INSTITUTE FOR PROFESSIONALS IN TAXATION ®

2012
Sales and Use Tax Symposium
Sunday, September 30 - Wednesday, October 3
Hyatt Regency Minneapolis
Minneapolis, Minnesota

PROGRAM

SUNDAY, SEPTEMBER 30

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 state's 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 attainting 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, OCTOBER 1

6:30 a.m. - 8:00 a.m. **Continental Breakfast**

8:00 a.m. - 8:30 a.m. **Opening of Symposium**

Paul A. Wilke, CMI
IPT President, Institute For Professionals In Taxation ®
Weingarten Realty Investors
Houston, Texas

Mark W. Bennett (Chair)
Chair, 2012 Sales and Use Tax Symposium Committee
Ryan LLC
Houston, Texas

Carolyn Campbell Shantz, CMI, CPA
Vice Chair, 2012 Sales and Use Tax Symposium Committee
Alvarez & Marsal Taxand, LLC
Houston, Texas

8:30 a.m. - 10:10 a.m. **◘ General Session**

"State Tax Planning - The Art of War"

Managing your state taxes is as much process-oriented as knowledge-oriented. Knowing how to identify your priorities and where the opportunities lie are the initial steps to managing your liabilities. This session will outline a general approach, based on the treatise written by a brilliant Chinese General from the 5th Century, Sun Tzu, entitled "The Art of War," to managing your sales and use tax liabilities. This session will examine an approach to identify areas that should be examined, and how to examine them. This session will give an overview to the state planning process that can be used to identify refunds, as well as prospective opportunities, and will set the tone for the rest of the Symposium.

Learning Objectives:
At the end of this session, the learner will be able to:
- Have an overall grasp of the state planning/refund process;
- Better identify and approach opportunities regarding their liabilities for further examination;
- See how the remaining sessions fit into the overall management of their state tax liabilities.

Speakers:

Rolston A. Dyer, CMI
Executive Director, Operating Taxes
The Coca-Cola Company
Atlanta, Georgia

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

Jane Wells May, Esq.
Partner
McDermott Will & Emery LLP
Chicago, Illinois

10:30 a.m. - 12:10 p.m. **◘ General Session**

"Ethics"

In today's continuing challenging economy, effectively managing sales and use tax compliance, audits and issues are vital to creating value for operations, however, maximizing the benefits and minimizing the tax liabilities can raise a variety of ethical considerations and complications. In this session, our speakers will share their knowledge and their experiences solving ethical dilemmas while handling different aspects of the sales tax function. This session will consider AICPA guidelines, ABA rules, Circular 230, Foreign Corrupt Practices Act, State restrictions in dealing with government officials and examples of internal company guidelines.

Learning Objectives:
At the end of this session, the learner will be able to:
- Examine the types and variety of restrictions and limitations impacting ethical considerations inherent within the tax compliance and reporting area;
- Understand the legal and ethical ramifications as outlined in federal/state restrictions, professional guidelines and potential

MONDAY (CONTINUED)

internal company policies;
- Identify the appropriate internal and external parties necessary to facilitate ethical practices;
- Assess and prevent common pitfalls; and
- Learn best practices for handling audits and tax compliance and reporting functions ethically and in compliance with statutory, regulatory and professional rules of conduct.

Speakers:

Amy Eisenstadt, Esq.
State Tax Counsel
General Electric Company
Wellington, Florida

Lynn A. Gandhi, Esq.
Partner
Honigman Miller Schwartz and Cohn LLP
Detroit, Michigan

Jeffrey L. Hyde, Esq.
Senior Tax Counsel
GE Capital Corp.
Stamford, Connecticut

12:10 p.m. - 1:30 p.m. **Lunch**

1:30 p.m. - 2:45 p.m. **Breakout Sessions (8)**

◘ "Ask the Experts - California, Hawaii, Washington" (Offered Twice)
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 K. Kamikawa, Esq.
Partner
Chun, Kerr, Dodd, Beaman & Wong LLLP
Honolulu, Hawaii

George C. Mastrodonato, Esq.
Principal
Carney Badley Spellman, P.S.
Seattle, Washington

Joseph A. Vinatieri, Esq.
Partner
Bewley, Lassleben & Miller, LLP
Whittier, California

◘ "Ask the Experts - Florida, Georgia, Tennessee" (Offered Twice)
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Speakers:

Mary T. Benton, Esq.
Partner
Alston & Bird, LLP
Atlanta, Georgia

MONDAY (CONTINUED)

Loren L. Chumley
Principal
KPMG LLP
Nashville, Tennessee

Mark E. Holcomb, Esq.
Partner
Madsen Goldman & Holcomb, LLP
Tallahassee, Florida

◘ "Ask the Experts - New Jersey, New York, Pennsylvania" (Offered Twice)
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.

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Speakers:

James A. Bartek, CPA
Managing Director
Alvarez & Marsal Taxand, LLC
New York, New York

Kyle O. Sollie, CMI, Esq.
Partner
Reed Smith LLP
Philadelphia, Pennsylvania

Jack Trachtenberg, Esq.
Counsel
Sutherland Asbill & Brennan LLP
New York, New York

◘ "Ask the Experts - Illinois, Minnesota, Wisconsin" (Offered Twice)
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.

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Speakers:

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

Daryl Ohland
Senior Manager
WipFli LLP
Appleton, Wisconsin

◘ "Ask the Experts - Texas" (Offered Twice)
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.

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Speakers:

MONDAY (CONTINUED)

Ashley Miller, CPA
Senior Manager, Multistate
Deloitte Tax LLP
Houston, Texas

Gerard Quinlan, CPA
Principal
Ryan, LLC
Dallas, Texas

David Somerville
Manager
Grant Thornton LLP
Houston, Texas

◘ "Mergers and Acquisitions"
This session addresses what the sales tax professional should consider before, during and after the transaction. The presentation will include a discussion on the various forms of merger and acquisition transactions and the potential sales tax consequences of each. We will also discuss due diligence reviews, spotting potential exemptions, tips for drafting agreements and successor liability issues.

Learning Objectives:
At the end of this session, the learner will be able to:
- Develop goals and a plan for the due diligence review;
- Understand the various forms of mergers and acquisition transactions;
- Know what clauses should be included in the agreements;
- Analyze the potential sales tax consequences of mergers and acquisition transactions;
- Be able to identify the potential sales tax exemptions;
- Analyze bulk sales and successor liability issues.

