Advanced State Income Tax Seminar
March 19 - 20

Advanced Sales/Use Tax Seminar
March 20 - 21

Advanced Property Tax Seminar
March 22 - 23

Preliminary Program
ABA/IPT Advanced State Income Tax Seminar  
March 19 - 20, 2018 ~ New Orleans, LA

**Monday, March 19, 2018**

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<tr>
<td>1:30 pm</td>
<td>Seminar Adjourned</td>
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ABA/IPT Advanced Sales/Use Tax Seminar  
March 20-21, 2018 ~ New Orleans, LA

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<tr>
<td>8:00-8:30 am</td>
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<tr>
<td>8:30-9:30 am</td>
<td>Square Pegs in Round Holes: What Every Seller and Purchaser Should Know about Sales Taxation of Digital Goods and Cloud Computing</td>
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<tr>
<td>9:30-10:30 am</td>
<td>The Tax Collector’s Toolbox: Liens, Levies and Other Collection Options</td>
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<tr>
<td>10:30-10:45 am</td>
<td>Networking Break</td>
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<td>10:45am -12:00 Noon</td>
<td>Nexus Update: From the Status of Quill to Recent Activity in Reporting and Notice Laws</td>
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<tr>
<td>12:00 -12:30 pm</td>
<td>Luncheon (Presentation to follow immediately after lunch)</td>
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<td>12:30-1:30 pm</td>
<td>The Nexus Wars Escalate: State Taxes In The Age of Electronic Commerce</td>
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<td>Networking Break</td>
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<tr>
<td>1:45-2:45 pm</td>
<td>The Annual Big Easy Brawl</td>
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<td>2:45-3:00 pm</td>
<td>Networking Break</td>
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<tr>
<td>3:00-4:00 pm</td>
<td>Update on Recent Developments in Sale and Use Tax: 2018 - 2018</td>
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<td>4:00-5:00 pm</td>
<td>Role of Data Analytics in Audits</td>
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For more information visit: [http://shopaba.org/18taxipt](http://shopaba.org/18taxipt)
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<td>The Next Chapter of the Dark Store Saga: Does the IAAO Commercial Big-Box Retail White Paper Simply Attempt to Change the Rules?</td>
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<tr>
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<td>Leases and Easements and Rights of Way, Oh My!</td>
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<tr>
<td>11:00 am-12:15 pm</td>
<td>How to Recognize and when to Challenge Constitutional Issues in Ad Valorem Taxation</td>
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<td>Mother Nature’s Anger, Ecological Issues, and How they Impact Market Value</td>
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American Bar Association, Section of Taxation
1050 Connecticut Ave. NW, Suite 400
Washington, DC 20036
http://www.americanbar.org/tax

The mission of the ABA Section of Taxation is to serve our members and the public by providing education about taxes and tax systems, and by providing leadership to support the development of an equitable, efficient and workable tax system.

The Section of Taxation provides education and analysis on the latest administrative, judicial and legislative developments concerning federal, state and international taxes. Its publications, continuing legal education programs and expert advice help you understand the constantly changing landscape of tax law. To join the Section of Taxation, please visit: http://www.americanbar.org/join.

Institute for Professionals in Taxation®
1200 Abernathy Road NE, Bldg. 600, Suite L-2
Atlanta, GA 30328
www.ipt.org

The Institute for Professionals in Taxation®, founded in 1976, is a 501(c)(3) not for profit professional association serving over 4,100 members representing approximately 1,450 corporations, firms and taxpayers throughout the United States and Canada. The Institute provides outstanding educational opportunities for its members tailored to their professional needs. Professional designation programs in income, property and sales tax leading to the CMI designation (Certified Member of the Institute) and in credits and incentives leading to the CCIP (Certified Credits and Incentives Professional) are also available to members who satisfy the educational, experience and examination requirements. The Institute is dedicated to uniform and equitable administration of income, ad valorem and sales & use taxes, to minimizing the cost of tax administration and compliance, and to a high degree of professionalism. More information about IPT is available at www.ipt.org.
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Hawkins Law, Yachats, OR

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Dean, Mead & Dunbar, Tallahassee, FL

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Chamberlain, Hrdlicka, White, Williams & Aughtry, Philadelphia, PA

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Jones Walker LLP, New Orleans, LA

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Mayer Brown, LLP

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Perkins Coie LLP
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Baker & Hostetler LLP
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TaxOps, LLC
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Wilson Law Group LLC

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Thomas R. Wilhelmy, Esq.
Fredrikson & Byron, P.A.
SCOPE AND PURPOSE

The ABA/IPT Advanced Income, Advanced Sales/Use, and Advanced Property Tax Seminars are designed for attorneys, accountants, tax directors, state and local tax managers, government tax officials, appraisers, property tax managers, commercial and industrial property managers, and others interested in sales, use, ad valorem taxation of property, and income.

The increasing burden of state and local income, sales, use, and property taxes throughout the country requires an increasingly greater knowledge and understanding by those professionals who are responsible for managing and minimizing this burden. In addition, businesses must now focus more on the process for evaluating and selecting professionals who are needed to contest state and local tax matters. Over the course of three seminars, a distinguished and multidisciplinary faculty, including appraisers, government and private sector tax officials, tax managers, and state and local tax attorneys, will lead you in the practical examination of current state and local tax issues facing different businesses and industries. These programs devote substantial time to current issues in the field.

