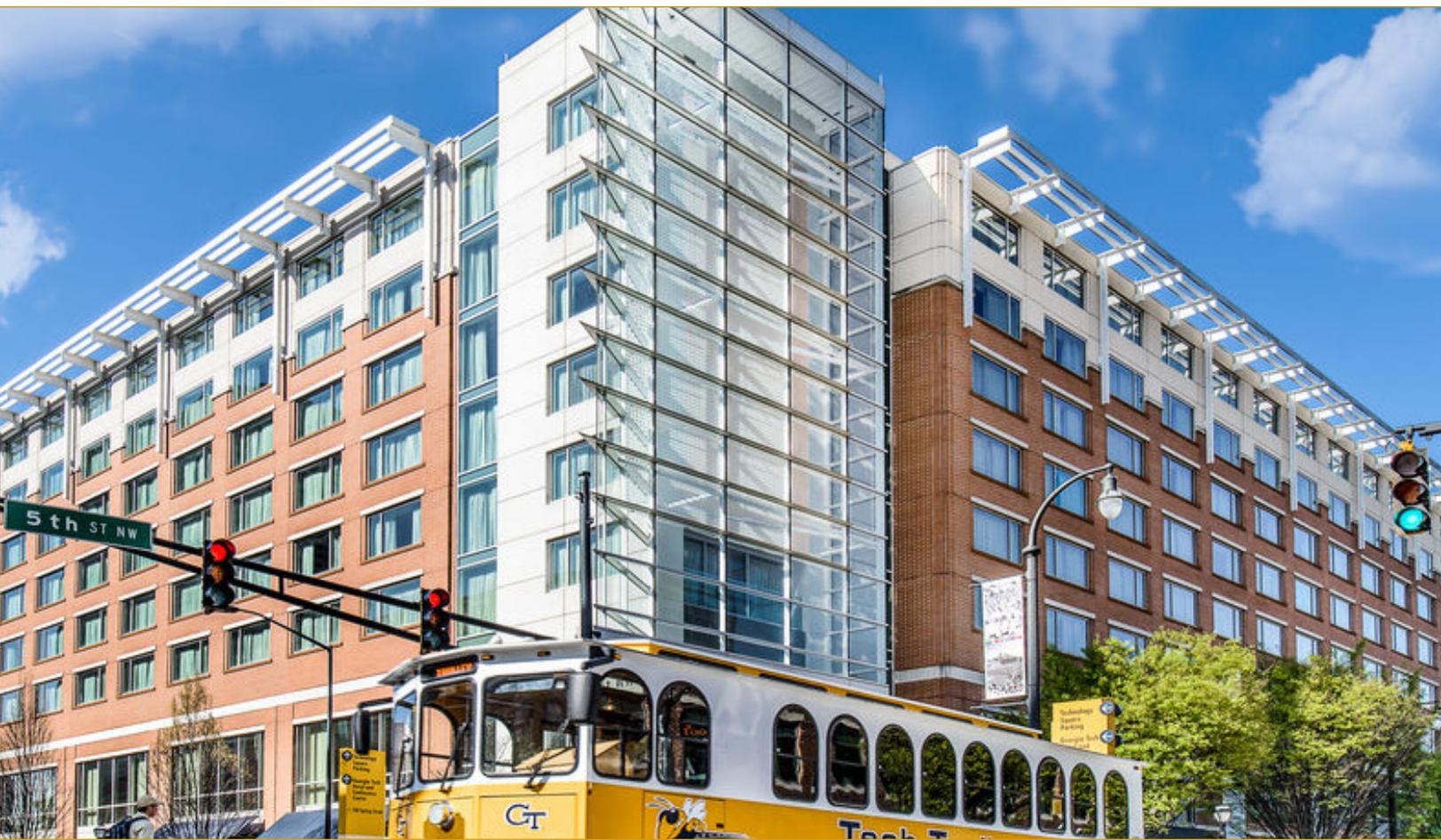


SALES TAX SCHOOL I

INTRODUCTION TO SALES AND USE TAXES



February 26 - March 3, 2017
Atlanta, GA



Georgia Tech Hotel and Conference Center

“Excellence in Tax Education”

Institute for Professionals in Taxation®

SALES TAX SCHOOL I: INTRODUCTION TO SALES & USE TAXES AT-A-GLANCE

(For full program, please see page 4)

