

**2009 ABA/IPT
ADVANCED
TAX SEMINARS**

**MARCH 2-6, 2009
THE RITZ-CARLTON
NEW ORLEANS, LA**

REGISTER NOW!

[https://meetings.abanet.org/
meeting/tax/ipt09/](https://meetings.abanet.org/meeting/tax/ipt09/)

**ADVANCED
INCOME TAX SEMINAR**

MARCH 2-3

**ADVANCED
SALES/USE TAX SEMINAR**

MARCH 3-4

**ADVANCED
PROPERTY TAX SEMINAR**

MARCH 5-6



ABA/IPT Advanced Income, Sales/Use & Property Tax Seminars

The Ritz-Carlton, New Orleans, Louisiana
March 2 – March 6, 2009

Sponsors:

American Bar Association Section of Taxation and the Institute for Professionals in Taxation

Please join us! The American Bar Association Section of Taxation and the Institute for Professionals in Taxation have joined forces again to present another key opportunity for continuing professional education in one of America's most vibrant cities.

Chair, ABA Section of Taxation:

William J. Wilkins, Esq.
WilmerHale, Washington, DC

President, Institute for Professionals in Taxation:

Anthony R. Thompson, Esq., CMI
Law Offices Anthony R. Thompson
Lehigh Valley, PA

ABA State & Local Taxes Committee Chairperson:

Philip M. Tatarowicz, Esq., CPA
Ernst & Young LLP, Washington, DC

ABA Liaison to IPT:

William B. Prugh, Esq.
Shughart Thomson & Kilroy, P.C., Kansas City, MO

Local Host:

William M. Backstrom, Jr., Esq.
Jones Walker LLP, New Orleans, LA

ADVANCED INCOME TAX SEMINAR COMMITTEE

IPT Co-Chairs

Janette M. Lohman, Esq., CMI, CPA
Thompson Coburn LLP, St. Louis, MO

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

Margaret C. Wilson, Esq., CMI
Verizon, Basking Ridge, NJ

ABA Co-Chairs

William M. Backstrom, Jr., Esq.
Jones Walker LLP, New Orleans, LA

Stephanie Anne Lipinski Galland, Esq.
Thompson Coburn LLP, Washington, DC

Erica L. Horn, Esq., CPA
Stites & Harbison, PLLC, Frankfort, KY

ADVANCED SALES TAX SEMINAR COMMITTEE

IPT Co-Chairs

Erin M. Coyne, Esq.
Reed Smith LLP, Philadelphia, PA

Kenneth W. Helms, CMI
United Technologies Corporation, Farmington, CT

H. Michael Madsen, Esq.
Madsen Goldman & Holcomb, LLP, Tallahassee, FL

ABA Co-Chairs

William M. Backstrom, Jr., Esq.
Jones Walker LLP, New Orleans, LA

J. Whitney Compton, Esq.
Compton & Associates, LLP, Marietta, GA

Stephanie Anne Lipinski Galland, Esq.
Thompson Coburn LLP, Washington, DC

William B. Prugh, Esq.
Shughart Thomson & Kilroy, P.C., Kansas City, MO

Stewart M. Weintraub, Esq.
Schnader Harrison Segal & Lewis, LLP, Philadelphia, PA

ADVANCED PROPERTY TAX SEMINAR COMMITTEE

IPT Co-Chairs

C. Stephen Davis, Esq.,
Cahill, Davis & O'Neill, LLP, Los Angeles, CA

Jerrold F. Janata, Esq., ASA
International Appraisal Company Inc.
Upper Saddle River, NJ

Edward Kliewer, III, Esq.
Fulbright & Jaworski L.L.P., San Antonio, TX

ABA Co-Chair

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

Alan Poe, Esq.
Holland & Hart LLP, Greenwood Village, CO

Stewart M. Weintraub, Esq.
Schnader Harrison Segal & Lewis, LLP, Philadelphia, PA

SCOPE AND PURPOSE

The ABA/IPT Advanced Income, Advanced Sales/Use, and Advanced Property Tax Seminars are designed for attorneys, accountants, tax directors, state and local tax managers, government tax officials, appraisers, property tax managers, commercial and industrial property managers, and others interested in sales, use, ad valorem taxation of property, and income.

