INSTITUTE FOR PROFESSIONALS IN TAXATION

2008
Sales and Use Tax Symposium
Monday, September 22 - Thursday September 25

Denver Marriott Tech Center
Denver, Colorado

PROGRAM

MONDAY, SEPTEMBER 22

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

◘ "Beginner Basic"

This session provides a basic understanding of the terms and definitions used in everyday sales and use tax discussions. Some questions that will be discussed during this session will include: What is a separate sale at retail? Are "sales tax" and "use tax" treated as the same tax? What is "tangible personal property"? These questions and other items of interest to tax professionals who are new to the sales and use tax practice will be addressed during an open discussion.

Speakers:

Lisa M. Bettencourt, CMI
Director, State and Local Taxes
Tyco / Fire & Security
Boca Raton, Florida

Linda A. Falcone, CMI
Director, Sales & Use Tax
Ryan
Charlotte, North Carolina

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

◘ "CMI - Sales Tax Review"

This is a review of the Sales/Use Tax professional designation certification program. What are some of the study tools you can use? How is the written exam structured? Do you know there is an IPT Code of Ethics? This session will give a high-level overview of the requirements, test composition, and suggested study references.

Speaker:

Jack T. Bone, CMI
Director of Business Development
Ryan
Houston, Texas

3:45 p.m. - 5:00 p.m.

◘ "Income Tax For Sales Tax Professionals"

To many sales tax professionals, listening to their income tax counterparts may sound like listening to someone speaking a foreign language. However, there are important areas of overlap, common concepts, and a need for integration of efforts to ensure optimal tax compliance in both areas and to enhance tax planning opportunities. Join this session to gain a better understanding of the state & local income tax world.

Speakers:

Kevin J. Herzberg
Southeast Managing Director
True Partners Consulting LLC
Tampa, Florida

Joseph Patin, II
Tax Director
Georgia Pacific
Atlanta, Georgia

3:45 p.m. - 5:00 p.m.

◘ "Property Tax for Sales Tax Professionals"

Have you ever wondered what your property tax colleagues do? From all that data they gather, is there anything that might be useful to the sales tax group? This session will cover the basics of property tax, including renditions, valuations, appeals, and more.

Speakers:

Jeffrey Shamma
Senior Manager
UHY Advisors SALT, LLC
Houston, Texas

Steve Smith
Manager, Property and Miscellaneous Tax
Kansas City Power & Light
Kansas City, Missouri

6:00 p.m. - 7:30 p.m.

Welcoming Reception

TUESDAY, SEPTEMBER 23

6:30 a.m. - 8:00 a.m. **Continental Breakfast**

8:00 a.m. - 9:00 a.m. **Opening of Symposium**

Anthony R. Thompson, CMI, Esq.
IPT President Nominee, Institute For Professionals In Taxation
Law Offices Anthony R. Thompson
Lehigh Valley, Pennsylvania

Faranak Naghavi, CPA
Chair, 2008 Sales and Use Tax Symposium Committee
Ernst & Young LLP
Washington, DC

Christopher S. Hall, CMI
Vice Chair, 2008 Sales and Use Tax Symposium Committee
Ford Motor Company
Dearborn, Michigan

9:00 a.m. - 10:15 a.m. **General Session**

"When Generations Collide "

Never before have so many generations stared at one another across the conference table or the dinner table. With Traditionalists, Baby Boomers, Generation Xers, and Millennials working side-by-side on a daily basis, businesses are wondering who these diverse groups of employees are and what makes them tick. Whether the issue is scheduling, time off, team work, communication, or dress codes, many skilled managers are experiencing the challenge of bridging generation gaps as they struggle to manage and retain employees who can deliver a high level of productivity. "Employers of choice" are those that tap into the best talents of every team member. This session will focus not just on the differences, but on the many connections that bind the generations into cohesive teams. It also will emphasize tips for bridging gaps and creating synergy in specific areas like feedback, rewards, communication, and loyalty.

Speaker:

Lynn Lancaster
Partner
Bridgeworks
Samona, California

10:45 a.m. - 12:15 p.m. **General Session**

" *Managing Audits*"

Optimize the management of your next sales tax audit. This session will explore the critical aspects to managing sales tax audits, identify best practices and helpful suggestions, and outline how to enhance your organization's performance by cultivating dramatically better relationships with the state tax authorities.