SUNDAY, FEBRUARY 26, 2017	
2:00-5:00pm	Registration
5:00-5:30pm	BREAKOUT GROUPS
5:45-6:15pm	OPENING OF SCHOOL
6:15-7:30pm	GENERAL SESSION Economic Basis & Sales Tax Policy Considerations
7:30-8:30pm	Buffet Dinner
MONDAY, FEBRUARY 27, 2017	
6:15-8:15am	Full Breakfast (For Those Staying In Hotel)
8:30-8:45am	School Overview
8:45-12 Noon	GENERAL SESSION: Introduction To Sales & Use Taxes
12 Noon-1:00pm	Luncheon
1:15-2:15pm	BREAKOUT GROUPS
2:30-4:00pm	GENERAL SESSION: Administration Of Sales And Use Taxes
4:15-5:00pm	BREAKOUT GROUPS
TUESDAY, FEBRUARY 28, 2017	
6:15-8:15am	Full Breakfast (For Those Staying In Hotel)
8:30-11:45am	GENERAL SESSION: Legal Introduction
11:45am-12:45pm	Luncheon
12:45-1:45pm	GENERAL SESSION: Research Tools
2:00-3:00pm	GENERAL SESSION: Systems and Technology
3:15-4:15pm	GENERAL SESSION: Preparing the Return
4:30-5:30pm	BREAKOUT GROUPS
5:30-8:00pm	Dinner

WEDNESDAY, MARCH 1, 2017	
6:15-8:15am	Full Breakfast (For Those Staying In Hotel)
8:30-9:30am	GENERAL SESSION: (Homework review and quiz)
9:45-10:45am	GENERAL SESSION: Introduction to the Taxation of Services
11:00am-12:15pm	GENERAL SESSION: Overview: Manufacturing Industry
12:15-1:15pm	Luncheon
1:15-2:15pm	BREAKOUT GROUPS
2:30-3:45pm	GENERAL SESSION: Overview: Retail Industry
4:00-5:00pm	GENERAL SESSION: Ethics in Sales and Use Taxation (must attend session to receive credit for school attendance)
5:00-5:30pm	GENERAL SESSION (OPTIONAL): Discussion of CMI Sales and Use Tax Designation
THURSDAY, MARCH 2, 2017	
6:15-8:15am	Full Breakfast (For Those Staying In Hotel)
8:30-9:30am	GENERAL SESSION: Overview: Leasing Industry
9:30-10:15am	GENERAL SESSION: Overview: Construction Industry
10:30-12:30pm	GENERAL SESSION: Audits
12:30-1:30pm	Luncheon
1:30-2:30pm	GENERAL SESSION: Overview: Retail Industry (Breakout Problem)
2:45-3:45pm	GENERAL SESSION: Value Added Tax (VAT)
4:00-5:00pm	GENERAL SESSION: Overall School Review
FRIDAY, MARCH 3, 2017	
6:15-8:15am	Full Breakfast (For Those Staying In Hotel)
9:00-10:30am	FINAL EXAMINATION
10:30am	School Concludes

ABOUT IPT'S SALES TAX SCHOOL I: INTRODUCTION TO SALES & USE TAXES

IPT's Sales Tax School I: Introduction to Sales & Use Taxes is a five-day program that provides a basic, but broad, foundation in the theory of sales and use taxation and the practical aspects of sales tax management. During the School, students will receive a thorough review and analysis of many different and essential sales & use tax principles and concepts including research, accounting, auditing and other technical skills.

Students are most successful when they spend time working together and discussing ideas in smaller groups, therefore emphasis is placed on small discussion groups and practical applications at the School. Students are divided into eight groups, and they learn and study with those groups throughout the week. Each group will rotate through all of the breakout sessions, and each breakout session will focus on specific matters discussed in the general session.

All of the School's sessions are led by a diverse faculty who come from the corporate, private and academic sectors and are backed by hundreds of years of real-world experience. They are available and willing to answer questions and help students understand the concepts presented.

A quiz will be given during the week, with a final examination on Friday. A cumulative passing score must be realized on the quiz and examination for successful completion of the School. The final examination must be taken on Friday morning, so travel arrangements should be made accordingly. No exceptions can be made to taking the examination at the stated time.

In addition, students are expected to attend 90% (i.e., earn approximately 32.4 CE credit hours) of the School including the mandatory ethics session. The 90% attendance must be reflected in the official certificate of attendance.