REGISTRATION (VIA ABA SECTION OF TAXATION)

Early-Bird Tuition (Deadline February 8, 2018): $550 per seminar, $925 for two seminars, $1,300 for all three seminars

Advance Tuition (Deadline March 15, 2018): $595 per seminar, $995 for two seminars, $1,400 for all three seminars

On-site: $625 per seminar, $1,025 for two seminars, $1,500 for all three seminars

MAIL the REGISTRATION FORM to the ABA Service Center - MTG/Event Registration Dept; TX 1703IPT, 321 N. Clark Street, Floor 16, Chicago, IL 60654. (Make check payable to the ABA Section of Taxation); or

FAX FORM to the ABA Section of Taxation, (202) 662-8682; or

REGISTER ONLINE USING A CREDIT CARD AT http://shopaba.org/18taxipt.

All cancellations and requests for refunds or substitutions must be received in writing by March 15, 2018. No refunds will be approved after that date; however, substitute registrants are welcome. All refund requests will incur a $50 cancellation fee. Absolutely no refunds will be granted at the meeting. To request a refund or a substitution, please send your written request to the ABA Registrar by fax to (202) 662-8682 or e-mail at taxserve@americanbar.org.

HOTEL ACCOMMODATIONS

A block of sleeping rooms has been reserved for the ABA/IPT Advanced Tax Seminars at The Ritz-Carlton, 921 Canal Street, New Orleans, LA 70112.

Reservations can be made through central reservations by calling 1-800-826-8987 or online as indicated below. The reservation cut-off date is Friday, February 23, 2018.

Group Name: ABA/IPT Advanced Tax Seminars

Dates: Sunday, March 18, 2018 – Saturday, March 24, 2018

Reservations Link: Book your group rate for ABA/IPT Advanced Tax Seminars

Group Codes (**internal note, group codes are not needed if guests use the link above): Deluxe King Rooms: VDWVDWA

Deluxe Double/Double: VDWVDWB

Negotiated Group Rate: $239.00, single/double occupancy, not inclusive of 13% tax; $2.00 occupancy tax; 1.75% New Orleans Bureau Assessment Tax

All reservations will be guaranteed by the individual's credit card or check. Individuals with guaranteed reservations must cancel their reservations at least 24 hours prior to the scheduled day of arrival to avoid a one-night cancellation charge.

Reservations requested after the room block is filled or beyond the February 23, 2018 cut-off date, whichever comes first, are subject to availability. Rooms may still be available after the room block is filled or after the cut-off date, but not necessarily at the negotiated rate. Requests for accommodations after that date, or sooner if the block sells out, cannot be ensured.

PRESENTATION MATERIALS

Written presentation materials will be available to registrants through the meeting website. In addition, all attendees will have access to hard copies of PowerPoint slides onsite. Those who are interested in the materials, but who are unable to attend the meeting, will be able to purchase access to the materials on the meeting website.
ABA OPEN MEETINGS POLICY

In accordance with the ABA Open Meetings Policy, all ABA programs are open to the media unless they are to conduct business sessions of a confidential nature. The Association encourages media coverage of its activities. If you have questions about this policy, please contact the Tax Section at +1.202.662.8670.

CONTINUING EDUCATION CREDIT

Continuing education credit for this program is available for tax professionals, attorneys, accountants, and appraisers who register and attend.

CLE: The ABA directly applies for and ordinarily receives CLE credit for ABA programs in AK, AL, AR, AZ, CA, CO, DE, GA, GU, HI, IA, IL, IN, KS, KY, LA, MN, MS, MO, MT, NH, NM, NV, NY, NC, ND, OH, OK, OR, PA, PR, SC, TN, TX, UT, VT, VA, VI, WA, WI, and WV. These states sometimes do not approve a program for credit before the program occurs. This transitional program is approved for both newly admitted and experienced attorneys in NY. Attorneys may be eligible to receive CLE credit through reciprocity or attorney self-submission in other states. For more information about CLE accreditation in your state, visit http://www.americanbar.org/groups/taxation/events_cle/fall_cle.html or contact Tim Brady at tim.brady@americanbar.org.

SCHOLARSHIP INFORMATION:

Scholarships to defray tuition expense for this program are available upon application on a case-by-case basis. To request a scholarship application, please contact the Section taxlserv@americanbar.org.

CPE: Questions concerning continuing professional education (CPE) credit should be directed to IPT, telephone (404) 240-2300.

Registrants attending the Advanced State Income Tax Seminar will receive approximately 12.4 continuing education credits; those attending the Advanced Sales and Use Tax Seminar will receive approximately 13.5 and those attending the Advanced Property Tax Seminar will receive approximately 13.5 continuing education credits for full attendance based on a 50-minute credit hour.

Each of the Seminars has 60 minutes of ethics equal to 1.2 CE credit. This ethics credit is applicable for the CMI Continuing Education requirement and may be applicable for other continuing education requirements.

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

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

The Institute 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. Concerns regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.NASBARegistry.org. For more information regarding administrative policies such as concerns and refund, please contact our office at (404) 240-2300.

IPT also files for credit for the attendees of the Property Tax Seminar, with the Texas Department of Licensing and Regulation.

Prerequisites: None

Program Level: Update

Recommended Field of Study: Taxes & Regulatory Ethics

Instructional Method: Group Live

Advanced Preparation Required: None

Consent to Use of Photographic Images: Photos will be taken at this event, which may be used in ABA or IPT publications, multimedia presentations, or on the ABA or IPT websites, LinkedIn and Facebook pages and other ABA or IPT-related social media websites. Registration and attendance at, or participation in, the ABA/IPT Advanced Tax Seminars constitutes an agreement by the registrant to the ABA’s or IPT’s use and distribution of the registrant speaker or attendee’s image in photographs, videotapes, and electronic reproductions of the ABA/IPT Advanced Tax Seminars for educational and promotional purposes. Tape recording of sessions is not permitted.
7:30-8:30am  
Registration and Continental Breakfast

