

Preliminary Program

**2015 ABA/IPT
ADVANCED
TAX SEMINARS**

**March 16 - 20, 2015
The Ritz-Carlton
New Orleans, LA**

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**ADVANCED
INCOME TAX SEMINAR**

MARCH 16 - 17

**ADVANCED
SALES/USE TAX SEMINAR**

MARCH 17 - 18

**ADVANCED
PROPERTY TAX SEMINAR**

MARCH 19 - 20



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

The Ritz-Carlton, New Orleans, Louisiana

March 16 – 20, 2015

Sponsors:

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

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

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Skadden, Arps, Slate, Meagher & Flom LLP & Affiliates
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Arthur E. Bennett, CMI

Property Tax Assistance Co., Inc.
Bellflower, CA

ABA State & Local Taxes Committee Chairperson:

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
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Local Host:

William M. Backstrom, Jr., Esq.

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ADVANCED SALES TAX SEMINAR COMMITTEE

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ADVANCED PROPERTY TAX SEMINAR COMMITTEE

IPT Co-Chairs

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Compton & Associates, LLP

Edward Kliever III, Esq.

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Chamberlain, Hrdlicka, White, Williams & Aughtry

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 January 29, 2015): \$520 per seminar, \$870 for two seminars, and \$1,300 for all three seminars

Advance Tuition (Deadline March 12, 2015): \$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://shopaba.org/15taxipt>.

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 12, 2015**. 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 12, 2015**. 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 12 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 thomas.blandi@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 23, 2015**.*

- Group Name: **ABA/IPT**
- Group Code: **SEJSEJA** (Deluxe King Accommodations, [click here for online king accommodation reservations](#)) or **SEJSEJB** (Deluxe Double Accommodations, [click here for online double accommodations](#))
- Group Dates: Sunday, March 15 – Saturday, March 21, 2015
- 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 23, 2015** 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, NH, 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://www.americanbar.org/groups/taxation/events_cle/cle_inperson.html or contact Tim Brady (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, please contact Thomas Blandi (thomas.blandi@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 13.5 continuing education credits for full attendance based on a 50-minute credit hour.

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

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

As required by regulatory agencies, IPT must verify individual attendance at sessions in order to grant Continuing Education Credits. Each attendee's name badge has a unique barcode that identifies that individual. In order to obtain CE credit, attendees must have their bar-coded badge scanned during the first 15 minutes of each session. A lost name badge should be reported immediately to the registration desk in order to obtain a replacement. If any attendee does not participate in the barcode scanning, IPT will not be able to verify their attendance or award any credit in the future.

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. IPT also files for credit with the Texas Department of Licensing and Regulation. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.learningmarket.org. For more information regarding administrative policies such as complaint and refund, please contact our office at (404) 240-2300.

Prerequisites: None
Program Level: Update
Recommended Field of Study: Taxation & 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, LinkedIn and Facebook pages and other ABA or IPT-related social media 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 speaker or attendee's image in photographs, videotapes, and electronic reproductions of the ABA/IPT Advanced Tax Seminars for educational and promotional purposes.

Tape recording of sessions is not permitted.

AGENDA FOR ABA/IPT ADVANCED INCOME TAX SEMINAR

Monday, March 16, 2015

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

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

President, Institute for Professionals in Taxation:

Arthur E. Bennett, CMI
Property Tax Assistance Co., Inc.
Bellflower, CA

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
**Best Practices for the Tax Administration of
Income Taxes**

Speakers:

Tim Barfield
Secretary of Revenue
Louisiana Department of Revenue
Baton Rouge, LA

Michael Bryan, CPA
Director, Division of Taxation
New Jersey Department of Treasury
Trenton, NJ

Joe W. Garrett, Jr.
Deputy Co-Commissioner of Revenue
Alabama Department of Revenue
Montgomery, AL

Moderator:

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

9:50am-10:00am Break

10:00am-10:50am
**Best Practices for Managing Audits and
Litigation in Today's Challenging
Environment**

Managing state tax audits is becoming a greater challenge for multistate taxpayers. States are devoting more time and resources to audits; states are sharing information more freely; and states are constantly seeking new sources of revenue. Add it all up, and it is imperative for taxpayers to be able to handle audits effectively. This session will explore how to do that, including developing an overall audit strategy and protecting confidential information.