REGISTRATION FEE

(APPLICANT OR SOMEONE FROM COMPANY MUST BELONG TO IPT):

BY JANUARY 27, 2017

\$845 (APPLICANT PERSONALLY BELONGS TO IPT)

AFTER JANUARY 27, 2017

\$895 (APPLICANT PERSONALLY BELONGS TO IPT)

BY JANUARY 27, 2017

\$1,095 (NON-MEMBER WHOSE COMPANY HAS MEMBERS IN IPT)

AFTER JANUARY 27, 2017

\$1,145 (NON-MEMBER WHOSE COMPANY HAS MEMBERS IN IPT)

NOTE: In cases where local registrants from the Atlanta area are not residing at the Conference Center Hotel, there is an added registration fee supplement of **\$625.00**.

All registrations must be completed in advance of the School through the IPT Office.

There are 2 ways to register: directly online on our website www.ipt.org or via pdf registration form (also found on our website) which can be completed and mailed to 1200 Abernathy Road, N.E., Suite L-2, Atlanta, GA 30328. Enrollment is limited to IPT members or employees of companies who have members in IPT.

There are separate costs for the hotel package (see accommodations on page 13).

Full refunds will be issued for any applications not accepted. Notification of acceptance will be sent out after January 9, 2017. **All applications must be received by the IPT Office no later than January 27, 2017, for timely consideration.** Names received thereafter may not appear in the printed registration list.

2017 SALES TAX SCHOOL I

SUNDAY, FEBRUARY 26

2:00-5:00pm Registration

5:00-5:30pm BREAKOUT GROUPS

Registrants will be divided into eight problem-solving groups where they will remain throughout the week. Instructors will rotate through the breakout sessions on a schedule posted at registration. Each breakout session will review specific issues discussed in the general sessions. However, in some review sessions (audit, legal and homework), registrants will remain together as a School so as to maintain consistency in reviews.

- Group #2 - Room: Conference 2 - Foster
- Group #D - Room: Conference D - Wells
- Group #E - Room: Conference E - Swanson
- Group #A - Room: Conference A - Caputa
- Group #6 - Room: Conference 6 - Grant
- Group #4 - Room: Conference 4 - Gibson
- Group #C - Room: Conference C - Cole
- Group #B - Room: Conference B - Diaz

5:45-6:15pm OPENING OF SCHOOL - Grand Ballroom

Kellianne M. Nagy, CMI, CAE

President

Institute for Professionals in Taxation®

Brenda S. Kelley, CMI, CPA

Chair, Sales Tax School I

Fontaine & Kelley, LLP

Hartsburg, MO

6:15-7:30pm GENERAL SESSION - Grand Ballroom

Economic Basis & Sales Tax Policy Considerations

- ▶ Importance of the sales tax to state and local government finance
- ▶ Sales tax base
- ▶ Sales tax fairness
- ▶ Business purchases
- ▶ Future of the sales tax

Learning Objectives:

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

- Comprehend the importance and reasons of taxing sales
- Discuss the importance of destination-based taxes as they relate to business production
- Recognize the general goals in defining the tax base
- Recognize the problems of taxing business
- Grasp the future of sales tax

Instructor:

William F. Fox, Ph.D.

Director, Center for Business &

Economic Research

University of Tennessee

Knoxville, TN

7:30-8:30pm Buffet Dinner - Hotel Dining Room

MONDAY, FEBRUARY 27

6:15-8:15am Full Breakfast (For Those Staying In Hotel) - Hotel Dining Room

8:30-8:45am School Overview - Grand Ballroom

Brenda S. Kelley, CMI, CPA

Chair, Sales Tax School I

Fontaine & Kelley, LLP

Hartsburg, MO

8:45-12 Noon GENERAL SESSION - Grand Ballroom

Introduction To Sales & Use Taxes

- ▶ Imposition and definitions
- ▶ Measuring tax
- ▶ Exemptions and exclusions

Learning Objectives:

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

- Identify and define the four types of sales tax
- Recognize the differences and similarities between sales and use tax
- Know the concepts of exemption and exclusion
- Know the common items included in the tax measure
- Recognize the issues and importance of documentation
- Define terms related to sales and use taxes

Instructor:

Allan J. Wells, CMI
 Director, Indirect Tax
 ABB Inc.
 Cary, NC

Learning Objectives:

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

- List powers and identify taxes administered by governmental agencies
- Comprehend the various components of the Streamlined Sales Tax Agreement
- Know registration issues
- Recognize issues to consider when collecting sales tax
- List steps in developing a tax collection system
- Comprehend issues related to exemption documentation
- Identify issues relating to requesting refunds of sales/use taxes
- Comprehend how Sarbanes-Oxley applies to the sales/use tax functions

Instructor:

Brenda S. Kelley, CMI, CPA
 Partner
 Fontaine & Kelley, LLP
 Hartsburg, MO

12 Noon-1:00pm

Luncheon - **Hotel Dining Room**

1:15-2:15pm

BREAKOUT GROUPS

(Problem #1, Problem #2: Introduction)

- Group #2 - Room: Conference 2 - Diaz
- Group #D - Room: Conference D - Foster
- Group #E - Room: Conference E - Hahn
- Group #A - Room: Conference A - Swanson
- Group #6 - Room: Conference 6 - Caputa
- Group #4 - Room: Conference 4 - Grant
- Group #C - Room: Conference C - Gibson
- Group #B - Room: Conference B - Cole

2:30-4:00pm

GENERAL SESSION - Grand Ballroom

Administration Of Sales And Use Taxes

- ▶ Registration
- ▶ Tax collection and accruals
- ▶ Documenting nontaxable transactions
- ▶ Refunds
- ▶ Sarbanes Oxley
- ▶ Payment issues
- ▶ Local taxes

4:15-5:00pm

BREAKOUT GROUPS

(Problem #3: Administration)

- Group #2 - Room: Conference 2 - Cole
- Group #D - Room: Conference D - Hahn
- Group #E - Room: Conference E - Wells
- Group #A - Room: Conference A - Foster
- Group #6 - Room: Conference 6 - Swanson
- Group #4 - Room: Conference 4 - Caputa
- Group #C - Room: Conference C - Grant
- Group #B - Room: Conference B - Gibson

TUESDAY, FEBRUARY 28

6:15-8:15am

Full Breakfast (For Those **Staying** In Hotel) - **Hotel Dining Room**

8:30-11:45am

GENERAL SESSION - Grand Ballroom

Legal Introduction

- ▶ Defining and understanding "law"
- ▶ The hierarchy of laws
- ▶ Critical features of tax law

- ▶ Establishment of law
- ▶ Judicial system and decisions
- ▶ E-Commerce issues
- ▶ Legal introduction: problem-solving (Problem #4: Legal)
- ▶ Legal problem-solving and review

Learning Objectives:

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

- Recognize the hierarchy of laws
- Apply the concept of nexus to specific situations
- Understand the consequences of specific decisions made when working with the Department of Revenue
- Recognize the ways to resolve disputes with the Department of Revenue
- Identify the four prongs of the commerce clause and the case basis

Instructor:

Jonathan E. Maddison, Esq.

Associate
Reed Smith LLP
Philadelphia, PA

11:45am- Luncheon - **Hotel Dining Room**

12:45pm

12:45-1:45pm GENERAL SESSION - Grand Ballroom

Research Tools

- ▶ Definition and importance of research
- ▶ Sources of sales and use tax research
- ▶ Nature and examples of various sources
- ▶ Research methodology: a three-step approach
- ▶ Tax service overview
- ▶ Presenting the results of research and continued review

Learning Objectives:

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

- Recognize the importance of using research to determine taxability

- Identify appropriate sources of research materials and tax services to determine taxability
- Determine appropriate methods to convey research findings

Instructor:

Rodney L. Cole, CMI

Operations Tax Manager
Essilor of America Inc.
Dallas, TX

2:00-3:00pm GENERAL SESSION - Grand Ballroom

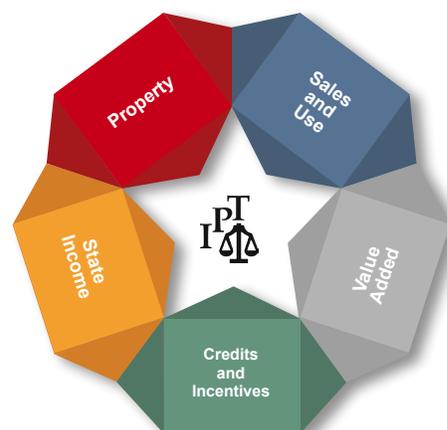
Systems and Technology

- ▶ Basic terminology and concepts
- ▶ Involvement in vision development and team meetings
- ▶ Developing functional specifications
- ▶ Assisting in translation to technical specifications
- ▶ Systems testing, use and maintenance

Learning Objectives:

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

- Identify key terminology & concepts with respect to transactional system implementation projects
- Recognize the importance of Tax's involvement in any transaction-based, system implementation project
- Recognize system implementations that should be of importance to the Sales Tax professional



- Identify key phases of the Traditional Project Lifecycle, along with alternative tax project management approaches

Instructor:

Christian Eduardo Diaz
Principal, Tax Technology
The Coca-Cola Company
Atlanta, GA

