

**2013 ABA/IPT
ADVANCED
TAX SEMINARS**

**MARCH 18-22, 2013
THE RITZ-CARLTON
NEW ORLEANS, LA**

Preliminary Program
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**ADVANCED
INCOME TAX SEMINAR**

MARCH 18-19

**ADVANCED
SALES/USE TAX SEMINAR**

MARCH 19-20

**ADVANCED
PROPERTY TAX SEMINAR**

MARCH 21-22



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

The Ritz-Carlton, New Orleans, Louisiana
March 18 – March 22, 2013

Sponsors:

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

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

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William B. Prugh, Esq.

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Stewart M. Weintraub, Esq.

Chamberlain, Hrdlicka, White, Williams & Aughtry
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Local Host:

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SCOPE AND PURPOSE

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

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

REGISTRATION (VIA ABA SECTION OF TAXATION)

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

Early-Bird Tuition (Deadline January 31, 2013): \$520 per seminar, \$870 for two seminars, and \$1,300 for all three seminars

Advance Tuition (Deadline March 15, 2013): \$570 per seminar, \$940 for two seminars, and \$1,400 for all three seminars

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

You may: **MAIL** the registration form found at the back of this brochure to ABA/IPT Tax Seminars, ABA Section of Taxation, 740 15th Street, NW, Washington, DC 20005; **FAX FORM TO** ABA Section of Taxation, (202) 662-8682; or **REGISTER ONLINE AT** <http://meetings.abanet.org/meeting/tax/IPT13/>

To protect your credit card security, we are accepting credit card payments only through online registration. Faxed and mailed registrations must be accompanied by payment in the form of a check. All seminar registrations must be sent to ABA by **March 15, 2013**. Please note that registrations are limited and will be granted on a first-come, first-served basis.

All cancellations and requests for refunds or substitutions must be received in writing by **March 15, 2013**. No refunds will be approved after that date; however, substitute registrants are welcome. All refund requests will incur a \$50 cancellation fee. **Absolutely no refunds will be granted after the March 15 deadline.** To request a refund or a substitution, please send your written request to the ABA Registrar by fax to 202-662-8682 or e-mail at tim.brady@americanbar.org.

HOTEL ACCOMMODATIONS

A block of sleeping rooms has been reserved for the ABA/IPT program at [The Ritz-Carlton](#), 921 Canal Street, New Orleans; Louisiana's only AAA Five Diamond Luxury hotel. Reservations can be made online at www.ritzcarlton.com/neworleans by entering the **unique group code** as supplied by the Hotel or through central reservations by calling **1-800-826-8987** and referring to the group name ABA/IPT. (Please see below). *The reservation cut off date is **February 15, 2013**.*

- Group Name: **ABA/IPT**
- Group Code: **PESPESA** (Deluxe Accommodations)
- Group Link: [Reservations CLICK HERE](#)
- Group Dates: Sunday, March 17 – Saturday, March 23, 2013
- Rates: Single/Double - \$201 + applicable taxes
- Group rate shall apply for two days prior and two days after the official meeting dates.
- All reservations must be accompanied by a first night deposit or guaranteed by the individual's credit card or check
- Individuals with guaranteed reservations must cancel their reservations at least 24 hours prior to the scheduled day of arrival to avoid a one-night cancellation charge
- Check-in is no earlier than 4:00pm and check-out is 12:00 noon

Reservations requested after the room block is filled or beyond the **February 15, 2013** cut-off date, whichever comes first, are subject to availability. Rooms may still be available after the room block is filled or after the cut-off date, but not necessarily at the negotiated rate. Requests for accommodations after that date, or sooner if the block sells out, cannot be ensured.

COURSE MATERIALS

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

CONTINUING EDUCATION CREDIT

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

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

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

Registrants attending the Income Tax Seminar will receive approximately 12 continuing education credits; those attending the Sales and Use Tax Seminar will receive approximately 14 and those attending the Property Tax Seminar will receive approximately 13.5 continuing education credits for full attendance based on a 50-minute credit hour.

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

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

As required by regulatory agencies, IPT must verify individual attendance at sessions in order to grant Continuing Education Credits. Each attendee's name badge has a unique barcode that identifies that individual. In order to obtain CE credit, the individual must have his or her bar-coded badge scanned during the first 15 minutes of each session. No credit for the session will be given to un-scanned attendees.

The Institute is also registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.learningmarket.org. For more information regarding administrative policies such as complaint and refund, please contact our office at (404) 240-2300.

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

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

AGENDA FOR ABA/IPT ADVANCED INCOME TAX SEMINAR

Monday, March 18, 2013

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

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

IPT President:

Paul A. Wilke, CMI

Weingarten Realty Investors
Houston, TX

ABA/IPT Advanced Tax Seminars Overall Chair:

Stewart M. Weintraub, Esq.

Chamberlain, Hrdlicka, White, Williams & Aughtry
West Conshohocken, PA

ABA SALT Committee Chair:

William B. Prugh, Esq.

Polsinelli Shughart, P.C.
Kansas City, MO

Local Host:

William M. Backstrom, Jr., Esq.

