

**2014 ABA/IPT  
ADVANCED  
TAX SEMINARS**

**MARCH 31- April 4, 2014  
THE RITZ-CARLTON  
NEW ORLEANS, LA**

Preliminary Program  
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**ADVANCED  
INCOME TAX SEMINAR**

**MARCH 31 - April 1**

**ADVANCED  
SALES/USE TAX SEMINAR**

**APRIL 1 - 2**

**ADVANCED  
PROPERTY TAX SEMINAR**

**April 3 - 4**



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

The Ritz-Carlton, New Orleans, Louisiana  
March 31 – April 4, 2014

## Sponsors:

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

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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, receptions, lunches, and continental breakfasts. Register early and save!*

**Early-Bird Tuition (Deadline February 13, 2014):**  
\$520 per seminar, \$870 for two seminars, and \$1,300 for all three seminars

**Advance Tuition (Deadline March 27, 2014):**  
\$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 to ABA/IPT Tax Seminars, ABA Section of Taxation, 1050 Connecticut Avenue NW, Suite 400, Washington, DC 20036; **FAX FORM TO** ABA Section of Taxation, (202) 662-8682; or **REGISTER ONLINE USING A CREDIT CARD AT** <http://meetings.abanet.org/meeting/tax/IPT14/>

**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 27, 2014**. 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 27, 2014**. 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 27 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](mailto: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, LA 70112; Louisiana's only AAA Five Diamond Luxury hotel. Reservations can be made 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 24, 2014**.*

- Group Name: **ABA/IPT**
- Group Code: **RTYRTYA** (Deluxe King Accommodations) or **RTYRTYB** (Deluxe Double Accommodations)
- Group Dates: Sunday, March 30 – Saturday, April 5, 2014
- Rates: Single/Double - \$209 + 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 24, 2014** 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:** The ABA directly applies for and ordinarily receives CLE credit for ABA programs in AK, AL, AR, AZ, CA, CO, DE, GA, GU, HI, IA, IL, IN, KS, KY, LA, MN, MS, MO, MT, NM, NV, NY, NC, ND, OH, OK, OR, PA, SC, TN, TX, UT, VT, VA, VI, WA, WI, and WV. These states sometimes do not approve a program for credit before the program occurs. This transitional program is approved for both newly admitted and experienced attorneys in NY. Attorneys may be eligible to receive CLE credit through reciprocity or attorney self-submission in other states. For more information about CLE accreditation in your state, visit <http://meetings.abanet.org/meeting/tax/IPT14/policies.cfm> or contact Tim Brady ([tim.brady@americanbar.org](mailto:tim.brady@americanbar.org)).

### Scholarship Information

Scholarships to defray tuition expense for this program are available upon application on a case-by-case basis. To request a scholarship application for a future Section meeting, please contact Tim Brady ([tim.brady@americanbar.org](mailto:tim.brady@americanbar.org)).

**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 12.5 and those attending the Property Tax Seminar will receive approximately 12.5 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](http://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 & Regulatory Ethics  
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 31, 2014

**7:30am-8:30am**

**Registration & Continental Breakfast**

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

**President, Institute for Professionals in Taxation:**

**Arlene M. Klika, CMI**  
Schneider National, Inc.  
Green Bay, WI

**ABA SALT Committee Chair:**

**Gregg D. Barton, Esq.**  
Perkins Coie LLP  
Seattle, WA

**ABA/IPT Advanced Tax Seminars Overall Chair:**

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

**IPT Executive Director:**

**Cass D. Vickers**  
Institute for Professionals in Taxation®  
Atlanta, GA

**Local Host:**

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

**9:00am-9:50am**

**When to Settle – Audit Strategies to Avoid Litigation**

The panel will analyze audit strategies designed to minimize the risk of and the risks during litigation, including those involving:

- document production
- work product protection and
- attorney client privilege

**Learning Objectives:**

- ▶ Understand the audit and litigation process
- ▶ Recognize the risks associated with litigation
- ▶ Understand when to settle and why to settle
- ▶ Recognize the effect and application of the various privileges

**Speakers:**

**Karen J. Boucher, CPA**  
Tax Director  
Deloitte Tax LLP  
Milwaukee, WI

**Brian J. Kirkell, Esq.**  
Principal – Washington National Tax  
McGladry LLP  
Washington, DC

**Jeffrey L. Mullins, Esq.**

Senior Tax Counsel -  
State, Federal Excise, and International  
American Airlines, Inc.  
DFW Airport, TX

