

**INSTITUTE FOR PROFESSIONALS IN TAXATION®**

**Preliminary Program**

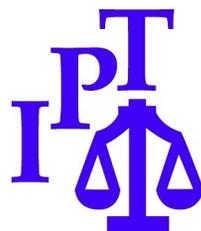
**2014**

**Sales Tax Symposium**

**Sunday, September 21 - Wednesday, September 24**

**Marriott Renaissance Washington**

**Washington, DC**



# SUNDAY, SEPTEMBER 21

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

## ▣ “Beginner Basic”

This session provides a basic overview of sales and use taxes, including the distinction between sales taxes and use taxes. Fundamental principles governing sales and use taxes will be discussed, including: when a company is subject to a state's sales or use tax; the distinction between sales and use taxes; what constitutes a sale; what is a retail sale (including withdrawal from stock); basic definition of tangible personal property; what is meant by statute of limitations and what exemptions commonly exist for sales and use taxes. These principles and other items of interest to tax professionals who are new to the sales and use tax practice will be addressed during an open discussion.

### Learning Objectives:

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

- *Understand the major differences between a sales tax and a use tax*
- *Distinguish the four major types of sales taxes and their characteristics;*
- *Distinguish the two types of compensating use taxes;*
- *Understand the difference between intrastate and interstate commerce, and the origin of use taxes;*
- *Recognize some basic sales and use tax concepts including the definition of tangible personal property, nexus creating activities, common exemptions, and the applicability of the statute of limitations.*

Speakers:

#### **Michael Campbell**

Senior Non-Income Tax Manager  
Johns Manville  
Denver, Colorado

#### **Linda A. Falcone, CMI**

Director, Sales and Use Tax  
Ryan, LLC  
Charlotte, North Carolina

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

## ▣ “CMI - Sales Tax Review”

This session provides a review of the Sales/Use Tax professional Certified Member of the Institute (“CMI”) designation certification program. This session will review the structure of the written exam, as well as the requirements for obtaining this designation. This session will also provide an overview of the study tools a tax professional can utilize to better prepare for attaining this designation, and will provide an overview of the IPT Code of Ethics.

### Learning Objectives:

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

- *Recognize the fundamentals of the CMI Sales Tax Designation including the requirements, what concepts are included in the exam and how the exam is conducted;*
- *Understand what tools are available to assist with preparation for the exam;*
- *Identify the various elements of the IPT Code of Ethics.*

Speakers:

#### **CMI Committee Representatives**

6:00 p.m. - 7:30 p.m.

## **Welcoming Reception**

Reception Co-Sponsors:

**Alston & Bird**  
**Grant Thornton LLP**

# MONDAY, SEPTEMBER 22

6:30 a.m. - 8:00 a.m.

**Continental Breakfast**

8:00 a.m. - 8:30 a.m.

**Opening of Symposium**

**Arthur E. Bennett, CMI**

President, Institute For Professionals In Taxation ®  
Property Tax Assistance Co., Inc.  
Bellflower, California

**Doug Sigel, Esq.**

Symposium Chair

**Jan Nash**

Symposium Vice Chair

8:30 a.m. - 9:45 a.m.

▣ **General Session**

**"The Power of Influence"**

The ability to influence others is the primary skill of leadership. This session focuses on practical applications of influence research and introduces a system for planning and executing influence opportunities. The approach focuses on four key factors that promote the likelihood of building consensus in your position. This entertaining look at the persuasion process will change the way you think about influence.

**Learning Objectives:**

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

- break the barriers that often block your message from getting through;
- manage self-interest with a focus on finding mutually beneficial outcomes;
- develop the skills necessary to be an effective and well-received messenger;
- learn to avoid conflicts and confrontations.

Speaker:

**Andrew L. Urich, Esq.**

Professor of Ethics & Legal Studies  
Oklahoma State University  
Tulsa, Oklahoma

10:15 a.m. - 11:30 a.m.

▣ **General Session**

**"Top 10 Sales and Use Tax Cases"**

Taxpayers continue to battle the states over substantive and procedural issues in courthouses and at state legislatures. Economic pressures on the states and taxpayers have fueled controversies. This session will review the results of the battles about the most important issues over the last year and predict future developments with a focus on how these law changes will affect your business. The speakers will highlight the positive as well as the negative trends over the last year.

**Learning Objectives:**

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

- Analyze key decisions and legislative actions that have established new law;
- Determine the potential positive and negative effects of these new developments;
- Analyze the steps that need to be taken to protect their company's rights and opportunities and minimize future risks created by these developments.

Speakers:

**Mark W. Eidman, Esq.**

Partner  
Ryan Law Firm, LLP  
Austin, Texas

## MONDAY (Continued)

### Arthur R. Rosen, Esq.

Partner  
McDermott Will & Emery, LLP  
New York, New York & Miami, Florida

### Joseph A. Vinatieri, Esq.

Attorney-At-Law  
Bewley, Lassleben & Miller  
Whittier, California

11:30 a.m. - 1:00 p.m.

### Lunch

1:30 p.m. - 2:45 p.m.

### Breakout Sessions (8)

#### ▣ “Hospitality and Restaurant - ‘Welcome To The Presidential Suite’ ”

This session will focus on the hot topics concerning taxability, compliance and audit issues that are unique to the lodging and restaurant industry. Discussions will entail recent cases, rulings, and legislation. Special topics include loyalty programs, franchise fees and services and additional taxes that apply to the hotels and restaurants. Because of the complexities of these industries, audits have been numerous with auditors being more aggressive. We will discuss trends relative to these audits and what companies can do to better prepare for them.

#### Learning Objectives:

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

- *Develop an overview of the lodging and restaurant industries;*
- *Identify trends, developments, and issues found in recent legislation, rulings and case law;*
- *Identify best practices for dealing with the industry issues, special taxes and tax resources;*
- *Discuss potential opportunities to minimize taxes in these industries; and*
- *Recognize the auditors’ aggressive audit tactics.*

#### Speakers:

#### Paula Borhauer

Tax Director, Indirect Taxes  
Starbucks Coffee Company  
Seattle, Washington

#### Al Leistner, CMI

Director of Practice Development  
DuCharme McMillen & Associates  
Panama City Beach, Florida

#### D. Mitchell Morton, CMI, CPA

Senior Manager, Tax Audit  
Hilton Worldwide  
Memphis, Tennessee

#### ▣ “Industry Issues: Manufacturing (Offered Twice)

This industry session will focus on recent legislative and judicial developments and emerging trends in the manufacturing area. The panelists will also discuss compliance and audit-related issues that are unique to manufacturing.

#### Learning Objectives:

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

- *Identify legislation and cases specifically related to the manufacturing industry;*
- *Recognize current trends impacting the industry;*
- *Navigate the complexities of a manufacturing industry sales/use tax audit and/or refund claim;*
- *Identify potential compliance pitfalls.*

## MONDAY (Continued)

Speakers:

**Mary Benton, Esq.**

Partner

Alston & Bird, L.L.P.

Atlanta, Georgia

**Timothy A. Carlson, Esq.**

Senior Counsel

Georgia Pacific

Atlanta, Georgia

**Adam Scheele, CMI**

Senior Manager

Ernst & Young LLP

Houston, Texas

### ▣ “Sales and Use Tax Problems In Mergers and Acquisitions” (Offered Twice)

In a typical acquisition of a business, regardless of whether it is treated as sale of assets, stock, partnership or other types of equity interests, a tremendous amount of time and energy is put into the federal income tax consequences of the transaction both by buyers, sellers and their respective counsel and tax advisors. Often neglected, at their peril, are the indirect tax consequences to the transaction. None are more startling than the impact of state sales and use taxes. Not only are they surprised to learn that sales and use tax could apply to the transaction itself, but that states impose successor liability on the acquirer of a business, regardless of the transaction form, that vary dramatically from the income tax rules as well as from state to state. In this session, we'll discuss general principles regarding sales tax in various types of transactions and the crucial state by state exemptions upon which taxpayers can rely to avoid such taxes (e.g., understand when an occasional, isolated or casual sale exemption applies, when it does not and a discussion of the wide variance in state approaches to this issue.) We'll also offer practical approaches to undertaking due diligence on the selling business from a sales and use tax perspective to provide comfort that sales tax exposures can be quantified and perhaps offset through various contractual techniques (e.g., indemnities, representations, escrows and purchase price adjustments).