After attending this session, the participant will be able to:

- ▶ Know how to develop an overall strategy for an audit
- ▶ Learn about protecting confidential information
- ▶ Learn how to preserve issues for any future protest or appeal

Speakers:

Michael J. Halleron
Manager, State and Local Tax
Tribune Company
Chicago, IL

David A. Hughes, Esq.
Partner
Horwood Marcus & Berk Chartered
Chicago, IL

Moderator:

Glenn C. McCoy, Jr., Esq.
Director
KPMG LLP
New York, NY

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

11:10am-12 Noon

Traps for the Unwary in Dealing with the Major Business Taxes – Income, Gross Receipts and Margin Taxes

What keeps tax professionals up at night are the “Unknown Unknowns:” the unexpected state procedural requirements or policy positions that taxpayers ignore at their peril. The panel solicited valuable insights from practitioners across the country and will report on state-specific concerns related to income, gross receipts and margin taxes. Topics and areas of discussion will include filing group composition, apportionment, sourcing and audit procedural issues.

After attending this session, the participant will be able to:

- ▶ Identify procedural requirements across the country that can prevent taxpayers from seizing opportunities or create potential landmines applicable to the state business taxes
- ▶ Teach practical guidance for addressing and avoiding procedural issues
- ▶ Identify substantive areas of concern impacting compliance efforts in particular states and related state policy positions regarding substantive tax determinations
- ▶ Be able to navigate the potential pitfalls and traps in state tax compliance and appeal procedures with greater confidence

Speakers:

Mary T. Benton, Esq.

Partner
Alston & Bird, LLP
Atlanta, GA

Doug Sigel, Esq.

Partner
Ryan Law Firm, LLP
Austin, TX

Moderator:

Edward J. Bernert, Esq.

Partner
Baker & Hostetler, LLP
Columbus, OH

12:00 Noon-12:30pm Lunch

12:30pm-1:30pm

State of State Taxation – Views from the Bench

Two uniquely experienced judges will address the state of state taxation.

- Judge Benton represented taxpayers in state and local matters while in private practice, served as Missouri’s Director of Revenue for three years, reviewed tax appeals on the Missouri Supreme Court for 13 years (including two years as Chief Justice), and now reviews tax issues on the United States Court of Appeals for the Eighth Circuit.
- Judge Thompson served as assistant counsel for the Alabama Department of Revenue for seven years, specializing in corporate and personal tax disputes. He then served for 30 years as the first and only Chief Administrative Law Judge for that Department. On

October 1, 2014, Judge Thompson became the first Chief Judge of the Alabama Tax Tribunal -- an independent agency in the executive branch -- pursuant to the Alabama Taxpayer Fairness Act.

After attending this session, the participant will be able to:

- ▶ Better understand the perspective of the judges who consider their state and local tax issues and appeals
- ▶ The two judges will outline advocacy tips, briefing pointers, oral-argument preferences, effective approaches to issues and claims, and other views from behind the black robes
- ▶ Seminar participants will take away invaluable insights that will sharpen their skills, benefit their clients and improve their professionalism

Speakers:

The Honorable Duane Benton

Judge
U.S. Court of Appeals for the Eighth Circuit
Kansas City, MO

The Honorable William L. Thompson

Chief Administrative Law Judge
Alabama Department of Revenue
Montgomery, AL

Moderator:

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

Partner
Thompson Coburn LLP
St. Louis, MO

1:30pm-2:00pm Break

2:00pm-2:50pm

Economic Presence Nexus Does Not Negate P.L. 86-272: A Re-examination of Protected and Unprotected Activities

This session will look at the scope and extent of federal protections and analyze how they apply in the new economy. The panel will look at the effects of the expanded definitions of tangible personal property, effect of electronic transactions on the definition of solicitation and ancillary activities and an analysis of the protections applicability to electronic commerce. Current state challenges to PL 86-272 and case law will be reviewed.

After attending this session, the participant will be able to:

- ▶ Understand how PL 86-272 applies to software, electronic commerce and intellectual property transactions
- ▶ Identify state specific interpretations of unprotected and protected activities
- ▶ Apply the applicable de minimis standards.
- ▶ Identify issues from nonconformity of states applying Joyce and Finnegan standards

Speakers:

Jaye A. Calhoun, Esq.

Partner
McGlinchey Stafford PLLC
New Orleans, LA

Christopher J. Sullivan, Esq.

Shareholder
Rath, Young and Pignatelli, P.C.
Concord, NH

Moderator:

June Summers Haas, Esq.

Partner
Honigman Miller Schwartz and Cohn LLP
Lansing, MI

2:50pm-3:00pm Break

3:00pm-3:50pm

Statutes of Limitation (RARs)

This session will cover the current issues arising from the impact of Federal tax audits upon state tax liabilities and the application of statutes of limitations thereto.

After attending this session, the participant will be able to:

- ▶ Identify the various positions state and local governments are asserting following federal audits with respect to state and local tax obligations
- ▶ Determine whether the statute of limitations is a defense to an increase of state tax obligations following a federal tax audit
- ▶ Determine whether the statute of limitations for a refund is a defense against a decrease of state tax obligations following a federal tax audit
- ▶ Understand whether there is a difference between a current refund and a credit against future taxes

Speakers:

Lori Haniford

Senior Manager | Indirect Tax
Ernst & Young LLP
Indianapolis, IN

Stewart M. Weintraub, Esq.