Jones Walker LLP
New Orleans, LA

9:00am-9:50am

Drill Down on Sales Factor

The pressure on the sales factor is greater than ever, as expanding nexus standards and increased sales factor weighting abound. Hear from the experts on ways to manage and optimize your sales factor reporting.

Learning Objectives:

- ▶ Understand the significance and impact of careful sales factor planning and reporting
- ▶ Understand recent developments on cost of performance and market sourcing
- ▶ Hear the latest on sales factor pressure points, such as gross vs. net and alternative approaches

Speakers:

Duane W. Dobson, Jr., CMI, CPA

Practice Leader – State and Local Tax
Grant Thornton LLP
Washington, DC

Brian J. Kirkell, Esq.

Director – Washington National Tax
McGladrey LLP
Washington, DC

Moderator:

Margaret C. Wilson, Esq., CMI

Partner
Reeder Wilson LLP
Somerville, NJ

9:50am-10:00am Break

10:00am-10:50am

RAR Reporting for State Tax Issues

The speakers will discuss reporting Federal income tax adjustments made by the Internal Revenue Service to the states and statute of limitations implications for collection of additional tax due or refund of taxes overpaid.

Speakers:

John Fletcher, Esq.

State Tax Counsel
General Electric Company
Albany, NY

Steven N. J. Wlodychak, Esq.

Principal, Indirect, State and Local Tax Services
Ernst & Young, LLP
Washington, DC

Moderator:

Stewart M. Weintraub, Esq.

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

10:50am-11:10am Break

11:10am-12 Noon

Tax Planning to Optimize (and Even Minimize) Income Tax Liability in Multiple States

This presentation involves an in-depth review of methods to optimize state income taxes in multiple states to ensure that the taxpayer is paying no more than its fair share of income tax. The panelists will focus on issues involving allocation and apportionment of income, intercompany transactions, transfer pricing, filing methodologies, nexus considerations and entity organization and structure.

Learning Objectives:

- ▶ Learn how to evaluate various allocation and apportionment methodologies.
- ▶ Understand the implications of intercompany transactions and the pricing of these transactions
- ▶ Analyze the various methods to file tax returns to minimize tax liabilities
- ▶ Evaluate alternative methods to structure an organization to minimize tax liabilities

Speakers:

Mark L. Nachbar, Esq., CPA

Principal
Ryan, LLC
Downers Grove, IL

Robert M. Topp, CPA

Tax Director
Houston Income/Franchise Practice Leader
Deloitte Tax LLP
Houston, TX

Moderator:

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

12:00 Noon-12:30pm Lunch

12:30pm-1:30pm

Why "Transparency" is a Buzz Word that Matters

The term "transparency" has been a widely used buzz word in the past few years, whether to describe a financial, regulatory, or tax system. But there is no question that transparency is vital for both the federal and state tax systems and that taxpayers are entitled to know what their obligations are, how to meet them and by what criteria they are being audited. This session will discuss how the transparency battle began at the federal level and why it has recently come to the forefront again at the state level. The session will also address what transparency means for tax directors and practitioners and the various factors that contribute to a transparent tax system. Finally, this presentation will explore why the fight for transparency at the state level will be different than at the federal level.

Learning Objectives:

- ▶ Understand what is meant by a transparent state tax system
- ▶ Understand factors that contribute to a transparent state tax system
- ▶ Understand why a transparent state tax systems benefits tax practitioners

Speaker:

Cara Griffith, Esq.
Legal Editor, *State Tax Notes*
Tax Analysts
Falls Church, VA

Moderator:

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

1:30pm-2:00pm Break

2:00pm-2:50pm

State and Local Tax Issues Involved in Mergers and Acquisitions and Restructuring

Mergers, acquisitions, dispositions and other business restructurings generally are complicated business transactions. In addition, there are federal, state and local tax implications in all business restructuring transactions. State and local tax issues are poorly understood and frequently overlooked, which creates unnecessary situations involving significant exposure for the parties to the transaction. The session is designed to help the SALT professional add significant value to a business that engages in a business restructuring transaction by understanding how to develop a customized due diligence

plan and identify and address various state and local tax and related issues.

Learning Objectives:

- ▶ Better understand the role of a SALT professional;
- ▶ Develop a customized due diligence plan for state and local taxes;
- ▶ Identify different federal, state and local tax aspects of equity transactions vs. asset transactions;
- ▶ Identify and address state and local sales/use tax aspects
- ▶ Identify and address exemptions and exclusions for state and local sales/use taxes;
- ▶ Identify and address issues related to tax incentives, business licenses and permits, unclaimed property, and post-closing aspects

Speakers:

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

Darren McCarthy, Esq.
Principal
KPMG LLP
New York, NY

Moderator:

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

2:50pm-3:00pm Break

3:00pm-3:50pm

Nonresident Partners, Shareholders or Members Creating Nexus

Exploring what may be the final frontier of nexus disputes, our panel will analyze the latest on whether and when the nexus of an entity can be attributed to its nonresident partners or shareholders.