Speakers:

Lynn L. Monsalvatge, CMI
Director for Sales Tax & Business Licenses
The Home Depot
Atlanta, Georgia

Michael J. Wasser, Esq.
Manager
State Tax Services, LLC
Stowe, Vermont

12:15 p.m. - 1:30 p.m. Lunch

1:30 p.m. - 3:00 p.m.

Breakout Sessions (8)

◘ "Nexus" (Offered Twice)
Nexus continues to be a challenging issue for companies in today's environment of continuously changing technologies, business processes and business models. This session will not only focus on current developments in the nexus arena, but it will also discuss common issues encountered by companies who may be inadvertently establishing nexus, not only at the state level, but at the local level as well.

Speakers:

Diann L. Smith, Esq.
Counsel
Sutherland
New York, New York

Mark Swan, Esq.
Transaction Tax Counsel
Time Warner Cable
Charlotte, North Carolina

◘ "Procurement Strategies"
For those who appreciate the challenge of getting the most for each dollar of spending, this session is for you. Get tips and planning ideas which will help you decrease your sales and use taxes and increase your spending power. Learn effective vendor contract structuring, tighten up your tax-related language and plan your delivery locations for optimal effect.

Speakers:

Oscar L. Garza, Esq.
Director Tax Services
Deloitte Tax LLP
Houston, Texas

George Schneider
Regional Tax Manager
General Motors Corporation World Headquarters
Detroit, Michigan

◘ "Software Transactions" (Offered Twice)
Software transactions are an audit issue for most companies. This session will focus on the purchasing side of software related to transactions and will provide companies with guidance on how to structure their software related to purchases to minimize sales and use taxes. The session will also focus on current developments.

Speakers:

Jeffrey A. Friedman, Esq.
Partner
Sutherland
Washington, DC

Dominic Zambrano, Esq.
Manager, State and Local Tax
Comcast Corporation
Philadelphia, Pennsylvania

◘ "Ethics"
Ethics in the real (sales tax) world: This session will be an interactive discussion of the application of ethical principles to real world sales tax situations. The presenters will use a case study developed for the ethics portion of the CMI exam to facilitate discussion and will address specific situations presented by attendees.

Speakers:

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

Rick L. Johnson, CMI
Manager
Limited Brands, Inc.
Columbus, Ohio

Christine Lapps
Tax Manager
Ernst & Young LLP
Nashville, Tennessee

Jeremiah T. Lynch, CMI (Moderator)
Principal
Ryan & Company
New York, New York

◘ "Sales Tax Effects of Mergers & Acquisitions, Reorganizations and Restructurings" (Offered Twice)
This session will address the potential results of mergers and acquisitions, reorganizations and restructurings for sales tax purposes. The disregarded entity treatment afforded certain structures for Income Tax purposes may not be respected for Sales Tax purposes, bulk sales notifications may have to be filed, and due diligence requirements are more important than ever.

Speakers:

William M. Backstrom, Jr., Esq.
Partner
Jones Walker
New Orleans, Louisiana

Marilyn A. Wethekam, Esq.
Partner
Horwood Marcus & Berk, Chartered
Chicago, Illinois

◘ "What Are You Selling?"
Are you selling a good or a service? Or is there a mix of both, and, if so, is the service element of the sale merely incidental. Is a service offering really comprised of multiple services, each of which might have different taxability considerations (e.g. bundled transactions)? Even if your sale is considered to be the sale of a good, is it a single article, or multiple articles, which in some jurisdictions attracts different tax treatment? This session will discuss some of ever-increasing gaps in the application of what are often antiquated sales tax statutes to today's dynamic products and services oriented economy.

Speakers:

James Taylor, Esq.
Director, State & Local Tax
Alliance Data
Gahanna, Ohio

Dwayne Van Wieren
Partner
KPMG LLP
Houston, Texas

◘ "Sales Tax Planning, Recent Developments & Future Events"

This session will address current planning strategies used by companies in light of budgetary challenges to regulatory limitations. Further, the session includes analysis of recent events regarding taxation of services, tangible vs intangible property, real vs personal property, temporary storage and resale of services.

