

2013 IPT Sales Tax School I

Introduction To Sales and Use Taxes



February 24 - March 1, 2013
Georgia Tech Hotel and
Conference Center
Atlanta, Georgia

PROGRAM

◆ SUNDAY, FEBRUARY 24

1:00 p.m. - 5:00 p.m. Registration

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

BREAKOUT GROUPS

Registrants will be divided into eight problem-solving groups where they will remain throughout the week. Instructors will rotate through the breakout sessions on a schedule posted at registration. Each breakout session will review specific issues discussed in the general sessions. However, in some reviews sessions (audit, legal and homework), registrants will remain together as a school so as to maintain consistency in reviews.

Group #1 - Caputa - Room: Salon 1

Group #2 - Goss - Room: Conference D

Group #3 - Henneke - Room: Conference E

Group #4 - Wells - Room: Salon 2

Group #5 - Grant - Room: Conference 6

Group #6 - Peavley - Room: Conference 7

Group #7 - Fontaine - Room: Conference C

Group #8 - Ciamarra - Room: Conference 8

5:45 p.m. - 6:15 p.m.

OPENING OF SCHOOL

Salons 3-6

Paul A. Wilke, CMI

IPT President, Institute For Professionals In Taxation ®
Weingarten Realty Investors
Houston, Texas

Brenda S. Kelley, CMI, CPA

Chair School I
Fontaine & Kelley, LLP
Columbia, Missouri

◆ SUNDAY(Continued)/MONDAY, FEBRUARY 25

6:15 p.m. - 7:30 p.m. **GENERAL SESSION** **Salons 3-6**

Economic Basis & Sales Tax Policy Considerations

- Importance of the sales tax to state and local government finance
- Sales tax base
- Sales tax fairness
- Business purchases
- Future of the sales tax

Learning Objectives:

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

- *Understand the importance and reasons of taxing sales.*
- *Discuss the importance of destination-based taxes as they relate to business production.*
- *Recognize the general goals in defining the tax base.*
- *Recognize the problems of taxing business.*
- *Understand the future of sales tax.*

Instructor:

William F. Fox, Ph.D.

Director, Center for Business & Economic Research
University of Tennessee
Knoxville, Tennessee

7:30 p.m. - 8:30 p.m. **Buffet Dinner** **Conference Dining Room**

◆ MONDAY, FEBRUARY 25

6:15 a.m. - 8:15 a.m. **Full Breakfast** **Conference Dining Room**

8:30 a.m. - 8:45 a.m. **School Overview** **Salons 3-6**

Brenda S. Kelley, CMI, CPA

Chair, School I
Fontaine & Kelley, LLP
Columbia, Missouri

◆ MONDAY(Continued)

8:45 a.m. - 12:00 Noon

GENERAL SESSION

Salons 3-6

Introduction To Sales & Use Taxes

- Imposition and definitions
- Measuring tax
- Exemptions and exclusions

Learning Objectives:

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

- *Identify and define the four types of sales tax.*
- *Recognize the differences and similarities between sales and use tax.*
- *Understand the concepts of exemption and exclusion.*
- *Understand the common items included in the tax measure.*
- *Recognize the issues and importance of documentation.*
- *Define terms related to sales and use taxes.*

Instructor:

Linda J. Fontaine, CPA

Sr. Manager - Sales & Use Taxes

Apple Inc.

Austin, Texas

12 Noon - 1:00 p.m. Luncheon

Conference Dining Room

1:15 p.m. - 2:15 p.m.

BREAKOUT GROUPS

(Problem #1, Problem #2: Introduction)

- Group #1 - Goss - Room: Salon 1
- Group #2 - Cole - Room: Conference D
- Group #3 - Wells - Room: Conference E
- Group #4 - Grant - Room: Salon 2
- Group #5 - Monsalvatge - Room: Conference 6
- Group #6 - Dyer - Room: Conference 7
- Group #7 - Ciamarra - Room: Conference C
- Group #8 - Caputa - Room: Conference 8

◆ MONDAY(Continued)

2:30 p.m. - 4:00 p.m.

