

INSTITUTE FOR PROFESSIONALS IN TAXATION

SALES TAX SYMPOSIUM

Doral Golf Resort & Spa
Miami, Florida
October 4 - 7, 2009



SUNDAY, OCTOBER 4

2:00 pm -3:30 pm

Beginner Basic**Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Distinguish the four major types of sales taxes and their characteristics*
- ▶ *Understand the difference between intrastate and interstate commerce, and the origin of use taxes*
- ▶ *Understand the major differences between a sales tax and a use tax*
- ▶ *Recognize some basic sales and use tax concepts including tangible personal property, nexus, exemptions, and the statute of limitations*
- ▶ *Recognize general trends regarding certain industries including construction, services, and software*

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, Finance Projects
ADT Security Services, Inc.
Boca Raton, Florida

Linda A. Falcone, CMI

Director, Sales and Use Tax
Ryan
Charlotte, North Carolina

4:00 pm - 5:30 pm

CMI - Sales Tax Review**Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Recognize the fundamentals of the CMI Sales Tax Designation*
- ▶ *Understand what tools are available to assist with preparation for the exam*
- ▶ *Identify the various elements of the IPT Code of Ethics*

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:***CMI - Sales Tax Committee Member**

6:00 pm - 7:30 pm

Welcoming Reception**MONDAY, OCTOBER 5**

6:30 am - 8:00 am

Continental Breakfast

8:15 am - 8:45 am

Opening of Symposium**Lee A. Zoeller CMI, Esq.**

President, Institute for Professionals In Taxation
Reed Smith LLP
Philadelphia, Pennsylvania

MONDAY, OCTOBER 5 (continued)

Christopher S. Hall, CMI

Chair, Sales Tax Symposium Committee
Ford Motor Company
Dearborn, Michigan

Carolynn S. Iafrate, CPA, Esq.

Vice Chair, Sales Tax Symposium Committee
Industry Sales Tax Solutions, LLC
Washington, DC

8:45 am – 10:00 am

General Session - De-Stress for Success: Managing Stress to Promote Work/Life Balance and Restore the Joy of Living**Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Identify quick, painless, long term solutions to one of the biggest problems in modern life*
- ▶ *Restore drive to your career, the spring to step, and the joy to your life*
- ▶ *Identify and implement ways to reduce everyday stress*

Stress can sour your career, ruin your health and sap the joy from your life. But there are only two ways of managing it. You can either change the situation that's causing the stress or you can change the way you react to it.

Since changing the situation can often be difficult or even impossible, this wonderful, insightful and relaxing session from internationally renowned speaker and author, Barry Maher, focuses on transforming the way we deal with the stress in our lives, providing concrete, easy to implement tips, tactics and strategies. So you can control stress, rather than having stress control you.

Speaker:**Barry Maher**

Barry Maher & Associates
Helendale, California

10:30 am – 12:00 pm

General Session - Fiscal Crisis &The Impact on Sales & Use Taxes**Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Understand the extent of the fiscal crises affecting the states*
- ▶ *Recognize the risk of increased sales and use tax burdens in key states*
- ▶ *Appreciate the impact of pending federal legislation on sales and use taxation*

With state budgets in dire shape, should taxpayers be concerned about significant changes in the sales and use tax arena? This session will focus on state efforts to address budget needs by expansion of the sales and use tax base. Discussion will include significant state and federal legislative proposals and developments impacting the sales and use tax arena.

Speakers:**Harley T. Duncan**

Tax Managing Director
KPMG LLP
Washington, DC

Meredith Garwood, CPA

Vice President, Tax Policy
Time Warner Cable
Charlotte, North Carolina

Stephen P. Kranz, Esq.

Partner
Sutherland
Washington, DC

12:00 pm – 1:30 pm

(Presentation 12:45-1:30)

Lunch – “Hot Issues in Sales & Use Taxation”

MONDAY, OCTOBER 5 (continued)**Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Discuss significant recent legal controversies in the state & local tax arena*
- ▶ *Identify trends in state & local tax litigation*
- ▶ *Review recent and upcoming state tax challenges at the US Supreme Court*
- ▶ *Learn up to date information on progress in establishing independent tax court*

This session will be a lively discussion covering recent cases, rulings and other developments in sales and use taxation.

Speaker:

Paul H. Frankel, Esq.

Partner

Morrison & Foerster

New York, New York

1:30 pm – 3:00 pm

Breakout Sessions (* indicates the session is repeated)**Fundamentals of Audit Management****Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Proactively identify creative ways to address issues on missing data due to systems conversions and workforce reductions*
- ▶ *Identify alternative audit strategies to reduce audit cycle time*
- ▶ *Utilize audit samples to concurrently develop effective tax rates to enhance post-audit use tax compliance*
- ▶ *Employ audit issue negotiation techniques that expedite audit case closure and minimize protested tax adjustments*
- ▶ *Develop appropriate advance preparations for subsequent audits*

Managing sales and use tax audits has always been a challenge but never more so than in today's ever-changing environment. The economic challenges facing both public and private entities will trigger dramatic changes in the way jurisdictions approach sales and use tax audits. Creating and executing an audit plan that will help in smoothing the rough patches is now more crucial than ever. This session will explore the challenges and opportunities facing the management of sales and use tax audits over the next few years and provide suggestions for creating and executing a successful audit plan.

Speakers:

Randall J. Neff

Managing Consultant

BKD LLP

Indianapolis, Indiana

Carol S. Vigliano, CMI

Senior Exams Analyst

General Electric Company

Fort Myers, Florida

Sales & Use Tax Aspects of Mergers & Acquisitions***Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Identify the most common areas of sales and use tax exposure found on acquired companies*
- ▶ *Identify what needs to be included in the purchase and sale agreement with regard to indemnities, escrows, and clauses allowing you to pursue VDAs*
- ▶ *Explain the different states' approaches to bulk sales requirements including which states do not provide such requirement*
- ▶ *Understand whether the controlling interest real estate transfer taxes or stock transfer taxes might apply to a deal*

MONDAY, OCTOBER 5 (continued)

- ▶ *Identify the post deal issues including audits, compliance and copies of prior returns, which the purchase and sale agreement should address*

In this session, you will learn what options exist for structuring the deal and how to conduct due diligence. Questions that will be answered include: how do you convince management to involve you early in the M&A process; items that should be in the purchase and sale agreement; and what other transfer taxes issues should be reviewed as part of the due diligence? Participants will learn how states vary in their approach to bulk sales and how to quantify the exposure, including options for pro-actively reducing such exposure.

Speakers:**Mary M. Aderholdt, CPA**

Director
Ryder System, Inc.
Miami, Florida

Jim Kelleher, Esq.

