



2008 Sales Tax School II
Theory and Practice for the Experienced
Sales and Use Tax Professional



University of Cincinnati
Marriott Kingsgate Conference Center
Cincinnati, Ohio
April 27- May 2, 2008

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>

2008 Sales Tax School II

Theory and Practice for the Experienced Sales and Use Tax Professional

◆ **SUNDAY, APRIL 27**

11:00 a.m. - 5:00 p.m. Registration

Lobby

3:45 p.m. - 4:15 p.m. **BREAKOUT GROUPS**

Group #1 - Mt. Lookout: Room 136 - Bone
Group #2 - Mt. Echo: Room 130 - Holston
Group #3 - Amphitheater 1 - Falcone
Group #4 - Mt. Storm: Room 140 - Matulich
Group #5 - Mt. Adams: Room 111 - McConnell
Group #6 - Amphitheater 2: Room 144 - Sinton
Group #7 - Mt. Auburn: Room 120 - Helms

4:30 p.m. - 5:30 p.m. **GENERAL SESSION**

Ballroom

▣ **Ethics**

Ethical standards and commitment to the interests of the taxpayer one represents are key elements of professionalism. Are these elements in conflict with each other? The question impacts taxpayers on a daily basis. In some contexts the answers are clear-cut. In others they are grayer in nature. Most will vary in the eye of the beholder. This session will address the critical importance of ethics to professionalism, and its relationship to one's responsibility to the taxpayer.

Instructors:

Jack T. Bone, CMI

Director of Business Development
Ryan & Company
Houston, Texas

Joseph A. Vinatieri, Esq.

Partner
Bewley, Lassleben & Miller
Whittier, California

◆ SUNDAY, MONDAY, APRIL 27, 28

5:45 p.m. - 7:15 p.m. **GENERAL SESSION** **Ballroom**

▣ **Constitutional Issues - Part I**

The purpose of this two-part session is to enable tax professionals to identify federal constitutional issues that may be raised by state and local taxes that are asserted against their businesses. The focus is on constitutional limitations on state and local taxing power. Coverage includes the Commerce Clause, Import/Export Clause, Equal Protection Clause, Supremacy Clause, First Amendment, and Due Process Clause. Students will learn the basic tools of constitutional analysis.

Instructors:

Robert S. Goldman, CMI, Esq.

Partner

Vickers Madsen & Goldman, LLP
Tallahassee, Florida

Joseph A. Vinatieri, Esq.

Partner

Bewley, Lassleben & Miller
Whittier, California

7:15 p.m. - 9:00 p.m. Dinner **5/3Plaza (Outdoors, weather permitting)**

◆ MONDAY, APRIL 28

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

8:00 a.m. - 8:15 a.m. **Opening of School** **Ballroom**
Welcome and Overview By:

Rolston A. Dyer, CMI

IPT President

Linda A. Falcone, CMI

Chair,
2008 Sales Tax School II Committee
Ryan
Charlotte, North Carolina

8:15 a.m. - 10:15 a.m. **GENERAL SESSION** **Ballroom**

▣ **Constitutional Issues - Part II**

Continuation from Part I Session.

Instructors:

Robert S. Goldman, CMI, Esq.

Partner

Vickers Madsen & Goldman, LLP
Tallahassee, Florida

Joseph A. Vinatieri, Esq.

