

# **2010 IPT Sales Tax School I**

## **Introduction To Sales and Use Taxes**



**February 21 - 26, 2010**  
**Georgia Tech Hotel and**  
**Conference Center**  
**Atlanta, Georgia**

# PROGRAM

## ◆ SUNDAY, FEBRUARY 21

1:00 p.m. - 5:00 p.m. Registration

5:00 p.m. - 5:30 p.m. **BREAKOUT GROUPS**

Registrants will be divided into eight problem-solving groups where they will remain throughout the week. Instructors will rotate through the breakout sessions on a schedule posted at registration. Each breakout session will review specific issues discussed in the general sessions. However, in some reviews sessions (audit, legal and homework), registrants will remain together as a school so as to maintain consistency in reviews.

Group #1 - Caputa - Room: Salon 1  
Group #2 - Malburg - Room: Conference D  
Group #3 - Cole - Room: Conference E  
Group #4 - Wells - Room: Salon 2  
Group #5 - Grant - Room: Conference 6  
Group #6 - Dyer - Room: Conference 7  
Group #7 - Fontaine - Room: Conference C  
Group #8 - Peavley - Room: Conference 8

5:45 p.m. - 6:15 p.m. **OPENING OF SCHOOL**

**Salons 3-6**

**Lee A. Zoeller, CMI, Esq.**

President, Institute for Professionals in Taxation  
Partner  
Reed Smith  
Philadelphia, Pennsylvania

**Brenda S. Kelley, CMI, CPA**

Chair School I  
Partner,  
Fontaine & Kelley, LLP  
Columbia, Missouri

## ◆ SUNDAY(Continued)/MONDAY, FEBRUARY 22

6:15 p.m. - 7:30 p.m.

**GENERAL SESSION**

**Salons 3-6**

### **Economic Basis & Sales Tax Policy Considerations**

- Importance of the sales tax to state and local government finance
- Sales tax base
- Sales tax fairness
- Business purchases
- Future of the sales tax

### **Learning Objectives:**

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

- *Understand the importance and reasons of taxing sales.*
- *Discuss the importance of destination-based taxes as they relate to business production.*
- *Recognize the general goals in defining the tax base.*
- *Recognize the problems of taxing business.*
- *Understand the future of sales tax.*

*Instructor:*

**William F. Fox, Ph.D.**

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

7:30 p.m. - 8:30 p.m.

**Buffet Dinner**

**Conference Dining Room**

## ◆ MONDAY, FEBRUARY 22

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

**Full Breakfast**

**Conference Dining Room**

8:30 a.m. - 8:45 a.m.

**School Overview**

**Salons 3-6**

**Brenda S. Kelley, CMI, CPA**

Chair, Course I  
Fontaine & Kelley, LLP  
Columbia, Missouri

## ◆ MONDAY(Continued)

8:45 a.m. - 12:00 Noon

**GENERAL SESSION**

**Salons 3-6**

### **Introduction To Sales & Use Taxes**

- Imposition and definitions
- Measuring tax
- Exemptions and exclusions

### **Learning Objectives:**

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

- *Identify and define the four types of sales tax.*
- *Recognize the differences and similarities between sales and use tax.*
- *Understand the concepts of exemption and exclusion.*
- *Understand the common items included in the tax measure.*
- *Recognize the issues and importance of documentation.*
- *Define terms related to sales and use taxes.*

*Instructor:*

**Linda J. Fontaine, CPA**  
Partner  
Fontaine & Kelley, LLP  
Austin, Texas

12 Noon - 1:00 p.m. Luncheon

**Conference Dining Room**

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

### **BREAKOUT GROUPS**

(Problem #1, Problem #2: Introduction)

- Group #1 -Fontaine - Room: Salon 1
- Group #2 -Cole - Room: Conference D
- Group #3 - Wells - Room: Conference E
- Group #4 - Grant - Room: Salon 2
- Group #5 - Daswani - Room: Conference 6
- Group #6 - Dyer - Room: Conference 7
- Group #7 - Peavley - Room: Conference C
- Group # 8 - Caputa - Room: Conference 8