Senior Manager
Grant Thornton LLP
Tulsa, Oklahoma

Sales & Use Taxation in Puerto Rico***Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Understand the statutory framework and recent legislation affecting the Puerto Rico sales tax*
- ▶ *Identify the significant differences contained in Puerto Rico's provisions from those of other states*
- ▶ *React to the most recent changes in Puerto Rico's rules for the issuance of re-sale certificates, due dates for the filing of monthly returns and payment of the tax*
- ▶ *Anticipate compliance initiatives by the Puerto Rico Treasury Department and their relationship to the recent creation of a voluntary compliance program*

Since its adoption in late 2006, Puerto Rico's sales tax has suffered a myriad of changes and remains a challenge to most tax practitioners. This session will review the ins-and-outs of the tax base, including the differences that exist compared to other state sales and use taxes and recently enacted modifications to deposit dates, issuance of re-sale certificates and others. It will also include a discussion on a recently approved voluntary compliance program by the Puerto Rico Treasury Department and insight on new compliance initiatives.

Speakers:**Teresita Fuentes, CPA**

Partner
Ernst & Young Puerto Rico LLC
San Juan, Puerto Rico

Carlos Serrano, CPA, Esq.

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

Sales & Use Tax Planning***Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Understand strategies that may help minimize sales and use tax for their companies*
- ▶ *Identify current amnesty programs*
- ▶ *Recognize trends in current sales and use tax recovery Ideas*

This session will address tax planning strategies for companies in light of the current economic

MONDAY, OCTOBER 5 (continued)

challenges and regulatory limitations. Further, this session will include analysis of recent developments, provide an overview of purchasing/leasing companies, and highlight current amnesty programs, as well as compare and contrast them to voluntary disclosure programs.

Speakers:**Albert H. Cornell, Jr.**

Director - SALT
PricewaterhouseCoopers LLP
Charlotte, North Carolina

Janette M. Lohman, Esq., CMI, CPA

Partner
Thompson Coburn LLP
St. Louis, Missouri

Case Study for Administrative Hearings**Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Identify litigation risks and rewards*
- ▶ *Leverage in-house and outside counsel*
- ▶ *Utilize freedom of information laws to obtain information*
- ▶ *Discuss current developments in tax controversy work*

Effectively navigating through the appeals process for denied refund claims or challenged assessments can be difficult, and requires in depth knowledge and preparation in order to position you for success. This session will address current issues in tax controversy, tax appeals, and litigation before state agencies, tribunals, trial courts, and appellate courts.

Speakers:**Timothy A. Carlson, CPA, Esq.**

Tax Counsel
Georgia-Pacific LLC
Atlanta, Georgia

Mark Eidman, Esq.

Partner
Scott, Douglass & McConnico, L.L.P.
Austin, Texas

Automating the Sales & Use Tax Process**Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Learn what information is available within sales and use tax systems for compliance and audit defense*
- ▶ *Learn how to better utilize all aspects of your ERP system and tax systems to streamline tax compliance processes*
- ▶ *Discover how technology tools can be used to monitor, manage, and predict tax liabilities*
- ▶ *Identify new technology tools/strategies to support management of tax liabilities*

This session will provide insight on how to utilize technology tools, and sales and use tax systems to streamline tax compliance, manage tax liabilities, prepare for audits, defend assessments, and predict and quantify potential tax exposures. Learn how to obtain/extract data from tax systems and ERP systems to defend sales and use tax audits and discover what type of technology tools are available to support these Tax Department activities.

MONDAY, OCTOBER 5 (continued)**Speakers:****Michael Figueroa**

Manager, Tax Systems
Citadel Investment Group LLC
Chicago, Illinois

Scott H. Walters

Independent Contractor
CCH
Boston, Massachusetts

Sales & Use Tax Industry Issues – Healthcare**Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Understand a general overview of the Healthcare industry*
- ▶ *Identify trends found in legislation, rulings, and audit results*
- ▶ *Identify resources to track changes, potential problems, and opportunities*

This session will cover the latest judicial and legislative updates in the healthcare industry. The speakers will discuss practical impacts of SST for taxpayers in this industry. Is life easier under SST; or has the initiative made compliance more difficult for the industry members? Will the states start taxing products and services that were exempt prior to changes?

Speakers:**Ronnie V. Gregory, CPA**

Director Multistate Tax Services
Deloitte Tax LLP
Nashville, Tennessee

Mollie L. Miller, Esq., CPA

Manager, State Tax Research
Fresenius Medical Care
Waltham, Massachusetts

Sales & Use Tax Industry Issues – Retail**Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Understand a general overview of the Retail industry*
- ▶ *Identify trends found in legislation, rulings, and audit results*
- ▶ *Identify resources to track changes, potential problems, and opportunities*

With a focus on retailers, wholesalers and distributors, this session will present recent developments in the courts and legislatures, with additional attention on hot audit issues, technology and emerging trends.

Speakers:**Sean C. Evans**

Senior Tax Manager-Tax Advisory Service and Training
DuCharme, McMillen & Associates
Overland Park, Kansas

Jeff McGhehey

Senior Manager – State & Local Tax
Office Depot, Inc.
Boca Raton, Florida

MONDAY, OCTOBER 5 (continued)

3:30 pm – 5:00 pm

Breakout Sessions (* indicates the session is repeated)**Advanced Audit Management - Tips & Techniques*****Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Understand the options when a sample is not representative of the business*
- ▶ *Learn techniques that may help repair a relationship with an auditor*
- ▶ *Understand the approaches to apply when records are missing or systems change*
- ▶ *Know how to defeat an estimated or jeopardy assessment, and how to differentiate between the two*
- ▶ *Deal with international and local audits more effectively*

What do you do with a sample that isn't representative of your business? Or a relationship with an auditor that resembles Gore v. Bush? Or an audit that is older than you ever thought possible? Or missing records? Or a systems change mid-cycle? Or an Estimated or Jeopardy Assessment? Or Canada? Puerto Rico? Other foreign lands (like Denver)? We'll try to help with a session that takes practical advice from industry and consulting and attempts to give you a light at the end of the tunnel.

Speakers:**David L. Davis, CMI**

Manager – Sales, Use & Excise Taxes
Ford Motor Company
Milton, Georgia

William C. Smith, CMI

Principal
Ernst & Young LLP
Raleigh, North Carolina

Sales & Use Tax Aspects of Mergers & Acquisitions***Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Identify the most common sales and use tax exposures found on acquired companies*
- ▶ *Help the attorneys understand what needs to be included in the purchase and sale agreement with regard to indemnities, escrows, and clauses allowing you to pursue VDAs*
- ▶ *Explain the different states' approaches to bulk sales exemptions and which states do not provide an exemption, including items which are not covered by the exemption*
- ▶ *Understand whether the controlling interest real estate transfer taxes or stock transfer taxes might apply to a deal*
- ▶ *Identify the post deal issues including audits, compliance and copies of prior returns, which the purchase and sale agreement should address*

In this session, you will learn what options exist for structuring the deal and how to conduct due diligence? Questions that will be answered include: how do you convince management to involve you early in the M&A process; items that should be in the purchase and sale agreement; and what other transfer taxes issues should be reviewed as part of the due diligence? Participants will learn how states vary in their approach to bulk sales and how to quantify the exposure, including options for pro-actively reducing such exposure.