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

◘ "Reserving For Sales Tax Liabilities - FAS 5"
Many companies struggle with determining what to do with unrecorded sales and use tax liabilities. When are companies required to reserve for these liabilities? How does a company qualify and quantify an exposure? What is the impact of pending court decisions or legislation? Does a company have to disclose a reserve if a state auditor requests the information? This session will address these and other issues surrounding sales/use tax reserves.

Learning Objectives:
At the end of this session, the learner will be able to:
- Understand when to reverse for a tax liability;
- Understand the directions under FAS 5 and other accounting guidelines for tax reserves;
- Learn how to calculate and book a reserve to meet FAS 5 standards;
- Learn how to properly document and track tax reserves.

Speakers:

Kevin S. Berry, CPA
Tax Manager, Sales, Use and Excise Tax
General Electric Company
Fort Myers, Florida

Susan K. Haffield, CPA
Partner
PricewaterhouseCoopers LLP
Minneapolis, Minnesota

1:30 p.m./3:15 p.m.

MONDAY (CONTINUED)

◘ "Tax Is From Mars, IT Is From Venus – Best Practices In Dealing With IT"
Best practices in dealing with IT looks at the different personality worlds occupied by tax and IT. Driven by their technical terminology, these two groups often inherently possess different personality types. Communication between the two areas is often a challenge in organizations. This entertaining session will offer ways to recognize different personality types and strategies to succeed in communicating with those from another world.

Learning Objectives:
At the end of this session, the learner will be able to:
- Understand different methods of categorizing personality types;
- Learn about personality types most often associated with Tax and IT resources;
- Explore your own personality characteristics;
- Identify the value of being able to communicate more effectively with other personality types at work;
- Develop strategies for more effectively communicating with IT resources.

Speakers:

Jennifer J. Niedert, CMI
Tax Systems Manager
Best Buy Enterprise Services, Inc.
Richfield, Minnesota

Michael J. Pongrancz
Director
PricewaterhouseCoopers LLP
Philadelphia, Pennsylvania

3:15 p.m - 4:30 p.m. **Breakout Sessions (8)**

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Partner
Chun, Kerr, Dodd, Beaman & Wong LLLP
Honolulu, Hawaii

George C. Mastrodonato, Esq.
Principal
Carney Badley Spellman, P.S.
Seattle, Washington

Joseph A. Vinatieri, Esq.
Partner
Bewley, Lassleben & Miller, LLP
Whittier, California

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Speakers:

3:15 p.m.

MONDAY (CONTINUED)

Mary T. Benton, Esq.
Partner
Alston & Bird, LLP
Atlanta, Georgia

Loren L. Chumley
Principal
KPMG LLP
Nashville, Tennessee

Mark E. Holcomb, Esq.
Partner
Madsen Goldman & Holcomb, LLP
Tallahassee, Florida

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James A. Bartek, CPA
Managing Director
Alvarez & Marsal Taxand, LLC
New York, New York

Kyle O. Sollie, CMI, Esq.
Partner
Reed Smith LLP
Philadelphia, Pennsylvania

Jack Trachtenberg, Esq.
Counsel
Sutherland Asbill & Brennan LLP
New York, New York

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

Daryl Ohland
Senior Manager
WipFli LLP
Appleton, Wisconsin

3:15 p.m.

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Ashley Miller, CPA
Senior Manager, Multistate
Deloitte Tax LLP
Houston, Texas

Gerard Quinlan, CPA
Principal
Ryan, LLC
Dallas, Texas

David Somerville
Manager
Grant Thornton LLP
Houston, Texas

◘ "Industry Issues - Energy & Utilities" (Offered Twice)
This session will focus on hot topics in the Energy and Utility industries, including a discussion of the latest cases, rulings and legislation. We will focus on both regulated and non-regulated operations, with a special emphasis on renewable energy as well as transmission issues and discuss potential areas of opportunity. Because of the size and complexities of these industries, sales tax audits have been numerous with auditors being more aggressive. We will discuss some trends relative to these audits and what companies can do better to prepare for them.

Learning Objectives:
At the end of this session, the learner will be able to:
- Understand a general overview of the Energy and Utility Industries;
- Identify trends found in recent legislation, rulings and case law;
- Discuss potential targeted opportunities applicable to the industries;
- Appreciate the differences between regulated and non-regulated industries;
Recognize both the auditor's aggressive audit tactics along with refund opportunities.

Speakers:

Mary E. Landstrom
Director, Tax Reporting
Xcel Energy, Inc.
Minneapolis, Minnesota

Maureen Pechacek, CPA
Partner
PricewaterhouseCoopers LLP
San Diego, California

◘ "Audit Sampling: What are Your Concerns and Issues?" (Offered Twice)
What are your burning issues, concerns and questions about audit sampling? The primary focus of this session will be to address your questions about audit sampling that we receive prior to the session and questions from the floor during the session. Almost certainly the speakers will be asked to address issues such as the treatment of missing documentation; the treatment of overlapping audits; treatment of debits and credits; and the use of stratification to minimize sampling risk. When registration is completed for the Symposium, participants indicating their intention to attend this session will be contacted and encouraged to submit audit sampling questions and issues to be addressed in the session. In addition to responding to questions, the session will present strategies to minimize the

chance of a "wheels off" sample audit; challenges for implementing sample audits; and the basic types of samples and estimation methods used in audit sampling. Plan on attending this session for lively and dynamic discussion about audit sampling!

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; and
- Recognize current issues in audit sampling and how to address them.

Speakers:

Carolynn Iafrate Kranz, Esq., CPA
Chief Operating Officer
Industry Sales Tax Solutions
Washington, DC

Roger C. Pfaffenberger, Ph.D.
Director, Audit Sampling Practice
Ryan LLC
Dallas, Texas

◘ "Automation"
This session will discuss the risks and rewards of implementing a new ERP/Tax Software project. What are the pros and cons of an in-house system versus hosted/SaaS models? Are there any alternatives that a business can use that are cost saving, but are as effective as a high cost program? What are the benefits of a data warehouse? Can your ERP accommodate the various tax engine capabilities? This session will also cover the automation trends available including tax system enhancements offered by the various solution providers.

Learning Objectives:
At the end of this session, the learner will be able to:
- Understand the different 3rd software programs for indirect tax calculation & reporting solutions that are available;
- Understand the facts and considerations for choosing an automated solution/software package;
- Consider how your current ERP software configuration impacts your ability to optimize the benefits of a tax system; and
- Identify the areas of tax that can benefit from alternative or hybrid solutions (e.g., P-Cards, etc.).

