

2010 INCOME TAX SYMPOSIUM

Doral Golf Resort & Spa
Miami, Florida
November 8 - 11, 2010



1200 Abernathy Road
Building 600, Suite L-2
Atlanta, Georgia 30328

Phone: 404-240-2300
Fax: 404-240-2315
www.ipt.org

This two-and-half day state and local income tax symposium features general presentations of timely interest to all state and local income tax professionals as well as specialized breakout sessions. The program, developed to emphasize practical applications of theories, techniques, and procedures to everyday situations, will be valuable to state and local income tax representatives from all industries at all levels of experience.

2010 INCOME TAX SYMPOSIUM

MONDAY, November 8, 2010

3:00-6:00 pm

Registration

6:00-7:30 pm

Welcome Reception

TUESDAY, November 9, 2010

7:45-8:15 am

Opening Welcome

Robert D. Butterbaugh, CMI, IPT President

Glenn C. McCoy, Jr., Esq., Program Chair

8:15-9:15 am

What's on the Economic Horizon

In May 2009, our country faced its most serious economic crisis since the Great Depression. To revitalize the economy, President Obama created an Economic Stimulus Plan that includes U.S. Government grants as a response to the financial crisis. State and local governments are the key beneficiaries of the stimulus funds to create jobs and stimulate economic growth. States are allocating most of the Federal funds to education and health and human services. One year later, what's on the economic horizon? How has economic conditions improved as a result of the Economic Stimulus Plan?

Learning Objectives:

- √ Be aware of the economic stimulus measures provided by the American Recovery and Reinvestment Act
- √ Discuss the aftermath of the Stimulus package
- √ Be updated on economic indicators and forecast

Speaker:

William F. Fox, Ph.D.

Professor of Economics
University of Tennessee
Knoxville, TN

9:15-10:15 am

Current Trends and Issues to Resolve in Combined Reporting

Combined Reporting continues to be a hot topic in state taxation. States continue to add and modify combined reporting statutes and rules. This session will review the current status of combined reporting rules across multiple states and discuss trends and issues faced by taxpayers as they try to comply with the ever-changing landscape in this arena.

Learning Objectives:

- √ Understand the nuances in different state combined reporting statutes and regulations
- √ Evaluate case law in various states where taxpayers have challenged various aspects of combined reporting statutes in a given state
- √ Review the most recently enacted state combined reporting rules and understand the details of those statutes

Speakers:

Paul A. Broman

BP America Inc.
Houston, TX

Marilyn A. Wethekam

Horwood Marcus & Berk Chartered
Chicago, IL

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TUESDAY, continued

10:15-10:30 am

Break

10:30-12:00 pm

Codification of the Economic Substance Doctrine and State Tax Ramifications

The speakers will address the recent codification of the common law economic substance doctrine as part of the Health Care Education and Reconciliation Act of 2010, as well as the corresponding penalties (20% or 40%) that apply to transactions lacking economic substance – WITHOUT a reasonable cause exception. What are the state tax ramifications of this development? Wisconsin's own recently enacted economic substance test arguably has more teeth -- it presumes ALL transactions between affiliates fail that test. Will states move to a Wisconsin-type statute, adopt (or conform to) the federal test, or continue to rely on their existing tools to challenge transactions and entities (e.g., 482-type powers, forced combination, addback, economic substance nexus, etc.)? More importantly, will states assert similar penalties, and if so, on what basis?

Learning Objectives:

- √ Understand the common law tests, including the economic substance doctrine, that have been used by states to challenge transactions and structures that yield state tax benefits
- √ Compare the requirements imposed by the newly codified federal economic substance test and tests previously codified by states such as Wisconsin and California
- √ Address the potential impact of such tests, as well as accompanying penalty regimes, on a taxpayer's ability to engage in state tax planning

Speakers:

Kendall L. Houghton
Baker & McKenzie LLP
Washington, DC

Frank Yanover
General Electric Company
Albany, NY

12:00-1:30 pm

Lunch

1:30-3:00 pm

State Tax Planning—Is it Still Alive and How are the States Responding?

This panel discussion by state tax experts will focus on state tax planning in today's FIN 48 dominated environment and the continuing evolution of the States' responses.

Learning Objectives:

- √ Are there any state tax planning opportunities left?
- √ What are the States' responses as taxpayers continue to develop new tax planning strategies?
- √ How can tax departments add value in the state tax planning area as traditional tax planning strategies are shut down?

