Value Added Tax Symposium

October 10-12, 2017

The Hyatt Regency Toronto

Institute for Professionals in Taxation®
## 2017 Value Added Tax
### At-A-Glance

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<tr>
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<td>1:00 - 3:00 pm</td>
<td>Concurrent Breakout Sessions</td>
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<td>Introduction to VAT - Basics</td>
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<td>Advanced VAT</td>
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<td>Sales and Use Tax Introduction</td>
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<td>Welcome Reception: Sponsored by Grant Thornton LLP</td>
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<td>Breakfast</td>
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<td>8:30 - 10:00 am</td>
<td>General Session: Major Legislative Changes Around the Globe</td>
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<td>12 Noon</td>
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### General Program Sponsors:
- Ernst & Young LLP
- Marvin F. Poer and Company
- Ryan
Tuesday

11:00 am - 1:00 pm
Registration

1:00 - 3:00 pm
Concurrent Breakout Sessions:
(Select one)

Introduction to VAT - Basics
This introductory session to VAT will provide a general overview of the application of Value Added Tax (VAT) from an EU VAT perspective. The attendees will learn the basic principles of VAT, how VAT works, the VAT concepts like place of supply of goods/services, exempt supplies, zero rated supplies, VAT compliance obligations, input and output VAT, VAT recovery etc. The session will also focus on VAT and cross-border transactions in the European Union and typical transactions that would cause a VAT liability for a foreign (e.g., US) company. VAT registration and subsequent VAT compliance obligation (submission of VAT returns, Intrastat, EC Sales Lists) will also be part of this session for VAT beginners. We will also review some basic transactions that may cause for a US company a VAT registration and related VAT compliance obligations.

Learning Objectives:
After attending this session, the attendee will be able to:
• Recognize how VAT works (basic principles)

Speakers:
Zdenek Vajnlich
Senior International VAT Manager
Meridian Global Services
White Plains, NY

Adam Raschke
Senior Manager - State and Local Tax
Grant Thornton LLP
Tampa, FL

1:00 - 3:00 pm
Advanced VAT
This session will provide more advanced VAT professionals an opportunity to discuss current VAT topics of interest and concern. The session will have a focus on the Global VAT considerations with respect to centralized supply contracts/intercompany agreements and the potential for such contracts to create incremental VAT costs using real life examples and best practices. The session will also cover the ongoing uncertainty regarding the concept of ‘fixed establishment’ in the EU. Again, real life examples will be used to highlight the differing views that various EU tax authorities are taking on this issue.

Learning Objectives:
After attending this session, the attendee will be able to:
• Be familiar with basic VAT terminology
• Grasp the concept of Place of Supply Rules for goods and services
• Gain understanding of principles of cross-border transactions (in the EU), principles of intra-Community supplies/acquisitions, Reverse Charge Mechanism

Speakers:
Lionel van Rey
Executive Director, Indirect Tax
Ernst & Young LLP
Chicago, IL

Philip Walton
Senior Manager
Deloitte Tax LLP
Chicago, IL

3:00 - 3:30 pm: Break

3:30 - 5:00 pm
Concurrent Breakout Sessions:
(Select one)

Sales and Use Tax Introduction
This session provides a basic overview of sales and use taxes, including the distinction between sales and use taxes. Fundamental principles governing sales and use taxes will be discussed, including: when a company is subject to a state’s sales and use tax; what constitutes a sale; what is a retail sale (including inventory withdrawals); definition of tangible personal property; the meaning and implications of the statute of limitations and what exemptions commonly exist for sales and use taxes. These principles and other items of interest to tax professionals who are new to the sales and use tax practice will be addressed during an open discussion.

Learning Objectives:
After attending this session, the attendee will be able to:
• Determine the major differences between a sales tax and a use tax
• Distinguish the four major types of sales taxes and their characteristics
• Distinguish the two types of compensating use taxes
• Understand the difference between intrastate and interstate commerce, and the origin of use taxes
• Recognize some basic sales and use tax concepts, including the definition of tangible personal property, nexus-creating activities, common exemptions, and the applicability of the statute of limitations

Learning Objectives:
After attending this session, the attendee will be able to:
• Identify trends in US indirect tax developments
• Define key components of US property tax
• Explain key characteristics in changing nexus standards
• Explain key notification requirements