## ◆ MONDAY(Continued)

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

### GENERAL SESSION

Salons 3-6

#### Administration Of Sales And Use Taxes

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

#### Learning Objectives:

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

- *List powers of governmental agencies.*
- *Identify types of taxes administered by the Department of Revenue/Taxation.*
- *Comprehend the various components of the Streamlined Sales Tax Agreement.*
- *Define compliance.*
- *Identify when a company is required to register for sales/use tax purposes, comprehend the various types of registrations, list what information is necessary on registration applications and identify other registration issues.*
- *Understand the concept of nexus and how it relates to sales/use tax registration.*
- *Recognize issues to consider when collecting sales tax.*
- *List steps in developing a tax collection system.*
- *List contents of a valid exemption certificate.*
- *Comprehend items to be cautious of when claiming exemptions.*
- *Identify issues relating to requesting refunds of sales/use taxes.*
- *Comprehend how Sarbanes-Oxley applies to the sales/use tax functions.*

*Instructor:*

**Brenda S. Kelley, CMI, CPA**  
Partner  
Fontaine & Kelley, LLP  
Columbia, Missouri

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

### BREAKOUT GROUPS

(Problem #3: Administration)

- Group #1 - Cole - Room: Salon 1
- Group #2 - Wells - Room: Conference D
- Group #3 - Grant - Room: Conference E
- Group #4 - Dyer - Room: Salon 2
- Group #5 - Fontaine - Room: Conference 6
- Group #6 - Peavley - Room: Conference 7
- Group #7 - Caputa - Room: Conference C
- Group #8 - Malburg - Room: Conference 8

## ◆ TUESDAY, FEBRUARY 23

6:15 a.m. - 8:15 a.m.      Full Breakfast      Conference Dining Room

8:30 a.m. - 12:00 Noon      **GENERAL SESSION**      Salons 3-6

### **Legal Introduction**

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

### **Learning Objectives:**

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

- *Recognize the hierarchy of laws.*
- *Apply the concept of nexus to specific situations.*
- *Understand the consequences of specific decisions made when working with the Department of Revenue.*
- *Recognize the ways to resolve disputes with the Department of Revenue.*
- *Identify the four prongs of the commerce clause and the case basis.*

*Instructor:*

**Frank G. Julian, Esq., CPA**

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

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

## ◆ TUESDAY(Continued)

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

**GENERAL SESSION**

**Salons 3-6**

### **Research Tools**

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

### **Learning Objectives:**

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

- *Recognize the importance of using research to determine taxability.*
- *Identify appropriate sources of research materials and tax services to determine taxability.*
- *Determine appropriate methods to convey research findings.*

*Instructor:*

**Garfield A. Grant, CMI, CPA**

Senior Tax Manager

DuCharme, McMillen & Associates, Inc.

Sugar Land, Texas

2:15 p.m. - 3:15 p.m.

**GENERAL SESSION**

**Salons 3-6**

### **Systems and Technology**

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

### **Learning Objectives:**

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

- *Identify key terminology in enterprise systems implementation projects.*
- *Understand tax integration in an enterprise systems implementation.*
- *Recognize the key phases of a system's implementation life cycle.*
- *Build awareness of the importance of tax involvement.*
- *Identify key lessons learned.*

*Instructor:*

**Neelu Daswani**

Tax Manager, Systems & Technology

The Coca-Cola Company

Atlanta, Georgia

## ◆ TUESDAY(Continued)/ WEDNESDAY, FEBRUARY 24

3:30 p.m. - 4:15 p.m.

### GENERAL SESSION

Salons 3-6

#### Preparing the Return

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

#### Learning Objectives:

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

- *Demonstrate the process of preparing a sales/use tax return.*
- *Understand the key elements of a completed sales/use tax return.*
- *Understand the importance of document retention and retrieval in a corporate tax department.*
- *Understand that different states have different filing requirements.*

*Instructor:*

**Dana L. Malburg**

Practice Leader - Sales and Use Tax Returns

Vertex, Inc.