Learning Objectives:

- ▶ Consider nexus principles as they apply to the owners of passthrough entities and corporations
- ▶ Analyze the nexus impact of general versus limited partner status and unitary relationships between businesses and their owners
- ▶ Understand the impact of withholding requirements, and when to challenge them

Speakers:

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

Doug Sigel, Esq.
Partner
Ryan Law Firm, LLP
Austin, TX

Moderator:

Kimberley M. Reeder, Esq.
Partner
Reeder Wilson LLP
Redwood City, CA

3:50pm-4:10pm Break

4:10pm-5:00pm

Credits and Incentives - Buying and Selling Transferable Tax Credits

This panel will discuss the various important issues that potential buyers and sellers must consider prior to closing the purchase and sale of state income tax credits.

Learning Objectives:

- ▶ Gain a working knowledge of the various characteristics of state tax credits
- ▶ Understand that not all tax credit programs have the same characteristics, and that not all states interpret similar characteristics of the various program in the same manner
- ▶ Learn what contractual provisions should be included in contracts for the purchase and sale of state tax credits
- ▶ Learn how to prevent falling into common traps for the unwary to ensure that the purchaser gets the benefit of its bargain

Speakers:

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

Rebecca J. Paulsen
Vice President, State Tax
US Bank
Minneapolis, MN

Moderator:

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

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

Agenda for Tuesday's sessions begin on following page.

Income Tax Seminar, Continued
Tuesday, March 19, 2013

7:00am-8:00am Continental Breakfast

8:00am-8:50am

State and Local Income Tax Update

This session will provide an update and an overview of recent and significant legislative, judicial and administrative activity during 2012 – 2013 timeframe.

Learning Objectives:

- ▶ Understand new and pending significant income tax statutes, cases and regulations that may impact income tax compliance and liabilities
- ▶ Analyze how these changes may affect the participant's company or clients
- ▶ Understand how to implement these new laws and rules in the participant's tax department
- ▶ Participate in a meaningful manner about these significant changes with the participant's legal and government affairs departments

Speakers:

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

Shirley Sicilian, Esq.
General Counsel
Multistate Tax Commission
Washington, DC

Moderator

Stephanie Anne Lipinski Galland, Esq.
Partner
Williams Mullen
Washington, DC

8:50am-9:00am Break

9:00am-9:50am

Special Industry Apportionment Formulas and Related Litigation

The application of the standard, equally-weighted three-factor apportionment formula may soon be the exception as opposed to the rule. The standard apportionment formula was designed for multistate manufacturing and retail clothing businesses. Apportionment has been problematic for both taxpayers and states for companies that don't fit the mold. During this session, we will explore specialized apportionment formulas and related litigation for certain industries, including the insurance, financial services, and airline industries. Also, we will examine ways to apply the specialized formulas in more general business settings.

Learning Objectives:

- ▶ Identify industries in which specialized apportionment formulas are utilized
- ▶ Understand the relationship between specialized apportionment formulas and alternative apportionment formulas
- ▶ Assess the potential applicability of specialized or alternative apportionment formulas to streams of income in a business

Speakers:

Benjamin Bright, CPA
Director of State Taxes
VF Corporation
Greensboro, NC

Richard Janis, Esq.
Director
Ryan, LLC
Arlington, VA

Moderator:

Erica L. Horn, Esq., CPA
Counsel
Stoll Keenon Ogden PLLC
Lexington, KY

9:50am-10:00am Break

10:00am-10:50am

The Potential Impact on Industry of the MTC's Current Projects and Recent Proposals

This panel will provide an update regarding current projects and proposals pending before the MTC. The primary focus will be on the proposed revisions to UDITPA, including the proposals to replace cost-of-performance principles with market-based sourcing rules; to replace the equally weighted three-factor apportionment formula with a double weighted sales factor; to expand the definition of business income; to narrow the definition of gross receipts; and to expand the authority under section 18 to use alternative apportionment formulas. In addition, the panel will examine the proposed statute that would impose tax on the income of pass-through entities that are more than 50%-owned by an entity not subject to income tax; the proposed associate nexus concept that has expanded into representational nexus generally; and the controversial proposal to begin a project to expand the use of section 482. Finally, the panelists will comment on the overall impact that the MTC has had on industry, including the extent to which it has achieved its mission of promoting uniformity.

Learning Objectives:

- ▶ Understand the MTC's current proposal to replace UDITPA's cost-of-performance principles with market-based sourcing rules and identify the circumstances under which the proposed replacement would apply

- ▶ Determine the effect of using a double weighted sales factor in lieu of an equally weighted three-factor formula for apportioning the income of different types of businesses under various circumstances
- ▶ Understand the impact of expanding the authority of tax administrators to use apportionment methods other than that which would be otherwise required by UDITPA and to identify the potential situations in which they may seek to use this authority.
- ▶ Understand the policy basis advanced for taxing the income of pass-through entities that are more than 50% owned by an entity not subject to income tax.
- ▶ Understand the likely parameters of an expansion of section 482-type powers and identify the potential adverse effects of such an expansion on taxpayers.

Speakers:

Paul H. Masters, Esq.

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

Prentiss Willson, Esq.

Of Counsel
Sutherland Asbill & Brennan LLP
Sacramento, CA

Moderator:

Keith G. Landry, Esq.