Speakers:**Mary M. Aderholdt, CPA**

Director
Ryder System, Inc.
Miami, Florida

MONDAY, OCTOBER 5 (continued)

Jim Kelleher, Esq.
Senior Manager
Grant Thornton LLP
Tulsa, Oklahoma

Nexus - Let's Get Physical - Presence, That Is***Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Identify factors that states are considering to determine if a taxpayer has nexus*
- ▶ *Recognize current trends in states' attempts to expand their reach to more taxpayers and more transactions*
- ▶ *Determine if a retailer is required to collect use tax if the sale took place outside the state and the goods were delivered outside the state*

Sales and use tax nexus requires physical presence, or does it? States are becoming increasingly aggressive in the nexus standards they are applying not only to taxpayers, but to transactions as well. This session will discuss some of the states most recent attempts to expand their reach via the so called "Amazon law." This session will also discuss states nexus over the transaction, including a detailed discussion of Massachusetts Town Fair Tire Case.

Speakers:

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

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

Sales & Use Taxation in Puerto Rico***Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Understand the statutory framework and recent legislation affecting the Puerto Rico sales tax*
- ▶ *Identify the significant differences contained in Puerto Rico's provisions from those of other states*
- ▶ *React to the most recent changes in Puerto Rico's rules for the issuance of re-sale certificates, due dates for the filing of monthly returns and payment of the tax*
- ▶ *Anticipate compliance initiatives by the Puerto Rico Treasury Department and their relationship to the recent creation of a voluntary compliance program*

Since its adoption in late 2006, Puerto Rico's sales tax has suffered a myriad of changes and remains a challenge to most tax practitioners. This session will review the ins-and-outs of the tax base, including the differences that exist compared to other state sales and use taxes and recently enacted modifications to deposit dates, issuance of re-sale certificates and others. It will also include a discussion on a recently approved voluntary compliance program by the Puerto Rico Treasury Department and insight on new compliance initiatives.

Speakers:

Teresita Fuentes, CPA
Partner
Ernst & Young Puerto Rico LLC
San Juan, Puerto Rico

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

MONDAY, OCTOBER 5 (continued)**Sales & Use Tax Planning*****Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Understand strategies that may help minimize sales and use tax for their companies*
- ▶ *Identify current amnesty programs*
- ▶ *Recognize trends in current sales and use tax recovery Ideas*

This session will address tax planning strategies for companies in light of the current economic challenges and regulatory limitations. Further, this session will include analysis of recent developments, provide an overview of purchasing/leasing companies, and highlight current amnesty programs, as well as compare and contrast them to voluntary disclosure programs.

Speakers:**Albert H. Cornell, Jr.**

Director - SALT
PricewaterhouseCoopers LLP
Charlotte, North Carolina

Janette M. Lohman, Esq., CMI, CPA

Partner
Thompson Coburn LLP
St. Louis, Missouri

Statistical Sampling***Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Understand common sampling techniques for managing audits and refund claims*
- ▶ *Identify alternative solutions when faced with missing data or documentation*
- ▶ *Recognize current trends employed by state auditors in the conduct of audits*

What are your burning issues and questions about audit sampling? A panel of experts will address questions on audit sampling received prior to the session and will take questions from the floor during the session. Rather than listening to a typical presentation on audit sampling, the session participants will have the opportunity to focus the discussions on audit sampling issues of importance and relevance to them. Almost certainly the panel will be asked to address issues such as the treatment of missing documentation in audits; the treatment of overlapping audits; treatment of debits and credits; preparation and strategies for sample audits; and the use of stratification to minimize sampling risk. When registration is completed for the Symposium, participants indicating their intention to attend this session will be contacted about submitting their questions and issues to be addressed by the panelists during the session. Plan on attending this session for a lively and dynamic discourse on audit sampling!

Speakers:**Lisa M. Bradshaw**

Senior Exams Analyst
General Electric Company
Fort Myers, Florida

Richard W. Kulp, Ph.D.

Principal
Kulp & Associates, LLC
Normandy, Tennessee

Julie W. Pendleton, CMI

Manager, Sales and Use Tax
Ryan
Tampa, Florida

MONDAY, OCTOBER 5 (continued)

Roger C. Pfaffenberger, Ph. D.
 Director, Audit Sampling Practice
 Ryan
 Dallas, Texas

Sales & Use Tax Industry Issues – Contracting**Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Understand how several states treat contractors, suppliers and vendors doing business in their state*
- ▶ *Understand ways to increase compliance and limit liability for tax issues affecting contractors*
- ▶ *Recognize purchaser issues, including ability to pass on exemptions and insure bonding requirements are met*

The panel will discuss current issues affecting contractors, suppliers and vendors engaging in construction projects. This session will focus on the purchaser's point of view and will discuss nuances impacting purchasers, such as bonding requirements, and the ability to pass purchaser exemptions to contractors for applicable construction projects.

Speakers:

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

Christopher D. Ellis, CPA
 Manager- Sales, Use, & Excise Taxes
 General Electric Company
 Cincinnati, Ohio

Sales & Use Tax Industry Issues – Telecommunications**Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Understand a general overview of the Telecommunications industry*
- ▶ *Identify trends found in legislation, rulings, and audit results*
- ▶ *Identify resources to track changes, potential problems, and opportunities*

In the US alone there are over 10,000 jurisdictions. How do we cope with the ever-expanding tax base with new products and services being offered continually? Be ready to engage in a lively discussion on the issues sellers and purchasers are facing today in the world of telecommunication taxes.

Speakers:

Robert C. Geppert, Esq.
 Tax Managing Director
 KPMG LLP
 Seattle, Washington

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

5:30 pm - 6:30 pm

Reception

TUESDAY, OCTOBER 6

6:30 am - 8:00 am

Continental Breakfast

TUESDAY, OCTOBER 6 (continued)

8:00 am – 9:30 am

General Session - Ethics in a Recession**Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Recognize issues to consider when faced with an ethically challenging situation*
- ▶ *Understand the resources at your disposal when faced with an ethical situation*
- ▶ *Identify the common ethical dilemmas faced by sales tax professionals*

With the economy in recession, the bottom line counts more than ever. As companies try to maximize the bottom line, will you be pushed to take a position that might be considered unethical?

