



2010 Sales Tax School II
Theory and Practice for the Experienced
Sales and Use Tax Professional



University of Cincinnati
Marriott Kingsgate Conference Center
Cincinnati, Ohio
April 25- 30, 2010

Institute for Professionals in Taxation

1200 Abernathy Road, Northeast
600 Northpark Town Center
Suite L-2
Atlanta, Georgia 30328
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Program

◆ SUNDAY, APRIL 25

11:00 a.m. - 4:00 p.m.	Registration	Lobby
4:00 p.m. - 4:30 p.m.	Opening of School Welcome and Overview By: Linda A. Falcone, CMI Chair, 2010 Sales Tax School II Committee Ryan Charlotte, North Carolina Kathleen Holston, CMI, CPA Vice Chair, 2010 Sales Tax School II Committee Global Tax Management, Inc. Mechanicsburg, Pennsylvania Richard J. Sinton, Esq. Vice Chair, 2010 Sales Tax School II Committee AT&T Bedminster, New Jersey	Ballroom
4:30 p.m. - 5:30 p.m.	GENERAL SESSION ■ Ethics Ethical standards and commitment to the interests of the taxpayer one represents are key elements of professionalism. Are these elements in conflict with each other? The question impacts taxpayers on a daily basis. In some contexts the answers are clear-cut. In others they are grayer in nature. Most will vary in the eye of the beholder. This session will address the critical importance of ethics to professionalism, and its relationship to one's responsibility to the taxpayer. Learning Objectives At the end of this section, the learner will be able to: • <i>Understand the importance and reasons of ethical behavior in a profession.</i> • <i>Recognize unethical behaviors as related to IPT's Code of Ethics.</i> <i>Instructors:</i> Jack T. Bone, CMI Director of Business Development Ryan Houston, Texas Joseph A. Vinatieri, Esq. Partner Bewley, Lassleben & Miller Whittier, California	Ballroom

◆ Sunday (Continued)

5:45 p.m. - 7:15 p.m.

GENERAL SESSION

Ballroom

■ Constitutional Issues - Part I

The purpose of this two-part session is to enable tax professionals to identify federal constitutional issues that may be raised by state and local taxes that are asserted against their businesses. The focus is on constitutional limitations on state and local taxing power. Coverage includes the Commerce Clause, Import/Export Clause, Equal Protection Clause, Supremacy Clause, First Amendment, and Due Process Clause. Students will learn the basic tools of constitutional analysis.

Learning Objectives

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

- *Identify the steps to use in analyzing a state tax.*
- *Distinguish the role of the federal Constitution from the roles of other laws and understand the impact and reach of U.S. Supreme Court decisions on constitutional issues.*
- *Understand the attitudes and preferences of courts with respect to deciding constitutional issues.*
- *Distinguish the concepts of “facial” unconstitutionality from “as applied unconstitutionality.”*
- *Understand the purpose and two-fold nature of the Commerce Clause, and identify what types of commerce are and are not protected by the Clause.*
- *Explain the import of Complete Auto Transit v. Brady and identify the four prongs.*
- *Understand the concept of nexus and its sources in the Constitution.*
- *Explain the import of Quill Corporation v. North Dakota, identify the major unresolved issues, and describe the extent to which Congress has the power to change the law as expressed in the decision.*
- *Explain the meaning of “apportion” as used in the second prong and cases discussed in the material.*
- *Recite the internal and external consistency tests.*
- *Describe the role of credits for taxes paid elsewhere in Commerce Clause analysis.*
- *Understand the import of Oklahoma Tax Commission v. Jefferson Lines.*
- *Explain the compensatory tax defense and why the conventional use tax is constitutional.*
- *Apply the discrimination prong to a simple fact pattern.*
- *Explain how the fourth prong has been interpreted and applied.*
- *Identify the elements of the constitutional test under the Foreign Commerce Clause.*
- *Identify the essential features of state tax analysis under the Import/Export Clause.*
- *Distinguish the two primary tests that are applied under the Equal Protection Clause.*
- *Recognize the factors that are relevant to claims of U.S. Government immunity under the Supremacy Clause.*
- *Identify the Court’s primary concern in evaluating constitutional challenges under the Free Speech and Press Clauses.*
- *Understand what is meant by “attributorial nexus” in the use tax collection context.*
- *Identify the prongs of Brady that have been most effective*

◆ MONDAY, APRIL 26

and ineffective for taxpayers.

