

INSTITUTE FOR PROFESSIONALS IN TAXATION®

Income Tax Symposium

**November 1 – 4, 2015
JW Marriott Austin
Austin, Texas**



PROGRAM

SUNDAY, NOVEMBER 1, 2015

4:00 p.m. – 7:30 p.m. **Registration**

6:00 p.m. – 7:30 p.m. **Welcome Reception**

MONDAY, NOVEMBER 2, 2015

6:45 a.m. – 8:00 a.m. **Continental Breakfast**
(for attendees staying under IPT's hotel room block)

8:00 a.m. – 8:30 a.m. **Opening of Symposium**

Program Chair:
Ray Langenberg, Esq.
Partner
Scott, Douglass & McConnico LLP
Austin, Texas

Program Vice Chair
Mary F. Bernard, CMI, CPA
Director, Income/Franchise Tax
Ryan, LLC
Providence, Rhode Island

Welcome by IPT President:
Margaret C. Wilson, CMI, Esq.
Partner
Wilson Agosto LLP
Somerville, New Jersey

8:30 a.m. – 9:45 a.m. **General Session**
National Update – The Year in Review

This session will cover both the key income tax decisions from the last year and pending cases that all taxpayers should be aware of.

Learning Objectives:

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

- Identify important issues and trends that have been addressed by the courts in the last year
- Evaluate whether these trends and pending matters will impact your company or clients
- Take proactive steps to utilize the decisions or pending matters in your practice

Speakers:

Richard D. Pomp, PhD
Alva P. Loiselle Professor of Law
University of Connecticut Law School
Hartford, Connecticut

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

9:45 a.m. – 10:00 a.m. **Break**

10:00 a.m. – 11:00 a.m. **General Session**
Economic Nexus – Physical Presence in Your Customer's Pockets

States continue to push the limits of their ability to tax nonresidents operating in interstate commerce and neither Congress nor the United States Supreme Court has stepped in for some time to curb the continued erosion of the federal Constitutional and legislative protections against unwarranted or intrusive state taxation of nonresidents. Economic nexus or factor presence standards (which are based on simply having customers in the taxing state) are becoming an increasingly popular basis for taxation of nonresidents by remote states. This panel will discuss the constitutional arguments for and against economic presence nexus and focus on what businesses must know to stay compliant, to limit exposure, and to challenge proposed assessments when appropriate. The panel will also address apportionment issues. Panelists will also compare and contrast economic nexus standards, both as

applied and proposed, discuss current nexus litigation pending in courts, and explore the likelihood of achieving the holy grail of federal legislation or judicial intervention. Finally, the panel will discuss the due diligence required for interstate businesses to stay on top of these fast-developing issues.

Learning Objectives:

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

- Understand what is meant by “economic nexus,” from the cases that first embraced the concept, to the MTC’s evolving factor presence nexus standards to the current codifications of these standards in state laws
- Become familiar with arguments for and against economic nexus as a constitutional standard
- Identify which states have adopted economic presence nexus standards and which states are likely to adopt them
- Consider the potential impact of PL 86-272 on businesses selling nontangible or “deemed” personal property
- Be aware of current challenges to economic nexus rules and the likely outcome of these challenges as well as the prospects for proposed federal legislation
- Learn strategies to minimize the impact of economic nexus standards on your business

Speakers:

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

Kathleen P. Clark, CPA
State and Local Tax Partner
Eide Bailly LLP
Golden, Colorado

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

11:00 a.m. – 11:15 a.m. Break

11:15 a.m. – 12:15 p.m. **General Session**
Pass-Through Entities – Impact on Corporate Owners

While pass-through entities are now common in corporate entity structures, the implications of an ownership interest in a pass-through entity are complex and often frustrating. This session will provide a deep discussion of the issues corporate partners face when reporting interests in pass-through entities, including: nexus concerns, apportionment flow-through, non-business income, the unitary business principle, and other unique flow-through concerns.