Speakers:

Neelu Daswani
Director, Tax Systems & Technology
The Coca-Cola Company
Atlanta, Georgia

James J. Tauber, CMI
Managing Director, State and Local
WTAS LLC
Chicago, Illinois

5:30 p.m. - 7:00 p.m. **Reception**

TUESDAY, OCTOBER 2

6:30 a.m. - 8:00 a.m. **Continental Breakfast**

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

General Session

"Ten Cans": Change Requires An Opener!"

You have heard all the stuff - right? Embrace Change! Roll with the flow! Stand in one place too long and you'll fall behind! If you are green, you are growing, and if you are ripe, you rot! Getting better really means getting better at accepting change. Organizations that create value create their own markets into the future. True change happens when success is achieved in front of the economic curve--not behind it. This session focuses on the Ten Cans of Change and why our job as leaders is to become the Opener.

Learning Objectives:
At the end of this session, the learner will be able to::
- Conceptualize the concept of change;
- How management can effectively implement change.

Speaker:

M. Dale Henry, Ph.D.
Your Best Unlimited
Kingston, Tennessee

10:30 a.m. - 11:45 a.m. **Breakout Sessions (8)**

***"Current Developments In State Exemptions"* (Offered Twice)**

For years, one of the main areas of focus for state and local tax auditors has been on taxpayers' administrative and substantive compliance with sales and use tax exemption rules. When coupled with the recent spate of sales and use tax legislation aimed at limiting taxpayers' ability to claim such exemptions, it has become increasingly difficult for taxpayers to simultaneously ensure compliance and limit overpayments. In order to keep up with the myriad legislative and regulatory developments, taxpayers must constantly scrutinize their internal sales and use tax systems and processes to make certain that they are in line with the ever-changing state and local requirements at a time when internal indirect tax resources are already constrained. During this session, we will discuss the latest state and local trends with respect to the application and administration of state and local sales tax exemptions, including what constitutes "good faith" and "timely issuance", common state application issues for SST and non-SST states, audit and litigation developments as well as some best practices to consider when evaluating a company's internal sales tax systems and processes.

Learning Objectives:
At the end of this session, the learner will be able to:
- Determine when an exemption certificate is required and what form;
- Identify issues related to exemption certificate management; and
- Learn about current trends, developments, issues and best practices with regards to exemption certificates.

Speakers:

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

Joseph A. Vinatieri, Esq.
Partner
Bewley, Lassleben & Miller, LLP
Whittier, California

10:30 a.m.

TUESDAY (CONTINUED)

"Non-Traditional Tax Issues - Hawaii and Washington"
This session will provide an understanding of the broad reach of Hawaii's general excise tax and the Washington Business and Occupation tax. These taxes apply to virtually all transactions, are pyramiding in nature, and are unlike the taxes we deal with in other states.

Learning Objectives:
At the end of this session, the learner will be able to:
- Be aware of the scope of these taxes;
- Understand the pyramiding nature of these taxes;
- Understand Phantom income dangers in Hawaii;
- Understand possible penalties for non-compliance related to these taxes;
- Understand the courts' historical treatment of nexus in Washington and the new economic nexus.

Speakers:

Ray K. Kamikawa, Esq.
Partner
Chun, Kerr, Dodd, Beaman & Wong LLLP
Honolulu, Hawaii

George C. Mastrodonato, Esq.
Principal
Carney Badley Spellman, P.S.
Seattle, Washington

"When Do We Need Outside Help? The Use Of Consultants In Sales Tax Matters"
From start to finish you should always have potential litigation in the back of your mind. There are some obvious and not so obvious strategies in dealing with audits, tax appeals both administrative and judicial. The question is when do you seek outside help and who should you search out. This session will discuss the timing for the involvement of consultants in audits and appeals.

Learning Objectives:

At the end of this session, the learner will be able to:
- Know how to evaluate the audit issues and develop a strategy for resolution;
- Evaluate who can foster relationships with the tax administrators; and
- Understand the roles the various types of consultants can play in developing strategies to resolve audit issues.

Speakers:

Julia S. Bragg, CMI, CPA
Director, Sales, Use & Property Taxes
International Paper Company
Memphis, Tennessee

Geoffrey L. Thorpe
Senior Tax Counsel
Chevron Corporation
Concord, California

"Drop Shipment Transactions"
Drop shipment transactions involve three parties and will typically allow the seller to direct the manufacturer to ship products directly to the end user. While this is a common business practice, it is fraught with pitfalls for the sales tax professional. This session will explore the structure of these transactions and their tax issues. In addition, the presenters will provide valuable information on registration requirements, resale exemptions and determination of the tax base. Finally, the presenters will provide perspective on different states' approaches while providing insight on the constitutional concerns surrounding the taxation of these transactions.

TUESDAY (CONTINUED)

Learning Objectives:
At the end of this session, the learner will be able to:
- Understand structure of transactions and issues;
- Determine the effect of registration requirements and resale exemptions;
- Identify actual/imputed tax base;
- Evaluate different states' approaches;
- Recognize constitutional concerns.

Speakers:

Mark E. Holcomb, Esq.
Partner
Madsen Goldman & Holcomb, LLP
Tallahassee, Florida

Rick L. Johnson, CMI
Director - Indirect Tax
Belk Stores Services, Inc.
Charlotte, North Carolina

◘ "Contracts 101 - Who's Watching Out for Tax???"
This session will provide participants the tools to raise critical tax issues and make sure that contracts with vendors and customers reflect the company's best interest. Indemnification, sourcing, characterization, nexus and other issues are at stake when your company enters into a contract. How can you help to protect your company from sales tax exposure by raising the right contractual concerns?

Learning Objectives:
At the end of this session, the learner will be able to:
- Understand the role tax departments can and should play in contract negotiation and approval;
- Identify the tax issues that arise in contracts with vendors and customers; and
- Recognize how best to protect your company from exposure through contract language.

Speakers:

Chad B. Bailey, CPA
Manager - Sales Tax Operations
Target Corporation
Minneapolis, Minnesota

Stephen P. Kranz, Esq.
Partner
Sutherland Asbill & Brennan LLP
Washington, DC

◘ "Legislative Updates" (Offered Twice)
As states emerge from the Great Recession, the pace of legislative activity in the sales and use tax area has increased. States continue to press the nexus envelope in an effort to extend the reach of the tax to remote sellers. They are also taking some modest steps to reduce the burden of the tax on business inputs and to minimize the impact of the tax on development. Finally, some states are looking for the sales tax to play an increased role in the overall fisc as they attempt to reduce income tax burdens. This session will provide an overview and analysis of recent sales and use tax legislative developments.