Speakers:

Charles F. Barnwell, Jr.
Barnwell & Company, LLC
Atlanta, GA

Donald M. Griswold
Reed Smith LLP
Washington, DC

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TUESDAY, continued

Steven Taplits

formerly - The Home Depot
Atlanta, GA

3:00-3:15 pm

Break

3:15-4:15 pm

Breakout Sessions:

Uncertain, Me? State Issues Relative to the new Federal Uncertain Tax Position Disclosure Requirements

In Announcement 2010-30, the Internal Revenue Service has now released a draft of proposed Schedule UTP and related instructions. This new form is designed to further require taxpayers to disclose uncertain tax positions on their tax returns, whether or not a reserve has been recorded on the taxpayer's financial statements. Our panelists will discuss the most recent disclosure requirements, how they affect state tax filings and issues to consider when preparing to file your returns.

Learning Objectives:

- √ Gain a better understanding of the requirements of new Schedule UTP
- √ Understand how these new requirements will impact your state returns

Speakers:

Nate English

Ernst & Young LLP
Tampa, FL

Linda A. Klang

Lehman Brothers Holdings, Inc.
Jersey City, NJ

State Tax Issues for Troubled Companies – Establishing Priorities in the Corporate Tax Department, Navigating Technical Hurdles and Making a Difference (repeated)

At some point, the economy will turn around and "what's left" will matter. Whether it's preservation of net operating loss carryforwards, determining the basis of assets as companies navigate the rules for cancellation of indebtedness income, or the retention of other important state tax attributes, the corporate tax department faces daunting challenges. This session will focus on maximizing state tax attributes, covering conformity to the federal tax rules, navigating paths through debt restructurings, and the vigilance required as tax departments analyze plans of reorganization.

Learning Objectives:

- √ Understand preservation of net operating losses in various scenarios
- √ Understand Federal and State cancellation of debt issues in current economy
- √ Understand the various stages in the lifecycle of a troubled company

Speakers:

Michael H. Lippman

Alvarez & Marsal Taxand, LLC
Vienna, VA

Darryl R. Steinberg

Lehman Brothers Holdings Inc.
New York, New York

2010 INCOME TAX SYMPOSIUM

TUESDAY, continued

4:15-5:15 pm

Breakout Sessions:

Managing Credits and Incentives in a Down Economy

In today's challenging economy, states are looking for different ways to stimulate economic growth while managing record budget shortfalls. There have been a number of legislative and administrative changes to state incentive programs in an effort to limit incentive awards and refine the activity that is targeted for awards. How are states reacting in this distressed environment? During this presentation, the speakers will discuss highlights of recent legislative and administrative changes to key state incentive programs, as well as discuss new initiatives for hiring the unemployed, retaining existing jobs, and green incentives.

Learning Objectives:

- √ Gain insight into how states are attempting to stimulate economic growth through credits and incentives during a down economy
- √ Gain insight into how the business community can manage their credit and incentive process in this changing environment

Speakers:

Win Williamson

Ryan
Tampa, FL

James L. Zamboldi

PPG Industries, Inc.
Pittsburg, PA

State Tax Issues for Troubled Companies – Establishing Priorities in the Corporate Tax Department, Navigating Technical Hurdles and Making a Difference (repeated)

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Vienna, VA

Darryl R. Steinberg

Lehman Brothers Holdings Inc.
New York, NY

6:00-7:00 pm

Reception

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WEDNESDAY, November 10, 2010

8:30-9:30 am

Florida Update

The Executive Director of the Florida Department of Revenue will provide a welcome to Florida together with an update on current trends at the Florida Department of Revenue as well as an update on legislative and case law changes.

Learning Objectives:

- √ Understand the current issues pending in the Florida Department of Revenue
- √ Understand the new statutes and cases that have developed in Florida during the past year

Speakers:

Lisa R. Echeverri

Florida Department of Revenue
Tallahassee, FL

9:30-10:30 am

Top 10 “Hot Topics” in State Income/Franchise Taxation

The area of income/franchise taxation continues to be a hot-bed for controversy. This session will cover the most recent “hot topics” in income/franchise tax and other areas of state taxation where important changes are taking place. This will be a National overview of the hottest issues concerning recent legislative and case law changes.

