

*Institute for Professionals in Taxation®  
Government Contracting Workshop*



LOCKHEED MARTIN'S GLOBAL VISION CENTER

Arlington, Virginia

June 27 - 28, 2016

**MONDAY - JUNE 27**

8:15 - 8:30am **Welcome and Introductions**

**Rhonda E. Chancey**, CPA, Program Chair

8:30 - 10:00am **The States' Ability to Tax Government Contractors – What You Don't Know CAN Hurt You**

This session looks at the states' ability to tax contractors (such as defense contractors) and at Federal/Constitutional issues surrounding this complex topic. For example, the ability of a state to impose a sales/use tax at the contractor level, when the cost ultimately is paid by the government, can be a thorny and often misunderstood issue. Not understanding the complexities surrounding the states' ability to tax can be costly for government contractors operating at all levels.

**After attending this session, the attendee will be able to:**

- ✓ Recognize the major court cases that have impacted the states' ability to tax
- ✓ Define is "agency status" and how do you get it
- ✓ Identify examples of Federal preemption over various tax provisions that contravene Federal law

**Speakers:**

**Christopher T. Lutz, Esq.**

Horwood Marcus & Berk Chartered  
Washington, DC

**Breen M. Schiller, Esq.**

Horwood Marcus & Berk Chartered  
Chicago, IL

10:00 - 10:15 Break

10:15 - 11:45am **Pass-Through of Government Tax Exempt Status – So How Does That Work?**

Contractors that operate on a multistate basis fight a daily battle to understand the various states that allow a "pass-through" of tax exemption to the contractor. If the state does provide for exemption, there may or may not be additional hurdles to jump to claim exemption from sales tax for government jobs. This session seeks to examine the following:

**After attending this session, the attendee will be able to:**

- ✓ Identify which states and do and which do not allow for the government's tax exemption to pass through to the contractor
- ✓ Determine the burden of obtaining the correct certificate for tax exempt jobs
- ✓ Identify the complexities of combining real property and personal property on one contract

**Speaker:**

**David R. Rogers, CMI**

Holt CAT  
San Antonio, TX

11:45 - 1:00pm Lunch

1:00 - 2:15pm **From the States' Perspective: Economic Development and the Defense Industry – How to Work Better with State and Local Governments**

This session looks some of the challenges that state and local governments face in working with defense contractors on economic development programs and how to overcome them. Defense contractors often focus on understanding their federal government customer, but relationships with state and local governments also play a role in competitive strategy. Learning what state and local government's value can help you to secure the best possible incentives package for your project. The panel will share their insight into how companies can best position their projects for success and discuss potential pitfalls to avoid.

**After attending this session, the attendee will be able to:**

- √ Recognize the key drivers of state and local governments for economic development opportunities
- √ Recognize the language of economic developers to communicate your project effectively
- √ Identify examples of successful economic development projects. Learn what works and what doesn't

**Speakers:**

**Gray Swoope**

VisionFirst Advisors, LLC  
Tallahassee, FL

**Ed Gardner, Jr.**

Entergy Mississippi, Inc.  
Jackson, MS

**Aaron Bowman**

JAXUSA  
Jacksonville, FL

2:15 - 2:30pm

Break

2:30 - 3:30pm

**Lobbying and Ethics -- Changes to Lobbying Regulations in Economic Development and IPT Standards of Ethical Behavior**

Recent changes to lobbying regulations in various states are impacting economic development practitioners in unforeseen and unanticipated ways. Whether you are a service provider, a corporate representative or a civil servant, these rules may affect you or your team and the consequences for non-compliance could be more drastic than you think. In this session, we will explore these new changes and address how to remain compliant with all lobbying regulations. The session will also emphasize how to use IPT's Code of Ethics to guide your decision making.

**After attending this session, the attendee will be able to:**

- √ Develop a deeper understanding of lobbying rules in economic development
- √ Identify the appropriate time to register as a lobbyist, or bring in a lobbyist
- √ Recognize unethical behavior as it relates to IPT's Code of Ethics

**Speaker:**

**Gregory C. Burkart, CCIP, Esq.**

Duff & Phelps LLC  
Southfield, MI

3:30 - 3:45pm

Break

3:45 - 5:00pm

**G&A for Contractors—Can You Get That License by Tomorrow?**

For multistate contractors, the issues of contractor licenses, local business licenses, nexus, tax registrations, tax audits and other administrative matters can seem like a never-ending mire. This session examines ways to avoid falling into the quicksand.

**After attending this session, the attendee will be able to:**

- ✓ Develop strategies for staying abreast of where your company is doing business
- ✓ Recognize strategies for managing licenses and registrations
- ✓ Identify strategies for managing audit issues and avoiding those surprising government off-sets

**Speakers:**

**Seth Davis, CPA**

Dixon Hughes Goodman, LLP  
Tysons, VA

**D. French Slaughter, III**

Fox Rothschild LLP  
Washington, DC

5:30-6:30pm Reception

## TUESDAY - JUNE 28

8:15 - 8:30am **Welcome & Introductions**

**Rhonda E. Chancey, CPA**, Program Chair

8:30 - 9:45am **Credits and Incentives – Don't Overlook the Obvious**

Most tax practitioners - public accounting or private industry- realize that taking advantage of available tax credits and incentives is an increasingly important part of their job. This session discusses two types of incentives that have been around a while but may or may not have fallen off the radar – WOTC and R&D.

