

IPT Sales Tax Symposium

Committee

Carolynn S. Iafrate, CPA, Esq.
(Chair)
Industry Sales Tax Solutions, LLC

Mark W. Bennett
(Vice Chair)
Ryan

Julian Chavez, CPA
Ryan

Denton Childs
Tyson Foods, Inc.

Diana M. DiBello
SpeedTax, Inc.

Jeffrey Friedman, Esq.
Sutherland

Clark Hemingway, CMI
General Electric Company

Kaitlin McKenzie-Fiumara, Esq.
Reed Smith LLP

David L. Moore, CPA
American Electric Power

Carolyn Campbell Shantz, CMI, CPA
Alvarez & Marsal Taxand, LLC

Julie Stakenburg, CPA
Accenture

Marilyn A. Wethekam, Esq.
Horwood Marcus & Berk
Chartered



Renaissance Esmeralda
Indian Wells, California
September 26 - 29, 2010

This two-and-one-half day sales and use tax program features general presentations of timely interest to all sales and use tax professionals as well as offering more specialized discussion sessions. It is designed to provide exposure to up-to-date practices, alternate methods and approaches, as well as being a comprehensive review of the current state of the art in the sales and use tax field.

Sunday, September 26, 2010

2:00 pm – 3:30 pm

- “Beginner Basic”

Learning Objectives

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

- ▶ *Distinguish the four major types of sales taxes and the two types of compensating use taxes*
- ▶ *Understand the difference between intrastate and interstate commerce and the origin of use taxes*
- ▶ *Understand the major differences between a sales tax and a use tax*
- ▶ *Recognize some basic sales and use tax concepts including the definition of tangible personal property, nexus creating activities, common exemptions, and the applicability of the statute of limitations*

This session provides a basic overview of sales and use taxes, including the distinction between sales and use taxes. Fundamental principles governing sales and use taxes will be discussed, including: when a company is subject to a states sales or use tax; what constitutes a sale; what is a retail sale (including withdrawal from stock); basic definition of tangible personal property; what is meant by statute of limitations and what exemptions commonly exist for sales and use taxes. The principles and other items of interest to tax professionals who are new to the sales and use tax practice will be addressed during an open discussion.

Speakers:

B.J. Pritchett, CMI

President

Pritchett Sales and Use Tax Consulting

Hot Springs National Park, AR

Diane L. Yetter, CPA

President

Yetter Consulting Services, Inc.

Chicago, IL

3:45 pm – 5:15 pm

- “CMI – Sales Tax Review”

Learning Objectives

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

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

This session provides a review of the Sales/Use Tax professional designation certification program. This session will review the structure of the written exam, as well as the requirements for obtaining this designation. This session will also provide an overview of the study tools you can utilize to better prepare yourself for attaining this designation, and will provide an overview of the IPT Code of Ethics.

Speakers:

CMI Committee Representatives

6:00 – 7:30 pm

Welcoming Reception

Monday, September 27, 2010

8:00 am – 8:15 am

Opening of Symposium

Linda A. Falcone, CMI

First Vice President , Institute for Professionals In Taxation
Ryan
Charlotte, NC

Carolynn S. Iafrate, CPA, Esq.

2010 Sales Tax Symposium Chair
Industry Sales Tax Solutions, LLC
Washington, DC

8:15 am – 9:45 am

General Session – “Two Sides to Every Case: Differing Points of View”

Learning Objectives

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

- ▶ *Discuss significant recent legal controversies in the state & local tax arena*
- ▶ *Identify trends in state & local tax litigation*
- ▶ *Understand recent and upcoming state tax challenges at the U.S. Supreme Court*

This session will provide a lively debate covering recent sales and use tax cases, rulings and other developments from two distinct points of view.
The Professor versus the Practitioner!

Speakers:

Paul H. Frankel, Esq.

Partner
Morrison & Foerster LLP
New York, NY

Prentiss Willson, Esq.

Larkspur, CA

9:45 am – 10:15 am

Break

10:15 am – 11:45 am

**General Session – “The Economy is in the Tank!
Ways the States are Making Ends Meet”**

Learning Objectives

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

- ▶ *Understand the extent of the fiscal crises affecting the states*
- ▶ *Recognize the risk of increased sales and use tax burdens in key states*
- ▶ *Recognize trends in the sales tax arena impacting audits*

With state budgets in dire shape, states are continuing to look to sales and use taxes to help fill this budget short fall through: expansions in the tax base; increases in tax rates; changes in policy surrounding the taxability of products and services, particularly given new technology; or increased or new audit efforts. This session will be an interactive discussion of trends in this arena from both the states and practitioners' point of view.

Monday (Continued)

Speakers:

Harley T. Duncan
Tax Managing Director
KPMG LLP
Washington, DC

June Summers Haas, Esq.
Partner
Honigman Miller Schwartz and Cohn LLP
Lansing, MI

Joe Huddleston, Esq., LL.D
Executive Director
Multistate Tax Commission
Washington, DC

Scott Peterson
Executive Director
Streamlined Sales Tax Governing Board, Inc
Nashville, TN

11:45 am – 12:00 pm

General Session – “Overview of IPT”

Speaker:

Linda A. Falcone, CMI
First Vice President, Institute for Professionals In Taxation
Ryan
Charlotte, NC

12:00 Noon – 1:30 pm

Lunch

1:30 pm – 3:00 pm

Breakout Sessions

√ “Gotcha – Procedural Pitfalls”

Learning Objectives

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

- ▶ *Identify statute of limitations issues, including when statutes begin to run and if such statute may be tolled*
- ▶ *Understand that the application of the statute of limitations may vary for appeals and refunds*
- ▶ *Understand how to raise affirmative issues so as to timely obtain a refund*

The inconsistencies of state protest and appeals processes give rise to numerous procedural issues and traps. This session will explore statute of limitation issues that are critical to the appeals and refund process, the structure of refund claims, whether an affirmative adjustment may be raised in a protest and other procedural issues that may limit or preclude a taxpayer from pursuing an appeal or obtaining a refund.

Monday (Continued)

Speakers:

Erica L. Horn, Esq., CPA

Partner

Stites & Harbison, PLLC

Frankfort, KY

Jeffrey L. Mullins, Esq.

Tax Counsel State and Local, Excise and International

American Airlines, Inc.