#### **Learning Objectives:**

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

- *Differentiate among the different state sales and use tax rules that apply to different types of business acquisition transactions as well as the applicability of important exemptions from sales tax that can be used to limit potential exposure of either the buyer or seller;*
- *Know when and how state sales tax successor liability statutes apply to different transaction types;*
- *Recognize how to approach any type of proposed transaction (e.g., asset, stock, acquisition of DRE, Section 338(h)(10) elections, taxable, tax-free) and develop an effective due diligence strategy to identify latent and undisclosed sales and use tax liabilities and then propose various methods to assess, quantify and mitigate any identified exposure.*

Speakers:

**Julie Stakenburg, CPA**

Director of US Indirect Tax

Accenture

Walnut Creek, California

## MONDAY (Continued)

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

Partner  
Horwood Marcus & Berk, Chartered  
Chicago, Illinois

### **Steven N.J. Wlodychak**

Principal  
Ernst & Young LLP  
Washington, DC

#### ■ **“Fas 5/ASC 450 - Issues Commonly Overlooked Sales/Use Tax” (Offered Twice)**

This session will focus on the most commonly overlooked sales/use tax exposures facing companies today: what are the issues, how do you quantify the exposure and when are you required to reserve for

#### **Learning Objectives:**

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

- Grasp ASC 450/FAS 5 requirements as they relate to sales, use taxes;
- Identify common business issues and potential traps that may implicate ASC 450/FAS 5;
- Learn what companies are doing to proactively manage their ASC 450/FAS 5 issues.

#### *Speakers:*

### **Carolynn lafrate Kranz, JD, CPA**

Chief Operating Officer  
Industry Sales Tax  
Washington, DC

### **Faranak Naghavi, CPA**

Partner  
Ernst & Young LLP  
Washington, DC

#### ■ **“Crafting an Incentives and Credits Game Plan: How to Pitch a Perfect Game! (Offered Twice)**

In incentives-related matters, All-Stars always apply the six “Ps:” Proper Planning Prevents Pretty Poor Performance. This seasoned panel will present an overview of all of the necessary elements needed for your team to have a perfect game. From understanding the rules, drafting the players, scouting the opposition, and on to developing the best winning game plan, this session won’t disappoint. We will identify all of the unseen traps and go over many non-obvious tips – and in the end, you will be ready to play ball!

#### **Learning Objectives:**

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

- Identify the key strategic points in the incentives project timeline(s), and plan accordingly;
- Recognize the “hot-spots” and problem areas which have tripped up many an incentives and credits project;
- Assess and identify all of the relevant and necessary owners, gatekeepers, blockers and investors in such a deal, and position all so that success comes;
- Arm themselves with the relevant language and jargon so that you can talk the talk and walk it, too;
- Evaluate the merits, the costs, the timeline and the final score needed to bring home an incentives win.

#### *Speakers:*

### **Denton Childs**

Director - Non-Income Taxes  
Tyson Foods  
Springdale, Arkansas

## MONDAY (Continued)

### Mark Sommer, Esq.

Partner  
Frost Brown Todd  
Louisville, Kentucky

#### ▣ “Oil & Gas Downstream”

This session provides an overview of the downstream side of the oil and gas industry, including refining, petrochemical, LNG, transportation and storage sectors. Participants will gain an appreciation of industry dynamics and the main issues affecting sales and use tax decisions for the downstream refining industry from the perspective of both an outside adviser seeing issues across the industry with a wide swath of different companies, as well as the perspective of an in-house adviser of a company with significant operations in all sectors of the downstream industry.

#### Learning Objectives:

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

- *Enjoy an interactive discussion of major issues in the downstream industry with the opportunity to exchange experiences with a group of industry/consultant peers, with a focus on engagement on the key issues of the day being faced by the participants.*

Speakers:

#### Lanie A. Carson, CMI

Principal  
Ryan  
Houston, Texas

#### Wade Phillips, Esq.

Tax Counsel  
Shell Oil Company  
Houston, Texas

#### ▣ “Managing Audit Mysteries and Juggling Perspectives from the Taxpayer, Taxpayer Representative and DOR” (Offered Twice)

Audit Mysteries? Audit results from left field? How did this happen? Have you ever received a notice or read a court ruling and just said HUH!?! Some outcomes may be an anomaly, but there is typically a reasonable basis for the result depending on the perspectives of a taxpayer, state auditor, or tax consultant. The audit result may have been achieved because of differing views of the facts, law, and tax policy among the parties to an audit. This beginner/intermediate audit management session will bring light to the audit process and how each player may have a different agenda, which may result in unanticipated audit results.

#### Learning Objectives:

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

- *Learn that there are no “sure things” in state taxation;*  
- *Recognize that each audit participant may see the world (and facts) in different ways;*  
- *Know that audit results are not always the “correct” result;*  
- *Plan to manage multiple participant’s points of view.*

#### ▣ “Sales and Use Taxes and Contracting with Uncle Sam”

Has your company ventured into the realm of Government contracting? If so, all of a sudden acronyms like CAS (Cost Accounting Standards), FAR (Federal Acquisition Regulations), and DCMA (Defense Contracting Management Agency) may become part of your daily routine. Adding to the complexity, in a number of states,

## MONDAY (Continued)

the application of the resale exemption has been a matter of contention for government contractors that consume tangible items in the performance of federal government contracts. This session seeks to de-mystify the sales and use tax implications of contracting with the federal government and to review recent decisions and rulings across the country.

### Learning Objectives:

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

- *Recognize key federal government agencies responsible for performing contract administration services for the Department of Defense and other federal agencies;*
- *Understand key cost accounting concepts and lexicon unique to the federal government procurement framework;*
- *Identify unique title-passing contract terms in the Federal Acquisition Regulation (FAR) that impact the determination of sales and use taxes;*
- *Recognize purchase-for-resale exemption implications for contractor-used/consumed purchases and identify compliance impacts on government contractors.*

Speakers:

**Damon Chronis**

Principal  
Ryan LLP  
Dallas, Texas

**Tavin Skoff, Esq.**

Director of Tax  
Leidos  
Reston, Virginia

3:15 p.m. - 4:30 p.m.

### Breakout Sessions (8)

#### ▣ "SalesTax/VAT"

This session will offer a discussion around US Sales Tax and Value-Added Tax, with a focus on comparison and contracts from the US tax professional's point of view.

### Learning Objectives:

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

- *Comprehend the basic similarities and differences between US sales tax and VAT;*
- *Identify potential hazards when managing a VAT from outside of the VAT country;*
- *Recognize the importance of systems and accounting in managing transaction taxes and limiting expense.*

Speaker:

**Lynn L. Monsalvatge, CMI**

Tax Director  
The Home Depot  
Atlanta, Georgia

#### ▣ "Canadian Indirect Taxes - An Overview and Update" (Offered Twice)

This session is designed to help demystify the nuances in the Canadian sales and use tax structure. We will discuss issues related to merely selling or buying goods and services into/from Canada up through having a permanent establishment in Canada with a Canadian subsidiary.

### Learning Objectives:

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

- *Comprehend the fundamentals of the GST/HST regime as well as provincial sales taxes in the four provinces of British Columbia, Saskatchewan, Manitoba and Quebec;*

## MONDAY (Continued)

- Recognize the key concepts and issues related to non-resident registration and reporting requirements in the different indirect tax regimes in Canada;
- Identify key issues related to GST, customs and importations and the various means to recover or obtain relief of GST paid on imports;
- Identify key issues related to GST and exports of goods, services and intangibles out of Canada to obtain GST/HST relief; and 5.) Recognize the significant changes in the Canadian indirect tax landscape that have occurred over the last 2 years.

Speakers:

**David Crawford, CMA**

Principal and National Practice Leader, Sales & Indirect Tax  
Grant Thornton LLP  
Calgary, Alberta, Canada

**Christopher S. Hall, CMI**

Manager - Global Supply Chain VAT  
Ford Motor Company  
Detroit, Michigan

■ **“State Tax Controversies and Litigation - A Process and Best Practices Review” (Offered Twice)**

With the states' continued need for increased revenue and the focus on sales and use tax compliance, taxpayers and their advisors must be able to respond and efficiently resolve audits, assessments and denial of refund claims. Often it is necessary to contest and litigate assessments and denials, and careful evaluation and management of litigation and associated risk-analysis is essential. This session will discuss the development of pre- and post-audit strategies including when and how to evaluate, prepare for, and prevail in litigation, including appellate review.

**Learning Objectives:**

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

- Learn how to evaluate at what level the audit should be resolved;
- Identify and implement the best audit and litigation practices in regards to refund claim support, record retention, and strategic structure of your professional team;
- Comprehend effective litigation strategy, including and through Appellate review.

Speakers:

**Lynn A. Gandhi, Esq., LL.M., CPA**

Partner  
Honigman Miller Schwartz and Cohn LLP  
Detroit, Michigan

**Andrew P. Wagner, CMI, JD, LL.M.**

Staff - Vice President, Tax Law  
FedEx Corporation  
Memphis, Tennessee

**Aaron M. Young, CMI, Esq.**

Partner  
Reed Smith LLP  
New York, New York

■ **“Retail - Class Action v. Audit Assessment...How do Retailers Pick their Poison?”**

As retailers evolve their business models to include additional selling platforms and more services to customers, the complexities surrounding sales tax compliance increase. This session will focus on sales and

## MONDAY (Continued)

use tax issues faced by retailers including the challenges associated with “bricks and mortar,” e commerce, and other selling activities. Topics include, but are not limited to recent developments in determining sales price and tax base, exemptions, and implementation issues associated with e commerce platforms.