Partner

Bewley, Lassleben & Miller
Whittier, California

◆ **MONDAY, APRIL 28**

10:30 a.m. - 12 Noon	BREAKOUT GROUPS (Constitutional Issues) Group #1 - Mt. Lookout: Room 136 - Holston Group #2 - Mt. Echo: Room 130 - Goldman Group #3 - Amphitheater 1 - Matulich Group #4 - Mt. Storm: Room 140 - McConnell Group #5 - Mt. Adams: Room 111 - Sinton Group #6 - Amphitheater 2: Room 144 - Bone Group #7 - Mt. Auburn: Room 120 - Vinatieri	
12 Noon - 1:00 p.m.	Lunch	Caminetto
1:00 p.m. - 2:30 p.m.	GENERAL SESSION ▣ Advanced Topics in Retailing This session will illustrate the application of sales tax principles to selected issues that have been especially challenging for tax professionals in the retailing industry. <i>Instructors:</i> Gary Bendes Director - Indirect Taxes Amazon.Com Seattle, Washington Lynn L. Monsalvatge, CMI Director for Sales Tax & Business Licenses The Home Depot Atlanta, Georgia	Ballroom
2:45 p.m. - 4:00 p.m.	GENERAL SESSION ▣ Advanced Topics in Leasing This session will illustrate the application of sales tax principles to selected issues that have been especially challenging for tax professionals in the leasing industry. <i>Instructor:</i> William J. McConnell, CMI, CPA, Esq. Manager - Sales, Use & Excise Taxes General Electric Company Ft. Myers, Florida	Ballroom
4:15 p.m. - 5:15 p.m.	BREAKOUT GROUPS (Advanced Topics In Retailing, Advanced Topics In Leasing) Group #1 - Mt. Lookout: Room 136 - Goldman Group #2 - Mt. Echo: Room 130 - Monsalvatge Group #3 - Amphitheater 1 - McConnell Group #4 - Mt. Storm: Room 140 - Sinton Group #5 - Mt. Adams: Room 111 - Bone Group #6 - Amphitheater 2: Room 144 - Holston Group #7 - Mt. Auburn: Room 120 - Helms	
6:00 p.m. - 10:00 p.m.	Study Hall (Optional)	Ballroom

◆ **TUESDAY, APRIL 29**

6:30 a.m. - 7:45 a.m.	Breakfast	Caminetto
8:00 a.m. - 9:15 a.m.	GENERAL SESSION ▣ Advanced Audit Management This session will provide an understanding of advanced topics in the sales and use tax audit function including: ✓Limits on state authority ✓Statute of limitations and consent to extend the statute ✓Sampling agreements ✓Offsets ✓Managed compliance agreements ✓Managed audits, contract audits ✓Missing records issues ✓Estimated and jeopardy assessments ✓Problem resolution <i>Instructors:</i> Kenneth W. Helms, CMI Manager, Tax Planning United Technologies Farmington, Connecticut Lynn L. Monsalvatge, CMI Director for Sales Tax & Business Licenses The Home Depot Atlanta, Georgia	Ballroom
9:30 a.m. - 10:45 a.m.	GENERAL SESSION ▣ Taxpayer Remedies This session will address common taxpayer remedies, with emphasis on the process that occurs subsequent to an audit exit conference. Topics covered will include: ✓Protests and appeals ✓Claims for refund ✓Settlement options ✓Exhaustion of administrative remedies ✓Effective presentation <i>Instructor:</i> William J. McConnell, CMI, CPA, Esq. Manager - Sales, Use & Excise Taxes General Electric Company Ft. Myers, Florida	Ballroom
11:00 a.m. - 12 Noon	BREAKOUT GROUPS (Advanced Audit Management, Taxpayer Remedies) Group #1 - Mt. Lookout: Room 136 - Helms Group #2 - Mt. Echo: Room 130 - Sinton Group #3 - Amphitheater 1 - Bone Group #4 - Mt. Storm: Room 140 - Holston Group #5 - Mt. Adams: Room 111 - Goldman Group #6 - Amphitheater 2: Room 144 - Monsalvatge Group #7 - Mt. Auburn: Room 120 - McConnell	
12 Noon - 1:00 p.m.	Lunch	Caminetto

◆ TUESDAY, WEDNESDAY, APRIL 29, 30

1:00 p.m. - 3:15 p.m. **GENERAL SESSION** **Ballroom**

▣ **Statistical and Block Sampling**

This session is intended to provide a practical approach to a variety of sampling-related issues, including: how to determine when block or statistical sampling is preferable to a detailed audit; what guidelines are useful in setting up samples; and how one evaluates sample results. Although students will not be required to perform complex statistical analysis, they will be expected to understand the concepts underlying sampling methods and to identify issues that affect the reliability of sampling in a given context.