The increasing burden of state and local income, sales, use, and property taxes throughout the country requires an increasingly greater knowledge and understanding by those professionals who are responsible for managing and minimizing this burden. In addition, businesses must now focus more on the process for evaluating and selecting professionals who are needed to contest state and local tax matters. Over the course of three seminars, a distinguished and multidisciplinary faculty, including appraisers, government and private sector tax officials, tax managers, and state and local tax attorneys, will lead you in the practical examination of current state and local tax issues facing different businesses and industries. These programs devote substantial time to current issues in the field and to practical solutions to recurring difficulties in handling and winning a state and local tax appeal.

The faculty will address issues common to income, sales, use, and property tax cases in all jurisdictions with an emphasis on those issues that apply generally to state and local tax appeals throughout the country.

REGISTRATION (VIA ABA SECTION OF TAXATION)

Registration fee includes admission to the program, written materials, reception, lunches, and continental breakfasts. Register early and save! In advance: \$525 per seminar, \$895 for two seminars and \$1,340 for all three seminars; on-site: \$545 per seminar, \$925 for two seminars and \$1,390 for all three seminars. You may: **MAIL** the registration form found at the back of this brochure to ABA/IPT Tax Seminars, ABA Section of Taxation, 740 15th Street, NW, Washington, DC 20005, **FAX FORM TO** ABA Section of Taxation, (202) 662-8682 or **REGISTER ONLINE AT** <http://meetings.abanet.org/meeting/tax/IPT09/>

To protect your credit card security, we are accepting credit card payments only through online registration. Faxed and mailed

registrations must be accompanied by payment in the form of a check. All seminar registrations must be sent to ABA by **February 20, 2009**. Please note that registrations are limited and will be granted on a first-come, first-served basis.

All cancellations and requests for refunds or substitutions must be received in writing and postmarked or faxed by **February 20, 2009**. No refunds will be approved after that date; however, substitute registrants are welcome. All refund requests will incur a \$50 cancellation fee. **Absolutely no refunds will be granted at the meeting.** To request a refund or a substitution, please send your written request to the ABA Registrar by fax to 202-662-8682 or e-mail at henryl@staff.abanet.org.

HOTEL ACCOMMODATIONS

A block of rooms has been reserved for the ABA/IPT program at The Ritz-Carlton, 921 Canal Street, New Orleans. The room rate for a single king bed is \$192 and \$212 for a room with double beds. You may make reservations directly with the hotel by phone at (504) 524-1331 (making sure to mention that you are with the ABA/IPT seminar in order to receive negotiated room rates) or you may fax the form found at the back of this brochure to (504) 670-2864. You may reserve your accommodations online by visiting the following website:

<http://www.ritzcarlton.com/en/Properties/NewOrleans/Default.htm>. Enter dates for your stay, click on Optional Information and in the Group Code request box, enter Group Code: BBBBBBA (King Bed) or BBBBBBB (Double Bed). **Reservations requested after the room block is filled or beyond the final cut-off date, January 20, 2009, whichever comes first, are subject to availability. Rooms may still be available after the room block is filled or after the cut-off date, but not necessarily at the negotiated rate. Requests for accommodations after that date, or sooner if the block sells out, cannot be ensured.**

We cannot be responsible for hotel charges incurred due to no-shows, late arrivals or early departures. You may incur a penalty if you do not make the hotel aware of your change of plans at least 24 hours prior to your scheduled time of arrival. It is very important that you arrive on the arrival date indicated on your reservation form or you will be charged one night's stay and your reservations will be canceled. Also, please remember to confirm your departure dates upon arrival.

Valet parking is available at a rate of \$36.00 per day. If you require transportation assistance, or if you have other personal requests, please call Concierge Services at (504) 524-1331 ext. 4200.

COURSE MATERIALS

Written course materials will be available to registrants through the meeting website and a CD will be distributed to all registrants at the meeting. A limited supply of extra CDs will be available for purchase after the meeting. To purchase audio recordings of the seminar proceedings, visit the Digital Conference Providers (DCP) booth. After the program, please contact DCP at (630) 963-8311 or at <https://www.dcporder.com/abatx/>.

CONTINUING EDUCATION CREDIT

Continuing education credit for this program is available for tax professionals, attorneys, accountants, and appraisers who register and attend.

