

**2012 Advanced Sales and Use Tax Academy
November 4-7, 2012
Key Bridge Marriott Hotel
Arlington, Virginia**



**“Managing Exponential Change”
PROGRAM**

SUNDAY, NOVEMBER 4

1:00 p.m. - 7:00 p.m. ■ **Registration**

6:00 p.m. - 7:30 p.m. ■ **Welcoming Reception**

MONDAY, NOVEMBER 5

6:30 a.m. - 7:45 a.m. ■ **Continental Breakfast**

7:00 a.m. ■ **Registration (Continued)**

7:45 a.m. - 8:15 a.m. **Opening of Academy**

Paul A. Wilke, CMI

President, IPT
Weingarten Realty Investors
Houston, Texas

Gwendolyn S. Evans, CMI (Chair)

Manager, Public Affairs
Ryan LLC
Dallas, Texas

8:30 a.m. – 10:30 a.m. ■ **General Session - Joint (Income Tax)**

“The Art of Negotiation”

Tax work, by its nature, involves the exercise of various forms of negotiation, from settlements to relationships with other tax professionals. The negotiation process has little to do with traditional tax doctrines and is instead governed by the same psychological and sociological principles that govern other social relationships. Tax professionals who try to use a conventional legal framework to guide their negotiations often ignore the application of other important factors to the bargaining process and reduce their effectiveness. This session is designed to help understand and apply general negotiating principles so that your personal strengths and weaknesses can be used most effectively in future negotiations. Research has shown that confident negotiators achieve more favorable settlements than their less certain cohorts. The program will enhance your confidence by improving your ability to recognize various legal negotiating tactics and to respond effectively to them for better results.

Learning Objectives:

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

- Set the appropriate tone for a negotiation session;
- Know how your personality affects your ability to achieve successful bargaining results;
- Know why the first real offer is so critical and how can you induce the other side to make it;
- Know why should you be particularly vigilant when your opponent says, “To be perfectly candid, this is the most I can offer you;”
- Know when nonverbal communication such as head-nodding signifies assent rather than impatience?
- Know when is it more advantageous to negotiate over the telephone instead of in person?

MONDAY (Continued)

- Know what the research shows about bargainers who begin negotiations with extreme rather than more moderate demands;
- Know what should you seek in the “information phase” of bargaining;
- Know how silence can be used as a powerful legal negotiation technique;
- Know is it a good idea to have your client present during negotiating sessions;
- Know when is it appropriate to make concessions.

Speakers:

Charles B. Craver, Esq.

Professor

George Washington University Law School

Washington, DC

10:45 a.m. - 11:45 a.m.

■ General Session - Joint (Income Tax)

“Nexus Update on the 20th Anniversary of the Quill Decision”

Two decades have passed since the United States Supreme Court last spoke on nexus in the Quill case. Today, given the absence of further action by the Supreme Court and the lack of federal legislation, most states continue to aggressively expand through legislation their efforts to bring more taxpayers under their taxing jurisdiction for sales and use and income/franchise tax purposes. This panel will discuss the current theories under which the States are seeking to expand sales and use and income tax nexus, such as factor-presence, “economic nexus,” click-through nexus, affiliate nexus, and notice and reporting laws. The presentation will focus on current legislative, administrative, and judicial developments in the battle over nexus as well as practical steps taxpayers can take to identify and resolve nexus issues.

Learning Objectives:

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

- Learn about the history and background of the evolution of nexus standards in response to the decisions of the Supreme Court and the role of PL 86-272;
- Understand the various current standards under which states are seeking to impose sales tax and income tax nexus, how those standards are being applied and enforced by the States, and the differences between the prevailing sales and use tax nexus standards and the prevailing income tax standards;
- Learn about the current status of the disputes between the States and taxpayers over the nexus standards and the likely future evolution of those standards through judicial and legislative developments at the state and federal level.
- Discuss recent victories by taxpayers in Illinois and Colorado as well as recent settlements between Amazon and various states under which Amazon will collect tax.

MONDAY (Continued)

- Understand the activities and relationships that can create nexus exposure and how to anticipate and manage those risks as well as respond effectively to nexus enforcement actions of the States.
- Discuss nexus issues created by rapidly evolving business models such as cloud computing.

Speakers:

Susan K. Haffield, CPA

Partner
PricewaterhouseCoopers
Minneapolis, Minnesota

Doug Sigel, Esq.

Partner
Ryan Law Firm LLP
Austin, Texas

11:45 a.m. - 12:45 p.m.

Luncheon Joint (Income Tax)

12:45 a.m. - 1:00 p.m.