Speakers:

J. Whitney Compton, Esq.
Director
Compton & Associates, LLP
Marietta, Georgia

Loren L. Chumley, Esq.
Principal
KPMG LLP
Nashville, Tennessee

◘ "Accounting For Corporate Structure And Change Under The Canadian GST"

Structuring investments in foreign countries brings its own unique challenges, notably attempting not to fall foul of the domestic tax laws. This discussion explores the sometimes- forgotten world of the Canadian GST and its impact on corporate structure, operation and change. Specifically, it will address the differences in the use of corporations, partnerships and trusts, the operation of shared services functions cross-border, the use of elections in acquisitions, dispositions, and the rules regarding reorganizations such as butterflies, amalgamations and wind-ups. It will address the impact of the takeover rules, shareholder protection and valuation issues, and will discuss the potential for financial institution status of holdco/opco structures, and why you care.

Speakers:

Rod Butcher
Director of Consulting Services
Brendan Moore
Oakville, Ontario, Canada

David Roberts
Tax Manager
Cargill Limited, Canada
Winnipeg, Manitoba, Canada

3:30 p.m - 5:00 p.m. **Breakout Sessions (8)**

◘ "Information Sharing and Data Privacy Issues"

Of growing concern to all tax professionals is how to properly handle privacy of taxpayer information, especially in this day and age of information sharing among taxing jurisdictions. This session will discuss the issues encountered by taxpayers and current trends regarding information sharing and the use of information for other purposes (e.g., states requiring apportionment data and implications for sales and use taxes).

Speakers:

Mark E. Holcomb, Esq.
Partner
Madsen Goldman & Holcomb, LLP
Tallahassee, Florida

Kyle Sollie, Esq.
Partner
Reed Smith
Philadelphia, Pennsylvania

◘ "State of the States/Emerging Technologies"
As your eyes alight with wonder over the latest technologies your thoughts turn to…sales tax? What is this new technology? Is it tangible personal property? A service? Something else entirely? How will SST define it? Come join us for a lively update on the taxation of emerging technologies and what the State's are doing to increase tax revenue.

Speakers:

John R. Cmelak, Esq.
Vice President - State Tax Policy
Verizon Communications
Walnut Creek, California

Stephen P. Kranz, Esq.
Counsel
Sutherland
Washington, DC

◘ "Managing Your Tax Compliance Outsourcing or Offshore Service Provider"
Hear from experts that live it everyday. Learn the benefits of effectively managing the process as well as lessons learned. Also learn about the cultural challenges with working with employees in different countries.

Speakers:

Timothy Callaghan
Director - Transaction Tax
Verizon Wireless
Bedminster, New Jersey

Rae Takai
Manager Indirect Tax
Shell Oil Products US
Houston, Texas

◘ "Refunds" (Offered Twice)
Show me the money! If only it were that simple. Today's tax manager must evaluate a myriad of issues prior to filing a refund claim. This session will explore these issues and identify common-sense approaches to handling them. What are the risks associated with filing a refund claim? When and how should a refund claim be filed? Could the cost of filing the claim exceed the amount of the refund? Should a refund claim be used as a vehicle to settle a tax issue? How are the states reacting to refund claims?

Speakers:

Denton Childs
Director - Non-Income Taxes
Tyson Foods, Inc.
Springdale, Arkansas

Mark W. Eidman, Esq.
Attorney
Scott, Douglass & McConnico, LLP
Austin, Texas

◘ "Analyzing Data and Alternatives to Statistical Sampling . . . Before, During and After an Audit" (Offered Twice)
Participants will learn how to analyze company data prior to the sample generation to ensure optimal results based upon the company's operations, during the audit to review spreadsheets provided by taxing authorities and at the conclusion of the audit to incorporate audit findings and reduce future under/over payments.

Speakers:

Lisa H. Barnick
Senior Director
Alvarez and Marsal Taxand, LLC
Houston, Texas

Dorothy G. Pearson, CMI, CPA
Senior Manager - Sales, Use, Excise and Property Tax
Targa Resources, Inc
Houston, Texas

◘ "Audit Appeals and Litigation" (Offered Twice)
Knowing when and how to appeal a tax matter may be key to the successful resolution of a tax dispute. In this session, two experienced tax professionals will discuss the development of a successful appeal, and issues to consider when dealing with taxing authorities, administrative tribunals, the courts and outside counsel.

Speakers:

Michael E. Campbell
Tax Manager
Johns Manville
Denver, Colorado

Lee A. Zoeller, CMI, Esq.
Partner
Reed Smith LLP
Philadelphia, Pennsylvania

◘ "Mixed/Bundled Transaction Issues and Best Practices" (Offered Twice)
One of the most difficult areas in sales and use tax compliance involves how to properly handle mixed or bundled transactions involving the sale or purchase of property and/or services with differing tax treatment for a single price. Two tax professionals will discuss some of the key issues related to these transactions and offer suggestions for compliance "best practices."

