

INSTITUTE FOR PROFESSIONALS IN TAXATION

2011

Sales and Use Tax Symposium

Sunday, September 25 - Wednesday, September 28

Renaissance At Sea World

Orlando, Florida



PROGRAM

SUNDAY, SEPTEMBER 25

2:00 p.m. - 3:30 p.m.

■ “Beginner Basic”

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; the distinction between sales and use taxes; 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.

Learning Objectives:

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

- Distinguish the four major types of sales taxes and their characteristics;
- Distinguish 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.

Speakers:

B.J. Pritchett, CMI

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

Diane L. Yetter, CPA

President
YETTER - tax meets technology
Chicago, IL

4:00 p.m. - 5:30 p.m.

■ “CMI - Sales Tax Review”

This session provides a review of the Sales/Use Tax professional Certified Member of the Institute (“CMI”) 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.

Learning Objectives:

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

- Recognize the fundamentals of the CMI Sales Tax Designation including the requirements, what concepts are included in the exam and how the exam is conducted;
- Understand what tools are available to assist with preparation for the exam;
- Identify the various elements of the IPT Code of Ethics.

Speakers:

CMI Committee Representatives

6:00 p.m. - 7:30 p.m.

Welcoming Reception

MONDAY, SEPTEMBER 26

6:30 a.m. - 8:00 a.m.

Continental Breakfast

8:00 a.m. - 8:30 a.m.

Opening of Symposium

Linda A. Falcone CMI

IPT President, Institute For Professionals In Taxation
Ryan
Charlotte, North Carolina

Mark W. Bennett, CPA (Chair)

Chair, 2011 Sales and Use
Tax Symposium Committee
Ryan
Houston, Texas

Carolyn Campbell Shantz, CMI, CPA

Vice Chair, 2011 Sales and Use
Tax Symposium Committee
Alvarez & Marsal Taxand, LLC
Houston, Texas

8:30 a.m. - 10:00 a.m.

General Session

"State of the States"

This panel will provide insights from state tax administrators and the former Executive Director of the Federation of tax Administrators on the current issues facing the states with respect to the administration and collection of taxes.

Learning Objectives:

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

- Understand the revenue issues being faced by the states;
- Demonstrate an understanding of the administrative issues and burdens facing state tax administrators;
- Understand substantive tax issues tax administrators are being required to address.

Speakers:

The Honorable Lisa Vickers, Esq.

Executive Director
Florida Department of Revenue
Tallahassee, Florida

The Honorable Douglas J. MacGinnitie, Esq.

Commissioner
Georgia Department of Revenue
Atlanta, Georgia

Harley T. Duncan (Moderator)

Tax Managing Director
KPMG LLP
Washington, DC

10:30 a.m. - 12 Noon

General Session

"Nexus and Reporting: Where we have been, Where we are going"

Who ever would have thought that sales and use tax collection would become a frequent story in the popular press? The speakers will discuss recent state attempts to force sales/use tax collection and related policy issues. The speakers will discuss the merits of these attempts and forecast how the future sales/use tax landscape will evolve.

Learning Objectives:

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

- Understand key nexus foundational concepts and policy issues;
- Understand the constitutional and other legal issues raised by forcing out-of-state sellers to collect tax; and
- Become familiarized with recent state attempts to force sales tax collection, including notice requirements.

Speakers:

Richard J. Prem, CPA

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

Warren D. Townsend, CMI

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

12 Noon - 1:15 p.m.

Lunch

MONDAY (CONTINUED)

1:30 p.m. - 3:00 p.m.

Breakout Sessions (8)

■ “Get in Control” of the Managed Audit and Compliance Agreement Programs. Compare and Contrast Various States to Determine the Right Fit for Your Company.” (Offered Twice)

Have you ever been told you are a "controlling" person? Would you like to take control of the audit process rather than the State auditor and potentially save your tax department time and money? This session will cover the benefits to participating in a managed audit or managed audit compliance program in multiple states. Which states are willing participants in these programs and what resources and time are needed by your department? In what instances might it be better not to become involved? This session will provide you the information needed to make an informed decision if these programs are right for your tax department and allow you to "get in control."

Learning Objectives:

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

- Initiate a managed audit or managed compliance agreement with the State;
- Make informed decision if managed audits or managed compliance is beneficial to your department;
- Identify what steps are involved in the process;
- Describe how much time and resource allocation is necessary to have a successful experience; and
- understand the pros and cons of entering into these programs.

Speakers:

Kelly S. Butler

Principal
Ryan
Houston, Texas

Jan Nash

Manager Non-Income Tax
Tyson Foods, Inc.
Springdale, Arkansas

■ “Sourcing of Services: Service versus TPP, Bundling, Allocating, Etc.” (Offered Twice)

The sourcing of transactions has become more complex as technology allows delivery of taxable products to more than one location. This session will focus on the trends in the sourcing of tangible personal property as well as services. We will also analyze methodologies such as allocation of sales tax and its impact on possible double taxation.

Learning Objectives:

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

- Apply sourcing rules to various types of tangible personal property;
- Understand the nuances of sourcing various types of services;
- Understand trends, such as allocation in sourcing services to multiple locations.

Speakers:

Susan K. Haffield, CPA

Partner
PricewaterhouseCoopers
Minneapolis, Minnesota

Mark E. Holcomb, Esq.