Speakers:**Cathey Barry-Notarfrancesco, CPA**

Global Tax Director
QIAGEN
Germantown, Maryland

Loren L. Chumley

Principal
KPMG LLP
Nashville, Tennessee

Jordan Goodman, Esq., CPA

Partner
Horwood Marcus & Berk Chartered
Chicago, Illinois

9:45 am – 11:15 am

General Session - Global Transaction Taxes**Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Understand recent legislation, case law and rate changes that require global attention*
- ▶ *Implement global VAT practices and controls*
- ▶ *Plan implementation of international tax engines and ERPs*
- ▶ *Develop an internal global indirect tax team and visibility into local VAT processes*
- ▶ *Discuss knowledge management*

Following our plenary portion of the session we will host a panel discussion with 3 – 4 global indirect tax leads from Fortune 100 companies. The panel will share their internal solutions and practices related to the topics discussed during the plenary session.

Does your company have a strategy for proactively managing global indirect taxes? Is someone explicitly “responsible” for value added taxes? We will explore the role of the US headquartered company in managing global value added taxes through both a plenary presentation and panel discussion with representatives of Fortune 100 companies who have proactively addressed the issues.

Speakers:**Thomas A. Boniface**

Partner
KPMG LLP
New York, New York

Richard J. Prem

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

11:30 am – 12:30 pm

Breakout Sessions (* indicates the session is repeated)

TUESDAY, OCTOBER 6 (continued)

Global Transaction Taxes***Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Recognize global transaction tax issues that may impact his or her organization*
- ▶ *Identify opportunities to minimize or eliminate global transaction tax issue*
- ▶ *Understand the technology available to assist in complying with global transaction taxes*

Tax leaders in North America are facing an increasingly global reality as they manage their organization's international transaction tax responsibilities. A host of external factors, many beyond the organization's control, are aligning to create complexity and risk. These risk factors may include the inevitable charge towards increased globalization, an increased focus on responsible corporate governance, and evolving regulatory requirements such as Sarbanes-Oxley and FIN48. Meanwhile, the tax department itself faces greater scrutiny than ever, requiring tax leaders to balance increased expectations of accuracy and requirements for reductions in uncertainty against pressure to run their department as efficiently as possible. This session will address emerging trends in the globalization of transaction taxes for domestic tax departments and will discuss current issues, best practices and provide an overview on the technology tools that can help tax departments to be successful and to deliver greater value to their organization.

Speakers:**Michael Camburn**

Managing Director
Ryan
London, United Kingdom

Stephen James

Principal
Ryan
San Jose, California

Property Tax for Sales Tax Professionals***Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Understand the key areas of overlap between these two tax disciplines*
- ▶ *Identify opportunities to streamline processes where overlap exists and ensure consistency is achieved where needed*
- ▶ *Develop understanding of similarities between the application of each tax type and how knowledge of one can assist with the other*

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? Have auditors raised issues of reconciliation of your capital assets purchases? This session will cover the basics of property tax, including renditions, valuations, appeals and more.

Speakers:**Debbie Snelling**

Practice-Director
Titus
Atlanta, Georgia

Stewart M. Weintraub, Esq.

Partner
Schnader Harrison Segal & Lewis, LLP
Philadelphia, Pennsylvania

TUESDAY, OCTOBER 6 (continued)**Income Tax for Sales Tax Professionals*****Learning Objectives**

At the end of this session, the learner will be able to further discuss:

- ▶ *The concept of economic presence nexus, as well as Public Law 86-272, a federal nexus safe harbor provision for sellers of tangible personal property*
- ▶ *The unitary principle for purposes of determining whether an entity or item of income must be included in a combined return*
- ▶ *The mechanics of calculating net income tax base, including federal income tax conformity issues (e.g., depreciation) and deductions*
- ▶ *Apportionment the multistate income tax base, including sourcing gross receipts from the sale of property, services, and licensing of intangibles*

When you are an “above-the-line” professional confronting “below-the-line” tax questions, how do you get a handle on complex issues like: determining nexus, applying the unitary business principle, calculating and apportioning the tax base, assessing state conformity (or lack thereof) to Internal Revenue Code provisions, addressing intercompany transactions, and the like? Have no fear, this session will help you identify the key concepts that underlie income tax regimes and provide a few simple guiding principles to make your foray into the world of income tax less nerve-wracking.

Speakers:**Erica L. Horn, Esq.**

Member
Stites & Harbison, PLLC
Frankfort, Kentucky

Kendall L. Houghton, Esq.

Partner
Baker & McKenzie LLP
Washington, DC

Ask the Experts Roundtable - AL, AZ, CO, LA**Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Receive expert responses to tax questions raised for these jurisdictional areas*

Bring your issues and join in the discussion. Hear the experts offer observations and experiences, and comment on your issues and questions.

Speakers:**Jesse R. Adams, III, Esq.**

Partner
Jones Walker
New Orleans, Louisiana

J. Whitney Compton, Esq.

Director
Compton & Associates, LLP
Marietta, Georgia

Michael G. Galloway, Esq.

Partner
Bancroft Susa & Galloway
Phoenix, Arizona

Alan Poe, Esq.

Partner
Holland & Hart LLP
Greenwood Village, Colorado

TUESDAY, OCTOBER 6 (continued)

Ask the Experts Roundtable - Puerto Rico**Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Receive expert responses to tax questions raised for this jurisdictional area*

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**

Tax Partner
Ernst & Young LLP
Hato Rey, Puerto Rico

Carlos E. Serrano, CPA, Esq.

Chair, Tax Practice Group
McConnell Valdes LLC
San Juan, Puerto Rico

Ask the Experts Roundtable - CA, IL, NY, TX**Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Receive expert responses to tax questions raised for these jurisdictional areas*

Bring your issues and join in the discussion. Hear the experts offer observations and experiences, and comment on your issues and questions.

Speakers:**Mark Eidman, Esq.**

Partner
Scott, Douglass & McConnico, L.L.P.
Austin, Texas

Jordan Goodman, Esq., CPA

Partner
Horwood Marcus & Berk Chartered
Chicago, Illinois

Joseph A. Vinatieri, Esq.

Partner
Bewley, Lassleben & Miller
Whittier, California

Canadian Commodity Tax: US and Canada Cross Border Transactions**Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Gain a general understanding of the Canadian commodity taxes, including GST/HST/QST and the various RSTs.*
- ▶ *Gain a general understanding of the tax requirements and consequences when selling to and servicing Canadian customers.*
- ▶ *Gain a general understanding of the tax requirements when purchasing from a Canadian vendor or service provider.*
- ▶ *Better understand the current issues in the Commodity tax area.*

Canada is the largest trading partner of the US and most large companies either have operations in Canada or otherwise do a significant amount of business with Canada. Many challenges and opportunities face companies that do business in or with Canada. This

TUESDAY, OCTOBER 6 (continued)

session will help you understand Canadian commodity tax and how it relates to your business transactions to/from Canada.

Speakers:

Carlos V. Hernandez

Senior Tax Manager
DuCharme, McMillen & Associates, Inc.
Billerica, Massachusetts

Robert Martini, Esq.