Berwyn, Pennsylvania

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

### BREAKOUT GROUPS

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

Group #1 - Wells - Room: Salon 1

Group #2 - Grant - Room: Conference D

Group #3 - Dyer - Room: Conference E

Group #4 - Henneke- Room: Salon 2

Group #5 - Peavley - Room: Conference 6

Group #6 - Caputa - Room: Conference 7

Group #7 - Swanson - Room: Conference C

Group # 8 -Cole - Room: Conference 8

## ◆ WEDNESDAY, FEBRUARY 24

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

Full Breakfast

Conference Dining Room

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

GENERAL SESSION

(Homework review)

Salons 3-6



## ◆ WEDNESDAY (Continued)

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

**GENERAL SESSION**

**Salons 3-6**

### **Introduction to the Taxation of Services**

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

### **Learning Objectives:**

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

- *Ascertain generally how transportation is taxed based upon the methods of shipment.*
- *Recognize that bundling taxable and non-taxable charges may affect taxability.*
- *Identify some of the commonly taxed services today.*
- *Recall that taxable enumerated services are those that are listed in statutes.*
- *Explain what is mean by a "true object test".*

*Instructor:*

**Allan Wells, CMI**

Tax Manager

Guardian Building Products

Greer, South Carolina

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

**GENERAL SESSION**

**Salons 3-6**

### ■ **Overview: Manufacturing Industry**

### **Learning Objectives:**

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

- *Determine where manufacturing begins and ends for application of any machinery exemptions.*
- *Recognize exemption qualifiers related to manufacturing exemptions including directly, exclusively and predominantly.*
- *Understand the main groups of exemptions/exclusions available to manufacturers including raw materials, consumables/catalysts, machinery, packaging materials, fuels and utilities, pollution control, quality control, and research and development.*
- *Recognize requirements for fuel and utilities exemptions including exclusive use, predominant use study, and apportionment.*

*Instructor:*

**Randy Caputa, CMI**

Manager, Sales and Use Tax

International Paper Company

Memphis, Tennessee

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

**Luncheon**

**Conference Dining Room**

## ◆ WEDNESDAY (Continued)

1:15 p.m. - 2:15 p.m. **BREAKOUT GROUPS**

(Problem #5: Manufacturing)

- Group #1 - Grant - Room: Salon 1
- Group #2 - Swanson - Room: Conference D
- Group #3 - Dyer - Room: Conference E
- Group #4 - Peavley - Room: Salon 2
- Group #5 - Wells - Room: Conference 6
- Group #6 - Henneke - Room: Conference 7
- Group #7 - Cole - Room: Conference C
- Group #8 - Caputa - Room: Conference 8

2:30 p.m. - 3:45 p.m. **GENERAL SESSION**

**Salons 3-6**

### ■ Overview: Retail Industry

#### Learning Objectives:

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

- Define the following terms: retailer, trade-in, tender amount, excess tax collected, bracket system and buy downs.
- Identify how trade-ins, discounts, rebates, coupons, and returned merchandise can affect the taxable selling price.
- Recognize how different product definitions affect retailers.
- Understand how services sold in connection with tangible personal property can affect the taxable selling price of goods.
- Discuss the differences in reasons sales made by retailers may be exempt.
- Recognize when purchases made by a retailer are taxable or exempt.
- Describe operational compliance and tax reporting issues for a retailer.
- Explain the nexus rules that apply to a mail order or internet business. Explain how having physical locations of the same company or merely having a subsidiary in the state can affect the nexus status. Identify a retailer's audit issues.

Instructor:

**Kathleen L. Peavley, CMI**

Director, Sales and Use Tax

Ryan

Sterling Heights, Michigan

4:00 p.m. - 5:00 p.m. **BREAKOUT GROUPS**

(Problem #6: Retailing)

- Group #1 - Daswani - Room: Salon 1
- Group #2 - Wells - Room: Conference D
- Group #3 - Henneke - Room: Conference E
- Group #4 - Caputa - Room: Salon 2
- Group #5 - Dyer - Room: Conference 6
- Group #6 - Cole - Room: Conference 7
- Group #7 - Monsalvatge - Room: Conference C
- Group #8 - Grant - Conference 8

## ◆ WEDNESDAY (Continued)/THURSDAY, FEBRUARY 25

5:00 p.m. - 5:30 p.m.      **GENERAL SESSION (OPTIONAL)**      **Salons 3-6**

- Discussion of CMI Sales and Use Tax Designation

*Instructor:*

**Garfield A. Grant, CMI, CPA**  
Senior Tax Manager  
DuCharme, McMillen & Associates, Inc.  
Sugar Land, Texas

## ◆ THURSDAY, FEBRUARY 25

6:15 a.m. - 8:15 a.m.      **Full Breakfast**      **Conference Dining Room**

8:30 a.m. - 9:30 a.m.      **GENERAL SESSION**      **Salons 3-6**

- **Overview: Leasing Industry**

### **Learning Objectives:**

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

- *Understand definitions used in leasing industry related to sales and use taxes.*
- *Understand steps for reviewing a lease transaction.*

