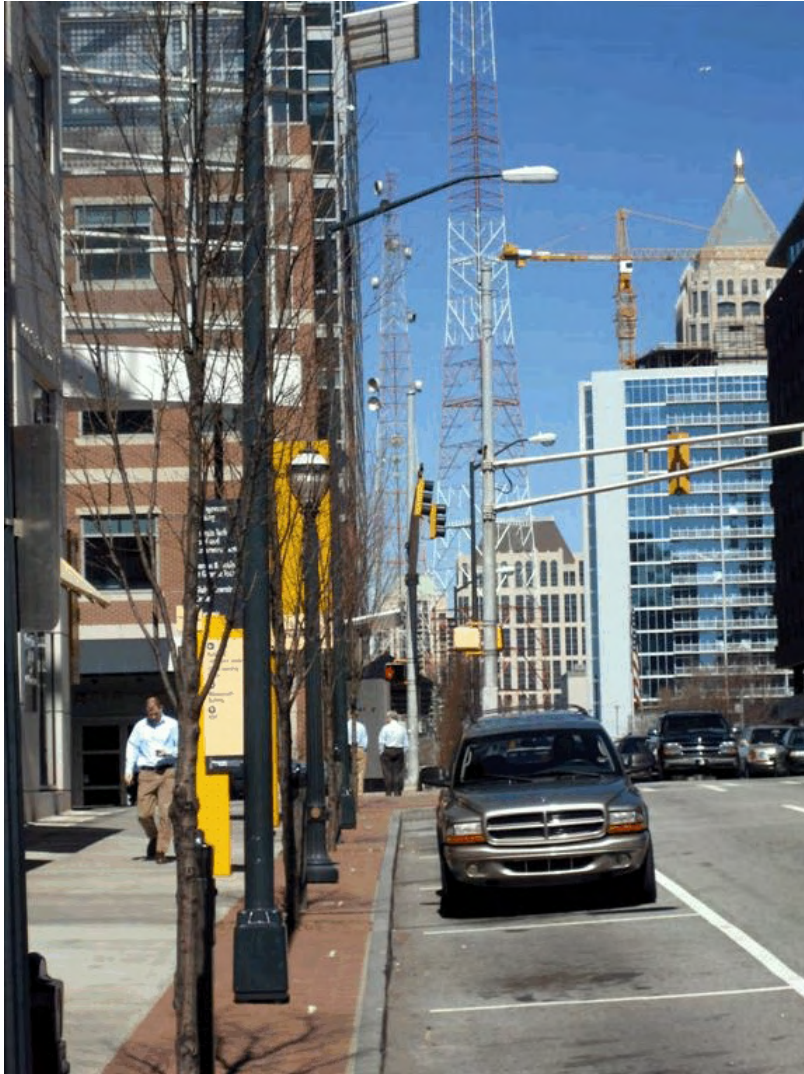


2008 IPT Sales Tax School I

Introduction To Sales and Use Taxes



February 24 - 29, 2008
Georgia Tech Hotel and
Conference Center
Atlanta, Georgia

PROGRAM

◆ SUNDAY, FEBRUARY 24

1:00 p.m. - 5:00 p.m.	Registration	
5:00 p.m. - 5:30 p.m.	BREAKOUT GROUPS Registrants will be divided into eight problem-solving groups where they will remain throughout the week. Instructors will rotate through the breakout sessions on a schedule posted at registration. Each breakout session will review specific issues discussed in the general sessions. However, in some reviews sessions (audit, legal and homework), registrants will remain together as a school so as to maintain consistency in reviews. Group #1 - Caputa - Room: Conference 4 Group #2 - Malburg - Room: Conference D Group #3 - Evans - Room: Conference E Group #4 - Wells - Room: Conference B Group #5 - Grant - Room: Conference 6 Group #6 - Goss - Room: Conference 7 Group #7 -Fontaine - Room: Conference A Group # 8 - Peavley - Conference 8	
5:45 p.m. - 6:15 p.m.	OPENING OF SCHOOL Rolston A. Dyer, CMI The Coca-Cola Company Atlanta, Georgia President, Institute for Professionals in Taxation Brenda S. Kelley, CMI, CPA Chair School I Partner, Fontaine & Kelley, LLP Jefferson City, Missouri	Grand Ballroom
6:15 p.m. - 7:30 p.m.	GENERAL SESSION Economic Basis & Sales Tax Policy Considerations <ul style="list-style-type: none">■ Importance of the sales tax to state and local government finance■ Sales tax base■ Sales tax fairness■ Business purchases■ Future of the sales tax <i>Instructor:</i> William F. Fox, Ph.D. Director, Center for Business & Economic Research University of Tennessee Knoxville, Tennessee	Grand Ballroom
7:30 p.m. - 8:30 p.m.	Buffet Dinner	Conference Dining Room