### Learning Objectives:

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

- *Grasp recent developments associated with determining taxability of products;*
- *Comprehend how providing services in addition to property may change the taxability of a product;*
- *Know how various selling platforms (e.g., e commerce, etc) impact the requirements for tax collection and systems implementations;*
- *Apply information regarding retail sales tax issues.*

Speakers:

#### **Chad B. Bailey, CPA**

Manager- Sales Tax Operations  
Target  
Minneapolis, Minnesota

#### **Susan K. Haffield, CPA**

Partner  
PricewaterhouseCoopers, LLP  
Minneapolis, Minnesota

### ■ “Sales Tax Planning (Recurring or Big Ticket Items) – The Three C’s: Coordination, Context and Contract Language” (Offered Twice)

Many tax professionals are regularly called upon to review contracts for sales tax issues associated with the purchase of goods, taxable services or companies. The presentation will discuss the importance of establishing good and early relationships with the legal department and business clients (e.g., coordination). The presentation will furthermore discuss the importance of context in such reviews (the who, what and why of the transaction). Finally, the tax professional should be able to help identify the issues and recommend clear contract language. All of these are important for managing and minimizing the sales tax and audit expense.

### Learning Objectives:

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

- *Identify sales tax issues that arise in many common everyday transactions and in the drafting of transaction documents;*
- *Appreciate the potential pitfalls of not reviewing and understanding the terms of your company’s recurring or big ticket contracts;*
- *Learn how to address potential sales tax issues during negotiations and when reviewing a contract or other transactional documents;*
- *Recommend potential solutions to identified sales tax issues;*
- *Learn how to be called in early to review important contracts;*
- *Grasp how to assist the business, legal department and outside counsel in providing and reviewing applicable language to address potential sales tax issues in the transaction documents;*
- *Recognize the importance of planning and evaluating the tax impacts of acquiring, selling and reorganizing entities.*
- *Know the importance of preparation and planning before a company goes public or pursues an exit strategy;*
- *Learn to think about contracts as more than just the tax paragraph.*

## MONDAY (Continued)

- Identify the benefits of proactive activities to identify issues, exposures, process improvements, and opportunities to improve the sales/use tax compliance process and prepare for audits.
- Learn to think about including other tax professionals where appropriate.

Speakers:

**Gregg D. Barton, Esq.**

Partner

Perkins Coie

Seattle, Washington

**Eric Siedentopf, CPA**

Tax Manager

Costco Wholesale Corporation

Seattle, Washington

### ▣ “Crafting an Incentives and Credits Game Plan: How to Pitch a Perfect Game! (Offered Twice)

In incentives-related matters, All-Stars always apply the six “Ps:” Proper Planning Prevents Pretty Poor Performance. This seasoned panel will present an overview of all of the necessary elements needed for your team to have a perfect game. From understanding the rules, drafting the players, scouting the opposition, and on to developing the best winning game plan, this session won’t disappoint. We will identify all of the unseen traps and go over many non-obvious tips – and in the end, you will be ready to play ball!

#### Learning Objectives:

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- Arm themselves with the relevant language and jargon so that you can talk the talk and walk it, too;
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Speakers:

**Denton Childs**

Director - Non-Income Taxes

Tyson Foods

Springdale, Arkansas

**Mark Sommer, Esq.**

Partner

Frost Brown Todd

Louisville, Kentucky

### ▣ “Managing Audit Mysteries and Juggling Perspectives from the Taxpayer, Taxpayer Representative and DOR” (Offered Twice)

Audit Mysteries? Audit results from left field? How did this happen? Have you ever received a notice or read a court ruling and just said HUH!?! Some outcomes may be an anomaly, but there is typically a reasonable basis for the result depending on the perspectives of a taxpayer, state auditor, or tax consultant. The audit result may have been achieved because of differing views of the facts, law, and tax policy among the parties to an audit. This beginner/intermediate audit management session will bring light to the audit process and how each player may

## MONDAY (Continued)

have a different agenda, which may result in unanticipated audit results.

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- *Recognize that each audit participant may see the world (and facts) in different ways;*
- *Know that audit results are not always the “correct” result;*
- *Plan to manage multiple participant’s points of view.*

Speakers:

**Robert Clarke, CMI**

Partner  
Grant Thornton LLP  
Tampa, Florida

**Patrick J. McWilliams, CMI**

Senior Director - Sales and Use Tax  
Wal-mart Stores, Inc.  
Bentonville, Arkansas

**David K. Rohlmeier, CMI**

Executive Director  
Grant Thornton LLP  
Dallas, Texas

### ■ “Local Sales Tax Lunacy” (Offered Twice)

Businesses are spending a crazy amount of time and effort complying with local sales and use taxes including cities, counties, and special taxing districts. It is madness! The problems are most pronounced in states such as Alabama, Arizona, Colorado, and Louisiana, but there are traps for the unwary in other states as well. Local taxing jurisdictions also often employ sales and use tax contract auditors. This session will introduce the tax professional to the key differences between state and local taxation, including differences in sales and tax base, filing methods, and audit and appeal procedures.

### Learning Objectives:

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

- *Identify the important differences between state and local sales and use tax nexus, tax base, and filing methods;*
- *Know the different audit and appeals procedures needed to be successful in protesting assessments;*
- *Know your rights and responsibilities in working with contract auditors;*
- *Become familiar with both the most common pitfalls and opportunities in local taxes;*
- *Identify the steps you need to make to better improve and manage your sales and use local tax compliance.*

Speakers:

**Jesse R. Adams, III, Esq.**

Partner  
Jones Walker  
New Orleans, Louisiana

**Bruce Nelson**

Director  
EKS&H  
Denver, Colorado

6:00 p.m. - 7:30 p.m.

**Reception:** Reception Sponsor: **Ryan**

## TUESDAY, SEPTEMBER 23

6:30 a.m. - 8:00 a.m.

### Continental Breakfast

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

#### ▣ General Session

##### *"Federal Legislation and National Trends"*

Federal laws frequently impact the ability of states to impose taxes. Multiple bills are introduced in every congressional session that either expand or restrict the ability of a state to impose taxes. The panelists will explore the role of the federal government in state taxation, and will pay particular focus on current bills pending in Congress.

#### Learning Objectives:

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

- Obtain a general overview of federal and state law interaction;
- Learn specifics about pending bills;
- Receive an comprehensive view of the politics that drive or hinder the enactment of federal legislation.

#### Speakers:

##### **David Brunori, Esq.**

Deputy Publisher  
Tax Analysts  
Washington, DC

##### **Jeff Friedman, Esq.**

Partner  
Sutherland Asbill and Brennan LLP  
Washington, DC

##### **Joseph Henchman**

Vice President , Legal & State Projects  
Tax Foundation  
Washington, DC

##### **Nicolas Johnson**

Vice President For State Fiscal Policy  
Center On Budget And Policy Priorities  
Washington,DC

##### **David Quam**

Deputy Director Policy  
National Governors' Association  
Washington, DC

9:00 a.m. - 10:15 a.m.

#### ▣ General Session

##### *"Mock Trial: Between a Rock and a Hard Place- Class Action versus Qui Tam"*

This session will provide participants a mock appellate argument focusing on the concept of class action and *qui tam* actions in the sales and use tax area. Specifically, the focus will be on the liability of a Seller when the Seller has over collected sales tax on a transaction from a consumer. The attendees will serve as the jury in deciding the outcome of this current issue

#### Learning Objectives:

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

- Comprehend the appellate process and the importance of establishing a clear record before reaching an appeal;
- Determine the risks associated with possible over collection of sales tax;
- Recognize unique issues facing sellers as class action attorneys are actively pursuing cases involving over collection of sales tax.

#### Speakers:

## TUESDAY (Continued)

### **William M. Backstrom, Jr., Esq.**

Partner  
Jones Walker LLP  
New Orleans, Louisiana

### **Jordan M. Goodman, Esq., CPA**

Partner  
Horwood Marcus & Berk Chartered  
Chicago, Illinois

### **Carolynn lafrate Kranz, JD, CPA**

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

### **Stephen P. Kranz, Esq.**

Partner  
McDermott Will & Emery, LLP  
Washington, DC

10:30 a.m. - 11:45 a.m.

### **Breakout Sessions (8)**

#### ■ **“Working With Governmental Affairs and Avoiding Ethical Issues/Crossing the Line and Lobbying”**

Walk the Line: Advocacy for Tax Professionals: How can tax professionals effectively engage in the policymaking process? How should they work with internal and external government affairs experts? When does involvement in advocacy become "lobbying," and what are the implications of registration requirements? Learn the answers to these questions and more, as well as best practices for tax professionals engaged in advocacy work, from two experienced speakers who have engaged in tax policy advocacy across the country.

