resolve our tax controversies. This enlightening presentation will be followed by facilitator led individual table with Sales and Property Tax attendees.

Speaker:

Richard J. Ayoob, Esq.

Attorney

Ajalat, Polley, Ayoob & Matarese

Glendale, California

■ **Breakout #1**

2:30 p.m. - 3:30 p.m.

■ **General Session**

"Identifying the Influence Factors - Internal"

Focusing on internal corporate operations, we as proactive tax consultants and corporate tax personnel seek opportunity to improve the business environment. We see industry impacted by advancing technology and creative product offerings, We initiate state awareness and tax policy change as a result of audit findings. How do we realistically manage current legislative issues? Our approach to identifying internal business needs can permeate change in tax policy.

Speaker:

William J. McConnell, CMI, CPA, Esq.

Manager - Sales, Use & Excise Taxes

General Electric Company

Ft. Myers, Florida

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

■ **General Session**

"Panelist From Corporate"

This interactive breakout session will include a panel of tax leaders representing various industries engaged in a discussion of how external issues and events influence their policy planning and considerations. Areas such as the SSTA, the on-again/off-again love affair with incentives, and influential factors in the general marketplace will be discussed. Audience participation is encouraged to ensure a lively and beneficial discussion.

Speakers:

Julia S. Bragg, CMI, CPA

Director, Sales, Use & Property Taxes

International Paper Company

Memphis, Tennessee

TBA

MONDAY (Continued)/TUESDAY

4:30 p.m. - 5:15 p.m.

■ Breakout #2

"External Issues"

- Case Study of SSTA Bundling Rule
- External Influences
- Incentives

Manufacturing

Retailing

Regulated Services

Non-regulated Services

TUESDAY, JANUARY 29

6:30 a.m. - 7:45 a.m.

Continental Breakfast

8:00 a.m. – 9:15 a.m.

■ General Session

"Internal Corporate Policy"

Every legislative session, many people voice their opinions on issues important to their organization. What issues are important to a Company's Executive Leadership and why are these issues important? This session will provide you with insight of what goes through the mind of corporate executive leaders and their vision as it relates to federal and state tax policy.

Speaker:

TBA

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

■ General Session

"Internal Government Affairs Personnel"

If there was a way to develop an effective internal strategy for federal and state tax policy, you'd be interested, wouldn't you? Government Affairs personnel work diligently every legislative session on many issues important to its CEO and executive leadership. The goal is simple: to gain support from members of Congress and/or state legislators and their staff so that legislative process addresses your high priority issues. How does government affairs personnel get support in order to make an executive legislative vision a reality? This session will cover the internal government affairs process including the tax department interaction.

Speaker:

Edward Munoz

Director of Congressional Affairs - Western Region

Raytheon

Pasadena, California

10:30 a.m. - 11:45 a.m.

■ General Session

"Legislative Process"

Learn about the legislative process and understand where your business has the opportunity to effectively influence. With years of experience in working with government, the speakers will highlight current events, enlighten us with examples from their tenure and provide suggestions for successfully making your way through the CA legislative maze.

TUESDAY (Continued)

Speakers:

Ernest J. Dronenburg, Jr.

Consultant
Deloitte Tax LLP
San Diego, California

Gregg Nowak, Esq.

Partner
PricewaterhouseCoopers LLP
Detroit, Michigan

12:00 Noon. - 2:00 p.m.

Luncheon Presentation

"Ethics in Government"

Join IPT's group lunch with both Sales and Property Tax attendees for an interactive discussion on Ethics to obtain the ethics credits required by IPT and other organizations. The program will include various ethical situations dealing with lobbyists, tax policy and the legislative process. An interactive discussion will take place to identify IPT canons that are controlling and the proper actions to alleviate the situation.

Speakers:

Peggy Kerns

Director, Center for Ethics in Government
National Conference of State Legislatures
Denver, Colorado

Joseph A. Vinatieri, Esq.