◆ MONDAY, FEBRUARY 25

6:15 a.m. - 8:00 a.m.	Full Breakfast	Conference Dining Room
8:30 a.m. - 8:45 a.m.	School Overview	Grand Ballroom
	Brenda S. Kelley, CMI, CPA Chair, Course I Fontaine & Kelley, LLP Jefferson City, Missouri	
8:45 a.m. - 12:00 Noon	GENERAL SESSION	Grand Ballroom
	Introduction To Sales & Use Taxes <ul style="list-style-type: none">■ Imposition and definitions■ Measuring tax■ Exemptions and exclusions <p><i>Instructor:</i> Linda J. Fontaine, CPA Partner Fontaine & Kelley, LLP Austin, Texas</p>	
12:00 Noon - 1:00 p.m.	Luncheon	Conference Dining Room
1:15 p.m. - 2:15 p.m.	BREAKOUT GROUPS (Problem #1, Problem #2: Introduction)	
	Group #1 - _Fontaine - Room: Conference 4 Group #2 - Evans - Room: Conference D Group #3 - Wells - Room: Conference E Group #4 - Grant - Room: Conference B Group #5 - Goss - Room: Conference 6 Group #6 - _____ - Room: Conference 7 Group #7 - Peavley - Room: Conference A Group # 8 - Caputa - Conference 8	

◆ MONDAY, FEBRUARY 25/TUESDAY, FEBRUARY 26

2:30 p.m. - 3:45 p.m.

GENERAL SESSION

Grand Ballroom

Administration Of Sales And Use Taxes

- Registration
- Tax collection and accruals
- Documenting nontaxable transactions
- Refunds
- Sarbanes Oxley
- Payment issues
- Local taxes

Instructor:

Brenda S. Kelley, CMI, CPA

Partner

Fontaine & Kelley, LLP

Jefferson City, Missouri

4:00 p.m. - 5:00 p.m.

BREAKOUT GROUPS

(Problem #3: Administration)

- Group #1 - Evans - Room: Conference 4
- Group #2 - Wells - Room: Conference D
- Group #3 - Grant - Room: Conference E
- Group #4 - Goss - Room: Conference B
- Group #5 - Fontaine - Room: Conference 6
- Group #6 - Peavley - Room: Conference 7
- Group #7 - Caputa - Room: Conference A
- Group # 8 - Malburg - Conference 8

◆ TUESDAY, FEBRUARY 26

6:15 a.m. - 8:15 a.m.

Full Breakfast

Conference Dining Room

8:30 a.m. - 12:00 Noon

GENERAL SESSION

Grand Ballroom

Legal Introduction

- Defining and understanding "law"
- The hierarchy of laws
- Critical features of tax law
- Establishment of law
- Judicial system and decisions
- E Commerce issues
- Legal introduction: problem-solving (Problem #4: Legal)
- Legal problem-solving and review

Instructor:

Frank G. Julian, Esq., CPA

Operating Vice President - Tax Counsel

Federated Department Stores, Inc.

Cincinnati, Ohio

◆ TUESDAY, FEBRUARY 26 (Continued)

12:00 Noon - 1:00 p.m. Luncheon Conference Dining Room

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

Research Tools

- Definition and importance of research
- Sources of sales and use tax research
- Nature and examples of various sources
- Research methodology: a three-step approach
- Tax service overview
- Presenting the results of research and continued review

Instructor:

Garfield A. Grant, CMI, CPA

Senior Tax Manager

DuCharme, McMillen & Associates, Inc.

Sugar Land, Texas

2:15 p.m. - 3:15 p.m. **GENERAL SESSION** Grand Ballroom

Systems and Technology

- Basic terminology and concepts
- Involvement in vision development and team meetings
- Developing functional specifications
- Assisting in translation to technical specifications
- Systems testing, use and maintenance

Instructor:

Neelu Daswani

Tax Manager, Systems & Technology

The Coca-Cola Company

Atlanta, Georgia

3:30 p.m. - 4:15 p.m. **GENERAL SESSION** Grand Ballroom

Preparing the Return

- Data gathering and verification
- Return preparation and filing
- Documentation retention and retrieval
- SSTP - Issues of reporting

Instructor:

Dana L. Malburg

Practice Leader - Sales and Use Tax Returns

Vertex, Inc.