Speakers:

Susan K. Haffield, CPA
Partner
PricewaterhouseCoopers
Minneapolis, Minnesota

Lee A. Sweet
Global Tax Services Consultant
Electronic Data Systems Corp.
Detroit, Michigan

5:30 p.m. - 6:30 p.m. **Reception**

WEDNESDAY, SEPTEMBER 24

6:30 a.m. - 8:00 a.m. **Continental Breakfast**

8:00 a.m. - 9:15 a.m.

◘ General Session

"Restoring Confidence in Business through Ethical Behavior"

The cover of Fortune magazine as Citigroup and others announced another round of billion-dollar write-downs read, "What were they smoking?" 2007 brought us the market decline via subprime lending, but it also brought us the greatest number of public corruption cases ever brought by the Justice Department and state attorneys general. And even the ivory tower lost seven presidents in 2007 amid spending and misconduct scandals. And interwoven among the subprime and government scandals are appraisers and too many state and local tax officials. Trust is at the heart of business. But trust is also critical for government officials and those who work with them because corruption undermines trust, which then undermines capitalism. We are all interconnected by the simple notion of trust. And at the heart of trust is ethics, another simple notion in concept that has proven difficult in execution. This session will explore the importance of ethics for all aspects of economic systems, including the key component of taxation. The capitalist system depends upon markets that function properly and such markets require trust and ethical conduct by all who participate.

Speaker:

Marianne Jennings, Esq.
Professor of Legal and Ethical Studies
Arizona State University
Mesa, Arizona

9:30 a.m. - 10:30 a.m.

◘ General Session

"A Different Perspective: How The States View The Current Tax Landscape"

Hear directly from the head of the Colorado Department of Revenue what the hot topics are for 2008 from the tax administration agency's perspective. This session will cover the current State of the State with respect to tax collections, the salient points coming out of the recently completed 2008 Colorado legislative session, Department initiatives across various tax types, Roxy's expectations of Corporate taxpayers operating in Colorado, and a look at future developments in state and local tax in Colorado.

Speaker:

Roxy Huber
Executive Director
Colorado Department of Revenue
Denver, Colorado

11:00 a.m. - 12:30 p.m. **Breakout Sessions (8)**

◘ "Analyzing Data and Alternatives to Statistical Sampling . . . Before, During and After an Audit" (Offered Twice)

Participants will learn how to analyze company data prior to the sample generation to ensure optimal results based upon the company's operations, during the audit to review spreadsheets provided by taxing authorities and at the conclusion of the audit to incorporate audit findings and reduce future under/over payments.

Speakers:

Lisa H. Barnick
Senior Director
Alvarez and Marsal Taxand, LLC
Houston, Texas

Dorothy G. Pearson, CMI, CPA
Senior Manager - Sales, Use, Excise and Property Tax
Targa Resources, Inc
Houston, Texas

“Unclaimed Property”

Unclaimed Property has become an increasingly hot topic over the last couple of years. Our experts will update you on the latest court cases and the potential impact on businesses. They will also discuss current enforcement techniques you need to be aware of as well as legislative updates. This session will include a discussion of "Best Practices" including common mistakes made by businesses and how to analyze and reduce risk.

Speakers:

Michael Houghton, Esq.
Partner
Morris, Nichols, Arsht & Tunnell LLP
Wilmington, Delaware

Valerie M. Jundt
Senior Manager
Deloitte & Touche LLP
Minneapolis, Minnesota

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Speakers:

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Sutherland
New York, New York

Mark Swan, Esq.
Transaction Tax Counsel
Time Warner Cable
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“Sales Tax Effects of Mergers & Acquisitions, Reorganizations and Restructurings” (Offered Twice)

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Speakers:

William M. Backstrom, Jr., Esq.
Partner
Jones Walker
New Orleans, Louisiana

Marilyn A. Wethekam, Esq.
Partner
Horwood Marcus & Berk, Chartered
Chicago, Illinois

◘ "Local Taxes"
Local taxes continue to burden operations in jurisdictions which administer their own sales and use taxes. This session will focus on the common pitfalls companies encounter in dealing with local taxes and administration, as well as provide helpful tips on how to avoid or alleviate these issues.