Speakers:
Carlos V. Hernandez, CMI
Senior Manager
Ernst & Young LLP
Chicago, IL

David L. Moore, CPA
Manager, State & Local Taxes
American Electric Power Service Corporation
Columbus, OH

Lauren Tallman
Tax Senior Associate
KPMG US
Seattle, WA

3:30 - 5:00 pm
Advanced Sales and Use Tax
With so many sales and use tax jurisdictions in the U.S., it’s difficult to stay up-to-speed on the changing landscape. We will spend this session reviewing deep technical aspects of sales and use tax, changes that have a wide-reaching affect, and key considerations taxpayers need to be cognizant in light of the latest environment. Additionally, we will discuss U.S. property tax concepts related to personal property and real property.

Speakers:
Jason Abney
Tax Technology Manager
AutoZone, Inc.
Nashville, TN

Adam Raschke
Senior Manager - State and Local Tax
Grant Thornton LLP
Tampa, FL

5:30 - 7:00 pm
Welcome Reception
Sponsored by Grant Thornton LLP

Matt Scherer
Director, Sales and Use Tax
Ryan, LLC
Dallas, TX
The Hyatt Regency Toronto
Toronto, Canada

Wednesday

7:30 - 8:30 am
Breakfast

8:30 - 10:00 am
General Session: Major Legislative Changes Around the Globe
Over 165 countries around the globe employ a VAT, and these tend to be the primary instrument of fiscal and macroeconomic policy. In recent years, a number of countries and regions have adopted significant changes in their VAT. This session will review some of the significant VAT developments around the globe over the last 12-18 months, including the adoption of GST in India, the planned introduction of VAT in the Gulf Cooperation Council (GCC) countries, and potential indirect tax implications of the United Kingdom’s decision to leave the European Union.

Learning Objectives:
After attending this session, the attendee will be able to:
• Identify trends in global indirect tax developments
• Explain key characteristics of India’s new GST system
• Explain key characteristics of the potential VAT laws in the GCC
• Determine potential consequences of Brexit

Speakers:
Reka Okros
VAT Director
Dover Corporation
Geneva, Switzerland

Philippe Stephanny
Senior Manager
KPMG LLP
Washington, DC

10:00 - 10:30 am: Break

10:30 am - 12:00 pm
Concurrent Breakout Sessions: (Select one)

Balance Sheet Management
Indirect Taxes have a multitude of accounting requirements in relation to tracking both indirect tax contingencies as well as accounting for longer term indirect tax assets that arise in a number of countries depending upon local country tax laws or the particular characteristics of the business operations. This session will cover the accounting complexities for both types as well as providing some hypothetical examples of the challenges that businesses are required to address from a US GAAP standpoint.

Learning Objectives:
After attending this session, the attendee will be able to:
• Recognize the differences between an indirect tax loss and gain contingency and the proper accounting recognition treatment attributable to each
• Explain when a potential impairment may arise in relation to an indirect tax asset
• Determine how particular companies track these issues and opportunities

Speakers:
Colleen Freeburg, Esq.
General Director and Tax Counsel - Global Indirect Tax
General Motors Corporation
Detroit, MI

Bruce Goudy
Advisor, Indirect Taxes
Bruce Goudy Professional Corporation
Toronto, ON, Canada

Sinead Hughes
VAT Director
PricewaterhouseCoopers LLP
Chicago, IL

10:30 am - 12:00 pm
Indirect Tax Canada
This session will survey the Canadian indirect tax landscape, highlight recent developments in each jurisdiction, and provide insight on key GST/HST, provincial sales tax, insurance premiums taxes, as well as evolving carbon tax challenges for organizations doing business in Canada. Discussion will focus on newly introduced legislative amendments, recent court decisions of interest, and the potential for further changes on the horizon. Topics to be covered will include: sales tax registration requirements for non-residents, rules related to claiming input tax credit claims; GST/HST considerations for cross-border transactions; and ongoing difficulties related to the use of aggressive audit tactics by Canadian tax authorities.