Counsel
Wilson Vukelich LLP
Markham, Ontario, Canada

FAS 5 and IFRS Related to Sales and Use Taxes

Learning Objectives

At the end of this session, the learner will be able to:

- ▶ *Understand Financial Accounting Standard #5 (FAS 5) related to transaction tax issues.*
- ▶ *Understand basic issues related to IFRS and IAS 37 Provisions, Contingent Liabilities and Contingent Assets.*
- ▶ *Identify sales and use tax issues that should be considered under FAS 5/IFRS.*
- ▶ *Understand various estimation methodologies for creating and documenting sales and use tax reserves under FAS 5/IFRS.*
- ▶ *Understand how to approach and consider FAS 5/IFRS related to transaction taxes within organizations.*

You've heard and understand the theory of FAS 5 rules related to sales and use taxes and just started to understand how to implement those rules. Now there is IFRS? Are they kidding - have the rules changed? 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? Why should we be the only company putting up reserves related to sales and use taxes? What are other companies doing? 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

Gary D. Yeats

Tax Director
Valassis Communications, Inc.
Windsor, Connecticut

12:30 pm – 2:00 pm

Lunch

2:00 pm – 3:30 pm

Breakout Sessions (* indicates the session is repeated)

Advanced Audit Management - Tips & Techniques*

Learning Objectives

At the end of this session, the learner will be able to:

- ▶ *Understand the options when a sample is not representative of the business*
- ▶ *Learn techniques that may help repair a relationship with an auditor - Understand the approaches to apply when records are missing or systems change*
- ▶ *Know how to defeat an Estimated or Jeopardy assessment, and how to differentiate*

TUESDAY, OCTOBER 6 (continued)

- ▶ *between the two*
- ▶ *Deal with international and local audits more effectively*

What do you do with a sample that isn't representative of your business? Or a relationship with an auditor that resembles Gore v. Bush? Or an audit that is older than you ever thought possible? Or missing records? Or a systems change mid-cycle? Or an Estimated or Jeopardy Assessment? Or Canada? Puerto Rico? Other foreign lands (like Denver)? We'll try to help with a session that takes practical advice from industry and consulting and attempts to give you a light at the end of the tunnel.

Speakers:**David L. Davis, CMI**

Manager – Sales, Use & Excise Taxes
Ford Motor Company
Milton, Georgia

William C. Smith, CMI

Principal
Ernst & Young LLP
Raleigh, North Carolina

An Overview of the Impact of Sales and Use Taxes on Sustainable Activities*

Learning Objectives

At the end of this session, the learner will be able to:

- ▶ *Recognize the nuances of the various forms of Renewable Energy for which states offer incentives,*
- ▶ *Understand the interaction of incentives for different taxes and the forms of Renewable Energy*
- ▶ *Identify how different types of business operations may control the type and level of Alternative/Renewable Energy incentives realizable by the company, and*
- ▶ *Be able to identify the payback of an Alternative/Renewable Energy opportunity*

We will broadly review a variety of taxpayer sustainable activities (energy conservation expenses, pollution control activities, alternative fuel usage and activities, etc.) for taxability and/or exemption from tax. The survey will focus on current state statutes as well as trends and proposed legislation.

Speakers:**Ruth Martini, CPA**

Tax Manager
NextEra Energy Resources, LLC
Juno Beach, Florida

Mark Pflug, CPA

Managing Director
PricewaterhouseCoopers LLP
Grand Rapids, Michigan

Alternative Use Tax Compliance Strategies*

Learning Objectives

At the end of this session, the learner will be able to:

- ▶ *Understand good processes for automating use tax with an ERP and tax engine*
- ▶ *Obtain a working knowledge of negotiated compliance agreements*
- ▶ *Identify the available tax engines and tax determination methods*
- ▶ *Learn current developments in tax controversy work as they relate to use tax compliance*

How do you get your use tax right? What alternatives really exist for calculating and paying your use tax liability? Are your procedures satisfactory to the internal and external audit staff?

TUESDAY, OCTOBER 6 (continued)

In this session, you will discover alternatives for getting the use tax “right”. You’ll hear about ERP’s, automated solutions, tax engines, and negotiated compliance agreements, and how you can effectively use those tools to deliver a use tax process that is accurate and has good controls.

Speakers:**Christopher A. Mucke, CPA**

Managing Principal
Corporate Tax Consultants, LLC
Novi, Michigan

Michael C. Radvansky, CMI

Senior Manager
Corporate Tax Consultants, LLC
Atlanta, Georgia

Nexus - Let's Get Physical - Presence, That Is***Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Identify factors that states are considering to determine if a taxpayer has nexus*
- ▶ *Recognize current trends in states' attempts to expand its reach to more taxpayers and more transactions*
- ▶ *Determine if a retailer is required to collect use tax if the sale took place outside the state and the goods were delivered outside the state*

Sales and use tax nexus requires physical presence, or does it? States are becoming increasingly aggressive in the nexus standards they are applying not only to taxpayers, but to transactions as well. This session will discuss some of the states most recent attempts to expand their reach via the so called "Amazon law." This session will also discuss states nexus over the transaction, including a detailed discussion of Massachusetts Town Fair Tire Case.

Speakers:**Maryann B. Gall, Esq.**

Partner
Jones Day
Columbus, Ohio

Marilyn A. Wethekam, Esq.

Partner
Horwood Marcus & Berk Chartered
Chicago, Illinois

Refunds***Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Understand basic considerations that need to be addressed before filing a refund claim*
- ▶ *Learn about the various state requirements related to filing a refund claim*
- ▶ *Understand if the company is undergoing an audit how the refund claim could be impacted*
- ▶ *Learn what the states are currently doing related to refund claims filed*

I am aware of refunds available for my company. What do I need to consider before filing a refund claim? When and how do I need to file the claim? What if my company is also undergoing an audit? Given the state of the economy, what are the chances the state will even pay me? What are some of the states doing to react to refund requests?

TUESDAY, OCTOBER 6 (continued)

Speakers:**Elizabeth Creager, CPA**

Director - Transaction Taxes

AT&T - SBC

San Antonio, Texas

Kerry L. Creager, CMI

Director, Transaction Taxes

Tesoro Corporation

San Antonio, Texas

Software and Digital Services – What are they?***Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Understand SaaS (software as a service) and the associated planning opportunities and transaction tax risk*
- ▶ *Discuss how web services transactions are sourced and taxed?*
- ▶ *Identify digital goods and understand how they are taxed*

This session is designed to sort through the issues and pitfalls related to SaaS web accessing, digital information and data processing the digital business environment.