Speakers:

Jesse R. Adams, III, Esq.
Partner
Oreck, Crighton, Adams & Chase, LLC
New Orleans, Louisiana

Diane S. Duffey
Tax Manager
Coors Brewing Company
Golden, Colorado

◘ "Effective Tax Rates/Automation Options"
One of the foundational aspects to managing a company's tax compliance responsibilities is ensuring an adequate capability to both verify sales tax paid to vendors as well as properly accrue use tax, if applicable, where tax is not paid to the vendor. This session will identify various alternatives, pros and cons of each and identify best practices in this area. Concepts will include effective tax rates (ETR), also known as "aggregate reporting" or "macro level reporting" or "single rate reporting", as well as software packages that can automate the transaction by transaction taxation.

Speakers:

Charles Collins
Vice President, Government Affairs
ADP/Taxware
Raleigh, North Carolina

Dina M. Hornberger
Project Manager - Tax
Tyco Electronics
Middletown, Pennsylvania

◘ "Refunds" (Offered Twice)
Show me the money! If only it were that simple. Today's tax manager must evaluate a myriad of issues prior to filing a refund claim. This session will explore these issues and identify common-sense approaches to handling them. What are the risks associated with filing a refund claim? When and how should a refund claim be filed? Could the cost of filing the claim exceed the amount of the refund? Should a refund claim be used as a vehicle to settle a tax issue? How are the states reacting to refund claims?

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Director - Non-Income Taxes
Tyson Foods, Inc.
Springdale, Arkansas

Mark W. Eidman, Esq.
Attorney
Scott, Douglass & McConnico, LLP
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Speakers:

Jeffrey A. Friedman, Esq.
Partner
Sutherland
Washington, DC

Dominic Zambrano, Esq.
Manager, State and Local Tax
Comcast Corporation
Philadelphia, Pennsylvania

12:30 p.m. - 1:30 p.m. **Lunch**

1:30 p.m - 3:00 p.m. **Breakout Sessions (7)**

◘ "Trends Toward Gross Receipt Taxes and Broadening the Sales Tax Base"
Participants will get an overview of states with gross receipts taxes with an emphasize on those states with recent changes (e.g., Ohio, Michigan, Kentucky and Texas) but will also include Washington, New Mexico, Delaware and other states. Participants will also hear about pending legislative efforts in this area, why the increased trend toward gross receipts taxes, and common criticisms of the gross receipts tax.

Speakers:

Laura A. Kulwicki, Esq.
Associate
Jones, Day
Columbus, Ohio

Karen E. Thomas, CMI, CPA
Senior Tax Analyst
General Electric Company
Fort Myers, Florida

◘ "Sampling Trends/Hot Topics"
Do you still come across auditors still sticking with "every nth item"? Or, "I'll look at 3 test months in detail and project the average of those"? Watch out for old-fashioned reviews. The more accurate and relevant methods of true statistical sampling have been comprehensively documented and are fairly widely accepted. Join us for a look at how to insist on some innovative thinking when it comes to audit projections. Learn what methodologies are being employed and how you can help your company get the most out of your sample.

Speakers:

Christopher A. Mucke, CPA
Managing Principal
Corporate Tax Consultants, LLC
Novi, Michigan

Will Yancey, Ph.D, CPA
Dallas, Texas

◘ "Advertising/Printing"
Marketing is working with Darren Stephens Advertising on a marketing campaign and asking you about tax on the campaign that includes promotional materials, direct mail, coupons, customer discounts, art work, spot time, news paper advertising, radio, cable and network advertising, video production…what is taxable and what can you do to add value and minimize tax?

Speakers:

Kristine Magill
National Managing Director State and Local Tax Services
RSM McGladrey, Inc.
Cedar Rapids, Iowa

Gary D. Yeats
Tax Director
Valassis Communications, Inc.
Windsor, Connecticut

◘ "FAS 5"
Enough with the theory already! We'll be addressing the practical issues surrounding FAS 5 sales tax reserves. You recognize that you have uncaptured sales or use tax liabilities. But, how do you go about quantifying –and reserving for-- exposure related to a legacy exemption certificate problem or a historical use tax accrual deficiency. Can I "reserve" as I go—estimating based on monthly or quarterly activity? What about using past audit results for future audit reserves? Why reserve if I won't get audited? Our speakers will answers these questions and more for you in a session designed for those who get their hands dirty when its time to reserve for sales and use tax liabilities.