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 relationships with others in the state;
- Discuss the various approaches to "click through" nexus being adopted by the states; and,
- Identify patterns in proposed state tax reforms as they relate to sales tax.

TUESDAY (CONTINUED)

Speakers:

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

Jamie Yesnowitz, Esq.
Principal
Grant Thornton LLP
Washington, DC

◘ "Selling The Indirect Tax Department Internally"
As an indirect tax manager, you are keenly aware of the challenges that you face on a day-to-day basis in managing the the indirect tax function. Amongst them is how to properly communicate your value-add, as well as your needs, to senior management and other key areas of your organization, consequently procuring adequate support. In this session, we will discuss best practices and leverage strategies that will deliver that message, as well as, sell the benefits of your department internally.

Learning Objectives:
At the end of this session, the learner will be able to:
- Learn how to effectively communicate your needs internally and directly to senior management;
- Learn some best practices that could possibly be applied to your organization.

Speakers:

Adael Acosta
Director - US Indirect & Employment Tax
National Grid
Brooklyn, New York

Lynn L. Monsalvatge, CMI
Director - Indirect Tax
The Home Depot
Atlanta, Georgia

Moderator:

James A. Bartek, CPA
Managing Director
Alvarez & Marsal Taxand, LLC
New York, New York

◘ "Services Versus TPP, 'Can The States Tax It' "
During this session, the speakers will discuss the imposition of sales and use taxes on the rendition of services. The speakers will analyze the relevent decisions and guidance that has been issued during the past year regarding the taxation of services, prominent audit issues and significant refund opportunities. Particular emphasis will be place on the taxation of remote services, reclassification of receipts, sourcing and mixed/bundled transaction issues.

Learning Objectives:
At the end of this session, the learner will be able to:
- Recognize trends regarding the taxation of services;
- Identify audit risks and refund opportunities regarding the taxation of services; and
- Understand how the recent cases and other published guidance will affect audit risk and refund opportunities in particular states.

TUESDAY (CONTINUED)

Speakers:

David J. Peloquin, CMI
Director of US Indirect Tax
Thomson Reuters
Eagan, Minnesota

Kyle O. Sollie, CMI, Esq.
Partner
Reed Smith LLP
Philadelphia, Pennsylvania

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

12:45 p.m - 2:00 p.m. **Breakout Sessions (8)**

◘ ***"Current Developments In State Exemptions"* (Offered Twice)**
For years, one of the main areas of focus for state and local tax auditors has been on taxpayers' administrative and substantive compliance with sales and use tax exemption rules. When coupled with the recent spate of sales and use tax legislation aimed at limiting taxpayers' ability to claim such exemptions, it has become increasingly difficult for taxpayers to simultaneously ensure compliance and limit overpayments. In order to keep up with the myriad legislative and regulatory developments, taxpayers must constantly scrutinize their internal sales and use tax systems and processes to make certain that they are in line with the ever-changing state and local requirements at a time when internal indirect tax resources are already constrained. During this session, we will discuss the latest state and local trends with respect to the application and administration of state and local sales tax exemptions, including what constitutes "good faith" and "timely issuance", common state application issues for SST and non-SST states, audit and litigation developments as well as some best practices to consider when evaluating a company's internal sales tax systems and processes.

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

Joseph A. Vinatieri, Esq.
Partner
Bewley, Lassleben & Miller, LLP
Whittier, California

◘ **"Process Improvement - Role Play" (Offered Twice)**
Are you concerned your sales and use tax processes may be outdated, inefficient, or lacking controls? Are you continuing to overpay sales/use tax or cut large checks to taxing authorities? Recent developments are suggesting government agencies and auditors are not sympathetic when it comes to gaps in processes related to sales and use taxes. This session focuses on how to scope and execute a sales and use tax process review to identify potential risks around the sales and use tax function and financial reporting related to sales and use taxes. Whether the goal is to understand and document current roles and responsibilities, measure the accuracy of current processes, quantify exposures, comply with Sarbanes/Oxley requirements or simply to communicate known issues, this session will discuss leading practices in scoping, executing, and acting upon a process review.

TUESDAY (CONTINUED)

Learning Objectives:
At the end of this session, the learner will be able to:
- Understand the benefits and challenges related to process reviews;
- Define the scope of a process review;
- Define the approach and deliverables of a process review;
- Act upon the findings of a process review to close process gaps.

Speakers:

Brian Douglas Little, CPA
Senior Manager
Deloitte Tax LLP
Chicago, Illinois

Lenore Vidal, Esq.
Director - Tax
Forsythe Technology Inc.
Skokie, Illinois

◘ "Hot Topics - Top Ten Cases In Sales And Use Tax" (Offered Twice)
During this session, the speakers will discuss and analyze the ten cases in sales and use taxation with the greatest national significance over the past year. Those cases will involve nexus, digital products, services, audit methodology and constitutional issues. The cases discussed will include taxpayer refund opportunities and significant audit risks. The speakers will discuss the practical application of the issues raised and how to best position your company or client to address these issues.

Learning Objectives:
At the end of this session, the learner will be able to:
- Recognize trends regarding sales of digital goods and electronic commerce;
- Understand potential audit risks regarding nexus and the reclassification of the sale; and
- Identify refund opportunities and audit risks across a variety of industries.

Speakers:

Thomas A. Zessman, CMI
Senior Tax Manager
U.S. Bank
Minneapolis, Minnesota

Lee A. Zoeller, CMI, Esq.
Partner
Reed Smith LLP
Philadelphia, Pennsylvania

◘ "Strategies For Settlements and Appeals" (Offered Twice)
In today's environment, effective strategies to settle tax disputes and/or appeal them require detailed understanding of the procedural environment in the taxing jurisdiction as well as the steps in the settlement and appeal process. This session will explore the settlement process, the approaches taxpayers can take to achieve and structure the most advantageous settlement, and the appeal options available in event disputes cannot be settled. Also important is the business decision to litigate disputes as opposed to compromising the dispute through settlement. This session will address the considerations a taxpayer should include in the evaluation to litigate as well as the planning and resources necessary to effectively pursue litigation.