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

3:50pm-4:10pm Break

4:10pm-5:00pm

The Revival of Due Process - An Update on Economic Nexus

Recently, the U.S. Supreme Court has decided four important decisions regarding the limitations imposed by the U.S. Constitution's Due Process Clause on a state's jurisdiction. While these decisions have been in non-tax contexts, they call into question the ever-increasing exercise of jurisdiction over out-of-state entities by states for tax purposes. The panelist will review the Court's decisions and discuss their potential for curbing income tax imposition by the states.

After attending this session, the participant will be able to:

- ▶ Understand the boundaries of a state's jurisdiction over an out-of-state entity under the Due Process Clause of the U.S. Constitution
- ▶ Learn about recent U.S. Supreme Court cases involving the Due Process Clause
- ▶ Identify the implications of the recent Supreme Court due process jurisprudence on the state's economic nexus standards and arguments

- ▶ Learn what developments may occur in the future

Speakers:

Arthur R. Rosen, Esq.

Partner
McDermott Will & Emery LLP
Miami, FL

Shirley K. Sicilian, Esq.

General Counsel
KPMG
Washington, DC

Speaker/Moderator:

Erica L. Horn, Esq., CPA

Counsel to the Firm
Stoll Keenon Ogden PLLC
Lexington, KY

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
How to Build an Audit File on “Unitary-ness”**

“Unitary” does have some concrete concepts that a taxpayer will have to meet in order to claim “unitary” on returns. Building an audit file takes these concepts and memorializes them in a manner that will prove to the auditor that the related entities are indeed “unitary” or in the case of wanting to exclude some entities from the consolidated/combined return, are “non-unitary.”

After attending this session, the participant will be able to:

- ▶ This session will go over the core concepts of “Unitary” as defined by today’s standards and provide some checklist items that can included in your audit file to support your filing position

Speakers:

Jen Galbreath

Director – SALT Audit
Comcast
Philadelphia, PA

Stephanie Anne Lipinski Galland, Esq.

Partner
Williams Mullen PC
Washington, DC

Speaker/Moderator:

Leah Robinson, Esq.

Partner
Sutherland Asbill & Brennan LLP
New York, NY

8:50am-9:00am Break

**9:00am-9:50am
Combined Reporting – New Developments
and Alternative Approaches to Recurrent
Issues**

As many additional states adopt or consider adopting combined reporting, or make changes to current combined reporting provisions, they have grappled with major issues in different ways. In this presentation the panel will introduce the basics of combined reporting and quickly move to a discussion of recent legislative, case law and regulatory developments, and different approaches for addressing issues such as: Employment of presumptions in the test for unity; Treatment of flow-through entities; Treatment of related entities subject to different state income or franchise taxes; Apportionment of income in a combined report; Application of PL 86-272 in a unitary business context; and Special issues for entities with foreign affiliates.

After attending this session, the participant will be able to:

- ▶ Obtain introduction or refresher on theoretical underpinnings and basics of combined reporting

- ▶ Obtain familiarity with some of the issues that state legislatures or revenue agencies are attempting to address through enactment of new laws or regulations
- ▶ Understand various apportionment issues, including the difference between Joyce and Finnegan approaches
- ▶ Understand the purpose and impact of so-called Tax Haven legislation and differing definitions of “water’s edge”
- ▶ Understand what it means to apportion at the partner level versus the partnership level
- ▶ Determine the impact of various combined reporting approaches on a multistate or multinational unitary business

Speakers:

Sarah H. Beard, Esq.

Partner
Pierce Atwood LLP
Portland, ME

Michael W. McLoughlin, Esq.

Director of Tax Policy
Verizon Communications
Basking Ridge, NJ

Todd Roberts

Partner
PricewaterhouseCoopers LLP
Denver, CO

Moderator:

S. Lucky DeFries, Esq.

Stockholder
Coffman DeFries & Nothern, P.A.
Topeka, KS

9:50am-10:00am Break

10:00am-11:50am

An In-depth Look at the New MTC Rules and Recent State Developments on Apportionment Issues

The General Counsel of the Multistate Tax Commission will provide a summary of the new MTC apportionment rules and why the changes were necessary. Leading practitioners will provide updates on litigation and, in some instances, resulting legislation about recent state apportionment issues.

After attending this session, the participant will be able to:

- ▶ Understand the new MTC apportionment rules
- ▶ Receive updates on current litigation about apportionment issues and
- ▶ Learn about recent legislation proposed or enacted in response to some of the apportionment litigation

Speakers:

John F. Fletcher, Esq.

Partner
Jones Walker LLP
Jackson, MS

Helen Hecht, Esq.