**Moderator:**

**Stewart M. Weintraub Esq.**  
Shareholder and SALT Practice Chair  
Chamberlain, Hrdlicka, White, Williams & Aughtry  
West Conshohocken, PA

**9:50am-10:00am Break**

**10:00am-10:50am**

**How to Make Claims for and Actually Receive Income Tax Refunds**

Trying to get a refund is not as “easy” as it used to be...especially when states are trying to hold on to every dollar. Claiming a refund requires that you know everything about your refund claim from understanding the filing position that was the basis for your original return, the reason/basis for changing the original position to the new position that gives rise to the refund, the proof required to support your claim and even things like a knowledge of the statute of limitations, protective claim provisions in the law and the correct process to use when making the claim. This session will highlight these areas and provide some “guidelines” to help make the whole process easier or at least more manageable.

**Learning Objectives:**

- ▶ Obtain a grasp of the multiple issues surrounding a claim for refund
- ▶ Document the process to make sure the refund is protected from technical challenges
- ▶ Understand options in filing a pure claim for refund or a protective claim for refund

**Speakers:**

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

**Mark L. Nachbar, Esq., CPA**  
Principal  
Ryan, LLC  
Downers Grove, IL

**Moderator:**

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

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

11:10am-12 Noon

### Intercompany Planning that Survived Judicial Scrutiny: A Review of Recent Cases Involving Affiliate Transactions

Very often, intercompany planning is challenged by departments of revenue and very often the courts affirm the resulting large assessments. But recently, a number of companies have had their structures and transactions approved by the courts and had those large assessments tossed out. This session will discuss recent cases and will attempt to distinguish why these arrangements worked while others have failed.

#### Learning Objectives:

- ▶ Identify the telltale signs of a bad intercompany structure
- ▶ Identify common themes in transactions that were affirmed by the court
- ▶ Know the role of contemporaneous documentation

#### Speakers:

**Michael J. Bowen, Esq.**

Partner  
Akerman Senterfitt  
Jacksonville, FL

**Robert J. Waldow, Esq.**

Partner  
Jones Day  
Irvine, CA

**Steven N.J. Wlodychak**

Principal  
Ernst & Young LLP  
Washington, DC

#### Moderator/Speaker:

**Leah Robinson, Esq.**

Partner  
McDermott Will & Emery LLP  
New York, NY

12:00 Noon-12:30pm Lunch

12:30pm-1:30pm

### Rewriting UDITPA

Professor Pomp will review the recent public hearing on proposed model amendments to Article IV of the Multistate Tax Compact. He will discuss the reasons for suggested changes and discuss public comments. Finally, he will review his recommendations for a redrafted statute. Professor Pomp will describe the MTC's current position on the proposals.

#### Learning Objectives:

- ▶ Understand the key areas identified for update in UDITPA
- ▶ Understand the concerns over factor weighing diversity in states
- ▶ Understand the reasons for proposed changes to equitable apportionment provisions
- ▶ Identify the proposed changes to business/nonbusiness income definitions
- ▶ Identify the areas of controversy for sourcing receipts from sales of other than tangible personal property

#### Speaker:

**Richard D. Pomp, PhD**

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

#### Moderator:

**June Summers Haas, Esq.**

Partner  
Honigman Miller Schwartz and Cohn LLP  
Lansing, MI

1:30pm-2:00pm Break

2:00pm-2:50pm

### Update on Economic Nexus

Oh, how we long for the days when all parties respected the principle of "physical presence." Those days, however, are long gone, and the days of states asserting "economic nexus" will apparently be with us for quite a while. This panel will use the legal framework of the Due Process and Commerce Clauses to bring you up to date on the latest efforts of states to expand state income taxation through economic nexus.

#### Learning Objectives:

- ▶ Identify the latest statutory, regulatory and judicial developments regarding economic nexus
- ▶ Understand the role played by the Due Process and Commerce Clauses in setting the boundaries of state income taxation
- ▶ Identify legal and policy arguments for and against economic nexus

#### Speakers:

**Kimberley M. Reeder, Esq.**

Partner  
Reeder Wilson LLP  
Redwood City, CA

**Arthur R. Rosen, Esq.**

Partner  
McDermott Will & Emery LLP  
Miami, FL

#### Moderator:

**Erica L. Horn, Esq., CPA**

Counsel  
Stoll Keenon Ogden PLLC  
Lexington, KY

2:50pm-3:00pm Break

3:00pm-3:50pm

### Economic Substance and Sham Transaction Litigation – Current Renditions

The panelists will discuss recent cases in which the economic substance and sham transaction doctrines have been applied by state taxing authorities in attempts to disrupt state income tax planning.

