

**2012 ABA/IPT
ADVANCED
TAX SEMINARS**

**MARCH 19-23, 2012
THE RITZ-CARLTON
NEW ORLEANS, LA**

Preliminary Program
REGISTER NOW!

[https://meetings.abanet.org/
meeting/tax/ipt12/](https://meetings.abanet.org/meeting/tax/ipt12/)

**ADVANCED
INCOME TAX SEMINAR**

MARCH 19-20

**ADVANCED
SALES/USE TAX SEMINAR**

MARCH 20-21

**ADVANCED
PROPERTY TAX SEMINAR**

MARCH 22-23



ABA/IPT Advanced Income, Sales/Use & Property Tax Seminars

The Ritz-Carlton, New Orleans, Louisiana
March 19 – March 23, 2012

Sponsors:

American Bar Association Section of Taxation and the Institute for Professionals in Taxation

Please join us! The American Bar Association Section of Taxation and the Institute for Professionals in Taxation have joined forces again to present another key opportunity for continuing professional education in one of America's most vibrant cities.

Chair, ABA Section of Taxation:

William M. Paul, Esq.
Covington & Burling LLP
Washington, DC

President, Institute for Professionals in Taxation:

Linda A. Falcone, CMI
Ryan, LLC

ABA State & Local Taxes Committee Chairperson:

William B. Prugh, Esq.
Polsinelli Shughart, P.C.
Kansas City, MO

ABA/IPT Advanced Tax Seminars Overall Chair:

Stewart M. Weintraub, Esq.
Chamberlain, Hrdlicka, White, Williams & Martin
West Conshohocken, PA

Local Host:

William M. Backstrom, Jr., Esq.
Jones Walker LLP, New Orleans, LA

ADVANCED INCOME TAX SEMINAR COMMITTEE

IPT Co-Chairs

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

Janette M. Lohman, CMI, Esq., CPA
Thompson Coburn LLP

Margaret C. Wilson, CMI, Esq.
Morgan, Lewis & Bockius LLP

ABA Co-Chairs

William M. Backstrom, Jr., Esq.
Jones Walker LLP

Jaye A. Calhoun, Esq.
McGlinchey Stafford PLLC

Erica L. Horn, Esq., CPA
Stoll Keenon Ogden PLLC

Stephanie Anne Lipinski Galland, Esq.
Lipinski Galland & Associates LLP

Stewart M. Weintraub, Esq.,
Chamberlain, Hrdlicka, White, Williams & Martin

ADVANCED SALES TAX SEMINAR COMMITTEE

IPT Co-Chairs

Kenneth W. Helms, CMI
Tax Trilogy, LLC

H. Michael Madsen, Esq.
Madsen Goldman & Holcomb, LLP

Alexandra P.E. Sampson, Esq.
Reed Smith LLP

Michael J. Willis, CA
Lafarge Canada Inc.

ABA Co-Chairs

William M. Backstrom, Jr., Esq.
Jones Walker LLP

J. Whitney Compton, Esq.
Compton & Associates, LLP

Stephanie Anne Lipinski Galland, Esq.
Lipinski Galland & Associates LLP

William B. Prugh, Esq.
Polsinelli Shughart, P.C.

Doug Sigel, Esq.
Scott, Douglass & McConnico, L.L.P.

Stewart M. Weintraub, Esq.,
Chamberlain, Hrdlicka, White, Williams & Martin

ADVANCED PROPERTY TAX SEMINAR COMMITTEE

IPT Co-Chairs

J. Elaine Bialczak, Esq.
Compton & Associates, LLP

Edward Kliewer, III, Esq.
Fulbright & Jaworski L.L.P.

Mark A. Loyd, Esq.
Bingham Greenebaum Doll LLP

Michele M. Whittington, Esq.
Stites & Harbison, PLLC

Thomas R. Wilhelm, Esq.
Fredrikson & Byron, P.A.

ABA Co-Chairs

Mark A. Engel, Esq.
Bricker & Eckler LLP

Charles J. Moll III, Esq.
Winston & Strawn LLP

Stewart M. Weintraub, Esq.,
Chamberlain, Hrdlicka, White, Williams & Martin

SCOPE AND PURPOSE

The ABA/IPT Advanced Income, Advanced Sales/Use, and Advanced Property Tax Seminars are designed for attorneys, accountants, tax directors, state and local tax managers, government tax officials, appraisers, property tax managers, commercial and industrial property managers, and others interested in sales, use, ad valorem taxation of property, and income.

The increasing burden of state and local income, sales, use, and property taxes throughout the country requires an increasingly greater knowledge and understanding by those professionals who are responsible for managing and minimizing this burden. In addition, businesses must now focus more on the process for evaluating and selecting professionals who are needed to contest state and local tax matters. Over the course of three seminars, a distinguished and multidisciplinary faculty, including appraisers, government and private sector tax officials, tax managers, and state and local tax attorneys, will lead you in the practical examination of current state and local tax issues facing different businesses and industries. These programs devote substantial time to current issues in the field.

REGISTRATION (VIA ABA SECTION OF TAXATION)

Registration fee includes admission to the program, written materials, reception, lunches, and continental breakfasts. Register early and save!

Early-Bird Tuition (Deadline January 13, 2012): \$520 per seminar, \$870 for two seminars, and \$1,300 for all three seminars

Advance Tuition (Deadline March 13, 2012): \$570 per seminar, \$940 for two seminars, and \$1,400 for all three seminars

On-site Tuition: \$575 per seminar, \$970 for two seminars, and \$1,460 for all three seminars

You may: **MAIL** the registration form found at the back of this brochure to ABA/IPT Tax Seminars, ABA Section of Taxation, 740 15th Street, NW, Washington, DC 20005; **FAX FORM TO** ABA Section of Taxation, (202) 662-8682; or **REGISTER ONLINE AT** <http://meetings.abanet.org/meeting/tax/IPT12/>
To protect your credit card security, we are accepting credit card payments only through online registration. Faxed and mailed

registrations must be accompanied by payment in the form of a check. All seminar registrations must be sent to ABA by **March 13, 2012**. Please note that registrations are limited and will be granted on a first-come, first-served basis.

All cancellations and requests for refunds or substitutions must be received in writing by **March 13, 2012**. No refunds will be approved after that date; however, substitute registrants are welcome. All refund requests will incur a \$50 cancellation fee. **Absolutely no refunds will be granted after the March 13 deadline.** To request a refund or a substitution, please send your written request to the ABA Registrar by fax to 202-662-8682 or e-mail at tim.brady@americanbar.org.