8:30-9:00am  
Welcome and Introductions

President, Institute for Professionals in Taxation®:  
Robert S. Goldman, CMI, Esq., Dean, Mead & Dunbar, Tallahassee, FL

ABA SALT Committee Chair:  
Edward J. Bernert, Esq., Baker & Hostetler LLP, Columbus, OH

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Stewart M. Weintraub, Esq., Chamberlain, Hrdlicka, White, Williams & Aughtry, Philadelphia, PA

Local Host:  
William M. Backstrom, Jr., Esq., Jones Walker LLP, New Orleans, LA

9:00-9:50am  
Give Me One Good Reason to Set Up or Expand Business in Your State:  
A State Credit and Incentives Review

This session will cover the credits and incentives programs for businesses expanding or starting new operations in various states. The primary focus will be on statutory based programs, but will also include a discussion on obtaining specifically negotiated incentives. We will also cover how to monetize, trade and exchange credits where permitted under state law.

Learning Objectives:
By attending this session, the participant will be able to:

• Identify the types of industries and activities that state credit and incentive programs are designed to encourage
• Recognize the requirements for qualification and utilization of various state programs
• Compute the value of the tax benefits resulting from successful compliance with the state credit and incentive programs
• Distinguish the various channels to obtaining non-statutory credits and incentives

Moderator/ Speaker:  
Raymond J. Freda, Esq., Managing Director, Andersen Tax LLC, New York, NY

10:00-10:50am  
Defying Deference: When is the Taxing Agency Entitled to End the Debate with “Because I Said So”?

Learning Objectives:
By attending this session, the participant will be able to:

• Evaluate when state tax authorities do, or more importantly do not, have discretion (e.g., Section 18) and how they may, or may not, be able to use it
• Review recent cases limiting the deference afforded to a taxing agency
• Assemble your best arguments for limiting, or overcoming, an agency’s argument that it has broad discretion

Moderator/Speaker:  
TBD

Speakers:  
Edward J. Bernert, Esq., Partner, Baker & Hostetler LLP, Columbus, OH
Karen Dean, Esq., Tax Counsel & Senior Director, CenturyLink, Broomfield, CO

10:50-11:10am  
Networking Break

11:10am -12:00pm  
“You May be a (Tax Exempt) Manufacturer Under New York Law and Don’t Even Know It!”?

This session will explain and explore the recent exemption from income taxation provided by the State of New York for businesses deemed to be “manufacturers” as specifically defined. The definition is broader than simply industrial manufacturing and could provide an exemption from income taxation if the taxpayer meets certain statutory tests. The panel will review the exemption and related tests, discuss the related income tax attributes and risks, and provide a roadmap for examining whether you may qualify.

Speakers:  
Don Allison, CPA, Partner, Advantous Consulting, LLC, Baton Rouge, LA
Jaye A. Calhoun, Esq., Partner, Kean Miller LLP, New Orleans, LA
James E. Long, Jr., Esq., Partner, Bradley Arant Boult Cummings LLP, Birmingham, AL

For more information visit:  
http://shopaba.org/18taxipt
Learning Objectives:
By attending this session, the participant will be able to:

• Recognize statutory exemption from income tax for “manufacturers”
• Analyze whether business operations may qualify for the exemption by meeting the statutory tests
• Discuss implications for return positions and impact on effective rate
• Explore actions to be taken to minimize risk

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

Speakers:
Lynn A. Gandhi, Esq., LLM, CPA, Partner, Honigman Miller Schwartz and Cohn LLP, Detroit, MI
Jack Trachtenberg, Esq., Principal, Deloitte Tax LLP, New York, NY

12:00-12:30pm
Luncheon
(Presentation to follow immediately after lunch)

12:30-1:30pm

News from Washington: The Good, the Bad and the Ugly
This panel will discuss the Tax Cuts and Jobs Act (“Act”) passed by Congress in December. In addition to talking about key provisions of the Act, the panel will discuss the impact of the Act upon state and local taxes.

Learning Objectives:
By attending this session, the participant will be able to:

• Identify areas of the Act that may impact their clients/companies
• Analyze the state and local tax effects of the Act on their clients/companies
• Identify issues which may cause future tax exposure

Moderator/Speaker:
Stewart M. Weintraub, Esq., Shareholder and SALT Practice Chair, Chamberlain Hrdlicka White Williams & Aughsry, Philadelphia, PA

Speakers:
Joseph Henchman, Esq., Executive Vice President, Tax Foundation, Washington, DC
Erica L. Horn, CPA, JD, Dean Dorton Allen Ford, PLLC, Lexington, KY

1:30-2:00pm
Networking Break

2:00-2:50pm
The Insider’s Guide to New Tax Dispute Resolution Forums
Many states have recently revamped their tax dispute forum systems, often for the better. This panel will compare and contrast the systems of three states: Illinois, Georgia, and the new California Office of Tax Appeals.

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

• Provide Taxpayers with an understanding and illustrations of how tax dispute forums differ in their processes
• Identify significant aspects of those processes which impact the strategy and tactics of how a case is presented

Moderator/Speaker:
Eric J. Coffill, Esq., Senior Counsel, Eversheds Sutherland (US) LLP, Sacramento, CA

Speakers:
David A. Hughes, Esq., Partner, Horwood Marcus & Berk Chartered, Chicago, IL
Jeffrey A. Langer, Senior Tax Manager, The Home Depot, Atlanta, GA

3:00-3:50pm
Planning for and Defending Against Transfer Pricing Adjustments
State departments of revenue have been making transfer pricing adjustments for years. But often, those adjustments do not withstand judicial scrutiny. This session will discuss how to plan ahead for future audits and how to defend against current audit adjustments.