CLE: CLE accreditation will be requested for this program from every state with Mandatory Continuing Legal Education (MCLE) requirements for attorneys. Questions concerning CLE credit for attendance at this or any ABA program should be directed to the ABA Section of Taxation at 740 15th Street NW, Washington, DC 20005, telephone (202) 662-8670.

CPE: Questions concerning continuing professional education (CPE) credit should be directed to IPT, telephone (404) 240-2300.

Registrants attending the Income Tax Seminar will receive approximately 12 continuing education credits; those attending the Sales and Use Tax Seminar will receive approximately 14 and those attending the Property Tax Seminar will receive approximately 13.5 continuing education credits for full attendance based on a 50-minute credit hour.

Each of the Seminars has 60 minutes of ethics equal to 1 CE credit. These ethics credits are applicable for the CMI Continuing Education requirement and may be applicable for other continuing education requirements.

The Institute's designated members (CMIs) will receive hour-for-hour continuing education credits towards their requirements for actual session attendance (based on a 50-minute credit hour).

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.

The Institute is also 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. Website: www.nasba.org.

Prerequisites: None
Program Level: Update
Field of Study: Taxation
Instructional Method: Group Live
Advanced Preparation Required: None

AGENDA FOR ABA/IPT ADVANCED INCOME TAX SEMINAR

Monday, March 2, 2009

7:30am-8:30am **Registration & Continental Breakfast**

8:30am-9:00am **Welcome and Introduction:**

President, Institute for Professionals in Taxation:

Anthony R. Thompson, Esq., CMI
Law Offices Anthony R. Thompson
Lehigh Valley, PA

ABA SALT Committee Chairperson:

Philip M. Tatarowicz, Esq., CPA
Ernst & Young LLP
Washington, DC

Local Host:

William M. Backstrom, Jr., Esq.
Jones Walker LLP
New Orleans, LA

9:00am-9:50am

Business Purpose/Economic Substance

Doctrines: Are there any instances in which tax planning for net income taxes is still okay?

Moderator/Speaker:

Margaret C. Wilson, Esq., CMI
Associate General Counsel – State and Local Tax
Verizon
Basking Ridge, NJ

Speakers:

Peter L. Faber, Esq.
Partner
McDermott Will & Emery LLP
New York, NY

Kimberley M. Reeder, Esq.
Principal
KPMG LLP
Mountain View, CA

9:50am-10:00am **Break**

10:00am-10:50am

Transfer Pricing in a SALT Context

When do affiliate transactions need to be at arm's length, and what does that mean? What ramifications do "482" adjustments have on net income taxes?

Moderator/Speaker:

Margaret C. Wilson, Esq., CMI
Associate General Counsel – State and Local Tax
Verizon
Basking Ridge, NJ

Speakers:

Donald M. Griswold, Esq.
Partner
Reed Smith LLP
Washington, DC

Philip M. Zinn, Esq.

Partner - SALT National Practice Leader
PricewaterhouseCoopers LLP
New York, NY

10:50am-11:10am **Break**

11:10am-Noon

Update on Consolidation Issues

This presentation includes the effects of consolidation or deconsolidation on net operating losses and other affiliated tax attributes.

Moderator/Speaker:

Janette M. Lohman, Esq., CMI, CPA
Partner
Thompson Coburn LLP
St. Louis, MO

Speakers:

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

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

12:00 Noon-12:30pm **Lunch**

12:30pm-1:30pm

NCCUSL/UDITPA Update

Introduction by:

Stephanie Anne Lipinski Galland, Esq.
Partner
Thompson Coburn LLP
Washington, DC

Speakers:

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

Charles A. Trost, Esq.

NCCUSL Commissioner for Tennessee and
Chair of NCCUSL's Study Committee on
Revising UDITPA
Partner
Waller Lansden Dortch & Davis, LLP
Nashville, TN

1:30pm-2:00pm **Break**

2:00pm-2:50pm

Single Factor Sales Apportionment

Is the "sales factor only" apportionment method a true reflection of business activity and a fair basis for taxation?

Moderator/Speaker:

Stephanie Anne Lipinski Galland, Esq.
Partner
Thompson Coburn LLP
Washington, DC

Speakers:

Michael W. McLoughlin, Esq.
Of Counsel
Morrison & Foerster LLP
New York, NY

Arthur R. Rosen, Esq.