General Counsel
Institute for Professionals in Taxation
Atlanta, GA

10:50am-11:00am **Break**

11:00am-11:50am

Forced Combinations/Consolidations

Some states continue to try to force taxpayers to combine or consolidate their filings to "clearly reflect their income" when the right answer may be to force states to rewrite their laws if this is the result they seek. Until that happens, taxpayers are at the mercy of those states that attempt to combine their income or consolidate their returns, absent specific statutory authority. This session will provide an overview of the activity in those states that are attempting to force the consolidations/combinations of multi-corporate taxpayers.

Learning Objectives:

- ▶ Obtain the latest status of court cases on forced combination/consolidation
- ▶ Identify patterns of state enforcement/requirements
- ▶ Learn what taxpayers are doing to push back on the forced filing requirements

Speakers:

Charles B. Neely, Jr., Esq.

Partner
Williams Mullen
Raleigh, NC

Nancy Rendleman, Esq.

Partner
Williams Mullen
Raleigh, NC

Moderator

June Summers Haas, Esq.

Partner
Honigman Miller Schwartz and Cohn LLP
Lansing, MI

12:00pm-12:30pm

Joint Luncheon: Income Tax & Sales/Use Tax

12:30pm-1:30pm

The Ethics of Negotiations for Tax Practitioners: Are there Any?

This presentation will be structured to qualify for Ethics credit for IPT and ABA members. The speakers will present an informative and entertaining program involving ethics situations facing tax professionals in their day-to-day practices. Nationally-renowned speaker Mike Rubin, with his unique blend of scholarship and humor, and with one of the most unusual PowerPoint presentations you've ever seen, will challenge your thinking, raise issues to ponder, and give you much information that will make you smile.

Learning Objectives:

- ▶ The difficult ethical and moral issues surrounding how "truthful" one must be in negotiations are fully covered in the ethical rules with which tax practitioners must comply
- ▶ This program will explore the gaps in the rules and provide insight into how practitioners can deal with these issues

Speaker:

Michael H. Rubin, Esq.

Partner
McGlinchey Stafford PLLC
Baton Rouge, LA

Moderator:

Glenn C. McCoy, Jr., Esq.

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

1:30pm **Adjourn**

AGENDA FOR ABA/IPT ADVANCED SALES/USE TAX SEMINAR

Tuesday, March 19, 2013

11:00am-12:00 Noon Registration

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

**12:30pm-1:30pm
The Ethics of Negotiations for Tax Practitioners: Are there Any?**

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Michael H. Rubin, Esq.

Partner
McGlinchey Stafford PLLC
Baton Rouge, LA

Moderator:

Glenn C. McCoy, Jr., Esq.

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

1:45pm-2:00pm Welcome & Introduction

IPT President:

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Houston, TX

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Polsinelli Shughart, P.C.
Kansas City, MO

Local Host:

William M. Backstrom, Jr., Esq.

Jones Walker LLP
New Orleans, LA

2:00pm-2:55pm

On the Fence? A Systematic Approach to Analyzing Sales/Use Tax Aspects of Proposed Transactions

Companies constantly face difficult decisions regarding the best way to structure extraordinary, as well as day-to-day, transactions. The decisions necessarily are driven by business and tax considerations. From a state and local tax perspective, the most tax-efficient way to structure transactions involves an interdisciplinary approach that takes into account sales/use, income, property, employment and other tax issues. The speakers will provide an excellent framework for systematically analyzing SALT issues. The article will form the basis for the panel's discussion of the use of decision trees as a method for analyzing possible future events and decisions, making the point that the techniques and constructs involved in this type of decision modeling can be easily applied to many tax scenarios.

Speakers:

Arthur R. Rosen, Esq.

Partner
McDermott Will & Emery LLP
New York, NY

Moderator:

Stephanie Anne Lipinski Galland, Esq.

Partner
Williams Mullen
Washington, DC

3:00pm-3:55pm

Sales and Use Tax Refund Roadblocks

In the current economic climate, states have tightened the requirements for refund claims and created additional procedural traps to prevent taxpayers from obtaining refunds. This session addresses the growing procedural requirements and limitations on refund claims, as well as the higher burdens of proof and documentation requirements being imposed on refund claims. The session also covers the political realities and strategic considerations in pursuing refund claims at the administrative level and in court.

Learning Objectives:

- ▶ Understand the procedural and evidentiary requirements for sales and use tax refund claims
- ▶ Understand how taxpayers can maximize their chances of obtaining sales and use tax refunds

- ▶ Understand the processes and strategies involved in pursuing refund claims in administrative appeals and courts

Speakers:

Mark W. Eidman, Esq.

Senior Partner
Ryan Law Firm, LLP
Austin, TX

Margaret C. Wilson, Esq., CMI

Partner
Reeder Wilson LLP
Somerville, NJ

Moderator:

Doug Sigel, Esq.

Partner
Ryan Law Firm, LLP
Austin, TX

3:55pm-4:10pm Break

4:10pm-5:05pm

Between a Rock and a Hard Place: Third-Party Enforcement Actions in Sales and Use Tax Matters

The speakers will discuss various state statutes allowing third parties to seek enforcement of state tax laws generally and sales and use tax laws specifically. The panel will also consider the implications of the ABA Model Transaction Tax Overpayment Act.

Learning Objectives:

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

Speakers:

Debra Silverman Herman, Esq.

Partner
Hodgson Russ LLP
New York, NY

David A. Hughes, Esq.