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

• Identify transactions that are likely to general pricing scrutiny
• Determine when getting an economist’s help is needed
• Respond to audit-level transfer pricing issues
• Address transfer pricing in appeals

Moderator:
Leah S. Robinson, Esq., Partner, Mayer Brown LLP, New York, NY

For more information visit: http://shopaba.org/18taxipt
Speakers:
William M. Backstrom, Esq., Partner, Jones Walker LLP, New Orleans, LA

Doug Sigel, Esq., Practice Group Leader, Sales and Income Tax, Ryan Law Firm LLP, Austin, TX

3:50-4:10pm
Networking Break

4:10-5:00pm
What We Don’t Know About Apportioning Tangible Personal Property and Intangibles
This panel will discuss recent trends and cases on sourcing tangible and intangible property including the growing divergence between sourcing by destination and ultimate destination. The panel discuss emerging issues in sourcing of intangibles and recognizing the traps and opportunities.

Learning Objectives:
By attending this session, the participant will be able to:
• Recognize tax consequences of sales sourcing by destination versus ultimate destination
• Understand the differing theories of ultimate destination
• Understand alternative state methods for sourcing intangibles and resulting tax consequences

Moderator:
June Summers Haas, Esq., Partner, Honigman Miller Schwartz and Cohn LLP, Lansing, MI

Speakers:
Daniel A. Lipton, Senior Manager, Ernst & Young LLP, Boston, MA

Jennafer N. Mesigian, Esq., State Tax Controversy Attorney, PricewaterhouseCoopers LLP, Stamford, CT

Judith B. Vorndran, CPA, Esq., State and Local Tax Partner, TaxOps, LLC, Lakewood, CO

5:00-6:00pm
Reception
9:00-9:50am
Former Commissioners' Panel: “Income Tax Assessment Etiquette” or a Guide to Excruciatingly Correct Behavior in Dealing with State and Local Officials Throughout the Income Tax Assessment and Appeals Process
A panel consisting of former State Commissioners/Directors of Revenue will provide the participants practical advice in how to deal with State Revenue Officials, from the beginning of the audit (Proper Introductions), during the pre-assessment process (Basic Civilization), and the post-assessment process (Rites of Passage – Exhausting the Administrative Remedies – and yes, it is exhausting....)

**Learning Objectives:**
After attending the session, the participants will be able to:
- Determine how State Revenue Officials perceive the actions or inactions of taxpayers
- Review useful suggestions about how to avoid miscommunications and other unfortunate situations
- Evaluate and apply useful ideas about how to professionally handle the audit and appeals processes from the beginning of the audit through the (hopefully) successful resolution of the case

**Moderator/Speaker:**
**Janette M. Lohman, Esq., CMI, CCIP, CPA,** Partner, Thompson Coburn LLP, St. Louis, MO

**Speakers:**
- **Michael J. Bryan, CPA,** Director, Deloitte Tax LLP, Philadelphia, PA
- **June Summers Haas, Esq.,** Partner, Honigman Miller Schwartz and Cohn LLP, Lansing, MI
- **Thomas M. Zaino, JD, CPA,** Managing Member, Zaino Hall & Farrin LLC, Columbus, OH

10:00-10:50am
**Traps for the Unwary when Preparing for Litigation**
Litigation is scary enough without surprises leaping out to throw you off guard. Taxpayers and their lawyers need to team to identify, minimize, and anticipate possible “surprises” before and during litigation. This teamwork will help keep the litigation on track and focus on main goal of presenting the best case possible. This session will share how the team can work together to identify and reduce the possible surprises, create the communication needed to present the case, and achieve the best outcome.

**Moderator/Speaker:**
**Stephanie Anne Lipinski Galland, Esq.,** Partner, Williams Mullen PC, Washington, DC

**Speakers:**
- **Brian P. Kaufman, Esq.,** Vice President, Tax Audits & Litigation & Tax Counsel, Capital One Bank, Washington, D.C.
- **Matthew J. Landwehr, Esq.,** Partner, Thompson Coburn LLP, St. Louis, MO
- **Andrew P. Wagner, CMI, JD, LLM,** Staff Vice President, Tax Law, FedEx Corporation, Memphis, TN

11:00-11:50am
**Funny Guys Discussing Hot Topics**
Tactical, legal, strategic, case law, nexus, Hellerstein, Multistate law review – who cares?! When we get Professor Pomp and Litigator Jordan Goodman together – one never knows what will come of the discussion – but it will always be interesting and fun! Join us as the foils play off one another discussing the latest and greatest income tax cases and litigation affecting our industry and see if Professor Pomp can get a word in edgewise?!

This session will discuss all the many issues affecting the trends in income tax litigation and compliance and give you an opportunity to enjoy two of the great legal minds in the state tax area, not all tax people are introverts!

**Learning Objectives:**
By attending this session, the participant will be able to:
- Recognize how litigation and education interact to transform our practice for the better
- Recognize important state tax issues in a fun and entertaining way

**Moderator/Speaker:**
**Judith B. Vorndran, CPA, Esq.,** State and Local Tax Partner, TaxOps, LLC Lakewood, CO

**Speakers:**
- **Jordan M. Goodman, Esq., CPA,** Partner, Horwood Marcus & Berk Chartered, Chicago, IL
- **Helen Hecht, Esq.,** General Counsel, Multistate Tax Commission, Washington, DC
- **Richard D. Pomp, JD,** Alva P. Loiselle Professor of Law, University of Connecticut School of Law, Hartford, CT

For more information visit: [http://shopaba.org/18taxipt](http://shopaba.org/18taxipt)
TUESDAY, MARCH 20 ** STATE INCOME TAX SEMINAR

11:50am-12:30pm
Joint Luncheon with Sales/Use Tax Seminar
(Presentation to follow immediately after lunch)

12:30-1:30pm
Joint Session with Sales/Use Tax Seminar

Stranger in a Strange Land: Ethics and Multi-jurisdictional Practice Issues
This session will review the ethical obligations facing state and local tax practitioners representing their clients in a multi-jurisdictional environment. The presentation will focus on admission-to-practice requirements of the ABA Model Rules of Professional Conduct and select state ethics rules, the IPT Canon of Ethics and the AICPA Statements on Standards for Tax Services, and apply them to both pre-litigation (audits, refunds, informal protests and ruling requests) and formal litigation proceedings.