*Instructor:*

**William J. McConnell, CMI, CPA, Esq.**  
Manager - Sales, Use & Excise Taxes  
General Electric Company  
Ft. Myers, Florida

9:45 a.m. - 10:15 a.m.      **GENERAL SESSION**      **Salons 3-6**

- **Overview: Construction Industry**

### **Learning Objectives:**

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

- Define the following terms: tangible personal property, real property, construction contractor, fixed price contract, lump sum contract, cost plus contract, time and material contract, agency clause, grandfather clause, and tax clause.*
- *Recognize and understand the general bid and proposal process and general contract setup guidelines.*
- *Explain how states generally treat contractors for sales and use tax purposes.*
- *Plan and prepare for state audits by ensuring proper supporting documentation is available to state auditors.*

*Instructor:*

**Gwendolyn S. Evans, CMI**  
Senior Manager, Sales, Use and Property Taxes  
Raytheon  
Dallas, Texas

## ◆ THURSDAY (Continued)

10:30 a.m. - 11:30 a.m.

### GENERAL SESSION

Salons 3-6

#### ■ Overview: Telecommunications Industry

#### Learning Objectives:

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

- *Understand the evolution of telecommunications taxes as a background to today's tax theories.*
- *Gain an understanding of common, non-technical terms that describe certain telecommunications services.*
- *Understand the rule that was formulated to determine what jurisdiction has authority to tax a traditional interstate wire line telecommunications call.*
- *Understand the rules applicable to sourcing mobile telecommunications services for sales tax purposes.*
- *Review the various types of taxes applicable to telecommunications services that typically operate as a sales tax but are levied in addition to sales taxes or in lieu of sales taxes..*

*Instructor:*

**Richard L. Heller, Esq.**

Executive Director,

Transaction Tax Research, Planning, & Policy

AT&T

Bedminster, New Jersey

11:30 a.m. - 12:30 p.m.

### Luncheon

Conference Dining Room

12:30 p.m. - 2:30 p.m.

### GENERAL SESSION

Salons 3-6

#### Audits

- Types of supporting documentation required
- Review of Accounts Payable
- Review of Accounts Receivable
- Billing Records
- Necessity of trial balances, G/L's, etc.
- Review of resale and exemption certificates
- Audit Problem

#### Learning Objectives:

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

- Understand the audit process.
- Recognize the importance of recordkeeping, prior audit review and due diligence when facing an audit.
- Understand the responsibilities of both the company and the auditor related to the scope of an audit.

*Instructor:*

**Josie Ann Henneke, CMI, CPA**

State and Local Tax Specialist

Kemper CPA Group LLP

Greenfield, Indiana

## ◆ THURSDAY, FEBRUARY 25/ FRIDAY, FEBRUARY 26

2:45 p.m. - 3:45 p.m.                    **GENERAL SESSION**                    **Salons 3-6**  
**Overall Review**

*Instructor:*

**Brenda S. Kelley, CMI, CPA**  
Partner  
Fontaine & Kelley, LLP  
Columbia, Missouri

4:00 p.m. - 5:00 p.m.                    **GENERAL SESSION**  
**Ethics in Sales and Use Taxation**

**Learning Objectives:**

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

- Understand the importance and reasons of ethical behavior in a profession.
- Recognize unethical behaviors as related to IPT's Code of Ethics.