Partner
Madsen Goldman & Holcomb, LLP
Tallahassee, Florida

MONDAY (CONTINUED)

■ “Legislative Efforts to Expand the Reach of the Sales Tax” (Offered Twice)

States continue to struggle to balance their budgets in the wake of the recession. Increasingly, they are turning to tax measures as part of their efforts. This session will review the sales and use tax measures that states have enacted and considered in 2011 with a particular emphasis on their efforts to require more remote sellers to collect tax through more aggressive affiliate and attributional nexus statutes. This session will also focus on the states' efforts to expand the sales tax base to services and digital transactions.

Learning Objectives:

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

- Identify the general fiscal conditions facing the states at the present time;
- Discuss the various approaches states are taking to attempt to establish nexus over sellers based on the relationships with others in the state;
- Discuss the various approaches to "click-through" nexus being adopted by the states; and
- Identify factors affecting the expansion of the sales tax base to services and digital transactions.

Speakers:

Harley T. Duncan

Tax Managing Director
KPMG LLP
Washington, DC

Jamie Yesnowitz

Senior Manager
Grant Thornton LLP
Washington, DC

■ “How to Manage the Auditor: What is Required?” (Offered Twice)

A state audit notification letter requests a lot of information. What information is a company required to give the auditor? What if my auditor is difficult and demanding? What ethical considerations may I encounter with an audit? This session will focus on Audit Management and how to interact with state auditors.

Learning Objectives:

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

- Understand my company's responsibilities in an audit;
- Understand what to provide the state in an audit;
- Understand how to prepare for a sales and use tax audit and identify potential refunds.

Speakers:

Oscar L. Garza, Esq.

Director
Deloitte Tax LLP
Houston, Texas

Patrick J. McWilliams, CMI

Director - Indirect Tax Reporting, Compliance and Controversy
Sysco Business Services
Cypress, Texas

MONDAY (CONTINUED)

▣ “Property Tax for Sales Tax Professionals” (Offered Twice)

Have you ever wondered what your property tax colleagues do? The property tax group gathers lots of data to perform the compliance. Is there anything that might be useful to the sales tax group? Have your sales tax auditors ever raised questions related to reconciliation of your capital assets purchases? This session will cover the basics of property tax, including renditions, valuations, and appeals.

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 understanding of similarities between the application of each tax type and how knowledge of one can assist with the other.

Speakers:

Dorothy G. Pearson, CMI, CPA

Director, Sales, Use, Excise, and Property Taxes
Targa Resources LLC
Houston, Texas

Jeff Tuthill

Senior Director
Thomson Reuters - ONESOURCE™ Property Tax
Carrollton, Texas

▣ “OVERCOMING THE TAX LANGUAGE BARRIER:

Translating Income Tax for Sales Tax Professionals” (Offered Twice)

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 translate the income tax terms, to understand the key concepts that underlie state income taxes and provide some simple guiding principles to make the world of income tax more understandable. Lastly, the class will highlight some of the issues that do carry over into the sales and use tax world.

Learning Objectives:

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

- Understand how nexus has been interpreted differently for income tax purposes by some states, e.g., economic presence nexus;
- Identify different reporting requirements for sales and use taxes and income taxes;
- Understand application of Public Law 86-272, a federal jurisdictional provision, to sellers of tangible personal property;
- Describe the operation of 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.

Speakers:

Trisha Fortune, CMI, CPA

Principal
Ryan
Austin, Texas

Michael W. McLoughlin, Esq.

Director of Tax Policy
Verizon Communications
Basking Ridge, New Jersey

MONDAY (CONTINUED)

▣ "Bad Debt Refund Claims: Getting Some Bang for the Missing Bucks"

While most states recognize the right of a taxpayer to obtain a refund of sales tax paid on an uncollectible account, filing a refund claim, and obtaining a refund of tax is anything but straightforward. In this session, the instructors will lead the attendees through identifying bad debts, preparing and documenting a bad debt refund claim, and working with state revenue departments to obtain a refund of tax. The instructors will also identify best practices for company personnel responsible for recording and documenting uncollectible accounts for tax reporting purposes.

Learning Objectives:

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

- Identify bad debts and determine if a refund claim is an appropriate method of recovery;
- Prepare and document a bad debt refund claim;
- Understand current statutory, regulatory, and case law trends limiting your company's ability to secure a refund;
- Identify best practices for bad debt record keeping.

Speakers:

Stephen J. Blazick, CPA, Esq.

Counsel
Reed Smith LLP
Philadelphia, Pennsylvania

William J. Taylor, III, Esq.

Senior Manager - Transaction Taxes
Turner Broadcasting System, Inc.
Atlanta, Georgia

▣ "VDA's and Amnesty Programs"

I discovered a reporting error that my company consistently made over the last two years. Should my company file a Voluntary Disclosure Agreement? There are many states that are offering Amnesty Programs. When should my company apply for these programs? This session will focus on when and how to file Voluntary Disclosure Agreements and discuss the advantages and disadvantages of State Amnesty Programs.

Learning Objectives:

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

- Understand when and how to file a VDA;
- Understand the advantages and pitfalls of Amnesty Programs;
- Understand which states have VDA and Amnesty Programs.

Speakers:

William M. Backstrom, Jr., Esq.

Partner
Jones Walker LLP
New Orleans, Louisiana

Michael D. Sontag, Esq.

Attorney
Bass, Berry & Sims, PLC
Nashville, Tennessee

MONDAY (CONTINUED)

3:30 p.m - 5:00 p.m.

Breakout Sessions (8)

■ **“Get in Control” of the Managed Audit and Compliance Agreement Programs. Compare and Contrast Various States to Determine the Right Fit for Your Company.” (Offered Twice)**

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Trisha Fortune, CMI, CPA

Principal
Ryan
Austin, Texas

Michael W. McLoughlin, Esq.