#### Learning Objectives:

- ▶ Understand how the "economic substance" doctrine, even if never mentioned in the statute, can impact your case

- ▶ Learn about recent cases that turned on whether the company could – or could not – convince the court that there was real substance to the challenged transactions

**Speakers:**

**Hollis L. Hyans, Esq.**  
Partner  
Morrison & Foerster LLP  
New York, NY

**Mark F. Sommer, Esq.**  
Member  
Frost Brown Todd LLC  
Louisville, KY

**Moderator:**

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

**3:50pm-4:10pm Break**

**4:10pm-5:00pm  
Update on Other Business Taxes (Ohio,  
Texas and Washington)**

Not all states choose to impose taxes based on net income. In recent years, Ohio has adopted a "Commercial Activity Tax" (2005); Texas has adopted a "Gross Margins Tax" and Washington State, which adopted its Business & Occupations tax in the 1930s, recently issued rather draconian nexus standards that are attaching the B&O tax to all sorts of unsuspecting taxpayers with no actual physical presence in the state (2010). The purpose of this panel will be to provide very brief overviews of these non-traditional taxes and to discuss the current judicial controversies and recent legislative and administrative proposals, rulings and actions that should be of interest to all taxpayers who might have any connection with these states.

**Learning Objectives:**

- ▶ Identify how these taxes compare with conventional income taxes
- ▶ Identify and compare the nexus and sourcing of income standards that the taxing authorities are applying
- ▶ Discuss recent legislation and administrative regulations and rulings
- ▶ Discuss controversies and other issues currently pending in each State

**Speakers:**

**Edward J. Bernert, Esq.**  
Partner  
Baker & Hostetler LLP  
Columbus, OH

**Robert L. Mahon, Esq.**  
Partner,  
Perkins Coie LLP  
Seattle, WA

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

**Speaker/Moderator:**

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

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

Agenda for Tuesday's sessions begins on the following page.

**7:30am-8:00am Continental Breakfast**

**8:00am-8:50am**

**Who Gets Included in Your Combined Group? The Intersection of Unitary Issues, International Issues and Combined Reporting Statutes**

Unitary principles are critical in determining membership in a combined report, and must be layered onto each state's unique statutory requirements. In addition, corporate families with international operations and affiliates must consider their own issues, including treaty protection and water's edge issues. Our panel will explore the important ways in which each of these principles intersects.

**Learning Objectives:**

- ▶ Identify the latest legislative and case law developments in unitary combined reporting
- ▶ Know the critical issues to consider in applying combined reporting statutes
- ▶ Consider combined group issues unique to international operations and affiliates, including treaty protection (or the lack thereof), foreign trade zone protection, and water's edge rules

**Speakers:**

**Jaye A. Calhoun, Esq.**

Member  
McGlinchey Stafford PLLC  
New Orleans, LA

**Michael W. McLoughlin, Esq.**

Director of Tax Policy  
Verizon Communications  
Basking Ridge, NJ

**Speaker/Moderator:**

**Margaret C. Wilson, CMI, Esq.**

Partner  
Reeder Wilson LLP  
Somerville, NJ

**8:50am-9:00am Break**

**9:00am-9:50am**

**Conformity Issues in SALT**

This session will identify issues arising from states' nonconformity with federal income tax base calculations, gain recognition or deferral, reporting conventions, and elections.

**Learning Objectives:**

- ▶ Understand risks of nonconformity of states with federal tax calculations, conventions and elections
- ▶ Identify common transactional traps arising from state nonconformity

**Speakers:**

**Duane W. Dobson, Jr., CMI, CPA**

Director  
KPMG LLP  
Washington, DC

**Carley A. Roberts, Esq.**

Partner  
Sutherland Asbill & Brennan LLP  
Sacramento, CA

**Moderator:**

**June Summers Haas, Esq.**

Partner  
Honigman Miller Schwartz and Cohn LLP  
Lansing, MI

**9:50am-10:00am Break**

**10:00am-10:50am**

**Gillette and the MTC: Updates, Inside Stories and Other Perspectives**

This session will take you into the intricacies of the interplay between the Multistate Tax Compact and state apportionment law. Using California as an example, this session will examine whether a state can vary from the traditional three-factor apportionment first contemplated in the 1950's. This session will also provide an update on how this issue is being litigated in states other than California and the unique opportunities in other states.