Learning Objectives:

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

- Identify the major issues to analyze in working with multi-state pass-throughs
- Understand the major income and apportionment flow-through issues when reporting interests in pass-through entities as well as the impact of the disposition of a pass-through entity
- Recognize other unique concerns, such as tax attributes, that face corporate owners of pass-through entities as well coming trends in the flow-through arena

Speakers:

Bruce P. Ely, Esq.
Partner
Bradley Arant Boult Cummings, LLP
Birmingham, Alabama

Linda A. Klang, Esq.
Senior Vice-President
Lehman Brothers Holdings, Inc.
Jersey City, New Jersey

12:15 p.m. – 1:30 p.m. Lunch

1:30 p.m. – 2:30 p.m. **General Session**
State and Local Income Tax Aspects, Issues and Opportunities in Business Restructuring Transactions

MONDAY, NOVEMBER 2, 2015 (continued)

Business restructuring transactions are here to stay. Whether the restructuring transaction is internal or external, state and local tax practitioners must be prepared to address issues, pitfalls and opportunities in connection with a business restructuring transaction. Identifying, quantifying, evaluating and addressing state and local income tax aspects of restructuring transactions falls squarely on the plates of state and local tax practitioners. A practitioner who handles the task efficiently and effectively will be a hit in the corporate boardroom. A practitioner who fails to identify and address pitfalls and opportunities in a business restructuring transaction will end up in the corporate boardroom – on the menu!

Learning Objectives:

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

- Work with the transaction deal team to develop and implement a due diligence plan that includes state and local tax aspects
- Identify, quantify, evaluate and address state and local income tax aspects of business restructuring transactions
- Identify, quantify, evaluate and address pitfalls and opportunities in business restructuring transactions
- Assist the transaction deal team in addressing state and local income tax issues in negotiations and documents
- Assist the transaction deal team in structuring the business transaction to accommodate state and local income tax issues

Speakers:

William M. Backstrom, Jr., Esq.

Partner
Jones Walker LLP
New Orleans, Louisiana

Katrina C. Rene, Esq.

Senior Tax Counsel
Phillips 66
Houston, Texas

2:30 p.m. – 2:45 p.m.

Break

2:45 p.m. – 3:45 p.m.

General Session

States Thinking Globally - Taxation of Foreign Income

This session will analyze the various state approaches to taxing foreign source income including the use of the tax haven concept. In addition, the panelists will discuss the potential challenges to these approaches and potential planning opportunities.

Learning Objectives:

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

- Comprehend the trend toward the taxation of foreign source income
- Identify the states that have adopted the tax haven concept
- Understand the impact of the tax haven concept on the computation of base income, apportionment and overall tax liability
- Identify potential challenges to the taxation of foreign source income

Speakers:

Alyse McLoughlin, Esq.

Partner
McDermott Will & Emery LLP
New York, New York

Marilyn A. Wethekam, Esq.

Partner
Horwood Marcus & Berk Chartered
Chicago, Illinois

3:45 p.m. – 4:00 p.m.

Break

MONDAY, NOVEMBER 2, 2015 (continued)

4:00 p.m. – 5:00 p.m.

General Session *When Generations Collide*

Generational differences provide unique challenges to an effective work environment and may also provide unique opportunities to optimize the skills and abilities of the office workforce. This topic will raise awareness, increase understanding, and provide strategies for dealing with generational differences in the environment of the tax professional.

Learning Objectives:

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

- Analyze generational stereotypes
- Define generational divisions and their affect in the workplace
- Identify key influences and characteristics of each generation
- Explain areas of potential conflict
- Propose and specify conflict solutions

Speaker:

Pamela Harless
Chief Culture Officer
Grant Thornton LLP
Dallas, Texas

6:00 p.m. – 7:30 p.m.

Reception

TUESDAY, NOVEMBER 3, 2015

6:45 a.m. – 8:00 a.m.

Continental Breakfast (for attendees staying under IPT's hotel room block)

8:00 a.m. – 9:30 a.m.