- *Identify the current “hot issues” in the area.*

Instructors:

Robert S. Goldman, CMI, Esq.

Partner

Madsen Goldman & Holcomb, LLP

Tallahassee, Florida

Joseph A. Vinatieri, Esq.

Partner

Bewley, Lassleben & Miller

Whittier, California

7:15 p.m. - 9:00 p.m. Dinner **5/3Plaza (Outdoors, weather permitting)**

6:30 a.m. - 7:45 a.m. Breakfast **Caminetto**

8:00 a.m. - 10:15 a.m. **GENERAL SESSION** **Ballroom**

▣ Constitutional Issues - Part II

Continuation from Part I Session.

Instructors:

Robert S. Goldman, CMI, Esq.

Partner

Madsen Goldman & Holcomb, LLP

Tallahassee, Florida

Joseph A. Vinatieri, Esq.

Partner

Bewley, Lassleben & Miller

Whittier, California

10:30 a.m. - 12 Noon **BREAKOUT GROUPS**
(Constitutional Issues)

Group #1 - Mt. Lookout: Room 136 - Holston

Group #2 - Mt. Echo: Room 130 - Goldman

Group #3 - Amphitheater 1 - Matulich

Group #4 - Mt. Storm: Room 140 - McConnell

Group #5 - Mt. Adams: Room 111 - Sinton

Group #6 - Amphitheater 2: Room 144 - Bone

Group #7 - Mt. Auburn: Room 120 - Vinatieri

12 Noon - 1:00 p.m. Lunch **Caminetto**

◆ MONDAY (Continued)

1:00 p.m. - 2:30 p.m.

GENERAL SESSION

Ballroom

▣ Advanced Topics in Retailing

This session will illustrate the application of sales tax principles to selected issues that have been especially challenging for tax professionals in the retailing industry.

Learning Objectives

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

- Recall the major facts and implications in the following court cases:

Steelcase v. New Jersey

VSA v. Faulkner

Lyon Metal Products v. California SBE

D. H. Holmes Co., Ltd., v. McNamara

- Recognize the different types of coupons and rebates and their tax implications.
 - Understand how the bracket calculation and the normal mathematical calculation can differ.
 - Define Qui Tam Actions.
 - Understand how audits are handled in a retail setting.
 - Understand how retailers may act in other capacities and the tax implications of such.
 - Recognize the importance of legislative actions regarding taxation.
 - Define sales tax holidays and analyze the difference in the various holidays.
- Apply the analysis presented in the breakout problem.

Instructors:

Frank G. Julian, Esq.

Operating Vice President - Tax Counsel
Macy's Inc.
Cincinnati, Ohio

Lynn L. Monsalvatge, CMI

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

2:45 p.m. - 4:00 p.m.

GENERAL SESSION

Ballroom

▣ Advanced Topics in Leasing

This session will illustrate the application of sales tax principles to selected issues that have been especially challenging for tax professionals in the leasing industry.

Learning Objectives

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

- Know the difference between a lease and conditional sale (see Glossary of terms).
- Identify the steps in a sale and leaseback transaction.
- Understand the concept of form versus substance.
- Identify the legal sources for the financing exemption related to sale and leaseback transactions.
- Know what the SST definition of rental/lease includes.
- Review the SST sourcing rules for lease/rental transactions.

◆ TUESDAY(Continued)

- *Distinguish between Managed Audit and Managed Compliance Agreements.*
- *Understand the use of Voluntary Disclosure Agreements.*

Instructors:

Kenneth W. Helms, CMI

Manager, Tax Planning
United Technologies
Farmington, Connecticut

Lynn L. Monsalvatge, CMI

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

9:30 a.m. - 10:45 a.m.