HOTEL ACCOMMODATIONS

A block of sleeping rooms has been reserved for the ABA/IPT program at [The Ritz-Carlton](#), 921 Canal Street, New Orleans; Louisiana's only AAA Five Diamond Luxury hotel. Reservations can be made online at www.ritzcarlton.com/neworleans by entering the **unique group code** as supplied by the Hotel or through central reservations by calling **1-800-826-8987** and referring to the group name ABA/IPT. (Please see below). *The reservation cut off date is **February 17, 2012**.*

- Group Name: **ABA/IPT Tax Seminars**
- Group Code: **CLVCLVA** (Deluxe Accommodations)
- Group Link: [Reservations CLICK HERE](#)
- Group Dates: Sunday, March 18 – Saturday, March 24, 2012
- Rates: Single/Double - \$195 + applicable taxes
- Group rate shall apply for two days prior and two days after the official meeting dates.
- All reservations must be accompanied by a first night deposit or guaranteed by the individual's credit card or check
- Individuals with guaranteed reservations must cancel their reservations at least 24 hours prior to the scheduled day of arrival to avoid a one-night cancellation charge
- Check-in is no earlier than 4:00pm and check-out is 12:00 noon

Reservations requested after the room block is filled or beyond the **February 17, 2012** cut-off date, whichever comes first, are subject to availability. Rooms may still be available after the room block is filled or after the cut-off date, but not necessarily at the negotiated rate. Requests for accommodations after that date, or sooner if the block sells out, cannot be ensured.

COURSE MATERIALS

Written course materials will be available to registrants through the meeting website. In addition, all attendees will have access to hard copies of PowerPoint slides onsite. Those who are interested in the materials, but who are unable to attend the meeting, will be able to purchase access to the materials on the meeting website.

CONTINUING EDUCATION CREDIT

Continuing education credit for this program is available for tax professionals, attorneys, accountants, and appraisers who register and attend.

CLE: CLE accreditation will be requested for this program from every state with Mandatory Continuing Legal Education (MCLE) requirements for attorneys. Questions concerning CLE credit for attendance at this or any ABA program should be directed to the ABA Section of Taxation at 740 15th Street NW, Washington, DC 20005, telephone (202) 662-8670.

CPE: Questions concerning continuing professional education (CPE) credit should be directed to IPT, telephone (404) 240-2300.

Registrants attending the Income Tax Seminar will receive approximately 12 continuing education credits; those attending the Sales and Use Tax Seminar will receive approximately 14 and those attending the Property Tax Seminar will receive approximately 14.5 continuing education credits for full attendance based on a 50-minute credit hour.

Each of the Seminars has 60 minutes of ethics equal to 1 CE credit. These ethics credits are applicable for the CMI Continuing Education requirement and may be applicable for other continuing education requirements.

The Institute's designated members (CMIs) will receive hour-for-hour continuing education credits towards their requirements for actual session attendance (based on a 50-minute credit hour).

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 barcode 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.

The Institute is also 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 submitted to the National Registry of CPE Sponsors through its website: www.learningmarket.org. For more information regarding administrative policies such as complaint and refund, please contact our office at (404) 240-2300.

Prerequisites: None
Program Level: Update
Field of Study: Taxation
Instructional Method: Group Live
Advanced Preparation Required: None

Consent to Use of Photographic Images: Photos will be taken at this event, which may be used in ABA or IPT publications, multimedia presentations, or on the ABA or IPT websites. Registration and attendance at, or participation in, the ABA/IPT Advanced Tax Seminars constitutes an agreement by the registrant to the ABA's or IPT's use and distribution of the registrant or attendee's image in photographs, videotapes, and electronic reproductions of the ABA/IPT Advanced Tax Seminars for educational and promotional purposes.

AGENDA FOR ABA/IPT ADVANCED INCOME TAX SEMINAR

Monday, March 19, 2012

7:30am-8:30am Registration & Continental Breakfast

8:30am-9:00am Welcome and Introduction:

ABA/IPT Advanced Tax Seminars Overall Chair:

Stewart M. Weintraub, Esq.
Chamberlain, Hrdlicka, White, Williams & Martin
West Conshohocken, PA

IPT President:

Linda A. Falcone, CMI
Ryan, LLC
Charlotte, NC

ABA SALT Committee Chair:

William B. Prugh, Esq.
Polsinelli Shughart, P.C.
Kansas City, MO

Local Host:

William M. Backstrom, Jr., Esq.
Jones Walker LLP
New Orleans, LA

9:00am-9:50am

Apportionment “410” – An In-depth Analysis of Sales Factor Issues Involving the Sale of Tangible Personal Property

Our panel of experts will bring you up to date on the latest in throwback, throw-out and drop shipment developments, and will explore the challenges in sourcing energy products that cannot easily be "localized."

Learning Objectives:

- ▶ Understand the latest developments in throwback, throw-out and drop shipment laws and their application
- ▶ Identify the challenges of sourcing energy products with uncertain locations

Speakers:

Paul A. Broman, Esq.
Attorney - State Tax Issues, Audits & Appeals
BP America Inc.
Houston, TX

Marilyn A. Wethekam, Esq.
Partner
Horwood Marcus & Berk, Chartered
Chicago, IL

Moderator:

Margaret C. Wilson, Esq., CMI
Partner
Morgan, Lewis & Bockius LLP
Princeton, NJ

9:50am-10:00am Break

10:00am-10:50am

Apportionment “420” – An In-depth Analysis of Sales Factor Issues Involving the Sale of Services and Intangibles

This session will present issues surrounding the sales factor of the apportionment formula involving the sale of services and intangibles.

Learning Objectives:

- ▶ Discuss the history of the treatment of the sales of services and intangibles for apportionment factor purposes
- ▶ Recognize the different methods of calculating the services-based sales factor, including the cost of performance method and the recent trend toward market-based sourcing

Speaker:

Philip M. Tatarowicz, Esq., CPA
Of Counsel
Morrison & Foerster LLP
Washington, DC

Moderator/Speaker:

Stephanie Anne Lipinski Galland, Esq.
Partner
Lipinski Galland & Associates LLP
Arlington, VA

10:50am-11:10am Break

11:10am-12 Noon

Apportionment “430” – An In-depth Analysis of Property and Payroll Factor Issues

The star of the apportionment show may be the sales factor, but let's not forget about the other two factors – property and payroll. Like the sales factor, applying the property and payroll factor in the business world today can be very challenging. The panel will address issues surrounding the property and payroll factors of the apportionment formula.