Partner
McDermott Will & Emery LLP
New York, NY

2:50pm-3:00pm **Break**

3:00pm-3:50pm

Business/Nonbusiness Income - UDITPA and Other States' Tests

Moderator/Speaker:

Janette M. Lohman, Esq., CMI, CPA
Partner
Thompson Coburn LLP
St. Louis, MO

Speakers:

David A. Hughes, Esq.
Partner
Horwood Marcus & Berk Chartered
Chicago, IL

Jane W. May, Esq.

Partner
McDermott Will & Emery LLP
Chicago, IL

3:50pm-4:10pm **Break**

4:10pm-5:00pm

The Shift to Gross Receipts Taxes and Related Sourcing Issues

Moderator/Speaker:

June Summers Haas, Esq.
Partner
Honigman Miller Schwartz and Cohn LLP
Lansing, MI

Speakers:

Mark W. Eidman, Esq.
Partner
Scott, Douglass & McConnico, L.L.P.
Austin, TX

Stephen K. Hall, Esq.

Member
McDonald Hopkins LLC
Columbus, Ohio

5:30pm-7:00pm **Reception for Attendees**

Income Tax Seminar ~ Tuesday, March 3, 2009

7:00am-8:00am **Registration & Continental Breakfast**

8:00am-8:50am

Refunds for Court-Resolved Issues and Retroactive Statutes – Remedial Efforts by States to Limit Refunds

Moderator/Speaker:

Erica L. Horn, Esq., CPA
Member
Stites & Harbison, PLLC
Frankfort, KY

Speaker:

Lynn A. Gandhi, Esq., CPA
Partner
Honigman Miller Schwartz and Cohn LLP
Detroit, MI

8:50am-9:00am **Break**

9:00am-9:50am

Update on Economic Nexus Issues

Moderator/Speaker:

Jaye A. Calhoun, Esq.
Member
McGlinchey Stafford PLLC
New Orleans, LA

Speakers:

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

Philip M. Tatarowicz, Esq., CPA

National Director of State & Local Tax Technical Services
Ernst & Young LLP
Washington, DC

9:50am-10:10am **Break**

10:10am-11:40am

Top Ten Best and Worst Audit and Appeal Practices

Moderator/Speaker:

William M. Backstrom, Jr., Esq.
Attorney/Partner
Jones Walker LLP
New Orleans, LA

Speakers:

Ernest J. Dronenburg, Jr.
Principal, Multistate Tax
Deloitte Tax LLP
San Diego, CA

11:40am-Noon **Break**

12:00 Noon-12:30pm

Joint Luncheon: Income Tax & Sales/Use Tax

12:30pm-1:30pm

Ethics: Truth, Lies and BS

Professor Dane Ciolino is a noted authority and speaker on legal and professional ethics. Professor Ciolino will address this serious topic in a humorous manner,

addressing the truth, lies and everything in between about legal and professional ethics. Professor Ciolino will use recent academic studies on the use of "BS" in modern and corporate culture to explore the meaning of the term in the context of lawyer, accountant and other tax professional codes of conduct, such as the IPT's code, and their ethical application in dealing with clients and others. This may be the only ethics presentation that holds your attention from start to finish. No BS!

Introduction by:

William M. Backstrom, Jr., Esq.
Attorney/Partner
Jones Walker LLP
New Orleans, LA

Speaker:

Dane S. Ciolino, Esq.
Alvin R. Christovich Distinguished Professor of Law
Loyola Law School, Loyola University
New Orleans, LA

1:30pm **Adjourn**

AGENDA FOR ABA/IPT ADVANCED SALES/USE TAX SEMINAR

Tuesday, March 3, 2009

11:00am-12:00 Noon Registration

12:00 Noon-12:30pm

Joint Luncheon: Income Tax & Sales/Use Tax

12:30pm-1:30pm

Ethics: Truth, Lies and BS

Professor Dane Ciolino is a noted authority and speaker on legal and professional ethics. Professor Ciolino will address this serious topic in a humorous manner, addressing the truth, lies and everything in between about legal and professional ethics. Professor Ciolino will use recent academic studies on the use of "BS" in modern and corporate culture to explore the meaning of the term in the context of lawyer, accountant and other tax professional codes of conduct, such as the IPT's code, and their ethical application in dealing with clients and others. This may be the only ethics presentation that holds your attention from start to finish. No BS!