■ **General Session**

“Academy Agenda - Introduce Presentation Agenda and Case Study”

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

■ **General Session**

“Changing Technology - Cloud Computing Services”

In the ever changing world of technology companies are always trying to find the best way to manage ERP systems, handle and store data and reduce IT costs. Cloud computing is part of this evolving world that possess benefits for companies along with challenges for both sellers and purchasers of Cloud product offerings.. With state laws and Departments of Revenue guidance on this topic still evolving, tax professionals are finding Cloud related topics to be one of the most rapidly changing areas of sales tax seen in years.

Learning Objectives:

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

- Better understand various types of Cloud Product offerings Understand the general sales and use tax treatment for Cloud Product Offerings.
- Manage the transition: Understanding and managing typical compliance challenges issues that come with selling or purchasing cloud products.

Speakers:

Harley T. Duncan

Tax Managing Director
KPMG LLP
Washington, DC

Laurie J. Wik, CMI

Senior Tax Manager
Deloitte Tax LLP
San Jose, California

MONDAY (Continued)

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

■ General Session

"Compliance Automation/Integration"

Companies are managing change and risk through the use of automated, integrated software and systems with tighter controls and review procedures in place. For some, this may include off-shoring and revising compliance policy related to procedures and systems required in a rapidly changing and global environment.

Learning Objectives

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

- Recognize the importance of automating the indirect tax compliance function and its many aspects to manage risk in an efficient, accurate, and effective manner.
- Share best practices for approaching management to invest in resources that will automate and improve compliance.
- Discuss an effective business case that can be convincing to management, including return on investment.

Speakers:

Suzy Soo

Co-Founder and CEO
LCR-Dixon Corporation
San Francisco, California

Lee Young

Senior Manager, Corporate Tax
The Walt Disney Company
Celebration, Florida

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

■ Breakout Session

Case Study Session -

"Nexus, Technology and Automation"

There are a number of corporations seeking to identify process improvements and enhance the use of technology to create operational efficiencies, with the ultimate goal of streamlining tax compliance and audit cost. Meanwhile, States are aggressively seeking ways to increase tax revenue to offset its budget deficient. How do we as tax professions manage the exponential changes in sales and use tax administration? This case study will cover:

- potential nexus issues (current standards versus future evolution of nexus standards),
- technology modernization, and
- the development of a business case for automation.

Learning Objectives:

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

- Apply the learning objectives consistent with the stated nexus, changing technology, and compliance automation/integration objectives.

MONDAY (Continued)/TUESDAY

Four Breakout Groups:

Group 1 Moderators: **Committee Members**

Group 2 Moderators: **Committee Members**

Group 3 Moderators: **Committee Members**

Group 4 Moderators: **Committee Members**

Participant Activity: Based on the case study facts and issues, each group will develop a proposal to enhance operational efficiency, minimizing risk, and/or reduce budget cost. Apply general case study assumptions, as needed.

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

Reception

TUESDAY, NOVEMBER 6

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

■ Continental Breakfast

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

■ General Session

"Offshoring/Outsourcing"

As tax leadership is pressed ever harder to create efficiency, minimize risk, and improve profit margins through our areas of expertise, how do we drive the process? As more and more organizations move toward a global structure, tax professional need to be on the cutting edge in both understanding the issues of outsourcing internal processes as well as being an engaged leader in creating tax efficiencies. What do you do when tasked with outsourcing portions of your own tax department? How do you communicate, build teamwork, and minimize exposure when your compliance or account reconciliation team works 5,000 miles and ten time zones away?

Learning Objectives:

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

- Understand why sales and use taxes play a significant role in outsourcing transactions;
- Recognize the important sales and use tax-related provisions in the Master Services Agreement and issues that arise when negotiating and drafting those provisions;
- Identify various pitfalls and challenges related to the process of setting up an offshore tax compliance group;
- Discuss the pros and cons of working with a tax compliance group located outside North America.

Speakers:

Murray Buckman

Senior Manager - International Taxation

Advanced Micro Devices, Inc.

Sunnyvale, California

TUESDAY (Continued)

David Davis

Manager, Indirect Tax - The Americas
Ford Motor Company
Milton, Georgia

Jeffrey C. Glickman, Esq.

Counsel
Alston & Bird
Atlanta, Georgia

9:15 a.m. – 10:15 a.m.

■ General Session

“Risk Management”

Risk management can be defined as the identification, assessment and economic control of issues that put a company's assets or profit potential in jeopardy. If a company is considering a move to a particular state, or partnering with other non-affiliated businesses, it should understand, among other things, how a state's taxing policy will impact its bottom line. Can the tax impact be mitigated through statutory economic incentives, or other governmental funding options? Are there other factors, such as nexus through attribution? What are the potential consequences of taking a tax position that could be overturned by a taxing authority? Has the company adequately planned for possible negative outcomes based on taxing authority decisions?