GENERAL SESSION

Ballroom

▣ **Taxpayer Remedies**

This session will address common taxpayer remedies, with emphasis on the process that occurs subsequent to an audit exit conference. Topics covered will include:

- ✓Protests and appeals
- ✓Claims for refund
- ✓Settlement options
- ✓Exhaustion of administrative remedies
- ✓Effective presentation

Learning Objectives

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

- *Understand the three appeal options available upon receipt of an assessment notice.*
- *Recognize and understand the difference between the following terms:*
 - assessment*
 - determination*
 - estimated assessment*
 - jeopardy assessment*
- *Explain what is meant by “Exhaustion Doctrine”*
- *Identify the general rules of statutory construction for the imposition of tax and/or exemptions.*
- *Recognize records accessible through the State Freedom of Information Acts and Right to Know Laws.*

Instructor:

William J. McConnell, CMI, CPA, Esq.

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

11:00 a.m. - 12 Noon

BREAKOUT GROUPS

(Advanced Audit Management, Taxpayer Remedies)

- Group #1 - Mt. Lookout: Room 136 - Foster
- Group #2 - Mt. Echo: Room 130 - Sinton
- Group #3 - Amphitheater 1 - Bone
- Group #4 - Mt. Storm: Room 140 - Holston
- Group #5 - Mt. Adams: Room 111 - Goldman
- Group #6 - Amphitheater 2: Room 144 - Monsalvatge
- Group #7 - Mt. Auburn: Room 120 - McConnell

◆ TUESDAY(Continued)

12 Noon - 1:00 p.m.

Lunch

Caminetto

1:00 p.m. - 3:15 p.m.

GENERAL SESSION

Ballroom

■ Statistical and Block Sampling

This session is intended to provide a practical approach to a variety of sampling-related issues, including: how to determine when block or statistical sampling is preferable to a detailed audit; what guidelines are useful in setting up samples; and how one evaluates sample results. Although students will not be required to perform complex statistical analysis, they will be expected to understand the concepts underlying sampling methods and to identify issues that affect the reliability of sampling in a given context.

Learning Objectives

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

- Define the following terms:

Confidence interval

Heterogeneous

Homogeneity

Mean

Measure of tax

Stratification

- Identify which changes in the business might have an impact on sampling.

- Recognize the use of stratification in tax audits and characteristics commonly used for stratifying populations for sampling.

- Identify the advantages and disadvantages of audits conducted using:

Reviews on an actual basis

Block sampling

Statistical sampling

- Recognize how to project the results of a sample to the population using:

Ratio estimation, i.e., projection using a percentage of error;

Difference estimation, i.e., projection based on error per sample unit.

- Identify the techniques used to analyze the accuracy or adequacy of sampling results.

- Recognize the alternatives when a confidence interval in a statistical sample is wide or a sample has missing items.

- Recognize that different populations and confidence levels require different sample sizes.

Instructors:

Diane J. Matulich, CMI, CPA

Senior Tax Manager, Local Taxes

Advanced Micro Devices, Inc.

Sunnyvale, California

Keith Simeral

Manager, Sales and Property Tax Planning

IBM

Southbury, Connecticut

◆ TUESDAY(Continued)/WEDNESDAY

3:30 p.m. - 5:00 p.m.	BREAKOUT GROUPS (Statistical and Block Sampling)	
	Group #1 - Mt. Lookout: Room 136 - Matulich Group #2 - Mt. Echo: Room 130 - Simeral Group #3 - Amphitheater 1 - Sinton Group #4 - Mt. Storm: Room 140 - Bone Group #5 - Mt. Adams: Room 111 - Holston Group #6 - Amphitheater 2: Room 144 - Goldman Group #7 - Mt. Auburn: Room 120 - Monsalvatge	
5:15 p.m. - 6:00 p.m.	CMI Orientation Session (Attendance Is Optional - General Informational Session)	
6:00 p.m. - 10:00 p.m.	Study Hall (Optional)	Ballroom

◆ WEDNESDAY, APRIL 28

6:30 a.m. - 7:45 a.m.	Breakfast	Caminetto
8:00 a.m. - 9:15 a.m.	GENERAL SESSION	Ballroom

▣ Mergers & Acquisitions

This session addresses sales and use tax issues and treatments related to selected corporate transactions including mergers, acquisitions and reorganizations. The information will include a discussion on available exemptions, potential limitations, due diligence reviews and bulk sales transactions.