General Session *Alternative Apportionment - Everybody wants Peace (or is that Piece?)*

With states on the never-ending hunt for new revenues, the utilization of “variance” statutes to force taxpayers into a more “state favorable” tax position are becoming all too commonplace. Section 18 of UDITPA provides that if the allocation and apportionment provisions of the act “do not fairly represent the extent of the taxpayer's business activity in this state,” the taxpayer may petition for, or the tax administrator may require, an adjustment in or departure from the standard apportionment method. Tax administrators are stretching this text to the limit – using Section 18 type statutes to override standard apportionment formulas such as cost of performance for service providers. The panelists will explain this trend and what, if anything, can be done to address it.

Learning Objectives:

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

- Discuss UDITPA Section 18 from a historical perspective
- Review current case law such as *VodaFone Americas Holdings, Inc. vs Richard H. Roberts, Commissioner, State of Tennessee, M2013-00947-COA-R3-CV, 06-23-14* and *Equifax, Inc. and Equifax Credit Information Services, Inc. v. Mississippi Department of Revenue, 125 So 3d 36, 06/20/2013* and others
- Discuss the state of corporate tax planning (is it even possible?) and uncertain tax positions in light of current developments
- Discuss the move toward market based sourcing – does this solve a problem?

TUESDAY, NOVEMBER 3, 2015 (continued)

- Explore the potential internal consistency concerns raised by application of alternative apportionment against non-resident taxpayers
- Understand/address arguments that application of a state's alternative apportionment authority may violate the state's Administrative Procedures Act

Speakers:

Glenn C. McCoy, Jr., Esq.

Director
KPMG LLP
New York, New York

Clark R. Calhoun, Esq.

Partner
Alston & Bird, LLP
Los Angeles, California

9:30 a.m. – 9:45 a.m. Break

**9:45 a.m. – 10:30 a.m. [General Session](#)
*State Tax Planning Using Captives: REITS, RICS, Cooperatives,
Insurance Companies***

More and more business enterprises are creating affiliated “captive” insurance companies to insure the risks of affiliates. Although there are many non-tax reasons for captive insurance companies, the tax aspects are also important. In many states, insurance companies are exempt from income taxes because they pay high premium taxes, so tax administrators are suspicious of revenue shifting to captive insurance companies. Thus, it is important for state tax professionals to be aware of the tax implications for these entities.

Learning Objectives:

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

- Understand the basic state taxes on REITS, RICS, Cooperatives and Insurance Companies
- Understand how captive insurance companies are used in the state arena; discussion of various anti-abuse provisions
- Understand how states may treat distributions from various captives and implications of federal conformity and non-conformity
- Understand potential planning opportunities

Speaker:

Charles F. Barnwell, Jr., CPA

Partner
Barnwell Consulting, LLC
Atlanta, Georgia

10:30 a.m. – 10:45 a.m. Break

**10:45 a.m. – 11:45 a.m. [General Session](#)
*Federal Conformity and Tangible Personal Property Regulations***

This session will identify issues arising from federal/state nonconformity, including nonconformity with federal income tax base calculations, gain recognition or deferral, reporting conventions, determinations, elections, and statute of limitation extensions. This session will also cover the impact of the new tangible personal property regulations.

Learning Objectives:

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

TUESDAY, NOVEMBER 3, 2015 (continued)

- Identify issues arising from state nonconformity with federal income tax issues
- Understand how they can apply the new tangible personal property regulations
- Identify pitfalls and opportunities for their organizations in the areas of federal/state nonconformity and the new tangible personal property regulations

Speakers:

Jack Trachtenberg, Esq.

Counsel
Reed Smith LLP
New York, New York

Michael Cole

Senior Manager, Federal Tax Services
McGladrey LLP
Minneapolis, Minnesota

11:45 a.m. 1:00 p.m.

Lunch

1:00 p.m. – 2:30 p.m.