Learning Objectives:

- ▶ Understand the origin and background of the property and payroll factors
- ▶ Apply the property and payroll factors in today's ever-changing business world; and
- ▶ Identify emerging issues involving the property and payroll factors

Speakers:

Gregg D. Barton, Esq.

Partner
Perkins Coie LLP
Seattle, WA

Dawn Mayhew, Esq.

Vice President, State Tax Counsel
NBCUniversal
New York, NY

Moderator/Speaker:

William M. Backstrom, Jr., Esq.

Partner
Jones Walker LLP
New Orleans, LA

12:00 Noon-12:30pm Lunch

12:30pm-1:30pm

State of the States Address

Ms. Bridges is the Secretary of Revenue for Louisiana. She will be presenting her income tax perspectives on current trends in state and local income taxation from the States' viewpoint.

Learning Objective:

- ▶ Understand income tax issues that are important from the States' perspective and that might directly affect their companies

Introduction by:

Janette M. Lohman, Esq., CMI, CPA

Partner
Thompson Coburn LLP
St. Louis, MO

Speaker:

Cynthia J. Bridges, Esq.

Secretary
Louisiana Department of Revenue
Baton Rouge, LA

1:30pm-2:00pm Break

2:00pm-2:50pm

Apportionment "440" – An In-depth Analysis of Alternate Apportionment Methods

With economic nexus becoming every state's standard and intervention by the U.S. Supreme Court being nowhere in sight, understanding when and how to use alternative apportionment is becoming more critical. This panel will discuss the business reasons for seeking alternative apportionment, the legal standards of various states, who has the burden of proof and at what point in time must a taxpayer seek alternative apportionment. Additionally, the panel will address best practices for presenting an alternative apportionment argument to a taxing jurisdiction.

Learning Objectives:

- ▶ Identify business reasons for seeking alternative apportionment
- ▶ Recognize the standards of various states, the burden of proof, and the proper time (before, at the time of, or subsequent to the filing of the return) for seeking alternative apportionment
- ▶ Present an alternative apportionment theory to a taxing authority

Speakers:

Craig B. Fields, Esq.

Partner
Morrison & Foerster LLP
New York, NY

Jay F. Fischbein

Tax Director
Janssen Pharmaceuticals, Inc.
Titusville, NJ

Moderator/Speaker:

Erica L. Horn, Esq., CPA

Counsel
Stoll Keenon Ogden PLLC
Lexington, KY

2:50pm-3:00pm Break

3:00pm-3:50pm

Current Update – Applications of Add-Back Statutes and De-Conformity

This session will discuss the provisions, application and variations in state add-back statutes. The panelists will review recent cases on add-back statutes.

Learning Objectives:

- ▶ Identify common elements of state add-back statutes
- ▶ Identify variations in add-back statutes and recent disputes

Speakers:

Benjamin Bright, CPA

Director, State Taxes
VF Corporation
Greensboro, NC

Christopher R. Grissom, Esq.

Partner
Bradley Arant Boult Cummings, LLP
Birmingham, AL

Moderator/Speaker:

June Summers Haas, Esq.

Partner
Honigman Miller Schwartz and Cohn LLP
Lansing, MI

3:50pm-4:10pm Break

4:10pm-5:00pm

Update on Economic Nexus – It’s the Next Best Thing to Being There

The speakers will provide background information and updates about the status of the economic nexus issues pending in various states.

Learning Objectives:

- ▶ Understand what is meant by “economic nexus,” from the MTC’s factor presence nexus standards to the cases that first embraced the concept and the current codifications of these standards in state laws
- ▶ Be familiar with arguments for and against economic nexus as a constitutional standard
- ▶ Identify which states have adopted economic presence nexus standards and which states are likely to adopt them
- ▶ Recognize current challenges to economic nexus rules and the likely outcome of these challenges as well as the prospects for proposed federal legislation
- ▶ Understand strategies to minimize the impact of economic nexus standards on your business

Speakers:

Bruce J. Reid

Reid Consulting Group
Kirkland, WA

Shirley K. Sicilian, Esq.

General Counsel
Multistate Tax Commission
Washington, DC

Moderator/Speaker:

Jaye A. Calhoun, Esq.

Member
McGlinchey Stafford PLLC
New Orleans, LA

5:00pm-6:00pm **Reception for Attendees**

Agenda for Tuesday’s sessions begin on following page.

**Income Tax Seminar, Continued
Tuesday, March 20, 2012**

7:00am-8:00am Continental Breakfast

8:00am-8:50am

Sophisticated Audit and Appeals Strategies for Income Tax Cases (Business/Non-Business, Unitary/Non-Unitary, Transfer Pricing, etc.)

Various issues predominate the state income tax arena, business/non business, unitary/non unitary, transfer pricing, apportionment, etc. How should these issues be handled during the audit process?

Learning Objectives:

- ▶ Identify the issues prior commencement of the audit
- ▶ Determine the best approach for presentation to the auditor
- ▶ Understand how to present the issues to the auditor
- ▶ Understand how to preserve the issues for any future protest or appeal

Speakers:

Richard W. Bell

Richard W. Bell, LLC
Atlanta, GA

Nicole Crighton, Esq.

Principal, Tax – SALT Income & Incentives
KPMG LLP
New York, NY

Paul H. Masters, Esq.

Managing Counsel for State Tax Disputes
Shell Oil Company
Houston, TX

Moderator/Speaker:

Stewart M. Weintraub, Esq.

Shareholder
Chamberlain, Hrdlicka, White, Williams, & Martin
West Conshohocken, PA

8:50am-9:00am Break

9:00am-9:50am

Emerging Issues – Cases in the Pipeline

Controversies continue to grow on a wide range of issues in the area of state income and franchise tax. Legislation and litigation are increasingly reshaping the landscape taxpayers are facing across the nation. This session will include a lively discussion and debate of the emerging issues and “hot topics,” with a focus on court cases to watch in 2012.