Learning Objectives:
After attending this session, the attendee will be able to:
• Explain the Canadian indirect taxes’ landscape and evolving trends
• Comprehend the fundamentals of the Goods and Services Tax/ Harmonized Sales Tax Regime as well as provincial sales taxes
• Be current on the latest developments in Canadian indirect taxes
• Recognize the requirements for non-resident registration, the implications and traps around importing goods into Canada, and claiming GST/HST input tax credits, as well as how to minimize the potential tax exposure associated with such claims
Speakers:
David B. Crawford, CPA, CMA
Senior Manager, Indirect Tax Services - Prairies Region
PricewaterhouseCoopers LLP
Calgary, AB, Canada

Jeff Smith
Indirect Tax Manager
Pembina Pipeline Corporation
Calgary, AB, Canada

Wednesday
12:00 - 1:15 pm
Lunch and Presentation

12:30 - 1:15 pm
General Session:
Crazy Global Indirect Tax Cases
Sales and use tax professionals in the U.S. are used to debates and discussions surrounding things like: what is candy? Is tomato ripening manufacturing? And what is a boat? VAT/GST professionals run into a lot of similar unique sets of facts. The cases that will be reviewed are not only entertaining, but also provide insight how similar issues may be approached in other jurisdictions and in some cases, signal a broader policy statement.

Learning Objectives:
After attending this session, the attendee will be able to:
• Distinguish significant nuances among VAT jurisdictions and how things may apply in other places globally
• Explain key characteristics of the unique taxability scenarios

Speakers:
Ela Choina
Principal, US VAT Practice
Ernst & Young LLP
Chicago, IL

Philip Walton
Senior Manager
Deloitte Tax LLP
Chicago, IL

1:15 - 2:30 pm
Concurrent Breakout Sessions:
(Select one)
Sin Type Taxes Around the World
This session provides a basic overview of other indirect taxes, ranging from gross receipt taxes to emissions based taxes, including the distinction between VAT and these other taxes. Fundamental principles governing these types of taxes will be discussed, including: how these taxes vary in tax base/rates around the world; potential planning to reduce the relevant tax base around the world, and how these taxes are constantly changing especially over environmental and other regulatory concerns. These principles and other items of interest to tax professionals who are new to these types of taxes will be addressed during an open discussion.

Learning Objectives:
After attending this session, the attendee will be able to:
• Identify the types and nature of the Sin Type Taxes (such as excise, luxury, consumption and other non-VAT indirect taxes)
• Determine circumstances where Sin Type Taxes may be charged or incurred and understand their impact on the business
• Analyze how such taxes could be eliminated, deferred or otherwise mitigated

Speakers:
Ela Choina
Principal, US VAT Practice
Ernst & Young LLP
Chicago, IL

Colleen Freeburg, Esq.
General Director and Tax Counsel - Global Indirect Tax
General Motors Corporation
Detroit, MI

Jeff Smith
Indirect Tax Manager
Pembina Pipeline Corporation
Calgary, AB, Canada

1:15 - 2:30 pm
Selling Goods and Services in the Digital Economy
The digital economy is one of the fastest growing areas in the global economy. It took 12 years for the internet to gather 1 billion users, but only 4 years to achieve 3 billion with new users now using the internet and eCommerce from Day 1, and for much of their daily lives. The rise of technology and disruptive business models have resulted in jurisdictions amending their indirect tax rules to the digital economy. These new VAT/GST and sales and use tax rules create complex environments for businesses that have to manage tax obligations in an increased number of jurisdictions.

Learning Objectives:
After attending this session, the attendee will be able to:
• Compare key VAT/GST and sales and use tax issues impacting sales of goods and services in the digital economy
• Identify the most recent trends and best practices in this area

Speakers:
James Freed
Senior Manager, International Indirect Tax
KPMG LLP
Chicago, IL
Wednesday

2:30 - 2:45 pm: Break

2:45 - 3:45 pm
Concurrent Breakout Sessions:
(Select one)

Tax Ideas That Work for Both SUT & VAT

As companies continue to move toward more centralized global management of the indirect tax function through consolidation of tax departments and/or consultants, the opportunity has evolved to find cost saving synergies in worldwide movement of goods and services for both supply chain (A/P) and sales (A/R) purposes. Furthermore, more companies are moving toward implementation of one worldwide tax determination software solution in conjunction with their ERP implementations/upgrades. Such consolidation and standardization puts more pressure on existing resources to review and ensure that their transaction tax solutions are making proper determinations at the transaction level detail, contracting and invoice terms detail that become ever more critical. This session discusses concepts and synergies that work for both sales and value added taxes and also discusses considerations for data drivers needed to make those concepts a reality.