Instructors:

Diane J. Matulich, CMI, CPA

Senior Tax Manager, Local Taxes
Advanced Micro Devices, Inc.
Sunnyvale, California

Keith Simeral

Manager, Sales and Property Tax Planning
IBM
Southbury, Connecticut

3:30 p.m. - 5:00 p.m. **BREAKOUT GROUPS**
(Statistical and Block Sampling)

Group #1 - Mt. Lookout: Room 136 - Matulich
Group #2 - Mt. Echo: Room 130 - Simeral
Group #3 - Amphitheater 1 - Sinton
Group #4 - Mt. Storm: Room 140 - Bone
Group #5 - Mt. Adams: Room 111 - Holston
Group #6 - Amphitheater 2: Room 144 - Goldman
Group #7 - Mt. Auburn: Room 120 - Monsalvatge

5:15 p.m. - 6:00 p.m. **CMI Orientation Session** (Attendance Is Optional - General Informational Session)

6:00 p.m. - 10:00 p.m. **Study Hall (Optional)** **Ballroom**

◆ WEDNESDAY, APRIL 30

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

8:00 a.m. - 9:00 a.m. **GENERAL SESSION** **Ballroom**

▣ **Mergers & Acquisitions**

This session addresses sales and use tax issues and treatments related to selected corporate transactions including mergers, acquisitions and reorganizations. The information will include a discussion on available exemptions, potential limitations, due diligence reviews and bulk sales transactions.

Instructor:

Faranak Naghavi, CPA

National Director - Sales and Use Tax Services
Ernst & Young LLP
Washington, DC

◆ **WEDNESDAY (Continued)**

9:15 a.m. - 10:15 a.m. **GENERAL SESSION** **Ballroom**

▣ **Tax Planning**

This session will provide an overview of the sales and use tax planning function that is a key part of the sales and use tax professional's role. Specific topics will include:

- ✓The use of terminology
- ✓How to structure contracts
- ✓Tax indemnification clauses
- ✓Invoicing and billing issues

Instructor:

Gilbert S. Kayton

Director - Sales and Use Tax
Grant Thornton LLP
Charlotte, North Carolina

10:30 a.m. - 12 Noon **BREAKOUT GROUPS**
(Mergers & Acquisitions, Tax Planning, Quiz)

- Group #1 - Mt. Lookout: Room 136 - McConnell
- Group #2 - Mt. Echo: Room 130 - Bone
- Group #3 - Amphitheater 1 - Holston
- Group #4 - Mt. Storm: Room 140 - Goldman
- Group #5 - Mt. Adams: Room 111 - Kayton
- Group #6 - Amphitheater 2: Room 144 - Helms
- Group #7 - Mt. Auburn: Room 120 - Naghavi

12 Noon - 1:00 p.m. Lunch **Caminetto**

1:00 p.m. - 2:30 p.m. **GENERAL SESSION** **Ballroom**

▣ **Taxation of Computer Software & Services**

This session covers the principles of law and general theories applied by various states to computer-related services, canned and custom software, software maintenance, intellectual property rights and services sold in conjunction with the sale of hardware. The session will also address points to consider when reviewing multi-state contracts involving tangible personal property, services and intellectual property.

Instructor:

Diane J. Matulich, CMI, CPA

Senior Tax Manager, Local Taxes
Advanced Micro Devices, Inc.
Sunnyvale, California

◆ **WEDNESDAY APRIL 30, THURSDAY, May 1**

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

▣ **Advanced Topics in Telecommunications**

This session will illustrate the application of sales tax principles to selected issues that have been especially challenging for tax professionals in the telecommunications industry.

Instructor:

Richard J. Sinton, Esq.