Learning Objectives:
By attending this session, the participant will be able to:

• Identify ethical issues arising in a multi-jurisdictional state and local tax practice
• Apply the ABA Model Rules of Professional Conduct, the IPT Canon of Ethics, and the AICPA Statements on Standards for Tax Services
• Recognize state-imposed limitations on multi-jurisdictional state and local tax representation

Speaker Introduction by:
Doug Sigel, Esq., Practice Group Leader, Sales and Income Tax, Ryan Law Firm LLP, Austin, TX

Speakers:
Raymond J. Freda, Esq., Managing Director, Andersen Tax LLC, New York, NY
Mark E. Holcomb, Esq., Partner, Dean, Mead & Dunbar, Tallahassee, FL

1:30pm
Seminar Adjourned

TUESDAY, MARCH 20 *** SALES/USE TAX SEMINAR

10:30 – 11:50am
Registration

11:50am – 12:30pm
Joint Luncheon with State Income Tax Seminar
(Presentation to follow immediately after lunch)

12:30 am – 1:30pm
Joint Session with State Income Tax Seminar

Stranger in a Strange Land: Ethics and Multi-jurisdictional Practice Issues
This session will review the ethical obligations facing state and local tax practitioners representing their clients in a multi-jurisdictional environment. The presentation will focus on admission-to-practice requirements of the ABA Model Rules of Professional Conduct and select state ethics rules, the IPT Canon of Ethics and the AICPA Statements on Standards for Tax Services, and apply them to both pre-litigation (audits, refunds, informal protests and ruling requests) and formal litigation proceedings.

Learning Objectives:
By attending this session, the participant will be able to:

• Identify ethical issues arising in a multi-jurisdictional state and local tax practice
• Apply the ABA Model Rules of Professional Conduct, the IPT Canon of Ethics, and the AICPA Statements on Standards for Tax Services
• Recognize state-imposed limitations on multi-jurisdictional state and local tax representation

Speaker Introduction by:
Doug Sigel, Esq., Practice Group Leader, Sales and Income Tax, Ryan Law Firm LLP, Austin, TX

Speakers:
Raymond J. Freda, Esq., Managing Director, Andersen Tax, New York, NY
Mark E. Holcomb, Esq., Partner, Dean, Mead & Dunbar, Tallahassee, FL

For more information visit: http://shopaba.org/18taxipt
1:30 – 1:45pm
Welcome and Introductions
President, Institute for Professionals in Taxation®:
Robert S. Goldman, CMI, Esq., Dean, Mead & Dunbar, Tallahassee, FL
ABA SALT Committee Chair:
Edward J. Bernert, Esq., Baker & Hostetler LLP, Columbus, OH
ABA/IPT Advanced Tax Seminars Overall Chair:
Stewart M. Weintraub, Esq., Chamberlain, Hrdlicka, White, Williams & Aughtry Philadelphia, PA
Local Host:
William M. Backstrom, Jr., Esq., Jones Walker LLP, New Orleans, LA

1:45 – 2:45pm
The Annual Big Easy Brawl
Join Professor Richard D. Pomp, Jordan M. Goodman and Kimberly Robinson in an in-depth, point-counter-point discussion of trending SALT issues! Participate in an outstanding session of insightful commentary and observations with two of the country’s leaders in SALT.

Learning Objectives:
By attending this session, the participant will be able to:
• Identify major developments in today’s state and local tax world and spot trends in the SALT area to anticipate potential problems and find potential solutions
• Recognize positions that taxpayers and states are currently taking and issues affecting positions multi-state taxpayers may see in the future
• Recall the most important recent SALT cases and better comprehend the basis and reasoning of the decisions
• Analyze key decisions and legislative actions that have established new laws and determine the potential positive and negative effects of these new developments

Moderator:
Stephanie Anne Lipinski Galland, Esq., Partner, Williams Mullen PC, Washington, DC

TUESDAY, MARCH 20  ***  SALES/USE TAX SEMINAR

Speakers:
Jordan M. Goodman, Esq., CPA, Partner, Horwood Marcus & Berk Chartered, Chicago, IL
Professor Richard D. Pomp, JD, Alva P. Loiselle Professor of Law, University of Connecticut School of Law, Hartford, CT
Kimberly Robinson, Esq., Secretary of Louisiana Department of Revenue, Baton Rouge, LA

2:45 – 3:00pm
Networking Break

3:00 – 4:00pm
Update on Recent Developments in Sales and Use Tax: 2018 - 2018
This session provides a brief update on sales and use tax developments in 2018-2018. It is a handy reference to new developments and may include some developments that have escaped your attention, but that may be useful to your company, business or practice. This session includes developments that were too varied to be discussed in sessions devoted to more specific and limited topics.

