

INSTITUTE FOR PROFESSIONALS IN TAXATION

**Advanced Sales and Use Tax Academy
November 8-11, 2010
Doral Hotel
Miami, Florida**



**Challenges In A Recovering
(Changing) Economy**

PROGRAM

Institute for Professionals in Taxation
2010 ADVANCED SALES AND USE TAX ACADEMY
November 8-11

MONDAY, NOVEMBER 8

1:00 p.m. - 7:00 p.m. ■ **Registration**

6:00 p.m. - 7:30 p.m. ■ **Welcoming Reception**

TUESDAY, NOVEMBER 9

6:30 a.m. - 7:45 a.m. ■ **Continental Breakfast**

7:00 a.m. ■ **Registration (Continued)**

7:45 a.m. - 8:15 a.m. **Opening of Academy**

Robert D. Butterbaugh, CMI

IPT President
Ernst & Young LLP
Philadelphia, Pennsylvania

Arlene M. Klika, CMI (Chair)

Manager of State Taxes
Schneider National, Inc.
Green Bay, Wisconsin

8:15 a.m. – 9:15 a.m. ■ **General Session**

“What’s on the Economic Horizon”

Learning Objectives

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

- *Be aware of the economic stimulus measures provided by the American Recovery and Reinvestment Act;*
- *Discuss the aftermath of the Stimulus package;*
- *Be update on economic indicators and forecast.*

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. Eighteen months later, what’s on the economic horizon? How has economic conditions improved as a result of the Economic Stimulus Plan?

Speaker:

William F. Fox, Ph.D.

Director, Center for Business & Economic Research
University of Tennessee
Knoxville, Tennessee

TUESDAY (Continued)

9:30 a.m. - 11:30 a.m.

■ General Session

"States' Reaction to a Bad Economy"

Learning Objectives

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

- *Be aware of future legislative efforts to reshape tax systems;*
- *Discuss accelerated sales tax;*
- *Be aware of the elimination of exemptions;*
- *Have knowledge of the expansion of the sales and use tax base to services;*
- *Direction on compliance and audit services;*
- *Internet sales.*

States continue to face significant fiscal, budget, and economic challenges. How, when, and the extent to which States will look at tax policy changes to balance the budget depends on the pace of economic recovery.

Speakers:

Mark Beshears, Esq.

Vice President State & Local Tax
Sprint Corporation
Overland Park, Kansas

James R. Eads, Jr., Esq.

Executive Director
Federation of Tax Administrators
Washington, DC

Lisa Echeverri, Esq.

Executive Director
Florida Department of Revenue
Tallahassee, Florida

Audra Mitchell, Esq.

Senior State Tax Attorney
Sprint Corporation
Overland Park, Kansas

11:45 a.m. - 12:45 p.m.

■ Luncheon

TUESDAY (Continued)

1:00 p.m. - 2:00 p.m.

■ General Session

“SSTA Implementation - Top to Bottom”

Learning Objectives

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

- *Recognize the advantages and disadvantages to registration under the SSTA;*
- *Define the SSTA amnesty;*
- *Determine the opportunities for companies and clients under SSTA Amnesty;*
- *Define direct mail, digital goods, and bundled transactions according to SSTA;*
- *Recognize the importance of activism within the SSTA.*

The Streamline Sales Tax Agreement is something everyone has heard about, but not everyone understands. This session will focus on strategies for dealing with the states that are members versus those that are not members, understanding the impact of registration and amnesty under SSTA, as well the impact of new states joining the SSTA. Panelists will discuss the status of Direct Mail and Bundled Transactions, and the process for obtaining interpretations under the SSTA. Lastly, the panel will discuss the opportunities that arise by becoming active in SSTA activities, and answer audience questions about the Agreement.

Speakers:

Brian R. Ertmer, CMI, CPA

National Managing Partner
Deloitte Tax LLP
Milwaukee, Wisconsin

Charles C. Kearns, Esq.

Associate
Sutherland
Washington, DC

Lynn L. Monsalvatge, CMI

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

Warren D. Townsend, CMI

Senior Director Specialty Tax
Wal-Mart Stores, Inc.
Bentonville, Arkansas

TUESDAY (Continued)

2:00 p.m. - 3:00 p.m.