3:15-4:15pm GENERAL SESSION - Grand Ballroom

Preparing the Return

- ▶ Data gathering and verification
- ▶ Return preparation and filing
- ▶ Documentation retention and retrieval
- ▶ SSTP - Issues of reporting

Learning Objectives:

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

- Demonstrate the process of preparing a sales/use tax return
- Know the key elements of a completed sales/use tax return
- Recognize the importance of document retention and retrieval in a corporate tax department
- Know that different states have different filing requirements

Instructor:

Dana L. Malburg
Practice Leader -
Returns Processing Services
Vertex Inc.
Naperville, IL

4:30-5:30pm BREAKOUT GROUPS

(Problem #4: Research, Utilizing In-Room Laptops; Assign Homework)

- Group #2 - Room: Conference 2 - Hahn
- Group #D - Room: Conference D - Cole
- Group #E - Room: Conference E - Swanson
- Group #A - Room: Conference A - Wells
- Group #6 - Room: Conference 6 - Gibson
- Group #4 - Room: Conference 4 - Foster
- Group #C - Room: Conference C - Caputa
- Group #B - Room: Conference B - Grant

5:30-8:00pm Dinner - Hotel Dining Room

WEDNESDAY, MARCH 1

6:15-8:15am Full Breakfast (For Those Staying In Hotel) - Hotel Dining Room

8:30-9:30am GENERAL SESSION - Grand Ballroom
(Homework review and quiz)

Instructors:

Kathleen L. Peavley, CMI
Director Indirect Tax
HSN, Inc.
St. Petersburg, FL

Allan J. Wells, CMI
Director, Indirect Tax
ABB Inc.
Cary, NC

9:45-10:45am GENERAL SESSION - Grand Ballroom

Introduction to the Taxation of Services

- ▶ Enumerated services
- ▶ True object test
- ▶ Cross border services
- ▶ General rules
- ▶ Potential taxable services

Learning Objectives:

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

- Ascertain generally how transportation is taxed based upon the methods of shipment
- Recognize that bundling taxable and non-taxable charges may affect taxability
- Identify some of the commonly taxed services today
- Recall that taxable enumerated services are those that are listed in statutes
- Explain what is meant by a “true object test”

Instructor:

Garfield A. Grant, CMI, CPA
Director
DuCharme, McMillen & Associates, Inc.
Sugar Land, TX

11:00am-12:15pm GENERAL SESSION - Grand Ballroom

Overview: Manufacturing Industry

Learning Objectives:

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

- Determine where manufacturing begins and ends for application of any machinery exemptions
- Recognize exemption qualifiers related to manufacturing exemptions including directly, exclusively and predominantly
- Know the main groups of exemptions/exclusions available to manufacturers including raw materials, consumables/catalysts, machinery, packaging materials, fuels and utilities, pollution control, quality control, and research and development
- Recognize requirements for fuel and utilities exemptions including exclusive use, predominant use study, and apportionment

Instructor:

Randy Caputa, CMI
Sales Tax Manager
FedEx Corporation
Memphis, TN

12:15-1:15pm Luncheon - Hotel Dining Room

1:15-2:15pm BREAKOUT GROUPS

(Problem #5: Manufacturing)

- Group #2 - Room: Conference 2 - Gibson
- Group #D - Room: Conference D - Diaz
- Group #E - Room: Conference E - Cole
- Group #A - Room: Conference A - Hahn
- Group #6 - Room: Conference 6 - Wells
- Group #4 - Room: Conference 4 - Swanson
- Group #C - Room: Conference C - Foster
- Group #B - Room: Conference B - Caputa

2:30-3:45pm GENERAL SESSION - Grand Ballroom

Overview: Retail Industry

Learning Objectives:

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

- Define the following terms: retailer, trade-in, tender amount, excess tax collected, bracket system and buy downs
- Identify how trade-ins, discounts, rebates, coupons, and returned merchandise can affect the taxable selling price
- Recognize how different product definitions affect retailers
- Recognize how services sold in connection with tangible personal property can affect the taxable selling price of goods
- Discuss the differences and reasons sales made by retailers may be exempt
- Recognize when purchases made by a retailer are taxable or exempt
- Describe operational compliance and tax reporting issues for a retailer
- Explain the nexus rules that apply to a mail order or internet business
- Explain how having physical locations of the same company or merely having a subsidiary in the state can affect the nexus status
- Identify a retailer's audit issues

Instructor:

Kathleen L. Peavley, CMI
Director Indirect Tax
HSN, Inc.
St. Petersburg, FL

4:00-5:00pm GENERAL SESSION - Grand Ballroom
Ethics in Sales and Use Taxation
(Must Attend Session To Receive Credit For School Attendance)

Learning Objectives:

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

- Know the importance and reasons of ethical behavior in a profession
- Recognize unethical behaviors as related to IPT's Code of Ethics

Instructor:

Emily Gauthier, CMI

Senior Manager

KPMG LLP

Baton Rouge, LA

5:00-5:30pm GENERAL SESSION (OPTIONAL)
- Grand Ballroom
(NO CE for this Session)

Discussion of CMI Sales and Use Tax Designation

Moderator:

Kathleen L. Peavley, CMI

Director Indirect Tax

HSN, Inc.

St. Petersburg, FL

THURSDAY, MARCH 2

6:15-8:15am Full Breakfast (For Those Staying In Hotel)
- Hotel Dining Room

8:30-9:30am GENERAL SESSION - Grand Ballroom
Overview: Leasing Industry

Learning Objectives:

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

- Know definitions used in leasing industry related to sales and use taxes
- Recognize steps for reviewing a lease transaction

Instructor:

William J. McConnell, CMI, CPA, Esq.

Director of Tax

Level 3 Communications

Broomfield, CO

9:30-10:15am GENERAL SESSION - Grand Ballroom
Overview: Construction Industry

Learning Objectives:

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

- Define the following terms: tangible personal property, real property, construction contractor, fixed price contract, lump sum contract, cost plus contract, time and material contract, agency clause, grandfather clause, and tax clause
- Recognize and understand the general bid and proposal process and general contract setup guidelines
- Explain how states generally treat contractors for sales and use tax purposes
- Plan and prepare for state audits by ensuring proper supporting documentation is available to state auditors

Instructor:

Leslie S. Hahn, CMI, CPA

Principal

Ryan, LLC

Columbus, OH

10:30am - 12:30pm GENERAL SESSION - Grand Ballroom
Audits

- ▶ Types of supporting documentation required
- ▶ Review of Accounts Payable
- ▶ Review of Accounts Receivable
- ▶ Billing Records
- ▶ Necessity of trial balances, G/L's, etc.
- ▶ Review of resale and exemption certificates
- ▶ Audit Problem

Learning Objectives:

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

- Know the audit process
- Recognize the importance of recordkeeping, prior audit review and due diligence when facing an audit

- Identify the responsibilities of both the company and the auditor related to the scope of an audit

Instructor:

LiKeisha S. Gibson, CMI

Director

DuCharme, McMillen & Associates, Inc.
Irving, TX

12:30-1:30pm Luncheon - Hotel Dining Room

1:30-2:30pm GENERAL SESSION - Grand Ballroom

**Overview: Retail Industry
(Breakout Problem)**

Instructors:

Various School Instructors

2:45-3:45pm GENERAL SESSION - Grand Ballroom

Value Added Tax (VAT)

This session is designed to introduce Value Added Tax (“VAT”) terminology, operations, and effect on business operations, and to compare and contrast VAT and Canadian Transaction Taxes to a US Sales Tax.

Learning Objectives:

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

- Comprehend the basic operations of a Value Added Tax and Transaction Taxes in Canada
- Know basic definitions associated with Value Added Taxes and Canadian Taxation
- Recognize the economic and business implications of a VAT

- Know the importance of VAT thru-put to a Tax Professional
- Recall the three conditions that must exist in order for a VAT to be charged
- Distinguish between Exemptions in VAT and Zero Rating
- Identify the four types of VAT imposed in Canada, and recognize their similarities and differences
- Know the operations and limitations on an Input Tax Credit

Instructor:

Jeff McGhehey, CMI, CPA

Director, Indirect Tax

The Home Depot

Atlanta, GA

4:00-5:00pm GENERAL SESSION

Overall School Review

Instructor:

Brenda S. Kelley, CMI, CPA

Partner

Fontaine & Kelley, LLP

Hartsburg, MO

FRIDAY, MARCH 3

**6:15-8:15am Full Breakfast (For Those Staying In Hotel)
- Hotel Dining Room**

9:00-10:30am FINAL EXAMINATION - Grand Ballroom

10:30am School Concludes



2017 SALES TAX SCHOOL I COMMITTEE/FACULTY

Chair

Brenda S. Kelley, CMI, CPA
Partner
Fontaine & Kelley, LLP
Hartsburg, MO

Vice Chair

Kathleen L. Peavley, CMI
Director Indirect Tax
HSN, Inc.
St. Petersburg, FL

Seventeen Instructors constitute the 2017 faculty; the private and corporate sectors are represented. Biographical summaries of the Instructors will be furnished at registration.