General Attorney

AT&T

Bedminster, New Jersey

4:00 p.m. - 5:00 p.m. **BREAKOUT GROUPS**
(Advanced Topics In The Taxation Of Services, Telecommunications)

Group #1 - Mt. Lookout: Room 136 - Bone

Group #2 - Mt. Echo: Room 130 - Holston

Group #3 - Amphitheater 1 - Goldman

Group #4 - Mt. Storm: Room 140 - Matulich

Group #5 - Mt. Adams: Room 111 - McConnell

Group #6 - Amphitheater 2: Room 144 - Monsalvatge

Group #7 - Mt. Auburn: Room 120 - Sinton

6:00 p.m. - 10:00 p.m. **Study Hall (Optional)** **Ballroom**

◆ **THURSDAY, MAY 1**

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

8:00 a.m. - 9:15 a.m. **GENERAL SESSION** **Ballroom**

▣ **Advanced Topics in Manufacturing**

This session will illustrate the application of sales tax principles to selected issues that have been especially challenging for tax professionals in the manufacturing industry.

Instructors:

Jack T. Bone, CMI

Director of Business Development

Ryan

Houston, Texas

Kathleen M. Holston, CMI, CPA

Manager, State and Local Taxation

Armstrong World Industries, Inc.

Lancaster, Pennsylvania

◆ **THURSDAY (Continued)**

9:30 a.m. - 10:15 a.m. **GENERAL SESSION** **Ballroom**

▣ **Advanced Topics in Construction Contracting**

This session will illustrate the application of sales tax principles to selected issues that have been especially challenging for tax professionals in the construction contracting industry.

Instructors:

Jack T. Bone, CMI

Director of Business Development
Ryan
Houston, Texas

Kathleen M. Holston, CMI, CPA

Manager, State and Local Taxation
Armstrong World Industries, Inc.
Lancaster, Pennsylvania

10:15 a.m. - 10:45 a.m. **GENERAL SESSION** **Ballroom**

▣ **Advanced Topics in Oil and Gas**

This session will illustrate the application of sales tax principles to selected issues that have been especially challenging for tax professionals in the oil and gas industry.

Instructors:

Jack T. Bone, CMI

Director of Business Development
Ryan
Houston, Texas

Kathleen M. Holston, CMI, CPA

Manager, State and Local Taxation
Armstrong World Industries, Inc.
Lancaster, Pennsylvania

11:00 a.m. - 12 Noon **BREAKOUT GROUPS**
(Advanced Topics In Manufacturing, Advanced Topics In Construction Contracting)

Group #1 - Mt. Lookout: Room 136 - Monsalvatge

Group #2 - Mt. Echo: Room 130 - Matulich

Group #3 - Amphitheater 1 - McConnell

Group #4 - Mt. Storm: Room 140 - Sinton

Group #5 - Mt. Adams: Room 111 - Bone

Group #6 - Amphitheater 2: Room 144 - Helms

Group #7 - Mt. Auburn: Room 120 - Holston

12:00 p.m. - 1:00 p.m. Lunch **Caminetto**

◆ **THURSDAY, FRIDAY, MAY1, MAY 2**

1:00 p.m. - 2:15 p.m. **GENERAL SESSION** **Ballroom**

▣ **Taxation of Electronic Commerce**

An overview of the sales and use tax issues raised by electronic commerce, with emphasis on the Internet and transactions occurring over that medium. Summary of recent developments leading to sales tax simplification efforts, and discussion of various tax planning scenarios.

Instructor:

Robert S. Goldman, CMI, Esq.

Partner

Vickers Madsen & Goldman, LLP

Tallahassee, Florida

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

▣ **Streamlined Sales Tax Agreement**

As SSTA has become a reality, it is imperative that sales and use tax professionals gain an understanding of its key elements. This session will provide an understanding of the Streamlined Sales Tax Agreement including its history, key features, current status, and unresolved issues.

Instructors:

Carolynn S. Iafrate, CPA, Esq.

Chief Operating Officer

Industry Sales Tax Solutions, LLC

Exton, Pennsylvania

Scott Peterson

Executive Director

Streamlined Sales Tax Governing Board, Inc.