#### **Learning Objectives:**

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

*Speakers:*

#### **Joseph R. Crosby**

Principal  
MultiState Associates  
Alexandria, Virginia

#### **Jeffrey L. Hyde, Esq.**

Senior Tax Counsel State and Local Taxes  
General Electric  
Stamford, Connecticut

#### ■ **“Cloud Changes Everything” (Offered Twice)**

Cloud technology is everywhere and is fast becoming the backbone of the modern IT platform for most companies. Companies are seeking the flexibility of cloud computing as a utility allowing businesses to expand, scale, and reinvest in their company's core competencies. In a recent KPMG study involving over 200 chief tax officers and senior tax executives, sixty-two percent (62%) identified their company as a user of cloud services (up from 47% last year). By all indications, this trend will continue. During this session, we will cover some business strategic drivers and consumer trends around cloud computing, we will then provide an update on some interesting developments and challenges to the taxation of cloud services.

#### **Learning Objectives:**

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

## TUESDAY (Continued)

- Appreciate the evolution of on-premise software/hardware to cloud solutions;
- Identify the key strategic business and consumer drivers behind the adoption of cloud technology;
- Evaluate the variations in state taxing authority guidance and recent taxpayer challenges.

Speakers:

**Ana Malvar, Esq.**

Senior Tax Manager  
Microsoft Corporation  
Reno, Nevada

**Reid Okimoto**

Managing Director  
KPMG LLP  
Seattle, Washington

### ▣ “Industry Issues: Manufacturing (Offered Twice)

This industry session will focus on recent legislative and judicial developments and emerging trends in the manufacturing area. The panelists will also discuss compliance and audit-related issues that are unique to manufacturing.

#### Learning Objectives:

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

- Identify legislation and cases specifically related to the manufacturing industry;
- Recognize current trends impacting the industry;
- Navigate the complexities of a manufacturing industry sales/use tax audit and/or refund claim;
- Identify potential compliance pitfalls.

Speakers:

**Mary Benton, Esq.**

Partner  
Alston & Bird, L.L.P.  
Atlanta, Georgia

**Timothy A. Carlson, Esq.**

Senior Counsel  
Georgia Pacific  
Atlanta, Georgia

**Adam Scheele, CMI**

Senior Manager  
Ernst & Young LLP  
Houston, Texas

### ▣ “Oil & Gas: What’s Up for Upstream Operations and Field Services?”

This will be a highly interactive discussion of major sales and use tax issues pertaining to oil and gas exploration and production in states that have a major share of current production (including ND, OK, TX, WY, UT and others).

#### Learning Objectives:

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

- Discuss major issues in the major oil and gas producing states from the perspective of producers and field service providers;
- Consider problems and solutions to audience’s issues using audience’s interactive sharing;
- Share suggestions to solving audit discrepancies;
- Know your industry as well as internal/external customers.

Speakers:

## TUESDAY (Continued)

### Preston Taylor

Senior Tax Analyst  
Newfield Exploration Company  
The Woodlands, Texas

### Brent L. Watson, CPA

SALT Manager  
Grant Thornton LLP  
Tulsa, Oklahoma

#### ■ “Avoiding The Family Feud: Intercompany Transactions and Taxes”

Affiliate transactions are real and, in states that do not exempt those sales, can have significant transaction tax consequences. Both recurring transactions and one-time reorganizations deserve attention and careful tax review.

And when planning affiliate transactions today, one must also evaluate the business purpose considerations that are beginning to crop up in transaction tax judicial decisions. Our panel will explore all these topics and more.

#### Learning Objectives:

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

- *Identify unanticipated affiliate issues (affiliate nexus, transactions that don't "look like" sales, etc.);*
- *Learn to manage the risks and use intercompany agreements to define and price the transactions;*
- *Optimize the structure of planned reorganizations to cover transaction tax issues.*

#### Speakers:

#### Lynn L. Monsalvatge, CMI

Tax Director  
The Home Depot  
Atlanta, Georgia

#### Margaret C. Wilson, CMI, Esq.

Partner  
Wilson Agosto LLP  
Somerville, New Jersey

#### ■ “Government Contractors –

#### Think You Don't Have to Pay Sales Tax? Maybe So, But Let's Be Sure”

Don't fall into the trap of thinking that you don't need to be concerned about sales & use tax because you are a government contractor. Whether you are a Fortune 500 or 8(a) contractor, neglecting to understand the proper application of sales tax can have devastating consequences to a contract's profitability and your bottom line. This session will explore the leading federal and state court cases that have defined the limits of the States' ability to tax government contractors. We will also review state administrative rulings and regulations that describe when the imposition of sales tax on government contractors is permissible as an *indirect* tax laid upon the Federal Government. You will learn to identify the many factors that determine the proper application of sales tax to government contracts, including whether goods, services or both are being provided, as well as the impact that specific FAR title passage clauses have on taxation.

#### Learning Objectives:

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

- *Develop an understanding of the general principles allowing the states to tax the purchases made by government contractors in fulfilling their contractual responsibilities;*

## TUESDAY (Continued)

- Learn what circumstances need to be present in order to allow for exemption from sales tax on the purchases of goods used to fulfill government contracts;
- Grasp how the presence or absence of certain Federal Acquisition Regulation title passage clauses operate in determining the taxability of goods purchased in the fulfillment of government contracts;
- Learn state-specific requirements necessary to sustain claims of exemption from sales tax on the purchase of items used in the fulfillment of government contracts.

Speakers:

**Edward H. Ben, CPA**

Director  
SC&H Group  
Sparks, Maryland

**Erik Burgos, Esq.**

State Tax Director  
General Dynamics  
Falls Church, Virginia

### ■ “Industry Discussion - You think you are not a Telecom? Think again!”

An overview of emerging convergence in telecommunication services that may be classified as telecommunications, even for non-telecommunications companies. The Tax impact of telecommunications laws in Cloud services. The emergence of Internet of Things “IoT” services and their potential to be considered telecommunications. Related State and Local Audit controversies.

#### Learning Objectives:

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

- Have a brief Overview of Cloud and IoT and what they mean;
- Be aware of the hazards when considering the taxability of the telecommunications components of converging technologies;
- Have the ability to apply concepts when determining risks of new service offerings;
- Know the new positions tax jurisdictions are taking on the taxation of the telecommunication components of these services – whether or not you think are a telecommunications company!

Speakers:

**Elizabeth Bopp**

Executive Director - Tax Billing, Research & PLanning  
AT&T  
Bedminster, New Jersey

**Cindy B. Gonzales, Esq., CPA**

Assistant General Counsel - State & Local Tax  
Verizon  
Irving, Texas

**Bradley O'Donnell**

Principal  
Ryan  
Morristown, New Jersey

### ■ “State Tax Audits & Sampling: The Art of War” (Offered Twice)

“The Art of War” is a book on military strategy and tactics authored by the philosopher Sun Tzu. Written hundreds of years ago, the book begins with this: “The art of war is of vital importance to the state.” While the principles Sun Tzu put forth are fairly simple to grasp, the difficulty is in implementing those ideas. Likewise, state tax audits often

## TUESDAY (Continued)

can be wars fought on another scale, where, again, the ideas are easy, but the execution can be hard. Sun Tzu considered war a necessary evil to be avoided wherever possible. This session will examine state tax audits from this perspective. The concepts from the book will resonate with those who have been under audit. "He will win who knows when to fight and when not to fight." And "Victory usually goes to the army who has better trained officers and men." Do you possess the courage to follow the teachings of Sun Tzu?"

### Learning Objectives:

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

- *Employ best practices in planning and managing audits to insure that they proceed smoothly;*
- *Comprehend block and statistical sampling audit methods and their impact on audit assessments;*
- *Learn how to avoid sampling mistakes that lead to undesirable audit results;*
- *Hold out baits to entice the enemy. Feign disorder, and crush him.*

Speakers:

**Jason McGlamery**

Director - Audit Sampling

Ryan

Dallas, Texas

**Thomas A. Zessman, CMI**

Senior Tax Manager

US Bank

Minneapolis, Minnesota

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

**Lunch**

12:45 p.m. - 2:00 p.m.

**Breakout Sessions (8)**

### ▣ "Canadian Indirect Taxes - An Overview and Update" (Offered Twice)

This session is designed to help demystify the nuances in the Canadian sales and use tax structure. We will discuss issues related to merely selling or buying goods and services into/from Canada up through having a permanent establishment in Canada with a Canadian subsidiary.