General Counsel
Multistate Tax Commission
Washington, DC

Michael D. Sontag, Esq.

Member
Bass, Berry & Sims, PLC
Nashville, TN

Moderator:

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

Partner
Thompson Coburn LLP
St. Louis, MO

12:00pm-12:30pm

Joint Luncheon: Income Tax & Sales/Use Tax

12:30pm-1:30pm

Remaining Ethical During These Times of Cost Cutting

This presentation will assist participants in recognizing and understanding ethical issues triggered by sensible business measures in a lean economy.

After attending this session, the participant will be able to:

- ▶ Identify the importance and role of the IPT Code of Ethics
- ▶ Recall the ABA Model Rules relating to tax return preparation and tax practice
- ▶ Recognize the AICPA Statement on Standards for Tax Services
- ▶ Interpret the role of the Ethical standards of the Internal Revenue Service contained in Circular 230
- ▶ Apply 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

Speakers:

Timothy J. McCormally, Esq.

Director, Washington National Tax
KPMG LLP
Washington, DC

Margaret C. Wilson, CMI, Esq.

Partner
Wilson Agosto LLP
Somerville, NJ

Speaker/Moderator:

Michael J. Willis, CPA, CA

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

1:30pm **Adjourn**

AGENDA FOR ABA/IPT ADVANCED SALES/USE TAX SEMINAR

Tuesday, March 17, 2015

11:00am-12:00 Noon Registration

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

**12:30pm-1:30pm
Remaining Ethical During These Times of
Cost Cutting**

This presentation will assist participants in recognizing and understanding ethical issues triggered by sensible business measures in a lean economy.

After attending this session, the participant will be able to:

- ▶ Identify the importance and role of the IPT Code of Ethics
- ▶ Recall the ABA Model Rules relating to tax return preparation and tax practice
- ▶ Recognize the AICPA Statement on Standards for Tax Services
- ▶ Interpret the role of the Ethical standards of the Internal Revenue Service contained in Circular 230
- ▶ Apply 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

Speakers:

Timothy J. McCormally, Esq.

Director, Washington National Tax
KPMG LLP
Washington, DC

Margaret C. Wilson, CMI, Esq.

Partner
Wilson Agosto LLP
Somerville, NJ

Speaker/Moderator:

Michael J. Willis, CPA, CA

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

1:30pm-1:45pm Welcome & Introductions

President, Institute for Professionals in Taxation:

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Perkins Coie LLP
Seattle, WA

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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

1:45pm-2:45pm

**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.

After attending this session, the participant will be able to:

- ▶ Evaluate state tax policy in the context of current cases and pending audits
- ▶ Recall how state tax policy is developed in terms of tax audits, appeals and judicial decisions
- ▶ Comprehend the diverse perspectives of recent cases and decisions
- ▶ Determine how state tax cases directly affect your company's business

Speakers:

Jordan M. Goodman, Esq., CPA

Partner
Horwood Marcus & Berk Chartered
Chicago, IL

Richard D. Pomp, PhD

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

Moderator:

Alexandra P.E. Sampson, Esq.

Associate
Reed Smith LLP
Washington, DC

2:45pm-3:00pm Break

3:00pm-4:00pm

The Tough Compliance Issues Associated with Taxing Services

As the economy continues to shift to services and away from the sale of tangible personal property, states are increasingly focused on maintaining their sales and use tax revenue by expanding the state tax base to include services. Some states are attempting to implicitly extend the reach of their existing sales and use tax provisions to cover services; other states are enacting legislation that explicitly applies the sales tax to either all services or to selective specific services. This session will explore the trends and developments in the sales and use taxation of services, including professional and information services. Speakers will also address some of the unique challenges with the taxation of services, including sourcing and place of sale and the pyramiding of tax on business inputs.

After attending this session, the participant will be able to:

- ▶ Identify trends and developments in the sales taxation of services, including professional services and information services
- ▶ Evaluate alternative approaches to and challenges in sourcing services for sales and use tax purposes
- ▶ Recognize challenges of pyramiding sales and use tax on purchases of services as business inputs

Speakers:

Travis A. Greaves, Esq.

Associate
Caplin & Drysdale
Washington, DC

Lynn L. Monsalvatge, CMI

Tax Director
The Home Depot
Atlanta, GA

Masha M. Yevzelman, Esq.

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

Moderator:

Robert Lee Mahon, Esq.