Learning Objectives:

- ▶ Identify and understand emerging controversies

- ▶ Discuss the role of recent legislation in creating or reshaping those controversies
- ▶ Discuss status of litigation on “hot topics”
- ▶ Understand the potential impact of cases in the pipeline on your practice

Speakers:

David A. Hughes, Esq.

Partner
Horwood Marcus & Berk Chartered
Chicago, IL

Jane Wells May, Esq.

Partner
McDermott Will & Emery LLP
Chicago, IL

Moderator/Speaker:

Doug Sigel, Esq.

Partner
Scott, Douglass & McConnico, L.L.P.
Austin, TX

9:50am-10:10am Break

10:10am-11:40am

Accounting for State Income Taxes—Ask the Experts

This panel will give the audience an opportunity to ask any questions they have about any aspects of state income taxation.

Learning Objective:

- ▶ Understand what other income tax issues other taxpayers are currently facing

Speakers:

Virginia A. Gates

Principal
PricewaterhouseCoopers LLP
New York, NY

Ann Holley, CPA

Partner
KPMG LLP
Washington, DC

Glenn C. McCoy, Jr., Esq.

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

Moderator/Speaker:

Stephanie Anne Lipinski Galland, Esq.

Partner
Lipinski Galland & Associates LLP
Arlington, VA

11:40am-12 Noon Break

12:00 Noon-12:30pm

Joint Luncheon: Income Tax & Sales/Use Tax

12:30pm-1:30pm

Survivor Ethics – Who Will Get Voted Off the Swamp Island and Who Will Be Left to Fend off the Alligators?

This presentation will be structured to qualify for Ethics credit for IPT and ABA members. The speakers will present an informative and entertaining program involving ethics situations facing tax professionals in their day-to-day practices.

Learning Objective:

- ▶ Recognize various codes of ethics that apply to, guide and protect SALT practitioners, their employers and our profession

Speakers:

Jay M. Jalenak, Jr., Esq.

Partner
Kean Miller LLP
Baton Rouge, LA

Phyllis D. Sims, Esq.

Of Counsel
Kean Miller LLP
Baton Rouge, LA

Moderator:

Jaye A. Calhoun, Esq.

Member
McGlinchey Stafford PLLC
New Orleans, LA

1:30pm Adjourn

AGENDA FOR ABA/IPT ADVANCED SALES/USE TAX SEMINAR

Tuesday, March 20, 2012

11:00am-12:00 Noon Registration

12:00 Noon-12:30pm
Joint Luncheon: Income Tax & Sales/Use Tax

12:30pm-1:30pm

Survivor Ethics – Who Will Get Voted Off the Swamp Island and Who Will Be Left to Fend off the Alligators?

This presentation will be structured to qualify for Ethics credit for IPT and ABA members. The speakers will present an informative and entertaining program involving ethics situations facing tax professionals in their day-to-day practices.

Learning Objective:

- ▶ Recognize various codes of ethics that apply to, guide and protect SALT practitioners, their employers and our profession

Speakers:

Jay M. Jalenak, Jr., Esq.

Partner
Kean Miller LLP
Baton Rouge, LA

Phyllis D. Sims, Esq.

Of Counsel
Kean Miller LLP
Baton Rouge, LA

Moderator:

Jaye A. Calhoun, Esq.
Member
McGlinchey Stafford PLLC
New Orleans, LA

1:30pm-1:45pm Welcome & Introduction

IPT President:

Linda A. Falcone, CMI
Ryan, LLC
Charlotte, NC

ABA/IPT Advanced Tax Seminars Overall Chair:

Stewart M. Weintraub, Esq.
Chamberlain, Hrdlicka, White, Williams & Martin
West Conshohocken, PA

ABA SALT Committee Chair:

William B. Prugh, Esq.
Polsinelli Shughart, P.C.
Kansas City, MO

Local Host:

William M. Backstrom, Jr., Esq.
Jones Walker LLP
New Orleans, LA

1:45pm-2:40pm

Nexus Newsbreak: Current Legislative, Administrative and Judicial Developments and Trends Regarding Nexus and Reporting Requirements

A growing number of states have enacted, or are considering enacting, new legislative and administrative efforts to force remote sellers to collect sales taxes. These efforts, which are often followed by highly-publicized litigation or lobbying efforts, include asserting nexus based on affiliate nexus, click-through nexus, and other approaches. State and local governments are also creating controversial reporting and notice obligations, as well as focusing on nexus issues created by cloud computing. This session examines the very latest developments on the legislative, administrative and judicial fronts.

Learning Objectives:

- ▶ Identify and understand various approaches state and local governments are taking to force sales tax collection by remote sellers
- ▶ Discuss recent legislation and administrative rules and interpretations
- ▶ Examine the approaches state and local governments are taking to tax cloud computing
- ▶ Survey the current status of court cases filed by remote sellers in response to the nexus initiatives of the state and local governments

Speakers:

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

Kurt Lamp, Esq.

State and Local Tax Director
Amazon.com
Seattle, WA

Moderator:

Doug Sigel, Esq.
Partner
Scott, Douglass & McConnico, L.L.P.
Austin, TX

2:45pm-3:40pm

Who Gets the Pot of Gold?: The Conundrum of Sourcing Transactions for Sales/Use Tax Purposes

Sourcing transactions for state and local sales/use tax purposes has always presented challenges to taxpayers

and tax professionals. The challenges become greater as more and more commerce moves to the electronic world. Factor in the revenue needs of state and local governments, and the tug of war for revenues from multistate and global transactions will become even more competitive. This panel will cover historical sourcing rules, emerging sourcing rules, and current trends for sourcing sales of tangible personal property and services for both state and local tax purposes. The panel also will discuss emerging strategies such as allocation of receipts from transactions and possible multiple taxation resulting from such allocation for both state and local tax purposes.

Learning Objectives:

- ▶ Apply sourcing rules to various transactions involving sales of tangible personal property and sales of services
- ▶ Understand the special issues related to sourcing receipts from various transactions involving sales of services
- ▶ Understand difficulties of applying old sales/use tax sourcing rules to transactions in the “new age”
- ▶ Understand trends, such as allocation of receipts from transactions involving sales and/or uses of property or services in multiple locations

Speakers:

Andre B. Burvant, Esq., CPA
Partner
Jones Walker LLP
New Orleans, LA

Neil I. Pomerantz, Esq.
Partner
Silverstein & Pomerantz LLP
Denver, CO

Moderator:

J. Whitney Compton, Esq.
Director
Compton & Associates, LLP
Marietta, GA

3:40pm-3:55pm Break

3:55pm-4:40pm

The Tax Tug of War: Tax Administration Issues Facing Taxpayers and Tax Administrators in Tough Economic Times

The economic slowdown has placed both tax administrators and taxpayers under significant pressures. Although both parties have the same goals - to increase revenue and efficiency and cut costs - taxpayers and tax administrators are often pulling against each other from opposite ends of the tax administration rope. This discussion will focus on the impact of fiscal challenges on issues such as obtaining refunds, collection issues, audit issues, efficient use of the administrative appeals process, and transparency and predictability in tax administration.