### Learning Objectives:

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

- *Comprehend the fundamentals of the GST/HST regime as well as provincial sales taxes in the four provinces of British Columbia, Saskatchewan, Manitoba and Quebec;*
- *Recognize the key concepts and issues related to non-resident registration and reporting requirements in the different indirect tax regimes in Canada;*
- *Identify key issues related to GST, customs and importations and the various means to recover or obtain relief of GST paid on imports;*
- *Identify key issues related to GST and exports of goods, services and intangibles out of Canada to obtain GST/HST relief; and 5.) Recognize the significant changes in the Canadian indirect tax landscape that have occurred over the last 2 years.*

Speakers:

**David Crawford, CMA**

Principal and National Practice Leader, Sales & Indirect Tax

Grant Thornton LLP

Calgary, Alberta, Canada

## TUESDAY (Continued)

### Christopher S. Hall, CMI

Manager - Global Supply Chain VAT  
Ford Motor Company  
Dearborn, Michigan

#### ▣ “Business Taxes and Other Local Taxes: THE LOCALS ARE GETTING RESTLESS!”

States with local taxes administered by decentralized local governments can cause taxpayers to have numerous local tax issues involving tax assessments, collections, and procedural issues, which exponentially increase the complexity of a taxpayer's compliance obligations. This session will identify a number of these tax issues and will help taxpayers to develop a framework for addressing the complexities caused by aggressive local taxation.

#### Learning Objectives:

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

- Identify most common local taxes-Understand the difference that may exist between state and local tax laws;
- Recognize important differences between state and local procedures;
- Know the business, manage multiple licenses, classifications and revenue locations.-Manage the local compliance process;
- Understand how to address issues involving contract auditors in this area;
- Manage audits and seek assistance sooner, rather than later.- Risk of noncompliance and when to use Voluntary Discloser Agreements (VDA).

#### Speakers:

#### Brett R. Carter, Esq.

Partner  
Bradley Arant Boult Cummings, LLP  
Nashville, Tennessee

#### David G. Naney

Principal  
Ryan  
Ft. Lauderdale, Florida

#### ▣ “Sales and Use Tax Problems In Mergers and Acquisitions” (Offered Twice)

In a typical acquisition of a business, regardless of whether it is treated as sale of assets, stock, partnership or other types of equity interests, a tremendous amount of time and energy is put into the federal income tax consequences of the transaction both by buyers, sellers and their respective counsel and tax advisors. Often neglected, at their peril, are the indirect tax consequences to the transaction. None are more startling than the impact of state sales and use taxes. Not only are they surprised to learn that sales and use tax could apply to the transaction itself, but that states impose successor liability on the acquirer of a business, regardless of the transaction form, that vary dramatically from the income tax rules as well as from state to state. In this session, we'll discuss general principles regarding sales tax in various types of transactions and the crucial state by state exemptions upon which taxpayers can rely to avoid such taxes (e.g., understand when an occasional, isolated or casual sale exemption applies, when it does not and a discussion of the wide variance in state approaches to this issue.) We'll also offer practical approaches to undertaking due diligence on the selling business from a sales and use tax perspective to provide comfort that sales tax exposures can be quantified and perhaps offset through various contractual techniques (e.g., indemnities,

## TUESDAY (Continued)

representations, escrows and purchase price adjustments).

### Learning Objectives:

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

- Differentiate among the different state sales and use tax rules that apply to different types of business acquisition transactions as well as the applicability of important exemptions from sales tax that can be used to limit potential exposure of either the buyer or seller;
- Know when and how state sales tax successor liability statutes apply to different transaction types;
- Recognize how to approach any type of proposed transaction (e.g., asset, stock, acquisition of DRE, Section 338(h)(10) elections, taxable, tax-free) and develop an effective due diligence strategy to identify latent and undisclosed sales and use tax liabilities and then propose various methods to assess, quantify and mitigate any identified exposure.

Speakers:

**Julie Stakenburg, CPA**  
Director of US Indirect Tax  
Accenture  
Walnut Creek, California

**Marilyn A. Wethekam, Esq.**  
Partner  
Horwood Marcus & Berk, Chartered  
Chicago, Illinois

**Steven N.J. Wlodychak**  
Principal  
Ernst & Young LLP  
Washington, DC

### ■ “Fas 5/ASC 450 - Issues Commonly Overlooked Sales/Use Tax” (Offered Twice)

This session will focus on the most commonly overlooked sales/use tax exposures facing companies today: what are the issues, how do you quantify the exposure and when are you required to reserve for

### Learning Objectives:

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

- Grasp ASC 450/FAS 5 requirements as they relate to sales, use taxes;
- Identify common business issues and potential traps that may implicate ASC 450/FAS 5;
- Learn what companies are doing to proactively manage their ASC 450/FAS 5 issues.

Speakers:

**Carolynn lafrate Kranz, JD, CPA**  
Chief Operating Officer  
Industry Sales Tax  
Washington, DC

**Faranak Naghavi, CPA**  
Partner  
Ernst & Young LLP  
Washington, DC

### ■ “Managed Audits and Compliance Agreements” (Offered Twice)

Have you ever considered how much easier a sales and use tax audit would be if you were the one controlling the process? Or have you wondered if you could apply current audit results to percentages for ongoing reporting? This session will offer guidance on managed audit and managed compliance programs and discuss the pros and

## TUESDAY (Continued)

cons of participating in them Find out if the states you operate in allow participation in these programs and how even informally you can take advantage of additional opportunities.

### Learning Objectives:

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

- Evaluate if a Managed Audit or Managed Compliance Agreement with the State is available in States you do work;
- Make informed decisions on if a managed audit or managed compliance agreement is beneficial to your business;
- Identify the steps involved with each program;
- Plan the time and resource allocation necessary for a successful experience;
- Recognize the pros and cons of entering into these programs..

Speakers:

**Kelly S. Butler**

Principal  
Ryan  
Houston, Texas

**Patrick J. Callahan**

Tax Manager  
CVS Caremark  
Woonsocket, Rhode Island

### ▣ “Marketplace Fairness Act Readiness”

Are businesses too focused on whether or not the Marketplace Fairness Act (MFA) will pass instead of trying to figure out how it will impact them? What should a business be doing now to understand how they will be impacted if states get the authority to require sales tax collection on all remote sales? Being prepared means: (1) Knowing the impact of being exposed to nearly every current state and local statutes surrounding product and service taxability, tax holidays, exemptions, or related rates, boundaries and rules. (2) Understanding how, if any, existing nexus laws will change. (3) Knowing what benefits might be realized by the minimum set of simplification measures in MFA.

### Learning Objectives:

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

- Know the current state of MFA legislation;
- Comprehend how it may impact your business
- Know the potential schedule to comply. It could be sooner than you think.
- Grasp ways to be ready prior to enactment.

Speakers:

**Meredith Garwood, CPA**

Vice President Tax  
Time Warner Cable  
Charlotte, North Carolina

**Scott Peterson**

Director, Government Affairs  
Avalara  
Nashville, Tennessee

### ▣ “Property Tax 101: Property Tax for the Transaction Tax-Inclined” (Offered Twice)

Property tax litigation is at an all-time high right now and companies are rightfully devoting more attention to their property tax positions. Are you up to speed on the basics of property taxation? Have you missed the significant

## TUESDAY (Continued)

property tax developments of late? Are there synergies to be had between your company's property tax and sales tax groups? This session will cover basic principles of property taxation in the United States, including classification, valuation, collection, and appeals, and will touch on important developments in states like California, Florida, Montana and Oregon and certain practical matters that are relevant to any sales tax professional.

### Learning Objectives:

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

- *Grasp the basic tenets of property taxation in the United States;*
- *Identify areas of overlap between property and sales taxation and the potential for streamlining processes within a company's tax group;*
- *Know recent property tax developments and how they may affect a company's economic and non-economic standing*

Speakers:

**Zachary T. Atkins, Esq.**

Associate  
Sutherland  
Atlanta, Georgia

**John Brusniak, Jr., Esq.**

Partner  
Ryan Law Firm LLP  
Dallas, Texas

### ■ "Current Developments In State Exemptions" (Offered Twice)

For years, one of the main areas of focus for state and local tax auditors has been on taxpayers' administrative and substantive compliance with sales and use tax exemption rules. During the session, the speakers will lead a discussion of key developments in use-based, transaction-based, entity-based, and property-based exemptions. The speakers will analyze recent guidance impacting exemption principles, emphasizing compliance measures and administrative burdens impacting taxpayers' utilization of exemptions available to them.

### Learning Objectives:

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

- *Identify key updates in exemptions in various jurisdictions;*
- *Ascertain how recent guidance affects existing exemptions;*
- *Recognize compliance concerns and understand how to avoid the disallowance of an exemption due to administrative issues.*

Speakers:

**Mark E. Holcomb, Esq.**

Partner  
Madsen Goldman & Holcomb, LLP  
Tallahassee, Florida

**Lee A. Zoeller, CMI, Esq.**

Partner  
Reed Smith LLP  
Philadelphia, Pennsylvania

## TUESDAY (Continued)

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

### Breakout Sessions (8)

#### ▣ “Managing Your Tax Practice Globally”

This session is intended for global companies with significant tax compliance operations considering creating efficiencies and cost savings through a form of off-shoring all or part of the tax function. Participants are encouraged to bring their questions and experience to class for discussion.