GENERAL SESSION

Salons 3-6

Administration Of Sales And Use Taxes

- Registration
- Tax collection and accruals
- Documenting nontaxable transactions
- Refunds
- Sarbanes Oxley
- Payment issues
- Local taxes

Learning Objectives:

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

- *List powers and identify taxes administered by governmental agencies.*
- *Comprehend the various components of the Streamlined Sales Tax Agreement.*
- *Understand registration issues.*
- *Recognize issues to consider when collecting sales tax.*
- *List steps in developing a tax collection system.*
- *Comprehend issues related to exemption documentation.*
- *Identify issues relating to requesting refunds of sales/use taxes.*
- *Comprehend how Sarbanes-Oxley applies to the sales/use tax functions.*

Instructor:

Brenda S. Kelley, CMI, CPA

Partner

Fontaine & Kelley, LLP

Columbia, Missouri

4:15 p.m. - 5:00 p.m.

BREAKOUT GROUPS

(Problem #3: Administration)

- Group #1 - Cole - Room: Salon 1
- Group #2 - Wells - Room: Conference D
- Group #3 - Grant - Room: Conference E
- Group #4 - Fontaine - Room: Salon 2
- Group #5 - Dyer - Room: Conference 6
- Group #6 - Ciamarra - Room: Conference 7
- Group #7 - Monsalvatge - Room: Conference C
- Group #8 - Goss - Room: Conference 8

◆ TUESDAY, FEBRUARY 26

6:15 a.m. - 8:15 a.m. Full Breakfast Conference Dining Room

8:30 a.m. - 11:45 a.m. GENERAL SESSION Salons 3-6

Legal Introduction

- Defining and understanding "law"
- The hierarchy of laws
- Critical features of tax law
- Establishment of law
- Judicial system and decisions
- E Commerce issues
- Legal introduction: problem-solving (Problem #4: Legal)
- Legal problem-solving and review

Learning Objectives:

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

- *Recognize the hierarchy of laws.*
- *Apply the concept of nexus to specific situations.*
- *Understand the consequences of specific decisions made when working with the Department of Revenue.*
- *Recognize the ways to resolve disputes with the Department of Revenue.*
- *Identify the four prongs of the commerce clause and the case basis.*

Instructor:

Frank G. Julian, Esq., CPA
Vice President and Tax Counsel
Macy's, Inc.
Cincinnati, Ohio

11:45 a.m. - 12:45 Luncheon Conference Dining Room

◆ TUESDAY(Continued)

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

GENERAL SESSION

Salons 3-6

Research Tools

- Definition and importance of research
- Sources of sales and use tax research
- Nature and examples of various sources
- Research methodology: a three-step approach
- Tax service overview
- Presenting the results of research and continued review

Learning Objectives:

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

- *Recognize the importance of using research to determine taxability.*
- *Identify appropriate sources of research materials and tax services to determine taxability.*
- *Determine appropriate methods to convey research findings.*

Instructor:

Garfield A. Grant, CMI, CPA

Director

DuCharme, McMillen & Associates, Inc.

Sugar Land, Texas

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

GENERAL SESSION

Salons 3-6

Systems and Technology

- Basic terminology and concepts
- Involvement in vision development and team meetings
- Developing functional specifications
- Assisting in translation to technical specifications
- Systems testing, use and maintenance

Learning Objectives:

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

- *Identify key terminology in enterprise systems implementation projects.*
- *Understand tax integration in an enterprise systems implementation.*
- *Recognize the key phases of a system's implementation life cycle.*
- *Build awareness of the importance of tax involvement.*
- *Identify key lessons learned.*

Instructor:

Christian Eduardo Diaz

Tax Technology Analyst

The Coca-Cola Company

Atlanta, Georgia

◆ TUESDAY(Continued)/WEDNESDAY, FEBRUARY 27

3:15 p.m. - 4:15 p.m.