Director of Tax Policy
Verizon Communications
Basking Ridge, New Jersey

MONDAY (CONTINUED) TUESDAY

■ “Don’t be Denied - Exemption Certificate Validation”

As states become more aggressive with their audit approach, many companies find themselves “caught” with invalid exemption certificates. This session will discuss recent trends in the denial of exemption certificates during audit and provide the attendee with some helpful hints and best practices to minimize exposure.

Learning Objectives:

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

- Identify some of the common exemption certificate error pitfalls;
- Comprehend recent changes in audit approach for many states;
- Define some steps on how to deal with business process;
- Recognize best practices in obtaining and maintaining exemption certificates;
- Identify exemption certificate audit preparation steps.

Speakers:

Tom Farris

Tax Manager
AGC America, Inc.
Alpharetta, Georgia

John Schmarr, Esq.

Independent Consultant
Westerville, Ohio

■ “Taxing Service as Tangible Personal Property Can the States Do It?” (Offered Twice)

As technology increases, the application of sales and use tax laws to new business models becomes increasingly difficult. Items that were once available only in tangible form are available for download or access throughout the world. This session focuses on the taxation of digital products – beyond just the books, music and movies. Are advertising and information services also joining the ranks of digital property? The session will discuss legislative trends in this area, the application of existing sales and use tax imposition statutes to these new products and services, and the application of sourcing rules, including methods of apportioning the base.

Learning Objectives:

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

- Recognize trends with sales and use tax legislation related to digital goods.
- Identifying digital goods and understand how they are characterized and taxed.
- Understand how federal legislation may impact this ever evolving area.

Speakers:

Carolynn S. Iafate, Esq., CPA

Chief Operating Officer
Industry Sales Tax Solutions
Washington, DC

Stephen P. Kranz, Esq.

Partner
Sutherland
Washington, DC

5:30 p.m. - 6:30 p.m.

Reception

TUESDAY, SEPTEMBER 27

6:30 a.m. - 8:00 a.m.

Continental Breakfast

TUESDAY (CONTINUED)

8:00 a.m. - 9:30 a.m.

■ General Session

"Utilizing Your Memory"

Ron White is without question the nation's #1 Memory Expert and is one of the top in the world. He is a two time national memory champion winning the USA Memory Championship in 2009 and 2010. He holds the record for the fastest to memorize a deck of shuffled cards in only 1 minute and 27 seconds. He has memorized the names of 200 people in 15 minutes even more times than he can remember. Audiences have long marveled at his ability to memorize a 60 digit number in less than 90 seconds or memorize a deck of shuffled cards in a flash. Every audience Ron shares his talk with leaves laughing, amazed and empowered that they can do the same thing! Ron's desire is not that you see him as the person with the best trained memory but that he teaches YOU to have the best trained memory!

Learning Objectives:

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

- Gain confidence when you can give speeches from memory;
- Memorize pages of product knowledge instantly;
- Remember not only names of coworkers and clients but also their interests;
- Memorize the tax code;
- Become a dynamic speaker when you can quote poems, quotes, or tax code;
- Triple your memory and triple you business when you become more efficient with your memory.

Speaker:

Ron White

Fort Worth, Texas

9:45 a.m. - 11:00 a.m.

■ General Session

"Ethical Dilemmas in the Tax World :

"Did you realize it when you were placed in the situation? How did you respond?"

This session will involve a panel of experienced sales and use tax professionals that will share some examples of ethical situations that have occurred or could occur for sales tax professionals. Each participant will have an opportunity (optional) to vote on how they believe the most ethical response would be to the situation. This session will include the most appropriate action that should be taken given each situation including to reference to the IPT Ethics cannons. This session will also provide suggestions for how to minimize and/or avoid falling into these situations in the future and practical solutions given the difficult situation.

Learning Objectives:

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

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

Speakers:

Jeremiah T. Lynch, CMI

Principal
Ryan
New York, New York

Lynn L. Monsalvatge, CMI

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

Joseph A. Vinatieri, Esq.

Partner
Bewley, Lassleben & Miller
Whittier, California

TUESDAY (CONTINUED)

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

Breakout Sessions (7)

▣ “Income Tax Applications to Sales Tax: Opportunities and Pitfalls”

This session will discuss the various states' attempts to apply of the business purposes and economic substance concepts to sales tax transactions as a means of circumventing the traditional sales tax form over substance concepts.

Learning Objectives:

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

- To understand the concepts of business purpose and economic substance;
- To understand how various states have utilized these federal and state income tax concepts in the sales tax arena;
- Identify positions to be taken to rebut state challenges using these concepts.

Speakers:

Jordan M. Goodman, Esq., CPA

Partner
Horwood Marcus & Berk Chartered
Chicago, Illinois

Kathleen King Parker, Esq.

Partner
Pierce Atwood LLP
Boston, Massachusetts

▣ “State Trends in Auditing”

Have you noticed that taxing authorities are growing more aggressive in these times of budget crunches? Revenue commissioners are becoming more creative in stretching their limits to achieve more favorable audit results. Auditors are under increased scrutiny to produce results in methods that often are not in the taxpayer's best interest. This presentation will discuss how these trends are impacting taxpayers and identify options and ideas to effectively plan for the new paradigm in audit relationships.

Learning Objectives:

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

- Identify significant issues in current sales and use tax audits;
- Gain a better understanding of new initiatives states are utilizing to maximize compliance and audit results;
- Be aware of remedies to help move beyond stumbling blocks which arise in this age of significant audit modernization;
- Understand how an organization can plan for navigating the new landscape.