Learning Objectives:

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

- Identify proactive steps to control indirect tax compliance and avoid any unpleasant surprises;
- Understand the various potential risks that may exist in indirect tax compliance and how to spot them;
- Review best practices for analyzing and calculating reserves and disclosure requirements.

Speakers:

Stephanie Csan, CMI

Director Sales and Use Tax
Deloitte Tax LLP
Parsippany, New Jersey

Neeti Dewan, CMI, CPA

Associate Vice President, Tax
ARAMARK
Philadelphia, Pennsylvania

TUESDAY (Continued)

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

■ Breakout Session

Case Study Session -

“Continuation From Day 1, Risk Management, Offshoring/Outsourcing”

More and more companies are examining various non-traditional tax department models. Some models include a globalized tax department structure and other models include outsourcing various components of the tax department. Both of these models require proactively taking control of the compliance and audit process, as well as analyzing and managing risk to avoid unpleasant surprises.

Learning Objectives:

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

- Apply the learning objectives consistent with the stated risk management, offshoring/outsourcing and previous general session objectives.

Four Breakout Groups:

Group 1 Moderators: **Committee Members**

Group 2 Moderators: **Committee Members**

Group 3 Moderators: **Committee Members**

Group 4 Moderators: **Committee Members**

Participant Activity: Based on the case study facts and issues, each group will create a presentation for Finance leadership highlighting the advantages and disadvantages of offshoring/outsourcing and guidelines for managing risk. Apply general case study assumptions, as needed.

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

■ Luncheon

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

■ General Session

“Policy”

Taxes affect every business enterprise every day, so the impact and importance of staying informed about the direction of tax policy cannot be overstated. There are two main reasons why it is important to not only stay informed about the direction of tax policy but to actively participate in the creation of tax policy. First, as state and local government budgetary needs change, whether being in need of more revenue or having the luxury of a surplus, so too do governmental taxing policies. When there are revenue shortfalls, governments look to among other things, raise rates, broaden the tax base, or export their tax base to out of jurisdiction businesses. Second, technology and the way businesses operate in the world today changes rapidly. Taxing jurisdictions can barely keep up with the changing business environments. The taxing policies are often outdated and may no longer apply to how businesses operate today. Businesses often take tax positions based on outdated laws that they may later be forced to change. Staying informed about tax policy issues as well as being directly involved in the shaping of tax policy will greatly assist the company in understanding how its operating or growth strategies will impact its bottom line.

TUESDAY(Continued)

Learning Objectives:

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

- Understand the importance of staying informed about state and local tax policy;
- Know what resources are available in order to keep informed on the tax proposals being discussed by a legislative body;
- Have a high level understanding of how tax policy is developed;
- Discuss the need for the tax department to be involved with a company's public affairs group when tax proposals are being discussed by a legislative body.

Speakers:

Susan Traylor Bittick

Principal, Public Affairs
Ryan LLC
Austin, Texas

Jeffrey L. Hyde, Esq.

Senior Tax Counsel
GE Capital Corp.
Stamford, Connecticut

2:00 p.m. - 5:00 p.m.

■ Breakout Session

Case Study Session -

"Continuation From Day Morning, Policy"

We are in an environment of constant tax policy changes due to nexus interpretations, new technology developments, bundling of services, tax law clarifications, exemption/credit/incentive studies, etc. It is important to:

- understand how operational changes can impact your company's current tax positions,
- stay informed about tax policy issues, and
- develop a strategy to address the impact of changes in state and local tax policy.

Learning Objectives:

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

- Apply the learning objectives consistent with the stated policy and previous general session objectives.

Four Breakout Groups:

Group 1 Moderators: **Committee Members**

Group 2 Moderators: **Committee Members**

Group 3 Moderators: **Committee Members**

Group 4 Moderators: **Committee Members**

Participant Activity: Based on the case study facts and issues, each group will develop a tax policy strategy. Apply general case study assumptions, as needed.

5:00 p.m. - 6:00 p.m.

■ Reception

WEDNESDAY, NOVEMBER 7

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

■ Continental Breakfast

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

■ General Session

“Interdisciplinary Taxes”

Teamwork. It is the key to success in business. It is especially important in the SALT tax world where the treatment of a particular transaction or particular type of property might reap benefits for income tax purposes, but wreak havoc for property tax or sales/use tax purposes. In today’s SALT world, it is increasingly important for SALT professionals to understand the relationships between the various types of taxes – income, gross receipts, franchise, property, sales/use, etc. In addition, SALT professionals must work as a team to structure business organizations and transactions to optimize tax efficiencies across all taxes.