GENERAL SESSION

Salons 3-6

Preparing the Return

- Data gathering and verification
- Return preparation and filing
- Documentation retention and retrieval
- SSTP - Issues of reporting

Learning Objectives:

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

- *Demonstrate the process of preparing a sales/use tax return.*
- *Understand the key elements of a completed sales/use tax return.*
- *Understand the importance of document retention and retrieval in a corporate tax department.*
- *Understand that different states have different filing requirements.*

Instructor:

Kimberly L. Ciamarra, CMI, CPA

Senior Manager

Crowe Horwath LLP

Atlanta, Georgia

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

BREAKOUT GROUPS

(Problem #4: Research, Utilizing In-Room Laptops; Assign Homework)

Group #1 - Wells - Room: Salon 1

Group #2 - Grant - Room: Conference D

Group #3 - Dyer - Room: Conference E

Group #4 - Henneke- Room: Salon 2

Group #5 - Monsalvatge - Room: Conference 6

Group #6 - Caputa - Room: Conference 7

Group #7 - Goss - Room: Conference C

Group #8 Cole - Room: Conference 8

◆ WEDNESDAY, FEBRUARY 27

6:15 a.m. - 8:15 a.m.

Full Breakfast

Conference Dining Room

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

GENERAL SESSION

(Homework review and Quiz)

Salons 3-6

Instructors:

Kathleen L. Peavley, CMI

Director, Transaction Tax

Ryan LLC

Detroit, Michigan

Allan Wells, CMI

Director, Indirect Tax

ABB Inc.

Cary, North Carolina

◆ WEDNESDAY (Continued)

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

GENERAL SESSION

Salons 3-6

Introduction to the Taxation of Services

- Enumerated services
- True Object test
- Cross border services
- General rules
- Potential taxable services

Learning Objectives:

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

- *Ascertain generally how transportation is taxed based upon the methods of shipment.*
- *Recognize that bundling taxable and non-taxable charges may affect taxability.*
- *Identify some of the commonly taxed services today.*
- *Recall that taxable enumerated services are those that are listed in statutes.*
- *Explain what is meant by a “true object test”.*

Instructor:

Allan Wells, CMI

Director, Indirect Tax

ABB Inc.

Cary, North Carolina

11:00 a.m. - 12:15 p.m.

GENERAL SESSION

Salons 3-6

■ **Overview: Manufacturing Industry**

Learning Objectives:

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

- *Determine where manufacturing begins and ends for application of any machinery exemptions.*
- *Recognize exemption qualifiers related to manufacturing exemptions including directly, exclusively and predominantly.*
- *Understand the main groups of exemptions/exclusions available to manufacturers including raw materials, consumables/catalysts, machinery, packaging materials, fuels and utilities, pollution control, quality control, and research and development.*
- *Recognize requirements for fuel and utilities exemptions including exclusive use, predominant use study, and apportionment.*

Instructor:

Randy Caputa, CMI

Sales Tax Manager

Evergreen Packaging

Memphis, Tennessee

12:15 p.m. - 1:15 p.m.

Luncheon

Conference Dining Room

◆ WEDNESDAY (Continued)

1:15 p.m. - 2:15 p.m. **BREAKOUT GROUPS**

(Problem #5: Manufacturing)

- Group #1 - Grant - Room: Salon 1
- Group #2 - Dyer - Room: Conference D
- Group #3 - Monsalvatge - Room: Conference E
- Group #4 - Ciamarra - Room: Salon 2
- Group #5 - Wells - Room: Conference 6
- Group #6 - Henneke - Room: Conference 7
- Group #7 - Cole - Room: Conference C
- Group #8 - Goss - Room Conference 8

2:30 p.m. - 3:45 p.m. **GENERAL SESSION**

Salons 3-6

■ Overview: Retail Industry

Learning Objectives:

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

- *Define the following terms: retailer, trade-in, tender amount, excess tax collected, bracket system and buy downs.*
 - *Identify how trade-ins, discounts, rebates, coupons, and returned merchandise can affect the taxable selling price.*
 - *Recognize how different product definitions affect retailers.*
 - *Understand how services sold in connection with tangible personal property can affect the taxable selling price of goods.*
 - *Discuss the differences in reasons sales made by retailers may be exempt.*
 - *Recognize when purchases made by a retailer are taxable or exempt.*
 - *Describe operational compliance and tax reporting issues for a retailer.*
 - *Explain the nexus rules that apply to a mail order or internet business.*
- Explain how having physical locations of the same company or merely having a subsidiary in the state can affect the nexus status.*
- Identify a retailer's audit issues.*

Instructor:

Kathleen L. Peavley, CMI
Director, Transaction Tax
Ryan LLC
Sterling Heights, Michigan

◆ WEDNESDAY (Continued)/THURSDAY, FEBRUARY 28

4:00 p.m. - 5:00 p.m. **GENERAL SESSION**
Ethics in Sales and Use Taxation

Learning Objectives:

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

- *Understand the importance and reasons of ethical behavior in a profession.*
- *Recognize unethical behaviors as related to IPT's Code of Ethics.*

Instructor:

Jesse R. Adams, III, Esq.

Partner

Jones Walker

New Orleans, Louisiana

5:00 p.m. - 5:30 p.m. **GENERAL SESSION (OPTIONAL)** **Salons 3-6**

- Discussion of CMI Sales and Use Tax Designation

Instructor:

Garfield A. Grant, CMI, CPA

Director

DuCharme, McMillen & Associates, Inc.

Sugar Land, Texas

◆ THURSDAY, FEBRUARY 28

6:15 a.m. - 8:15 a.m. **Full Breakfast** **Conference Dining Room**

8:30 a.m. - 9:30 a.m. **GENERAL SESSION** **Salons 3-6**

- **Overview: Leasing Industry**

Learning Objectives:

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

- *Understand definitions used in leasing industry related to sales and use taxes.*
- *Understand steps for reviewing a lease transaction.*

Instructor:

William J. McConnell, CMI, CPA, Esq.

Manager - Sales, Use & Excise Taxes

General Electric Company

Ft. Myers, Florida

◆ THURSDAY (Continued)

9:45 a.m. - 10:15 a.m.

GENERAL SESSION

Salons 3-6

■ Overview: Construction Industry

Learning Objectives:

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

- Define the following terms: tangible personal property, real property, construction contractor, fixed price contract, lump sum contract, cost plus contract, time and material contract, agency clause, grandfather clause, and tax clause.
- Recognize and understand the general bid and proposal process and general contract setup guidelines.
- Explain how states generally treat contractors for sales and use tax purposes.
- Plan and prepare for state audits by ensuring proper supporting documentation is available to state auditors.

Instructor:

Rodney L. Cole, CMI

Sales and Use Tax Manager

GENBAND

Frisco, Texas

10:30 a.m. - 11:30 a.m.

GENERAL SESSION

Salons 3-6

■ Overview: Telecommunications Industry

Learning Objectives:

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

- Understand the evolution of telecommunications taxes as a background to today's tax theories.
- Gain an understanding of common, non-technical terms that describe certain telecommunications services.
- Understand the rule that was formulated to determine what jurisdiction has authority to tax a traditional interstate wire line telecommunications call.
- Understand the rules applicable to sourcing mobile telecommunications services for sales tax purposes.
- Review the various types of taxes applicable to telecommunications services that typically operate as a sales tax but are levied in addition to sales taxes or in lieu of sales taxes.

Instructor:

Richard J. Sinton, Esq.