Fort Worth, TX

√ **“Sales Tax Automation - Issues / Hosted Solutions, etc.”**

Learning Objectives

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

- ▶ *Understand the different solutions available for sales and use tax and the technologies used to deliver these services*
- ▶ *Understand the facts and considerations when considering various solutions*
- ▶ *Learn how to better utilize all aspects of your ERP system and tax systems to streamline tax compliance processes*
- ▶ *Understand how technology tools can be used to monitor, manage, and predict tax liabilities*
- ▶ *Identify new technology tools/strategies to support management of tax liabilities*

This session will delve into the what, why & where of piggybacking a sales and use tax software implementation on a new ERP implementation. This session will discuss the risk and rewards associated with an ERP/Tax software project and when to jump into the fray with the ERP team? It will also discuss why it's important for the tax department to have adequate representation on the implementation team and where the touch-points are between the new ERP system and the sales and use tax function.

Speakers:

Rudy E. Blahnik, CPA

Senior Manager, State and Local Tax

Grant Thornton LLP

Kansas City, MO

Scott H. Walters

EPMO Director, Corporate Market Portfolio

CCH Incorporated

Riverwoods, IL

√ **“Manufacturing Industry Issues – The Good, the Bad and the Ugly”**

Learning Objectives

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

- ▶ *Gain valuable knowledge to identify esources to track changes and opportunities*
- ▶ *Learn to identify trends in legislation, regulations, rulings, and audits*
- ▶ *Gain an understanding of the sales and use tax quirks specific to the manufacturing industry*

Monday (Continued)

This session will focus on important issues impacting the manufacturing industry. We will discuss where manufacturing begins and ends, compliance and audit issues unique to the manufacturing industry, and how to prepare for a manufacturing audit. We will also go over the latest judicial and legislative developments impacting the manufacturing industry so that you can take the necessary steps to defend or take advantage of changes in the law which might affect your company.

Speakers:**Gus Rivera**

U.S. Transaction Tax Manager
Intel Corporation
Santa Clara, CA

Aaron M. Young, Esq.

Partner
Reed Smith LLP
New York, NY

√ **“Industry - Energy & Utilities”**

Learning Objectives

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

- ▶ *Understand a general overview of the Energy and Utility Industries*
- ▶ *Identify trends found in recent legislation, rulings and case law*
- ▶ *Discuss potential targeted opportunities applicable to the industries*
- ▶ *Appreciate the differences between regulated and non-regulated industries*
- ▶ *Recognize both the auditor’s aggressive audit tactics along with refund opportunities*

Energy and Utility companies remain at the top of the list for legislative activities in order to address “climate control issues” and states’ budget shortfalls. This session will focus on hot topics in the Energy and Utility industries, including a discussion of the latest cases, rulings and legislation. We will focus on both regulated and non-regulated operations, with a special emphasis on renewable energy and potential areas of opportunity. Because of the size and complexities of these industries, sales tax audits have been numerous with auditors being more aggressive. But it’s not your same old Energy and Utility companies anymore. New technology in the industries bring opportunities to qualify for the manufacturing exemption as well.

Speakers:**Gilbert Duran, Jr., CMI**

Director Sales & Use Tax
Dynegy, Inc.
Houston, TX

Maureen Pechacek, CPA

Partner
PricewaterhouseCoopers LLP
San Diego, CA

Monday (Continued)

- √ **“Audit Management – The Beginning. . . .”**
(Session Repeated)

Learning Objectives

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

- ▶ *Understand a tax professional’s role and responsibilities during an audit*
- ▶ *Develop an audit plan that identifies action items and areas of risk*
- ▶ *Identify and create standard audit procedures*
- ▶ *Be aware of ethical considerations when working with state auditors*

What are your responsibilities when you receive a Notice of Intent to Audit? Do you have an audit plan that identifies your required tasks? Do you have standard procedures that will help implement your plan? Who pays the bill when you go to lunch with the auditor?

If you are new or relatively new to sales and use tax audits, this session is designed to give you a foundation to get started. The presenters will discuss steps to help identify action items and options to facilitate the audit. Learn how to take positions and develop approaches to secure and maintain control of the audit. Discuss ethical considerations and communication styles to create and develop a professional relationship with the auditor. This session is for tax professionals with fewer than 5 years of audit experience.

Speakers:

Michael C. Radvansky, CMI

Owner
MCR Consultants, LLC
Atlanta, GA

Allan Wells, CMI

Tax Director
Guardian Building Products
Greer, SC

- √ **“To Be or Not to Be, Moveable Property or Immovable Property, That is the Question”**
(Session Repeated)

Learning Objectives

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

- ▶ *Recognize the differences in the taxation of both types of properties*
- ▶ *Understand current state trends in dealing with Personal Property (Moveable) and Real Property (Immovable)*
- ▶ *Know current court cases dealing with Personal Property (Moveable) and Real Property (Immovable)*
- ▶ *Identify planning opportunities that could save your company money*
- ▶ *Identify possible exposures for your company*

The proper classification of property as personal property (moveable) or real property (immovable) is vital to ensure compliance with state laws. What factors are the states, and more importantly the courts, using in determining the proper tax classification of property? What are the consequences and planning opportunities that arise from that determination? This course will cover these details and review latest trends and planning opportunities that could prevent or

Monday (Continued)

reduce potential exposures for your company.

Speakers:

William M. Backstrom, Jr., Esq.

Partner
Jones Walker
New Orleans, LA

Michael D. Sontag, Esq.

Attorney
Bass Berry
Nashville, TN

√ **“Mergers & Acquisitions”**
(Session Repeated)

Learning Objectives

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

- ▶ *Properly research the target company in order to determine the relevant documents to read and review*
- ▶ *Determine the relevant areas of potential sales and use tax exposure for the target company*
- ▶ *Know when escrow holdbacks should be employed and how to properly use them in managing risk*
- ▶ *Understand the steps involved in a Phase 1 due diligence and when a Phase 2 due diligence review may be required*
- ▶ *Identify what clauses need to be included in the purchase agreements such as indemnities, escrows, and exposure remediation timelines*

The manner in which due diligence reviews are conducted have significantly evolved as a result of internet data rooms. Today, most due diligence reviews are virtual-where the target places all of its business documents, reports and records in a data room for the potential buyer to review. Looking at a data room filled with hundreds of reports and documents can be quite daunting. In this session, you will learn how to determine which documents you need to review and the process involved in quantifying the exposure. You will also learn what needs to be in a purchase agreement in order to minimize your pre-acquisition risk in connection with the transaction. In addition, you will learn ways to structure the purchase agreement in order to minimize the sales and use tax associated with the transaction itself.

Speakers:

David J. Elbaz-Deckel, Esq.