■ General Session

"Digital Goods"

Learning Objectives

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

- *Define definition(s) of Digital Goods - Streamlined States vs non Streamlined States;*
- *Distinguish between Digital Goods and Digital Services;*
- *Discuss Digital Music - Movies - Books;*
- *Be aware of Software License vs Software Use Fee;*
- *Discuss Software as a Service;*
- *Discuss Nexus issues;*
- *Be aware of use tax missing from state proposed laws.*

With revenue down in every state, lawmakers are looking for ways to expand their tax base. Today, at least 18 states claim they have the "authority" to collect taxes on digital goods and more states are likely to join in. There are two basic varieties of Digital Goods - Entertainment and Business Applications. Digital Goods - Entertainment: movies, digital books, ring tones, and iTunes; Digital Goods - Business: electronically delivered software, software via internet site and password, software as a service. As technology advances, other new digital presences may attract the attention of state tax authorities.

Speakers:

John R. Cmelak, Esq.

Vice President - State Tax Policy
Verizon Communications
Walnut Creek, California

Charles C. Kearns, Esq.

Associate
Sutherland
Washington, DC

3:15 p.m. - 4:15 p.m.

■ Breakout Session

Case Study Session -

"Dealing With Downsizing - Part 1"

Learning Objectives

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

- Visualize the impact of a downsizing request from company leadership.
- Consider the where and how of "obvious" operational downsizing avenues.
- Brainstorm some "out-of-the box" solutions.

Discussion in four breakout groups to accomplish the stated learning objectives.

Group 1 Speakers: Select committee members

Group 2 Speakers: Select committee members

Group 3 Speakers: Select committee members

Group 4 Speakers: Select committee members

TUESDAY (Continued)

4:30 p.m. - 5:30 p.m.

■ General Session

"Internet and Other Remote Seller Taxation: Constitutionally Permitted?"

Learning Objectives

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

- *Learn of recent cases, policy rulings, and legislative activities in states to expand nexus;*
- *Ascertain whether use of trademarks in a state is sufficient to create nexus;*
- *Know the difference between protected advertising and other in-state activities directed at establishing a market;*
- *Be aware of presumed agency nexus under the so called Amazon law which was adopted by New York and is being considered by many more states;*
- *Have a knowledge of affiliate nexus proposals, including how "affiliate" is defined.*

States are compelling remote retailers to collect use tax through new and existing laws that highlight activities or business arrangements that rise to the level of nexus in their view. Some statutes reference the boundary of nexus to the greatest extent permitted by Federal Law. In this session, the latest developments will be discussed, including new or proposed "presumed nexus" laws, as well as nexus through agency, affiliates, or other in state connections.

Speakers:

Maryann B. Gall, Esq.

Partner
Jones Day
Columbus, Ohio

Laura Kulwicki, Esq.

Counsel
Jones Day
Columbus, Ohio

Richard J. Prem, CPA

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

6:00 p.m. - 7:00 p.m.

■ Reception

WEDNESDAY, NOVEMBER 10

6:30 a.m. - 7:45 a.m.

■ Continental Breakfast

WEDNESDAY (Continued)

8:00 a.m. – 10:45 a.m.
(15 minute break)

■ General Session: Tax Considerations For Corporate Business Activities

“Leasing of Tangible Personal Property - Is My Lease Subject to Sales/use Tax?”

Learning Objectives

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

- Know the impact of SSTP on leasing and situs of leased TPP, transfers between jurisdictions;
- Be aware of Capital vs Operating lease, installment sale, discount purchase options;
- Discuss tax base, property tax reimbursement, finance charges, other costs;
- Understand sale leaseback, is it a taxable transaction;
- Know Option states, Purchase state (IL);
- Have an awareness of mobile transportation equipment, ICC exemption, rolling stock.

Economic times and current state initiatives are impacting what it means to lease tangible personal property and how the lease is treated for sales/use tax purposes. Creative financing structures and the need for increased repayment security have resulted in new transaction formats that states may classify as taxable leases. Whether it is saving money, if you are a business, or making money, if you are a state or local government, equipment leasing is an area both sides are looking at to assist with surviving the current economic environment.

Speaker:

William J. McConnell, CMI, CPA, Esq.

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

“Over-collection of Sales Tax: A Windfall for States?”