Learning Objectives

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

- Identify the scope and records required to complete a due diligence review.
- Identify the potential consequences of not following bulk sale notification requirements.
- Determine the allocation methodologies for a purchase price if a schedule is not provided in the sale documents.
- Define and recognize casual, occasional or isolated sale exemption requirements.
- Identify actions that could make an otherwise exempt transaction taxable.

Instructor:

William M. Backstrom, Jr., Esq.

Partner

Jones Walker

New Orleans, Louisiana

9:30 a.m. - 10:45 a.m.	GENERAL SESSION	Ballroom
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▣ Tax Planning

This session will provide an overview of the sales and use tax planning function that is a key part of the sales and use tax professional's role. Specific topics will include:

- ✓The use of terminology
- ✓How to structure contracts
- ✓Tax indemnification clauses
- ✓Invoicing and billing issues

◆ WEDNESDAY (Continued)

Learning Objectives

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

- *Identify the importance of reviewing the entire contract for tax ramifications.*
- *Identify company characteristics and strategies that could have potential tax ramifications.*
- *Analyze the benefits/issues present when working with procurement companies.*
- *Analyze the benefits of different tax planning strategies.*

Instructors:

Gary Bendes

Director - Indirect Taxes
Amazon.Com
Seattle, Washington

Gwendolyn S. Evans, CMI

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

11:00 a.m. - 12 Noon

BREAKOUT GROUPS

(Mergers & Acquisitions, Tax Planning)

Group #1 - Mt. Lookout: Room 136 - McConnell
Group #2 - Mt. Echo: Room 130 - Bone
Group #3 - Amphitheater 1 - Holston
Group #4 - Mt. Storm: Room 140 - Bendes
Group #5 - Mt. Adams: Room 111 - Evans
Group #6 - Amphitheater 2: Room 144 - Foster
Group #7 - Mt. Auburn: Room 120 - Backstrom

12 Noon - 1:00 p.m.

Lunch

Caminetto

1:00 p.m. - 2:30 p.m.

GENERAL SESSION

Ballroom

▣ Taxation of Computer Software & Services

This session covers the principles of law and general theories applied by various states to computer-related services, canned and custom software, software maintenance, intellectual property rights and services sold in conjunction with the sale of hardware. The session will also address points to consider when reviewing multi-state contracts involving tangible personal property, services and intellectual property.

Learning Objectives

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

- *Provide examples of/or definitions for the following:*
 - pre-written or canned software*
 - custom software*
 - data processing services*
 - computer consulting services*
 - technology licensing contract*
 - intellectual property*
- *Discuss the difference between basic operational software and application software.*
- *Determine factors to consider when analyzing the taxability of pre-written or custom software.*

◆ WEDNESDAY (Continued)

- Evaluate the taxability of software sales based on delivery mechanism and the reasoning behind it.
- Determine how tax applies to the following:
 - Mandatory maintenance contracts for hardware
 - Training services
 - Consulting services
- List types of exemptions that apply to purchases of computer software.
- Define phrase "True Object of the Contract."
- Analyze the tax ramifications of complex contracts that bundle services, goods and intellectual property.
- Analyze the impact of software modifications to pre-written software vs. custom software.

Instructor:

Diane J. Matulich, CMI, CPA

Senior Tax Manager, Local Taxes
Advanced Micro Devices, Inc.
Sunnyvale, California

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

GENERAL SESSION

Ballroom

▣ Advanced Topics in Telecommunications

This session will illustrate the application of sales tax principles to selected issues that have been especially challenging for tax professionals in the telecommunications industry.

Learning Objectives

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

- Understand the basic elements of the SSUTA definition of telecommunications services.
- Understand how the SSUTA definition impacts VoIP.
- Identify what service elements are needed to be considered a private communications service.
- Identify situsing concepts applicable to VoIP, flat fee based calling plans, and private communications services.