**Learning Objectives:**

- ▶ Understand what an Interstate Compact is
- ▶ Know the history of the Multistate Tax Compact
- ▶ Be familiar with the status of the Gillette and IBM litigation
- ▶ Understand how the current litigation impacts the audit program of the MTC

**Speakers:**

**Edwin P. Antolin, Esq.**

Partner  
Silverstein & Pomerantz, LLP  
San Francisco, CA

**Michael D. Herbert**

State and Local Tax Partner  
PricewaterhouseCoopers LLP  
San Francisco, CA

**Moderator:**

**David A. Hughes, Esq.**

Partner  
Horwood Marcus & Berk Chartered  
Chicago, IL

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



**11:00am-11:50am**

## **Windfalls and Pitfalls of Incentives Negotiations**

The panelists have extensive practical experience in negotiating, obtaining and keeping expansion and relocation incentives from both the private and public sectors. The purpose of this presentation is to provide useful, practical advice on what to do and what not to do during the incentives negotiation process.

### **Learning Objectives:**

- ▶ Identify the players and locate the incentives that are the most beneficial for your company or clients
- ▶ Understand the negotiation process from both the governmental and corporate perspectives
- ▶ Implement useful tips in avoiding common pitfalls in the journey to establish a true public/private partnership

### **Speakers:**

#### **Christine Bustamante**

Principal  
KPMG LLP  
Columbus, OH

#### **Jubal Smith, CEcD**

Executive Vice President in the Business and Economic Incentives Practice  
Jones Lang LaSalle Americas, Inc.  
Dallas, TX

#### **Jeff Troan, BCCR/SLRC**

Vice President, Economic Development  
Lockheed Martin Corporation  
Bethesda, MD

### **Moderator:**

#### **Janette M. Lohman, Esq. CPA, CMI**

Partner  
Thompson Coburn LLP  
St. Louis, MO

**12:00pm-12:30pm**

## **Joint Luncheon: Income Tax & Sales/Use Tax**

**12:30pm-1:30pm**

## **Ethical Dilemmas in the Tax World**

This presentation will assist participants in recognizing and understanding how the various codes of ethics apply to guide and protect State and Local Tax practitioners, their employers and our profession.

### **Learning Objectives:**

- ▶ Understand the importance and role of the IPT Code of Ethics
- ▶ Understand the ABA Model Rules relating to tax return preparation and tax practice
- ▶ Understand the AICPA Statement on Standards for Tax Services
- ▶ Understand the role of the Ethical standards of the Internal Revenue Service contained in Circular 230
- ▶ Become familiar with specific IPT Canons, ABA Model Rules, and AICPA Statements on Standards for Tax Services in the context of specific examples of permitted and prohibited conduct

### **Speaker:**

#### **Marilyn A. Wethekam, Esq.**

Partner  
Horwood Marcus & Berk, Chartered  
Chicago, IL

### **Speaker/Moderator:**

#### **Glenn C. McCoy, Jr., Esq.**

Director - State and Local Tax  
KPMG LLP  
New York, NY

**1:30pm Adjourn**

# AGENDA FOR ABA/IPT ADVANCED SALES/USE TAX SEMINAR

## Tuesday, April 1, 2014

11:00am-12:00 Noon      **Registration**

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

12:30pm-1:30pm  
**Ethical Dilemmas in the Tax World**

This presentation will assist participants in recognizing and understanding how the various codes of ethics apply to guide and protect State and Local Tax practitioners, their employers and our profession.

**Learning Objectives:**

- ▶ Understand the importance and role of the IPT Code of Ethics
- ▶ Understand the ABA Model Rules relating to tax return preparation and tax practice
- ▶ Understand the AICPA Statement on Standards for Tax Services
- ▶ Understand the role of the Ethical standards of the Internal Revenue Service contained in Circular 230
- ▶ Become familiar with specific IPT Canons, ABA Model Rules, and AICPA Statements on Standards for Tax Services in the context of specific examples of permitted and prohibited conduct