Attorney
Elbaz-Deckel Consulting
Studio City, California

Kenneth Lee, CPA

Director (SALT)
PricewaterhouseCoopers LLP
San Jose, CA

Monday (Continued)

- √ **“Don't Tax Me As TPP, Tax the Guy Cutting Down the Tree: The Ongoing Debate Over Taxing Services”**
(Session Repeated)

Learning Objectives

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

- ▶ *Identify when and how states are taxing and/or trying to tax traditional services and how businesses should prepare for this*
- ▶ *Recognize how mixed sales of goods and services are being taxed*
- ▶ *Identify how states are utilizing creative methods to tax issues raised by e-commerce*

This session will discuss what is considered the sale of a service in contrast to a sale of an item of tangible personal property. It will also discuss what is happening with the bundling issue around the country. This session will also explore what states are doing to expand their tax bases and nexus reach in the context of electronically ordered/delivered goods.

Speakers:

Sarah McGahan, Esq.
Senior Manager
KPMG LLP
Washington, DC

Arthur R. Rosen, Esq.
Partner
McDermott Will & Emery LLP
New York, NY

3:00 pm – 3:30 pm

Break

3:30 pm – 5:00 pm

Breakout Sessions

- √ **“Puerto Rico's Sales Tax - Recent Developments and Upcoming Reform”**
(Session Repeated)

Learning Objectives

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

- ▶ *Understand the statutory and administrative framework and legislation affecting the Puerto Rico sales tax*
- ▶ *Identify the significant differences between Puerto Rico's tax provisions and those of other states*
- ▶ *Recognize the appropriate avenues through which official information and guidance may be obtained from the Puerto Rico Treasury Department*

Since its adoption in late 2006, Puerto Rico's Sales Tax has undergone many changes and remains a mystery to most tax practitioners. This session will review recent changes regarding compliance (state and municipal) and provide information and guidance not easy to obtain through official publications. Further, you will receive an update on an impending tax reform that may bring further changes to the sales tax.

Monday (Continued)

Speakers:

Teresita Fuentes, CPA

Partner
Ernst & Young Puerto Rico LLC
San Juan, PR

Carlos E. Serrano, Esq., CPA

Chair, Tax Practice Group
McConnell Valdes LLC
San Juan, PR

- √ **“Audit Management – The Beginning”**
(Session Repeated)

Learning Objectives

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

- ▶ *Understand a tax professional’s role and responsibilities during an audit*
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Speakers:

Michael C. Radvansky, CMI

Owner
MCR Consultants, LLC
Atlanta, GA

Allan Wells, CMI

Tax Director
Guardian Building Products
Greer, SC

- √ **“How to Win the Audit Game: Measure Your Department and the Department of Revenue”**
(Session Repeated)

Learning Objectives

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

- ▶ *Identify key audit performance measures both externally and internally*
- ▶ *Use exam measures to improve auditor performance and shorten audit cycle time*

Monday (Continued)

- ▶ Measure the audit function's performance and communicate results to company leaders

Having trouble keeping your exams on-course? Auditors not playing nice? Working with company leaders that have a lack of understanding of your work? Employees ineffective communicators of their own successes?

If any of these situations describes your shop, this is the session for you! When it comes to the "What, When, and How" transactions will be examined in a sales tax audit, there are two primary trains of thought: 1. The taxing authority calls all of the shots; and 2. Audits take as long as they take and there is not much you can do about it. This session will challenge these paradigms and encourage participants to level the playing field by measuring their own internal performance and the performance of the DOR. Presenters will discuss the persuasive power of audit metrics to shape both audit scope and auditor conduct. Learn how to use internal and external measures to promote your function and tell your story. We will provide real world examples of ways to harness exam measures that cause and drive change. This session is for tax professionals with 5 or more years of audit experience.

Speakers:

Patrick J. McWilliams, CMI

Director – Indirect Tax Reporting, Compliance and Controversy
Sysco Corporation
Houston, TX

Jeff Troyer, CPA

Manager – Sales, Use & Excise Taxes
General Electric Company
Ft. Myers, FL

- √ **"Gross Receipts Taxes – A trend for the future?"**
(Session Repeated)

Learning Objectives

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

- ▶ *Understand how the Ohio CAT, Washington B&O and Texas Margin tax is imposed*
- ▶ *Identify other states that are also moving away from income based taxes*
- ▶ *Understand different opportunities for minimizing gross receipt taxes due*

Participants attending this session will obtain a basic understanding of how the Ohio Commercial Activity ("CAT") tax, Washington Business & Occupation ("B&O") tax and Texas Franchise/Margin tax is imposed. Other states are also shifting away from income based taxes due to companies not generating income and the need to increase tax revenue. Some of these other states will also be discussed (i.e., California's Business Net Tax Receipts Proposal). The speakers will also discuss planning opportunities related to gross receipt taxes for minimizing the taxes due to the company.

Speakers:

Karey W. Barton

Principal
Ryan
Austin, TX

Monday (Continued)

Brian D. Pedersen, CPA
 Managing Director
 Alvarez & Marsal Taxand, LLC
 Seattle, WA

√ **“FAS 5 – Include IFRS”**
 (Session Repeated)

Learning Objectives

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

- ▶ *Understand Financial Accounting Standard #5 in connection with financial statement disclosure of transaction tax issues*
- ▶ *Understand basic disclosure concepts related to IFRS and IAS 37 and how such disclosures differ from FAS 5 disclosures*
- ▶ *Understand various exposure estimation methodologies and criteria for recording a contingent liability under FAS 5 and IFRS*
- ▶ *Understand how to properly document issues and the criteria for booking a contingent liability*

In this session, we will address issues around FAS 5 sales tax reserves and contrasting those issues with IFRS requirements. Most companies have unrecorded sales and use tax liabilities. But, how does a company go about quantifying and documenting exposure-related issues? How does audit detection risk factor into the calculation or does a company take it into consideration at all? What are best practices in this area? This session is for people who have the responsibility for recording and documenting these reserves for their company.

Speakers:

Stephanie Csan, CMI
 Director Sales and Use Tax Services
 Deloitte Tax LLP
 Parsippany, NJ

Jessica Nowlin
 Sr. Manager, Indirect Tax
 Best Buy Enterprise Services, Inc.
 Richfield, MN

√ **“To Be or Not to Be, Moveable Property or Immovable Property, That is the Question”**
 (Session Repeated)

Learning Objectives

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- ▶ *Recognize the differences in the taxation of both types of properties*
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Monday (Continued)

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New Orleans, LA

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Attorney
Bass Berry
Nashville, TN

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(Session Repeated)

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Speakers:

David J. Elbaz-Deckel, Esq.