Partner
Horwood Marcus & Berk Chartered
Chicago, IL

Jack Trachtenberg, Esq.

Counsel
Sutherland Asbill & Brennan LLP
New York, NY

Moderator:

Stewart M. Weintraub, Esq.

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

5:10pm-6:00pm

The Sham and Substance of Sales Tax Transactions – Things Aren't Always What They Seem

Most tax practitioners are familiar with the federal tax anti-abuse doctrines, such as economic substance, sham transaction, substance over form, and step transaction, as well as with the recent federal codification of the economic substance doctrine as part of the federal health care legislation. States and their revenue departments have become increasingly aggressive in applying these doctrines in the context of disputes with taxpayers regarding state issues. Despite the fact that these doctrines developed in the federal courts to address income tax issues, states have had no problem expanding the scope of these doctrines to non-income taxes. This program will briefly review these doctrines and examine the state legislative, administrative, and judicial guidance with respect to these doctrines with particular emphasis on transaction taxes.

Learning Objectives:

- ▶ Examine the basic distinctions among the various anti-abuse doctrines and the federal codification of the economic substance doctrine
- ▶ Understand the state legislative, administrative, and judicial guidance with respect to these doctrines with particular emphasis on transaction taxes

Speaker:

Jeffrey C. Glickman, Esq.

Counsel
Alston & Bird, LLP
Atlanta, GA

Moderator:

Mary T. Benton, Esq.

Partner
Alston & Bird, LLP
Atlanta, GA

6:00pm-7:00pm Reception for Attendees

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

Sales and Use Tax Seminar Continued
Wednesday, March 20, 2013

7:30am-8:00am Continental Breakfast

8:00am-8:50am

The Annual Big Easy Brawl: The Panelists Go Head-to-Head “Discussing” Current State and Local Tax Issues

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

Learning Objectives:

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

Speakers:

Richard D. Pomp, PhD

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

Marilyn A. Wethekam, Esq.

Partner
Horwood Marcus & Berk Chartered
Chicago, IL

Moderator:

William B. Prugh, Esq.

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

8:55am-9:55am

Annual National Multi-State Sales/Use Tax Update

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

Learning Objectives:

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

Speaker:

Faranak Naghavi, CPA

Partner - National Director
Ernst & Young LLP
Washington, DC

Moderator:

Stephanie Anne Lipinski Galland, Esq.

Partner
Williams Mullen
Washington, DC

9:55am-10:10am Break

10:10am-11:10am

Current Sales and Use Tax Developments and Updates from the Soft Nougat of the USA – the Midwestern States

This is a new concept for the program. Each year, we will focus an in-depth discussion on a particular region of the country. The expert panel will include local practitioners from the region who will travel deep into the region searching for the most timely and interesting state and local sales and use tax developments. This approach will permit the panelists to go into detail regarding sales/use tax issues in the Midwestern states of Illinois, Kentucky, Indiana, Missouri, Ohio and Kansas.

Learning Objectives:

- ▶ Obtain understanding of important state and local sales/use tax developments in the Midwestern states of Illinois, Kentucky, Indiana, Missouri, Ohio and Kansas
- ▶ Understand current legislative, administrative and judicial developments and trends involving state and local sales/use taxes in the selected Midwestern states

Speakers:

Edward J. (Ted) Bernert, Esq.

Partner
Baker & Hostetler LLP
Columbus, OH

John A. Biek, Esq.

Partner
Neal, Gerber & Eisenberg LLP
Chicago, IL

Randal A. Hilger, CMI, CPA, CMA

Principal
Ryan, LLC
St. Louis, MO

Moderator:

William B. Prugh, Esq.

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

11:15am-12 Noon

Planes, Trains, Trucks and Boats: If it Moves, Tax It

Learning Objectives:

- ▶ Understand the unique sales/use tax issues related to the acquisition, ownership, operation and disposition of mobile equipment
- ▶ Understand how structure transactions and operations of mobile equipment in a tax efficient manner

Speaker:

Michael A. Grim, Esq.

Partner

Bingham Greenebaum Doll LLP

Louisville, KY

Moderator:

J. Whitney Compton, Esq.

Director

Compton & Associates, LLP

Marietta, GA

12:00 Noon-12:30pm

Luncheon

12:30pm-1:30pm

You Asked For It

Join us for a discussion of current state tax issues, where the topics for discussion are decided by you, the attendees. Conference attendees will have the opportunity to submit a list of "hot issues" they are currently facing in their industry or practice. Our expert panelists, which include representatives from the Institute for Professionals in Taxation, the Council on State Taxation, and the Multistate Tax Commission, will then address the top issues. At the conclusion of the conference all attendees will receive a complete listing of the issues submitted. This is your chance to direct the discussion to where you most want to take it.

Learning Objectives:

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

Introductions by

Alexandra P. E. Sampson, Esq.

Associate

Reed Smith LLP

Washington, DC

Panelists:

Faranak Naghavi, CPA

Partner - National Director

Ernst & Young LLP

Washington, DC

Fredrick Nicely, Esq.

Senior Tax Counsel

Council on State Taxation

Washington, DC

Shirley K. Sicilian, Esq.

General Counsel

Multistate Tax Commission

Washington, DC

Moderator:

William M. Backstrom, Jr., Esq.