*Instructor:*

**Jesse R. Adams, III, Esq.**  
Partner  
Jones Walker  
New Orleans, Louisiana

## ◆ FRIDAY, FEBRUARY 26

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

9:00 a.m. - 10:30 a.m.                    **FINAL EXAMINATION**                    **Salons 3-6**

10:30 a.m.                    School Concludes

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### **2010 SALES TAX SCHOOL I COMMITTEE PROGRAM CHAIR, VICE CHAIR**

**Chair:**

**Brenda S. Kelley, CMI, CPA**  
Partner  
Fontaine & Kelley, LLP  
Columbia, Missouri

**Vice Chair:**

**Kathleen L. Peavley, CMI**  
Director, Sales and Use Tax  
Ryan  
Detroit, Michigan

### **TESTING/HOMEWORK**

A quiz will be given during the week, with a final examination on Friday. A cumulative passing score must be realized on the quiz and examination for successful completion of the school. The final examination must be taken on Friday morning, so travel arrangements should be made accordingly. **No exceptions can be made to taking the examination at the stated time on Friday.** Homework will be assigned on one night.

## Faculty

Twenty-Five Instructors constitute the full faculty from which certain instructors will be drawn for the 2010 school; the private and corporate sectors are represented. Biographical summaries of the Instructors will be furnished at registration.

**Jesse R. Adams, Esq.**

Partner  
Jones Walker  
New Orleans, Louisiana

**Jack T. Bone, CMI**

Director of Business Development  
Ryan  
Houston, Texas

**Julia S. Bragg, CMI, CPA**

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

**Randy Caputa, CMI**

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

**Rodney L. Cole, CMI**

Sales, Use and Property Tax  
Raytheon Company  
Plano, Texas

**Neelu Daswani**

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

**Rolston A. Dyer, CMI**

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

**Gwendolyn S. Evans, CMI**

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

**Robert J. Fields, CMI**

Managing Director  
PricewaterhouseCoopers LLP  
Orwell, Vermont

**Linda J. Fontaine, CPA**

Partner  
Fontaine & Kelley, LLP  
Austin, Texas

**William F. Fox, Ph.D.**

Professor of Economics  
University of Tennessee  
Knoxville, Tennessee

**Bryan M. Goss, CMI**

Tax Manager  
Cox Communications, Inc.  
Atlanta, Georgia

**Garfield A. Grant, CMI, CPA**

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

**Richard L. Heller, Esq.**

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

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**Frank G. Julian, Esq., CPA**

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Federated Department Stores, Inc.  
Cincinnati, Ohio

**Brenda S. Kelley, CMI, CPA**

Partner  
Fontaine & Kelley, LLP  
Columbia, Missouri

**Keith G. Landry, Esq.**

Senior Tax Counsel  
BellSouth Corporation  
Atlanta, Georgia

**Dana L. Malburg**

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

**William J. McConnell, CMI, CPA, Esq.**

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

**Lynn L. Monsalvatge, CMI**

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

**Kathleen L. Peavley, CMI**

Director, Sales and Use Tax  
Ryan  
Detroit, Michigan

**Richard J. Sinton, Esq.**

General Attorney  
AT&T  
Bedminster, New Jersey

**Michele D. Swanson, CMI**

Tax Director  
Turner Broadcasting System, Inc.  
Atlanta, Georgia

**Allan Wells, CMI**

Tax Manager  
Guardian Building Products  
Greer, South Carolina

## National Association of State Boards of Accountancy

The Institute for Professionals in Taxation is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State Boards of Accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the:

### National Registry of CPE Sponsors

150 Fourth Avenue North  
Suite 700  
Nashville, TN 37219-2417  
Telephone: 615.880.4200  
Web site: [www.nasba.org](http://www.nasba.org)

Approximately **Thirty-four (34)** continuing education credits are available for full attendance, of which one hour is for "Ethics." 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. IPT is on file as an approved provider with the Texas Department of Licensing and Regulation.

<i>Prerequisites:</i>	None*
<i>Program Level:</i>	Basic
<i>Field of Study:</i>	Taxation (Sales Tax)
<i>Instructional Method:</i>	Group Live
<i>Advance Preparation Required:</i>	None

As required by regulatory agencies, IPT must verify individual attendance at sessions in order to grant Continuing Education Credits. Each registrant'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 registrants. All attendees will receive a Certificate of Attendance with a record of scanned attendance.

\* IPT recommends this school for persons with fewer than four years of experience in the sales tax discipline. **Completion of this school or passage of the examination is required to attend Sales and Use Tax School II.** The next offering of Sales and Use Tax School II will be April 25 - 30, 2010, in Cincinnati, Ohio.