Attorney
Elbaz-Deckel Consulting
Studio City, California

Kenneth Lee, CPA

Director (SALT)
PricewaterhouseCoopers LLP

Monday (Continued)

San Jose, CA

✓ **“Don't Tax Me As TPP, Tax the Guy Cutting Down the Tree: The Ongoing Debate Over Taxing Services”**

(Session Repeated)

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Speakers:

Sarah McGahan, Esq.

Senior Manager
KPMG LLP
Washington, DC

Arthur R. Rosen, Esq.

Partner
McDermott Will & Emery LLP
New York, NY

6:00 pm – 7:30 pm

Reception

Tuesday, September 28, 2010

8:00 am – 9:30 am

General Session – “When Business Is Down, UP YOURS!”

Learning Objectives

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

- ▶ *Explore emerging markets of opportunity*
- ▶ *Cope with customer diversity*
- ▶ *Create positive energy in leadership*
- ▶ *Communicate more effectively*
- ▶ *Cycle your environment from negative to positive*
- ▶ *Commission and empower work teams*

The business industry all over the world has found itself scrambling since 9/11. Serving to our full potential will always be an issue for those who excel in business. During the sports season, athletes become champions with great performances. However, the season did not make them great—the off season did. During this session, you will learn how to increase your skill set so that when

Tuesday (Continued)

that winning season comes, your team will be ready!

Speaker:

Dr. Dale Henry

Your Best Unlimited

Kingston, TN

9:30 am – 9:45 am

Break

9:45 am – 11:15 am

General Session – “The Organized Chaos of State Tax Legislation”

Learning Objectives

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

- ▶ *Understand the resources available to identify relevant state tax legislation*
- ▶ *Utilize effective communication practices with internal and external government affairs personnel*
- ▶ *Identify issues and challenges in influencing state tax legislation*

This session will focus on the best practices to monitor, analyze and influence state tax legislation. The speakers will focus on the challenges of identifying relevant legislation, effectively using both internal and external government affairs resources, and working as part of coalitions and industry trade groups.

Speakers:

Annabelle B. Canning, Esq.

Vice President – State Tax Policy

Verizon

Philadelphia, PA

Meredith H. Garwood, CPA

Vice President, Tax Policy

Time Warner Cable

Charlotte, NC

Stephen P. Kranz, Esq.

Partner

Sutherland

Washington, DC

11:15 am – 11:30 am

Break

11:30 am – 12:30 pm

Breakout Sessions

√ “Ask the Experts – California & Washington”

Learning Objectives

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

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

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

Speakers:

Roy Hui, CMI

Managing Director

Thompson Tax & Associates LLC

Tuesday (Continued)

Sacramento, CA

Richard J. Prem, CPA

Vice President – Indirect Taxes and Tax Reporting

Amazon.com

Seattle, WA

- √ **“Accounting to a "T" - Accounting 101 for Sales Tax Professionals”**
(Session Repeated)

Learning Objectives

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

- ▶ *Recognize and relate to business transactions through a debit and credit process*
- ▶ *Understand the accounting entries needed to record sales and use transactions*
- ▶ *Appreciate how sales and use transactions affect your company's financial statements*
- ▶ *Distinguish between different types of transactions*
- ▶ *Assess the validity of balances in ledger accounts*
- ▶ *Communicate with accounting and other professionals within a business entity about issues related to financial management and strategies*

Have you ever wondered what happens in your company's books when a taxable purchase is made or a tax return is filed? Many sales tax professionals lack a basic understanding of financial accounting terms and definitions used in everyday accounting. This session is designed for non-accountants and a refresher for accountants who want to gain a better understanding of how their work affects the company's bottom line.

Speakers:

Daniel E. Ernst

Manager Transaction Taxes

American Electric Power

Canton, OH

Michael D. Mast

Director, Tax Compliance & Audits

The J.M. Smucker Company

Orrville, Ohio

- √ **“What's UP with Unclaimed Property?”**
(Session Repeated)

Learning Objectives

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

- ▶ *Understand unclaimed property principles*
- ▶ *Recognize unclaimed property trends and developments*
- ▶ *Identify unclaimed property risks and exposures*

This session will focus on an update of unclaimed property law and litigation. The past several years have seen a significant rise of unclaimed property statutory requirements (including holding periods and property subject to reporting) and litigation. The speakers will provide the latest and greatest unclaimed property

Tuesday (Continued)

update.

Speakers:

Chris Hopkins, CPA

Partner

Grant Thornton LLP

Philadelphia, PA

Virginia Nichols

Assistant Manager, Sales and Property Tax

American Honda Finance Corporation

Torrance, CA

√ **“So You Think the Sale is Complete”**

Learning Objectives

After this session the learner will be able to:

- ▶ *Identify issues with respect to providing services in conjunction with the sale of tangible personal property*
- ▶ *Recognize current trends being adopted by the states with respect to the taxation of such services*
- ▶ *Understand ways to increase compliance and limit liability for tax issues resulting from providing these types of services*

The product has been sold and now it must be delivered, installed or fabricated on site. What are the tax implications of these events? This session will discuss the tax implications of services which occur after the sale, but are necessary to complete the transaction.

Speakers:

Francina A. Dlouhy, Esq.

Partner

Baker and Daniels LLP

Indianapolis, Indiana

Jessica Nowlin

Sr. Manager, Indirect Tax

Best Buy Enterprise Services, Inc.

Richfield, MN

√ **“Property Tax for Sales Tax Professionals”**

Learning Objectives

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

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

Have you ever wondered what your property tax colleagues do? From all that data they gather, is there anything that might be useful to the sales tax group? Have auditors raised issues of reconciliation of your capital assets purchases? This session will cover the basics of property tax, including renditions, valuations, and appeals. This session will also include an understanding of the calendar and its

Tuesday (Continued)

application to the property tax accrual and objective.

Speakers:

Dorothy G. Pearson, CMI, CPA

Director, Sales, Use, Excise and Property Taxes
Targa Resources Inc.
Houston, TX

Jeff Tuthill

Senior Director
Thomson Reuters – ONESOURCE™ Property Tax
Carrollton, TX

- √ **“All Mixed Up With No Place to Go: Bundled Transaction Update”**
(Session Repeated)

Learning Objectives

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

- ▶ *Understand the basic and advanced issues associated with the sales taxation of bundled transactions*
- ▶ *Understand the statutory, regulatory and litigation trends concerning the taxation of bundled transactions*
- ▶ *Identify strategies to minimize audit risk associated with bundled transactions*

This session will focus on developments associated with sales and use taxation of bundled (or mixed) transactions. As businesses continue to offer more and different types of bundled transactions, the sales tax complexity increases. The speakers will focus on recent statutes, regulations and cases concerning bundled transactions.