**Speaker:**

**Marilyn A. Wethekam, Esq.**

Partner  
Horwood Marcus & Berk, Chartered  
Chicago, IL

**Speaker/Moderator:**

**Glenn C. McCoy, Jr., Esq.**

Director - State and Local Tax  
KPMG LLP  
New York, NY

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

**President, Institute for Professionals in Taxation:**

**Arlene M. Klika, CMI**  
Schneider National, Inc  
Green Bay, WI.

**ABA SALT Committee Chair:**

**Gregg D. Barton, Esq.**  
Perkins Coie LLP  
Seattle, WA

**ABA/IPT Advanced Tax Seminars Overall Chair:**

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

**Local Host:**

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

2:00pm-3:00pm

**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
- ▶ Understand the diverse perspectives of 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:**

**Kenneth W. Helms, CMI**

Canton, GA

3:00pm-3:15pm      **Break**

3:15pm-4:45pm

**Sales & Use Tax Planning for the Complexities of Software and Cloud Transactions**

This session will examine how companies are investing their technology spend in light of the prevalence of conducting business in the cloud and explore the manner in which states are attempting to tax this potential revenue source under their existing taxing paradigms. The panelists will focus on common business purchases, including software, remote access to software and infrastructure/hardware and will discuss how companies can legally minimize the sales and use tax base associated with these business purchases by applying best practices.

**Learning Objectives:**

- ▶ Identify and classify cloud transactions
- ▶ Understand the differing approaches states are taking to tax both cloud and traditional software transactions
- ▶ Recognize issues facing both purchasers and sellers as multiple states attempt to tax the same transaction

**Speakers:**

**Brian S. Goldstein, Esq.**

Principal  
PricewaterhouseCoopers LLP  
New York, NY

**Carolynn S. Iafate Kranz, CPA, Esq.**

Chief Operating Officer  
Industry Sales Tax Solutions  
Washington, DC

**Margaret C. Wilson, CMI, Esq.**

Partner  
Reeder Wilson LLP  
Somerville, NJ

**Moderator:**

**Mary T. Benton, Esq.**

Partner  
Alston & Bird, LLP  
Atlanta, GA

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

**Sales and Use Tax Seminar, Continued  
Wednesday, April 2, 2014**

**7:30am-8:00am Continental Breakfast**

**8:30am-10:00am**

**Successful Audit Strategies**

The audit is upon you and it can go one of two ways – good or bad. This is a two-sided event and both sides may have differing expectations as to how the audit should proceed. This session will share strategies that can help you minimize the time and resources dedicated to a sales and use tax audit while achieving resolution and completion of the audit. Topics include how to prepare for an audit, when and where to bring in “outside” help, how to establish internal and external audit procedures, agreements on information requests, sampling agreements and how to utilize and develop other management tools for a successful audit. One other take away on this session – how to know when to agree to disagree.

**Learning Objectives:**

- ▶ Establish audit objectives and develop an audit schedule
- ▶ Establish control of the audit by setting expectations for the auditor and the management of the audit process
- ▶ Respond to audit information requests and resolve issues during the course of the audit
- ▶ Recognize and deal with issues not resolved on the audit level

**Speakers:**

**Kathleen M. Day**

Manager Indirect Tax - US  
Lafarge  
Southfield, MI

**Jason M. DeCuir, Esq.**

Executive Counsel  
Louisiana Department of Revenue  
Baton Rouge, LA

**Michael J. Willis, CPA, CA**

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

**Moderator:**

**J. Whitney Compton, Esq.**

Director  
Compton & Associates, LLP  
Marietta, GA

**10:00am-10:15am Break**

10:15am-11:30am

### When the Tax Collector and the Taxpayer Just Can't Agree: Taking the Audit to the Next Level Administratively

After a long and grueling 12 months of audit, the taxpayer and the tax collector have settled everything that could be settled in the audit phase. The next step is to utilize the administrative route – both informal and formal – in hopes of resolving even more issues. This session will guide us through the informal, interdepartmental process and the more formal administrative appeals venues that are becoming more available.

#### Learning Objectives:

- ▶ Establish “what” rules apply and “when” in the administrative appeal process and how to prepare for the administrative process
- ▶ Develop the basis for the administrative appeal and how to use information to support your position
- ▶ Understand and utilize the burden of proof on the administrative level
- ▶ Understand when to use settlement in administrative proceedings