Learning Objectives

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

- *Recognize important Buyer/Seller refund remedies, including process and rights to overpaid or over-collected tax;*
- *Understand how Returns, Allowances, and Adjustments can be properly claimed;*
- *Plan for and implement Tax Holidays & Rebate savings;*
- *Understand Affiliate or 3rd Party Bad Debt provisions and potential remedies to recover sales tax;*
- *Learn about Tax Calculation issues, Rounding Considerations, and Credit Card Processing fees;*
- *Recognize conditions leading to Class action and Whistle blower lawsuits.*

In today's environment, it is imperative that retailers correctly and timely apply tax to all applicable transactions. Special circumstances may lead to tax that is collected in error and in some cases recoverable by the seller or purchaser. States vary widely in their requirements for compliance offsets, refund claims and other administrative remedies. Learn how to protect your system from providing windfalls to the states.

Speakers:

WEDNESDAY (Continued)

Brian R. Ertmer, CMI, CPA

National Managing Partner
Deloitte Tax LLP
Milwaukee, Wisconsin

Lynn L. Monsalvatge, CMI

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

["VAT: What the U.S. Tax Professional Needs to Know"](#)

Learning Objectives

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

- *Understand the essential concepts of the VAT, including input VAT, input credits, output VAT, and sourcing;*
- *Understand the definition and role of key VAT terms such as place of supply, zero rating, exemption, reverse charge, and registered trader;*
- *Draw parallels and contrasts to the structure and operation of state and local sales and use taxes;*
- *Understand the basic structure and operation of the Canadian Goods and Services Tax;*
- *Understand operation of VATs in the European Union and key developments with the 13th and 15th Directives of the European Commission;*
- *Understand the basic approaches U.S. companies take to managing compliance with VATs around the world;*
- *Identify key service providers for VAT compliance;*
- *Identify the data elements necessary for VAT tax compliance systems;*
- *Identify key issues in integrating VAT compliance into U.S. indirect tax operations.*

With every developed country on the globe except the U.S. having adopted a VAT, many U.S. tax professionals are being required to understand how the VAT operates and the challenges of managing VAT compliance and risks. While the structure is different and the terminology can be confusing, a VAT is, at the end of the day, a transaction tax and managing the compliance, risk and systems necessary for VAT administration has many parallels with sales and use tax administration. This session will provide an overview of the basic operations of a VAT, review significant new developments in Canada and the European Union, and outline the key issues for U.S. tax professionals to consider in integrating VAT administration into the U.S. indirect tax operation.

Speaker:

Leah Durner

Principal
KPMG LLP - Washington National Tax
Washington, DC

WEDNESDAY (Continued)

11:00 a.m. - 12:00 Noon

■ Industry Workshop Session

Case Study Session - Part 2
"Tax Department As A Profit Center"

Learning Objectives

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

- Identify tax savings and quantify to management;
- Review compliance processes for missed tax savings' opportunities and exposure areas that can be minimized;
- Understand outsourcing and alternative tax resource options.

Discussion in four breakout groups to accomplish the stated learning objectives.

Group 1 Speakers: Select committee members

Group 2 Speakers: Select committee members

Group 3 Speakers: Select committee members

Group 4 Speakers: Select committee members

12:00 Noon - 1:00 p.m.

■ Luncheon

1:00 p.m. - 5:15 p.m.
(With P.M. Break - 30 minutes)
(Each Session 45 minutes)

■ General Session: Tax Considerations In The Corporate Business Environment

"Panel Discussion in Five Topical Areas"

"Changes in Business Structures"

Learning Objectives

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

- Identify the most common types of business reorganizations, their federal tax treatment, and the related sales/use tax considerations;
- Evaluate alternative business structures and make recommendations to senior management;
- Understand the issues related to different entity types (partnerships, LLC's, LLP's, S Corporations) in business acquisitions or reorganizations;
- Develop and implement a due diligence plan for business acquisitions, and a report of due diligence findings/recommendations;
- Assist senior management in site selection for facility expansion or plant rationalization;
- Understand the sales/use tax issues related to dissolutions and facility closures.