Partner
Bewley, Lassleben & Miller
Whittier, California

2:00 p.m. - 3:30 p.m.

■ Breakout #3

- How Does a Tax Professional Manage All of the Issues Discussed in the preceding Day 2 Sessions?
- Best Practices By Industry
 - Corporate Policy
 - Legislative Action

Manufacturing

Retailing

Regulated Services

Non-regulated Services

3:45 p.m.. - 4:45 p..m.

■ General Session

"State Tax Legislation with State Department Panelists"

Are You Ready for This? - This session will provide attendees with an opportunity to listen to a discussion of the practical issues facing the legislative policy process. Through a case study, attendees will observe the exploration of issues and suggestions of solutions from the view point of corporate management, government policy and the lobbying community.

Speakers:

Chris Micheli

Partner
Aprea & Micheli
Sacramento, California

TBA

WEDNESDAY, JANUARY 30

- 6:30 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**
"State Tax Policy That Impacts Business"
Let's talk about resources that we have at our fingertips to guide us through the legislative process. The sessions presented at the Academy have made us aware of tax policy affecting the corporations that we represent and how we can influence. Keep informed of the latest legislative issues using the Internet and the NCSL website.
- Speaker:*
Peggy Kerns
Director, Center for Ethics in Government
National Conference of State Legislatures
Denver, Colorado
- 9:00 a.m. - 9:45 a.m. ■ **General Session**
"Summary of the Findings From the Breakouts"
- Facilitator:*
Robert J. Fields, CMI
Managing Director
PricewaterhouseCoopers LLP
Orwell, Vermont
- 10:00 a.m. - 12:00 Noon ■ **General Session**
"Lobbying"
So you want to influence tax policy... How do you hire a lobbyist to accomplish your objective? How does one avert an Abramoff disaster? How do you control an influence peddler? What are the pros and cons of different multi-state lobbying models and what factors influence a decision? How do you form a Coalition? These and many more questions will be answered during our final session - on Lobbying, Lobbyists, and Influence Peddling.
- Speaker:*
TBA
- 12:00 Noon **Academy Conclusion**

2008 Sales Tax Academy Committee

Richard J. Ayoob, Esq.

Attorney
Ajalat, Polley, Ayoob & Matarese
Glendale, California

Robert J. Fields, CMI

Director
PricewaterhouseCoopers LLP
Orwell, Vermont

Lynn L. Monsalvatge, CMI

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

Wayne Danneman, CMI

Manager
RubinBrown LLP
Clayton, Missouri

Melanie C. Hill, CMI (Co-Chair)

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

Frank E. Taylor, Jr., CMI

Director, San Jose Multistate Taxes
Deloitte Tax LLP
San Jose, California

Gwendolyn S. Evans, CMI

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

Arlene M. Klika, CMI (Co-Chair)

Manager of State Taxes
Schneider National, Inc.
Green Bay, Wisconsin

Lynn Warren

Variety Wholesalers, Inc.
Henderson, North Carolina

Hotel Accommodations

The symposium is being held at the Hyatt Regency Irvine Hotel in Irvine, California. 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: **949-852-1574**, or by directly calling the Hyatt Irvine at: **949-975-1234** (be sure to mention that you are with IPT to secure the established group rate). You may also make reservations on-line by linking to: <http://irvine.hyatt.com/groupbooking/irvinipti2008>. Reservations must be made with the hotel no later than **December 14, 2007**; the hotel will probably 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 tax):

- ✓ Single or Double Occupancy: \$199 + tax
- ✓ Regency Club, Single/Double \$239 + tax
- ✓ For other guest room options available at IPT's group rate, please check with the hotel.

Check-in time is after 3:00 p.m.; check-out time is 12:00 Noon.

All reservations are subject to a local room tax.

This room rate includes a continental breakfast Monday through Wednesday.