Instructor:

Richard J. Sinton, Esq.

General Attorney
AT&T
Bedminster, New Jersey

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

BREAKOUT GROUPS

(Advanced Topics In The Taxation Of Services, Telecommunications, Quiz)

Group #1 - Mt. Lookout: Room 136 - Bendes

Group #2 - Mt. Echo: Room 130 - Foster

Group #3 - Amphitheater 1 - Evans

Group #4 - Mt. Storm: Room 140 - Matulich

Group #5 - Mt. Adams: Room 111 - McConnell

Group #6 - Amphitheater 2: Room 144 - Monsalvatge

Group #7 - Mt. Auburn: Room 120 - Sinton

6:00 p.m. - 10:00 p.m.

Study Hall (Optional)

Ballroom

◆ THURSDAY, APRIL 29

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

Breakfast

Caminetto

8:00 a.m. - 9:15 a.m.

GENERAL SESSION

Ballroom

▣ Taxation of Electronic Commerce

An overview of the sales and use tax issues raised by electronic commerce, with emphasis on the Internet and transactions occurring over that medium. Summary of recent developments leading to sales tax simplification efforts, and discussion of various tax planning scenarios.

Learning Objectives

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

- *Recognize E-commerce fact patterns.*
- *Understand the general factors that distinguish E-commerce from other transactions for purposes of state tax analysis.*
- *Identify the features of the traditional sales tax on sales of tangible personal property that are often missing in the context of E-commerce.*
- *Discuss the arguments for and against applying a tax on sales of tangible personal property to digital products that are delivered electronically.*
- *Identify the sourcing issues associated with online sales of digital products and services and explain why those issues are more problematic than where tangible personal property is being sold.*
- *Understand the import of the Internet Tax Freedom Act, as amended in 2007.*
- *Describe the principal ingredients for success for tax professionals dealing with the taxation of E-commerce.*
- *Identify the use tax collection nexus issues that arise in the context of online sales.*
- *Understand the importance of Quill for businesses engaged in E-commerce and for the states.*
- *Describe the efforts under way to change the sales and use tax system so that states may be able to impose a use tax collection duty notwithstanding Quill.*

Instructor:

Robert S. Goldman, CMI, Esq.

Partner

Madsen Goldman & Holcomb, LLP

Tallahassee, Florida

◆ THURSDAY (Continued)

9:30 a.m. - 10:45 a.m.

GENERAL SESSION

Ballroom

▣ Streamlined Sales Tax Agreement

As SSTA has become a reality, it is imperative that sales and use tax professionals gain an understanding of its key elements. This session will provide an understanding of the Streamlined Sales Tax Agreement including its history, key features, current status, and unresolved issues.

Learning Objectives

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

- *Identify the major areas addressed by the SSUTA.*
- *List the ways exemption certificates are handled under the SSUTA.*
- *Define “Amnesty of SSUTA” and determine how it applies.*
- *State the tax ramifications of registering with SST Central On-Line Registration.*
- *Identify the BAC and SLAC and define the function of each.*

Instructors:

Lynn L. Monsalvatge, CMI

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

11:00 a.m. - 12 Noon.

BREAKOUT GROUPS

(Taxation Of Electronic Commerce, SSTA)

- Group #1 - Mt. Lookout: Room 136 - Bone
- Group #2 - Mt. Echo: Room 130 - McConnell
- Group #3 - Amphitheater 1 - Sinton
- Group #4 - Mt. Storm: Room 140 - Holston
- Group #5 - Mt. Adams: Room 111 - Monsalvatge
- Group #6 - Amphitheater 2: Room 144 - Falcone
- Group #7 - Mt. Auburn: Room 120 - Matulich

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

Lunch

Caminetto

◆ THURSDAY (Continued)

1:00 p.m. - 2:15 p.m.

GENERAL SESSION

Ballroom

▣ Advanced Topics in Manufacturing

This session will illustrate the application of sales tax principles to selected issues that have been especially challenging for tax professionals in the manufacturing industry.