Berwyn, Pennsylvania

◆ TUESDAY, FEBRUARY 26/ WEDNESDAY, FEBRUARY 27

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

BREAKOUT GROUPS

(Problem #4: Research, Utilizing In-Room Laptops; Assign Homework)

Group #1 - Wells - Room: Conference 4
Group #2 - Grant - Room: Conference D
Group #3 - Kelley - Room: Conference E
Group #4 - Henneke- Room: Conference B
Group #5 - Peavley - Room: Conference 6
Group #6 - Caputa - Room: Conference 7
Group #7 - Goss - Room: Conference A
Group # 8 - Evans - Conference 8

◆ WEDNESDAY, FEBRUARY 27

6:00 a.m. - 8:15 a.m.

Full Breakfast

Conference Dining Room

8:30 a.m. - 9:30 a.m.

GENERAL SESSION

(Homework review)

Grand Ballroom

9:45 a.m. - 10:45 a.m.

GENERAL SESSION

Grand Ballroom

Introduction to the Taxation of Services

- Enumerated services
- True Object test
- Cross border services
- General rules
- Potential taxable services

Instructor:

Allan Wells, CMI

Tax Manager
Guardian Building Products
Greer, South Carolina

11:00 a.m. - 12:15 p.m.

GENERAL SESSION

- **Overview: Manufacturing Industry**

Grand Ballroom

Instructor:

Randy Caputa, CMI

Manager, Sales and Use Tax
International Paper Company
Memphis, Tennessee

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

Luncheon

Conference Dining Room

◆ WEDNESDAY, FEBRUARY 27(Continued)

1:15 p.m. - 2:15 p.m.

BREAKOUT GROUPS

(Problem #5: Manufacturing)

Group #1 - Grant - Room: Conference 4
Group #2 - Goss - Room: Conference D
Group #3 - Kelley - Room: Conference E
Group #4 - Peavley - Room: Conference B
Group #5 - Wells - Room: Conference 6
Group #6 - Henneke - Room: Conference 7
Group #7 - Evans - Room: Conference A
Group # 8 - _____ - Conference 8

2:30 p.m. - 3:45 p.m.

GENERAL SESSION

■ **Overview: Retail Industry**

Grand Ballroom

Instructors:

Bryan M. Goss, CMI

Tax Manager
Cox Communications, Inc.
Atlanta, Georgia

Kathleen L. Peavley, CMI

Manager - Sales, Use and Excise Taxes
Ford Motor Company
Dearborn, Michigan

4:00 p.m. - 5:00 p.m.

BREAKOUT GROUPS

(Problem #6: Retailing)

Group #1 - Kelley - Room: Conference 4
Group #2 - Wells - Room: Conference D
Group #3 - Henneke - Room: Conference E
Group #4 - Caputa - Room: Conference B
Group #5 - _____ - Room: Conference 6
Group #6 - Evans - Room: Conference 7
Group #7 - _____ - Room: Conference A
Group # 8 - Grant - Conference 8

5:00 p.m. - 5:30 p.m.

GENERAL SESSION (OPTIONAL)

■ Discussion of CMI Sales and Use Tax Designation

Grand Ballroom

Instructor:

Michele D. Swanson, CMI

Tax Director
Turner Broadcasting System, Inc.
Atlanta, Georgia

◆ THURSDAY, FEBRUARY 28

6:15 a.m. - 8:15 a.m.	Full Breakfast	Conference Dining Room
8:30 a.m. - 9:30 a.m.	GENERAL SESSION ■ Overview: Leasing Industry <i>Instructor:</i> William J. McConnell, CMI, CPA, Esq. Manager - Sales, Use & Excise Taxes General Electric Company Ft. Myers, Florida	Grand Ballroom
9:45 a.m. - 10:15 a.m.	GENERAL SESSION ■ Overview: Construction Industry <i>Instructor:</i> Gwendolyn S. Evans, CMI Senior Manager, Sales, Use and Property Taxes Raytheon Dallas, Texas	Grand Ballroom
10:30 a.m. - 11:30 a.m.	GENERAL SESSION ■ Overview: Telecommunications Industry <i>Instructor:</i> Richard L. Heller, Esq. Executive Director, Transaction Tax Research, Planning, & Policy AT&T Bedminster, New Jersey	Grand Ballroom
11:30 a.m. - 12:30 p.m.	Luncheon	Conference Dining Room
12:30 p.m. - 2:30 p.m.	GENERAL SESSION Audits ■ Types of supporting documentation required ■ Review of Accounts Payable ■ Review of Accounts Receivable ■ Billing Records ■ Necessity of trial balances, G/L's, etc. ■ Review of resale and exemption certificates ■ Audit Problem <i>Instructor:</i> Josie Ann Henneke, CMI, CPA SALT Consultant Kemper CPA Group LLP Greenfield, Indiana	Grand Ballroom