Learning Objectives:
By attending this session, the participant will be able to:
• Recognize the most important sales and use tax developments of 2018-2018
• Identify recent legislative, judicial and administrative developments in sales and use tax

Moderator:
J. Whitney Compton, Esq., Partner, Barnwell Consulting, LLC, Atlanta, GA

Speakers:
Edward J. Bernert, Esq., Partner, Baker & Hostetler LLP, Columbus, OH
Faranak Naghavi, CPA, Partner - Indirect Tax, Ernst & Young LLP, Washington, DC
Martha Blood Wentworth, Judge, Indiana Tax Court, Indianapolis, IN
TUESDAY, MARCH 20  *** SALES/USE TAX SEMINAR

Role of Data Analytics in Audits
This session will cover the role of data analytics within audits, as well as with the entire sales tax function within organizations. Topics will include how statistical sampling could be used, how data analytics can help manage the internal tax function more effectively, and issues of data integrity. The speakers will also discuss how data analytics can be used during the process of a managed audit. The presentation may also touch upon issues of data used during litigation – for instance, are large volumes of electronically gathered data admissible in court? Further, the discussion will also address how state revenue agencies may use data analytics to ensure taxpayer compliance. The remarks will conclude with a Q&A session.

Learning Objectives:
By attending this session, the participant will be able to:

• Explain how trends in data analytics could revolutionize the sales tax function within organizations
• Identify ways state revenue agencies may use data analytics to ensure greater compliance with tax laws
• Identify issues that may arise with the use of data during audits and tax controversy

Moderator/ Speaker:
Brian S. Goldstein, Esq., Principal, PricewaterhouseCoopers LLP, New York, NY

Speaker:
Mary E. Farnsworth, CMI, Indirect Tax Director, AT&T, Dallas, TX

5:00 – 6:00pm
Reception

WEDNESDAY, MARCH 21 *** SALES/USE TAX SEMINAR

8:00 – 8:30am
Registration and Continental Breakfast

8:30 – 9:30am
Technology continues to change the economy, and state sales tax laws are struggling to keep up. The consumer landscape is shifting from primarily tangible personal property sales to digital, cloud, service-based sales, which constitute an increasing piece of the pie. Companies not only innovate and sell digital goods and cloud-based services, they are also significant purchasers of these products for use in their business. As the risks of incorrect tax treatment have increased—with both over- and under-collecting tax carrying potentially serious consequences—state and local tax administrators have come up with inconsistent answers or, oftentimes, no answers at all.

Learning Objectives:
By attending this session, the participant will be able to:

• Identify the digital and online products and services not directly addressed by laws designed for tangible personal property, including digital goods, SaaS, IaaS, and PaaS
• Compare how different states have characterized digital and online products for sales and use tax purposes
• Assess the sourcing and apportionment problems associated with these products and services
• Analyze sales and use tax issues applicable to both sellers and purchasers of digital and online products

Moderator:
Olga J. Goldberg, Esq., Attorney, Rath, Young and Pignatelli, P.C., Concord, NH

Speakers:
Adam Koelsch, Esq., Attorney, Chamberlain Hrdlicka White Williams & Aughtry, West Conshohocken, PA
Carolynn S. Kranz, JD, CPA, Chief Operating Officer, Industry Sales Tax Solutions, LLC, Washington, DC
Christopher J. Sullivan, Esq., Shareholder, Rath, Young and Pignatelli, P.C.,
Concord, NH

9:30 – 10:30am
The Tax Collector’s Toolbox: Liens, Levies, and Other Collection Options
As states continue to experience budget shortfalls, not only are states looking for ways to increase tax revenues, but the states are becoming more aggressive in their efforts to collect unpaid tax liabilities. This session will explore the numerous collection tools available to states to assist them in their tax collection efforts

Learning Objectives:
By attending this session, the participant will be able to:
• Develop an understanding of the differences between a lien, a levy, and a garnishment
• Recognize the difference between a snap-shot and a continuing levy/garnishment
• Identify what assets are subject to seizure by a state taxing authority
• Recognize the effect and priority of state tax liens
• Identify in-state offset programs and reciprocal state offset programs
• Identify collateral actions states may take to collect tax liabilities including: license suspensions and revocations, license holds, suspensions and revocations, forfeiture of business charter or ability to conduct business in a state, driver’s license and vehicle registration renewal holds, and more
• Recognize the states’ use of outside collection agencies
• Identify other collection tools in the tax collector’s toolbox

Moderator:
James W. Dawson, Jr., Esq., Principal, Miles & Stockbridge P.C., Rockville, MD

Speakers:
David A. Hughes, Esq., Partner, Horwood Marcus & Berk Chartered, Chicago, IL
Alan Marcus, Hearing Officer – Board of Appeals, Illinois Department of Revenue, Chicago, IL

10:30 – 10:45am
Networking Break

10:45 am – 12:00pm
Nexus Update: From the Status of Quill to Recent Activity in Reporting and Notice Laws
The panel will provide an update on nexus cases, state law changes and initiatives, and practical aspects of potential federal legislation to address state concerns.

Learning Objectives:
By attending this session, the participant will be able to:
• Identify the current changes and challenges to historical nexus standards applicable to sale tax reporting, collection and remittance
• Outline the “triggering events” that can lead to potential exposure for your company
• Discuss the practical implications that federal legislation would impose
• Recognize the role that the FTA can play in addressing implementation issues in regard to changing nexus standards and requirements

Moderator:
Lynn A. Gandhi, Esq., LLM, CPA, Partner, Honigman Miller Schwartz and Cohn LP, Detroit, MI

Speakers:
Jennifer Karpchuk, Esq., Senior Counsel, Chamberlain Hrdlicka White Williams & Aughrty, Philadelphia, PA
Kimberly Robinson, Esq., Secretary of Louisiana Department of Revenue, Baton Rouge, LA
Leah S. Robinson, Esq., Partner, Mayer Brown, LLP, New York, NY

12:00 – 12:30pm
Luncheon
(Presentation to follow immediately after lunch)
12:30 – 1:30 pm  
**The Nexus Wars Escalate: State Taxes In The Age of Electronic Commerce**  
By the time of the conference, we will know if the Supreme Court has granted cert in *South Dakota v. Wayfair, et al.* But recent developments also include challenges in other states to “economic presence” nexus laws (e.g., Wyoming, Indiana, Tennessee, Alabama); “cookies nexus” (e.g., Massachusetts); marketplace facilitator statutes (e.g., Washington, Rhode Island); notice and reporting laws (e.g., Colorado, Louisiana, Vermont) and, of course, proposed federal legislation. This debate will not just cover the legal issues (Commerce Clause, Due Process, Internet Tax Freedom Act, etc.), but what, in fact, is best for the health of the national economy and respect for the founding principal of federalism.