General Session

My State is Better Than Your State

As states seek to attract new businesses, state tax laws are becoming more important in business decisions. Understanding the rules in your neighboring states (or all states) is important to add value to your company during this business decision. This will be an interactive session to show the interplay between state income tax provisions (tax rate, combined reporting, as well as credits and incentives) and the business decision to relocate.

Learning Objectives:

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

- Identify the major tax provisions at issue when comparing states
- Understand the opportunities that exist in neighboring states and be able to provide specific examples in particular states
- Recognize the unique role state tax has in the business decision to relocate

Speakers:

Steven E. Goerner, Esq.

Senior Tax Counsel
Entergy Services, Inc.
The Woodlands, Texas

Jaime Reichardt, Esq.

Senior Associate – State and Local Tax
Cozen O'Connor
Philadelphia, Pennsylvania

Kevin J. Herzberg

Practice Leader
Grant Thornton LLP
Tampa, Florida

Prentiss Willson, Esq.

Of Counsel
Sutherland Asbill & Brennan LLP
Sacramento, California

2:30 p.m. – 2:45 p.m.

Break

2:45 p.m. – 4:00 p.m.

General Session

Local Tax Nightmares

Local jurisdictions are aggressively imposing and collecting a variety of taxes, including hybrid taxes that are not styled as sales or income taxes (i.e., gross receipt taxes, business license taxes, etc.). If you thought 50-state compliance was a challenge, try compliance with hundreds of local tax regimes. This presentation will identify the most likely jurisdictions that present or could present compliance or reporting issues, discuss recent developments, and provide the framework to assist management and tax professionals with options, including legislative and litigation possibilities.

Learning Objectives:

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

TUESDAY, NOVEMBER 3, 2015 (continued)

- Identify the issues associated with local jurisdictions around the United States imposing gross receipts and other "hybrid" taxes that are not identified as sales taxes or income taxes.
- Identify the jurisdictions that are presenting the most compliance issues and problems and the jurisdictions that are not presenting active issues and problems that have the power to do so at a later time
- Estimate costs of compliance compared to audit and other risks
- Outline and evaluate strategies for minimizing compliance burdens and strategic decisions
- Evaluate decision making methods for determining how to resolve ambiguities in reporting responsibilities
- Analyze and evaluate possible legislative and litigation solutions to various challenges

Speakers:

Michael J. Bowen, Esq.

Partner
Akerman, LLP
Jacksonville, Florida

David A. Hughes, Esq.

Partner
Horwood Marcus & Berk Chartered
Chicago, Illinois

James C. Kuhl, Sr.

Chief Deputy
California State Board of Equalization
Sacramento, California

4:00 p.m. – 4:15 p.m.

Break

4:15 p.m. – 5:00 p.m.

**General Session
Securitization**

This session will discuss the key issues that arise in state income taxation of revenue earned by companies that securitize accounts, receivables and other amounts owed.

Learning Objectives:

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

- Identify the key issues that arise when companies securitize accounts or receivables
- Understand the impact on a company's reporting strategy, nexus and filing requirements
- Understand the impact on any related intercompany transactions created in connection with securitizations
- Understand the various states' positions on the impact of securitization
- Understand the new laws starting to be adopted to address securitization transactions
- Understand how a securitization transaction is typically structured, how the transaction can affect income tax filing requirements, nexus, and intercompany transactions

Speakers:

Michael J. Bowen, Esq.

Partner
Akerman, LLP
Jacksonville, Florida

TBD

6:00 p.m. – 7:30 p.m.

Reception

WEDNESDAY, NOVEMBER 4

6:45 a.m. – 8:00 a.m.

**Continental Breakfast
(for attendees staying under IPT's hotel room block)**

8:15 a.m. – 9:45 a.m.