Learning Objectives:
At the end of this session, the learner will be able to:
- Understand the typical settlement process and the pitfalls and opportunities in the process;
- Be able to better formulate and implement effective appeal strategies;
- Understand the steps involved in effectively litigating a tax dispute;

TUESDAY (CONTINUED)

- Be better able to participate in efforts to resolve disputes with taxing authorities and advise management regarding the risks and benefits of litigation.

Speakers:

Ray Langenberg, Esq.
Partner
Scott, Douglass & McConnico, L.L.P.
Austin, Texas

Jack Trachtenberg, Esq.
Counsel
Sutherland Asbill & Brennan LLP
New York, New York

Andrew P. Wagner, Esq., LLM
Staff - Vice President, Tax Law
FedEx Corporation
Memphis, Tennessee

◘ "Industry Issues - Manufacturing" (Offered Twice)
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:

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; and
- Understand how to prepare for a manufacturing sales and use tax audit and identify potential refunds.

Speakers:

Mary T. Benton, Esq.
Partner
Alston & Bird, LLP
Atlanta, Georgia

Christopher D. Ellis, CPA
Manager - Sales, Use & Excise
General Electric Company
Cincinnati, Ohio

◘ "Industry Issues - Energy & Utilities" (Offered Twice)
This session will focus on hot topics in the Energy and Utility industries, including a discussion of the latest cases, rulings and legislation. We will focus on both regulated and non-regulated operations, with a special emphasis on renewable energy as well as transmission issues and discuss potential areas of opportunity. Because of the size and complexities of these industries, sales tax audits have been numerous with auditors being more aggressive. We will discuss some trends relative to these audits and what companies can do better to prepare for them.

Learning Objectives:
At the end of this session, the learner will be able to:
- Understand a general overview of the Energy and Utility Industries;
- Identify trends found in recent legislation, rulings and case law;
- Discuss potential targeted opportunities applicable to the industries;
- Appreciate the differences between regulated and non-regulated industries;
Recognize both the auditor's aggressive audit tactics along with refund opportunities.

TUESDAY (CONTINUED)

Speakers:

Mary E. Landstrom
Director, Tax Reporting
Xcel Energy, Inc.
Minneapolis, Minnesota

Maureen Pechacek, CPA
Partner
PricewaterhouseCoopers LLP
San Diego, California

◘ "Audit Sampling: What are Your Concerns and Issues?" (Offered Twice)
What are your burning issues, concerns and questions about audit sampling? The primary focus of this session will be to address your questions about audit sampling that we receive prior to the session and questions from the floor during the session. Almost certainly the speakers will be asked to address issues such as the treatment of missing documentation; the treatment of overlapping audits; treatment of debits and credits; and the use of stratification to minimize sampling risk. When registration is completed for the Symposium, participants indicating their intention to attend this session will be contacted and encouraged to submit audit sampling questions and issues to be addressed in the session. In addition to responding to questions, the session will present strategies to minimize the chance of a "wheels off" sample audit; challenges for implementing sample audits; and the basic types of samples and estimation methods used in audit sampling. Plan on attending this session for lively and dynamic discussion about audit sampling!

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; and
- Recognize current issues in audit sampling and how to address them.

Speakers:

Carolynn Iafrate Kranz, Esq., CPA
Chief Operating Officer
Industry Sales Tax Solutions
Washington, DC

Roger C. Pfaffenberger, Ph.D.
Director, Audit Sampling Practice
Ryan, LLC
Dallas, Texas

◘ "Social Networking Pros and Cons" (Offered Twice)
The rapid adoption of technology-based social networking has transformed politics and social norms on a global scale over the past decade. Will social networking and social software have a similar transformative effect on business? Are they already doing so? What kinds of enterprises are benefiting the most? And how are they benefiting? Doug Palmer and Jonathan Copulsky, principals, Deloitte Consulting LLP will discuss the answers to these questions and others based on recently completed research conducted with MIT's Sloan Management Review. The presentation will cover both what's going on, perspectives from various functional leaders, and what you can do to position yourself for success when it comes to social networking.

Learning Objectives:
At the end of this session, the learner will be able to:
- Understand where the business value lies in social networking;
- Understand the perspectives of different functional leads and industry sectors;
- Identify potential risks associated with social networking and potential mitigation strategies;
- Determine next steps that you can take to put social networking to work in your business.

TUESDAY (CONTINUED)

Speakers:

Jonathan R. Copulsky
Principal
Deloitte Consulting LLP
Chicago, Illinois

Doug Palmer
Principal
Deloitte Consulting LLP
McLean, Virginia

2:30 p.m. - 3:45 p.m.

Breakout Sessions (8)

◘ "Process Improvement - Role Play" (Offered Twice)
Are you concerned your sales and use tax processes may be outdated, inefficient, or lacking controls? Are you continuing to overpay sales/use tax or cut large checks to taxing authorities? Recent developments are suggesting government agencies and auditors are not sympathetic when it comes to gaps in processes related to sales and use taxes. This session focuses on how to scope and execute a sales and use tax process review to identify potential risks around the sales and use tax function and financial reporting related to sales and use taxes. Whether the goal is to understand and document current roles and responsibilities, measure the accuracy of current processes, quantify exposures, comply with Sarbanes/Oxley requirements or simply to communicate known issues, this session will discuss leading practices in scoping, executing, and acting upon a process review.

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At the end of this session, the learner will be able to:
- Understand the benefits and challenges related to process reviews;
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Speakers:

Brian Douglas Little, CPA
Senior Manager
Deloitte Tax LLP
Chicago, Illinois

Lenore Vidal, Esq.
Director - Tax
Forsythe Technology Inc.
Skokie, Illinois

◘ "Hot Topics - Top Ten Cases In Sales And Use Tax" (Offered Twice)
During this session, the speakers will discuss and analyze the ten cases in sales and use taxation with the greatest national significance over the past year. Those cases will involve nexus, digital products, services, audit methodology and constitutional issues. The cases discussed will include taxpayer refund opportunities and significant audit risks. The speakers will discuss the practical application of the issues raised and how to best position your company or client to address these issues.

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At the end of this session, the learner will be able to:
- Recognize trends regarding sales of digital goods and electronic commerce;
- Understand potential audit risks regarding nexus and the reclassification of the sale; and
- Identify refund opportunities and audit risks across a variety of industries.