Partner
Perkins Coie LLP
Seattle, WA

4:00pm-5:00pm

Sales Taxation of Loyalty Programs

Many businesses utilize some version of a loyalty program as part of their marketing strategy in order to increase and solidify their customer base. While good for business, these programs present numerous complexities when determining how the redemption of the loyalty rewards should be treated in the context of multistate sales taxation – primarily, will the redemption be treated as a discount against the sales price or as taxable consideration? The answer may vary depending on how the type of loyalty incentive at issue (e.g., points, certificates, dollars, rewards, stamps), the manner in which the loyalty incentive is earned (e.g., for the purchase of goods or services, use of a credit card, result of a desired action) and how they are redeemed (e.g., applied towards purchase price, receipt of complementary

item). This session will explore the elements of customer loyalty programs, identify applicable laws and authorities and discuss their application to a variety of fact patterns. The panelists will highlight potential foot-faults and suggest best practices for addressing the tax treatment of loyalty programs.

After attending this session, the participant will be able to:

- ▶ Recognize the various types of loyalty programs and their distinguishing features
- ▶ Comprehend the significance of the different ways loyalty programs can be implemented in the context of state taxation
- ▶ Identify the different tax treatments governing the redemption of loyalty incentive
- ▶ Identify the laws and relevant authorities that are applicable to the determination of the tax treatment in a specific jurisdiction; and
- ▶ Develop best practices and avoid common pitfalls

Speakers:

Gregg D. Barton, Esq.

Partner
Perkins Coie LLP
Seattle, WA

Matthew P. Hedstrom, Esq.

Senior Associate
Alston & Bird, LLP
New York, NY

Kenneth W. Helms, CMI

Principal
Indirect Tax Solutions
Canton, GA

Moderator:

Mary T. Benton, Esq.

Partner
Alston & Bird, LLP
Atlanta, GA

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

Sales and Use Tax Seminar, Continued Wednesday, March 18, 2015

7:30am-8:00am Continental Breakfast

8:30am-10:00am

Local Tax Issues: Keeping up With the Other 9,948 Sales and Use Tax Collectors

This is a review of the problems and opportunities caused by differentiated local tax rates, the additional problems of locally administered local taxes and the private administration of local taxes. We will review the collection requirements for local sales/use tax on sales. We will discuss tax compliance software's issues with local tax compliance. We will review origin v. destination issues and difficulties in determining which local's tax is due.

After attending this session, the participant will be able to:

- ▶ Recognize the sometimes unexpected and unplanned cost of local sales and use taxes
- ▶ Review taxpayer responses to local sales and use tax including:
 - Tactics to limit or avoid local tax liabilities
 - Legislation to limit local tax liabilities
 - Maneuvers to take advantage of local taxes including California, Illinois and Texas “participation agreements”

Speakers:

Jaye A. Calhoun, Esq.

Member
McGlinchey Stafford PLLC
New Orleans, LA

Paula Haydel-Jeansonne, JD

Director
St. Charles Parish Sales Tax Office
Luling, LA

Harry Leonard, JD, LLM

Assistant Commissioner – Audit
New York City Department of Finance
New York, NY

Moderator:

J. Whitney Compton, Esq.

Director
Compton & Associates, LLP
Marietta, GA

10:00am-10:15am Break

10:15am-11:30am

Potpourri

This Potpourri will give you up-to-date info on Qui Tam, Responsible Person Liability, Local Occupancy Taxes (think hotel) and an often overlooked area within indirect tax – healthcare provider taxes. These mini sessions will highlight the latest news and provide a “heads –up” so you will be prepared to head-off issues when you return to the office. Think “Ted Talks” without Ted!

After attending this session, the participant will be able to:

- ▶ Comprehend what topics are out there that are important but not a concern in everyday administration of indirect tax
- ▶ Provide information on subjects that could become bigger issues in the administration of indirect tax compliance and planning

Speakers:

Kyle M. Brehm, Esq.

State and Local Tax Manager
PricewaterhouseCoopers LLP
Minneapolis, MN

Lori Powers, CMI

Senior Director, Sales Tax Services
Hilton Worldwide
Memphis, TN

Marilyn A. Wethekam, Esq.

Partner
Horwood Marcus & Berk Chartered
Chicago, IL

Moderator:

Stephanie Anne Lipinski Galland, Esq.

Partner
Williams Mullen PC
Washington, DC

11:30am-12 Noon

Luncheon

12:00 Noon-1:00pm

Ask the Collector!

A panel of senior tax administrators will provide their insights on current policy and administrative issues facing both tax administrators and tax practitioners.

After attending this session, the participant will be able to:

- ▶ 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
- ▶ Be aware of current concern for tax administrators to facilitate compliance and avoidance of costly audit issues

Speakers:

Tim Barfield

Secretary of Revenue
Louisiana Department of Revenue
Baton Rouge, LA

Cynthia Bridges

Executive Director
California State Board of Equalization
Sacramento, CA

Joe B. Huddleston, Esq., LL.D

Executive Director
Multistate Tax Commission
Washington, DC

Marshall C. Stranburg

Executive Director
Florida Department of Revenue
Tallahassee, FL

Moderator:

Marilyn A. Wethekam, Esq.