Nashville, Tennessee

3:45 p.m. - 4:30 p.m. **BREAKOUT GROUPS**
(Taxation Of Electronic Commerce, SSTA, School Review)

Group #1 - Mt. Lookout: Room 136 - Bone

Group #2 - Mt. Echo: Room 130 - McConnell

Group #3 - Amphitheater 1 - Sinton

Group #4 - Mt. Storm: Room 140 - Holston

Group #5 - Mt. Adams: Room 111 - Monsalvatge

Group #6 - Amphitheater 2: Room 144 - Goldman

Group #7 - Mt. Auburn: Room 120 - Matulich

4:30 p.m. - 5:30 p.m. **School Review** **Ballroom**

6:00 p.m. - 10:00 p.m. **Study Hall (Optional)** **Ballroom**

◆ **FRIDAY, MAY 2**

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

9:00 a.m. - 10:30 a.m. **Final Examination** **Ballroom**

10:30 a.m. **School Concludes**

2008 SALES TAX SCHOOL II COMMITTEE

PROGRAM CHAIR: , VICE CHAIR

Linda A. Falcone, CMI, Richard J. Sinton, Esq.



Faculty

Eighteen Instructors constitute the full faculty from which sixteen instructors will be drawn; the private and corporate sectors are represented. Biographical summaries of the Instructors will be furnished at registration.

Gary Bendes

Director - Indirect Taxes
Amazon.Com
Seattle, Washington

Jack T. Bone, CMI

Director of Business Development
Ryan
Houston, Texas

Linda A. Falcone, CMI (CHAIR)

Director, Sales & Use Tax
Ryan
Charlotte, North Carolina

Robert S. Goldman, CMI, Esq.

Partner
Vickers Madsen & Goldman, LLP
Tallahassee, Florida

Kenneth W. Helms, CMI

Manager, Tax Planning
United Technologies
Farmington, Connecticut

Kathleen Holston, CMI, CPA

Manager, State and Local Taxation
Armstrong World Industries, Inc.
Lancaster, Pennsylvania

Carolynn S. Iafrate, CPA, Esq.

Chief Operating Officer
Industry Sales Tax Solutions, LLC
Exton, Pennsylvania

Frank G. Julian, Esq.

Operating Vice President - Tax Counsel
Macy's Inc.
Cincinnati, Ohio

Gilbert S. Kayton

Director - Sales and Use Tax
Grant Thornton LLP
Charlotte, North Carolina

Diane J. Matulich, CMI, CPA

Senior Tax Manager, Local Taxes
Advanced Micro Devices, Inc.
Sunnyvale, California

William J. McConnell, CMI, CPA, Esq.

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

Lynn L. Monsalvatge, CMI

Director for Sales Tax & Business Licenses
The Home Depot
Atlanta, Georgia

Faranak Naghavi, CPA

National Director - Sales and Use Tax Services
Ernst & Young LLP
Washington, DC

Scott Peterson

Executive Director
Streamlined Sales Tax Governing Board, Inc.
Nashville, Tennessee

Jeffrey Rhines, CPA

Senior Director,
State and Local Income Tax Reporting
Tyco Electronics
Princeton, New Jersey

Keith Simeral

Manager, Sales and Property Tax Planning
IBM
Southbury, Connecticut

Richard J. Sinton, Esq. (Vice Chair)

General Attorney
AT&T
Bedminster, New Jersey

Joseph A. Vinatieri, Esq.

Attorney-At-Law
Bewley, Lasselben & Miller
Whittier, California

BREAKOUT GROUPS

Registrants will be divided into seven groups where they will remain throughout the week. Each group will rotate through the breakout sessions on a schedule that will be posted at registration. Each breakout session will focus on specific matters discussed in the general session.

TESTING/HOMEWORK

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

SCHOOL II FOCUS

The school is intended for those individuals who have already successfully attended School I or who have successfully challenged it (this is a requirement). Instructional level at this school is geared towards those individuals with more than four years of sales tax experience. "Sales and Use Tax School I - Introduction To Sales and Use Taxes," that will be offered in February 2009, is introductory in nature. Both School I and II are directed at the professional development of the IPT membership, as well as supporting the Professional Designation Program of the Institute.