General Attorney

AT&T

Bedminster, New Jersey

◆ THURSDAY, FEBRUARY 28/FRIDAY, MARCH 1

11:30 a.m. - 12:30 p.m. Luncheon Conference Dining Room

12:30 p.m. - 2:30 p.m. **GENERAL SESSION** Salons 3-6

Audits

- Types of supporting documentation required
- Review of Accounts Payable
- Review of Accounts Receivable
- Billing Records
- Necessity of trial balances, G/L's, etc.
- Review of resale and exemption certificates
- Audit Problem

Learning Objectives:

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

- Understand the audit process.
- Recognize the importance of recordkeeping, prior audit review and due diligence when facing an audit.
- Understand the responsibilities of both the company and the auditor related to the scope of an audit.

Instructor:

Josie Ann Henneke, CMI, CPA, CSA

Sr. Manager - State and Local Tax
Kemper CPA Group LLP
Greenfield, Indiana

2:45 p.m. - 3:45 p.m. **GENERAL SESSION** Salons 3-6
Retail Breakout

Instructors:

Various School Instructors

4:00 p.m. - 5:00 p.m. **GENERAL SESSION**
Overall School review

Learning Objectives:

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

- *Understand the importance and reasons of ethical behavior in a profession.*
- *Recognize unethical behaviors as related to IPT's Code of Ethics.*

Instructor:

Brenda S. Kelley, CMI, CPA

Partner
Fontaine & Kelley, LLP
Columbia, Missouri

◆ FRIDAY, MARCH 1

6:00 a.m. - 8:30 a.m.	Full Breakfast	Conference Dining Room
9:00 a.m. - 10:30 a.m.	FINAL EXAMINATION	Salons 3-6
10:30 a.m.	School Concludes	

2013 SALES TAX SCHOOL I COMMITTEE PROGRAM CHAIR, VICE CHAIR

Chair:

Brenda S. Kelley, CMI, CPA

Partner

Fontaine & Kelley, LLP

Columbia, Missouri

Vice Chair:

Kathleen L. Peavley, CMI

Director, Transaction Tax

Ryan LLC

Detroit, Michigan

TESTING/HOMEWORK

A quiz will be given during the week, with a final examination on Friday. A cumulative passing score must be realized on the quiz and examination for successful completion of the school. The final examination must be taken on Friday morning, so travel arrangements should be made accordingly. **No exceptions can be made to taking the examination at the stated time on Friday.** Homework will be assigned on one night.

Faculty

Twenty-Seven Instructors constitute the full faculty **from which certain instructors will be drawn for the 2012 school**; the private and corporate sectors are represented. Biographical summaries of the Instructors will be furnished at registration.

Jesse R. Adams, Esq.

Partner

Jones Walker

New Orleans, Louisiana

Kimberly L. Ciamarra, CMI, CPA

Senior Manager

Crowe Horwath LLP

Atlanta, Georgia

Jack T. Bone, CMI

Director of Business Development

Ryan LLC

Houston, Texas

Rodney L. Cole, CMI

Sales and Use Tax Manager

GENBAND

Plano, Texas

Julia S. Bragg, CMI, CPA

Director, Sales, Use & Property Taxes

International Paper Company

Memphis, Tennessee

Neelu Daswani

Director, Tax Systems & Technology

The Coca-Cola Company

Frisco, Texas

Randy Caputa, CMI

Sales Tax Manager

Evergreen Packaging

Memphis, Tennessee

Christian Eduardo Diaz

Tax Technology Analyst

The Coca-Cola Company

Atlanta, Georgia

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

Gwendolyn S. Evans, CMI
Manager, Public Affairs
Ryan LLC
Dallas, Texas

Robert J. Fields, CMI
Director
KPMG LLP
Orwell, Vermont

Linda J. Fontaine, CPA
Sr. Manager - Sales & Use Taxes
Apple Inc.
Austin, Texas

William F. Fox, Ph.D.
Professor of Economics
University of Tennessee
Knoxville, Tennessee

Bryan M. Goss, CMI
Tax Manager
Cox Communications, Inc.
Atlanta, Georgia

Garfield A. Grant, CMI, CPA
Director
DuCharme, McMillen & Associates, Inc.
Sugar Land, Texas