Changing economic conditions have resulted in numerous changes in business structures. As part of meeting the challenges of a new economic future, avoid unnecessary tax liabilities that could cripple a new venture or recovery of an existing business. Plan the proper acquisition, dissolution, due diligence, pulling relocation out of a state due to economic fallout, and use of pass thru entities to achieve the maximum tax benefits.

Speaker:

Faranak Naghavi, CPA

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

WEDNESDAY (Continued)

[“Voluntary Disclosure - Don't Get Hit By A Big Stick When You Go After The Carrot”](#)

Learning Objectives

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

- *Be aware of existing, pending and recently concluded state tax amnesty programs;*
- *Understand the different types of voluntary disclosure programs available;*
- *Understand the typical voluntary disclosure process and the key elements of a voluntary disclosure agreement;*
- *Understand post-amnesty penalty provisions and evaluate the unique issues applicable to voluntary disclosures in a post-amnesty environment;*
- *Evaluate the risks and benefits of voluntary disclosure versus amnesty;*
- *Evaluate their company's financial statement reserves, and effectively to communicate issues and recommendations to senior management.*

In today's economy, states are desperate for revenue and are stepping up their discovery efforts. As states scramble to close budget gaps, we have seen an increase in the number of states offering amnesty programs and/or formalizing their voluntary disclosure programs. At the same time, FASB is re-examining financial statement disclosure requirements for sales and use taxes. In this environments, businesses with unresolved sales/use tax exposure issues have increased incentive to resolve these issues currently. However, navigating the patchwork quilt of amnesties and voluntary disclosure programs can be confusing and fraught with potential risks. Often states will require immediate payments without the ability to seek refunds in the event the payments are based on incorrect estimates of liability. How does today's tax professional make the most of the opportunities presented by state amnesty and voluntary disclosure programs to minimize or eliminate its current tax exposure?

Speaker:

Doug Sigel, Esq.

Partner

Scott, Douglass & McConnico, L.L.P.

Austin, Texas

WEDNESDAY (Continued)

[“ERP Implementation Strategies: Why should tax have a seat at the table throughout the project?”](#)

Learning Objectives

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

- *Understand the importance of tax during all phases of an ERP implementation*
- *Understand typical ERP implementation approaches, and the various phases involved*
- *View and understand examples of the typical documents that need to be produced during an implementation*
- *Understand how to effect process improvement design*
- *Understand how to identify key data elements available for tax determination, calculation, compliance, audit administration, and planning*

As we all know taxes – direct and indirect – are significantly impacted by the systems and processes used to transact business. Many times taxes, especially transaction taxes, are an afterthought in the planning and requirements phases of a project to implement a new ERP system, or conduct a major upgrade of an existing system. Tax professionals need to be proactive about becoming involved in the implementation, and their presence should be significant from beginning to end. In today’s environment the tax professional needs to understand many of the technical as well as functional attributes of their company’s ERP system(s). Tax professionals need to know how to define requirements, design solutions, and create functional specifications that effectively communicate to the ERP implementation team. To accomplish this, tax needs to become part of the implementation team from the outset of the project to the end of it.

Speaker:

Brent Walker

Independent Consultant
Alpharetta, Georgia

[“Interplay Between Income, Sales, and Property Tax”](#)

Learning Objectives

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

- *Understand the areas of common ground between sales/use, income, and property taxes and the economies of scale that can be realized by coordinating compliance, planning and data-gathering efforts among these three areas;*
- *Be cognizant of how sales tax planning initiatives can affect the other tax areas, and vice-versa;*
- *Understand how states’ audit programs have changed as they have begun to recognize the interplay between sales/use, income, and property taxes;*
- *Identify the synergies that already exist in their own business and effectively utilize cross-functional teams to create tax savings in one area by coordination with another.*

WEDNESDAY (Continued)

Companies should seek to improve communication with tax management teams on business changes, tax law developments and other business dynamics. Often a policy or tax theory in one tax discipline yields benefits in another tax area if the constituents of a business stay in contact. Business deals can be enhanced or saved from disastrous results by insuring that the various tax disciplines operate in harmony..

Speaker:

Terry L. Polley, Esq.