**Learning Objectives:**  
By attending this session, the participant will be able to:  
- Obtain cutting edge information on challenges to the Supreme Court’s position on use tax nexus  
- Hear the current developments in this area directly from those both leading and defending important cases in litigation  
- Discuss the practical implications of the outcome of the leading cases  
- Enjoy a front row seat in the theater of use tax collection current developments

**Moderator:**  
*Jaye A. Calhoun, Esq.*, Partner, Kean Miller LLP, New Orleans, LA

**Speakers:**  
*Joe W. Garrett, Jr., Esq.*, Deputy Commissioner of Revenue, Alabama Department of Revenue, Montgomery, AL  
*Martin I. Eisenstein, Esq.*, Managing Partner, Brann & Isaacson, Lewiston, ME

1:30 – 1:45 pm  
**Networking Break**

1:45 – 2:45pm  
**Understanding and Challenging Tax Regulations and Other Administrative Guidance**  
States are increasingly turning to administrative regulations and other guidance to define administrative procedures, interpret state statutes, reshape constitutional protections, and, in many cases, create new law. In many states this trend is exacerbated by legislatures that have failed to modernize sales and use tax statutes to keep up with changes in business and technology. This session will start out with a general overview of the rule making process. The panel will describe differences among states in the force and effect of administrative tax regulations and differences within states between regulations and other forms of administrative tax guidance. As many taxpayers have experienced, states frequently use their substantial rule-making powers to expand the scope of sales and use taxation, increase taxpayer responsibilities, and erode taxpayer rights and procedural protections. The panel will focus on procedural and substantive legal challenges to state regulations and guidance that violate state or constitutional law. The session will also examine the opposite problem: tax agencies that fail to comply with or challenge the validity of their own regulations.

**Learning Objectives:**  
By attending this session, the participant will be able to:  
- Summarize the rule making process  
- Distinguish the force and effect of tax regulations from other administrative guidance  
- Recognize differences in the force and effect of tax regulations in different states  
- Evaluate taxpayers’ rights to rely on tax regulations  
- Assess procedural or legal challenges to tax regulations and other administrative guidance

**Moderator:**  
*Robert L. Mahon, Esq.*, Partner, Perkins Coie LLP, Seattle, WA

**Speakers:**  
*Jeanette Moffa, Esq.*, Attorney, Law Offices of Moffa, Sutton, & Donnini, P.A., Fort Lauderdale, FL  
*Doug Sigel, Esq.*, Practice Group Leader, Sales and Income Tax, Ryan Law Firm LLP, Austin, TX
2:45 – 3:45pm
Revenue Administrators’ Roundtable
This panel of senior tax administrators will discuss the “hot” tax issues existing within their respective states and the best practices for representing clients in those states.

Learning Objectives:
By attending this session, the participant will be able to:

• Recognize Revenue Administrators’ selection of the “hottest,” most significant issues their respective states are facing
• Advise clients or their companies about the issues they will be facing and the best ways to address/resolve those issues

Moderator:
Stewart M. Weintraub, Esq., Shareholder and SALT Practice Chair, Chamberlain Hrdlicka White Williams & Aughtry, Philadelphia, PA

Speakers:
Karey W. Barton, Associate Deputy Comptroller, Comptroller of Public Accounts, State of Texas
Eric K. Wayne, Sales and Use Tax Director, North Carolina Department of Revenue, Raleigh, NC

3:45 – 4:00 pm
Networking Break

4:00 – 5:00pm
MTC VDA Program
The MTC Remote Seller Program is over – now what? Can a seller still “get right with the Government?” What resolution options exist, if any? The presenters will offer the key issues and trends in this area of sales tax, and will engage in a frank dialogue to highlight the current state of the law, best practices, options, opportunities, and pitfalls.

Learning Objectives:
By attending this session, the participant will be able to:

• Identify and understand the MTC’s position on remote sellers, as well as state specific trends across the country
• Identify and understand key differences among potential settlement programs
• Recognize positions that taxpayers and states are currently taking and issues affecting positions multistate taxpayers may see in the future
• Identify the governing legal principles at work and the consequences of doing nothing, taking of one path vs. another
• Recognize the key business and legal consequences of the various VDA and resolution programs and how to capitalize on same
• Provide best practices for avoiding missteps and potentially economically damaging issues

Speakers:
Richard L. Cram, Director, National Nexus Program, Multistate Tax Commission, Washington, D.C.
Mark F. Sommer, Esq., Attorney, Frost Brown Todd LLC, Louisville, KY

5:00pm
Seminar Adjourned
THURSDAY, MARCH 22 *** PROPERTY TAX SEMINAR

7:00-8:00am
Registration and Continental Breakfast

8:00-8:15am
Welcome and Introductions
President, Institute for Professionals in Taxation®:
Robert S. Goldman, CMI, Esq., Dean, Mead & Dunbar, Tallahassee, FL
ABA SALT Committee Chair:
Edward J. Bernert, Esq., Baker & Hostetler LLP, Columbus, OH
ABA/IPT Advanced Tax Seminars Overall Chair:
Stewart M. Weintraub, Esq., Chamberlain, Hrdlicka, White, Williams & Aughtry, Philadelphia, PA
Local Host:
William M. Backstrom, Jr., Esq., Jones Walker LLP, New Orleans, LA