Speakers:

Stephanie Csan, CMI
Director Sales and Use Tax Services
Deloitte Tax LLP
Parsippany, New Jersey

Sandra D. Robertson, CPA
President, Robertson Consulting International, CPAs
Acting Sr. Director Sales & Use Taxes, Arby's Restaurant Group, Inc.
Atlanta, Georgia

◘ "Mixed/Bundled Transaction Issues and Best Practices" (Offered Twice)
One of the most difficult areas in sales and use tax compliance involves how to properly handle mixed or bundled transactions involving the sale or purchase of property and/or services with differing tax treatment for a single price. Two tax professionals will discuss some of the key issues related to these transactions and offer suggestions for compliance "best practices."

Speakers:

Susan K. Haffield, CPA
Partner
PricewaterhouseCoopers
Minneapolis, Minnesota

Lee A. Sweet
Global Tax Services Consultant
Electronic Data Systems Corp.
Detroit, Michigan

WEDNESDAY (Continued)

◘ **"Global Transaction Taxes" (Offered Twice)**
Staying ahead of the game in this fast-moving world is vital for you and your business. This includes a thorough understanding of global transaction tax. Where are these tax laws taking us? Are they converging to create a seamless tax process thereby helping market globalization or diverging to hinder global opportunities? This session will provide you with insight and planning strategies to keep you abreast of current global tax trends and opportunities.

Speakers:

Thomas A. Boniface
Director, International Value Added Center
KPMG LLP
New York, New York

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

3:30 p.m. - 5:00 p.m. **Breakout Sessions (8)**

◘ **"Audit Appeals and Litigation" (Offered Twice)**
Knowing when and how to appeal a tax matter may be key to the successful resolution of a tax dispute. In this session, two experienced tax professionals will discuss the development of a successful appeal, and issues to consider when dealing with taxing authorities, administrative tribunals, the courts and outside counsel.

Speakers:

Michael E. Campbell
Tax Manager
Johns Manville
Denver, Colorado

Lee A. Zoeller, CMI, Esq.
Partner
Reed Smith LLP
Philadelphia, Pennsylvania

◘ **"Puerto Rico' Sales Tax"**
Since its adoption in late 2006, Puerto Rico's Sales Tax remains a mystery to most tax practitioners. This session will review the ins-and-outs of the tax base, compliance and where to obtain official information and guidance.

Speakers:

Teresita Fuentes, CPA
Partner
Ernst & Young LLP
Hato Rey, Puerto Rico

Carlos Serrano
Chair, Tax Practice Group
McConnell Valdés LLC
San Juan, Puerto Rico

WEDNESDAY (Continued)

"Global Transaction Taxes" (Offered Twice)
Staying ahead of the game in this fast-moving world is vital for you and your business. This includes a thorough understanding of global transaction tax. Where are these tax laws taking us? Are they converging to create a seamless tax process thereby helping market globalization or diverging to hinder global opportunities? This session will provide you with insight and planning strategies to keep you abreast of current global tax trends and opportunities.

Speakers:

Thomas A. Boniface
Director, International Value Added Center
KPMG LLP
New York, New York

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

"Ask The Experts" - MARYLAND, OHIO, PENNSYLVANIA
Bring your issues and join in the discussion. Hear the experts offer observations and experiences, and comment on your issues and questions.

Speakers:

Edward H. Ben
Partner
SC&H State & Local Tax
Sparks, Maryland

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

Kyle Sollie, Esq.
Partner
Reed Smith
Philadelphia, Pennsylvania

"Ask The Experts" - TEXAS
Bring your issues and join in the discussion. Hear the experts offer observations and experiences, and comment on your issues and questions.

Speakers:

Mark W. Eidman, Esq.
Attorney
Scott, Douglass & McConnico, LLP
Austin, Texas

Connie F. Metcalf, CPA
Senior Manager
Ernst & Young LLP
Fort Worth, Texas

"Retail Industry"
We'll start with a run-down of the significant judicial and legislative changes that have occurred over the past 12 months. Next, our experts will discuss some of the hot topics in the retail world, including new state tax holidays, services bundled with products, taxability of rebates and taxing at a granular level. We'll end the session with a Q&A intended to be interactive, fun and informative for all.