#### *Learning Objectives:*

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

- *Identify the key considerations in determining which areas of the tax function that you may wish to outsource, offshore or improve*
- *Explore the benefits and potential cost savings associated with different options;*
- *Understand the potential pitfalls of remote management of the compliance function and decentralization of responsibility;*
- *Identify best practices in managing and investing in tax talent/resources in the indirect and direct tax functions.*

#### *Speakers:*

##### **Traci M. Cull, CPA**

Senior Manager, Multistate Tax  
Deloitte Tax LLP  
Cincinnati, Ohio

##### **Michael Gschlecht, CMI**

Senior Tax Manager  
Ameriprise Financial  
Minneapolis, Minnesota

##### **Ravi Gupta, CPA**

Partner  
Deloitte Tax LLP  
McLean, Virginia

#### ▣ “Sales and Use Tax Treatment of Leasing Transactions:

##### **Are You Missing Something? The Rules, the Pitfalls and the Opportunities.”**

A lease is, in its simplest form, a type of sales transaction with all the rules that apply in the context of a sale. However, there are numerous differences in terms of the applicable rules that, in turn, create pitfalls to avoid and opportunities to take advantage of. This session will focus on the nuances in the state taxation of leases and how to manage the many issues that arise in this context.

#### **Learning Objectives:**

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

- *Better understand the intricacies of the leasing world;*
- *Grasp essential concepts of state taxation in this area.*

#### *Speakers:*

##### **C. Eric Fader, Esq., CPA**

Senior Manager - Sales/Use Property Tax  
GE Capital  
Chicago, Illinois

##### **Michael D. Sontag, Esq.**

Member  
Bass, Berry & Sims  
Nashville, Tennessee

## TUESDAY (Continued)

### ▣ “Managed Audits and Compliance Agreements” (Offered Twice)

Have you ever considered how much easier a sales and use tax audit would be if you were the one controlling the process? Or have you wondered if you could apply current audit results to percentages for ongoing reporting? This session will offer guidance on managed audit and managed compliance programs and discuss the pros and cons of participating in them. Find out if the states you operate in allow participation in these programs and how even informally you can take advantage of additional opportunities.

#### **Learning Objectives:**

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

- *Evaluate if a Managed Audit or Managed Compliance Agreement with the State is available in States you do work;*
- *Make informed decisions on if a managed audit or managed compliance agreement is beneficial to your business;*
- *Identify the steps involved with each program;*
- *Plan the time and resource allocation necessary for a successful experience;*
- *Recognize the pros and cons of entering into these programs..*

*Speakers:*

**Kelly S. Butler**

Principal

Ryan

Houston, Texas

**Patrick J. Callahan**

Tax Manager

CVS Caremark

Woonsocket, Rhode Island

### ▣ “What Sales Tax Professionals Must Know About Unclaimed Property”

This session will briefly cover the basics of unclaimed property (property types, the jurisdictional property rules, dormancy standards, etc.) and the importance of a robust compliance function. We will also explain why unclaimed property audits are unnerving (multistate, cross-enterprise; contingent-fee contract auditors; no statutes of limitations...) and how to proactively manage them, including how to address the use of statistical sampling and estimation techniques which bear certain similarities, as well as differences, to what happens in a sales/use tax audit. This session will further address best practices that holders can implement, as well as the “three things you must know in 2014 about unclaimed property.”

#### **Learning Objectives:**

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

- *Identify emerging issues and trends in unclaimed property that impact risk management;*
- *Identify the importance of a robust compliance function and learn how to proactively manage UP audits, including the use of sampling and estimation techniques;*
- *Develop an understanding of best practices for future compliance.*

*Speakers:*

**Erik Burgos, Esq.**

State Tax Director

General Dynamics

Falls Church, Virginia

## TUESDAY (Continued)

### Kendall Houghton, Esq.

Partner  
Alston & Bird  
Washington, DC

#### ▣ “Sales Tax Planning (Recurring or Big Ticket Items) – The Three C’s: Coordination, Context and Contract Language” (Offered Twice)

Many tax professionals are regularly called upon to review contracts for sales tax issues associated with the purchase of goods, taxable services or companies. The presentation will discuss the importance of establishing good and early relationships with the legal department and business clients (e.g., coordination). The presentation will furthermore discuss the importance of context in such reviews (the who, what and why of the transaction). Finally, the tax professional should be able to help identify the issues and recommend clear contract language. All of these are important for managing and minimizing the sales tax and audit expense.

#### Learning Objectives:

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

- Identify sales tax issues that arise in many common everyday transactions and in the drafting of transaction documents;
- Appreciate the potential pitfalls of not reviewing and understanding the terms of your company’s recurring or big ticket contracts;
- Learn how to address potential sales tax issues during negotiations and when reviewing a contract or other transactional documents;
- Recommend potential solutions to identified sales tax issues;
- Learn how to be called in early to review important contracts;
- Grasp how to assist the business, legal department and outside counsel in providing and reviewing applicable language to address potential sales tax issues in the transaction documents;
- Recognize the importance of planning and evaluating the tax impacts of acquiring, selling and reorganizing entities.
- Know the importance of preparation and planning before a company goes public or pursues an exit strategy;
- Learn to think about contracts as more than just the tax paragraph.
- Identify the benefits of proactive activities to identify issues, exposures, process improvements, and opportunities to improve the sales/use tax compliance process and prepare for audits.
- Learn to think about including other tax professionals where appropriate.

Speakers:

### Gregg Barton, Esq.

Partner  
Perkins Coie  
Seattle, Washington

### Eric Siedentopf, CPA

Tax Manager  
Costco Wholesale Corporation  
Seattle, Washington

#### ▣ “State Tax Audits & Sampling: The Art of War” (Offered Twice)

"The Art of War" is a book on military strategy and tactics authored by the philosopher Sun Tzu. Written hundreds of years ago, the book begins with this: "The art of war is of vital importance to the state." While the principles Sun Tzu put forth are fairly simple to grasp, the difficulty is in implementing those ideas. Likewise, state tax audits often

## TUESDAY (Continued)

can be wars fought on another scale, where, again, the ideas are easy, but the execution can be hard. Sun Tzu considered war a necessary evil to be avoided wherever possible. This session will examine state tax audits from this perspective. The concepts from the book will resonate with those who have been under audit. "He will win who knows when to fight and when not to fight." And "Victory usually goes to the army who has better trained officers and men." Do you possess the courage to follow the teachings of Sun Tzu?"

### Learning Objectives:

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- *Employ best practices in planning and managing audits to insure that they proceed smoothly;*
- *Comprehend block and statistical sampling audit methods and their impact on audit assessments;*
- *Learn how to avoid sampling mistakes that lead to undesirable audit results;*
- *Hold out baits to entice the enemy. Feign disorder, and crush him.*

Speakers:

**Jason McGlamery**

Director - Audit Sampling

Ryan

Dallas, Texas

**Thomas A. Zessman, CMI**

Senior Tax Manager

US Bank

Minneapolis, Minnesota

### ■ "Local Sales Tax Tax Lunacy" (Offered Twice)

Businesses are spending a crazy amount of time and effort complying with local sales and use taxes including cities, counties, and special taxing districts. It is madness! The problems are most pronounced in states such as Alabama, Arizona, Colorado, and Louisiana, but there are traps for the unwary in other states as well. Local taxing jurisdictions also often employ sales and use tax contract auditors. This session will introduce the tax professional to the key differences between state and local taxation, including differences in sales and tax base, filing methods, and audit and appeal procedures.

### Learning Objectives:

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

- *Identify the important differences between state and local sales and use tax nexus, tax base, and filing methods;*
- *Know the different audit and appeals procedures needed to be successful in protesting assessments;*
- *Know your rights and responsibilities in working with contract auditors;*
- *Become familiar with both the most common pitfalls and opportunities in local taxes;*
- *Identify the steps you need to make to better improve and manage your sales and use local tax compliance.*

Speakers:

**Jesse R. Adams, III, Esq.**

Partner

Jones Walker

New Orleans, Louisiana

**Bruce Nelson**

Director

EKS&H

Denver, Colorado

## TUESDAY (Continued)

### ▣ “Sourcing and Nexus for Services –Consistently Inconsistent? (What are the rules and how you can make them work for you in your business?)” (Offered Twice)

Service providers analyzing their state tax risks must pay attention to nexus and sourcing issues. In the CLOUDY service area in which we float, nexus and sourcing rules are also nebulous. States are just beginning to adopt diverse and often inconsistent laws, administrative regulations and/or rulings that involve service-related nexus and sourcing rules, complicated by the ever-changing SSUTA regime. There is often no easy way to implement them consistently with normal business practices. Rather than make it worse, the panelists will attempt to simplify the nexus and sourcing analysis into an understandable process. The presentation will include background information sufficient to place the current crisis in perspective, and will discuss recent SALT nexus and sourcing developments affecting both traditional and “cloud” services and products. The panelists will also discuss “real world” strategies and opportunities for service providers to: (1) navigate successfully in this diverse atmosphere, (2) defend against improper flank attacks from state governments and (3) and develop processes to track and apply the nexus and sourcing rules that can be adapted to their specific businesses.