Speakers:

Anthony Buffkin

Senior Manager
Dixon Hughes Goodman LLP
Charlotte, North Carolina

Allan Wells, CMI

Tax Director
Guardian Building Products
Greer, South Carolina

TUESDAY (CONTINUED)

▣ "Contracts and Other Transactions: How Can a Tax Professional Assist and Add Value?"

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

Learning Objectives:

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

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

Speakers:

Jesse R. Adams, III, Esq.

Partner
Jones Walker LLP
New Orleans, Louisiana

Andre B. Burvant, Esq., CPA

Partner
Jones Walker LLP
New Orleans, Louisiana

▣ "Ask the Experts - WI, NE, IA, IL, IN, OH"

This session provides an opportunity to ask the experts about specific state issues. Submitting questions prior to the session allows a more informed discussion. Questions received prior to session will receive preference.

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.

Speakers:

Brian D. Hickey

Director
Deloitte Tax LLP
Cincinnati, Ohio

John Schmarr, Esq.

Independent Consultant
Westerville, Ohio

TUESDAY (CONTINUED)

■ “Ask the Experts - TX, CA, WA”

This session provides an opportunity to ask the experts about specific state issues. Submitting questions prior to the session allows a more informed discussion. Questions received prior to session will receive preference.

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.

Speakers:

Ray Langenberg, Esq.

Attorney
Scott, Douglass & McConnico, LLP
Austin, Texas

Joseph A. Vinatieri, Esq.

Partner
Bewley, Lassleben & Miller
Whittier, California

■ “Ask the Experts - FL, NC, SC, GA”

This session provides an opportunity to ask the experts about specific state issues. Submitting questions prior to the session allows a more informed discussion. Questions received prior to session will receive preference.

Learning Objectives:

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

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Speakers:

Mark E. Holcomb, Esq.

Partner
Madsen Goldman & Holcomb, LLP
Tallahassee, Florida

Lynn L. Monsalvatge, CMI

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

■ “Unclaimed Property: New Trends”

This session will focus on hot topics and recent trends in the unclaimed property field. There have been a number of significant developments in the last year or so, including new legislation (particularly in Delaware) and litigation (most notably, the New Jersey gift card litigation). We will provide an overview of these important developments, as well as other recent trends, such as reduced dormancy periods for unclaimed property and the escheat of rebates and other rewards programs. We will also discuss possible ways to reduce or eliminate unclaimed property exposure associated with various types of unclaimed property.

Learning Objectives:

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

- Understand recent unclaimed property trends and developments;
- Identify areas of unclaimed property risk; and
- Recognize possible ways to reduce or eliminate unclaimed property exposure.

Speakers:

Michelle Andre

Principal
KPMG LLP
McLean, Virginia

Ethan D. Millar, Esq.

Partner
Alston & Bird
Los Angeles, California

TUESDAY (CONTINUED)

12:30 p.m. - 2:00 p.m.

Lunch

2:00 p.m. - 3:30 p.m.

Breakout Sessions (8)

▣ **“Refund Roadblocks”**

In these difficult economic times, states are setting up statutory and administrative roadblocks to prevent taxpayers from obtaining sales and use tax refunds. This session will discuss recently imposed procedural requirements and limitations on refunds as well as appropriate responses by taxpayers to these limitations and possible constitutional challenges that can be raised.

Learning Objectives:

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

- Identify new statutory requirements and limitations applicable to refunds;
- Identify new administrative requirements and limitations applicable to refunds;
- Identify possible constitutional challenges to these requirements and limitations.

Speakers:

Felicia S. Hoeniger, Esq.

Counsel
Robinson & Cole
Hartford, Connecticut

Ray Langenberg, Esq.

Attorney
Scott, Douglass & McConnico, LLP
Austin, Texas

▣ **“Old Tax Laws Applied to New Technologies”**

New technologies and services are coming to market faster than ever; however, state tax laws are not changing fast enough to keep pace. Companies are faced with the difficult task of making complex tax decisions based on outdated laws often times coming to the wrong conclusion. Even when a company takes the conservative position and taxes a transaction, the company could find itself subject to a class-action lawsuit. Our speakers will discuss how they approach these challenges and provide advice on how to avoid the pitfalls associated with coming to the wrong conclusion.

Learning Objectives:

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

- Gain an understanding of the states' view on taxing new technology service offerings;
- Identify potential problems areas with current state laws;
- How to stay ahead of these potential tax traps.

Speakers:

Scott N. Adams

Transaction Tax Manager
AT&T
San Antonio, Texas

Eric S. Tresh, Esq.

Partner
Sutherland
Atlanta, Georgia

Dominic Zambrano, Esq.

Director of State & Local Tax
Comcast Corporation
Philadelphia, Pennsylvania

TUESDAY (CONTINUED)

■ “Hot Topics - Top 10 Cases in Sales and Use Taxation “ (Offered Twice)

During this session the speakers will review and analyze the ten currently pending or recently decided cases that have the greatest national significance in the sales and use tax arena. This material will include state and federal court litigation and administrative matters focusing on nexus, digital products, reporting obligations and other issues pertinent to sales and use taxation.

Learning Objectives:

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

- Recognize trends with sales and use tax legislation related to digital goods;
- Identify digital goods and understand how they are characterized and taxed; and
- Understand how federal legislation may impact this ever evolving area.

Speakers:

Gustavo Rivera, Jr.

U.S. Transaction Tax Senior Manager
Intel Corporation
Santa Clara, California

Lee A. Zoeller, CMI, Esq.