◆ THURSDAY, FEBRUARY 28/ FRIDAY, FEBRUARY 29

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

Overall Review

Instructor:

Brenda S. Kelley, CMI, CPA

Partner

Fontaine & Kelley, LLP

Jefferson City, Missouri

4:00 p.m. - 5:00 p.m. **GENERAL SESSION**

Ethics in Sales and Use Taxation

Instructor:

Anthony R. Thompson, CMI, Esq.

Attorney At Law

Law Offices Anthony R. Thompson

Allentown, Pennsylvania

◆ FRIDAY, FEBRUARY 29

6:00 a.m. - 8:30 a.m. Full Breakfast **Conference Dining Room**

9:00 a.m. - 10:30 a.m. **FINAL EXAMINATION** **Grand Ballroom**

10:30 a.m. School Concludes

2008 SALES TAX SCHOOL I COMMITTEE PROGRAM CHAIR, VICE CHAIR

Chair:

Brenda S. Kelley, CMI, CPA

Partner

Fontaine & Kelley, LLP

Jefferson City, Missouri

Vice Chair:

Kathleen L. Peavley, CMI

Manager - Sales, Use and Excise Taxes

Ford Motor Company

Dearborn, Michigan

TESTING/HOMEWORK

A quiz will be given during the week, with a final examination on Friday. A cumulative passing score must be realized on the quiz and 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.** Homework will be assigned on one night.

Faculty

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

Jack T. Bone, CMI

Director of Business Development
Ryan & Company
Houston, Texas

Julia S. Bragg, CMI, CPA

Director, Sales, Use & Property Taxes
International Paper Company
Memphis, Tennessee

Randy Caputa, CMI

Manager, Sales and Use Tax
International Paper Company
Memphis, Tennessee

Neelu Daswani

Tax Manager, Systems & Technology
The Coca-Cola Company
Atlanta, Georgia

Rolston A. Dyer, CMI

Executive Director of Operating Taxes
The Coca-Cola Company
Atlanta, Georgia

Gwendolyn S. Evans, CMI

Senior Manager, Sales, Use and Property Taxes
Raytheon
Dallas, Texas

Robert J. Fields, CMI

Managing Director
PricewaterhouseCoopers LLP
Orwell, Vermont

Linda J. Fontaine, CPA

Partner
Fontaine & Kelley, LLP
Austin, Texas

William F. Fox, Ph.D.

Professor of Economics
University of Tennessee
Knoxville, Tennessee

Bryan M. Goss, CMI

Tax Manager
Cox Communications, Inc.
Atlanta, Georgia

Garfield A. Grant, CMI, CPA

Senior Tax Manager
DuCharme, McMillen & Associates, Inc.
Sugar Land, Texas

Richard L. Heller, Esq.

Executive Director,
Transaction Tax Research, Planning, & Policy
AT&T
Bedminster, New Jersey

Josie Ann Henneke, CMI

SALT Consultant
Kemper CPA Group LLP
Greenfield, Indiana

Jerrold F. Janata, Esq.

Chief Executive Officer
International Appraisal Company, Inc.
Upper Saddle River, New Jersey

Frank G. Julian, Esq.

Operating Vice President - Tax Counsel
Federated Department Stores, Inc.
Cincinnati, Ohio

Brenda S. Kelley, CMI, CPA

Partner
Fontaine & Kelley, LLP
Jefferson City, Missouri

Keith G. Landry, Esq.

Senior Tax Counsel
BellSouth Corporation
Atlanta, Georgia

Dana L. Malburg

Practice Leader - Sales and Use Tax Returns
Vertex, Inc.
Berwyn, Pennsylvania

William J. McConnell, CMI, CPA, Esq.

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

Kathleen L. Peavley, CMI

Manager - Sales, Use and Excise Taxes
Ford Motor Company
Dearborn, Michigan

Richard J. Sinton, Esq.

General Attorney
AT&T
Bedminster, New Jersey

Michele D. Swanson, CMI

Tax Director
Turner Broadcasting System, Inc.
Atlanta, Georgia

Anthony R. Thompson, CMI, Esq.