#### **Learning Objectives:**

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

- *Grasp the nexus and sourcing rules for cloud computing and other types of services;*
- *Become aware of the recent applicable cases, regulations and rulings and how they affect the taxation of services;*
- *Obtain updates on new developments in the services area (including SSUTA and computer software);*
- *Develop a practical approach to determining how states are applying these rule in a consistently inconsistent manner.*

*Speakers:*

**Kathryn Lyn Cabanillas, CMI**

Director of Tax  
Tyco Integrated Security LLC  
Boca Raton, Florida

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

Partner  
Thompson Colburn  
St. Louis, Missouri

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

#### **Breakout Sessions (8)**

### ▣ “State Tax Controversies and Litigation - A Process and Best Practices Review” (Offered Twice)

With the states’ continued need for increased revenue and the focus on sales and use tax compliance, taxpayers and their advisors must be able to respond and efficiently resolve audits, assessments and denial of refund claims. Often it is necessary to contest and litigate assessments and denials, and careful evaluation and management of litigation and associated risk-analysis is essential. This session will discuss the development of pre- and post-audit strategies including when and how to evaluate, prepare for, and prevail in litigation, including appellate review.

## TUESDAY (Continued)

### Learning Objectives:

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

- *Learn how to evaluate at what level the audit should be resolved;*
- *Identify and implement the best audit and litigation practices in regards to refund claim support, record retention, and strategic structure of your professional team;*
- *Comprehend effective litigation strategy, including and through Appellate review.*

Speakers:

**Lynn A. Gandhi, Esq., LLM, CPA**

Partner

Honigman Miller Schwartz and Cohn LLP  
Detroit, Michigan

**Andrew P. Wagner, CMI, JD, LLM**

Staff - Vice President, Tax Law  
FedEx Corporation  
Memphis, Tennessee

**Aaron M. Young, CMI, Esq.**

Partner

Reed Smith LLP  
New York, New York

### ▣ “Data Analytics”

In this session, you will learn how leveraging data analytics enterprise reports and interactive dashboards can provide tax users access to real time corporate tax data related to corporate and sales and purchases. We will demonstrate and outline the benefits of leveraging data analytics.

### Learning Objectives:

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

- *Utilize data analytics enterprise reports and interactive dashboards to provide: Actionable Intelligence - turn insights into actions, Real Time Analytics - provide capability to track data in real time, Multi-user capability - provide dashboards hosted on enterprise servers to allow access to multiple users simultaneously.*

Speakers:

**Holly C. Hamby, CPA**

Director of IT

Weatherford International  
Houston, Texas

**Stephane Lunan, CPA**

Director

Deloitte Tax LLP  
Houston, Texas

### ▣ “Implementing Automation - Selecting Your Engine”

The speakers will discuss best practices of sales and use tax system implementations, potential pitfalls to avoid, and keys to a successful implementation and efficient system. The session will include a discussion of the implementation process, including budgeting, scope identification, critical team members, go-live, and evaluating the success of the implementation and implemented system.

## TUESDAY (Continued)

### Learning Objectives:

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

- *Identify the key project objectives and provide oversight and coordination of the project team to help ensure a timely and effective implementation;*
- *Comprehend the facts and considerations for choosing an automated solution/software package;*
- *Grasp the importance of the planning and design phase and defining important milestones that are critical to the success of the project;*
- *Consider how your current ERP software configuration impacts your ability to optimize the benefits of a tax system;*
- *Comprehend the key aspects of integration, configuration, product mapping and set up of the tax decision matrix; and*
- *Know the importance of properly testing the system, training the users and post production considerations.*

Speakers:

**Timothy Carpenter, CMI**

Senior Manager  
KPMG LLP  
Charlotte, North Carolina

**Ralph D. Parman, CMI**

Director of Indirect Tax  
Exterran Holdings Inc.  
Houston, Texas

**James Tauber, CMI**

Managing Director  
WTAS LLC  
Chicago, Illinois

### ■ “Current Developments In State Exemptions” (Offered Twice)

For years, one of the main areas of focus for state and local tax auditors has been on taxpayers’ administrative and substantive compliance with sales and use tax exemption rules. During the session, the speakers will lead a discussion of key developments in use-based, transaction-based, entity-based, and property-based exemptions. The speakers will analyze recent guidance impacting exemption principles, emphasizing compliance measures and administrative burdens impacting taxpayers’ utilization of exemptions available to them.

### Learning Objectives:

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

- *Identify key updates in exemptions in various jurisdictions;*
- *Ascertain how recent guidance affects existing exemptions;*
- *Recognize compliance concerns and understand how to avoid the disallowance of an exemption due to administrative issues.*

Speakers:

**Mark E. Holcomb, Esq.**

Partner  
Madsen Goldman & Holcomb, LLP  
Tallahassee, Florida

**Lee A. Zoeller, CMI, Esq.**

Partner  
Reed Smith LLP  
Philadelphia, Pennsylvania

## TUESDAY (Continued)

### ▣ “Sourcing and Nexus for Services –Consistently Inconsistent? (What are the rules and how you can make them work for you in your business?)” (Offered Twice)

Service providers analyzing their state tax risks must pay attention to nexus and sourcing issues. In the CLOUDY service area in which we float, nexus and sourcing rules are also nebulous. States are just beginning to adopt diverse and often inconsistent laws, administrative regulations and/or rulings that involve service-related nexus and sourcing rules, complicated by the ever-changing SSUTA regime. There is often no easy way to implement them consistently with normal business practices. Rather than make it worse, the panelists will attempt to simplify the nexus and sourcing analysis into an understandable process. The presentation will include background information sufficient to place the current crisis in perspective, and will discuss recent SALT nexus and sourcing developments affecting both traditional and “cloud” services and products. The panelists will also discuss “real world” strategies and opportunities for service providers to: (1) navigate successfully in this diverse atmosphere, (2) defend against improper flank attacks from state governments and (3) and develop processes to track and apply the nexus and sourcing rules that can be adapted to their specific businesses.

#### **Learning Objectives:**

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

- *Grasp the nexus and sourcing rules for cloud computing and other types of services;*
- *Become aware of the recent applicable cases, regulations and rulings and how they affect the taxation of services;*
- *Obtain updates on new developments in the services area (including SSUTA and computer software);*
- *Develop a practical approach to determining how states are applying these rule in a consistently inconsistent manner.*

*Speakers:*

**Kathryn Lyn Cabanillas, CMI**

Director of Tax  
Tyco Integrated Security LLC  
Boca Raton, Florida

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

Partner  
Thompson Colburn  
St. Louis, Missouri

### ▣ “Industry Issues -

#### **The Energy & Utilities Industry Continues to Change – It’s not just the Weather”**

Federal and State energy policies have changed the landscape for Energy & Utility companies forever. This session will focus on hot tax topics the industry is facing as they continue to address environmental, regulatory, infrastructure, and technology concerns. There is no doubt the renewable energy market will bring both its challenges and opportunities but where does it currently stand? In addition to a discussion of the latest tax legislation, administrative rulings, and cases, we’ll present what we perceive as “good” and “bad” tax policy for the Industry. We’ll discuss how to prepare for local tax audits and have an interactive session on the audit issues that keep us busy. There is no doubt the tax challenges facing the Energy & Utilities Industry continue to grow more difficult every day as projects are increasing in size, complexity, risks and costs.

## TUESDAY (Continued)

### Learning Objectives:

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

- Grasp the Industry's strategic investments to benefit customers and support earnings growth;
- Assess the reality of climate change and the renewable energy market's challenges and opportunities;
- Discuss targeted tax and credit & incentive opportunities applicable to the industry;
- Identify current developments found in recent legislation, administrative rulings, and case law;
- Examine the differences between "good" and "bad" tax policy for the changing industry;
- Deal with the growing trend of local audits along with the audit tactics of state and contract auditors.

Speakers:

**Jeff L. Lemmons**

Partner

PWC

Atlanta, Georgia

**David L. Moore**, CPA

Manager State & Local Taxes

AEP

Columbus, Ohio

### ▣ "Property Tax 101: Property Tax for the Transaction Tax-Inclined" (Offered Twice)

Property tax litigation is at an all-time high right now and companies are rightfully devoting more attention to their property tax positions. Are you up to speed on the basics of property taxation? Have you missed the significant property tax developments of late? Are there synergies to be had between your company's property tax and sales tax groups? This session will cover basic principles of property taxation in the United States, including classification, valuation, collection, and appeals, and will touch on important developments in states like California, Florida, Montana and Oregon and certain practical matters that are relevant to any sales tax professional.