Randy Caputa, CMI

Sales Tax Manager
FedEx Corporation
Memphis, TN

Rodney L. Cole, CMI

Operations Tax Manager
Essilor of America Inc.
Dallas, TX

Christian Eduardo Diaz

Principal, Tax Technology
The Coca-Cola Company
Atlanta, GA

Kathleen A. Foster, CMI

Tax Manager
Dimension Data North America
Charlotte, NC

William F. Fox, Ph.D.

Professor of Economics
University of Tennessee
Knoxville, TN

Emily Gauthier, CMI

Senior Manager
KPMG LLP
Baton Rouge, LA

LiKeisha S. Gibson, CMI

Director
DuCharme, McMillen &
Associates, Inc.
Irving, TX

Garfield A. Grant, CMI, CPA

Director
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& Associates, Inc.
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Broomfield, CO

Jeff McGhehey, CMI, CPA

Director, Indirect Tax
The Home Depot
Atlanta, GA

Michele D. Swanson, CMI

Tax Director
Turner Broadcasting System, Inc.
Atlanta, GA

Allan J. Wells, CMI

Director, Indirect Tax
ABB Inc.
Cary, NC

Lee A. Zoeller, CMI, Esq.

Partner
Reed Smith LLP
Philadelphia, PA

Overall Chair, Sales Tax Education

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

CANCELLATION FEE

The cancellation fee is \$100 for any filed registration. After February 17, no refunds will be made. **No cancellations will be valid unless placed in writing to IPT.** For more information regarding administrative policies, such as complaint and refund, contact our office at (404) 240-2300.

SUBSTITUTION FEE

Prior to (including) January 27: \$40.00

After January 27: \$50.00

SCHOOL NOTEBOOK

An integral part of the School is the notebook that contains all of the learning materials. As part of the registration fee, students will receive a printed version of the notebook at the School. Students may also select the **“Member fee w/o course notebook (I will print on my own)”** option on the registration form, which will provide a \$50 discount on registration fees; however, a printed version of the notebook will not be given to them at the School. All students will be granted web access to download, save and print copies of the book chapters, appendices and breakout problems to a single device seven days before the School and during the School. Please note that having access to the materials during the School is imperative in the learning process. **No phones are permitted on the table during the exam.**

ACCOMMODATIONS

All Registrants and Instructors are expected to reside at the Georgia Tech Hotel and Conference Center in Atlanta, at the IPT group rate. The only permissible exceptions are those individuals who reside in the Atlanta area **(see following paragraph for additional details)**. The individual group rate is **\$1,489.00** (includes all taxes) for the five-night stay, Sunday through Thursday nights (this cannot be prorated – it is a flat, negotiated rate with no credit for early departure or late arrival).

In some cases in the past, individuals have elected to share a room. If this is elected, this package cost PER Person is \$1,141.00 (includes all taxes). For those arriving

before Sunday or staying beyond Friday, the nightly room charge is **\$159/night (plus a \$5.00 per night additional room tax)**. The hotel accepts all major credit cards. Use the following link to make your hotel reservation:

[Sales Tax School I - Reservations Link](#)

Guests can also access Sales Tax School I reservations link by logging on to the Georgia Tech website www.gatechhotel.com, clicking on the “Group Booking Code” at the top of the page and entering the group password – “ipt0217” (lower-case letters only).

Non-smoking King and Two Queen bedding accommodations have been blocked for this group. **Please note that all guestrooms are non-smoking.** For any other requests or inquiries, please enter this information within the appropriate request boxes during the reservations process or call the hotel directly by calling (800) 706-2899 or (404) 838-2100.

Hotel reservations hours are Monday through Friday, 8 am - 5:30 pm; Saturday, 9 am - 3 pm.

For any additional nights needed before or after the posted group dates, please contact the hotel directly at (800)706-2899 to check availability.

For those attendees driving to the hotel, overnight parking is \$15 per night.

(For unlimited in and out access to the garage, an \$18 pass is available.)

You may also access this hotel link on IPT’s web site: www.ipt.org. Acceptance letters will be sent by January 9, 2017. Note that the cut-off date for IPT’s room block at the hotel is January 29, 2017.