TUESDAY (CONTINUED)

Speakers:

Thomas A. Zessman, CMI
Senior Tax Manager
U.S. Bank
Minneapolis, Minnesota

Lee A. Zoeller, CMI, Esq.
Partner
Reed Smith LLP
Philadelphia, Pennsylvania

◘ "Strategies For Settlements and Appeals" (Offered Twice)
In today's environment, effective strategies to settle tax disputes and/or appeal them require detailed understanding of the procedural environment in the taxing jurisdiction as well as the steps in the settlement and appeal process. This session will explore the settlement process, the approaches taxpayers can take to achieve and structure the most advantageous settlement, and the appeal options available in event disputes cannot be settled. Also important is the business decision to litigate disputes as opposed to compromising the dispute through settlement. This session will address the considerations a taxpayer should include in the evaluation to litigate as well as the planning and resources necessary to effectively pursue litigation.

Learning Objectives:
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- Understand the typical settlement process and the pitfalls and opportunities in the process;
- Be able to better formulate and implement effective appeal strategies;
- Understand the steps involved in effectively litigating a tax dispute;
- Be better able to participate in efforts to resolve disputes with taxing authorities and advise management regarding the risks and benefits of litigation.

Speakers:

Ray Langenberg, Esq.
Partner
Scott, Douglass & McConnico, L.L.P.
Austin, Texas

Jack Trachtenberg, Esq.
Counsel
Sutherland Asbill & Brennan LLP
New York, New York

Andrew P. Wagner, Esq., LLM
Staff - Vice President, Tax Law
FedEx Corporation
Memphis, Tennessee

◘ "Industry Issues - Oil And Gas" (Offered Twice)
This session will focus on the hot topics faced by the oil and gas industry including a discussion of the latest cases, rulings, and legislation. New technologies and new approaches to business operations have given rise to new issues being faced by the industry.

Learning Objectives:
At the end of this session, the learner will be able to:
- Understand the general business operations of the industry;
- Identify trends being faced by the industry in the area of excise taxes; and
- Recognize emerging audit issues due to the changes in both technology and business operations.

TUESDAY (CONTINUED)

Speakers:

David K. Rohlmeier, CMI
Executive Director
Grant Thornton LLP
Dallas, Texas

David Yerkes, CMI
Principal
Ernst & Young LLP
Dallas, Texas

◘ "Canadian Taxes – HST, GST, PST, QST – An Overview and What's New" (Offered Twice)
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:

Dalton J. Albrecht, Esq.
Partner
Miller Thompson LLP
Toronto, Ontario Canada

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

◘ "Audit Techniques And Trends" (Offered Twice)
The current state audit environment is becoming much more aggressive as states try to close budget shortfalls. Revenue commissioners are using every trick in the book to gain the upper hand in and audit. This session will discuss how these trends are impacting tax payers and identify options and ideas from a consulting and legal angle.

Learning Objectives:
At the end of this session, the learner will be able to:
- Understand the current audit environment and methods that are being used by state auditors;
- Understand companies' rights in audit;
- Know the remedies that a taxpayer can use if you have a 'difficult' audit.

Speakers:

Ashley Miller, CPA
Senior Manager, Multistate
Deloitte Tax LLP
Houston, Texas

Curtis J. Osterloh, Esq., CPA
Partner
Scott, Douglass & McConnico, L.L.P.
Austin, Texas

TUESDAY (CONTINUED)

◘ "Sourcing And Nexus" (Offered Twice)
The landscape in the area of nexus and sourcing is rapidly evolving. Dozens of states have enacted new laws and regulations to force sales tax collection or reporting. Federal legislation is under consideration as well. This presentation will focus on two issues: (1) When does a seller has the legal responsibility to collect and remit a state's sales or use tax? (2) Which states can impose tax on the sale of a service or a digital product? Those attending this session will also learn the various creative approaches states are taking to assert that the seller has established a physical presence in the state and what businesses can do to defend themselves from such approaches. In addition, those attending will gain an understanding of efforts to "repeal" the physical presence requirement.

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;
- Become familiarized with recent attempts to force sales tax collection, including notice requirements; and
- Become familiar with recent state efforts to articulate sourcing rules for sales of services and digital products.

Speakers:

Laura A. Kulwicki, Esq.
Of Counsel
Vorys, Sater, Seymour and Pease LLP
Akron, Ohio

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

◘ "Income Tax For Sales Tax Professionals"
This session will focus on the basics of state and local income taxation including nexus, the unitary business principal, and state tax apportionment. In addition to providing sales tax professionals with an overview of state and local income taxes, the presenters will focus on the interaction between state and local income tax laws and sales tax laws. The presenters will also provide an overview of practical considerations in defending state tax audits.

Learning Objectives:
At the end of this session, the learner will be able to:
- Identify the basics of state and local income taxation, including differences in state tax sales tax and income tax nexus standards, formulary apportionment and the unitary business principle;
-Identify when and where the income tax and sales tax bodies of law intersect..

Speakers:

Maria E. Biava, Esq.
Associate General Tax Counsel
Verizon
Basking Ridge, New Jersey

Eric S. Tresh, Esq.
Partner
Sutherland Asbill & Brennan LLP
Atlanta, Georgia

4:15 p.m. - 5:30 p.m.

TUESDAY (CONTINUED)

Breakout Sessions (8)

◘ "Industry Issues - Manufacturing" (Offered Twice)
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; and
- Understand how to prepare for a manufacturing sales and use tax audit and identify potential refunds.

Speakers:

Mary T. Benton, Esq.
Partner
Alston & Bird, LLP
Atlanta, Georgia

Christopher D. Ellis, CPA
Manager - Sales, Use & Excise
General Electric Company
Cincinnati, Ohio

◘ "Social Networking Pros and Cons" (Offered Twice)
The rapid adoption of technology-based social networking has transformed politics and social norms on a global scale over the past decade. Will social networking and social software have a similar transformative effect on business? Are they already doing so? What kinds of enterprises are benefiting the most? And how are they benefiting? Doug Palmer and Jonathan Copulsky, principals, Deloitte Consulting LLP will discuss the answers to these questions and others based on recently completed research conducted with MIT's Sloan Management Review. The presentation will cover both what's going on, perspectives from various functional leaders, and what you can do to position yourself for success when it comes to social networking.

Learning Objectives:
At the end of this session, the learner will be able to:
- Understand where the business value lies in social networking;
- Understand the perspectives of different functional leads and industry sectors;
- Identify potential risks associated with social networking and potential mitigation strategies;
- Determine next steps that you can take to put social networking to work in your business.