Partner
Reed Smith LLP
Philadelphia, Pennsylvania

■ “Taxing Service as Tangible Personal Property Can the States Do It?” (Offered Twice)

As technology increases, the application of sales and use tax laws to new business models becomes increasingly difficult. Items that were once available only in tangible form are available for download or access throughout the world. This session focuses on the taxation of digital products – beyond just the books, music and movies. Are advertising and information services also joining the ranks of digital property? The session will discuss legislative trends in this area, the application of existing sales and use tax imposition statutes to these new products and services, and the application of sourcing rules, including methods of apportioning the base.

Learning Objectives:

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

- Recognize trends with sales and use tax legislation related to digital goods.
- Identifying digital goods and understand how they are characterized and taxed.
- Understand how federal legislation may impact this ever evolving area.

Speakers:

Carolynn S. Iafrate, Esq., CPA

Chief Operating Officer
Industry Sales Tax Solutions
Washington, DC

Stephen P. Kranz, Esq.

Partner
Sutherland
Washington, DC

TUESDAY (CONTINUED)

■ **“Automating the Sales and Use Tax Function:
Hear a Panel compare software packages, custom solutions,
ad hoc reports and other tools (Offered Twice)**

Does “bolting-on” a sales and use tax software package provide enough to be in tax compliance? Why is data a four letter word during an ERP Implementation? Why do sales and use tax packages cost so much more today? What else is out there in the tax automation field around data collection, reporting or custom solutions used to solve specific client needs? This session will cover current automation trends in the marketplace including tax engine enhancements released in 2011/2012, as well as other solutions and reporting tools being used by companies.

Learning Objectives:

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

- Understand the different 3rd party indirect tax calculation and reporting solutions available;
- Learn about enhanced functionality released in and what’s on the horizon for 2012 and beyond;
- Identify other areas of indirect tax that can benefit from non-traditional automation approaches;
- Learn about other tax reporting tools and applications geared towards making tax compliance less taxing.

Speakers:

Greg Polek, CMI

Manager - Tax Management Consulting
Deloitte Tax LLP
Charlotte, North Carolina

Robert A. Westgate, CMI

Senior Manager - Tax Management Consulting
Deloitte Tax
Philadelphia, Pennsylvania

■ **“Where IT’S at: Software, Cloud Computing and Data Processing “ (Offered Twice)**

Aren’t clouds those white puffy things? When did we start computing in them? The IT world is moving rapidly away from in-house licensed software. As tax professional and cloud users please join us as we discuss transaction classification, sourcing, delivery and maintenance in this new “computing world.”

Learning Objectives:

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

- Understand the application of existing law to new technologies;
- Understand how to source transactions;
- Recognize what data is relevant in determining the taxability of emerging technologies;
- Understand vendor and purchaser’s tax obligation (nexus).

Speakers:

Eileen Bradley

Senior State & Local Tax Manager
Amazon.com
Seattle, Washington

Faranak Naghavi, CPA

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

Julie Stakenburg, CPA

Director of Indirect Tax
Accenture
Walnut Creek, California

TUESDAY (CONTINUED)

■ “Audit Sampling: Avoiding the Wheels Off Sample Audit; Best Practices in Planning and Managing Sample Audits; and Current Issues in Audit Sampling” (Offered Twice)

Does the phrase, “wheels off sample audit,” have meaning for you? If so, this session is for you! This session presents a classic case of a “wheels off sample audit.” The case covers common issues and mistakes that lead to a sample audit gone badly. The case is used as a format to discuss what went wrong in the sample audit and how the audit missteps could have been avoided. Following the discussion of the case, strategies and best practices are presented for planning and managing a sample audit to minimize the chance of a bad audit outcome. Finally, the session will cover current issues arising in audit sampling, several of which are directly related to the ongoing economic distress experienced by most states and other jurisdictions conducting sample audits.

Learning Objectives:

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

- Avoid common mistakes that lead to sample audits going badly;
- Identify and understand best practices in planning and managing sample audits;
- Recognize current issues in audit sampling and how to address them.

Speakers:

David S. Leifer, CMI

Director, Sales and Property Tax
InterContinental Hotels Group
Alpharetta, Georgia

Roger C. Pfaffenberger, Ph.D.

Director, Audit Sampling Practice
Ryan
Dallas, Texas

■ “Credits and Incentives - Overview of and new trends”

State and Local governments continue to add to the increasing complex array of economic incentives to encourage private sector investment. A variety of state and local credits and incentives topics will be addressed that will provide you an overview of the scope and complexity of some of the many programs. The changing green incentives landscape will also be explored, as well as providing an update on important legislation affecting credits and incentives. By gaining an understanding of available programs, participants may be able to identify unlocked opportunities that may result in significant benefits and a higher overall return on investment.

Learning Objectives:

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

- Understand recent state and local trends in regard to economic incentives;
- Recognize best practices in economic incentives identification/negotiation;
- Identify economic incentive opportunities related to new expansion and M&A activities;
- Recognize potential pitfalls associated with economic incentive program clawbacks.

Speakers:

Michael A. Harris, CPA

Partner
PwC
Kansas City, Missouri

Jeffrey S. Kahn, Esq.

Tax Manager, Credits & Incentives
Best Buy Enterprise Services, Inc.
Richfield, Minnesota

TUESDAY (CONTINUED)

Breakout Sessions (8)

▣ “Ask the Experts - AR, KS, OK, MO”

This session provides an opportunity to ask the experts about specific state issues. Submitting questions prior to the session allows a more informed discussion. Questions received prior to session will receive preference.

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.

Speakers:

B.J. Pritchett, CMI

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

Brent Watson, CPA

Manager - State & Local Tax Services
MERIT Appraisal & Tax Consulting, LP
Broken Arrow, Oklahoma

▣ “Ask the Experts - LA, MS, AL, CO, AZ”

This session provides an opportunity to ask the experts about specific state issues. Submitting questions prior to the session allows a more informed discussion. Questions received prior to session will receive preference.