Learning Objectives

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

- *Recognize that the same piece of equipment can have vastly different tax treatments depending on when, where and how it is used in relation to the manufacturing process.*
- *Recognize the importance of case law in developing definitions and precedent in the manufacturing industry.*
- *Be able to define “ancillary equipment”, and give examples.*
- *Recognize the factors to be considered when determining whether a piece of machinery or equipment qualifies for exemption in an “Active Causal Relationship” state.*
- *Recognize the key elements and import of the “Integrated Plant Theory”, and distinguish this from the “Transformative Concept”.*
- *Understand the different ways that states may exempt packaging equipment, and how these affect a taxpayer’s ability to qualify for exemption(s) on this type of equipment.*
- *Understand the different criteria which states may apply regarding packaging for the ultimate consumer, vs packaging for shipment, vs packaging for consumers in general.*
- *Understand the success factors necessary for effective management of the sales tax function for a manufacturing business.*
- *Identify the business consequences of accurate and inaccurate tax decisions.*

Instructors:

Jack T. Bone, CMI

Director of Business Development
Ryan
Houston, Texas

Kathleen M. Holston, CMI, CPA

Tax Manager
Global Tax Management, Inc.
Mechanicsburg, Pennsylvania

2:30 p.m. - 3:15 p.m.

GENERAL SESSION

Ballroom

▣ Advanced Topics in Construction Contracting

This session will illustrate the application of sales tax principles to selected issues that have been especially challenging for tax professionals in the construction contracting industry.

◆ THURSDAY (Continued)

Learning Objectives

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

- *Differentiate between the two types of contracts and their tax ramifications*
- *Recognize the factors that should be incorporated in a scope of work and how that can determine tax applications.*
- *Determine whether the contract truly is for real property improvement or is it a contract for the sale and installation of tangible personal property.*
- *Identify key components that should be included in contracts regarding tax liabilities, tax responsibilities for collection, filing and paying sales and use taxes which should be stated in the tax clauses within the contract.*

Instructors:

Jack T. Bone, CMI

Director of Business Development
Ryan
Houston, Texas

Kathleen M. Holston, CMI, CPA

Tax Manager
Global Tax Management, Inc.
Mechanicsburg, Pennsylvania

3:15 p.m. - 3:45 p.m.

GENERAL SESSION

Ballroom

▣ Advanced Topics in Oil and Gas

This session will illustrate the application of sales tax principles to selected issues that have been especially challenging for tax professionals in the oil and gas industry.

Learning Objectives

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

- *Interpret guidelines provided by taxing jurisdictions and their applicability to specific situations.*
- *Analyze transactions and their tax consequences.*
- *Identify exemptions and the “True Object” of the transaction.*
- *Apply methodologies to specific projects to determine tax liabilities while meeting government guidelines and protecting company operations.*
- *Know the segments of the industry such as where the downstream starts and the activities contained therein.*

Instructors:

Jack T. Bone, CMI

Director of Business Development
Ryan
Houston, Texas

Kathleen M. Holston, CMI, CPA

Tax Manager
Global Tax Management, Inc.
Mechanicsburg, Pennsylvania

◆ THURSDAY (Continued)/FRIDAY

4:00 p.m. - 4:30 p.m.	BREAKOUT GROUPS (Advanced Topics In Manufacturing, Advanced Topics In Construction Contracting)	
	Group #1 - Mt. Lookout: Room 136 - Monsalvatge Group #2 - Mt. Echo: Room 130 - Matulich Group #3 - Amphitheater 1 - McConnell Group #4 - Mt. Storm: Room 140 - Evans Group #5 - Mt. Adams: Room 111 - Bone Group #6 - Amphitheater 2: Room 144 - Foster Group #7 - Mt. Auburn: Room 120 - Holston	
4:30 p.m. - 5:30 p.m.	School Review	Ballroom
6:00 p.m. - 10:00 p.m.	Study Hall (Optional)	Ballroom

◆ FRIDAY, APRIL 30

6:30 a.m. - 8:00 a.m.	Breakfast	Caminetto
9:00 a.m. - 10:30 a.m.	Final Examination	Ballroom
10:30 a.m.	School Concludes	



Linda A. Falcone, CMI
School II Chair



Richard J. Sinton, Esq.
School II Vice Chair



Kathleen Holston, CMI, CPA
School II Vice Chair



Lee A. Zoeller, CMI, Esq.
President

Faculty

Sixteen Instructors constitute the full faculty; the private and corporate sectors are represented. Biographical summaries of the Instructors will be furnished at registration.