Speakers:**Faranak Naghavi, CPA**

National Director of Sales and Use Taxes

Ernst & Young LLP

Washington, DC

Julie Stakenburg, CPA

Director of Indirect Tax

Accenture

Walnut Creek, California

Statistical Sampling***Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Understand common sampling techniques for managing audits and refund claims*
- ▶ *Identify alternative solutions when faced with missing data or documentation*
- ▶ *Recognize current trends employed by state auditors in the conduct of audits*

What are your burning issues and questions about audit sampling? A panel of experts will address questions on audit sampling received prior to the session and will take questions from the floor during the session. Rather than listening to a typical presentation on audit sampling, the session participants will have the opportunity to focus the discussions on audit sampling issues of importance and relevance to them. Almost certainly the panel will be asked to address issues such as the treatment of missing documentation in audits; the treatment of overlapping audits; treatment of debits and credits; preparation and strategies for sample audits; and the use of stratification to minimize sampling risk. When registration is completed for the Symposium, participants indicating their intention to attend this session will be contacted about submitting their questions and issues to be addressed by the panelists during the session. Plan on attending this session for a lively and dynamic discourse on audit sampling!

Speakers:**Lisa M. Bradshaw**

Senior Exams Analyst

General Electric Company

Fort Myers, Florida

TUESDAY, OCTOBER 6 (continued)

Richard W. Kulp, Ph.D.

Principal
Kulp & Associates, LLC
Normandy, Tennessee

Julie W. Pendleton, CMI

Manager, Sales and Use Tax
Ryan
Tampa, Florida

Roger C. Pfaffenberger, Ph. D.

Director, Audit Sampling Practice
Ryan
Dallas, Texas

Taxation of Services***Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Learn when and how states are taxing and/or trying to tax traditional services - and learn how businesses should prepare for this*
- ▶ *Find out how mixed sales of goods and services are being taxed.*
- ▶ *Discover how states are attempting to be creative in addressing issues raised by e-commerce*

What is considered the sale of a service in contrast to a sale of an item of tangible personal property? What is happening with the bundling issue around the country? What are states doing to expand their tax bases and nexus reach in the context of electronically ordered/delivered goods?

Speakers:**Jeffrey S. Reed, Esq.**

Associate
McDermott Will & Emery LLP
New York, New York

Gregory J. Ruud, CMI, CPA

Director - State & Local Tax
PricewaterhouseCoopers LLP
Cincinnati, Ohio

4:00 pm – 5:00 pm

Breakout Sessions (* indicates the session is repeated)**Global Transaction Taxes*****Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Recognize global transaction tax issues that may impact his or her organization*
- ▶ *Identify opportunities to minimize or eliminate global transaction tax issue*
- ▶ *Understand the technology available to assist in complying with global transaction taxes*

Tax leaders in North America are facing an increasingly global reality as they manage their organization's international transaction tax responsibilities. A host of external factors, many beyond the organization's control, are aligning to create complexity and risk. These risk factors may include the inevitable charge towards increased globalization, an increased focus on responsible corporate governance, and evolving regulatory requirements such as Sarbanes-Oxley and FIN48. Meanwhile, the tax department itself faces greater scrutiny than ever, requiring tax leaders to balance increased expectations of accuracy and requirements for

TUESDAY, OCTOBER 6 (continued)

reductions in uncertainty against pressure to run their department as efficiently as possible. This session will address emerging trends in the globalization of transaction taxes for domestic tax departments and will discuss current issues, best practices and provide an overview on the technology tools that can help tax departments to be successful and to deliver greater value to their organization.

Speakers:**Michael Camburn**

Managing Director
Ryan
London, United Kingdom

Stephen James

Principal
Ryan
San Jose, California

Property Tax for Sales Tax Professionals***Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Understand the key areas of overlap between these two tax disciplines*
- ▶ *Identify opportunities to streamline processes where overlap exists and ensure consistency is achieved where needed*
- ▶ *Develop understanding of similarities between the application of each tax type and how knowledge of one can assist with the other*

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? Have auditors raised issues of reconciliation of your capital assets purchases? This session will cover the basics of property tax, including renditions, valuations, appeals and more.

Speakers:**Debbie Snelling**

Practice-Director
Titus
Atlanta, Georgia

Stewart M. Weintraub, Esq.

Partner
Schnader Harrison Segal & Lewis, LLP
Philadelphia, Pennsylvania

Income Tax for Sales Tax Professionals***Learning Objectives**

At the end of this session, the learner will be able to further discuss:

- ▶ *The concept of economic presence nexus, as well as Public Law 86-272, a federal nexus safe harbor provision for sellers of tangible personal property*
- ▶ *The unitary principle for purposes of determining whether an entity or item of income must be included in a combined return*
- ▶ *The mechanics of calculating net income tax base, including federal income tax conformity issues (e.g., depreciation) and deductions*
- ▶ *Apportionment the multistate income tax base, including sourcing gross receipts from the sale of property, services, and licensing of intangibles*

When you are an “above-the-line” professional confronting “below-the-line” tax questions, how do you get a handle on complex issues like: determining nexus, applying the unitary business principle, calculating and apportioning the tax base, assessing state conformity (or lack thereof) to Internal Revenue Code provisions, addressing intercompany transactions, and the like? Have no fear, this session will help you identify the key concepts that underlie income tax regimes and

TUESDAY, OCTOBER 6 (continued)

provide a few simple guiding principles to make your foray into the world of income tax less nerve-wracking.

Speakers:**Erica L. Horn, Esq.**

Member
Stites & Harbison, PLLC
Frankfort, Kentucky

Kendall L. Houghton, Esq.

Partner
Baker & McKenzie LLP
Washington, DC

Ask the Experts Roundtable - OH, MI, PA, NC**Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Receive expert responses to tax questions raised for these jurisdictional areas*

Bring your issues and join in the discussion. Hear the experts offer observations and experiences, and comment on your issues and questions.

Speakers:**Albert H. Cornell, Jr.**

Director - SALT
PricewaterhouseCoopers LLP
Charlotte, North Carolina

Maryann B. Gall, Esq.

Partner
Jones Day
Columbus, Ohio

Carolynn S. Iafate, CPA, Esq.

Chief Operating Officer
Industry Sales Tax Solutions, LLC
Washington, DC

Ask the Experts Roundtable – Canada**Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Receive expert responses to tax questions raised for this jurisdictional area*

We are ready, willing and able to help you sort through your Canadian Tax Issues.

Speakers:**Carlos V. Hernandez**

Senior Tax Manager
DuCharme, McMillen & Associates, Inc.
Billerica, Massachusetts

Robert Martini, Esq.

Counsel
Wilson Vukelich LLP
Markham, Ontario, Canada

TUESDAY, OCTOBER 6 (continued)

Ask the Experts Roundtable - FL, GA, SC**Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Receive expert responses to tax questions raised for these jurisdictional areas*

Bring your issues and join in the discussion. Hear the experts offer observations and experiences, and comment on your issues and questions.

Speakers:**J. Whitney Compton, Esq.**

Director
Compton & Associates, LLP
Marietta, Georgia

Peter O. Larsen, Esq.