Speakers:

Jeff McGhehey
Manager - State & Local Tax
Office Depot, Inc.
Delray Beach, Florida

Sean P. Nicholson
Senior Manager, Sales & Use Tax
Target Corporation
Minneapolis, Minnesota

"Energy Industry"
Come learn about recent law changes effecting energy companies in the major energy/refinery states such as California, Louisiana and Texas. Also, hear from energy company representatives about their efforts to automate the sales/use and motor fuels compliance processes. You will hear what has worked and what hasn't. They will share their experiences with a software used in performing real-time data analysis before the sales/use and motor fuels returns are filed. Finally, you will learn about alternative fuels….ethanol, bio-diesel, etc….their applicable tax treatment and things to watch out for.

Speakers:

Oscar L. Garza, Esq. (Moderator)
Director Tax Services
Deloitte Tax LLP
Houston, Texas

Kelly L. Gibson, CMI
Excise Tax Advisor
Exxon Mobil Corporation
Houston, Texas

Debra M. Reeves, CPA
Sales Tax Manager
Valero Energy Corporation
San Antonio, Texas

"Ask The Experts" - CANADA
This session will respond to your most pressing questions about issues faced by North American organizations with exposure to Canadian sales taxes. The session will cover the federal Goods & Services Tax (GST), the Harmonized Sales Tax (HST) and the Provincial Sales Taxes (PST).

Speakers:

Carlos V. Hernandez
Director
DuCharme, McMillen & Associates, Inc.
Billerica, Massachusetts

Robert Martini, Esq.
Tax Counsel
Wilson Vukelich LLP
Markam, Ontario, Canada

5:30 p.m. - 6:30 p.m. **Reception**

THURSDAY, SEPTEMBER 25

7:00 a.m. - 8:30 a.m. **Continental Breakfast**

8:30 a.m. - 10:00 a.m. **◘ General Session**

"Taxation of Services and Sourcing"

More and more states are attempting to expand their sales and use tax base to tax services – both legislatively and via policy decisions. This session will focus on those types of services that states are continuously attempting to tax, including "services necessary to complete the sale." This session will also address the dreaded sourcing issue, including how to source services that are used in multiple states. This session will focus on current developments in this area, and provide tips to structure your purchases of services to minimize sales and use taxes and audit risk.

Speakers:

Jordan M. Goodman, Esq., CPA
Partner
Horwood Marcus & Berk Chartered
Chicago, Illinois

Carolynn S. Iafrate, CPA, Esq.
Chief Operating Officer
Industry Sales Tax Solutions, LLC
Exton, Pennsylvania

10:30 a.m. - 12:00 Noon **Breakout Sessions (8)**

◘ "Incentives and Credits in Sales Tax - Green Incentives"

Many states are seeking to provide tax benefits to retain businesses, to encourage businesses to come into the state, and to promote economic growth and development. This panel will examine how states and local governments are currently using sales tax credits and incentives, how the *Davis* decision has affected state and local tax policy, and how so-called 'green' incentives are being used to promote conservation.

Speakers:

James Watts
Partner
Deloitte & Touche, LLP
Dallas, Texas

TBA

◘ "Ask The Experts" - FLORIDA, GEORGIA, LOUISIANA

The South can be a daunting place for the sales tax professional. Louisiana parish auditors who want to audit 15 parishes at time. Navigating the mine field that is manufacturing equipment? Those darn Florida annual resale certificates—do I need to get new ones every year? Do I really have to file returns in all those local jurisdictions?! Our panel of tax experts will be available to answer your unique sales and use tax questions.

Speakers:

William M. Backstrom, Jr., Esq.
Partner
Jones Walker
New Orleans, Louisiana

J. Whitney Compton, Esq.
Director
Compton & Associates, LLP
Marietta, Georgia

Mark E. Holcomb, Esq.
Partner
Madsen Goldman & Holcomb, LLP
Tallahassee, Florida

◘ "Leasing Industry"
Not just another form of financing, this industry will keep you on your toes! Although much of the tax is calculated on the lease stream, it can be tricky. Learn what states sweep other expenses into "rent". Watch for those who accelerate. And fur-geed-ab-hout mobile equipment! We'll help to keep you up-to-date on changes in this industry.

Speakers:

Sheryl L. Flynn
President
Tax Lease Consultants, LLC
Southfield, Michigan

Peter O. Larsen
Managing Shareholder
Akerman Senterfitt & Edison, P.A.
Jacksonville, Florida

◘ "Ask The Experts" - CONNECTICUT, NEW JERSEY, NEW YORK
Bring your issues and join in the discussion. Hear the experts offer observations and experiences, and comment on your issues and questions in the tri-state area.