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.

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

Thirty-seven (37) continuing education credit are available for attendance. In accordance with the standards of the National registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. CMIs will obtain hour-for-hour continuing education credits for attendance upon submittal of the appropriate continuing education form.

Registrants who wish to obtain credit from other organizations for the school may have their particular forms signed by the IPT staff. The Institute provides a standardized continuing education credit form for other organizations.

Prerequisites: Sales and Use Tax School I Or Its Successful Challenge.

Program Level: Intermediate

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.

REGISTRATION

Registrations must be completed in advance through the IPT Office. **No on-site registration is allowed. Enrollment is limited to member companies, only, and applicant must have successfully completed Sales and Use Tax School I or have successfully challenged it.**

Each company will be allowed up to a maximum of two (2) registrants should the school be over-subscribed. However, as many registrations as wished can be submitted. Full refunds will be issued for any applications not accepted. Notification of acceptance will be sent out after **March 7, 2008**. **All applications need to be received by the IPT Office no later than March 7, 2008, for timely consideration.**

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

By March 7, 2008

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

After March 7, 2008

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

NOTE: In cases where local registrants from the Cincinnati area are not residing at the Marriott Kingsgate Conference Center, there is an added registration fee supplement of **\$500**.

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

CANCELLATION FEE

\$100 for any filed registration. After April 18, no refunds will be made. **No cancellations will be valid unless acknowledged in writing by IPT once written cancellation has been received from the registrant.** For more information regarding administrative policies such as complaint and refund, contact our office at (404) 240-2300.

SUBSTITUTION FEE

Prior to (including) March 7	\$40.00
After March 7	\$50.00

ACCOMMODATIONS

All Registrants and Instructors are expected to reside at the Kingsgate Marriott Conference Center and Hotel on the campus of the University of Cincinnati in Cincinnati, Ohio. The only permissible exceptions are those individuals who reside in the Cincinnati area (see concluding paragraph). The hotel is located above the Conference Center. **The single package rate is \$1182.84 for the five night stay Sunday through Friday Noon (includes 17% total tax).** This rate includes dinner on Sunday and breakfast, lunch and dinner each day thereafter except Friday, where there is no lunch or dinner (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 **\$146.25** inclusive. (Note the following package rate applies for a shared double room **PER PERSON: \$806.23 (includes 17% total tax).** This Saturday rate does not include any meals.

Reservation instructions for the hotel will be sent out with the acceptance letters no later than March 7, 2008.

At that time you should make your reservations; the hotel will not accept them prior to this time.

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

FACTS ABOUT KINGSGATE MARRIOTT CONFERENCE CENTER AND HOTEL

Located adjacent to the University of Cincinnati, and within minutes of many corporate headquarters, the Kingsgate Conference Center provides a dynamic location, plus the latest enhancements of 21st century technology, to accommodate corporate meeting and business travel needs.

Guest rooms are specifically designed for the business traveler and conference guest. Eight floors, 206 Rooms, 96 of which are specifically designed for the business traveler:

- work desk with lamp
- line phone
- speaker phone
- voice mail
- data ports on phone
- TV with remote control
- cable/satellite TV
- news channel
- room movies
- newspaper delivered (Monday - Friday)
- complimentary in-room coffee
- iron and ironing board
- hair dryer
- individual climate control; smoke detectors and sprinklers
- nonsmoking and ADA-accessible rooms available
- high-speed Internet connectivity

A full service restaurant is located within the hotel as is a lounge.

A parking garage is available at the hotel. There is no charge for those registrants attending the school Sunday through Friday but there is a charge of \$12.00 for any guests staying Saturday night.

The university complex is served by the Greater Cincinnati/Northern Kentucky Airport. There is airport shuttle service available for \$14.00 one way, \$24.00 round-trip. Full particulars will be provided in the acceptance letter.

For detailed information on the hotel and conference center, copy and paste on your browser the very informative link that follows for the Marriott Kingsgate Conference Center.

<http://www.marriott.com/epp/default.asp?MarshaCode=CVGKG>