Learning Objectives:

- ▶ Understand administrative difficulties and trends facing taxpayers and tax professionals in audits, refund claims and appeals
- ▶ Identify and understand issues involving efficiency, transparency and predictability in tax administration
- ▶ Understand strategies for handling refund claims and audits in tough economic times

Speakers:

Felicia S. Hoeniger, Esq.
Counsel
Robinson & Cole LLP
Hartford, CT

Michael W. McLoughlin, Esq.
Director of Tax Policy
Verizon Communications
Basking Ridge, NJ

Moderator:

Alexandra P. E. Sampson, Esq.
Associate
Reed Smith LLP
Washington, DC

4:45pm-5:40pm

Gumbo for Dinner? - A Mixture of Everyday Sales Tax Issues: Current Issues Related to Manufacturing Exemptions and Bad Debt Refunds and Credits

Manufacturing exemptions and bad debt credits and refunds are two areas that have kept sales/use tax practitioners busy for many years. State and local governments typically exempt the purchase of items used in manufacturing from sales/use tax. However, there is a wide variety of approaches states have taken to limit the scope of purchases that qualify for manufacturing exemptions. Similarly, while most states provide for taxpayers obtaining a credit or refund for tax paid on an uncollectible account, audits of bad debt credits and refunds are often complex and burdensome. There are substantial documentation requirements and other limits that taxpayers need to take into account in preparing and seeking bad debt credits and refunds.

Learning Objectives:

- ▶ Understand the various approaches state and local governments are taking to limit manufacturing exemptions through legislation and administrative regulations
- ▶ Identify issues addressed in recent court cases and administrative rulings on manufacturing exemptions
- ▶ Recognize best practices regarding establishing and documenting to benefit from manufacturing exemptions
- ▶ Explain the limitations on bad debt credits and refunds and the documentation that auditors are requiring for such refunds and credits
- ▶ Identify issues addressed in recent court cases and administrative rulings on bad debt refunds and credits

- ▶ Recognize best practices regarding establishing and documenting claims for bad debts credits and refunds

Speaker:

William J. McConnell, CMI, Esq., CPA

Manager - Sales, Use & Excise Taxes

General Electric Company

GE Corporate Taxes

Ft. Myers, FL

Moderator:

Doug Sigel, Esq.

Partner

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

Austin, TX

5:40pm-7:00pm Reception for Attendees

Agenda for Wednesday's sessions begin on the following page.

Sales and Use Tax Seminar Continued
Wednesday, March 21, 2012

8:00am-8:30am Continental Breakfast

8:30am-9:30am

**The Big Easy Brawl: Paul Frankel and Rick
Pomp Go Head to Head “Discussing”
Current State and Local Tax Issues**

This session is a head-to-head, bare knuckles debate between two leading state tax practitioners who discuss and evaluate current cases and developments in the states. This is more than just a “hot topic” discussion. It is a chance to compare and contrast the tax policy views of the speakers who often find themselves on different sides of the issue in supporting the viewpoint of taxpayers or tax administrators. The speakers provide an opportunity to learn about state tax policy in the process.

Learning Objectives:

- ▶ Evaluate state tax policy in the context of current cases and pending audits
- ▶ Understand how state tax policy is developed in terms of tax audits, appeals and judicial decisions
- ▶ Identify diverse perspectives in reporting on recent cases and decisions
- ▶ Decide how state tax cases directly affect your company’s business

Speakers:

Paul H. Frankel, Esq.

Partner
Morrison & Foerster LLP
New York, NY

Richard D. Pomp, Esq.

Alva P. Loiselle Professor of Law
University of Connecticut Law School
Hartford, CT

Moderator:

William B. Prugh, Esq.

Senior Partner
Polsinelli Shughart, P.C.
Kansas City, MO

9:35am-10:30am

**Before You Sign on the Dotted Line . . . :
Best Practices for Drafting Transaction
Documents from a Sales/Use Tax
Perspective**

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

potential sales/use tax issues. The panel will provide a framework for tax professionals to consider when called up to review and draft transaction documents from a sales/use tax perspective.

Learning Objectives:

- ▶ Identify sales/use tax issues that might arise in business transactions
- ▶ Propose solutions to identify sales/use tax issues
- ▶ Assist the legal department and/or outside counsel in addressing the identified issues in negotiations related to the transactions and in drafting transaction documents

Speakers:

Jesse R. Adams, III, Esq.

Partner
Jones Walker LLP
New Orleans, LA

Brett R. Carter, Esq.

Partner
Bradley Arant Boult Cummings LLP
Nashville, TN

Moderator:

William M. Backstrom, Jr., Esq.

Partner
Jones Walker LLP
New Orleans, LA

10:30am-10:45am Break

10:45am-12:00 Noon

**And the Hits Just Keep on Coming: The
Annual National Multi-State Sales/Use Tax
Update**

This annual presentation by a panel of national experts is a rare opportunity to learn about state and local sales/use tax developments from across the country. The panel will cover the most pressing state and local sales/use tax issues facing tax professionals today, all in one session!

Learning Objectives:

- ▶ Understand current state and local sales/use tax developments
- ▶ Understand current legislative, administrative and judicial developments and trends involving state and local sales/use taxes

Speakers:

Jordan M. Goodman, Esq., CPA

Partner
Horwood Marcus & Berk Chartered
Chicago, IL

Faranak Naghavi, CPA

Partner - National Director
Ernst & Young LLP
Washington, DC

Philip M. Tatarowicz, Esq., CPA
Of Counsel
Morrison & Foerster LLP
Washington, DC

Moderator:

Stephanie Anne Lipinski Galland, Esq.
Partner
Lipinski Galland & Associates LLP
Arlington, VA

12:00 Noon-1:15pm Luncheon

12:30pm-1:15pm
You Asked for It

An expert panel of SALT practitioners will address several specific topics suggested by attendees at the seminar. A list of all of the submitted topics will be distributed during the seminar. This is your chance to direct the discussion to where you most want to take it.