Speakers:

Albert J. Babbitt
President
State Tax Services, LLC
Kennesaw, Georgia

Stephanie Csan, CMI
Director Sales and Use Tax Services
Deloitte Tax LLP
Parsippany, New Jersey

◘ "Ask The Experts" - ARIZONA, CALIFORNIA, NEVADA, WASHINGTON
Bring your issues and join in the discussion. Hear the experts offer observations and experiences, and comment on your issues and questions.

Speakers:

Michael G. Galloway, Esq.
Partner
Bancroft, Susa & Galloway
Phoenix, Arizona

TBA

◘ "Ask The Experts" - PUERTO RICO
Bring your issues and join in the discussion. Hear the experts offer observations and experiences, and comment on your issues and questions.

Speakers:

Teresita Fuentes, CPA
Partner
Ernst & Young LLP
Hato Rey, Puerto Rico

Carlos Serrano
Chair, Tax Practice Group
McConnell Valdés LLC
San Juan, Puerto Rico

◘ **"Construction Contracts and Audit Practice Management"**
Too often construction contract issues are considered after the fact at significant cost to contractors, supply and service providers, and the ultimate recipient of construction services. Evaluation and management of construction contract sales tax issues must be considered upfront and undertaken in order to have a sound foundation to build upon. This session will address various issues and trends in the construction industry including audit trends, recent legislation and cases. The practical portion of the session will discuss construction bidding process considerations, contract terms, general and subcontractor tax obligations, incorporated vs. consumable materials, exempt organization projects, tax and economic incentives, principal/agency arrangements vs. vendor/vendee relationships, tax exemptions and documentation to support audit positions.

Speakers:

Arthur C.E. Burkard, CMI
Executive Director - SALT
Grant Thornton LLP
New York, New York

Robert H. Uehling, Esq.
Manager, State & Local Tax
Granite Construction, Inc.
Watsonville, California

◘ **"Manufacturing Industry"**
Where does it begin and end? States can't seem to agree. We'll give you updates changes and insight into how states are applying their rules. But don't think we always agree with them! Come prepared to share ideas and understand how to make the most of your manufacturing exemptions.

Speakers:

David L. Davis, CMI
Executive Director
Corporate Tax Consultants, LLC
Atlanta, Georgia

Michael C. Radvansky, CMI
Senior Tax Analyst
General Electric Company
Ft. Myers, Florida

12:00 Noon **Symposium Conclusion**

Registration and Fees

The IPT Registration Form follows. Carefully complete **BOTH** portions of it and return to the IPT Office. **Exercise particular care when making the session selections on that form -- it is imperative that this be done to insure adequate session seating**. Confirmation of acceptance will be sent to all applicants.

All registrations must be completed in advance of the symposium. As well as covering the usual symposium expenses, the fee includes Monday through Wednesday night receptions, 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 Monday, September 22nd. Those who arrive after the desk closes may pick up registration materials after 7:30 a.m. on Tuesday morning. There will be early registration available on Monday afternoon, September 21st, from 1:00 p.m. - 7:00 p.m.

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

Through August 22nd:

Individual Personally Belongs To IPT:	$575.00
Individual Does Not Belong, Someone In Company Does:	$775.00
No One From Company Belongs To IPT:	$1000.00

After August 22nd:

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

Cancellation Fee

$100 for any filed registration. After September 15th, no refunds will be made. For more information regarding administrative policies such as complaint and refund, contact our office at (404) 240-2300.

Substitution Fee

Prior to August 22nd: $40.00 After August 22nd: $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 21.5 continuing education credit hours, including 3.0 IPT ethics credit hours, are available for full program attendance. In accordance with the standards of the National registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. CMIs will obtain hour-for-hour continuing education credits for attendance upon submittal of the appropriate continuing education form. Registrants who wish to obtain credit from other organizations for the symposium must submit their own forms to the IPT Office or use the form provided by IPT for this program.

Prerequisites:	None
Program Level:	Intermediate (Excepting “Beginner Basic,” “CMI Review”)
Field of Study:	Taxation
Instructional Method:	Group Live
Advanced Preparation Required:	*None*

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 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 is a sales tax member of the Institute in good standing 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).

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