William M. Backstrom, Jr., Esq.

Partner
Jones Walker
New Orleans, Louisiana

William J. McConnell, CMI, CPA, Esq.

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

Gary Bendes

Director - Indirect Taxes
Amazon.Com
Seattle, Washington

Lynn L. Monsalvatge, CMI

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

Jack T. Bone, CMI

Director of Business Development
Ryan
Houston, Texas

Keith Simeral

Manager, Sales and Property Tax Planning
IBM
Southbury, Connecticut

Gwendolyn S. Evans, CMI

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

Richard J. Sinton, Esq. (Vice Chair)

General Attorney
AT&T
Bedminster, New Jersey

Linda A. Falcone, CMI (CHAIR)

Director, Sales & Use Tax
Ryan
Charlotte, North Carolina

Joseph A. Vinatieri, Esq.

Attorney-At-Law
Bewley, Lassleben & Miller
Whittier, California

Kathleen A. Foster, CMI

Tax Professional
Dimension Data North America, Inc.
Charlotte, North Carolina

Robert S. Goldman, CMI, Esq.

Partner
Madsen Goldman & Holcomb, LLP
Tallahassee, Florida

Kenneth W. Helms, CMI

Manager, Tax Planning
United Technologies
Farmington, Connecticut

Kathleen Holston, CMI, CPA (Vice Chair)

Tax Manager
Global Tax Management, Inc.
Mechanicsburg, Pennsylvania

Frank G. Julian, Esq.

Operating Vice President - Tax Counsel
Macy's Inc.
Cincinnati, Ohio

Diane J. Matulich, CMI, CPA

Senior Tax Manager, Local Taxes
Advanced Micro Devices, Inc.
Sunnyvale, California

BREAKOUT GROUPS

Registrants will be divided into seven groups where they will remain throughout the week. Each group will rotate through the breakout sessions on a schedule that will be posted at registration. Each breakout session will focus on specific matters discussed in the general session.

TESTING/HOMEWORK

A quiz will be given during the week, with a final examination on Friday. A passing score must be realized on the 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.**

SCHOOL II FOCUS

The school is intended for those individuals who have already successfully attended School I or who have successfully challenged it (this is a requirement). Instructional level at this school is geared towards those individuals with more than four years of sales tax experience. "Sales and Use Tax School I - Introduction To Sales and Use Taxes," that will be offered in February 2011, is introductory in nature. Both School I and II are directed at the professional development of the IPT membership, as well as supporting the Professional Designation Program of the Institute.

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.

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

Thirty-nine (39) continuing education credit are available for attendance. 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 upon submission of the appropriate continuing education form.

Registrants who wish to obtain credit from other organizations for the school may have their particular forms signed by the IPT staff. The Institute provides a standardized continuing education credit form for other organizations.

Prerequisites: Sales and Use Tax School I Or Its Successful Challenge.

Program Level: Intermediate

Field of Study: Taxation

Instructional Method: Group Live

Advanced Preparation Required: 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.

REGISTRATION

Registrations must be completed in advance through the IPT Office. **No on-site registration is allowed. Enrollment is limited to member companies, only, and applicant must have successfully completed Sales and Use Tax School I or have successfully challenged it.**

Please go to the IPT web site for the electronic registration form for the school (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.

Full refunds will be issued for any applications not accepted due to over-subscription. Notification of acceptance will be sent out after **March 5, 2010**. **All applications need to be received by the IPT Office no later than March 5, 2010, for timely consideration.**

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

By March 5, 2010	After March 5, 2010
\$775 (Applicant Personally Belongs To IPT)	\$800 (Applicant Personally Belongs To IPT)
\$975 (Company Belongs, Applicant Does Not)	\$1,000 (Company Belongs, Applicant Does Not)

NOTE: In cases where **local** registrants from the Cincinnati area are not residing at the Marriott Kingsgate Conference Center, there is an added registration fee supplement of **\$500**.