Learning Objectives:

- ▶ Identify and understand multistate sales/use tax issues that keep SALT practitioners awake at night.
- ▶ Learn about strategies to address the most perplexing multistate sales/use tax issues.
- ▶ Take away a list of the issues that are most troubling to attendees at the conference.

Introductions by

Alexandra P. E. Sampson, Esq.
Associate
Reed Smith LLP
Washington, DC

Panelists:

Richard C. Handel, Esq.
General Counsel for Policy
South Carolina Department of Revenue
Columbia, SC

Kurt Lamp, Esq.
State and Local Tax Director
Amazon.com
Seattle, WA

Faranak Naghavi, CPA
Partner - National Director
Ernst & Young LLP
Washington, DC

Moderator:

Jordan M. Goodman, Esq., CPA
Partner
Horwood Marcus & Berk Chartered
Chicago, IL

1:30pm-2:15pm

Playing Well with Others: Exploring the Interplay between Sales/Use Taxes and Other Taxes

Despite all efforts to live in the isolated sales tax world, practitioners often have to consider the interplay with other taxes. How are gross receipts for sales tax not always

easily reconcilable to gross receipts for income tax? Can property be considered tangible personal property for sales tax, but real property for property taxes? Can income tax planning driven transactions trigger unforeseen sales tax implications? Can decisions on the Federal Form 1120 drive sales tax exemptions?

Learning Objectives:

- ▶ Understand the common differences in the characterization of transactions between sales taxes, property taxes, income taxes and other taxes
- ▶ Understand how income tax planning can affect sales tax
- ▶ Comprehend how other taxes interplay with sales taxes

Speaker:

Janette M. Lohman, Esq., CMI, CPA
Partner
Thompson Coburn LLP
St. Louis, MO

Moderator:

Michael J. Willis, CA
Director of Indirect Taxes -North America
Lafarge Canada Inc.
Mississauga, ON, Canada

2:20pm-3:15pm

Canadian VAT: 4-3 = 2

Despite the rumors that a Value Added Tax system simply involves having the business charge tax on their sales and claim refunds for all the tax paid on purchases, the math in the Canadian VAT systems does not always add up. The good news is that the Canadian VAT system provides lots of "value-added opportunities" for tax professionals to advise taxpayers about tips, traps and opportunities.

Learning Objectives:

- ▶ Understand how the Canadian VAT system has lost its simplicity
- ▶ Understand how policy and political issues can influence and complicate the design of a VAT
- ▶ Identify the most common issues, traps and opportunities in the Canadian VAT system
- ▶ Know how many donuts and muffins you need to buy at one time to save Canadian VAT

Speaker:

Rosemary J. Anderson, CA
National Practice Group Leader
Thorsteinssons LLP
Vancouver, BC, Canada

Moderator:

Michael J. Willis, CA
Director of Indirect Taxes -North America
Lafarge Canada Inc.
Mississauga, ON Canada

3:15pm-3:30pm Break

3:30pm-4:25pm

Finders Keepers?: Like it or Not, Unclaimed Property Issues are Here to Stay

Possible “pots of gold” from unclaimed property + aggressive audits + contingent fee auditors = challenges for businesses. The panel will discuss recent developments and multistate trends involving unclaimed property, including recent legislation (think Delaware), recent litigation (think New Jersey), reduced dormancy periods and escheat of rebates and other rewards programs. Also, the panel will discuss recent developments in unclaimed property audits, including aggressive sampling techniques and contingent fee audits, and audit defense issue. Finally, the expert panel will discuss ways to reduce or eliminate exposure associated with various types of unclaimed property.

Learning Objectives:

- ▶ Understand recent unclaimed property trends and developments on a multistate basis
- ▶ Identify areas of unclaimed property risk
- ▶ Recognize possible ways to reduce or eliminate unclaimed property exposure
- ▶ Understand current unclaimed property audit issues and possible defense strategies

Speakers:

Maryann H. Luongo, Esq.

Counsel
Alston & Bird LLP
Washington, DC

Beth A. Stein, CPA

Managing Director
SeaChange Consulting, LLC
Chicago, IL

Moderator:

William M. Backstrom, Jr., Esq.

Partner
Jones Walker LLP
New Orleans, LA

4:30pm-5:30pm

Let's Play Hide and Seek: Key Issues Regarding Privilege and Confidentiality in State Tax Disputes

Privilege and confidentiality issues are becoming an increasingly important issue when preparing to present a sales/use tax appeal. The panel will look at these issues from both the taxpayer's and the tax administrator's viewpoints. Can the taxpayer obtain information the taxing authority maintains is privileged or confidential? Can the taxing authority obtain information which the taxpayer maintains is confidential?

Learning Objectives:

- ▶ Understand the difference between privilege and confidentiality

- ▶ Understand the extent to which facts and documents might be privileged or confidential
- ▶ Identify remedies available to the taxpayer and taxing authority who seek privileged or confidential information

Speakers:

Richard C. Handel, Esq.

General Counsel for Policy
South Carolina Department of Revenue
Columbia, SC

Shawn Shearer, Esq.

Senior Counsel
7-Eleven, Inc.
Dallas, TX

Moderator:

Stewart M. Weintraub, Esq.

Shareholder
Chamberlain, Hrdlicka, White, Williams & Martin
West Conshohocken, PA

5:30pm

Adjourn

AGENDA FOR ABA/IPT ADVANCED PROPERTY TAX SEMINAR

Thursday, March 22, 2012

7:30am-8:00am Registration & Continental Breakfast

8:00am-8:15am Welcome and Introduction

IPT President:

Linda A. Falcone, CMI
Ryan, LLC
Charlotte, NC

ABA/IPT Advanced Tax Seminars Overall Chair:

Stewart M. Weintraub, Esq.
Chamberlain, Hrdlicka, White, Williams & Martin
West Conshohocken, PA

ABA SALT Committee Chair:

William B. Prugh, Esq.
Polsinelli Shughart, P.C.
Kansas City, MO

Local Host:

William M. Backstrom, Jr., Esq.
Jones Walker LLP
New Orleans, LA

8:15am-9:15am

Effects of Regulations on Valuation

The panel will discuss why this is an issue, and how to account for it. Panel may also consider environmental issues, including stigma. Issues addressed will include the impact of regulations on valuation and how to account for it; what to do (if anything) when regulations are expected but not yet issued.