Attorney At Law
Law Offices Anthony R. Thompson
Allentown, Pennsylvania

Allan Wells, CMI

Tax Manager
Guardian Building Products
Greer, South Carolina

National Association of State Boards of Accountancy

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
Telephone: 615.880.4200
Web site: www.nasba.org

Approximately **Thirty-four (34)** continuing education credits 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. CMEs will obtain hour-for-hour continuing education credits for attendance upon submission of the appropriate continuing education form. Registrants who wish to obtain credit from other organizations for the school must submit their own form to the IPT Office.

Prerequisites: None*

Program Level: Basic

Field of Study: Taxation

* IPT recommends this school for persons with fewer than four years of experience in the sales tax discipline. Completion of this school or passage of the examination is required to attend Sales and Use Tax School II. The next offering of Sales and Use Tax School II will be April 27 - May 2, 2008 in Cincinnati, Ohio.

GOAL OF THE SCHOOL:

The purpose of this school is to provide a basic but broad foundation in the theory of sales and use taxation and the practical aspects of sales and use tax management. Successful completion of this school should prepare the beginning sales tax professional to function efficiently in and provide added value to an entry-level position, regardless of industry or jurisdiction.

REGISTRATION

Registrations must be completed in advance through the IPT Office. **No on-site registration is allowed. Enrollment is limited to IPT members and individuals from their companies, only.**

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, **but please indicate the order in which they are to be accepted in the event of over-subscription.** Full refunds will be issued for any applications not accepted. Notification of acceptance will be sent out after **January 11, 2008.** **All applications need to be received by the IPT Office no later than January 25, 2008, for timely consideration.** Names received thereafter may not appear in the printed registration list.

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

By January 25, 2008

\$775 (Applicant Personally Belongs To IPT)

\$975 (Applicant Does Not)

After January 25, 2008

\$800 (Applicant Personally Belongs To IPT)

\$1,000 (Applicant Does Not)

NOTE: In cases where local registrants from the Atlanta area are not residing at the Conference Center Hotel, there is an added registration fee supplement of **\$550.00**.

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 February 15, no refunds will be made. **No cancellations will be valid unless placed in writing to IPT.** For more information regarding administrative policies such as complaint and refund, contact our office at (404) 240-2300.

SUBSTITUTION FEE

Prior to (including) **January 25:** \$40.00
After **January 25:** \$50.00

ACCOMMODATIONS

All Registrants and Instructors are expected to reside at the Georgia Tech Hotel and Conference Center in Atlanta. The only permissible exceptions are those individuals who reside in the Atlanta area (see following paragraph). **The rate is \$1110.00 (plus occupancy tax of 15%) for the five night stay Sunday through Thursday Nights (this cannot be portionally prorated – it is a flat, negotiated rate with no credit for early departure or late arrival).** (In some few cases in the past, individuals have shared a room. If this is elected, this package cost **PER PERSON** is **\$770.00** plus **15%** tax.) The hotel accepts all major credit cards. For those arriving before Sunday or staying beyond Friday, the daily charge is **\$129.00 (plus 15% tax)**. Reservation forms for the hotel will be sent out with the acceptance letters after **January 11, 2008**. **At that time you should make your reservations; the hotel will not accept them without this form and will turn requests down.**

Registrants are expected to stay at the hotel given the peer interaction that takes place which is an essential part of the program. Should election be made by Atlanta registrants, however, to stay at home, there is a supplemental registration fee of **\$550.00** to cover some of the overhead costs that are a part of the hotel registration fee.

FACTS ABOUT GEORGIA TECH HOTEL AND CONFERENCE CENTER

The Georgia Tech Hotel and 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 \$32.00 (flat fee) from the airport to the Conference Center. There is a subway station (MARTA) at the airport which has a stop four blocks from the hotel.

FURTHER INFORMATION

Registrants will be provided five full breakfasts, four lunches, the opening night buffet, refreshment breaks, and course materials. The Registrant is responsible for his or her own dinner Monday through Thursday. Registrants should bring along a calculator, scratch pads, pencils, pens, etc. A notebook will be supplied that contains all of the school reference materials. Attendance will be recorded and all Registrants will be required to complete a final examination on Friday, February 29 that will be administered from 9:00 a.m. to 10:30 a.m. **(please make your travel arrangements accordingly). Also, all students must arrive no later than 4:00 p.m. Sunday afternoon, February 24th. Class sessions will begin Sunday at 5:00 p.m., after registration.** Attire during the day is business casual.