#### Speakers:

**Mark W. Eidman, Esq.**

Senior Partner  
Ryan Law Firm, LLP  
Austin, TX

**Stephanie Anne Lipinski Galland, Esq.**

Partner  
Williams Mullen  
Washington, DC

**Jenny Phillips**

Tax Senior Manager  
Caesars Entertainment  
Las Vegas, NV

#### Moderator:

**Jaye A. Calhoun, Esq.**

Member  
McGlinchey Stafford PLLC  
New Orleans, LA

11:30am-12 Noon Luncheon

12:00 Noon-1:00pm

### Ask the Experts!

Join us for a discussion of current state tax issues, where the topics for discussion are decided by you, the attendees. Seminar attendees will have the opportunity to submit a list of "hot issues" they are currently facing in their industry or practice. Our expert panelists will then address the top issues. At the conclusion of the seminar, 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

- ▶ List issues that are most troubling to attendees at the seminar

#### Speakers:

**Cara Griffith, Esq.**

Editor in Chief, State Tax Publications  
Tax Analysts  
Falls Church, VA

**Janette M. Lohman, Esq., CPA, CMI**

Partner  
Thompson Coburn LLP  
St. Louis, MO

**Eric K. Wayne**

Director of Sales & Use Tax  
North Carolina Department of Revenue  
Raleigh, NC

#### Moderator:

**Alexandra P.E. Sampson, Esq.**

Associate  
Reed Smith LLP  
Washington, DC

1:00pm-1:15pm Break

1:15pm-2:45pm

### Successful Litigation Strategies

When the tax professional is unable to resolve issues at the audit or informal administrative hearing stage, litigation becomes the only remaining alternative. Using a role-play and mock-trial format, this session will explore the considerations that go into making the important decision whether to litigate, and will examine the process of preparing for and conducting formal evidentiary proceeding.

#### Learning Objectives:

- ▶ Understand the relevant considerations in deciding whether to litigate
- ▶ Understand how taxpayers and litigation counsel must collaborate to litigate effectively
- ▶ Understand the presentation of factual and legal issues in a formal tribunal setting

#### Speakers:

**Paul H. Masters, Esq.**

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

**Doug Sigel, Esq.**

Partner  
Ryan Law Firm, LLP  
Austin, TX

#### Moderator:

**H. Michael Madsen, Esq.**

Attorney/Partner  
Madsen Goldman and Holcomb, LLP  
Tallahassee, FL

**2:50pm-3:50pm**

## **National Multi-State Sales and Use Tax Update**

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

### **Learning Objectives:**

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

### **Speakers:**

#### **Faranak Naghavi, CPA**

Partner – National Director  
Ernst & Young LLP  
Washington, DC

#### **Philip M. Tatarowicz, Esq., CPA**

Of Counsel  
Morrison & Foerster LLP  
Washington, DC

### **Moderator:**

#### **Michael J. Willis, CPA, CA**

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

**3:50pm-4:10pm Break**

**4:10pm-5:10pm**

## **Drop Shipments**

A drop shipment transaction involves three parties and typically sees the retailer, who purchases for resale, directing the manufacturer to ship directly to the consumer. While this is a common business practice, it is fraught with pitfalls for the sales tax professional when the retailer lacks nexus with the destination state. This session will explore the different approaches taken by states in recognizing, or not recognizing, the sale-for-resale nature of these transactions, and in computing the “sales price” for tax purposes. The speakers will also explore the constitutional concerns raised by some states’ approach to drop shipment transactions.

### **Learning Objectives:**

- ▶ Understand the structure of drop shipment transactions and the legal issues they raise
- ▶ Determine the effect of differing registration requirements and resale exemptions
- ▶ Identify the tax base, whether actual or imputed
- ▶ Evaluate different states’ approaches
- ▶ Recognize constitutional concerns

### **Speakers:**

#### **Brett R. Carter, Esq.**

Partner  
Bradley Arant Boult Cummings LLP  
Nashville, TN

**Robert Lee Mahon, Esq.**

Partner  
Perkins Coie, LLP  
Seattle, WA

### **Moderator:**

#### **H. Michael Madsen, Esq.**

Attorney/Partner  
Madsen Goldman and Holcomb, LLP  
Tallahassee, FL

**5:10pm**

## **Second Line Out (Audience Participation) Wrap Up**

**5:30pm**

**Adjourn**



# AGENDA FOR ABA/IPT ADVANCED PROPERTY TAX SEMINAR

## Thursday, April 3, 2014

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

**8:00am-8:10am Welcome and Introduction**

***IPT President:***

**Arlene M. Klika, CMI**  
Schneider National, Inc  
Green Bay, WI

***ABA SALT Committee Chair:***

**Gregg D. Barton, Esq.**  
Perkins Coie LLP  
Seattle, WA

***ABA/IPT Advanced Tax Seminars Overall Chair:***

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

***Local Host:***

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

**8:10am-9:10am**

### **Give Me a Break on My Property Taxes! Foreign Trade Zones and Other Strategies to Reduce a Business's Property Tax Burden**

Businesses pay property taxes regardless of whether or not they are profitable. Challenging increases in value is one way to reduce the property tax burden, but there are other options. There are many forms of property tax incentives. In some states, Foreign Trade Zones provide significant property tax breaks. And, states competing for jobs lure expanding businesses by offering a number of incentives that reduce property taxes such as exemptions, abatements, and rebates.