### Learning Objectives:

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

- Grasp the basic tenets of property taxation in the United States;
- Identify areas of overlap between property and sales taxation and the potential for streamlining processes within a company's tax group;
- Know recent property tax developments and how they may affect a company's economic and non-economic standing

Speakers:

**Zachary T. Atkins, Esq.**

Associate

Sutherland

Atlanta, Georgia

**John Brusniak, Jr., Esq.**

Partner

Ryan Law Firm LLP

Dallas, Texas

### ▣ "Cloud Changes Everything" (Offered Twice)

Cloud technology is everywhere and is fast becoming the backbone of the modern IT platform for most companies. Companies are seeking the flexibility of cloud computing as a utility allowing businesses to expand, scale, and reinvest in their company's core competencies. In a recent KPMG study involving over 200 chief tax officers and senior tax executives, sixty-two percent (62%)

## TUESDAY (Continued)/WEDNESDAY

identified their company as a user of cloud services (up from 47% last year). By all indications, this trend will continue. During this session, we will cover some business strategic drivers and consumer trends around cloud computing, we will then provide an update on some interesting developments and challenges to the taxation of cloud services.

### Learning Objectives:

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

- Appreciate the evolution of on-premise software/hardware to cloud solutions;
- Identify the key strategic business and consumer drivers behind the adoption of cloud technology;
- Evaluate the variations in state taxing authority guidance and recent taxpayer challenges.

Speakers:

#### Ana Malvar, Esq.

Senior Tax Manager  
Microsoft Corporation  
Reno, Nevada

#### Reid Okimoto

Managing Director  
KPMG LLP  
Seattle, Washington

## WEDNESDAY, SEPTEMBER 24

7:00 a.m. - 8:30 a.m.

### Continental Breakfast

8:30 a.m. - 10:00 a.m.

### ■ General Session

#### “Avoiding the Ethical Briar Patch: Everyday Practice Advice for the Sales Tax Professional”

[Session Description]

### Learning Objectives:

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

Speakers:

#### Jeremiah T. Lynch, CMI

Principal  
Ryan  
New York, New York

#### Marilyn A. Wethekam, Esq.

Partner  
Horwood Marcus & Berk, Chartered  
Chicago, Illinois

10:30 a.m. - 11:45 a.m.

### ■ General Session

#### “National State Update and Discussion of Questions from Audience”

A panel of experts will cover developments in key states and take questions from the audience regarding the state of the law in those states.

### Learning Objectives:

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

- Identify and understand current cases and legislative and administrative changes;
- Evaluate the significance of the changes based on discussion of the panel of experts;
- Apply hot topics to the issues the learner’s company currently faces.

Speakers:

## **WEDNESDAY (Continued)**

### **Gregg D. Barton, Esq.**

Partner  
Perkins Coie  
Seattle, Washington

### **Damon Chronis**

Principal  
Ryan LLP  
Dallas, Texas

### **Jordan M. Goodman, Esq., CPA**

Partner  
Horwood Marcus & Berk Chartered  
Chicago, Illinois

### **Mark E. Holcomb, Esq.**

Partner  
Madsen Goldman & Holcomb, LLP  
Tallahassee, Florida

### **Stephen P. Kranz, Esq.**

Partner  
McDermott Will & Emery, LLP  
Washington, DC

### **David L. Moore, CPA**

Manager State & Local Taxes  
AEP  
Columbus, Ohio

### **Aaron M. Young, CMI, Esq.**

Partner  
Reed Smith LLP  
New York, New York

11:45 a.m.

### **Symposium Conclusion**

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**REGISTRATION**

Any IPT member or employee of a company/firm with member(s) in the Institute may register for the Symposium. The registration fee provides for the usual Symposium expenses and also includes three continental breakfasts, two luncheons, receptions, and refreshment breaks, and Symposium materials. All spouses/social guests are charged additional fees. Admission to all social functions and sessions is by display of badge (tickets when applicable).

This program is designed for IPT Members and individuals who are eligible to join IPT. Individuals who represent governmental agencies are not eligible for IPT membership.

Faxed registrations are subject to the payment due date and cancellation fees. There is a cancellation charge of \$100. Any faxed registration that is not cancelled in writing prior to the September 8, 2014, cut-off date is subject to the entire symposium fee. **All requests for refunds must be in writing.** No refunds for cancellations will be given after September 7, 2014 (5:00 p.m. EDT). All registrations are to be handled in ADVANCE through the IPT office. If a person is not registered in advance, a surcharge of \$50 will be assessed over and above the regular registration fee. Admission to all social functions and sessions is by display of badge (tickets when applicable).

All fees must be in U.S. funds. The following credit cards may be used: American Express, VISA and MasterCard. In order for credit cards to be processed, it is important that the information requested on the registration form be filled out completely. If the address on your registration form differs from the billing address for your credit card, you must provide IPT with the credit card billing address.

There is a substitution charge of \$40 on or before August 17, 2014; a \$50 charge after that date (a substitute must be someone from your company). All registrations must be paid in full within three weeks of acceptance and prior to the Symposium. A confirmation of acceptance will be sent. Please sign in and register online or see registration form.

**Make checks payable to:**

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1200 Abernathy Road, N.E.,  
Building 600, Suite L-2,  
Atlanta, GA 30328

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Fax: 404-240-2315

To encourage early registration, the fee structure is as follows for registration fees received by the IPT Office:  
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|  |          |
|--|----------|
| Individual Personally Belongs To IPT:                | \$595.00 |
| Individual Does Not Belong, Someone In Company Does: | \$795.00 |

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There is an additional charge of \$50.00 for each of the above categories.

## CANCELLATION FEE

\$100 for any filed registration. After September 8th, no refunds will be made. For more information regarding administrative policies such as complaint and refund, contact our office at (404) 240-2300.

## SUBSTITUTION FEE

Prior to August 17: \$40.00                      After August 17: \$50.00

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The Institute accepts the following credit cards: American Express, Master Card, and Visa. Please carefully follow the instructions on the IPT Registration Form if paying by credit card. Also be sure to note, where indicated, the correct and **complete** billing address for the credit card if it differs from your registration address.

## SYMPOSIUM MATERIALS

Approximately a week prior to the program, papers will be available online for access by program attendees. Click the sign-in button on the upper right-hand corner of the home page and login with your Username (Member/User ID #) and password; it will take you back to the home page. Click on your name. Then, in the top right-hand corner of the home page, click the "My Participation" tab where you will see meetings for which you are currently registered. Find the 2014 Sales Tax Symposium Program and go to the Click Here link on the right under Program Info to view and print available papers.

## MARRIOTT RENAISSANCE WASHINGTON HOTEL AND IPT REGISTRATION FORMS

### IPT

The IPT registration form is available on IPT's web site: [www.ipt.org](http://www.ipt.org). With respect to the **two page** IPT form, by going to the site you can complete it while on line and then print it out for e-mailing, faxing, or mailing to IPT.

### Marriott Renaissance

IPT has a negotiated special symposium room rate with the Marriott Renaissance Washington Hotel of **\$209.00 plus tax**, single or double. Please go to the following link to register directly with the hotel (preferred method):

<https://resweb.passkey.com/go/TAXSYMP2014>

## Note the IPT hotel rate room cut-off date: August 19th

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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](http://www.learningmarket.org). Approximately **19.5** continuing education credit hours, including **1.5** IPT ethics credit hours, are available for full program attendance. In accordance with the standards of the National registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. CMIs will obtain hour-for-hour continuing education credits for attendance. Registrants who wish to obtain credit from other organizations for the symposium may use the Certificate of Attendance provided by IPT for this program.

|                              |   |
|------------------------------|---|
| <i>Prerequisites:</i>        | None  |
| <i>Program Level:</i>        | Overview of Timely Sales and Use Tax Issues<br>(Excepting "Beginner Basic," "CMI Review") |
| <i>NASBA Field of Study:</i> | Taxation, Ethics  |
| <i>Instructional Method:</i> | Group Live  |
| <i>Advanced Preparation:</i> | None  |

As required by regulatory agencies, IPT must verify individual attendance at sessions in order to grant Continuing Education Credits. Each attendee's name badge has a unique bar code that identifies that individual. In order to obtain CE credit, the individual must have his or her bar-coded badge scanned during the first 15 minutes of each session. No credit for the session will be given to un-scanned attendees. Lost name badges should be reported immediately to the registration desk for a replacement. Each attendee will be able to request a copy of his or her scanned attendance (Certificate of Attendance) through the IPT website on the "My Participation" tab approximately two weeks after the end of the program. IPT has requested continuing legal education credit for this program in the state of Georgia. Many states have reciprocal agreements – it is up to each individual to check with the appropriate organization regarding information on obtaining CLE credit as an individual. Additional questions regarding CLE should be directed to Christina Webb via e-mail at: [cwebb@ipt.org](mailto:cwebb@ipt.org). The number of CLE hours of credit awarded depends upon the organization/state.

The number of CLE hours of credit awarded depends upon the organization/state.

## CMI DESIGNATION

The Institute for Professionals in Taxation's designation "Certified Member of the Institute" (CMI) is available to anyone who is a sales tax member of the Institute in good standing and who meets all other requirements. The purpose of the certification program is to further the professional development of its members. For further information, please contact the IPT Office or visit the Institute's web site: [www.ipt.org](http://www.ipt.org).

All CMIs present at the program will have a yellow coded badge.

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