Registrants are expected to stay at the hotel given the peer interaction that takes place, which is an essential part of the program. Should registrants **decide not to stay at the Georgia Tech Hotel and Conference Center**, there is a supplemental registration fee of \$625 to cover some of the overhead costs that are a part of the hotel registration fee. The \$625 supplemental fee covers dinner on Sunday and Tuesday nights, continental breakfast items that are available on the second floor (not the full breakfast in the dining room), lunch Monday through Thursday, refreshment breaks and the individual daily participant fee charged by the hotel that is applied to audio visual and meeting room space costs.

THE GEORGIA TECH HOTEL AND CONFERENCE CENTER

The Georgia Tech Hotel and Conference Center is an integral part of Georgia Tech's campus in Midtown Atlanta. In addition to its high-tech features, the hotel has the following amenities: an outdoor courtyard, an all-day dining room, club lounge, an indoor swimming pool, and a fully equipped fitness center. Taxi cab fare is \$32.50 (flat fee) from the airport to the Conference Center. There is a subway station (MARTA) at the airport, which has a stop four blocks from the hotel (North Avenue Station).

FURTHER INFORMATION

Registrants will be provided five full breakfasts (full breakfasts are only available to those individuals residing in the hotel - continental breakfast on the second floor is available to all), four lunches, the opening night buffet, dinner on Tuesday night, refreshment breaks, and course materials. The Registrant is responsible for his or her own dinner on Monday, Wednesday and Thursday. Registrants should bring along a calculator, scratch pads, pencils, pens, etc. A link will be furnished to each student allowing electronic access to the School notebook. Attendance will be electronically recorded, and all Registrants will be required to complete a final examination on Friday, March 3, 2016, that will be administered from 9:00 am to 10:30 am. (Please make your travel arrangements accordingly). **Also, all students must arrive no later than 5:00 pm on Sunday afternoon, February 26th.** Registration is from 2:00 pm to 5:00 pm. Note that hotel check-in is not available until 4:00 pm. Class sessions will begin Sunday at 5:00 pm, after registration. Attire during the day is business casual.

The 2nd Edition of IPT's publication *Sales and Use Taxation* provides comprehensive coverage of all key issues and references federal, state and local practice, statutes and case law. In this text, issues are presented and explained, and leading cases are set forth to give vivid and practical interpretations of the sales and use tax law. There is an extensive index and a table of cases with helpful cross-reference keys to simplify research. It is not a requisite for Sales Tax School I, but has proven to be a valuable resource for sales and use tax professionals. The book is available on a flashdrive, making it easy to search and convenient to carry. *Sales and Use Taxation* is \$100 for registrants of the school. See registration form.

Studies have shown that the optimum classroom temperature is 65°. The Conference Center maintains an optimum learning environment. Please bring appropriate sweaters or long-sleeved shirts to class.

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.

NATIONAL ASSOCIATION OF STATE BOARDS OF ACCOUNTANCY

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.NASBARegistry.org.

Approximately **36** hours of continuing education credits are available for full attendance, of which **1.2** are for "Ethics." In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. CMIs will obtain hour-for-hour continuing education credits for attendance up to a maximum of 30 credit hours.

IPT is accredited by NASBA for CPE purposes. IPT files a Continuing Legal Education (CLE) application with the state in which the program is held. Any fee imposed by an individual state based on an individual's credit hours is the responsibility of the individual. The Institute provides a standardized Certificate of Attendance that may be presented to other organizations two weeks after the program.

Prerequisites: None

Program Level: Basic

Field of Study: Taxes (Sales Tax) and Regulatory Ethics

Instructional Method: Group Live

Advance Preparation Required: None

As required by regulatory agencies, IPT must verify individual attendance at sessions in order to grant Continuing Education Credits. Each Registrant's name badge has a unique bar code that identifies that individual. In order to obtain CE credit, the individual must have his or her bar coded badge scanned during the first 15 minutes of each session. No credit for the session will be given to un-scanned registrants. Lost name badges should be reported immediately to the registration desk for a replacement. 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. Students will receive their official results and attendance data by email.

CMI DESIGNATION

The Institute for Professionals in Taxation®'s designation, Certified Member of the Institute (CMI), is available to anyone who meets specific educational requirements, has five years of sales and use tax experience, and is a sales tax member in good standing of the Institute.

The educational requirements to achieve the CMI Sales Tax professional designation include attendance and successful completion of Sales Tax School II. Successful completion or challenge of Sales Tax School I is a prerequisite for Sales Tax School II. Finally, successful completion of both the written and oral CMI examinations is required. The CMI requirements and the CMI Candidacy Application can be downloaded from the IPT website at: www.ipt.org.





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