Learning Objectives:

- √ Understand the recent cases affecting state income/franchise tax in applicable states
- √ Understand current issues and thus trends in applicable states in the income tax and other applicable tax areas

Speakers:

Hollis L. Hyans

Morrison & Foerster LLP
New York, NY

Mindy Greene

CBS Corporation
New York, NY

10:30-10:45 am

Break

10:45-11:45 am

State Income Tax Compliance with Federal Income Tax Changes

The IRS has been very aggressive with audits of larger corporations with multistate operations. The complexities involved with complying with forty-five states and many local jurisdictions’ income tax reporting requirements can be overwhelming for taxpayers. This session will provide the state income tax reporting requirements as a result of an IRS audit and provide practical solutions to complying with the states’ requirements.

Learning Objectives:

- √ Identify the determination date upon which the state due date begins to toll
- √ Statutory reporting requirements of the taxpayer
- √ General guidelines for states’ statutes of limitations
- √ Tips on providing documentary support for amended returns and other tax return information
- √ Identify opportunities to reduce state tax burdens as a result of the audit
- √ Claims for refund
- √ Other best practices

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WEDNESDAY, continued

Speaker:

Mike Williams

RSM McGladrey
Dallas, TX

11:45-1:00 pm

Lunch

1:00-2:00 pm

Breakout Sessions:

Developing a State Tax Case for Litigation (repeated)

Although a tax lawsuit is often preceded by a formal or informal administrative proceeding, a tax lawsuit is not a mere repetition of the administrative proceeding. The new forum will have a different type of decision-maker and will likely have different evidentiary standards. And because a tax lawsuit is often delayed until the conclusion of an administrative proceeding, preservation of evidence becomes even more critical. Also, additional procedural steps may be required to preserve the claims for litigation. The panel will discuss the challenges of preparing a tax case for court and ways to effectively present the case to the judicial decision-maker.

Learning Objectives:

- √ Fulfilling procedural prerequisites to the litigation
- √ Differences in burdens of proof and admissibility of evidence
- √ Discovery issues
- √ Tips on preservation of evidence for trial
- √ Tips on persuasive presentation of the evidence and argument to a judicial forum
- √ Options for resolution, including summary judgment, trial to a judge, or trial to a jury
- √ Tips on settlement of litigation
- √ Appellate considerations

Speakers:

Joanne B. Faycurry

Miller Canfield Paddock and Stone
Detroit, MI

Geoffrey Thorpe

Chevron Corporation
Concord, CA

ASC 740-10 (formerly FIN 48): The State and Local Tax Perspective (repeated)

ASC 740-10 (formerly FIN 48) can be a challenging pronouncement with which to comply, especially for companies that conduct business in a multi-state environment. There are many state and local income tax technical issues that need to be considered by these multi-state companies when analyzing uncertain tax positions under ASC 740-10. Such positions that will be discussed in the context of ASC 740-10 include nexus, business/non-business income, apportionment, unitary filing, special purpose entities, related-party expense add-backs, carry-over and limitations of tax attributes, and inter-company accounting. In addition, state and local tax "hybrids", such as the recent wave of gross receipts/alternative bases, will be discussed - including whether they fall within the context of ASC 740-10.

Learning Objectives:

- √ Gain an overview understanding of ASC 740-10
- √ Understand recognition, measurement, disclosures and presentation concepts in the state and local income tax context

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WEDNESDAY, continued

- √ Apply ASC 740-10 to common state and local uncertain tax positions
- √ Determine whether state and local tax “hybrids” come under ASC 740-10
- √ Discuss when it is reasonable to release partial or full years ASC 740-10 reserves, including practical application if no statute of limitations exist (eg, nexus position)
- √ Consider audit issues, such as how to handle situations if auditor request ASC 740-10 support
- √ Analyze impact of potential ASC 740-10 treatment on prospective filing decisions, including whether to disclose position on initial returns
- √ Contrast FAS 109 / ASC 740-10 with FAS 5

Speaker:

Vito A. Cosmo, Jr.

LECG-SMART

Devon, PA

2:00-3:00 pm

Breakout Sessions:

The MTC and the FTA: Latest News and Updates

The Multistate Tax Commission and the Federation of Tax Administrators are organizations whose decisions impact state income tax compliance on a day to day basis. They are also organizations that may be able to smooth the path of negotiations and issue resolution between taxpayers and government officials. This course gives you an update of the latest news from each including potential changes to MTC's apportionment regime and various uniformity projects, as well as the latest news from the FTA.