Learning Objectives:

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

- To understand the nature of interdisciplinary taxes and why the study of interdisciplinary taxes is important to SALT professionals.
- To identify areas where treatment of business organizations or transactional structures generate different tax results for different taxes.
- To identify potential pitfalls where the treatment of a particular type of business structure or transaction may result in a tax benefit for purposes of one type of tax and a tax determinant for purposes of another type of tax.
- To understand techniques for addressing tax inefficiencies across interdisciplinary taxes.
- To identify opportunities for SALT professionals to optimize business and transactional structures from an interdisciplinary tax viewpoint.

Speaker:

TBA

9:00 a.m. - 10:45 a.m.

■ General Session

“Case Study: Summary of Findings”

In today’s environment of rapidly growing change, tax professionals are always seeking process improvements and strategic opportunities. The case study was developed to bring together dynamic, experienced professionals to analyze and recommend solutions to scenarios happening in today’s tax environment. The case study summary is in the form of a panel discussion with one or two representatives from each group. The objective of each

WEDNESDAY (Continued)

panel member(s) is to highlight one major improvement or change, including any general case study assumption(s) that will demonstrate innovation by the tax department. The panel member(s) from each group will have 20 minutes to communicate one business case for change or improvement to the VP of Tax and other Finance executives in the audience. A spirited participation from the attendees will be required.

Learning Objectives:

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

- The learning objectives are consistent with the stated Day 1 and Day 2 general session objectives.

Moderator:

Robert J. Fields, CMI

Director

KPMG LLP

Orwell, Vermont

Panelists:

Four Session Moderators From Case Study

11:00 a.m. - 12:00 Noon

■ General Session - Joint (Income Tax)

“Survivor Ethics – Who Will Be Left Standing on the Steps of the Capitol?”

The speaker will present an informative and entertaining program involving ethics situations facing tax professionals in their day-to-day practices.

Learning Objectives:

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

- *Understand the importance and role of the IPT Code of Ethics.*
- *Become familiar with the individual Canons, in the context of specific examples of permitted and prohibited conduct.*
- *Gain a basic understanding of the procedures for filing an ethics complaint, investigations and hearings, and possible sanctions for violations.*

Speaker:

Jay M. Jalenak, Jr., Esq.

Partner

Kean Miller

Baton Rouge, Louisiana

12:00 Noon

Academy Conclusion

2012 Advanced Sales Tax Academy Committee

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REGISTRATION

All registrations must be completed in advance of the Academy. As well as covering the usual Academy expenses, the fee includes the evening receptions, two luncheons, refreshment breaks, and course materials. Registration packets may be picked up at the IPT Registration Desk in the hotel between 3:00 p.m. and 6:00 p.m. on Sunday, November 4th. Those who arrive after the desk closes may pick up registration materials after 7:30 a.m. on Monday morning.

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

Through October 4th:

Individual Personally Belongs To IPT:	\$595.00
Individual Does Not Belong, Someone In Company Does:	\$795.00
No One from Company Belongs To IPT:	\$1,020.00

After October 4th:

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

CANCELLATION FEE

\$100 for any filed registration. After October 26th, 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 October 4th: \$40.00 After October 4th: \$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 submitted to the National Registry of CPE Sponsors through its website: www.learningmarket.org.

Approximately **22.5** continuing education credit hours, including **1** 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 Academy may use the Certificate of Attendance provided by IPT for this program.

<i>Prerequisites:</i>	CMI or successful completion of Course II or 7 years' sales tax experience
<i>Program Level:</i>	Advanced Sales and Use Tax Issues
<i>NASBA Field of Study:</i>	Taxation, Ethics
<i>Instructional Method:</i>	Group Live
<i>Advanced Preparation:</i>	None

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

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 via e-mail at: cwebb@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

KEY BRIDGE MARRIOTT HOTEL AND IPT REGISTRATION FORMS

The IPT registration form is available on IPT's web site: www.ipt.org. By going to the site you can complete it while on line and then print it out for emailing, faxing, or mailing to IPT.

IPT has a negotiated special Academy room rate with the Key Bridge Marriott Hotel (located in Arlington, Virginia, right across the river from Washington, DC, ten minutes from Reagan National Airport) of **\$199.00 plus tax**, single or double. Please go to the following link to register directly with the hotel (preferred method):

<http://www.marriott.com/hotels/travel/waskb?groupCode=pitpita&app=resvlink&fromDate=11/4/12&toDate=11/7/12>

Reservations can also be made by calling: **800-228-9290** (identify yourself as being with IPT).

Note the hotel room cut-off date: October 5, 2012.