Partner
Horwood Marcus & Berk Chartered
Chicago, IL

1:00pm-1:15pm Break

1:15pm-2:15pm

Economic Substance, Sham Transactions

Departments of revenue continue to test the limits of their authority to apply in sales tax administration the common law doctrines of “economic substance” and related doctrines (“sham transaction” and “business purpose”) to structured transactions and transactions among affiliated companies. In Texas, for example, the Comptroller is adopting an economic substance doctrine applicable to airplanes by rule-making without statutory authority. This session will survey the controversy, discuss the implications of economic substance analysis for tax administration and tax planning, and forecast developments in the future as the issue is litigated and considered by legislatures.

After attending this session, the participant will be able to:

- ▶ Identify the economic substance doctrine application and related concepts to tax administration and tax planning
- ▶ Recall developments at the administrative, legislative, and judicial level relating to economic substance

Speakers:

Nicole Crighton Vescio, JD, LLM

Principal, State and Local Tax
KPMG LLP
New York, NY

C. Eric Fader, Esq., CPA

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

Moderator:

Doug Sigel, Esq.

Partner
Ryan Law Firm, LLP
Austin, TX

2:15pm-2:30pm Break

2:30pm-3:30pm

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!

After attending this session, the participant will be able to:

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

Speakers:

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

Partner
Thompson Coburn LLP
St. Louis, MO

Faranak Naghavi, CPA

Partner – National Director
Ernst & Young LLP
Washington, DC

Moderator:

Alexandra P.E. Sampson, Esq.

Associate
Reed Smith LLP
Washington, DC

3:30pm-3:45pm Break

3:45pm-4:45pm

Fact or Fiction? Cooperation and Communication between Tax Professionals and their Inside/Outside Advisors

A candid interchange between experienced SUT advisors and an experienced corporate SUT professional will explore how each can help the other toward defining the ultimate issue, identifying the necessary factual development, examining alternatives, defining an appropriate goal, and reaching an efficient solution without wasted effort.

After attending this session, the participant will be able to:

- ▶ Recognize from the taxpayer’s perspective how a consultant can best assist the taxpayer in seeking a solution to a SUT planning issue or controversy
- ▶ Recognize from a consultant’s perspective how the taxpayer must assist in developing the necessary facts and documentation and identifying the appropriate objectives
- ▶ Examine how the parties can most efficiently explore alternatives and identify the appropriate and reachable goals in light of the nature of the issue and the potential impacts on the taxpayer
- ▶ Identify the common pitfalls in communication between the parties in these processes

Speakers:

Regina Hamilton

Senior Associate General Counsel
CB&I
Baton Rouge, LA

Mark A. Loyd, Esq.

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

D. Mitchell Morton, CMI, CPA

Sr. Manager, Sales Tax Audit
Hilton Worldwide
Memphis, TN

Moderator:

H. Michael Madsen, Esq.

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

4:45pm

Second Line Out (Audience Participation) Wrap Up

5:00pm

Adjourn

AGENDA FOR ABA/IPT ADVANCED PROPERTY TAX SEMINAR

Thursday, March 19, 2015

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

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

President, Institute for Professionals in Taxation:

Arthur E. Bennett, CMI

Property Tax Assistance Co., Inc.
Bellflower, CA

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

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

8:15am-9:15am

Fee Simple and Leased Fee Valuations: Distinctions with Real and Subtle Differences

Distinctions between fee simple and leased fee property rights and how such rights are valued appear deceptively simple and are routinely treated in that manner. However, these concepts are frequently misunderstood and misapplied. Underlying nuances exist from both the legal and valuation perspectives that can significantly affect the outcome of property tax litigation. This session is intended to address some of the hidden subtleties created by case and statutory law in select jurisdictions and the pitfalls encountered in the valuation process by experts and lawyers who fail to fully understand the fundamental implications of such concepts and carry them through to their logical conclusions

After attending this session, the participant will be able to:

- ▶ Re-examine the “theory of the case” and voiding problems in property tax litigation
- ▶ Identify how such concepts are treated in varying jurisdictions
- ▶ Recognize how fee simple and leased fee issues can sometimes profoundly influence the valuation process through failure to understand case and statutory law, improper application of basic principles, and/or the failure to carry proper reasoning throughout the entire valuation

Speakers:

Richard Marchitelli, MAI, CRE, FRICS

Executive Managing Director Valuation & Advisory
Cushman & Wakefield
Charlotte, NC

Peter Stork, MAI

Director
Ryan, LLC
Philadelphia, PA

Moderator:

Stewart M. Weintraub, Esq.

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

9:15am -9:25am Break

9:25am -10:40am

Judges of General Jurisdiction: How to present a winning case.