Speakers:

Jonathan R. Copulsky
Principal
Deloitte Consulting LLP
Chicago, Illinois

Douglas Palmer
Principal
Deloitte Consulting LLP
McLean, Virginia

◘ "Legislative Updates" (Offered Twice)
As states emerge from the Great Recession, the pace of legislative activity in the sales and use tax area has increased. States continue to press the nexus envelope in an effort to extend the reach of the tax to remote sellers. They are also taking some modest steps to reduce the burden of the tax on business inputs and to minimize the impact of the tax on development. Finally, some states are looking for the sales tax to play an increased role in the overall fisc as they attempt to reduce income tax burdens. This session will provide an overview and analysis of recent sales and use tax legislative developments.

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 relationships with others in the state;
- Discuss the various approaches to “click through” nexus being adopted by the states; and,
- Identify patterns in proposed state tax reforms as they relate to sales tax.

Speakers:

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

Jamie Yesnowitz, Esq.
Principal
Grant Thornton LLP
Washington, DC

◘ “Industry Issues - Health Care” (Offered Twice)
This session will focus on taxability and compliance issues that are unique to the healthcare industry. The latest judicial and legislative developments that specifically impact healthcare will also be addressed.

Learning Objectives:
At the end of this session, the learner will be able to:
- Have an understanding and general overview of tax issues facing the industry;
- Identify trends found in legislation and rulings;
- Understand the pitfalls of dealing with insurance, Medicare and Medicaid.

Speakers:

Gerard Quinlan, CPA
Principal
Ryan, LLC
Dallas, Texas

Matthew E. Zayat
Vice President - Sales & Property Taxes
McKesson Corporation
Lewisville, Texas

◘ “Managed Audits And Compliance Agreements” (Offered Twice)
This session will cover the benefits to participating in a managed audit or managed audit compliance program in multiple states. Which states are willing to let your tax department perform the audit? What are the requirements that my company must meet in order to qualify for a program? 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 the right choice for your tax department and for your company.

Learning Objectives:
At the end of this session, the learner will be able to:
- Understand how managed audits and compliance agreements can be a benefit to your company;
- Identify the steps in creating managed audits or compliance agreements;
- Learn the state requirements after entering an agreement;
- Understand the pros and cons of entering into one of these programs.

TUESDAY (CONTINUED)

Speakers:

Loren L. Chumley
Principal
KPMG LLP
Nashville, Tennessee

Michael D. Sontag, Esq.
Attorney
Bass, Berry & Sims, PLC
Nashville, Tennessee

◘ "Stealth Taxes - Fees, Surcharges And Assessments"
Provide an understanding of various taxes, fees, and surcharges that are levied on the seller but often passed on to consumers. Special attention will be given to industries where this practice is more commonplace such as telecommunication services and oil and gas related industries. Implications for the taxpayer as well as the consumer will be discussed including regulatory constraints, tax on tax, and acceptable billing practices.

Learning Objectives:
At the end of this session, the learner will be able to:
- Identify the various "stealth taxes" before getting caught by surprise;
- Determine which party has ultimate responsibility to collect and/or pay the tax;
- Learn opportunities for reducing the tax and/or passing it through.

Speakers:

John Patrick McCown, CPA
Partner
Lane Gorman Trubitt, PLLC
Dallas, Texas

David Somerville
Manager
Grant Thornton LLP
Houston, Texas

◘ "Local Taxes (Alabama, Arizona, Colorado, Louisiana)"
The session will cover the interpretive and procedural issues that can arise when local jurisdictions are permitted to enact and enforce their own tax regimes.

Learning Objectives:
At the end of this session, the learner will be able to:
- Understand the types of local jurisdictions that may impose taxes;
- Identify the most common local jurisdictions that impose their own tax regimes;
- Understand the challenges when interpreting local tax provisions;
- Understand the implications of the varying authority bearing on interpretation of a local tax provision;
- Understand the importance of harmonizing state and local procedural provisions;
- Understand representing taxpayers in local tax matters.

Speakers:

Nicholas A. Harrison
Senior Manager
KPMG LLP
Richmond, Virginia

Nicoe Crighton Vescio, Esq.
Principal, State and Local Tax
KPMG LLP
New York, New York

4:15 p.m.

TUESDAY (CONTINUED)/WEDNESDAY

◘ "Property Tax For Sales Tax Professionals"
This session will focus on areas in property tax that could have an influence on the taxability of purchases as determined by the sales tax professional. An understanding is needed on the classification of property which will be followed-up with some court cases that determined certain property was for the benefit of the business occupants vs. property that was for the benefit of the land and building. We will also review the contractee certification process, its intent, and how it can be used to optimize the owner's compliance in determining how property will be used in the manufacturing operation.

Learning Objectives:
At the end of this session, the learner will be able to:
- Recognize the importance of classifying property between "real" vs. "personal vs. intangible;"
- Identify the criteria for classifying property;
- Determine if there are ways to optimize sales/use tax compliance and control the tax expense with respect to "business fixtures;"
- Understand the contractee certification process.

Speakers:

Randy K. Cole
Partner
MCE Salt Solutions, **LLP**
Medine, Ohio

Annette Prehn, CMI
Tax Manager
Pilkington North America, Inc.
Toledo, Ohio

6:00 p.m. - 7:00 p.m. **Reception**

WEDNESDAY, OCTOBER 3

7:00 a.m. - 8:30 a.m. **Continental Breakfast**

8:30 a.m. - 10:00 a.m. **◘ General Session**
"Mock Trial - Hey, You, Get Off Of My Cloud!"
This session will provide participants, inside the court room , a mock trial, focusing on emerging technologies and the state's ability to tax these new technologies under existing statutes. The attendees will serve as the jury in deciding the outcome of these emerging issues.

Learning Objectives:
At the end of this session, the learner will be able to:
- Understand the application of existing statutes and regulations to new technologies;
- Identify the issues that arise with respect to the new technologies; and
- Recognize what data is relevant in determining if the technology is subject to tax.

Speakers:

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

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

Carolynn Iafrate Kranz, Esq., CPA
Chief Operating Officer
Industry Sales Tax Solutions
Washington, DC

10:30 a.m.

WEDNESDAY (CONTINUED)

Stephen P. Kranz, Esq.
Partner
Sutherland Asbill & Brennan LLP
Washington, DC

10:30 a.m. - 11:45 a.m. **Breakout Sessions (8)**

◘ "Industry Issues - Health Care" (Offered Twice)
This session will focus on taxability and compliance issues that are unique to the healthcare industry. The latest judicial and legislative developments that specifically impact healthcare will also be addressed.