**Learning Objectives:**

- ▶ Understand how Foreign Trade Zones work and when one may be right for a business
- ▶ Become familiar with state property tax incentives available to reduce an expanding business's property tax burden
- ▶ Evaluate different types of property tax incentives

***Speakers:***

**Julie H. Autenreith, MBA**  
Senior Manager Property Tax & Incentives  
Chicago Bridge and Iron, Inc.  
Houston, TX

**Michael A. Grim, Esq.**  
Partner  
Bingham Greenebaum Doll LLP  
Louisville, KY

**Stephen A. Kuntz, Esq.**  
Norton Rose Fulbright (Fulbright & Jaworski LLP)  
Houston, TX

***Moderator:***

**Mark A. Loyd, Esq.**  
Partner and Chair, Tax and Finance Group  
Bingham Greenebaum Doll LLP  
Louisville, KY

**9:10am-9:20am Break**

**9:20am-10:35am**

### **Valuation Issues for Big Box Stores and Malls**

The fair valuation of the major elements of shopping centers has proven particularly complicated and, as a result, contentious in property tax dialogues around the country. The number of retailers operating retail stores diminishes dramatically as size increases, especially as mergers and consolidations have reduced the number of operators and recessionary times have further accelerated market reduction in demand. How do you determine fair market value? How is market rent negotiated, and how do you establish market rents in negotiations and/or trial? The successful operation of large shopping centers is increasingly based on management access to capital for updating and adaptations and extensive networks of ongoing relationships with national retailing tenants. Does the resulting net operating income arise solely from the taxable real property? If not, how is any intangible or non-realty income measured in practice based upon generally accepted appraisal practices?

**Learning Objectives:**

- ▶ Understand how big box and larger shopping center properties are leased and valued in the retail world
- ▶ Identify and evaluate the various and sometimes conflicting theories, methodologies, and techniques used to estimate rents and values for big box properties and larger shopping center properties
- ▶ Determine how to analyze fair and reasonable market rents and market values for presentation in negotiations or trial

***Speakers:***

**Catherine Courteau**  
Senior Manager, Real Estate Tax  
Target Corporation  
St. Paul, MN

**David C. Lennhoff, MAI, CRE, FRICS**  
Principal  
SC&H State & Local Tax  
McLean, VA

**David J. Swinkle, CMI**  
Equity Property Tax Group, Vice President  
Faegre Baker Daniels, LLP  
Chicago, IL

***Moderator:***

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

10:35am-10:45am Break

10:45am-12:15pm  
**Tax Tribunal Roundtable**

What makes for an attractive case? What issues get overlooked? What pet peeves make your case even more difficult? This panel of tax tribunal experts will solve those mysteries for you, and even better, teach how to put together a case for obtaining a fair value based upon generally-accepted appraisal practices and authoritative analyses.

**Learning Objectives:**

- ▶ Identify the elements that make a case most compelling
- ▶ Recognize traps that distract from your case, and how to avoid them
- ▶ Understand the perspective of the person(s) who will decide your case

**Speakers:**

**The Honorable Bradford Delapena**

Chief Judge  
Minnesota Tax Court  
Minneapolis, MN

**Glenn Newman**

President and Commissioner  
New York City Tax Appeals Tribunal  
New York, NY

**The Honorable Martha B. Wentworth**

Judge  
Indiana Tax Court  
Indianapolis, IN

**Moderator:**

**Charles J. Moll, Esq.**

Partner  
Winston & Strawn LLP  
San Francisco, CA

12:15pm-12:45pm Lunch

12:45pm-1:30pm  
**Payments in Lieu of Taxes by Nonprofit Organizations: Fiscal and Political Issues**

Fiscally strapped jurisdictions are looking for new ways to increase their coffers. Increasingly, jurisdictions are asking nonprofit and tax-exempt entities to make payments in lieu of property taxes. This session will explore that phenomenon and focus on the political and fiscal implications of the practice to all parties.