In many jurisdictions, appeals from the decisions of an assessor are taken to courts of general jurisdiction, rather than to tax tribunals. In such cases, the judges may not be familiar with general property valuation concepts. What makes for an attractive case? What issues get overlooked? What pet peeves make your case even more difficult? This panel of judges, and those who appear before them, 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.

After attending this session, the participant will be able to:

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

Speakers:

David C. Lennhoff, MAI, CRE, FRICS, AI-GRS

Principal
Altus Group
McLean, VA

The Honorable Milton (Mickey) Shuffield

Judge 136th Judicial District
Beaumont, TX

The Honorable Alfred D. (Fred) Swersky

Judge 18th Judicial Circuit, Retired
Alexandria, VA

Moderator:

Edward Kliewer III, Esq.

Senior Counsel
Norton Rose Fulbright US LLP
San Antonio, TX

10:40am-10:50am Break

10:50am-12:15pm

Valuation Issues for Senior Housing

While families and society respond to the growing need for senior housing as the Baby Boomers age and life expectancies increase, at the same time taxing jurisdictions, property owners and property operators focus on the complex and challenging issues of valuing senior housing properties for ad valorem tax purposes. Senior housing properties are a growing area which present an array of appraisal issues, while governing statutes and rules reflect policy decisions which distinguish them from traditional residential properties.

After attending this session, the participant will be able to:

- ▶ Interpret the manner in which various jurisdictions create special incentives or tax benefits to support senior housing
- ▶ Determine what approaches to value most reliably generate an indication of fee simple market value? When is that most prevalent? When are certain approaches not reliable?
- ▶ Demonstrate how the valuation analysis identifies, accounts for, and values any personal property or intangibles associated with senior housing
- ▶ How are entrance (or entry) fees paid to continuing care retirement centers property treated in the valuation process?
- ▶ Explain how to credibly estimate the fee simple market value of the taxable real property components of senior housing

Speakers:

Christopher Stafford, Esq.

Shareholder
Fredrikson & Byron P.A.
Minneapolis, MN

James K. Tellatin, MAI

Principal
Tellatin, Short & Hansen, Inc.
Chesterfield, MO

Moderator:

Thomas R. Wilhelmy, Esq.

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

12:15pm-12:45pm Lunch

12:45pm-1:30pm

No Place but Up – Interest Rates, Rents, Prices, Real Estate and the Economy

The economy is heating up. Learn about the expected economic trends for the near future and how they may impact your business and affairs.

After attending this session, the participant will be able to:

- ▶ Identify the expected trends in interest rates, rents, prices and real estate
- ▶ Recognize what the wider economic impact of those changes may be

- ▶ Know how those changes might impact you and your business

Speaker:

Ted C. Jones, Ph.D.

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

Introduction by:

Edward Kliewer III, Esq.

Senior Counsel
Norton Rose Fulbright US LLP
San Antonio, TX

1:30pm-1:40pm Break

1:40pm-2:40pm

Roundtable:

Perspectives on Valuation Issues

During this session, our panel will discuss a number of recent trends and issues that transcend jurisdictional boundaries. Attendees are encouraged to ask questions during the session, we'll address them to the best of our ability.

After attending this session, the participant will be able to:

- ▶ Be aware of new trends in property valuation
- ▶ Assess how different jurisdictions may attempt to address common issues
- ▶ Identify best practices, regardless of your jurisdiction

Speakers:

J. Elaine Bialczak, Esq.

Director
Compton & Associates, LLP
Marietta, GA

Mark A. Loyd, Esq.

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

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

Moderator:

Mark A. Engel, Esq.

Partner
Bricker & Eckler LLP
West Chester, OH

2:40pm-2:50pm Break

2:50pm-3:50pm
Practical Applications of the Commerce Clause to Preempt Property Taxes on Inventory in Transit

States like Kansas and Oklahoma continue to aggressively pursue ad valorem tax assessments on goods in transit. Although the U.S. Supreme Court passed on the opportunity to review Oklahoma's property tax on *Fatale* perhaps the Court will decide to review a case in the near future. The Texas Court of Appeals has approved the application of the Commerce Clause to prevent taxation of goods in interstate transit. When might the right circumstances arise to argue that the Commerce Clause applies to prevent the taxation of interstate goods? Recent cases have focused on taxation of oil and gas in transit, but how can these same rules apply in the context of inventory in distribution centers?

After attending this session, the participant will be able to:

- ▶ Apply property tax case developments involving the Commerce Clause
- ▶ Consider circumstances in which the Commerce Clause might apply to property taxes
- ▶ Comprehend the role of Commerce Clause arguments in state tax strategy
- ▶ Explore the application of Commerce Clause protections for inventory in transit

Speakers:

William K. Elias, Esq.

Partner
Elias, Books, Brown & Nelson, P.C.
Oklahoma City, OK

Wayne Hamilton, Esq.