General Session (Joint with Credits & Incentives Symposium attendees)

WEDNESDAY, NOVEMBER 4 (continued)

This session will provide a non-partisan assessment on the direction of the U.S. and international economies, along with the latest evaluation of high-risk economic and geopolitical hazards that can damage the business climate. In addition to the economic forecast, attendees will also receive important guidelines on which specific economic indicators they should follow in the future. As there are hundreds of statistics that measure the economy's health, only a few have demonstrated a track record of being ahead of the curve. Monitoring these indicators can help attendees and their clients stay in front of the business cycle.

This discussion will be led by Bernard Baumohl, chief global economist at the Economic Outlook Group. He is an internationally known lecturer and author, and was also an award-winning economics reporter with *TIME* magazine who covered the White House, Federal Reserve and Wall Street. He has served a commentator on TV's Nightly Business Report and is a recipient of the John Hancock Award for Excellence in Financial Journalism.

Learning Objectives:

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

- Anticipate market-moving events
- Know how to locate and analyze the most important leading economic indicators, and then utilize this rich source of information to make sound business judgements
- Monitor key indicators in order to stay in front of the business cycle
- Apply the principals learned to make smart decisions about future incentive commitments or likelihood of meeting ongoing incentive commitments

Speaker:

Bernard Baumohl

Chief Global Economist
Economic Outlook Group
Princeton, New Jersey

9:45 a.m. – 10:00 a.m. Break

10:00 a.m. – 10:45 a.m. **General Session
*Texas Update***

The kinks in the Texas margin tax are slowly being worked out following its adoption in 2008. Hear about the latest legislative, litigation, and administrative developments in the margin tax from Karey Barton, the Texas Comptroller's Associate Deputy for Tax. This topic will also provide an update on tax administration under newly elected Texas Comptroller Glenn Hegar and an update on changes to the administrative process. Karey Barton will bring a unique historical perspective to these topics, having served under former Comptrollers Bullock, Sharp, and Rylander, as well as being in private practice and an active IPT member for many years. Karey also served on the staff of the Texas Tax Reform Commission, which drafted the legislation that ultimately became the Texas margin tax.

Learning Objectives:

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

- Become familiar with tax administration under the new Comptroller
- Understand the roles of the Tax Policy Division, the Audit Division, and the Business Activity Research Team
- Learn about current Texas margin tax issues

Speaker:

Karey W. Barton, CPA

Associate Deputy Comptroller for Tax
Texas Comptroller of Public Accounts
Austin, Texas

WEDNESDAY, NOVEMBER 4 (continued)

10:45 a.m. – 11:00 a.m. Break

11:00 a.m. – 12:00 p.m. **General Session**
The Tax Professional's Network: Ethical Issues to Consider When Using the Internet and Social Media to Network

This session will describe the ways that tax professionals are using the internet and social media resources to network. It will identify and analyze potential ethical pitfalls with using these technology resources in the context of the IPT Code of Ethics. Participants will walk away with a framework to avoid ethical violations from using the Internet and social media.

Learning Objectives:

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

- Identify Internet and social media uses that may present ethical issues for tax professionals
- Analyze these ethical issues in the context of the IPT Code of Ethics
- Weigh these issues in determining how a tax professional can use the Internet and social media in an effective and ethical manner

Speakers:

Brett R. Carter, Esq.
Partner
Bradley Arant Boult Cummings LLP
Nashville, Tennessee

Mark E. Holcomb, Esq.
Partner
Madsen Goldman & Holcomb, LLP
Tallahassee, Florida

12:00 p.m. Symposium Concludes

2015 Income Tax Symposium

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Registration Information:

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 two luncheons, three receptions, and refreshment breaks and Symposium materials. Admission to all social functions and sessions is by display of badge (tickets when applicable).

The early registration fee for **IPT members is \$595 before October 2, 2015, and \$645 after October 2, 2015. Registrants thus save \$50 if payment is received prior to October 2, 2015.** Individuals who are not members of IPT, but whose company or firm has members in IPT, may attend the Symposium for an additional \$250 charge. In this case, the total Symposium **fee for non-members would be \$845 before October 2, 2015 and \$895 after October 2, 2015.** Provided your company already has a member in IPT, you may join as an Associate Member. You would pay **\$275 for one year's membership in IPT and \$595 for attending the Symposium for a total fee of \$870 before October 2, 2015, and \$920 after October 2, 2015.** Dues are nonrefundable even if registration is canceled. See [registration form](#). Members may also register for the Symposium online at IPT's website, www.ipt.org. Please follow the instructions on the sign-in page. A confirmation of acceptance will be sent.