Shareholder
Akerman Senterfitt
Jacksonville, Florida

Sales & Use Tax Issues Surrounding Bankruptcies & Reorganizations**Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Understand the common paths that a distressed company may pursue and the related sales and use tax issues and opportunities*
- ▶ *Identify specific actions that can be taken by the sales and use tax professional to generate cash and improve operational efficiencies*
- ▶ *Understand actions required by the tax department leading up to filing a petition in bankruptcy court*
- ▶ *Deal with operational issues and challenges during the bankruptcy proceedings*

How can the corporate tax department contribute in times of corporate upheaval? While bankruptcy may be the end game, companies often take significant actions well in advance to avoid that result. Lay-offs, downsizing, asset dispositions, internal reorganizations and the like present significant transaction tax issues. Cash is king and abundant opportunities are present for tax savings and operational efficiencies. If bankruptcy results, a series of unique issues are presented and careful planning is a must.

Speakers:**Michael H. Lippman, CPA**

Managing Director
Alvarez and Marsal Taxand
Vienna, Virginia

Donald R. Roveto, CPA

Senior Director
Alvarez and Marsal Taxand
Atlanta, Georgia

Outsourcing for Sales & Use Taxes**Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Analyze current processes*
- ▶ *Identify process touch points, benefit measurement*
- ▶ *Obtain ideas for how to sell the idea to management- pros/cons*
- ▶ *Identify tools to control the process, communicate with your vendor, and maintain a successful relationship*

Who isn't trying to do more with less? How do you ensure effective compliance given limited

TUESDAY, OCTOBER 6 (continued)

resources? Consider outsourcing. This session will guide you along the decision-making journey. We'll tell you what you need to know BEFORE you consider outsourcing, share hands-on experiences, benefits, pitfalls, and helpful controls.

Speakers:

Lloyd J. Geggatt, CPA

Director of Compliance
Taxcient, Inc.
San Diego, California

Paula Koskinas, CMI

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

WEDNESDAY, OCTOBER 7

6:30 am - 8:00 am **Continental Breakfast**

8:30 am – 9:15 am **General Session - Florida DOR Session**

Learning Objectives

At the end of this session, the learner will be able to:

- ▶ *Learn the role of the Department of Revenue in establishing tax policy.*
- ▶ *Understand the current revenue picture for Florida.*
- ▶ *Learn how the Department is addressing short-falls in sales tax collections.*
- ▶ *Discuss the critical initiatives of the Department that will impact business taxpayers.*

Hear directly from the head of the Florida Department of Revenue on the hot topics for 2009 and beyond from the tax administration agency's perspective. This session will cover the current state of the State with respect to tax collections and the impact of the economic and financial crisis on tax administration and policy in the state. Learn about Department initiatives in sales tax collection and enforcement, Ms. Echeverri's expectations of business taxpayers operating in Florida, and future developments in state and local tax in Florida.

Speaker:

Lisa Echeverri, Esq.

Executive Director
Florida Department of Revenue
Tallahassee, Florida

9:15 am – 10:00 am **General Session – California's New Rules for Tax Appeals**

Learning Objectives

At the end of this session, the learner will be able to:

- ▶ *Be familiar with the new California Rules for Tax Appeals of the State Board of Equalization.*
- ▶ *Understand how the new rules apply to the case to make a persuasive appeal on a tax appeal before the Board of Equalization.*
- ▶ *Understand some subtle nuances in the Rules.*

It is imperative that all taxpayers with cases before the California State Board of Equalization be aware of the new Appeals procedures. Yet most taxpayers affected by these changes are not aware of these substantial changes. The former Rules of Practice have been *extensively* changed/modified/amended effective February 2008. Administrative appeals of income tax cases, sales and use tax cases, select property tax cases and a myriad of other California tax matters are heard by the elected State as the last administrative hearing prior to a court challenge. Come and learn about the new Rules and areas of concern when presenting your case to the Board and its staff.

WEDNESDAY, OCTOBER 7 (continued)

Speaker:
Joseph A. Vinatieri, Esq.
Partner
Bewley, Lassleben & Miller
Whittier, California

10:30 am – 12:00 pm

Breakout Sessions (* indicates the session is repeated)**An Overview of the impact of Sales and Use Taxes on Sustainable Activities*****Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Recognize the nuances of the various forms of Renewable Energy for which states offer incentives*
- ▶ *Understand the interaction of incentives for different taxes and the forms of Renewable Energy*
- ▶ *Identify how different types of business operation may control the type and level of Alternative/Renewable Energy incentives realizable by the company, and*
- ▶ *Be able to identify the payback of an Alternative/Renewable Energy opportunity*

We will broadly review a variety of taxpayer sustainable activities (energy conservation expenses, pollution control activities, alternative fuel usage and activities, etc.) for taxability and/or exemption from tax. The survey will focus on current state statutes as well as trends and proposed legislation.

Speakers:
Ruth Martini, CPA
Tax Manager
NextEra Energy Resources, LLC
Juno Beach, Florida

Mark Pflug, CPA
Managing Director
PricewaterhouseCoopers LLP
Grand Rapids, Michigan

Alternative Use Tax Compliance Strategies***Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Good processes for automating use tax with an ERP and tax engine*
- ▶ *Negotiated compliance agreements*
- ▶ *Tax engines and tax determination*
- ▶ *Current developments in tax controversy work*

How do you get your use tax right? What alternatives really exist for calculating and paying your use tax liability? In this session, you will discover alternatives for getting the use tax “right”. You’ll hear about ERP’s, automated solutions, tax engines, and negotiated compliance agreements, and how you can effectively use those tools to deliver a use tax process that is accurate and has good controls.

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

Michael C. Radvansky, CMI
Senior Manager
Corporate Tax Consultants, LLC
Atlanta, Georgia

WEDNESDAY, OCTOBER 7 (continued)

Refunds***Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Understand basic considerations that need to be addressed before filing a refund claim*
- ▶ *Learn about the various state requirements related to filing a refund claim*
- ▶ *Understand if the company is undergoing an audit how the refund claim could be impacted*
- ▶ *Learn what the states are currently doing related to refund claims filed*

I am aware of refunds available for my company. What do I need to consider before filing a refund claim? When and how do I need to file the claim? What if my company is also undergoing an audit? Given the state of the economy, what are the chances the state will even pay me? What are some of the states doing to react to refund requests?

Speakers:**Elizabeth Creager, CPA**

Director - Transaction Taxes
AT&T - SBC
San Antonio, Texas

Kerry L. Creager, CMI

Director, Transaction Taxes
Tesoro Corporation
San Antonio, Texas

Software and Digital Services – What are they?***Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Understand SaaS and the associated planning opportunities and transaction tax risk*
- ▶ *How are web services transactions sourced and taxed?*
- ▶ *Identifying digital goods and understanding how they are taxed*

This session is designed to sort through the issues and pitfalls related to SaaS web accessing, digital information and data processing the digital business environment.