Learning Objectives:

- √ Participants will become more familiar with the purpose of each of these tax organizations
- √ Participants will learn about the latest uniformity projects of the MTC, and how those may affect future state income tax compliance
- √ Find out the latest news and projects from the FTA and how information available through the FTA can help you on a daily basis

Speakers:

James R. Eads, Jr.

Federation of Tax Administrators

Washington, DC

Thomas K. E. Shimkin

Multistate Tax Commission

Washington, DC

The Best Defense is a Good Offense: How Should the Business Community Respond to Anti-Business State Activities or Legislation Being Proposed or Enacted? (repeated)

There has been significant activity from the states in recent years, proposing and enacting legislation and policies that could be viewed as “anti-business.” Some of these proposals have been around for some time (i.e. severe “add-back” provisions or retroactive legislation aimed at reversing the effects of lost court cases). Other newer activities include “amnesty” with severe penalties and mandatory combined reporting requirements. And, some states just refuse to refund taxes when all appeals have been exhausted. So, how has the business community responded to these activities and practices by the states, and what should business do when future attacks come? During this

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presentation, the speakers will discuss effective tax governmental affairs tactics, strategies and best practices.

Learning Objectives:

- √ Gain insight into how the business community has responded and reacted to past anti-business activities by states, the successes, failures and lessons learned from those efforts
- √ Gain insight into how the business community can and should react or respond to anti-business activities by states, including recommendations for developing an effective tax legislative plan and tips for identifying and retaining the most effective lobbyist to handle a tax issue

Speakers:

Susan Traylor Bittick

Ryan, Inc.
Austin, TX

Jamie Fenwick

Time Warner Cable
Charlotte, NC

3:00-3:15 pm

Break

3:15-4:15 pm

Breakout Sessions:

Developing a State Tax Case for Litigation (repeated)

Although a tax lawsuit is often preceded by a formal or informal administrative proceeding, a tax lawsuit is not a mere repetition of the administrative proceeding. The new forum will have a different type of decision-maker and will likely have different evidentiary standards. And because a tax lawsuit is often delayed until the conclusion of an administrative proceeding, preservation of evidence becomes even more critical. Also, additional procedural steps may be required to preserve the claims for litigation. The panel will discuss the challenges of preparing a tax case for court and ways to effectively present the case to the judicial decision-maker.

Learning Objectives:

- √ Fulfilling procedural prerequisites to the litigation
- √ Differences in burdens of proof and admissibility of evidence
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Learning Objectives:

- √ Gain an overview understanding of ASC 740-10
- √ Understand recognition, measurement, disclosures and presentation concepts in the state and local income tax context
- √ Apply ASC 740-10 to common state and local uncertain tax positions
- √ Determine whether state and local tax “hybrids” come under ASC 740-10
- √ Discuss when it is reasonable to release partial or full years ASC 740-10 reserves, including practical application if no statute of limitations exist (eg, nexus position)

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WEDNESDAY, continued

- √ Consider audit issues, such as how to handle situations if auditor request ASC 740-10 support
- √ Analyze impact of potential ASC 740-10 treatment on prospective filing decisions, including whether to disclose position on initial returns
- √ Contrast FAS 109 / ASC 740-10 with FAS 5

Speaker:

Vito A. Cosmo, Jr.

LECG-SMART

Devon, PA

Disappearing Refunds: Now You See Them, Now You Don't!

Making a correct analysis of a tax position and knowing you're right, is sometimes not enough when seeking state tax refunds, particularly now when many state budgets are cash-strapped. Even victory in court may not yield taxpayers the refunds they claim if only prospective relief is granted. Efforts by state legislators and administrators to retroactively impose tax increases or retroactively undo taxpayer court victories continue in the face of budget shortfalls. When all else fails, taxpayer refunds may simply be tied up in administrative red tape. This session endeavors to explore the various ways that states may attempt to deny or delay refunds. What can taxpayers do if confronted with these refund issues? State specific examples and guidance will be highlighted.