Speakers:

Loren L. Chumley

Principal
KPMG LLP
Nashville, TN

Jordan M. Goodman, Esq., CPA

Partner
Horwood Marcus & Berk Chartered
Chicago, IL

- √ **“Puerto Rico's Sales Tax - Recent Developments and Upcoming Reform”**
(Session Repeated)

Learning Objectives

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

- ▶ *Understand the statutory and administrative framework and legislation affecting the Puerto Rico sales tax*
- ▶ *Identify the significant differences between Puerto Rico's tax provisions and those of other states*
- ▶ *Recognize the appropriate avenues through which official information and guidance may be obtained from the Puerto Rico Treasury Department*

Tuesday (Continued)

Since its adoption in late 2006, Puerto Rico's Sales Tax has undergone many changes and remains a mystery to most tax practitioners. This session will review recent changes regarding compliance (state and municipal) and provide information and guidance not easy to obtain through official publications. Further, you will receive an update on an impending tax reform that may bring further changes to the sales tax.

Speakers:

Teresita Fuentes, CPA

Partner
Ernst & Young Puerto Rico LLC
San Juan, PR

Carlos E. Serrano, Esq., CPA

Chair, Tax Practice Group
McConnell Valdes LLC
San Juan, PR

√ “What's so Voluntary about Voluntary Disclosures & Amnesties?”

Learning Objectives

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

- ▶ Identify current amnesty programs
- ▶ Develop best practices related to voluntary disclosure programs
- ▶ Understand how to evaluate the various programs

This session will discuss best practices in resolving sales and use tax exposure through the use of either amnesty or voluntary disclosure programs. This session will highlight current amnesty programs, including the SST's unique program, as well as compare and contrast them to voluntary disclosure programs, including the MTC's program.

Speakers:

Maryanna Csan, CMI

Senior Manager, Sales and Use Tax Services
Deloitte Tax LLP
New York, NY

Diane L. Yetter, CPA

President
Yetter Consulting Services, Inc.
Chicago, IL

12:30 pm – 2:00 pm

Lunch

2:00 pm – 3:30 pm

Breakout Sessions

√ “How to Win the Audit Game: Measure Your Department and the Department of Revenue”

(Session Repeated)

Learning Objectives

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

- ▶ Identify key audit performance measures both externally and internally
- ▶ Use exam measures to improve auditor performance and shorten audit cycle

Tuesday (Continued)

time

- ▶ Measure the audit function's performance and communicate results to company leaders

Having trouble keeping your exams on-course? Auditors not playing nice? Working with company leaders that have a lack of understanding of your work? Employees ineffective communicators of their own successes?

If any of these situations describes your shop, this is the session for you! When it comes to the "What, When, and How" transactions will be examined in a sales tax audit, there are two primary trains of thought: 1. The taxing authority calls all of the shots; and 2. Audits take as long as they take and there is not much you can do about it. This session will challenge these paradigms and encourage participants to level the playing field by measuring their own internal performance and the performance of the DOR. Presenters will discuss the persuasive power of audit metrics to shape both audit scope and auditor conduct. Learn how to use internal and external measures to promote your function and tell your story. We will provide real world examples of ways to harness exam measures that cause and drive change. This session is for tax professionals with 5 or more years of audit experience.

Speakers:

Patrick J. McWilliams, CMI

Director – Indirect Tax Reporting, Compliance and Controversy
Sysco Corporation
Houston, TX

Jeff Troyer, CPA

Manager – Sales, Use & Excise Taxes
General Electric Company
Ft Myers, FL

- √ **"Gross Receipts Taxes – A trend for the future?"**
(Session Repeated)

Learning Objectives

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

- ▶ *Understand how the Ohio CAT, Washington B&O and Texas Margin tax is imposed*
- ▶ *Identify other states that are also moving away from income based taxes*
- ▶ *Understand different opportunities for minimizing gross receipt taxes due*

Participants attending this session will obtain a basic understanding of how the Ohio Commercial Activity ("CAT") tax, Washington Business & Occupation ("B&O") tax and Texas Franchise/Margin tax is imposed. Other states are also shifting away from income based taxes due to companies not generating income and the need to increase tax revenue. Some of these other states will also be discussed (i.e., California's Business Net Tax Receipts Proposal). The speakers will also discuss planning opportunities related to gross receipt taxes for minimizing the taxes due to the company.

Speakers:

Karey W. Barton

Principal
Ryan
Austin, TX

Tuesday (Continued)

Brian D. Pedersen, CPA
Managing Director
Alvarez & Marsal Taxand, LLC
Seattle, WA

√ **“FAS 5 – Include IFRS”**
(Session Repeated)

Learning Objectives

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

- ▶ *Understand Financial Accounting Standard #5 in connection with financial statement disclosure of transaction tax issues*
- ▶ *Understand basic disclosure concepts related to IFRS and IAS 37 and how such disclosures differ from FAS 5 disclosures*
- ▶ *Understand various exposure estimation methodologies and criteria for recording a contingent liability under FAS 5 and IFRS*
- ▶ *Understand how to properly document issues and the criteria for booking a contingent liability*

In this session, we will address issues around FAS 5 sales tax reserves and contrasting those issues with IFRS requirements. Most companies have unrecorded sales and use tax liabilities. But, how does a company go about quantifying and documenting exposure-related issues? How does audit detection risk factor into the calculation or does a company take it into consideration at all? What are best practices in this area? This session is for people who have the responsibility for recording and documenting these reserves for their company.

Speakers:

Stephanie Csan, CMI
Director Sales and Use Tax Services
Deloitte Tax LLP
Parsippany, NJ

Jessica Nowlin
Sr. Manager, Indirect Tax
Best Buy Enterprise Services, Inc.
Richfield, MN

√ **“Nexus – The Changing Landscape”**
(Session Repeated)

Learning Objectives

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

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

Sales and use tax nexus requires physical presence, or does it? States are becoming increasingly aggressive in the nexus standards they are applying not only to taxpayers, but to transactions as well. This session will discuss some of

Tuesday (Continued)

the states' most recent attempts to expand their reach via so-called "Amazon laws." In addition, this session will address the newest spin on state legislation -- Colorado's requirement that remote sellers that are not registered to collect use tax send contemporaneous and year-end notices to their customers informing them of the state's requirement that use tax be paid, upon pain of severe penalties. Will this attempted nexus "work-around" succeed where other efforts to effectuate use tax collection by remote sellers, including Amazon laws, have thus far failed?

Speakers:

Maryann B. Gall, Esq.

Partner
Jones Day
Columbus, OH

Kendall L. Houghton, Esq.