Introduction by:

William M. Backstrom, Jr., Esq.

Attorney/Partner
Jones Walker LLP
New Orleans, LA

Speaker:

Dane S. Ciolino, Esq.

Alvin R. Christovich Distinguished Professor of Law
Loyola Law School, Loyola University
New Orleans, LA

1:30pm-1:45pm Welcome & Introduction

President, Institute for Professionals in Taxation:

Anthony R. Thompson, Esq., CMI

Law Offices Anthony R. Thompson
Lehigh Valley, PA

ABA SALT Committee Chairperson:

Philip M. Tatarowicz, Esq., CPA

Ernst & Young LLP
Washington, DC

Local Host:

William M. Backstrom, Jr., Esq.

Jones Walker LLP
New Orleans, LA

1:45pm-2:45pm

Canadian and Provincial Sales, Use and VAT Taxes

Moderator:

J. Whitney Compton, Esq.

Director
Compton & Associates, LLP
Marietta, GA

Speakers:

Michael Willis, CA

Director of Indirect Taxes
Lafarge Canada Inc.
Mississauga, ON, Canada

Jonathan Spencer, CA

GST and Sales Tax Advisor
Thorsteinssons LLP
Toronto, ON, Canada

2:45pm-3:45pm

Transferee and Successor Liability for SU Taxes

Moderator:

Cass D. Vickers, Esq., CMI

State Tax Counsel
Institute for Professionals in Taxation
Tallahassee, FL

Speaker:

Janette M. Lohman, Esq., CMI, CPA

Partner
Thompson Coburn LLP
St. Louis, MO

3:45pm-4:00pm Break

4:00pm-5:00pm

*#!?! Can They Make Us Collect Those Too!?!? The Practical Aspects of Local Sales and Use Taxation

Moderator:

Linda P. Holman, Esq.

Director, State & Local Tax
RSM McGladrey, Inc.
Vienna, VA

Speakers:

J. Whitney Compton, Esq.

Director
Compton & Associates, LLP
Marietta, GA

Richard C. Handel, Esq.

General Counsel for Policy
South Carolina Department of Revenue
Columbia, SC

Jeffrey A. Saltzberg, Esq.

Manager, State & Local Taxes
RSM McGladrey, Inc.
Gaithersburg, MD

5:30pm-7:00pm Reception for Attendees

SALES TAX SEMINAR CONTINUED
Wednesday, March 4, 2009

8:00am-8:30am Continental Breakfast

8:30am-9:45am

State Administrative Procedure Acts in SALT Matters

Moderator:

Cass D. Vickers, Esq., CMI
State Tax Counsel
Institute for Professionals in Taxation
Tallahassee, FL

Speakers:

Bruce P. Ely, Esq.
Partner
Bradley Arant Rose & White LLP
Birmingham, AL

H. Michael Madsen, Esq.
Partner
Madsen Goldman & Holcomb, LLP
Tallahassee, FL

9:45am-10:30am

Hot Topics and Current Developments in the States

Moderator:

William B. Prugh, Esq.
Attorney
Shughart Thomson & Kilroy, P.C.
Kansas City, MO

Speakers:

Richard D. Pomp, Esq.
Alva P. Loiselle Professor of Law
University of Connecticut Law School
Hartford, CT

Paul H. Frankel, Esq.
Partner
Morrison & Foerster LLP
New York, NY

10:30am-10:45am Break

10:45am-12:00 Noon

Current Developments in Sales and Use Taxes

Moderator:

William B. Prugh, Esq.
Attorney
Shughart Thomson & Kilroy, P.C.
Kansas City, MO

Speakers:

Philip M. Tatarowicz, Esq., CPA
National Director of State & Local Tax Technical Services
Ernst & Young LLP
Washington, DC

J. Elaine Bialczak
Director
Compton & Associates, LLP
Marietta, GA

12:00 Noon-12:30pm Luncheon

12:30pm-1:00pm

A Discussion about Tax Policy and Tax Lobbying

Moderator:

Erica L. Horn, Esq., CPA
Member
Stites & Harbison, PLLC
Frankfort, KY

Speaker:

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

1:15pm-2:15pm

Compliance Issues for Construction Companies, Contractors, Builders and Taxpayers

Moderator:

Kenneth W. Helms, CMI
Manager - Tax Planning
United Technologies Corporation
Farmington, CT

Speakers:

James R. Hebert, CPA
Manager, Sales & Use Tax Compliance
United Technologies Corporation
Farmington, CT

Stephanie Anne Lipinski Galland, Esq.
Partner
Thompson Coburn LLP
Washington, DC

2:15pm-3:15pm

Vendor Liability for Over Collecting Sales and Use Taxes

Moderator:

Kenneth W. Helms, CMI
Manager - Tax Planning
United Technologies Corporation
Farmington, CT

Speakers:

John W. Simpson, Esq.
Partner
Shook, Hardy & Bacon L.L.P.
Kansas City, MO

3:15pm-3:30pm Break

3:30pm-4:30pm

Procedural Issues in Tax Appeals

Moderator:

Erin M. Coyne, Esq.

Associate
Reed Smith LLP
Philadelphia, PA

Speakers:

Trisha Fortune, CMI, CPA

Principal
Ryan
Austin, TX

Stewart M. Weintraub, Esq.

Partner
Schnader Harrison Segal & Lewis, LLP
Philadelphia, PA

4:30pm-5:30pm

Sales Tax Refund Claims by Lenders and Creditors

Moderator:

Cass D. Vickers, Esq., CMI

State Tax Counsel
Institute for Professionals in Taxation
Tallahassee, FL

Speakers:

Joan M. Armenta-Roberts

Senior Manager
KPMG LLP
Sacramento, CA

Craig B. Fields, Esq.

Partner
Morrison & Foerster LLP
New York, NY

5:30pm **Adjourn**

AGENDA FOR ABA/IPT ADVANCED PROPERTY TAX SEMINAR

Thursday, March 5, 2009

7:30am-8:00am Registration & Continental Breakfast

8:00am-8:15am Welcome and Introduction

ABA Co Chair

Stewart M. Weintraub, Esq.
Schnader Harrison Segal & Lewis, LLP
Philadelphia, PA

President, Institute for Professionals in Taxation:

Anthony R. Thompson, Esq., CMI
Law Offices Anthony R. Thompson
Lehigh Valley, PA

ABA SALT Committee Chairperson:

Philip M. Tatarowicz, Esq., CPA
Ernst & Young LLP
Washington, DC

Local Host:

William M. Backstrom, Jr., Esq.
Jones Walker LLP
New Orleans, LA

8:15am-9:45am

Appraisal Issues in Litigation

Moderator:

C. Stephen Davis, Esq.
Partner
Cahill • Davis & O'Neill, LLP
Los Angeles, CA

Speakers:

David C. Lennhoff, MAI, SREA, CRE
President
PGH Consulting LLC
Rockville, MD

Larry J. Tapanen, ASA
Chief Executive Officer
Tapanen Group, Inc.
Newport, OR

9:45am-10:00am Break

10:00am-11:30am

E Discovery/What is Discoverable

Speakers:

Stephanie Anne Lipinski Galland, Esq.
Partner
Thompson Coburn LLP
Washington, DC

Laurie A. Weiss, Esq.
Partner
Fulbright & Jaworski L.L.P.
San Antonio, TX

11:30am-12:30am

Protecting Privilege

Moderator:

Edward Kliewer, III, Esq.
Counsel
Fulbright & Jaworski L.L.P.
San Antonio, TX

Speakers:

Michael J. Wynne, Esq.
Partner
Reed Smith LLP
Chicago, IL

Kristin Goodin, Esq.