Speakers:**Faranak Naghavi, CPA**

National Director of Sales and Use Taxes
Ernst & Young LLP
Washington, DC

Julie Stakenburg, CPA

Director of Indirect Tax
Accenture
Walnut Creek, California

Taxation of Services***Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Learn when and how states are taxing and/or trying to tax traditional services - and learn how should businesses should prepare for this*
- ▶ *Find out how mixed sales of goods and services are being taxed*
- ▶ *Discover how states are attempting to be creative in addressing issues raised by e-commerce*

What is considered the sale of a service in contrast to a sale of an item of tangible personal property? What is happening with the bundling issue around the country? What are states doing to expand their tax bases and nexus reach in the context of electronically ordered/delivered goods?

WEDNESDAY, OCTOBER 7 (continued)

Speakers:**Arthur R. Rosen, Esq.**

Partner
McDermott Will & Emery LLP
New York, New York

Gregory J. Ruud, CMI, CPA

Director - State & Local Tax
PricewaterhouseCoopers LLP
Cincinnati, Ohio

Sales & Use Tax Industry Issues – Energy**Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Understand a general overview of industry*
- ▶ *Identify trends found in legislation, rulings, and audit*
- ▶ *Identify resources to track changes, opportunities*

Choose your power—electric, oil/gas, wind, water—you name it. With the renewed focus on energy alternatives, this rapidly changing field will impact every producer, seller, and consumer. This session will give you insight into the changing technology, trends, exemptions and incentives available.

Speakers:**Donna Healy, CPA**

Manager - Sales, Use & Excise Tax
General Electric Company
Fort Myers, Florida

Glenn D. Todd

Principal, State and Local Tax
KPMG LLP
Pittsburgh, Pennsylvania

Sales & Use Tax Industry Issues – Manufacturing**Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Understand a general overview of industry*
- ▶ *Identify trends found in legislation, rulings, and audit*
- ▶ *Identify resources to track changes, opportunities*

This session will focus on compliance and audit-related issues that are unique to the manufacturing industry. The latest judicial and legislative developments that specifically impact the manufacturing area will also be addressed in this discussion.

Speakers:**Thomas A. Brown**

Tax Supervisor
Snap-On Incorporated
Kenosha, Wisconsin

Randy Holloway, CMI

Director, State Taxes
SMART Business Advisory and Consulting LLC
Atlanta, Georgia

WEDNESDAY, OCTOBER 7 (continued)

Sales & Use Taxes - The Big Bad Locals**Learning Objectives**

At the end of this session, the learner will be able to:

- ▶ *Identify significant issues facing taxpayers in local taxing jurisdictions*
- ▶ *Learn what resources are available to obtain applicable rules and regulations at the level*
- ▶ *Recognize common audit issues and remedies*

This session will focus on significant issues impacting taxpayers in the states where local taxes are NOT administered by the state. This session will focus on common difference in tax base; as well provide participants with an understanding of the audit appeals process in these jurisdictions, including a discussion on the use of contract auditors. This session will provide tips to better manage your sales and use tax compliance and audits in these jurisdictions.

Speakers:**J. Whitney Compton, Esq.**

Director
Compton & Associates, LLP
Marietta, Georgia

C. Douglas Hurst, Esq.

Director of Transaction Taxes
Qwest Communications Inc.
Denver, Colorado

12:00 noon

Symposium concludes

2009 SALES AND USE TAX SYMPOSIUM COMMITTEE MEMBERS**Mark W. Bennett**

Principal
Ryan
Houston, Texas

Julian Chavez, CPA

Director
KPMG LLP
San Francisco, California

LaToya Edwards, CMI, CPA

Manager
PricewaterhouseCoopers LLP
Florham Park, New Jersey

Christopher S. Hall, CMI (Chair)

Manager - Indirect Taxes, The Americas
Ford Motor Company
Dearborn, Michigan

Carolynn S. Iafate, CPA, Esq. (Vice Chair)

Chief Operating Officer
Industry Sales Tax Solutions, LLC
Washington, DC

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Hartford, Connecticut

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Polsinelli Shughart
Kansas City, Missouri

Carolyn Campbell Shantz, CMI, CPA

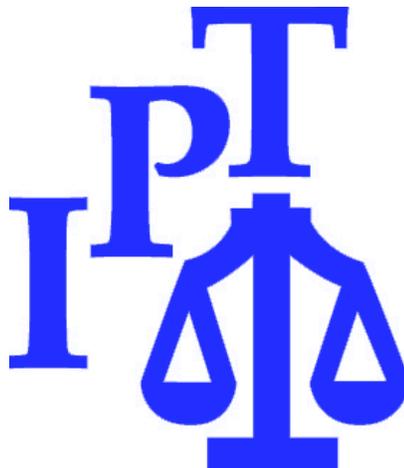
Managing Director
Alvarez & Marsal Taxand, LLC
Houston, Texas

Julie Stakenburg, CPA

Director of US Sales & Use Tax
Accenture
Walnut Creek, California

Gregory A. Stroud

Director - Sales, Use & Property Taxes
Koch Business Solutions, LP
Wichita, Kansas



REGISTRATION

All registrations must be completed in advance of the symposium. As well as covering the usual symposium expenses, the fee includes Sunday and Monday 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 Sunday, October 4th. Those who arrive after the desk closes may pick up registration materials after 7:30 a.m. on Monday morning. There will be early registration available on Saturday afternoon, October 3rd, 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 September 4th:

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 September 4th:

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

CANCELLATION FEE

\$100 for any filed registration. After September 25th, 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 September 4th: \$40.00 After September 4th: \$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 21.0 continuing education credit hours, including 1.5 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.

<i>Prerequisites:</i>	None
<i>Program Level:</i>	Intermediate Overview (Excepting "Beginner Basic," "CMI Review")
<i>NASBA Field of Study:</i>	Taxation, Ethics
<i>Instructional Method:</i>	Group Live
<i>Advanced Preparation:</i>	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 bar code that identifies that individual. In order to obtain CE credit, the individual must have his or her bar-coded badge scanned during the first 15 minutes of each session. No credit for the session will be given to un-scanned attendees. Lost name badges should be reported immediately to the registration desk for a replacement. All attendees will receive a Certificate of Attendance with a record of their scanned attendance. CMIs will obtain hour-for-hour continuing education credits for attendance based on the attendance scanning. 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.

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).

DORAL HOTEL AND IPT REGISTRATION FORMS

Both the IPT and the hotel registration forms are available on IPT's web site: www.ipt.org. With respect to the **two page** IPT form, by going there you can complete it while on line and then print it out for emailing, faxing, or mailing to IPT. There is a link to the hotel site that will allow you to register directly with the hotel on-line.

IPT has a negotiated special symposium room rate with the Doral Hotel in Miami of \$215 plus tax for a Single, \$236 plus tax for a Double. Information on the hotel can be found on the site to which you are linked for hotel registration.