Partner

Ajalat, Polley, Ayoob & Matarese
Glendale, California

[“Contracts and Other Transactions: How Can a Tax Professional Assist and Add Value?”](#)

Learning Objectives

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

- Identify sales tax issues that arise in many transactions and in the drafting of transaction documents;
- Understand how to address potential sales tax issues during negotiations and when reviewing a contract or other transactional documents;
- Propose potential solutions to identified sales tax issues;
- Understand the tax professional’s role in the negotiation and drafting of contracts and transaction documents;.
- Understand how to assist the legal department and outside counsel in providing, and reviewing, applicable language to address potential sales tax issues in the transaction documents.

Many tax professionals are regularly called upon by the legal department or their business clients to review contracts and other transactional documents to hopefully minimize, or at least identify, the company’s exposure to sales or use taxes. Because many transactions are completed on tight deadlines, each tax professional should have a working knowledge of what issues must be considered and addressed. A tax professional should also have an understanding of the language that should be included in the final transaction documents to avoid, or at least, address potential sales tax issues.

Speaker:

Jesse R. Adams, III, Esq.

Partner

Jones Walker LLP
New Orleans, Louisiana

6:00 p.m. - 7:00 p.m.

■ **Reception**

THURSDAY, NOVEMBER 11

6:30 a.m. - 7:45 a.m.

■ Continental Breakfast

8:00 a.m. - 9:00 a.m.

■ General Session

"Ethics"

Learning Objectives

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

- *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 filing an ethics complaint, investigations and hearings, and possible sanctions for violations.*

The headlines bring almost daily news of corporate and consulting personnel whose professional conduct has led to investigations, charges 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 course 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.

Speakers:

Mark Beshears, Esq.

Vice President State & Local Tax
Sprint Corporation
Overland Park, Kansas

Glenn C. McCoy, Jr. Esq.

Principal in Charge State and Local Tax
Holtz Reubenstein Reminick LLP
New York, New York

THURSDAY (Continued)

9:00 a.m. - 10:00 a.m.

■ General Session

“Sales Tax Management - Defending Your Sales Tax Department”

Learning Objectives

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

- *Develop creative, cost effective ways to motivate and manage people;*
- *Develop followers into leaders, and discuss the value of followers in a leaders organizations;*
- *Measure value-add in a tax department in creative ways;*
- *Distinguish between hard and soft skills and learn ways to develop both in themselves and their employees.*

Even in the best of economic times, Tax Departments struggle to show their value. But when times are tough and you are considered a cost center, it becomes critical that leaders in sales tax organizations demonstrate value in order to survive the inevitable downsizing and “right-sizing” that come in tough times. Managing and motivating those up-and-coming members of your team, training on little or no money, and turning workers into leaders is a critical part of demonstrating the value of a tax department. Recruiting and retention come to the forefront, along with the age-old generation of cash tax savings. The tangible (process improvement, government and public relations) and the intangible (being seen as an employer of choice, being recognized as a leadership development group) take on special importance when the economy is changing

Speakers:

Warren D. Townsend, CMI

Senior Director Specialty Tax
Wal-Mart Stores, Inc.
Bentonville, Arkansas

THURSDAY (Continued)

10:15 a.m. - 12:00 Noon

■ General Session

*“Accounting for Contingencies:
Sales Tax Takes Center Stage in Financial Reporting ”*

Learning Objectives

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

- Know when you need to accrue a reserve;
- Recognize common sales tax contingency issues;
- Recognize required disclosures;
- Know how to develop and execute a plan to document and track contingencies;
- Leverage the learning to improve sales tax processes.

The FASB has followed through on its promise to investors to require greater transparency and disclosure in financial reporting. Sales and use tax matters, once given limited attention in many organizations, will be an important part of this process. With the spotlight on, sales and use tax professionals have an opportunity to deliver substantial value to their companies.

Speaker:

Todd E. Forney, Esq., CPA

Multistate Tax Partner
PricewaterhouseCoopers
Philadelphia, Pennsylvania

12:00 Noon

Academy Conclusion

2010 Advanced Sales Tax Academy Committee

Richard J. Ayoob, Esq. (Co-Chair)

Attorney
Ajalat, Polley, Ayoob & Matarese
Glendale, California

Mark Beshears, Esq.

Vice President State & Local Tax
Sprint Corporation
Overland Park, Kansas

Randy Caputa, CMI

Sales Tax Manager
FedEx Corporate Services
Memphis, Tennessee

Wayne Danneman, CMI

Manager
RubinBrown LLP
Clayton, Missouri

Ernest J. Dronenburg, Jr.