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.

Speakers:

Jesse R. Adams, III, Esq.

Partner
Jones Walker LLP
New Orleans, Louisiana

William M. Backstrom, Jr., Esq.

Partner
Jones Walker LLP
New Orleans, Louisiana

Andre B. Burvant, Esq., CPA

Partner
Jones Walker LLP
New Orleans, Louisiana

▣ “Ask the Experts - PA, NJ, NY, MA, CT”

This session provides an opportunity to ask the experts about specific state issues. Submitting questions prior to the session allows a more informed discussion. Questions received prior to session will receive preference.

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.

Speakers:

Jeremiah T. Lynch, CMI

Principal
Ryan
New York, New York

Kathleen King Parker, Esq.

Partner
Pierce Atwood LLP
Boston, Massachusetts

Lee A. Zoeller, CMI, Esq.

Partner
Reed Smith LLP
Philadelphia, Pennsylvania

TUESDAY (CONTINUED)

▣ “Industry Discussions: Manufacturing”

This session will focus on compliance and audit-related issues that are unique to the manufacturing industry. The latest judicial and legislative developments that specifically impact the manufacturing area will also be addressed.

Learning Objectives:

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

- Understand a general overview of industry;
- Identify trends found in legislation, rulings, and audit;
- Understand how to prepare for a manufacturing sales and use tax audit and identify potential refunds.

Speakers:

Christopher D. Ellis

Tax Manager
General Electric Company
Cincinnati, Ohio

Brian D. Hickey

Director
Deloitte Tax LLP
Cincinnati, Ohio

▣ “Oh Canada! - Overview and What's New”

This session is designed for beginning to intermediate professionals practicing in the area of Canadian transaction tax. Attendees will learn about the way these taxes work and best practices when companies are doing business in Canada. The speakers will also provide an update on recent issues and trends surrounding Canadian taxes.

Learning Objectives:

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

- Identify when Canadian transaction taxes will apply;
- Understand the differences between the HST, GST and the provincial taxes;
- Recognize Harmonization Rules and available elections;
- Identify issues complicating cross-border transactions for both residents and non residents;
- List recent issues and trends in Canadian taxation of goods and services.

Speakers:

Carlos V. Hernandez

Sr. Manager Sales Tax
General Electric Capital Corp.
Danbury, Connecticut

Robert Martini, Esq.

Partner
Wilson Vukelich LLP
Markham, Ontario, Canada

TUESDAY (CONTINUED)

▣ “Industry Discussions: Utilities”

Energy and Utility Industry legislation remains very active as states seek to address ‘climate control’ issues and budget shortfalls. This session will focus on the ‘hot’ issues in the Energy and Utility Industry including a discussion of the latest cases, rulings and legislation. The session will also focus on the changing technology trends, exemptions, documentation requirements and incentives available. Additionally state audit trends will be discussed.

Learning Objectives:

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

- Understand a general overview of industry;
- Identify trends found in legislation, rulings, and audit;
- Identify resources to track changes and opportunities.

Speakers:

Donna Healy, CPA

Tax Manager
General Electric Company
Fort Myers, Florida

Glenn D. Todd

Partner
KPMG LLP
Pittsburg, Pennsylvania

▣ “Industry Discussions: Leasing Issues”

This session is designed to discuss some of the most common sales and use tax issues related to leasing. Users will learn common tax department pitfalls and the steps to prepare for audits where leasing transactions are involved. The speakers will also share their audit experiences and helpful tips on minimizing exposure in a leasing environment.

Learning Objectives:

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

- Identify the steps to conduct a pre-audit analysis;
- Understand common errors made by tax departments when dealing with lease transactions;
- Recognize the issues that companies should identify prior to audit;
- List some tax department best practices for managing lease transaction;
- Identify recent developments in taxing lease transactions.

Speakers:

Larry Arnold

Assistant Sales Tax Manager
De Lage Landen
Wayne, Pennsylvania

Douglas Stevens, Esq.

Partner
Stevens & Berger
Bernardsville, New Jersey

TUESDAY (CONTINUED)/WEDNESDAY

▣“Industry Discussions: Oil and Gas”

Oil and gas 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 oil and gas industry, including a discussion of the latest cases, rulings and legislation. Because of the size and complexities of this industry, sales tax audits have been numerous with auditors being more aggressive. But it’s not your same old oil and gas companies anymore. New technology in the industries bring opportunities to qualify for the manufacturing exemption as well.

Learning Objectives:

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

- Understand a general overview of the oil and gas industry;
- Identify trends found in recent legislation, rulings and case law;
- Discuss potential targeted opportunities applicable to the industry;
- Recognize both the auditor’s aggressive audit tactics along with refund opportunities.

Speakers:

Oscar L. Garza, Esq.

Director
Deloitte Tax LLP
Houston, Texas

Geoff Thorpe, Esq.

Senior Tax Counsel
Chevron Corporation
Concord, California

WEDNESDAY, SEPTEMBER 28

7:00 a.m. - 8:30 a.m.

Continental Breakfast

8:30 a.m. - 10:00 a.m.

▣ **General Session**

“Federal Limitations on Sales Taxation”

While there are calls for new federal legislation to limit state taxation, there are a surprising number of existing federal statutes that limit sales and use taxation. This session will provide an overview of some significant limitations and make predictions for the future.

Learning Objectives:

At the end of the session the attendee will have

- Better understand Congress’ role in limiting sales taxation;
- Understand several examples of federal limits on sales taxation;
- Recognize the barriers to future federal limitations.