Partner

Jones Walker LLP

New Orleans, LA

1:30pm-1:45pm: Break

1:45pm-2:15pm

Sales Tax Automation – How Far Can We Go?

Businesses are investing in computer applications and software to reduce the costs of labor to bill customers, initiate procurement and process vendor payments. This session is an information presentation of the current trends and advanced capabilities of newer software products to provide the sales tax taxability and rate decisions on customer billing, procurement and vendor payment processing.

Learning Objectives:

- ▶ Analyze the factors and potential to automate the sales and tax decisions in business applications used in billing customers and the procurement and vendor payments
- ▶ Identify what sales and use tax applications can be automated
- ▶ Evaluate the business system obstacles to automation
- ▶ Understand potential additional costs to an implementation project
- ▶ Question the feasibility of sales and use tax automation proposals and ideas

Speaker:

Keith Hazely II

Chief Operations Officer

Tax Trilogy, LLC

Dearborn, MI

Moderator:

Kenneth W. Helms, CMI

Atlanta, GA

2:20pm-3:15pm

A War on Words – Interpreting and Attacking Definitional Limitations, Exclusions, Exemptions and Administrative Interpretations

This expert and experienced panel will discuss various aspects of attacking administrative interpretations that are too broad or beyond the scope of the taxing statutes. The panel also will discuss special interpretive aspects of sales and use tax definitional limitations, exclusions and exemptions. Finally, the panel will discuss burden of proof issues in sales and use tax disputes.

Speaker:

Bruce P. Ely, Esq.

Partner
Bradley Arant Boult Cummings LLP
Birmingham, AL

Moderator:

H. Michael Madsen, Esq.

Partner
Madsen Goldman & Holcomb, LLP
Tallahassee, FL

3:15pm-3:30pm Break

3:30pm-4:45pm

Tax Boxers Inc. Brings Its Sales and Use Tax Issues to ABA/IPT

Tax Boxers Inc. is a case study on how a multi-national, multi-state and multi-legal entity organization manages the sales and use tax issues related to the installation and use of new software applications. Tax Boxers Inc. needs good advice, which it will get from the panel.

Learning Objectives:

- ▶ Examine the sales and use tax challenges of implementing a new computer application across multiple states and countries
- ▶ Examine the sales and use tax challenges of providing a new computer application to other legal entities within a business group
- ▶ Identify the pitfalls and traps of applying current sales tax statutes and regulations to ever changing technological advances of software, hardware and the cloud
- ▶ Identify the potential for double taxation and discuss ways to avoid such a trap
- ▶ Observe and assist the development of sales and use tax minimization strategies

Speakers:

Kenneth W. Helms, CMI

Atlanta, GA

Carolyn lafrate Kranz, CPA, Esq.

Chief Operating Officer
Industry Sales Tax Solutions, LLC
Washington, DC

Dan Thompson, CMI, CPA

President
Thompson Tax & Associates, LLC
San Francisco, CA

Moderator:

Michael J. Willis, CPA, CA

Director of Indirect Taxes – North America
Lafarge Canada Inc.
Mississauga, ON, Canada

4:45pm-5:00pm

Wrap Up

5:00pm

Adjourn

AGENDA FOR ABA/IPT ADVANCED PROPERTY TAX SEMINAR

Thursday, March 21, 2013

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

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

IPT President:

Paul A. Wilke, CMI

Weingarten Realty Investors
Houston, TX

ABA/IPT Advanced Tax Seminars Overall Chair:

Stewart M. Weintraub, Esq.

Chamberlain, Hrdlicka, White, Williams & Aughtry
West Conshohocken, PA

ABA SALT Committee Chair:

William B. Prugh, Esq.

Polsinelli Shughart, P.C.
Kansas City, MO

Local Host:

William M. Backstrom, Jr., Esq.

Jones Walker LLP
New Orleans, LA

8:15am-9:15am

Portfolio Sales: Can they be used to determine value?

Sales of real property are used for a number of purposes in real property taxation. In addition to determining the value of the property transferred, they can also be used as comparables for the sales approach, for determining capitalization rates, and for establishing market rents and expenses in the income approach. Portfolio sales, involving multiple parcels, present some unique issues relating to their use for valuation purposes. The presenters will discuss the valuation of a property which was part of a portfolio sale and the use of properties which are part of portfolio sales or blanket mortgages as comparables.

Learning Objectives:

- ▶ Understand how portfolio sales may be used in sales ratio studies
- ▶ Understand how to adjust portfolio sales used as comparables for traditional appraisal purposes
- ▶ Understand how assessors use portfolio sales in determining value

Speakers:

Reaves "Trip" C. Lukens, III, MAI, CRE

Principal
Lukens & Wolff LLC
Philadelphia, PA

Second Speaker TBA

Moderator:

Stewart M. Weintraub, Esq.,

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

9:15am-9:30am: Break

9:30am-11:00am

Overview of the Cost Approach, Focusing on Physical Depreciation

Following up on sessions during the two preceding years focusing on external obsolescence and functional obsolescence, our trio of nationally-renowned valuation experts returns to complete the widely-acclaimed cost approach trilogy. This year's session will provide an overview of the cost approach to valuation, including advice on the best practices for estimating cost of new construction (replacement vs. reproduction cost), physical depreciation, and land values, consistent with accepted appraisal practices and in compliance with the Uniform Standards of Professional Appraisal Practice. Our trio of experts will also discuss the use of market-derived studies and depreciation from all sources.