Partner
Baker & McKenzie LLP
Washington, DC

√ **“Join Us In The Clouds As We Explore Software Transaction Taxes”**
(Session Repeated)

Learning Objectives

At the end of this session the attendee will be able to:

- ▶ *Classify software as tangible property, intangible property, a service or something else*
- ▶ *Identify and classify SaaS transactions*
- ▶ *Recognize and resolve issues impacting tax collection responsibility*

In this complex world of electronic transactions, it is often difficult to classify software transactions and related services. Join us as we explore the software world of SaaS, Cloud Computing and more. We will provide simple to very complex examples of new and innovative software transactions.

Speakers:

Faranak Naghavi, CPA

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

Richard J. Prem, CPA

Vice President – Indirect Taxes and Tax Reporting
Amazon.com
Seattle, WA

√ **“Stat Sampling”**
(Session Repeated)

Learning Objectives

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

- ▶ *Identify best practices in planning and managing sample audits to insure that they proceed smoothly*
- ▶ *Employ tactics if an audit is going badly*
- ▶ *Recognize states whose audit sampling policies are good, bad and ugly, and*

Tuesday (Continued)

particular traps to avoid in selected states

- ▶ *Identify sampling methods used in sales and use tax audits*
- ▶ *Appropriately apply random and block sampling procedures in audits*

Does the phrase “wheels off” mean anything to you? If so, this session will provide you with the tools to plan, manage and (oh no!) appeal an audit assessment based on statistical sampling. Statistical sampling procedures used in audits will be presented and recommendations will be provided concerning types of audits best sampled by random sampling methods or by block sampling methods. The session will also provide you with a list of the good, the bad, and the ugly state policies and practices, and will provide you with strategies for maximizing the likelihood of a successful audit.

Speakers:

Brent R. Fryar, CMI, CPA

Director of Sales Tax Audits and Use Tax Policy
Wal-Mart Stores, Inc.
Bentonville, AR

Roger C. Pfaffenberger, Ph.D.

Director, Audit Sampling Practice
Ryan
Dallas, TX

- √ **“VAT in 2010 & Beyond”**
(Session Repeated)

Learning Objectives

At the end of this session the attendee will be able to:

- ▶ *Identify how VAT transaction taxes will apply to particular transactions*
- ▶ *Understand the impact of 2010 changes*
- ▶ *Understand issues complicating cross-border transactions for both residents and non-residents*

At the beginning of this calendar year, the 2010 transformations became effective. At this session, you will receive an update of the impact of those changes, as well as those scheduled for future releases. The session will also touch on cross-border transactions.

Speaker:

Richard Baxter

Managing Director
Alvarez & Marsal Taxand UK LLP
London, England UK

Eric van der Hoeven

Head Indirect Tax Technology Group - US
Alvarez & Marsal Taxand, LLC
Seattle, WA

- √ **“Navigating the Potential Mine Fields of Local Tax Appeals”**
(Session Repeated)

Learning Objectives

Tuesday (Continued)

After this session the learner will be able to:

- ▶ Recognize the nuances of the various local jurisdictions' appeals processes
- ▶ Understand the procedural pitfalls of the local appeals processes
- ▶ Evaluate the best forum for challenging a local tax assessment

Counties, cities, parishes - None of the appeal processes are the same and dealing with these local appeals processes may be somewhat overwhelming. This session will steer you through the potential local procedural mine fields and focus on the rules, procedures and practices of a number of local jurisdictions.

Speakers:

Jesse R. Adams, III, Esq.

Partner
Jones Walker
New Orleans, LA

Neil I. Pomerantz, Esq.

Partner
Silverstein & Pomerantz LLP
Denver, CO

3:30 pm – 4:00 pm

Break

4:00 pm – 5:00 pm

Breakout Sessions

√ “Ask the Experts – New York, New Jersey and Pennsylvania”

Learning Objectives

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

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

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

Speakers:

Jeremiah T. Lynch, CMI

Principal
Ryan
New York, New York

Arthur R. Rosen, Esq.

Partner
McDermott Will & Emery, LLP
New York, New York

√ “Accounting to a “T” - Accounting 101 for Sales Tax Professionals” (Session Repeated)

Learning Objectives

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

- ▶ Recognize and relate to business transactions through a debit and credit process
- ▶ Understand the accounting entries needed to record sales and use

Tuesday (Continued)

transactions

- ▶ *Appreciate how sales and use transactions affect your company's financial statements*
- ▶ *Distinguish between different types of transactions*
- ▶ *Assess the validity of balances in ledger accounts*
- ▶ *Communicate with accounting and other professionals within a business entity about issues related to financial management and strategies*

Have you ever wondered what happens in your company's books when a taxable purchase is made or a tax return is filed? Many sales tax professionals lack a basic understanding of financial accounting terms and definitions used in everyday accounting. This session is designed for non-accountants and a refresher for accountants who want to gain a better understanding of how their work affects the company's bottom line.

Speakers:

Daniel E. Ernst

Manager Transaction Taxes
American Electric Power
Canton, OH

Michael D. Mast

Director, Tax Compliance & Audits
The J.M. Smucker Company
Orrville, Ohio

- √ **“What's UP with Unclaimed Property?”**
(Session Repeated)

Learning Objectives

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

- ▶ *Understand unclaimed property principles*
- ▶ *Recognize unclaimed property trends and developments*
- ▶ *Identify unclaimed property risks and exposures*

This session will focus on an update of unclaimed property law and litigation. The past several years have seen a significant rise of unclaimed property statutory requirements (including holding periods and property subject to reporting) and litigation. The speakers will provide the latest and greatest unclaimed property update.

Speakers:

Chris Hopkins, CPA

Partner
Grant Thornton LLP
Philadelphia, PA

Virginia Nichols

Assistant Manager, Sales and Property Tax
American Honda Finance Corporation
Torrance, CA

- √ **“Income Tax for Sales Tax Professionals –
(Reconciling Sales Tax & Sales Factor (Line 1a))”**

Tuesday (Continued)

Learning Objectives

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

- ▶ *Understand how the concept of nexus has been interpreted differently for income tax purposes by some states, e.g., economic presence nexus*
- ▶ *Apply Public Law 86-272, a federal jurisdictional provision, to sellers of tangible personal property*
- ▶ *Identify the unitary business principle and whether it has any application in the sales and use tax context*
- ▶ *Understand the concept of apportionment in regard to the income of multistate businesses and whether similar concepts may apply for sales and use tax purposes*

While concepts such as nexus are similar for sales tax and income taxes, there are a number of issues that must be dealt with in the income tax area that sales and use tax professionals may not be familiar with, e.g., the unitary business principle, apportioning the tax base, conformity to Internal Revenue Code provisions. This session will help you to identify the key concepts that underlie state income taxes and provide some simple guiding principles to make the world of income tax more understandable.