Learning Objectives:
After attending this session, the attendee will be able to:
• Identify concepts and planning considerations for sales and value added tax
• Determine how transactions can be sensitized for both tax types
• Discuss key data drivers required for transactions that take both tax types into consideration

Speakers:
Carlos V. Hernandez, CMI
Senior Manager
Ernst & Young LLP
Chicago, IL

Barbara Hoffmann
B. Hoffman & Associates, Ltd.

3:45 - 4:00 pm: Break

4:00 - 5:00 pm
General Session:
The Road Not Taken: Ethical Lessons for Tax Professionals

This session will provide an overview of the professional rules governing Ethics that affect Attorneys, CPAs, In-House and other tax professionals, including excerpts from the ABA Model Rules, AICPA Statements on Standards for Tax Services, IRS Circular 230, and the IPT Code of Ethics. Practical application of the rules will be included through the use of scenarios adapted from real-life ethical dilemmas.

Learning Objectives:
After attending this session, the attendee will be able to:
• Determine the importance and role of the IPT Code of Ethics
• Apply the ABA Model Rules of Ethics relating to tax return preparation, conflicts of interest, competency, among others
• Define the AICPA Statements on Standards for Tax Services
• Explain the role of the Ethical standards of the Internal Revenue Service contained in Circular 230, specifically current changes and
Wednesday

- Apply the Ethical standards through analysis of practical examples

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

5:30 - 7:00 pm: Reception

Thursday

7:30 - 8:30 am
Breakfast

8:30 - 10:00 am
General Session:
Is There a Robot in Your Future?
This session provides a basic overview of indirect tax technology and data analytics, including what type of indirect tax compliance tasks could potentially be migrated to a robot, including the use of a robot in indirect tax analytics. Fundamental principles governing these types of taxes will be discussed, including: what tasks are normally held in an in-house tax function, or an IT Group or shared service center, and how these tasks may be migrated to an in-house Robot, as well as how a Tax Group may get started at looking at how to use a Robot in their indirect tax function. These principles and other items of interest to tax professionals who are new to indirect tax data analytics as well as utilizing a Robot in indirect tax will be addressed during an open discussion.

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

- Identify most recent trends and best practices for the indirect tax function automation

Speakers:
Karen Christie, CTA
VAT Principal
Ernst & Young LLP
New York, NY

Susan O’Donnell
Indirect Tax Manager
General Motors Corporation
Oshawa, ON, Canada

David Peeters
Global VAT Leader, Senior Manager indirect Taxes
Koch Industries
Luxembourg, LU

10:00 - 10:30 am: Break

10:30 am - 12:00 pm
General Session:
Top 10 Value Added Opportunities
The objective of this session is to share best-practices for US-based multinationals regarding opportunities to reduce VAT leakage and improve both profitability and cash-flow, as well as minimizing the amount of tedious re-work that can be created when
VAT transactions are not optimally implemented. Specific topics will include ways to structure transaction to avoid VAT where that is possible, discuss VAT recovery options in certain countries and situations, including increased recovery time, and ensuring transactions are structured VAT efficiently to mitigate any permanent VAT costs.

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

- Determine in which countries a non-registered US entity may file refund claims for VAT incurred by it in those countries
- Identify particular scenarios, where it is possible to avoid a VAT charge, or at least defer a VAT charge to quicken recovery time
- Explain what areas of the business are more prone to experience VAT problems that can be fruitful areas on which to focus VAT recovery efforts
- Analyze how arrangements can be restructured to mitigate any permanent VAT costs

**Speakers:**
- **Christopher S. Hall, CMI**
  Manager - Indirect Taxes
  Ford Motor Company
  Dearborn, MI
- **Karen Robb**
  VAT Partner
  Grant Thornton LLP
  Euston Square, London
- **Zdenek Vajnlich**
  Senior International VAT Manager
  Meridian Global Services
  White Plains, NY

**12 Noon**

**Program Concludes**

**Chair:**
Colleen M. Freeburg, Esq.
General Director and Tax Counsel - Global Indirect Tax
General Motors Company
Detroit, MI