Learning Objectives:
At the end of this session, the learner will be able to:
- Have an understanding and general overview of tax issues facing the industry;
- Identify trends found in legislation and rulings;
- Understand the pitfalls of dealing with insurance, Medicare and Medicaid.

Speakers:

Gerard Quinlan, CPA
Principal
Ryan, LLC
Dallas, Texas

Matthew E. Zayat
Vice President - Sales & Property Taxes
McKesson Corporation
Lewisville, Texas

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Speakers:

Loren L. Chumley
Principal
KPMG LLP
Nashville, Tennessee

Michael D. Sontag, Esq.
Attorney
Bass, Berry & Sims, PLC
Nashville, Tennessee

◘ "Industry Issues - Oil And Gas" (Offered Twice)
This session will focus on the hot topics faced by the oil and gas industry including a discussion of the latest cases, rulings, and legislation. New technologies and new approaches to business operations have given rise to new issues being faced by the industry.

WEDNESDAY (CONTINUED)

Learning Objectives:
At the end of this session, the learner will be able to:
- Understand the general business operations of the industry;
- Identify trends being faced by the industry in the area of excise taxes; and
- Recognize emerging audit issues due to the changes in both technology and business operations.

Speakers:

David K. Rohlmeier, CMI
Executive Director
Grant Thornton LLP
Dallas, Texas

David Yerkes, CMI
Principal
Ernst & Young LLP
Dallas, Texas

◘ "Improving A Company's Bottom Line Through Credits And Incentives"
Credits and incentives are one way the tax department can impact a company's bottom line. During this session we'll briefly review the different types of incentives and how the Tax Department can lead the way to achieve them. We'll discuss who the stakeholders are in a company and how to address their issues and concerns.

Learning Objectives:
At the end of this session, the learner will be able to:
- Understand the types of incentives that may be available;
- Distinguish the business scenarios/fact patterns that create an opportunity to pursue credits and incentives;
- Recognize the stakeholders and understand their unique perspectives;
- Formulate a strategy to pursue and, ultimately, realize credits and incentives based on best practices.

Speakers:

Eric D. Geisler
President
Economic Incentives Services, LLC
Bellaire, Texas

Brenda B. McMeans, CPA
Director of Transaction Taxes
NuStar Energy, LP
San Antonio, Texas

◘ "Canadian Taxes – HST, GST, PST, QST – An Overview and What's New" (Offered Twice)
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;
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- Identify issues complicating cross-border transactions for both residents and non residents;
- List recent issues and trends in Canadian taxation of goods and services.

10:30 a.m.

WEDNESDAY (CONTINUED)

Speakers:

Dalton J. Albrecht, Esq.
Partner
Miller Thompson LLP
Toronto, Ontario Canada

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

◘ "Overview of Value-Added Tax And Global Compliance Challenges/Opportunities"
This session will provide participants an overview of Value-Added Taxes, the main compliance challenges and a discussion on how tax technology may be used to improve processes.

Learning Objectives:
At the end of this session, the learner will be able to:
- Understand the basic applications of a Value-added Tax (VAT);
- Identify VAT compliance issues that arise with doing business outside the U.S.; and
- Recognize how tax software solutions can support global operations.

Speaker:

Erik Van der Hoeven
Head Indirect Tax Technology Group - US
Alvarez & Marsal Taxand, LLC
Seattle, Washington

◘ "Audit Techniques And Trends" (Offered Twice)
The current state audit environment is becoming much more aggressive as states try to close budget shortfalls. Revenue commissioners are using every trick in the book to gain the upper hand in and audit. This session will discuss how these trends are impacting tax payers and identify options and ideas from a consulting and legal angle.

Learning Objectives:
At the end of this session, the learner will be able to:
- Understand the current audit environment and methods that are being used by state auditors;
- Understand companies' rights in audit;
- Know the remedies that a taxpayer can use if you have a 'difficult' audit.

Speakers:

Ashley Miller, CPA
Senior Manager, Multistate
Deloitte Tax LLP
Houston, Texas

Curtis J. Osterloh, Esq., CPA
Partner
Scott, Douglass & McConnico, L.L.P.
Austin, Texas

◘ "Sourcing And Nexus" (Offered Twice)
The landscape in the area of nexus and sourcing is rapidly evolving. Dozens of states have enacted new laws and regulations to force sales tax collection or reporting. Federal legislation is under consideration as well. This presentation will focus on two issues: (1) When does a seller has the legal responsibility to collect and remit a state's sales or use tax? (2) Which states can impose tax on the sale of a service or a digital product? Those attending this session will also learn the various creative approaches states are taking to assert that the seller has established a physical presence in the state and what businesses can do to defend themselves from such approaches. In addition, those attending will gain an understanding of efforts to "repeal" the physical presence requirement.

10:30 a.m.

WEDNESDAY (CONTINUED)

Learning Objectives:
- 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;
- Become familiarized with recent attempts to force sales tax collection, including notice requirements; and
- Become familiar with recent state efforts to articulate sourcing rules for sales of services and digital products.

Speakers:

Laura A. Kulwicki, Esq.
Of Counsel
Vorys, Sater, Seymour and Pease LLP
Akron, Ohio

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

11:45 a.m. **Symposium Conclusion**

2012 Sales Tax Symposium Committee
(12)

Mark W. Bennett (Chair)
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Ryan LLC
Houston, Texas

Kerry L. Creager, CMI
Manager, Indirect Tax
Phillips 66
Bartlesville, Oklahoma

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De Lage Landen
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Senior Exams Analyst
General Electric Company
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Thompson Tax & Associates, LLC
Sacramento, California

Timmy Hulin, CMI
Director of Audits
Didier Consultants
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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 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 1:00 p.m. and 7:00 p.m. on Sunday, September 30th. 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 August 31st:

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 August 31st:

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 26:	$40.00	After August 26:	$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 20 (twenty) continuing education credit hours, including 2 (two) 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

HYATT REGENCY MINNEAPOLIS HOTEL AND IPT REGISTRATION FORMS

The IPT registration form is available on IPT's web site: www.ipt.org . With respect to the **two page** IPT form, 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 symposium room rate with the Hyatt Regency Minneapolis (located on Nicollet Mall) of **$165.00 plus tax**, single or double. Please go to the following link to register directly with the hotel (preferred method):

https://resweb.passkey.com/go/taxpros

Reservations can also be made by calling: **888-421-1442** (identify yourself as being with IPT).

Note the hotel room cut-off date: August 31st.