Learning Objectives:

- √ Participants will become familiar with federal constitutional law covering retroactivity, key state decisions and recent legislative activity on the subject
- √ Participants will become informed of the potential hurdles they may face when applying for refunds, particularly when contentious issues are involved
- √ Participants will learn possible methods for dealing with a state's delay tactics in approving and paying refund claims
- √ Participants will explore whether their company should involve attorneys, or other taxpayers that may be similarly situated, in pursuing refunds

Speakers:

Andres Vallejo

Morrison & Foerster LLP

San Francisco, CA

Brian O'Leary

NBC Universal

New York, NY

THURSDAY, November 11, 2010

8:00-9:00 am

Ethics

The headlines bring almost daily news of corporate and consulting personnel whose professional conduct has led to investigations, changes and even criminal prosecutions. IPT's Code of Ethics is intended to guide members in the performance of their responsibilities, with the objective of promoting the integrity and perception of the profession and protecting the interests of client, employer, adviser and the public. This session focuses on identification of unethical conduct and our institutional responses to complaints regarding the same, with emphasis on recent amendments to the IPT Code of Ethics.

Learning Objectives:

2010 INCOME TAX SYMPOSIUM

THURSDAY, continued

- √ Understand the importance and role of the IPT Code of Ethics
- √ Become familiar with the individual Canons, in the context of specific examples of permitted and prohibited conduct
- √ Gain a basic understanding of the procedures for filling an ethics complaint, investigations and hearings, and possible sanctions for violations

Speakers:

Mark Beshears

Sprint Corporation
Overland Park, KS

Glenn C. McCoy

Holtz Reubenstein Reminick LLP
New York, NY

9:00-10:00 am

Economic Nexus, Flow-Through Nexus, Agency Nexus, Affiliate Nexus: “Where DON’T I Have to File?”

Nexus has always been one of the hot topics in state taxation, and with states’ budgets in such dire straits, it continues as one of the top concerns of most taxpayers. States have attempted to expand their reach into taxpayers’ pockets through expanded provisions regarding affiliates and agents. Even though historical concepts such as flow-through nexus have been around for decades, many taxpayers still lack an in-depth understanding of these issues, and their relevance to state tax theory. This is due largely to the muddying of the waters of tax law, and corporate or entity law. The panel will discuss these topics in general, and then delve into some of the more advanced concepts, and how you can avoid common mistakes in these areas.

Learning Objectives:

- √ To gain an understanding of the concepts surrounding various nexus theories, including economic nexus, flow-through nexus, agency nexus and affiliate nexus
- √ To understand the differences and overlaps between these various nexus theories
- √ To gain an understanding of the differences between tax law and fictions, and entity / jurisdictional law
- √ To be able to identify situations where these theories may / may not apply and their practical effect

Speakers:

Laura A. Kulwicki

Jones Day
Columbus, Ohio

David J. Shipley

McCarter & English, LLP
Philadelphia, PA

10:00-10:15 am

Break

10:15-11:45 am

Apportionment – Dividing Up Your Income: Is There any Left for You?

Once you’ve determined you have nexus, it’s time to determine the amount upon which the state can impose its tax. At one time, an evenly-weighted three-factor formula was king, but now states have moved towards emphasizing the receipts factor, or eliminating the property and payroll factors altogether. Further, given the muddy waters surrounding the various costs of performance methodologies for sourcing receipts, many states

2010 INCOME TAX SYMPOSIUM**THURSDAY, continued**

have begun utilizing a market-sourcing approach. Are these waters just as murky? What about flow-through apportionment? Are there any opportunities left?

Learning Objectives:

- √ To gain an understanding of the difference methodologies for apportioning receipts from services, including the various costs of performance alternatives
- √ To be able to identify the problems and pitfalls associated with these different methodologies
- √ To gain an understanding of some of the issues surrounding apportionment of income from flow-through entities
- √ To be able to identify situations where these issues come into play, and how to deal with them

Speakers:**Mark McCormick**

Alvarez & Marsal Taxand, LLC
Atlanta, GA

Drew Vandenbrul

Exelon
Philadelphia, PA

2010 INCOME TAX SYMPOSIUM**PROGRAM COMMITTEE****PROGRAM CHAIR**

Glenn C. McCoy, Jr., Esq.
Principal in Charge State and Local Tax
Holtz Reubenstein Reminick LLP
New York, NY

PROGRAM VICE-CHAIR

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Principal
Ryan
Austin, TX

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Jeff C. Johnson, CMI
Director, Income/Franchise Tax
Ryan
Los Angeles, CA

Helen L. Young, CMI, CPA
Director, State & Local Tax
RSM McGladrey, Inc.
Pasadena, CA

2010 INCOME TAX SYMPOSIUM

Registration and Fees

The IPT Registration Form follows. Confirmation of acceptance will be sent to all applicants. All registrations must be completed in advance of the symposium. As well as covering the usual symposium expenses, the fee includes Monday, Tuesday, and Wednesday night receptions, two luncheons, refreshment breaks, and symposium materials. Symposium materials and registration packets may be picked up at the IPT Registration Desk in the hotel between 2:00 p.m. and 6:00 p.m. on Monday, November 8th. Those who arrive after the desk closes may pick up registration materials after 7:30 a.m. on Tuesday morning.