Learning Objectives:

- ▶ Understand the basics of the cost approach to value
- ▶ Study the generally accepted appraisal practices for estimating physical construction cost new, physical depreciation and land values
- ▶ Understand how to support estimates of construction cost new, physical depreciation and land value using objective data from the subject property and the relevant market place
- ▶ Study the performance and use market-derived depreciation studies as a test of depreciation from all causes, and thereby objectively quantify and confirm the loss in value under the cost approach due to all identified causes of depreciation

Speakers:

David C. Lennhoff, MAI, CRE, FRICS

Principal
SC&H Group, LLC
McLean, VA

Jim Robinson, CFE, RPA

Chief Appraiser
Harris County Appraisal District
Houston, TX

Kenneth W. Voss, MAI, SRA, CAE

Principal
Kenneth Voss & Associates, LLC
Atlanta, GA

Moderator:

Thomas R. Wilhelmy, Esq.

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

11:00am-11:15am

Break

11:15am-12:15pm

Property Tax Considerations in Constructing or Purchasing a Facility

Companies are constantly modernizing, making additions, purchasing or building new facilities. This session is devoted to property tax issues and incentives that should be taken into consideration during the due diligence phase of these projects.

Learning Objectives:

- ▶ Property Tax objectives and incentive strategies from:
 - Company Tax Manager's Perspective
 - Outside Consultant's Perspective
 - Legal Perspective

Speakers:

Joe Baker, CMI

Senior Property Tax Advisor
Shell Oil Company
Houston, TX

D. Dale Cummings, CMI

Partner
Cummings Westlake LP
Cypress, TX

Moderator:

Edward Kliewer III, Esq.

Senior Counsel
Fulbright & Jaworski L.L.P.
San Antonio, TX

12:15pm-12:45pm Lunch

12:45pm-1:30pm

Economic Presentation

This session will be an update of the real estate and economic outlook for 2013.

Learning Objectives:

Speaker:

Ted C. Jones, PhD

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

1:30pm-1:45pm Break

1:45pm-2:45pm

Pollution Control Issues

Many states provide partial or complete property tax exemption for pollution control equipment. However, the specific equipment that qualifies for exemption, and the value of such equipment, is not always very clear. This panel will discuss some of the issues to help you maximize your exemption.

Learning Objectives:

- ▶ Identify which sorts of equipment and devices typically qualify for exemption, and which do not?

- ▶ Understand which costs may be excluded from the taxable value of the property?
- ▶ Understand points to emphasize to maximize your exemption

Speakers:

Thomas M. Atherton, Esq.

Partner
Bose McKinney & Evans LLP
Indianapolis, IN

Kevin S. Reilly, ASA

Director
American Appraisal Associates, Inc.
Milwaukee, WI

Moderator:

Mark A. Engel, Esq.

Partner
Bricker & Eckler LLP
West Chester, OH

2:45pm-3:00pm: Break

3:00pm-4:15pm

Multi-State Property Tax Update and Roundtable Discussion

Get an update from our panel of state tax practitioners from across the country on important property tax developments in several key states including: California, Georgia, Indiana, Kentucky, Minnesota, Ohio, Pennsylvania, and Texas. There will also be a roundtable discussion during which the panelists will field questions posed by the attendees.

Learning Objectives:

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

Speakers:

J. Elaine Bialczak, Esq.

Director
Compton & Associates, LLP
Atlanta, GA

Mark A. Engel, Esq.

Partner
Bricker & Eckler LLP
West Chester, OH

Edward Kliewer III, Esq.

Senior Counsel
Fulbright & Jaworski L.L.P.
San Antonio, TX

Charles J. Moll III, Esq.

Partner
Winston & Strawn LLP
San Francisco, CA

Stewart M. Weintraub, Esq.

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

Thomas R. Wilhelmy, Esq.

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

Michele M. Whittington, Esq.

Attorney
Stites & Harbison, PLLC
Frankfort, KY

Moderator:

Mark A. Loyd, Esq.

Partner
Bingham Greenebaum Doll LLP
Louisville, KY

4:15pm-4:30pm Break

4:30pm-5:30pm

**Multi-State Property Tax Update and
Roundtable Discussion, continued**

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

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

**Property Tax Seminar Continued
Friday, March 22, 2013**

7:30am-8:00am Continental Breakfast

**8:00am-9:00am
Determining the Existence of and
Segregating Intangibles for Valuation
Purposes**

Attention frequently focuses on the valuation of real property and tangible personal property. Intangibles fall into neither category, but their value can be a source of dispute with assessors. One dispute that has arisen is how the value of an intangible affects the value of other property. An underlying question is whether it should.

Learning Objectives:

- ▶ Identify what is an intangible
- ▶ Understand basics in valuation of intangibles
- ▶ Assess how intangibles affect the value of real or tangible personal property, and should they?