Josie Ann Henneke, CMI, CPA, CSA
Sr. Manager - State and Local Tax
Kemper CPA Group LLP
Greenfield, Indiana

Richard L. Heller, Esq.
Director - Multistate Tax Services
Deloitte Tax LLP
Parsippany, New Jersey

Frank G. Julian, Esq., CPA
Vice President and Tax Counsel
Macy's, Inc.
Cincinnati, Ohio

Brenda S. Kelley, CMI, CPA
Partner
Fontaine & Kelley, LLP
Columbia, Missouri

Donna R. Kellogg, CPA
Director - Tax
AT&T
Atlanta, Georgia

William J. McConnell, CMI, CPA, Esq.
Manager - Sales, Use & Excise Taxes
General Electric Company
Ft. Myers, Florida

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

Kathleen L. Peavley, CMI
Director, Transaction Tax
Ryan LLC
Detroit, Michigan

Richard J. Sinton, Esq.
General Attorney
AT&T
Bedminster, New Jersey

Michele D. Swanson, CMI
Tax Director
Turner Broadcasting System, Inc.
Atlanta, Georgia

Allan Wells, CMI
Director, Indirect Tax
ABB Inc.
Cary, North Carolina

National Association of State Boards of Accountancy

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 **Thirty-six (36)** continuing education credits are available for full attendance, of which one hour is for "Ethics." 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.

<i>Prerequisites:</i>	None
<i>Program Level:</i>	Basic
<i>Field of Study:</i>	Taxation (Sales Tax)
<i>Instructional Method:</i>	Group Live
<i>Advance Preparation Required:</i>	None

As required by regulatory agencies, IPT must verify individual attendance at sessions in order to grant Continuing Education Credits. Each registrant'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 registrants. All attendees will receive a Certificate of Attendance with a record of scanned attendance.

BREAKOUT GROUPS

Registrants will be divided into eight groups where they will remain throughout the week. Each group will rotate through the breakout sessions on a schedule that will be posted at registration. Each breakout session will focus on specific matters discussed in the general session.

TESTING/HOMEWORK

A quiz will be given during the week, with a final examination on Friday. A passing score must be realized on the examination for successful completion of the school. The final examination must be taken on Friday morning, so travel arrangements should be made accordingly. **No exceptions can be made to taking the examination at the stated time on Friday.**

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.

GOAL OF THE SCHOOL:

The purpose of this school is to provide a basic but broad foundation in the theory of sales and use taxation and the practical aspects of sales and use tax management. Successful completion of this school should prepare the beginning sales tax professional to function efficiently in and provide added value to an entry-level position, regardless of industry or jurisdiction.

REGISTRATION

Registrations must be completed in advance through the IPT Office. **No on-site registration is allowed. Enrollment is limited to IPT members and individuals from their companies, only.**

PLEASE GO TO THE IPT WEB SITE FOR THE IPT ELECTRONIC REGISTRATION FORM FOR THE SCHOOL (WWW.IPT.ORG). THE FORM CAN BE COMPLETED ELECTRONICALLY AND EMAILED OR PRINTED OUT AND SENT TO IPT. COMPLETING IT ELECTRONICALLY INSURES CLARITY OF THE DATA THAT IPT RECEIVES AND RESULTS IN FEWER ERRORS.

Each company will be allowed up to a maximum of two (2) registrants should the school be over-subscribed. However, as many registrations as wished can be submitted, **but please indicate the order in which they are to be accepted in the event of over-subscription.**

Full refunds will be issued for any applications not accepted. Notification of acceptance will be sent out after **January 11, 2013. All applications need to be received by the IPT Office no later than January 25, 2013, for timely consideration.** Names received thereafter may not appear in the printed registration list.