Senior Director, Property Tax
Wal-Mart Stores, Inc.
Bentonville, AR

Moderator:

Mark A. Loyd, Esq.

Partner
Bingham Greenebaum Doll LLP
Louisville, KY

3:50pm-4:00pm Break

4:00pm-5:15pm
Regional Mall Valuations . . . Market Solutions to Win Your Case

The valuation of regional malls is a continuing exercise that presents a number of unique issues. Controversy reigns supreme regarding the classification of malls, cap rate derivation, valuation methodology, and more in the valuation process. This presentation will look to the market to resolve various issues arising under all three traditional approaches to value.

After attending this session, the participant will be able to:

- ▶ Recognize how to reflect the impact of (1) negative mall performance issues, including temporary tenant

tenancies, excessive cost of occupancy, and low expense recovery issues, and (2) TIs and impending renovations

- ▶ Become aware of typical math and methodology errors found in appraisals prepared for the taxing authority
- ▶ Utilize numerous exhibit-type practical examples to include in appraisal reports and as court exhibits

Speaker:

Peter F. Korpacz, MAI, CRE, FRICS

President
Korpacz Realty Advisors, Inc.
Mount Airy, MD

Moderator:

Michele M. Whittington, Esq.

Attorney
Stites & Harbison, PLLC
Frankfort, KY

5:30pm Reception

**Property Tax Seminar Continued
Friday, March 20, 2015**

7:30am-8:00am Continental Breakfast

8:00am-8:50am
Murder, Mischief, Mayhem, and Property Values: What happened next door?

This session will examine the effect of extraordinary events on the value of not only the property subjected to the event, but also the adjacent properties.

After attending this session, the participant will be able to:

- ▶ Comprehend the methods for determining whether and how the extraordinary event influences the value of the affected property
- ▶ Know whether the value of the affected property taints the values of adjacent properties
- ▶ Recognize how counties respond to these value changes

Speaker:

Randall Bell, Ph.D., MBA, MAI

Principal
Bell, Anderson, and Sanders, LLC
Laguna Beach, CA

Moderator:

J. Elaine Bialczak, Esq.

Director
Compton & Associates, LLP
Marietta, GA

8:50am-9:50am:

Roundtable: Update on Key States

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, Illinois, Louisiana, and Texas. There will also be an opportunity for panelists to field questions posed by the attendees.

After attending this session, the participant will be able to:

- ▶ Comprehend 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:

Jaye A. Calhoun, Esq.

Member
McGlinchey Stafford PLLC
New Orleans, LA

Edward Kliewer III, Esq.

Senior Counsel
Norton Rose Fulbright US LLP
San Antonio, TX

Charles J. Moll, III, Esq.

Partner
Winston & Strawn LLP
San Francisco, CA

Robert M. Sarnoff, Esq.

President
Sarnoff & Baccash
Chicago, IL

Moderator:

Mark A. Loyd, Esq.

Partner
Bingham Greenebaum Doll LLP
Louisville, KY

9:50am-9:55am: Break

9:55am-11:10am:

Are We Having Fun Yet? The Valuation of Entertainment Venues

Entertainment venues, such as amusement parks, stadia, and casinos, all present unique challenges to valuation. Our panel of experts will discuss some of the unique issues attendant to such properties, and how to address them.

After attending this session, the participant will be able to:

- ▶ Identify the proper valuation methods to use for these unique properties
- ▶ Avoid common mistakes
- ▶ Recognize special rules that often apply to special properties

Speakers:

Suzanne R. Mellen, MAI, CRE, FRICS, ISHC

Senior Managing Director of Consulting & Valuation
HVS International
San Francisco, CA

Henry Priest

Director, Sales & Use Tax
The Walt Disney Company
Winter Park, FL

Moderator:

Charles J. Moll III, Esq.

Partner
Winston & Strawn LLP
San Francisco, CA

11:10am-11:15am: Break

11:15am-12:15pm:

Ethics in a Tax Practice: Are they mutually exclusive?

In this session, we'll explore some common situations that arise the course of a property tax practice analyze their ethical implications, with emphasis on electronic communications and filings. Guidance will be had from both the Model Code and the Statement of Ethics of the IPT.

After attending this session, the participant will be able to:

- ▶ Acknowledge the various codes of ethics that apply to state tax practitioners, their employers, and our profession
- ▶ Recognize situations that may compromise one's ethical conduct
- ▶ Identify ethical situations presented by the use of electronic media and communications

Speaker:

Randy J. Curato, Esq.

Loss Prevention Counsel
ALAS, Inc.
Chicago, IL

Moderator:

Mark A. Engel, Esq.

Partner
Bricker & Eckler LLP
West Chester, OH

12:15pm:

Adjournment and Second Line Out (with band and beads)

12:30pm: End of Program