**Learning Objectives:**

- ▶ Learn why payments in lieu of taxes are being requested and paid
- ▶ Recognize the fiscal implications of the practice to both parties
- ▶ Understand the possible directions of the practice

**Speaker:**

**Joan Youngman, Esq.**

Senior Fellow and Chair  
Lincoln Institute of Land Policy  
Cambridge, MA

**Moderator:**

**Stewart M. Weintraub, Esq.**

Shareholder and SALT Practice Chair  
Chamberlain, Hrdlicka, White, Williams & Aughry  
West Conshohocken, PA

1:30pm-1:40pm Break

1:40pm-2:55pm  
**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
- ▶ Recognize how intangibles affect the value of real or tangible personal property, and if they should

**Speakers:**

**David C. Lennhoff, MAI, CRE, FRICS**

Principal  
SC&H State & Local Tax  
McLean, VA

**Joseph A. Vinatieri, Esq.**

Partner  
Bewley, Lassleben & Miller, LLP  
Whittier, CA

**Moderator:**

**J. Elaine Bialczak, Esq.**

Director  
Compton & Associates, LLP  
Marietta, GA

2:55pm-3:05pm Break

3:05pm-4:05pm  
**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  
Marietta, GA

**Mark A. Engel, Esq.**

Partner  
Bricker & Eckler LLP  
West Chester, OH

**Mark A. Loyd, Esq.**

Partner and Chair, Tax and Finance Group  
Bingham Greenebaum Doll LLP  
Louisville, KY

**Charles J. Moll III, Esq.**

Partner  
Winston & Strawn LLP  
San Francisco, CA

**Stewart M. Weintraub, Esq.**

Shareholder and SALT Practice Chair  
Chamberlain, Hrdlicka, White, Williams & Aughtry  
West Conshohocken, PA

**Michele M. Whittington, Esq.**

Attorney  
Stites & Harbison, PLLC  
Frankfort, KY

**Thomas R. Wilhelmy, Esq.**

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

***Speaker/Moderator:***

**Edward Kliewer III, Esq.**

Norton Rose Fulbright (Fulbright & Jaworski LLP)  
San Antonio, TX

**4:05pm-4:15pm Break**

**4:15pm-5:30pm**

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

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

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

**Property Tax Seminar Continued  
Friday, April 4, 2014**

**7:30am-8:00am Continental Breakfast**

**8:00am-9:00am  
Special Valuation Issues for Tax Credit Properties**

The speakers will discuss a number of federal and state tax credits as they pertain to the development of new properties; how credits are computed; and the role they play in stimulating construction of the assets and drive their selling prices.

**Learning Objectives:**

- ▶ Obtain an advanced understanding of how tax credits work
- ▶ Recognize how market participants address the transactions involving tax credit properties when the tax credits can be sold and when they are no longer available
- ▶ Be familiar with the manner in which courts treat the impact of tax credits in property valuation litigation

**Speakers:**

**John J. Leary, MAI, CRE**

President  
Leary Counseling and Valuation, Inc.  
New Haven, CT

**Elliott B. Pollack, Esq.**

Chair, Property Valuation Department  
Pullman & Comley LLC  
Hartford, CT

**Moderator:**

**Mark A. Engel, Esq.**

Partner  
Bricker & Eckler LLP  
West Chester, OH

**9:00am-9:15am Break**

**9:15am-10:45am  
The Elusive Cap Rate – Marketplace Solutions: Let Market Behavior Be Your Guide**

This session will address how market participants formulate cap rates and whether or not they consider intangibles. Issues to be addressed will include factors typically considered by market participants, trends, and other forces that impact the selection of cap rates. Examples will focus on industrial properties.

**Learning Objectives:**

- ▶ Identify the market forces affecting capitalization rates generally
- ▶ Understand the factors and forces that market participants consider in deriving cap rates, especially in the context of industrial or complex properties
- ▶ 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

**10:45am-11:00am Break**

**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
- ▶ Be familiar with situations that may compromise one's ethical conduct

**Speaker:**

**Anthony R. Thompson, CMI, Esq.**

Attorney at Law  
Law Offices of Anthony R. Thompson  
Lehigh Valley, PA

**Moderator:**

**Mark A. Engel, Esq.**

Partner  
Bricker & Eckler LLP  
West Chester, OH

**12:00 Noon Seminar concludes**