Registration fees are as follows

(applicant or someone from company must belong to IPT):

By January 25, 2013

\$795 (Applicant Personally Belongs To IPT)

\$995 (Applicant Does Not)

After January 25, 2013

\$820 (Applicant Personally Belongs To IPT)

\$1,020 (Applicant Does Not)

NOTE: In cases where local registrants from the Atlanta area are not residing at the Conference Center Hotel, there is an added registration fee supplement of **\$600.00**.

All registrations must be completed in advance of the school. The Institute accepts credit cards as indicated. The following applies for registration fees received by the IPT Office:

CANCELLATION FEE

\$100 for any filed registration. After February 15, no refunds will be made. **No cancellations will be valid unless placed in writing to IPT.** For more information regarding administrative policies such as complaint and refund, contact our office at (404) 240-2300.

SUBSTITUTION FEE

Prior to (including) January 25:	\$40.00
After January 25:	\$50.00

SCHOOL NOTEBOOK

An integral part of the school is the notebook that contains all of the learning materials. **No notebooks will be distributed at the school.** As part of the registration fee, students will be given web access to be able to download, save and print copies of the book chapters, appendices and breakout problems to a single device seven days before the school and during the school. A student may elect to order a printed copy of the book for a price of \$50.00 up to fourteen (14) days before the school. If this option is desired, please check the appropriate box on the IPT Registration form. Please note that having access to the materials during the school is imperative in the learning process. Web access will not be available during the school in the meeting rooms nor are there readily accessible power outlets available in the meeting rooms to power a computer if the materials are stored on a hard drive.

ACCOMMODATIONS

All Registrants and Instructors are expected to reside at the Georgia Tech Hotel and Conference Center in Atlanta, at the IPT group rate. The only permissible exceptions are those individuals who reside in the Atlanta area (see following paragraph). This required individual **group rate is \$1,341.70** (includes all taxes) for the five night stay **Sunday through Thursday nights** (this cannot be portionally prorated – it is a flat, negotiated rate with no credit for early

departure or late arrival). (In some cases in the past, individuals have shared a room. If this is elected, this **package cost PER PERSON is \$1,117.30** (includes all taxes). For those arriving before Sunday or staying beyond Friday, the nightly room charge is **\$139.00 (plus 16% tax)**. The hotel accepts all major credit cards. A reservation form for the hotel is available at IPT's web site: www.ipt.org. Acceptance letters will be sent by January 11, 2013. Note that the cut-off date for IPT's room block at the hotel is **February 3, 2013**.

Registrants are expected to stay at the hotel given the peer interaction that takes place which is an essential part of the program. Should election be made by Atlanta registrants, however, to stay at home, there is a supplemental registration fee of **\$600.00** to cover some of the overhead costs that are a part of the hotel registration fee.

FACTS ABOUT GEORGIA TECH HOTEL AND CONFERENCE CENTER

The Georgia Tech Hotel and Conference Center is an integral part of Georgia Tech's campus in Midtown Atlanta. In addition to its high-tech features, the hotel has the following amenities: an outdoor courtyard, an all-day dining room, club lounge, an indoor swimming pool, and a fully equipped fitness center. Taxi cab fare is \$32.50 (flat fee) from the airport to the Conference Center. There is a subway station (MARTA) at the airport which has a stop four blocks from the hotel.

FURTHER INFORMATION

Registrants will be provided five full breakfasts (**full breakfasts are only available to those individuals residing in the hotel** - continental breakfast on the second floor is available to all), four lunches, the opening night buffet, refreshment breaks, and course materials. The Registrant is responsible for his or her own dinner Monday through Thursday. Registrants should bring along a calculator, scratch pads, pencils, pens, etc. **A link will be furnished to each student allowing electronic access to the school notebook.** Attendance will be electronically recorded, and all Registrants will be required to complete a final examination on Friday, March 4 that will be administered from 9:00 a.m. to 10:30 a.m. (**please make your travel arrangements accordingly**).

Also, all students must arrive no later than 3:00 p.m. Sunday afternoon, February 24th. Class sessions will begin Sunday at 5:00 p.m., after registration. Attire during the day is business casual.