This program is designed for IPT Members and individuals who are eligible to join IPT. Individuals who represent government 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 canceled in writing prior to the **October 23, 2015 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 October 23, 2015 (5:00 pm EST). All registrations are to be handled in **ADVANCE** through the IPT office. If a person registers on site, there will be an additional \$50 charge. For more information regarding administrative policies such as complaint and refund, please contact our office at 404-240-2300.

There is a substitution charge of \$40 on or before October 2, 2015; it becomes a \$50 charge after that date (a substitute must be someone from your company).

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.

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Fax: 404-240-2315

Hotel Information and Reservations:

The Income Tax Symposium is being held at the JW Marriott Austin, 110 E. Second St., Austin, TX 78701, phone: 512.474.4777. There are separate costs for the hotel. Click here for [online hotel reservations](#) or call 1-888-236-2427 (central reservations) to request a room in the IPT room-block. Mention that you are attending an IPT Symposium in all contact with the hotel in order to receive the group rate of \$209. Room reservations and special requests should be made directly with the hotel as soon as possible. **Reservations requested after the room block is filled or beyond the cut-off date of October 1, 2015, whichever comes first, are subject to**

availability. Rooms may still be available after the room block fills or beyond the cut-off date, but not necessarily at the group rate. All reservations must be accompanied by a first-night room deposit or guaranteed with a major credit card.

Ground Transportation: The Austin-Bergstrom International Airport (AUS) is 10.6 miles from the hotel. The hotel does not provide shuttle service. Transportation available through [SuperShuttle](#) is \$16 one way; reservation required. Estimated taxi fare is \$30 one way. Prices are subject to change.

Continuing Education Credits:

Approximately twenty (20) CPE credits (including 1 IPT ethics credit hour) are available for full attendance Monday through Wednesday. Each attendee will be able to obtain 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 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. All current CMIs and CCIPs registered for the Symposium will have a special color-coded badge to signify the CMI or CCIP designation. In order to obtain CE credit, each individual must scan his or her bar-coded badge during the first 15 minutes of each session. No credit for the session will be given to un-scanned attendees. CMIs and CCIPs will receive hour-for-hour continuing education credits for actual session attendance.

A lost name badge should be reported immediately, or at the break, to the registration desk in order to obtain a replacement.

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IPT files a Continuing Legal Education (CLE) application with the state in which the program is held. Any fee imposed by an individual state (Texas) based on an individual’s credit hours is the responsibility of the individual.

Recommended Field of Study: Taxation & Regulatory Ethics

Prerequisites: 3 years’ professional experience recommended

Instructional Method: Group Live

Advance Preparation Required: None

Program Level: Advanced

Symposium Materials:

Approximately one week prior to the program, materials 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 ID #) and password; it will take you back to the home page. Click on your name in the top right-hand corner of the home page, then click the “My Participation” tab on your member page where you will see meetings for which you are currently registered. Find the 2015 Income Tax Symposium Program and go to the Click Here link on the right under Program Info to view and print available materials.

Consent to Use of Photographic Images:

Photos will be taken at this event. These may be published in IPT publications, multimedia presentations, website, LinkedIn and Facebook pages, and other IPT related social media sites. Registration and attendance at, or

participation in, IPT meetings or other activities constitutes agreement by the registrant/speaker/attendee to IPT's use and distribution of the registrant's, speaker's, or attendee's image or voice in photographs, videotapes, electronic reproductions, and tapes of such events and activities.

Tape recording of sessions is not permitted.

Dress: For the Symposium, business casual dress is appropriate throughout the daytime sessions.

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