Speakers:

Trisha Fortune, CMI, CPA

Principal

Ryan

Austin, TX

Michael W. McLoughlin, Esq.

Partner

Reed Smith LLP

New York, New York

- √ **“Join the Penny Pinchers – Learn How to Lower Your Tax Costs Through Proper Contracting Language”**

Learning Objectives

At the end of this session the attendee will be able to:

- ▶ *Structure a tax efficient international tax clause*
- ▶ *Identify the importance of proper termination clauses*
- ▶ *Scrutinize indemnification language*
- ▶ *Identify tax impacts of centralized vs. de-centralized purchasing*
- ▶ *Identify issues associated with cross-border movement of goods*

This session is designed to help you identify adverse contractual tax language. Global and local tax costs can be significant if not dealt with during negotiations. Learn how to pinpoint these high-risk areas and draft proper language to reduce tax costs during an adverse negotiation.

Speakers:

Maria Biava, Esq.

Tax Counsel

Amazon.Com

Seattle, WA

Tuesday (Continued)

Michele Borens, Esq., CPA

Partner
Sutherland
Washington, DC

- √ **“All Mixed Up With No Place to Go: Bundled Transaction Update”**
(Session Repeated)

Learning Objectives

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

- ▶ *Understand the basic and advanced issues associated with the sales taxation of bundled transactions*
- ▶ *Understand the statutory, regulatory and litigation trends concerning the taxation of bundled transactions*
- ▶ *Identify strategies to minimize audit risk associated with bundled transactions*

This session will focus on developments associated with sales and use taxation of bundled (or mixed) transactions. As businesses continue to offer more and different types of bundled transactions, the sales tax complexity increases. The speakers will focus on recent statutes, regulations and cases concerning bundled transactions.

Speakers:

Loren L. Chumley

Principal
KPMG LLP
Nashville, TN

Jordan M. Goodman, Esq., CPA

Partner
Horwood Marcus & Berk Chartered
Chicago, IL

- √ **“Bad Debts on Sales Taxes”**

Learning Objectives

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

- ▶ *Identify states where opportunities exist for retailer/lender recoveries*
- ▶ *Understand the pros and cons of making adjustments to returns v. filing refund claims*
- ▶ *Identifying documentation pitfalls*
- ▶ *Understand how to partner with the states to achieve a common goal*
- ▶ *Recognize expected Trends – Get your money now!*

A manifestation of our difficult economic times for businesses is the increase in customer defaults on credit sales. Unfortunately, as states struggle with their own revenue shortfalls, recovering the applicable sales tax on these unconsummated sales is proving difficult. Whether it's legal standing, statute of limitations interpretations, the underlying documentation required or states constantly moving the target to delay payment, retailers and lenders are facing tremendous pushback. This session will attempt to highlight these areas, raise your awareness of what to expect and perhaps most importantly provide guidance on how to

Tuesday (Continued)

position your business to confront these challenges.

Speakers:

Lynn L. Monsalvatge, CMI

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

William J. Taylor, III, Esq.

Manager – Sales, Use & Excise Taxes
General Electric Company
Ft Myers, FL

√ “Ask the Experts - Arkansas, Louisiana & Texas”

Learning Objectives

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

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

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

Speakers:

William M. Backstrom, Jr., Esq.

Partner
Jones Walker
New Orleans, LA

Karey Barton

Principal
Ryan
Austin, TX

B.J. Pritchett, CMI

President
Pritchett Sales and Use Tax Consulting
Hot Springs National Park, AR

6:00 pm – 7:30 pm

Reception

Wednesday, September 29, 2010

8:30 am– 10:00 am

General Session – “The Angels and Demons of IPT – Dealing with Ethical Dilemmas in the Tax World”

Learning Objectives

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

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

Wednesday (Continued)

Everyday companies are faced with the challenge of maximizing shareholder value. With that, comes the risk that shortcuts might be taken to achieve that goal. In this ethical dilemma, will the Angel or Demon within prevail? A case study review of the ethical decision making process.

Speakers:

Bradley M. Gayton, Esq.

Director of Global Trade, Taxation and Customs
Ford Motor Company
Dearborn, Michigan

Sandra Jacobs, CMI

Sr. Director, Indirect Tax
Best Buy Enterprise Services, Inc.
Richfield, MN

Jeremiah T. Lynch, CMI

Principal
Ryan
New York, New York

Lynn L. Monsalvatge, CMI

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

10:00 am – 10:30 am

Break

10:30 am – 12:00 pm

Breakout Sessions

- ✓ **“Navigating the Potential Mine Fields of Local Tax Appeals”**
(Session Repeated)

Learning Objectives

After this session the learner will be able to:

- ▶ Recognize the nuances of the various local jurisdictions' appeals processes
- ▶ Understand the procedural pitfalls of the local appeals processes
- ▶ Evaluate the best forum for challenging a local tax assessment

Counties, cities, parishes - None of the appeal processes are the same and dealing with these local appeals processes may be somewhat overwhelming. This session will steer you through the potential local procedural mine fields and focus on the rules, procedures and practices of a number of local jurisdictions.

Speakers:

Jesse R. Adams, III, Esq.

Partner
Jones Walker LLP
New Orleans, LA

Neil I. Pomerantz, Esq.

Partner
Silverstein & Pomerantz LLP

Wednesday (Continued)

Denver, CO

√ “Exemption Certificates, Resale Certificates – Trends & Best Practices, Electronic Storage Options”

Learning Objectives

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

- ▶ *Appreciate the challenges of managing exemption certificates*
- ▶ *Identify best practices for electronically tracking exemption certificates*
- ▶ *Examine lessons learned from an actual automated implementation project*

Are you doing more work in less time using automation just to stay afloat? Are you aware of the trend of auditors spending more time on sales tax audits? Do you have a concern that auditors have been less lenient in allowing companies time to obtain valid exemption certificates? The presenters will provide a case study to illustrate the complexities facing companies when it comes to automating an Exemption Certificate Management (ECM) process. By examining the complexity of Verizon's business, some of these challenges have been addressed resulting in: increasing control, decreasing time spent on the ECM process, creating an audit trail, and freeing up resources to work on less tactical, more strategic initiatives. And, as in any implementation project, there are lessons learned that can help you in your efforts to streamline your exemption certificate process.

Speakers:

Clark Baker

Manager – Transaction Tax
Verizon
Basking Ridge, NJ

Jayne Fishman, Esq.