Speakers:

Annabelle B. Canning, Esq.

Vice President – State Tax Policy
Verizon
Philadelphia, Pennsylvania

Helen Hecht, Esq.

Tax Counsel
Federation of Tax Administrators
Albuquerque, New Mexico

Gregory S. Matson

Deputy Executive Director
Multistate Tax Commission
Washington, DC

Jeffrey L. Mullins, Esq.

Tax Counsel State and Local, Excise and International
American Airlines, Inc.
Fort Worth, Texas

WEDNESDAY (CONTINUED)

10:30 a.m. - 12:00 Noon

Breakout Sessions (7)

■ “Is the Sales Tax Simple in Streamline States? - A Review of the SST Process.”

As we enter the second decade of developing a system for sales tax simplification, a question that every business needs to be asking is: “Has SSUTA achieved its goals and mission?” This session will examine the genesis of the SSUTA through the Streamlined Sales Tax Project evolution - administrative and political - that have prevented federal legislation from progressing. The discussion will include a review of the stakeholders originally engaged, but also why all businesses should consider themselves stakeholders. What happens to all sales and use tax compliance when a state adopts the SSUTA model. Also, the session will look at the current federal proposal - What’s different? What is missing? What will it take to succeed? And, what impact does this have for “my” business?

Learning Objectives:

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

- Recognize the fundamental purpose of the Streamlined Sales and Use Tax Agreement (SSUTA);
- Understand the basic issues of the *Quill* decision and how it molds the underlying purpose of SSUTA;
- Comprehend the application of sales tax nexus standards and SSUTA to compliance requirements of all businesses;
- Identify the “gaps” between SSUTA and federal legislation;
- Develop analysis to determine if SSUTA creates sufficient simplification to override *Quill* and the impact to the participant’s business.

Speakers:

Jeffrey L. Hyde, Esq.

Senior Tax Counsel
GE Capital Corp.
Stamford, Connecticut

Scott Peterson

Executive Director
Streamlined Sales Tax Governing Board
Nashville, Tennessee

■ “Hot Topics - Top 10 Cases in Sales and Use Taxation “ (Offered Twice)

During this session the speakers will review and analyze the ten currently pending or recently decided cases that have the greatest national significance in the sales and use tax arena. This material will include state and federal court litigation and administrative matters focusing on nexus, digital products, reporting obligations and other issues pertinent to sales and use taxation.

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

- Recognize trends with sales and use tax legislation related to digital goods;
- Identify digital goods and understand how they are characterized and taxed; and
- Understand how federal legislation may impact this ever evolving area.

Speakers:

Gustavo Rivera, Jr.

U.S. Transaction Tax Senior Manager
Intel Corporation
Santa Clara, California

Lee A. Zoeller, CMI, Esq.

Partner
Reed Smith LLP
Philadelphia, Pennsylvania

WEDNESDAY (CONTINUED)

■ **“Automating the Sales and Use Tax Function:
Hear a Panel compare software packages, custom solutions,
ad hoc reports and other tools (Offered Twice)**

Does “bolting-on” a sales and use tax software package provide enough to be in tax compliance? Why is data a four letter word during an ERP Implementation? Why do sales and use tax packages cost so much more today? What else is out there in the tax automation field around data collection, reporting or custom solutions used to solve specific client needs? This session will cover current automation trends in the marketplace including tax engine enhancements released in 2011/2012, as well as other solutions and reporting tools being used by companies.

Learning Objectives:

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

- Understand the different 3rd party indirect tax calculation and reporting solutions available;
- Learn about enhanced functionality released in and what’s on the horizon for 2012 and beyond;
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- Learn about other tax reporting tools and applications geared towards making tax compliance less taxing.

Speakers:

Greg Polek, CMI

Manager - Tax Management Consulting
Deloitte Tax LLP
Charlotte, North Carolina

Robert A. Westgate, CMI

Senior Manager - Tax Management Consulting
Deloitte Tax
Philadelphia, Pennsylvania

■ **“Where IT’S at: Software, Cloud Computing and Data Processing “ (Offered Twice)**

Aren’t clouds those white puffy things When did we start computing in them? The IT world is moving rapidly away from in-house licensed software As tax professional and cloud users please join us as we discuss transaction classification, sourcing, delivery and maintenance in this new “computing world.”

Learning Objectives:

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

- Understand the application of existing law to new technologies;
- Understand how to source transactions;
- Recognize what data is relevant in determining the taxability of emerging technologies;
- Understand vendor and purchaser’s tax obligation (nexus).

Speakers:

Eileen Bradley

Senior State & Local Tax Manager
Amazon.com
Seattle, Washington

Faranak Naghavi, CPA

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

Julie Stakenburg, CPA

Director of Indirect Tax
Accenture
Walnut Creek, California

WEDNESDAY (CONTINUED)

■ “Audit Sampling: Avoiding the Wheels Off Sample Audit; Best Practices in Planning and Managing Sample Audits; and Current Issues in Audit Sampling” (Offered Twice)

Does the phrase, “wheels off sample audit,” have meaning for you? If so, this session is for you! This session presents a classic case of a “wheels off sample audit.” The case covers common issues and mistakes that lead to a sample audit gone badly. The case is used as a format to discuss what went wrong in the sample audit and how the audit missteps could have been avoided. Following the discussion of the case, strategies and best practices are presented for planning and managing a sample audit to minimize the chance of a bad audit outcome. Finally, the session will cover current issues arising in audit sampling, several of which are directly related to the ongoing economic distress experienced by most states and other jurisdictions conducting sample audits.