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

Through October 8th:

Member: \$575.00

Non-Member: \$775.00

After October 8th:

There is an additional charge of \$25.00.

Cancellation Information

\$100 for any filed registration. After October 31st, no refunds will be made.

Payment Information

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

Twenty-One continuing education credits, including one IPT ethics credit hour, are available for full-attendance. In accordance with the standards of the National Registry of CPE Sponsors, CPE credits are granted based on a 50-minute hour. CMIs will receive hour for hour continuing education credits for actual session attendance. As required by credentialing bodies, IPT has implemented a badge scanning system for attendance verification. In order to obtain continuing education credit and/or verification of attendance, badges must be scanned at all sessions.

Prerequisites: None

Program Level: Intermediate to Advanced

Field of Study: Taxation

Instructional Method: Group Live

Advanced Preparation Required: None

CMI Designation

The Institute for Professionals in Taxation's designation "Certified Member of the Institute" (CMI) is available to anyone who is a member of the Institute and meets all educational, experience, oral and written examination 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).

2010 INCOME TAX SYMPOSIUM

Hotel Accommodations

The symposium is being held at the Doral Golf Resort & Spa. Reservations are to be made directly with the hotel by either using the provided [hotel reply form](#), which can be faxed to the hotel at 305/591-6688, or by calling 305/592-2000, or [online](#).

The room rates are as follows:

Single/Double Occupancy: \$ 199.00 plus taxes

This room rate includes a continental breakfast Tuesday, Wednesday and Thursday.

Hotel Information

Doral Golf Resort & Spa
4400 Northwest 87th Avenue
Miami, Florida 33178
Phone: 305/592-2000 | Fax: 305/591-6688

Discover a beautiful Miami, Florida golf and spa resort designed to provide an oasis of serenity at Doral Miami Golf Resort & Spa. Positioned on 650 tropical acres, this Miami, Florida golf resort and spa challenges players of all skill levels on five championship 18-hole courses. Experience the prestigious TPC Blue Monster at Doral Course, host of the PGA Tour for over 45 years. A modern selection of treatments inspired by European design welcomes you at Doral's revitalizing Miami, Florida spa resort, which boasts classic Italian villa charm as well as 48 luxury suites. Dive into a world of fun at the Blue Lagoon, presenting family-friendly Miami resort recreation complete with cascading waterfalls, a 150 foot waterslide and The Nickelodeon Get-away experience offered at this hotel on weekends. Six delectable restaurants, unsurpassed Miami spa resort accommodations, and over 100,000 square feet of innovative meeting and event space combine to create a legendary Doral Miami Golf Resort & Spa experience.

Ground Transportation

Parking

- On-site parking, fee: 12 USD daily
- Valet parking, fee: 24 USD daily

Directions

Miami International Airport - MIA

Phone: 1-305-876-7515

Hotel direction: 7 miles W

Driving Directions: Take State Road 836 West (Dolphin Expressway) Exit NW 87th Ave North. Follow exit ramp to stop sign and turn left. Turn right on 87th Ave. Travel 2.5 miles to intersection of NW 36th St.. Resort entrance is just past 36th Street , on left.

- This hotel does not provide shuttle service.
- Alternate transportation: SuperShuttle; fee: 21 USD (one way) on request
- Estimated taxi fare: 27.00 USD (one way)

Fort Lauderdale - FL

Phone: 1-954-359-1200

Hotel direction: 38 miles S

Driving Directions: Take 595 West to Florida Turnpike South. Follow Florida Turnpike to Homestead Extension south, Exit on NW 41st Street East. Travel approximately 4 miles and turn left on 87th Avenue, resort entrance will be immediately on the left.

- This hotel does not provide shuttle service.
- Estimated taxi fare: 70.00 USD (one way)