**Vice-Chair:**
Adam Raschke
Senior Manager - State and Local Tax
Grant Thornton LLP
Tampa, FL

**Speakers:**
- **Jason Abney**
  Tax Technology Manager
  AutoZone, Inc.
  Nashville, TN
- **Shawn K. Carter, CPA**
  Director of Global Incentives and US Indirect Tax
  Baker Hughes, Inc.
  Houston, TX
- **Ela Choina**
  Principal, US VAT Practice
  Ernst & Young LLP
  Chicago, IL
- **Camilo Martinez, JD**
  VAT Business Consultant
  Thomson Reuters
  Boston, MA
- **Philippe Stephanny**
  Senior Manager
  KPMG LLP
  Washington, DC

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  Chicago, IL
- **Camilo Martinez, JD**
  VAT Business Consultant
  Thomson Reuters
  Boston, MA
- **Philippe Stephanny**
  Senior Manager
  KPMG LLP
  Washington, DC
Registrations must be completed in advance of the Symposium through the IPT Office. There are 3 ways to register:

- Online: [www.ipt.org](http://www.ipt.org) by signing into your IPT account (Preferred Method) -or-
- Complete a [registration form](#) and email to tmiller@ipt.org (Email/Faxed registrations may not be secure and it is recommended to register online) -or-
- Mail to: Institute for Professionals in Taxation®, 1200 Abernathy Road, N.E., Suite L-2, Atlanta, GA 30328

Any on-site registrations will incur a surcharge of $50.00. There is also a substitution charge of $40 before September 8, 2017, or $50 after that date (substitute must be someone from your company).
Full refunds will be issued for any applications not accepted. **All applications must be received by the IPT Office no later than September 8, 2017, for timely consideration.** Names received thereafter may not appear in the printed registration list. 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 and cannot register for IPT programs.

**Cancellation Fee/Refunds**

Refunds, subject to a $100 cancellation fee, will be made upon written notification of cancellation, which must be received by September 29, 2017, 5:00 pm EST. No refunds will be given after September 29, 2017. Should you have any questions, please call 404-240-2300 or email the Registrar, Toby Miller, at tmiller@ipt.org.

**Credit Cards/Checks**

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

**Hotel Information and Reservations**

The VAT Symposium is being held at the Hyatt Regency Toronto in Toronto, Canada. Reserve your accommodations directly with the Hyatt Regency Toronto by using the hotel’s special link: [https://aws.passkey.com/e/16344178](https://aws.passkey.com/e/16344178) and complete your online registration. IPT has negotiated a special Symposium room rate with the Hyatt Regency Toronto of $249.00 (Canadian dollars) plus tax for a single room. Accommodations requested after September 15, 2017, or sooner if the block sells out, cannot be ensured.

IPT is also offering a special discount: send two people and the third person attends FREE!* Just submit the registration forms and make your hotel reservations under the IPT group block to receive the discount. Email the Registrar tmiller@ipt.org with the third person’s registration form and names of the two other registrants.

* Discounts apply to all individuals with a hotel reservation in the IPT hotel block.

**Continuing Education Credit**

Approximately 16 CPE credits are available for full attendance, Tuesday through Thursday, of which 1 is for “Ethics”. 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 barcoded badge during the first 15 minutes of each session. No credit for the session will be given to those arriving 15 minutes after the start of the session or for un-scanned badges. 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.

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](http://www.NASBARegistry.org).

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. For non-MCLE locations, IPT files a Continuing Legal Education (CLE) application with the state of Georgia. 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.
Value Added Tax Symposium

General Information

Prerequisites: None
Program Level: Overview of Timely Value Added Tax Issues
Field of Study: Taxes and Regulatory Ethics
Instructional Method: Group Live
Advanced Preparation: None

Symposium Materials
Approximately one week prior to the program, speaker presentation materials will be available online for access by program attendees. Click the Sign-in button in the upper right-hand corner of the home page and log in with your Username (Member/User ID #) and password; it will take you back to the home page. Click on your name in the upper right-hand corner, and then on the “My Participation” tab on the following page where you will see meetings for which you are currently registered. Find the 2017 VAT Symposium and go to the “Click Here” link on the right under Program Info to view and print available papers.

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 strictly prohibited.

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 Symposium 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 Symposium. Use of IPT registration lists (any school, symposium, seminar or conference registration list, or the Membership Directory) for business solicitation is strictly prohibited.

The Institute is a nonprofit 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. Attendees must comply fully with these official policy positions of the IPT Board of Governors.
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