**After attending this session, the attendee will be able to:**

- ✓ Recall the current status of WOTC (work opportunity tax credit) and just how worthwhile is it
- ✓ Develop strategies for implementation of the WOTC
- ✓ Recall current status of the federal R&D credit and how is it calculated
- ✓ Recognize how to maintain the R&D after getting started

**Speaker:**

**Brian B. McCuller, JD, CPA**

Lattimore Black Morgan & Cain, P.C.  
Brentwood, TN

9:45 -10:00am Break

10:00 - 11:30am **Credits and Incentives in a Competitive Environment**

This session will provide an overview of how credits and incentives affect the competitive landscape of a government procurement, how to approach securing them, and how to evaluate their impact.

Specifically, this session will address unique challenges that government contractors face in the incentives process and provide strategies for effectively evaluating the roll up value. Attendees will learn how to advise their business



development or capture management teams on the potential impacts of incentive offers to you or your competition. Attendees will also learn effective strategies for communicating incentive strategies to state governments and to government customers.

**After attending this session, the attendee will be able to:**

- ✓ Recognize the nuances of incentives for government contractors
- ✓ Develop strategies for communicating incentive strategies to your customer
- ✓ Evaluate the impact of incentives to a competitive program
- ✓ Review strategies for advising your business development or capture management teams on incentive strategy

**Speakers:**

**Bob Chase**

KPMG LLP  
Boston, MA

**Rick Hill**

KPMG  
Stamford, CT

**W. Hartley Powell**

KPMG LLP  
Charlotte, NC

**Raj Varma**

KPMG LLP  
Atlanta, GA

11:30-11:45am Closing remarks & workshop adjournment

12:00 - 2:00pm Lunch and Open House

Join us for lunch and a tour of the Lockheed Martin's Global Vision Center

## Committee

Chair: Rhonda E. Chancey, CPA, Lattimore Black Morgan & Cain P.C.  
Anthony L. Burkart, Lockheed Martin Corporation  
Todd A. Lard, Sutherland Asbill & Brennan LLP  
Jaime S. Reichardt, Esq., Cozen O'Connor  
David R. Rogers, CMI, Holt CAT

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## Registration

Registration must be completed in advanced through the IPT Office. No on-site registration is allowed.

Any IPT member or individual of a company/firm who would be eligible to join the Institute may register for the Workshop. The registration fee provides for Monday and Tuesday lunch, breaks, and Monday night reception. Admission to all food 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.

**Substitution Fee:** There is a substitution charge of \$40 on or before June 10th and a \$50 charge after that date (a substitute must be someone from your company).

All registration payments 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.

**Cancellation Fee:** There is a \$100 cancellation fee for any files registration, whether mailed or faxed. After June 17th, no refunds will be made. All cancellations need to be placed in writing to IPT to be considered valid.

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1200 Abernathy Road, NE  
Building 600, Suite L-2  
Atlanta, Georgia 30328

Please visit the [www.ipt.org](http://www.ipt.org) for the registration form for this program. The form can be completed electronically and emailed or printed and mailed to IPT.

Full refunds will be issued for any applications not accepted. Notifications of acceptance will be emailed. All registrations need to be received by the IPT Office no later than June 20, 2016, for timely consideration.

### REGISTRATION FEES

	By June 10, 2016	After June 10, 2016
Registrant holds a membership in IPT	\$395	\$445
Registrant does not hold a membership in IPT	\$645	\$695

## Workshop Materials

Approximately a 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 at [www.ipt.org](http://www.ipt.org) 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 Government Contracting Workshop and go to the "Click Here" link on the right under Program Info to view and print available materials.

## Workshop Location

The two-day workshop will be held at Lockheed Martin's Global Vision Center in Arlington, Virginia.

## Continuing Education Credits

Approximately 11 CPE credits (including 1 hour of ethics) are available for full attendance. 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.

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, 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 attendees who fail to scan their bar-coded badge. A lost name badge should be reported immediately, or at the break, to the registration desk in order to obtain a replacement.

CMI/CCIPs will receive hour-for-hour continuing education credits for actual session attendance based upon scanning .

Recommended Field of Study: Taxes, Regulatory Ethics

Prerequisites: None

Program Level: Overview

Instructional Method: Group Live

Advance Preparation Required: None

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). In accordance with the standards of the National Registry of CPE Sponsors, CPE credits are granted based on a 50-minute hour. For more information regarding administrative policies such as complaint and refund, please contact our office at (404) 240-2300.

**Dress:** Business casual dress is appropriate throughout the daytime sessions.

**Consent to Use of Photographic Images:** Photos will be taken at this event and may be published in IPT publications, multimedia presentations, website, Twitter, 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.

**Institute Policies:** The Institute has a long-standing policy which prohibits any planned hospitality suites or entertaining by individual members for business solicitation purposes. All social events are scheduled by the Institute, and each member's participation in these activities is most appreciated. Members attending the Workshop should make every effort to attend each social and business function, thereby supporting the organization. The Institute has a policy prohibiting non-IPT literature and distribution of gifts (except in the event sponsorship locations) and the solicitation of business during the workshop. Use of the program registration lists for business solicitation is also prohibited.



The Institute is an organization that promotes professional certification, education, ethical practices, and discussion of issues of mutual concern with other tax professionals. IPT does, however, prohibit the solicitation of business at Institute functions. Because this is difficult to define, it is requested that, if you feel that you are being solicited, you please advise the person soliciting you that his or her solicitation is unwanted. If the behavior persists, please notify the IPT staff immediately so the matter can be directly addressed.

We expect that all attendees will comply fully with these official policy positions of the IPT Board of Governors.

**"Facts About Arlington, Virginia, Location"**

The program is being held in the Crystal City part of Arlington. It is adjacent to Reagan National Airport and to Metro Subway connections.

For any of you requiring overnight hotel accommodations, there are many hotels located in the Crystal City area of Arlington. Many are within a short walking distance of the meeting site. You can do a Google search for hotels located in Crystal city in Arlington, Virginia.