## **GOAL OF THE SCHOOL:**

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

## **REGISTRATION**

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

**PLEASE GO TO THE IPT WEB SITE FOR THE IPT ELECTRONIC REGISTRATION FORM FOR THE SCHOOL ([WWW.IPT.ORG](http://WWW.IPT.ORG)). THE FORM CAN BE COMPLETED ELECTRONICALLY AND EMAILED OR PRINTED OUT AND SENT TO IPT. COMPLETING IT ELECTRONICALLY INSURES CLARITY OF THE DATA THAT IPT RECEIVES AND RESULTS IN FEWER ERRORS.**

Each company will be allowed up to a maximum of two (2) registrants should the school be over-subscribed. However, as many registrations as wished can be submitted, **but please indicate the order in which they are to be accepted in the event of over-subscription.**

Full refunds will be issued for any applications not accepted. Notification of acceptance will be sent out after **January 8, 2010**. **All applications need to be received by the IPT Office no later than January 22, 2010, for timely consideration.** Names received thereafter may not appear in the printed registration list.



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

**By January 22, 2010**

\$775 (Applicant Personally Belongs To IPT)  
\$975 (Applicant Does Not)

**After January 22, 2010**

\$800 (Applicant Personally Belongs To IPT)  
\$1,000 (Applicant Does Not)

**NOTE:** In cases where local registrants from the Atlanta area are not residing at the Conference Center Hotel, there is an added registration fee supplement of **\$525.00**.

**All registrations must be completed in advance of the school.** The Institute accepts credit cards as indicated. The following applies for registration fees received by the IPT Office:

**CANCELLATION FEE**

\$100 for any filed registration. After February 11, no refunds will be made. **No cancellations will be valid unless placed in writing to IPT.** For more information regarding administrative policies such as complaint and refund, contact our office at (404) 240-2300.

**SUBSTITUTION FEE**

Prior to (including) **January 22:** \$40.00  
After **January 22:** \$50.00

**ACCOMMODATIONS**

All Registrants and Instructors are expected to reside at the Georgia Tech Hotel and Conference Center in Atlanta, at the **IPT group rate**. The only permissible exceptions are those individuals who reside in the Atlanta area (see following paragraph). **This required individual group rate is \$1,261.55 (includes all taxes) for the five night stay Sunday through Thursday nights (this cannot be portionally prorated – it is a flat, negotiated rate with no credit for early departure or late arrival).** (In some cases in the past, individuals have shared a room. If this is elected, this package cost **PER PERSON** is **\$957.05** (includes all taxes). For those arriving before Sunday or staying beyond Friday, the nightly room charge is **\$129.00 (plus 15% tax)**. The hotel accepts all major credit cards. Reservation forms for the hotel will be sent out with the acceptance letters after

**January 8, 2010.** At that time you should make your reservations; the hotel will not accept them without this form and will turn requests down.

Registrants are expected to stay at the hotel given the peer interaction that takes place which is an essential part of the program. Should election be made by Atlanta registrants, however, to stay at home, there is a supplemental registration fee of **\$525.00** to cover some of the overhead costs that are a part of the hotel registration fee.

### **FACTS ABOUT GEORGIA TECH HOTEL AND CONFERENCE CENTER**

The Georgia Tech Hotel and Conference Center is an integral part of Georgia Tech's campus in Midtown Atlanta. In addition to its high-tech features, the hotel has the following amenities: an outdoor courtyard, an all-day dining room, club lounge, an indoor swimming pool, and a fully equipped fitness center. Taxi cab fare is \$32.50 (flat fee) from the airport to the Conference Center. There is a subway station (MARTA) at the airport which has a stop four blocks from the hotel.

### **FURTHER INFORMATION**

Registrants will be provided five full breakfasts, four lunches, the opening night buffet, refreshment breaks, and course materials. The Registrant is responsible for his or her own dinner Monday through Thursday. Registrants should bring along a calculator, scratch pads, pencils, pens, etc. A notebook will be supplied that contains all of the school reference materials. Attendance will be recorded and all Registrants will be required to complete a final examination on Friday, February 26 that will be administered from 9:00 a.m. to 10:30 a.m. **(please make your travel arrangements accordingly).** **Also, all students must arrive no later than 4:00 p.m. Sunday afternoon, February 21st.** Class sessions will begin Sunday at 5:00 p.m., after registration. Attire during the day is business casual.