Learning Objectives:

- ▶ Identify regulatory issues that may have an impact on valuation
- ▶ Understand how to calculate the impact of the regulation
- ▶ Make appropriate arguments regarding the recognition and quantification of the impact

Speakers:

Kathryn Tronsberg Macciocca
Director
Duff & Phelps LLC
Philadelphia, PA

Kathy G. Spletter, ASA
Vice President
Stancil & Co.
Irving, TX

Moderator:

Edward Kliewer, III, Esq.
Attorney
Fulbright & Jaworski L.L.P.
San Antonio, TX

9:15am-10:30am

Functional Obsolescence

In a follow-up on last year's session on economic obsolescence, nationally renowned valuation experts will discuss the key indicia of functional obsolescence and the most credible techniques for estimating functional obsolescence consistent with generally accepted appraisal practice and in compliance with the Uniform Standards of Professional Appraisal Practice.

Learning Objectives:

- ▶ Identify factors signaling the presence of functional obsolescence
- ▶ Recognize the generally accepted appraisal practices for estimating functional obsolescence
- ▶ Understand how to support estimates of functional obsolescence using objective data from the subject property and the relevant market place
- ▶ Properly generate market-derived depreciation studies as a test of depreciation and obsolescence from all causes, and thereby objectively quantify the loss in value under the cost approach due to identified causes of external obsolescence

Speakers:

David C. Lennhoff, MAI, CRE, FRICS
Principal
SC&H Appraisal Services, LLC
McLean, VA

Jim Robinson, CFE, RPA
Chief Appraiser
Harris County Appraisal District
Houston, TX

Kenneth W. Voss, MAI, SRA, CAE
Principal
Kenneth Voss & Associates, LLC
Atlanta, GA

Moderator:

Thomas R. Wilhelmy, Esq.
Attorney
Fredrikson & Byron, P.A.
Minneapolis, MN

10:30am-10:45am

Break

10:45am-12:15pm

State Update Session I: New Jersey, New York, Ohio, and Pennsylvania

This session is designed to bring attendees up to date on important property tax developments in some of the key property tax states.

Learning Objectives:

- ▶ Understand the latest judicial, statutory and administrative developments in these key states
- ▶ Be better equipped to advise their clients and/or employers
- ▶ Recognize the potential impact of these developments in other states

Speakers:

Todd W. Sleggs, Esq.

Partner
Sleggs, Danzinger & Gill Co., LPA
Cleveland, OH

Karen Strom, Esq.

Partner
Schroder & Strom, LLP
Mineola, NY

Speaker/Moderator:

Stewart M. Weintraub, Esq.

Shareholder
Chamberlain, Hrdlicka, White, Williams, & Martin
West Conshohocken, PA

12:15pm-12:45pm Lunch

12:45pm-1:15pm

Luncheon Speaker:

Ted C. Jones, Ph.D.

Chief Economist, Director of Investor Relations
Stewart Title Guaranty Co.
Houston, TX

1:15pm-1:30pm Break

1:30pm-2:30pm

The Use of Review Appraisals in Property Valuation Cases

Nuts and bolts session defining a review appraisal, requirements relating to it, and their use in valuation matters. What happens if the review appraisal finds faults with your appraisal? Does USPAP apply, and if so, how?

Learning Objectives:

- ▶ Understand the scope and purpose of a review appraisal
- ▶ Understand the strengths and weaknesses of a review appraisal
- ▶ Know when to consider using a review appraisal

Speakers:

Edward Kliewer, III, Esq.

Attorney
Fulbright & Jaworski L.L.P.
San Antonio, TX

David C. Lennhoff, MAI, CRE, FRICS

Principal
SC&H Appraisal Services, LLC
McLean, VA

Moderator:

Thomas R. Wilhelmy, Esq.

Attorney
Fredrikson & Byron, P.A.
Minneapolis, MN

2:30pm-4:00pm

State Update Session II: California, Florida, Louisiana, and Texas

This session is designed to bring attendees up to date on important property tax developments in some of the key property tax states.

Learning Objectives:

- ▶ Understand the latest judicial, statutory and administrative developments in these key states
- ▶ Be better equipped to advise their clients and/or employers
- ▶ Recognize the potential impact of these developments in other states

Speakers:

Raymond P. Carpenter, Esq.

Partner
Raymond P. Carpenter & Associates, LLC
Roswell, GA

David J. Kaplan, Esq.

Shareholder
Geary, Porter & Donovan, P.C.
Dallas, TX

Joseph A. Vinatieri, Esq.

Attorney At Law
Bewley, Lassleben & Miller, LLP
Whittier, CA

Moderator:

Mark A. Engel, Esq.

Partner
Bricker & Eckler LLP
West Chester, OH

4:00pm-4:10pm Break

4:10pm-5:40pm

Arbitration/Mediation/ADR

This panel will define the various types of alternate resolutions, provide the advantages and disadvantages of each, outline what parties may attempt to accomplish with each type, and will provide a proceeding with a discussion following of what was done, and why.

Learning Objectives:

- ▶ Identify the various types of alternate dispute resolutions
- ▶ Understand the strengths and weaknesses of the various options for ADR

- ▶ Discern effective methods of presentation for each type of ADR

Speakers:

Timothy J. Peaden, Esq., CPA

Partner
Alston & Bird, LLP
Atlanta, GA

Jon M. Ripans, Esq.

Appraiser - Arbitrator/Mediator - Attorney
The Ripans Law Firm, LLC/
JMR Real Estate Services, LLC
Atlanta, GA

Kenneth W. Voss, MAI, SRA, CAE

Principal
Kenneth Voss & Associates, LLC
Atlanta, GA

Moderator:

J. Elaine Bialczak, Esq.

Director
Compton & Associates, LLP
Marietta, GA

5:40pm-6:40pm Reception for Attendees

[Agenda for Friday's sessions begin on the following page.](#)

**Property Tax Seminar Continued
Friday, March 23, 2012**

7:30am-8:00am Continental Breakfast

8:00am-9:00am

Use of Constitutional Provisions to Challenge Property Tax Assessments

Geared to the non-lawyer, this session will address constitutional provisions that could be useful in challenging property tax assessments. Provisions addressed will include the Commerce Clause, the Due Process Clause, Equal Protection as well as state issues such as uniformity. Examples from practice and cases will be discussed.