San Diego, California

Harley T. Duncan

Tax Managing Director
KPMG LLP
Washington, DC

Carolyn Eisenbrown, CMI

Senior Tax Analyst
Hewlett-Packard Company
Alpharetta, Georgia

Brian R. Ertmer, CM, CPAI

National Managing Partner
Deloitte Tax LLP
Milwaukee, Wisconsin

Gwendolyn S. Evans, CMI

Tax Manager - Sales & Use Taxes
Raytheon Company
Dallas, Texas

Robert J. Fields, CMI

Orwell, Vermont

Kathleen Holston, CMI, CPA

Tax Manager
Global Tax Management, Inc.
Mechanicsburg, Pennsylvania

Vicky Jack, CMI

Assistant Tax Manager
Terex Corporation
Tulsa, Oklahoma

Arlene M. Klika, CMI (Chair)

Manager of State Taxes
Schneider National, Inc.
Green Bay, Wisconsin

Lynn L. Monsalvatge, CMI

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

Hotel Accommodations

The Academy is being held at the Doral Golf Resort & Spa in Miami, Florida. Reservations are to be made directly with the hotel by going to the following site:

https://resweb.passkey.com/Resweb.do?mode=welcome_gi_new&groupID=2678240

There is an interactive form that can be completed on-line and then printed out and faxed or mailed to the hotel, if you prefer. To do so, go to the following link :

<http://www.ipt.org/files/upload/files/2010STARreservation.pdf>

Or, reservations can be made by phone at the number provided. Reservations must be made with the hotel no later than **October 8, 2010**; the hotel will probably sell out, so make your reservations as soon as possible. After this date, there is no assurance that rooms will be available at the conference rates. The room rate is \$199 plus tax, single or double.

Check-in time is after 4:00 p.m.; check-out time is 11:00 a.m.

This room rate includes a continental breakfast Monday through Wednesday.

Hotel Information

The hotel is located in Miami, Florida, on 650 acres.

On-site self-parking is \$12.00 per day; valet parking is \$24.00 per day.

Ground Transportation

Miami International Airport is the closest to the resort, located approximately seven miles away. (Ft. Lauderdale Airport is 38 miles from the hotel.) Estimated one-way taxi fare is \$27.00. There is Super Shuttle service from Miami International on request which is approximately \$21.00 one way.

Registration and Fees

Please complete the IPT Registration form that is interactive and can be found at the following link:

<http://www.ipt.org/files/upload/files/2010STARregistration.pdf>

Confirmation of acceptance will be sent to all applicants. **All registrations must be completed in advance of the Academy.** As well as covering the usual Academy expenses, the fee includes the evening 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 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:

CMI Designation Holder	\$475.00
IPT Member, Not Holding CMI Designation	\$ 575.00
Individual Does Not Belong, Someone In Company Does:	\$ 750.00
No One From Company Belongs To IPT:	\$1000.00

After October 8th:

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

Cancellation Fee

\$100 for any filed registration. After October 22, no refunds will be made. For more information regarding administrative policies such as complaint and refund, contact IPT office at: (404) 240-2300.

Substitution Fee

Prior to October 8th: \$40.00 After October 8th: \$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 21.5 continuing education credit are available for full-attendance, including one IPT ethics credit hour. In accordance with the standards of the National registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. CMIs will obtain hour-for-hour continuing education credits for attendance (see next paragraph for the procedure in receiving credit). 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.

Prerequisites: None
Program Level: Advanced
Field of Study: Taxation
Instructional method: Group Live
Advanced Preparation: None required

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.

CMI Designation

The Institute for Professionals in Taxation's designation "Certified Member of the Institute" (CMI) is available to anyone who has been a sales tax member of the Institute in good standing for at least one year and who meets all other requirements. The purpose of the certification program is to further the professional development of its members. For further information, please contact the IPT Office or visit the Institute's web site (www.ipt.org).

For Further Information

Institute for Professionals in Taxation, 1200 Abernathy Road, Northeast, Suite L-2, Atlanta, Georgia 30328
Telephone: 404 240-2300, Facsimile: 404 240-2315, E-mail: coconnor@ipt.org.