Hotel Information

The Hyatt Regency Irvine is a luxurious AAA Four-Diamond property with outstanding service and amenities that have made it the only Irvine hotel to earn this highly regarded honor – from impeccable attention to detail to impressive facilities for guests. The prime setting of the stylish hotel in Irvine lets you easily explore all this area offers - tour Disneyland and Knott's Berry Farm, cheer on the Angels or Ducks, boutique-hop through some of the country's most upscale retail shops or simply relax on nearby beaches. No matter what brings you to Orange County, this is a premier choice of Irvine, California hotels. Visit the site at: <http://irvine.hyatt.com/hyatt/hotels>.

Ground Transportation

The Hyatt Regency Irvine is located just 2 miles (five minutes) from John Wayne Orange County Airport, serviced by most carriers. Complementary shuttle service is offered to and from the hotel every 30 minutes. Los Angeles International Airport is located approximately 45 miles from the hotel, and is about a one hour drive, depending on the time of the day..

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) 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 100 participants and registrations will be accepted on a first received basis, **with CMIs being given priority acceptance until November 15, 2007.** 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, January 27th. Those who arrive after the desk closes may pick up registration materials after 7:30 a.m. on Monday morning.

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

Through December 27th:

Individual Holding CMI Designation:	\$200.00
IPT Member, Not Holding CMI Designation	\$ 575.00
Individual Does Not Belong, Someone In Company Does:	\$ 750.00
No One From Company Belongs To IPT:	\$1000.00

After December 27th:

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 January 30, 2008.

Cancellation Fee

\$100 for any filed registration. After January 18th, no refunds will be made. For more information regarding administrative policies such as complaint and refund, contact IPT office at: (404) 240-2300.

Substitution Fee

Prior to December 27th: \$40.00 After December 27th: \$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

Approximately 22.5 continuing education credit are available for full-attendance, including one IPT ethics credit hour. 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 (see next paragraph for the procedure in receiving credit). 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

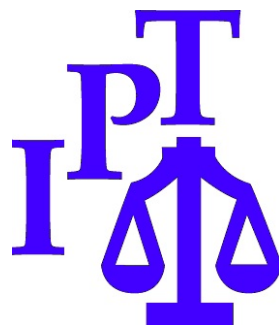
As required by regulatory agencies, IPT must verify individual attendance at sessions in order to grant Continuing Education Credits. Each attendee's name badge has a unique bar code that identifies that individual. In order to obtain CE credit, the individual must have his or her bar-coded badge scanned 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 the registration desk for a replacement. All attendees will receive a Certificate of Attendance with a record of their scanned attendance.

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).

For Further Information

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



ADVANCED SALES AND USE TAX ACADEMY

Hyatt Regency Irvine • Irvine, California
January 27–30, 2008

Hotel Reservation Form

Make your reservations early to ensure availability. Reservations requested after the room block is filled or beyond the cut-off date (December 14, 2007), whichever comes first, are subject to availability. Rooms may still be available after the cut-off-date, but not necessarily at the IPT group rate. Please make your hotel reservations directly with the hotel (not IPT) using one of the following methods:

- **FAX** this completed form to the reservations office at: **(949) 852-1574, Attention Reservations.**
- **TELEPHONE** your reservation directly to the Hyatt Regency Irvine at **(949) 975-1234, (You must identify yourself as a member of IPT to receive the established group rate.)**
- **MAIL** the completed form to: Hyatt Regency Irvine, 17900 Jamboree Rd., Irvine, CA 92614-6288
- **ONLINE** reservations can be made by visiting <http://irvine.hyatt.com/groupbooking/irvinipti2008>. Enter appropriate dates to search for availability. Select your room preferences and complete your reservation.