Learning Objectives:

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

- Avoid common mistakes that lead to sample audits going badly;
- Identify and understand best practices in planning and managing sample audits;
- Recognize current issues in audit sampling and how to address them.

Speakers:

David S. Leifer, CMI

Director, Sales and Property Tax
InterContinental Hotels Group
Alpharetta, Georgia

Roger C. Pfaffenberger, Ph.D.

Director, Audit Sampling Practice
Ryan
Dallas, Texas

■ "Google is not Synonymous for Tax Research: Research Tools and Tips"

The key to a successful research deliverable is to produce a product that answers the immediate tax research questions presented, as well as providing an easily followed tax research trail that can serve as documentation for years to come. A critical objective is to utilize resources to produce accurate and thorough tax research. To reach this goal, it is important to understand the specific research requirements and create a deliverable that meets those requirements. The continued maintenance of research is also an essential component of a successful tax research project.

Learning Objectives:

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

- Convey the importance of understanding the requirements and expectations for tax research with the stakeholders requesting the research;
- Highlight the importance of understanding all pertinent facts and summarizing the facts into research assumptions that clearly represent the information learned;
- Understand how the utilization of proper resources is critical to producing a tax research outcome that is useful and reliable.
- Understand the varying procedural values associated with the different levels of authority cited in the research deliverable.
- Understand the importance of maintaining the data contained in the project deliverable through monitoring state developments for changes that may impact the taxability determinations.

Speakers:

Megan Mahony

Director, National Tax
Ryan
Burlington, Massachusetts

Steven Roll, Esq.

Assistant Managing Editor, State Tax
BNA Tax & Accounting
Arlington, Virginia

WEDNESDAY (CONTINUED)

■ **“This and That About VAT:
A Comparison of US Sales and Use Tax principles with VAT principles.”**

The value added tax is not well understood by most US tax professionals. The increased interest in the adoption of a federal VAT has raised questions about how a VAT is different than state sales and use taxes and how a VAT would integrate with them. The speakers will compare and contrast VAT and sales tax principles to provide attendees with greater familiarity of these issues.

Learning Objectives:

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

- Describe VAT principles;
- Compare VAT principles with sales tax principles;
- Discuss issues associated with integrating a VAT with existing sales/use taxes.

Speakers:

Walter Hellerstein, Esq.

Distinguished Research Professor
University of Georgia Law School
Athens, Georgia

Jon Sedon

Manager
KPMG
Washington, DC

12:00 Noon

Symposium Conclusion

2011 IPT Sales and Use Tax Symposium Committee Members (12)

Mark W. Bennett, CPA (Chair)

Principal
Ryan & Company
Houston, Texas

Denton Childs

Director - Non-Income Taxes
Tyson Foods
Springdale, Arkansas

Diana M. DiBello

Sr. Tax Solutions Analyst
De Lage Landen
Wayne, Pennsylvania

Jeffrey Friedman, Esq.

Partner
Sutherland
Washington, DC

Clark Hemingway, CMI

Senior Exams Analyst
General Electric Company
Fort Myers, Florida

Timmy Hulin, CMI

Director of Audits
Didier Consultants
Zachary, Louisiana

David L. Moore, CPA

Manager, State & Local Taxes
American Electric Power
Columbus, Ohio

Carolyn Campbell Shantz, CMI, CPA (Vice Chair)

Managing Director
Alvarez & Marsal Taxand, LLC
Houston, Texas

Doug Sigel, Esq.

Partner
Scott, Douglass & McConico
Austin, Texas

Dwayne Van Wieren, CPA

Partner
Deloitte
Houston, Texas

Marilyn A. Wethekam, Esq.

Partner
Horwood Marcus & Berk, Chartered
Chicago, Illinois

Aaron M. Young, Esq.

Partner
Reed Smith LLP
New York, New York

REGISTRATION

All registrations must be completed in advance of the symposium. As well as covering the usual symposium expenses, the fee includes Sunday and Monday 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 25th. 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 24th, 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 26th:

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 26th:

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

CANCELLATION FEE

\$100 for any filed registration. After September 16th, 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 26th: \$40.00 After August 26th: \$50.00

CREDIT CARDS

The Institute accepts the following credit cards: American Express, Master Card, and Visa. Please carefully follow the instructions on the IPT Registration Form if paying by credit card. Also be sure to note, where indicated, the correct and **complete** billing address for the credit card if it differs from your registration address.

CONTINUING EDUCATION CREDIT

The Institute for Professionals in Taxation is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN, 37219-2417. Web site: www.nasba.org.

Approximately **20** 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.

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

Attorneys who wish to receive CLE credit for this program need to submit additional information on the registration form. Please supply the following: name, bar/supreme court identification number, and the associated state. IPT has requested credit for this program in the following states: Georgia, Florida, Illinois, Ohio, Pennsylvania, and Texas. Many states have reciprocal agreements – it is up to each individual to check with the appropriate organization. Additional questions regarding CLE should be directed to Christina Webb Akin via e-mail at: cakin@ipt.org. The number of CLE hours of credit awarded depends upon the organization/state.

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 AT SEA WORLD ORLANDO 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 Sea World Hotel in Orlando of **\$147.25 plus tax**, single or double. Information on the hotel can be found on the site to which you are linked to the hotel. Reservations can be made by calling: 800-266-9432 or 506-474-2009 (identify yourself as being with IPT), or by going to the Marriott link: <https://resweb.passkey.com/go/IPT2011>.

Note the hotel room cut-off date: August 25th.

Also note that hotel has a 72 hour (3 day) cancellation policy.