State Tax Counsel
Verizon
Irving, TX

12:30pm-1:00pm Lunch

1:00pm-1:30pm

It's All About the Price

Wall Street, Washington, Real Estate and the Economy

Speaker:

Ted C. Jones, Ph.D.
Senior Vice President - Chief Economist
Stewart Title Guaranty Company
Houston, TX

1:45pm-3:15pm

Recent Developments

Moderator:

Jerrold F. Janata, Esq., ASA
Chief Executive Officer
International Appraisal Company Inc.
Upper Saddle River, NJ

Speakers:

Texas:

John Brusniak, Jr., Esq.
Shareholder
Brusniak | Blackwell, P.C.
Dallas, TX

New Jersey:

Christopher John Stracco, Esq.
Partner
Day Pitney LLP
Morristown, NJ

Mid Atlantic:

Raymond P. Carpenter, Esq.
Partner
Holland & Knight LLP
Atlanta, GA

3:15pm-3:30pm Break

3:30pm-4:30pm

Personal Property Tax Appeals/Valuation

Moderator:

Alan Poe, Esq.
Partner
Holland & Hart LLP
Greenwood Village, CO

Speakers:

Dennis C. Neilson, CMI, PE, ASA
Director Emeritus
Advantax Group, LLC
Sandwich, IL

Michael J. Remsha, CMI, PE, ASA
Managing Director and Vice President
American Appraisal Associates, Inc.
Milwaukee, WI

4:30pm-5:30pm

Constitutional Issues in Property Tax

Speakers to be announced

5:30pm-7:00pm Reception for Attendees

Property Tax Seminar Continued
Friday, March 6, 2009

7:30am-8:00am Continental Breakfast

8:00am-9:30am

Recent Developments

Moderator:

Jerrold F. Janata, Esq., ASA
Chief Executive Officer
International Appraisal Company Inc.
Upper Saddle River, NJ

Speakers:

California:

Michael T. Lebeau, Esq.
Attorney
Cahill • Davis & O'Neill, LLP
Los Angeles, CA

Florida:

H. Michael Madsen, Esq.
Partner
Madsen Goldman & Holcomb, LLP
Tallahassee, FL

Mid West

Janette M. Lohman, Esq., CMI, CPA
Partner
Thompson Coburn LLP
St. Louis, MO

9:30am-9:45am Break

9:45am-10:45am

Leased Fee/Fee Simple Update

Moderator/Speaker:

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

Speakers:

Patrick J. Cullerton, Esq.
Attorney
Thompson Coburn Fagel Haber
Chicago, IL

Amy Darr Grady, Esq.

Attorney
Robert Hill & Associates, Ltd.
Eden Prairie, MN

Robert A. Hill, Esq.

Attorney
Robert Hill & Associates, Ltd.
Eden Prairie, MN

10:45am-11:45am

Ethics

The presentation will focus on various provisions of the Institute for Professionals in Taxation Code of Ethics and Standards for Professional Conduct, the American Bar Association Model Rules of Professional Responsibility, and related statutory provisions with regard to advocacy. Topics will include conflicts of interest, advertising and solicitation, duties owed to a tribunal, confidentiality, and fees.

Moderator:

C. Stephen Davis, Esq.
Partner
Cahill • Davis & O'Neill, LLP
Los Angeles, CA

Speaker:

Robert Brain, Esq.
Associate Clinical Professor of Law
Loyola Law School
Los Angeles, CA

11:45am Adjournment

REGISTRATION FORM
ABA/IPT ADVANCED INCOME, SALES/USE & PROPERTY TAX SEMINARS
The Ritz-Carlton, New Orleans, Louisiana ~ March 2 – 6, 2009

PLEASE COMPLETE THIS FORM & RETURN TO THE ABA

- **MAIL:** ABA/IPT Tax Seminars, ABA Section of Taxation, 740 15th Street, NW, Washington, DC 20005
(Make check payable to the ABA Section of Taxation)
- **FAX:** ABA Section of Taxation, (202) 662-8682.
- **REGISTER ONLINE USING CREDIT CARD AT:** <http://meetings.abanet.org/meeting/tax/IPT09/>

Deadline for advance registration is February 20, 2009

Advance Tuition: \$525 per seminar, \$895 for two seminars, \$1,340 for all three seminars

On-site Tuition: \$545 per seminar, \$925 for two seminars, \$1,390 for all three seminars

Please register for one or more of the following (**check one or more**):

- Income Tax Seminar, March 2-3**
- Sales/Use Tax Seminar, March 3-4**
- Property Tax Seminar, March 5-6**

Please check the appropriate box if you will be attending the following events:

Income Tax Seminar:

- Monday, March 2:** Continental Breakfast Luncheon Reception
Tuesday, March 3: Continental Breakfast Joint Luncheon with Sales Tax Seminar

Sales/Use Tax Seminar:

- Tuesday, March 3:** Joint Luncheon with Income Tax Seminar Reception
Wednesday, March 4: Continental Breakfast Luncheon

Property Tax Seminar:

- Thursday, March 5:** Continental Breakfast Luncheon Reception
Friday, March 6: Continental Breakfast

Please Type or Print Clearly:

Full Name: _____ Badge Nickname: _____

Title: _____ ABA ID No. (if applicable): _____

Designation (s): CMI ____ Esq. ____ CPA ____ Other _____

Firm/Company: _____

Address/Suite: _____

City/State/Zip: _____

Phone: _____ Fax: _____ E-mail*: _____ *Confirmation will be sent by email

Affiliation (please check all that apply): ABA Member IPT Member

Other affiliation: _____

Texas property tax consultant license number (if applicable): _____

PAYMENT INFORMATION*

Included is my check made payable to the ABA Section of Taxation in the amount of \$ _____

*To protect your credit card security, we are accepting credit cards only through online registration. Fax and mail registrations must be accompanied by tuition payment in the form of a check. All cancellation and refund requests must be received in writing and postmarked or faxed by **February 20, 2009**. All refund requests will incur a **\$50** cancellation fee. **Absolutely no refunds will be granted at the meeting.** To request a refund or a substitution, please send your written request to the ABA Registrar by fax to 202-662-8682 or e-mail at henryl@staff.abanet.org.

Signature: _____



THE RITZ-CARLTON®
NEW ORLEANS

ABA/IPT ADVANCED INCOME, SALES/USE & PROPERTY TAX SEMINARS ~ MARCH 2 – 6, 2009

- TELEPHONE your reservation directly to The Ritz-Carlton at: (504) 524-1331 (be sure to identify ABA/IPT as your group reference to receive preferred rate)
- ONLINE reservations can be made by clicking the following link: <http://www.ritzcarlton.com/en/Properties/NewOrleans/Default.htm> Enter dates for your stay, click on Optional Information and in the Group Code request box, enter code BBBBBA for a king bedded room and BBBBBB for a double room
- FAX this completed form to the reservations office at (504) 670-2864
There are a limited number of rooms at the group rate. All reservations must be received by **January 20, 2009**. After this time, reservations will be accepted on a space available basis at the prevailing hotel rates.

Please Print or Type.

Please reserve accommodations for:

Name _____ Company _____
 (Last) (First)
 Address _____ City _____
 State _____ Zip _____ Email _____
 Phone # _____ Fax# _____
 Arrival Date _____ at _____ (am/pm) No. of adults _____
 (Check-in time is after 3 p.m.)
 Departure Date _____ at _____ (am/pm) No. of children _____
 (Check-out time is before 12 noon)

There will be an additional charge of \$25.00 per day for each additional person over age 18 and/or over two people in a guest room. The maximum number of people per guest room is four (4). A maximum of two (2) children under the age of eighteen (18) per room are complimentary. Charges for roll-a-ways and cribs may apply.

CREDIT CARD OR ADVANCE DEPOSIT IS REQUIRED TO CONFIRM RESERVATIONS

CANCELLATION POLICY: A major credit card is required to confirm a reservation. A one-night deposit will be charged if the reservation is cancelled less than 24 hours prior to the scheduled day of arrival. Rooms will be held for the ABA/IPT Advanced Income, Sales/Use, & Property Tax Seminars until January 20, 2009 or until room block is met.

METHOD OF PAYMENT: American Express Master Card Visa Diners Club

Credit Card Number (required) _____ Expiration Date _____

All rooms are non smoking and all rates are subject to applicable taxes.

ROOM REQUEST Single King Bed \$192 Double beds \$212

Special Requests _____

Signature (required) _____ Date _____

Reservations are not confirmed until you receive an email or fax confirmation. Please be sure to include your fax number and email address.

PLEASE MAIL OR FAX YOUR RESERVATION TO:
THE RITZ-CARLTON, NEW ORLEANS
921 CANAL STREET, NEW ORLEANS, LOUISIANA 70112
TELEPHONE: (504) 524-1331 - FACSIMILE: (504) 670-2864