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 April 16, no refunds will be made. **No cancellations will be valid unless acknowledged in writing by IPT once written cancellation has been received from the registrant.** For more information regarding administrative policies such as complaint and refund, please contact our office at (404) 240-2300.

SUBSTITUTION FEE

Prior to (including) March 5:	\$40.00
After March 5:	\$50.00

ACCOMMODATIONS

All Registrants and Instructors are expected to reside at the Kingsgate Marriott Conference Center and Hotel on the campus of the University of Cincinnati in Cincinnati, Ohio, at the **IPT group rate**. The only permissible exceptions are those individuals who reside in the Cincinnati area (see concluding paragraph). The hotel is located above the Conference Center. **The single package rate is \$1263.75 for the five night stay Sunday through Friday Noon (includes 17% total tax).** This rate includes dinner on Sunday and breakfast, lunch and dinner each day thereafter except Friday, where there is no lunch or dinner (the rate also includes restaurant gratuities). **Registrants must pay this package rate as it includes many overhead charges.** (Note the following package rate applies for a shared double room **PER PERSON: \$1037.63 (includes 17% total tax)**). For those who wish to stay Saturday Night prior to the school, the rate is **\$150.93** inclusive of the 17% tax. This Saturday rate does not include any meals. **Please note: The price quoted on-line or over the phone will be slightly higher than the rates quoted above due to the package tax allocation. The rates will be adjusted upon check-in to reflect the rates quoted above.** The hotel accepts all major credit cards.

Cincinnati area registrants are encouraged to stay at the hotel given the peer interaction that takes place which is an essential part of the program. Should election be made, however, to stay at home, there is a supplemental registration fee of **\$500.00** to cover some of the overhead costs that are a part of the hotel reservation fee.

Reservations should be made in a timely manner with the hotel. There are four ways to do it:

1. Go to the following web site and enter your arrival and departure information. This site is coded for this program. There is also full information on the hotel:

<http://www.marriott.com/hotels/travel/cvgkg?groupCode=iptipta&app=resvlink&fromDate=4/24/10&toDate=4/30/10>

2. Go to the IPT web site, www.ipt.org, and click on the link for the hotel **link** that appears under the 2010 Sales Tax School II heading.

3. Call Marriott reservations for the Kingsgate Marriott Hotel in Cincinnati and be sure to reference the IPT Sales Tax School to secure the conference rate: 888-720-1299

4. Go to the IPT web site, www.ipt.org, and click on the link for the hotel **form** that appears under the 2010 Sales Tax School II heading.

FACTS ABOUT KINGSGATE MARRIOTT CONFERENCE CENTER AND HOTEL

Located adjacent to the University of Cincinnati, and within minutes of many corporate headquarters, the Kingsgate Conference Center provides a dynamic location, plus the latest enhancements of 21st century technology, to accommodate corporate meeting and business travel needs.

Guest rooms are specifically designed for the business traveler and conference guest. Eight floors, 206 Rooms, 96 of which are specifically designed for the business traveler:

- work desk with lamp
- line phone
- speaker phone
- voice mail
- data ports on phone
- TV with remote control
- cable/satellite TV
- news channel
- room movies
- newspaper delivered (Monday - Friday)
- complimentary in-room coffee
- iron and ironing board
- hair dryer
- individual climate control; smoke detectors and sprinklers
- nonsmoking and ADA-accessible rooms available
- high-speed Internet connectivity

A full service restaurant is located within the hotel as is a lounge.

A parking garage is available at the hotel. There is \$9.00 charge for overnight parking.

The university complex is served by the Greater Cincinnati/Northern Kentucky Airport. There is airport shuttle service available for \$20.00 one way, \$30.00 round-trip. Full particulars will be provided in the acceptance letter.

For detailed information on the hotel and conference center, you may go to the hotel reservation link provided above.