In guaranteeing your reservation for one night, the following credit cards are accepted: **American Express, Diners Club, Discover, Master Card, and VISA.** Do not forget to include the expiration date and your signature. The hotel will hold your reservation with one night's guarantee from one of the above credit cards. Deposits will be fully refunded if cancellation notification is given up to **72 hours** prior to arrival date. **Reservations not timely canceled will result in the imposition of a one-night room penalty.**

Name: _____

Company: _____

Address: _____

City, State, ZIP: _____

E-mail: _____ Phone: () _____ Fax: () _____

For arrival on: _____ Time: _____ Depart on: _____

Hyatt Gold Passport Number: _____

Please reserve _____ room(s) for _____ Adults

Check or money order enclosed, amount: _____

American Express Master Card Diners Club Discover VISA

Credit Card #: _____

Expiration Date: _____

Full Name on Card: _____

Signature: _____

I authorize Hyatt Regency Irvine to charge my account for one night's deposit and all applicable taxes based upon the group rates listed below. Check-out time is prior to 12:00 noon. Rooms may not be available for check-in until after 3:00 p.m.

Reservations requested beyond the cut-off date (December 14, 2007) or after the room block is filled, are subject to availability.

Please Check:

- Single or Double Occupancy: \$199 + tax
 - Regency Club, Single/Double: \$239 + tax
- For other guest room options available at IPT's group rate, please check with hotel.

Check Preferences:

(Requests are not guaranteed)

- Non-Smoking Request
- One King Bed
- Two Double Beds

**Registration Fee (Please Check Appropriate Box)
By December 27, 2007**

- Individual Holding CMI Designation: \$200.00
- IPT Member Not Holding CMI Designation: \$575.00
- Individual Does Not Belong,
Someone In Company Does: \$750.00
- No One From Company Belongs To IPT: \$1000.00

After December 27, 2007

An additional \$25.00 charge for each of the above categories.

Enclosed is my **non-refundable** Sales Tax Associate Member Dues in the amount of \$225 to make me eligible for the lower registration fee (the company I work for is currently a member of IPT).

Method Of Payment

- Check Credit Card
- Credit Card: American Express Master Card Visa
- Card Number: _____
- Expiration Date: _____
- Signature: _____

Note: Indicate Complete Billing Address If Different Than Registration Address Below.

Billing Address: _____

Are you a CMI: Yes No

Full Name _____

First Name Preferred For Badge _____

Your Title _____

Company _____

Business Address _____

City, State, ZIP _____

Telephone Number (____)_____ Facsimile Number (____)_____ E-mail _____

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

Gender: Male Female

What is your highest level of education:

- No College Some College, No Degree Associate Degree Baccalaureate Degree Advanced Degree

Number of years of sales tax experience: _____

Age: 20-30 31-40 41-50 51+ Do Not Wish To Respond

Have you attended a previous IPT Sales and Use Tax Academy? Yes No

IPT Member: Yes No **I am joining IPT with this registration:** Yes

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

Note that CMIs will be given priority registration until November 15th. All registrations must be accompanied by full payment. All filed applications are subject to a \$100 cancellation fee. No refunds will be made after January 18, 2008. Make check payable to: **Institute for Professionals in Taxation**, and remit to: **1200 Abernathy Road, Northeast, Suite L-2, Atlanta, Georgia 30328**. Should you have any questions, please call: **(404) 240-2300**. You may fax the form to: **Facsimile: 404-240-2315**. There is a substitution charge of \$40 up to December 27th; thereafter the charge is \$50. Confirmation of acceptance will be sent. If you wish to have more than one person attend, please reproduce this form. **All cancellations and substitutions must be received in writing by the IPT Office.**

IMPORTANT: COMPLETE THE AREA BELOW:

Breakout Session Industry Preference: RETURN TO IPT

Each registrant will be assigned to one of four breakout session groups during the course of the program based upon industry. Please make your industry preference known by checking one (only one) of the four boxes below:

- Manufacturing**
- Retailing**
- Regulated Services** (utilities, telecommunications, cable, finance, insurance, transportation, etc.)
- Non-regulated Services/Other** (hospitality, computer and information services, non-regulated communications, professional, other)