Speakers:

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

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

Moderator:

J. Elaine Bialczak, Esq.
Director
Compton & Associates, LLP
Atlanta, GA

**9:00am-10:00am
Personal Property Tax Nuts and Bolts**

MAI appraisers readily determine values for real property. But, who can unlock the often mysterious methodologies utilized by Assessors to value and assess personal property?

This panel of renowned experts will solve that mystery for you, and even better, teach how to put together a winning case to achieve reductions in personal property assessments using the Assessor's own methodologies.

Learning Objectives:

- ▶ Master the intricacies of how personal property is assessed
- ▶ Identify worthwhile opportunities for reductions in assessed value
- ▶ Understand what information is needed to properly value personal property
- ▶ Identify how to put together a winning case for valuing personal property.

- ▶ Discuss the latest important current issues in personal property valuation

Speakers:

William (Bill) L. Harris
Manager Property Taxes
Intel Corporation
Santa Clara, CA

Richard Lane, PhD
President
Lane Research, Inc.
Hillsborough, CA

Moderator:

Charles J. Moll III, Esq.
Partner
Winston & Strawn LLP
San Francisco, CA

10:00am-10:15am Break

**10:15am-11:15am
The Elusive Cap Rate: Finding and
Supporting Cap Rates in Uncertain Times**

This session will address the complex issues that arise in deriving the proper capitalization rate to be used in the valuation of a property, particularly when there are limited market sales or when the market is limited to distressed sales. Issues to be addressed will include investment trends, including transaction volumes, cap rates, and prices per square foot; forces currently impacting capitalization rates; derivation of capitalization rates using the build-up method; and identification of reliable third-party sources of capitalization rates.

Learning Objectives:

- ▶ Identify the market forces affecting capitalization rates
- ▶ Formulate a capitalization rate when there are a limited number of property sales
- ▶ Determine how to build up an appropriate capitalization rate when interest rates are at or near zero percent
- ▶ Identify and evaluate reliable sources of capitalization rate information

Speaker:

Peter F. Korpacz, MAI, CRE, FRICS
President
Korpacz Realty Advisors
Mount Airy, MD

Moderator:

Michele M. Whittington, Esq.
Attorney
Stites & Harbison, PLLC
Frankfort, KY

11:15am-12:15pm

Ethical Dilemmas in the Tax World

Examples of ethical situations that have occurred or could occur for state tax professionals will be discussed as well as appropriate action that may be taken. Suggestions for how to minimize and/or avoid falling into these situations in the future will also be provided.

Learning Objectives:

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

Speaker:

Glenn C. McCoy, Jr., Esq.

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

Moderator:

Mark A. Loyd, Esq.

Partner
Bingham Greenebaum Doll LLP
Louisville, KY

12:15pm

Seminar concludes

REGISTRATION FORM
ABA/IPT ADVANCED INCOME, SALES/USE & PROPERTY TAX SEMINARS
The Ritz-Carlton, New Orleans, Louisiana ~ March 18 – 22, 2013

PLEASE COMPLETE THIS FORM & RETURN TO THE ABA

- **MAIL:** ABA/IPT Tax Seminars, ABA Section of Taxation, 740 15th Street, NW, Washington, DC 20005
(Make check payable to the ABA Section of Taxation)
- **FAX:** ABA Section of Taxation, (202) 662-8682.
- **REGISTER ONLINE USING CREDIT CARD AT:** <http://meetings.abanet.org/meeting/tax/IPT13/>

Early-Bird Tuition (By Jan. 31, 2013): \$520 per seminar, \$870 for two seminars, \$1,300 for all three seminars
Advance Tuition (By Mar. 15, 2013): \$570 per seminar, \$940 for two seminars, \$1,400 for all three seminars
On-site Tuition: \$575 per seminar, \$970 for two seminars, \$1,460 for all three seminars

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

- Income Tax Seminar, March 18-19**
- Sales/Use Tax Seminar, March 19-20**
- Property Tax Seminar, March 21-22**

Please check the appropriate box if you will be attending the following events (included in registration fee):

Income Tax Seminar:

- Monday, March 18:** Continental Breakfast Luncheon Reception
Tuesday, March 19: Continental Breakfast Joint Luncheon with Sales Tax Seminar

Sales/Use Tax Seminar:

- Tuesday, March 19:** Joint Luncheon with Income Tax Seminar Reception
Wednesday, March 20: Continental Breakfast Luncheon

Property Tax Seminar:

- Thursday, March 21:** Continental Breakfast Luncheon Reception
Friday, March 22: Continental Breakfast

Please Type or Print Clearly:

Full Name: _____ Badge Nickname: _____

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

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City/State/Zip: _____

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

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

Other affiliation: _____

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

State Bar/Attorney number & state where licensed: _____

Other organizations where certified or licensed: _____

PAYMENT INFORMATION*

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

*To protect your credit card security, we are accepting credit cards only through [online registration](#). Fax and mail registrations must be accompanied by tuition payment in the form of a check. All cancellation and refund requests must be received in writing and postmarked or faxed by **March 15, 2013**. All refund requests will incur a \$50 cancellation fee. **Absolutely no refunds will be granted at the meeting.** To request a refund or a substitution, please send your written request to the ABA Registrar by fax to 202-662-8682 or e-mail at tim.brady@americanbar.org.

Signature: _____