Learning Objectives:

- ▶ Summarize constitutional provisions that are relevant to property tax issues
- ▶ Identify potential constitutional challenges to property tax assessments
- ▶ Evaluate whether to assert a constitutional challenge in the context of a property tax assessment

Speakers:

Mary T. Benton, Esq.

Partner
Alston & Bird, LLP
Atlanta, GA

Charles A. Trost, Esq.

Of Counsel
Waller Lansden Dortch & Davis LLP
Nashville, TN

Moderator:

Mark A. Loyd, Esq.

Partner, State and Local Tax Team Chair
Bingham Greenebaum Doll LLP
Louisville, KY

9:00am-10:00am

Capitalization Rates in an Uncertain Market

Mr. Korpacz will address the complex issues that arise in deriving the proper capitalization rate to be utilized in the valuation of a property, particularly when there are limited market sales or when the market is limited to distressed sales. Issues to be addressed will include forces currently impacting capitalization rates; derivation of capitalization rates using the band of investment, extraction from sales, and investor survey methods; and identification of reliable third-party sources of capitalization rates.

Learning Objectives:

- ▶ Identify the market forces affecting capitalization rates

- ▶ Formulate a capitalization rate when there are a limited number of property sales
- ▶ Determine how to update cap rates extracted from older sales
- ▶ Identify and evaluate reliable sources of capitalization rates

Speaker:

Peter F. Korpacz, MAI, CRE, FRICS

President
Korpacz Realty Advisors
Mount Airy, MD

Moderator:

Michele M. Whittington, Esq.

Attorney
Stites & Harbison, PLLC
Frankfort, KY

10:00am-10:10am

Break

10:10am-11:10am

Attorney-Client Privilege, Work Product, and Confidentiality

This session will be aimed at the client to help him or her understand these items and how to maintain them. Substance includes who is the client, who gets the privilege, and when does it apply. The session will also differentiate between privilege and confidentiality; how to maintain both when dealing with an appraiser, accountant, or other third party; and the use of confidentiality agreements or sealed orders.

Learning Objectives:

- ▶ Identify the scope of any privilege that may apply
- ▶ Determine when privilege does not apply
- ▶ Learn the steps to take in order to protect any privilege

Speakers:

Honorable Duane Benton, CPA

U.S. Circuit Judge
U.S. Eighth Circuit Court of Appeals
Kansas City, MO

Janette M. Lohman, Esq., CMI, CPA

Partner
Thompson Coburn LLP
St. Louis, MO

Moderator:

Charles J. Moll III, Esq.

Partner
Winston & Strawn LLP
San Francisco, CA

11:10am-12:10pm

Ethics: Keeping Your Hands Clean in a Sometimes Messy World

This session will explore common ethical dilemmas that occur in a property tax practice in an interactive, case-study manner.

Learning Objectives:

- ▶ Identify ethical issues
- ▶ Respond to those issues in an ethical manner

Speakers:

Randy J. Curato, Esq.

Loss Prevention Counsel
ALAS, Inc.
Chicago, IL

Alvin E. Mathews, Jr., Esq.

Of Counsel
Bricker & Eckler LLP
Columbus, OH

Moderator:

Mark A. Engel, Esq.

Partner
Bricker & Eckler LLP
West Chester, OH

12:10 Noon

Seminar concludes

REGISTRATION FORM
ABA/IPT ADVANCED INCOME, SALES/USE & PROPERTY TAX SEMINARS
The Ritz-Carlton, New Orleans, Louisiana ~ March 19 – 23, 2012

PLEASE COMPLETE THIS FORM & RETURN TO THE ABA

- **MAIL:** ABA/IPT Tax Seminars, ABA Section of Taxation, 740 15th Street, NW, Washington, DC 20005
To protect your credit card security, we are accepting credit card payments only through online registration. Faxed and mailed registrations must be accompanied by payment in the form of a check made payable to the ABA Section of Taxation.
- **FAX:** ABA Section of Taxation, (202) 662-8682.
- **REGISTER ONLINE USING CREDIT CARD AT:** <http://meetings.abanet.org/meeting/tax/IPT12/>

Early-Bird Tuition (Deadline Jan. 13, 2012): \$520 per seminar, \$870 for two seminars, \$1,300 for all 3 seminars
Advance Tuition: (Deadline March 13, 2012) \$570 per seminar, \$940 for two seminars, \$1,400 for all 3 seminars
On-site Tuition: \$575 per seminar, \$970 for two seminars, \$1,460 for all three seminars

Please register for one or more of the following (check one or more):

- Income Tax Seminar, March 19-20**
- Sales/Use Tax Seminar, March 20-21**
- Property Tax Seminar, March 22-23**

Please check the appropriate box if you will be attending the following events:

Income Tax Seminar:

Monday, March 19: Continental Breakfast Luncheon Reception
Tuesday, March 20: Continental Breakfast Joint Luncheon with Sales Tax Seminar

Sales/Use Tax Seminar:

Tuesday, March 20: Joint Luncheon with Income Tax Seminar Reception
Wednesday, March 21: Continental Breakfast Luncheon

Property Tax Seminar:

Thursday, March 22: Continental Breakfast Luncheon Reception
Friday, March 23: Continental Breakfast

Please Type or Print Clearly:

Full Name: _____ Badge Nickname: _____

Title: _____ ABA ID No. (if applicable): _____

Designation (s): CMI ____ Esq. ____ CPA ____ Other _____

Firm/Company: _____

Address/Suite: _____

City/State/Zip: _____

Phone: _____ Fax: _____ E-mail*: _____ *Confirmation will be sent by email

Affiliation (please check all that apply): ABA Member IPT Member

Other affiliation: _____

Texas property tax consultant license number (if applicable): _____

State Bar/Attorney number & state where licensed: _____

Other organizations where certified or licensed: _____

PAYMENT INFORMATION

Included is my check made payable to the ABA Section of Taxation in the amount of \$ _____

All cancellation and refund requests must be received in writing and postmarked or faxed by **March 13, 2012**. All refund requests will incur a \$50 cancellation fee. **Absolutely no refunds will be granted at the meeting.** To request a refund or a substitution, please send your written request to the ABA Registrar by fax to 202-662-8682 or e-mail at tim.brady@americanbar.org.

Signature: _____