CEO
Second Decimal, LLC
Burlington, MA

√ “North to Canada – Explore Canadian Transaction Taxes”

Learning Objectives

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

- ▶ *Identify when Canadian transaction taxes will apply*
- ▶ *Recognize new Harmonization Rules and available elections*
- ▶ *Identify issues complicating cross-border transactions for both residents and non-residents*

This session is designed for beginning to intermediate professionals practicing in the area of Canadian transaction tax. Last year, Canada announced significant changes to its transaction tax structure. The attendees will receive an update of the impact of those changes that went into effect on July 1, 2010, including technical corrections and available taxpayer elections.

Speakers:

Carlos V. Hernandez

Director
DuCharme, McMillen & Associates, Inc.

Wednesday (Continued)

Billerica, MA

Robert Martini, Esq.

Partner
Wilson Vukelich LLP
Markham, ON

√ **“Industry – Retail”**

Learning Objectives

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

- ▶ *Understand the similarities, differences and typical business structures between ecommerce, traditional and combined retail operations*
- ▶ *Identify trends in legislation, rulings, court cases and audit practices in the retail area*
- ▶ *Identify tax department and retail business trends such as outsourcing, staff reduction, and increased audit activity*
- ▶ *Discuss the impacts of the economy on the retail industry and the tax department*
- ▶ *Identify helpful tools and processes for retail tax departments*

With a focus on retailers, e-tailers, wholesalers and distributors, this session will present recent developments in the courts and legislatures, with additional attention on technology, emerging trends, and hot audit issues. This session will also address the New York “Amazon” law as well as the increased activity of unclaimed property tax audits.

Speakers:

John T. Dalton, CMI

Director Sales and Use Tax Compliance
Wal-Mart Stores, Inc.
Bentonville, AR

Tammy Palmer, CMI

Senior Manager – State and Local Tax Practice Office
Moss-Adams LLP
Scottsdale, AZ

√ **“Nexus - The Changing Landscape”** (Session Repeated)

Learning Objectives

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

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

Sales and use tax nexus requires physical presence, or does it? States are becoming increasingly aggressive in the nexus standards they are applying not only to taxpayers, but to transactions as well. This session will discuss some of the states' most recent attempts to expand their reach via so-called "Amazon

Wednesday (Continued)

laws." In addition, this session will address the newest spin on state legislation -- Colorado's requirement that remote sellers that are not registered to collect use tax send contemporaneous and year-end notices to their customers informing them of the state's requirement that use tax be paid, upon pain of severe penalties. Will this attempted nexus "work-around" succeed where other efforts to effectuate use tax collection by remote sellers, including Amazon laws, have thus far failed?

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Partner
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Columbus, OH

Kendall L. Houghton, Esq.

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

Richard J. Prem, CPA

Vice President – Indirect Taxes and Tax Reporting
Amazon.Com
Seattle, WA

√ **“Stat Sampling”**
(Session Repeated)

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Wednesday (Continued)

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Speakers:

Brent R. Fryar, CMI, CPA

Director of Sales Tax Audits and Use Tax Policy
Wal-Mart Stores, Inc.
Bentonville, AR

Roger C. Pfaffenberger, Ph.D.

Director, Audit Sampling Practice
Ryan
Dallas, TX

√ **“VAT in 2010 & Beyond”**

(Session Repeated)

Learning Objectives

At the end of this session the attendee will be able to:

- ▶ *Identify how VAT transaction taxes will apply to particular transactions*
- ▶ *Understand the impact of 2010 changes*
- ▶ *Understand issues complicating cross-border transactions for both residents and non-residents*

At the beginning of this calendar year, the 2010 transformations became effective. At this session, you will receive an update of the impact of those changes, as well as those scheduled for future releases. The session will also touch on cross-border transactions.

Speaker:

Richard Baxter

Managing Director
Alvarez & Marsal Taxand UK LLP
London, England UK

Eric Van der Hoeven

Head Indirect Tax Technology Group - US
Alvarez & Marsal Taxand, LLC
Seattle, WA

Symposium Conclusion

12:00 Noon

REGISTRATION

All registrations must be completed in advance of the symposium. As well as covering the usual symposium expenses, the fee includes Sunday, Monday, and Tuesday night receptions, two luncheons, refreshment breaks, and course materials. Registration packets may be picked up at the IPT Registration Desk in the hotel between 1:00 p.m. and 7:00 p.m. on Sunday, September 26th. Those who arrive after the desk closes may pick up registration materials after 7:30 a.m. on Monday morning. There will be early registration available on Saturday afternoon, September 25th, from 3:00 p.m. - 7:00 p.m.

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

Through August 27th:

Individual Personally Belongs To IPT:	\$ 575.00
Individual Does Not Belong, Someone In Company Does:	\$ 775.00
No One from Company Belongs To IPT:	\$1,000.00

After August 27th:

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

CANCELLATION FEE

\$100 for any filed registration. After September 17th, no refunds will be made. For more information regarding administrative policies such as complaint and refund, contact our office at (404) 240-2300.

SUBSTITUTION FEE

Prior to August 27th:	\$40.00	After August 27th:	\$50.00
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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 20.5 continuing education credit hours, including 1.5 IPT ethics credit hours, are available for full program attendance. In accordance with the standards of the National registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. CMIs will obtain

hour-for-hour continuing education credits for attendance. Registrants who wish to obtain credit from other organizations for the symposium may use the Certificate of Attendance provided by IPT for this program.

<i>Prerequisites:</i>	None
<i>Program Level:</i>	Overview of Timely Sales and Use Tax Issues (Excepting "Beginner Basic," "CMI Review")
<i>NASBA Field of Study:</i>	Taxation, Ethics
<i>Instructional Method:</i>	Group Live
<i>Advanced Preparation:</i>	None

As required by regulatory agencies, IPT must verify individual attendance at sessions in order to grant Continuing Education Credits. Each attendee's name badge has a unique bar code that identifies that individual. In order to obtain CE credit, the individual must have his or her bar-coded badge scanned during the first 15 minutes of each session. No credit for the session will be given to un-scanned attendees. Lost name badges should be reported immediately to the registration desk for a replacement. All attendees will be emailed a Certificate of Attendance with a record of their scanned attendance approximately two weeks after the conclusion of the program.

CMI DESIGNATION

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

RENAISSANCE ESMERALDA HOTEL AND IPT REGISTRATION FORMS

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

IPT has a negotiated special symposium room rate with the Renaissance Esmeralda Hotel in Indiana Wells of \$189 plus tax for a Single, \$219 plus tax for a Double. Information on the hotel can be found on the site to which you are linked to the hotel.