8:15-9:45am
The Next Chapter Of The Dark Store Saga: Does The IAAO Commercial Big-Box Retail White Paper Simply Attempt to Change The Rules?
The Dark Store controversy in the assessment of big box retail properties continues to present one of the most profoundly and dramatically contentious and publicly protested controversies among all the valuation issues in the property tax world. This program will again follow a tightly structured question and answer format designed to debate the dark store controversy from the many perspectives which have spoken. At its Annual Conference in September 29, 2018, an IAAO Special Committee presented a second draft of a white paper reviewing and commenting on big-box retail valuations and the associated the dark stores issues and arguments. The other major professional appraisal and property tax associations have addressed and responded to the revised IAAO white paper. What is the legal and appraisal significance of the revised IAAO white paper? What was the intended purpose and objectives of the IAAO Special Committee who authored that draft? Does the revised IAAO white paper summarize existing accepted appraisal and assessment methodology, or instead purport to change what are otherwise generally accepted appraisal practices? What is the expected response of the various state legislatures to the revised IAAO white paper and the dark store theory? What are the constitutional ramifications of the dark store controversy and the various legislative proposals addressing it? Are other property types also targeted for valuation based on application of dark store concepts?

8:15-9:45am
Learning Objectives:
By attending this session, the participant will be able to:

- Analyze the valuation concepts embedded in the Dark Store theory, and how those valuation concepts compare to generally accepted appraisal practices
- Discover the most effective means to study, measure and evidence the market factors which are necessarily incorporated into the dark store theory in the valuation of big box retail properties
- Identify the components of various legislative initiatives which have been enacted or discussed in the state legislatures, including the constitutional ramifications when analyzed under equal protection and due process principles
- Study the threatened extension of the dark store theory to other types of commercial industrial and investment properties

Moderator:
Thomas R. Wilhelmy, Esq., Attorney, Fredrikson & Byron, P.A., Minneapolis, MN

Speakers:
Judy S. Engel, Esq., Attorney, Fredrikson & Byron, P.A., Minneapolis, MN
David C. Lennhoff, MAI, CRE, FRICS, AI-GRS, Senior Director, Altus Group, Tysons, VA
Michael McElveen, MAI, CCIM, CRE, Founder, Urban Economics, Inc., Tampa, FL
H. Stan Riffle, Esq., Attorney, Arenz, Molter, Macy, Riffle, & Larson, S.C., Waukesha, WI
Linda Ann Terrill, JD, LLM Taxation, Owner/Attorney, Property Tax Law Group, LLC, Overland Park, KS
Meg Vergeront, Esq., Partner, Stafford Rosenbaum LLP, Madison, WI

9:45-10:00am
Networking Break
THURSDAY, MARCH 22 *** PROPERTY TAX SEMINAR

10:00-11:00am
Leases and Easements and Rights of Way, Oh My!
While every property presents appraisal challenges, valuation of leasehold and easement interests can be particularly difficult. This session will address the issues that arise when valuing partial interests in connection with items such as billboards, cellular telephone towers, and signage. Our panelists will discuss the various property interests that are implicated in these types of transactions, and how those property interests are valued.

Learning Objectives:
By attending this session, the participant will be able to:
• Identify and determine the property interests that are part of the transaction in question, such as easements and leasehold interests in property and air rights
• Determine the proper valuation methodology to be utilized in valuing these rights
• Determine the best method for choosing a capitalization rate to be utilized when valuing the interests using an income approach
• Examine the specific areas of concern and pitfalls that are encountered when valuing these types of partial interests

Moderator:

Speakers:
Adam Koelsch, Esq., Attorney, Chamberlain Hrdlicka White Williams & Aughsy, Philadelphia, PA
Michael J. Samuels, CRE, FRICS, President, Clarion/Samuels Associates, Wayne, PA

11:00am-12:15pm
How to Recognize and When to Challenge Constitutional Issues in Ad Valorem Taxation
Valuation is important when reviewing property tax obligations but no business should overlook the Constitution. While valuation challenges potentially reduce liability, legal challenges can knock the liability out altogether. Further, it is important to be able to identify constitutional issues at the outset because there may be different procedural deadlines.

Learning Objectives:
By attending this session, the participant will be able to:
• Distinguish between constitutional challenges and valuation challenges
• Analyze how to check for procedural difference when contesting these types of issues
• Evaluate how to handle cases that involve both valuation disputes and constitutional challenges
• Develop practical guidelines for evaluating when it is appropriate to raise a constitutional challenge

Moderator:

Speakers:
John Brusniak, Jr., Esq., Founder/Partner, Brusniak Law, PLLC, Dallas, TX
Joyce A. Calhoun, Esq., Partner, Kean Miller LLP, New Orleans, LA
Matthew J. Landwehr, Esq., Partner, Thompson Coburn LLP, St. Louis, MO

12:15-12:45pm
Luncheon
(Presentation to follow immediately after lunch)

12:45-1:30pm
View from the Bench: What Works and What Doesn’t in Property Tax Cases
Judge Breithaupt served as judge of the Oregon Tax Court from 2001 through 2018 following a career in private practice in state and federal taxation. In this presentation, Judge Breithaupt delivers his views on effective advocacy based on his considerable experience hearing property tax matters. (This session does not qualify for CLE credit, but qualifies for continuing education by IPT and most other providers.)

Learning Objectives:
By attending this session, the participant will be able to:
• Distinguish effective and ineffective approaches to arguing property tax appeals
• Evaluate possible strategies for property tax appeals based on real-world examples

Speaker
The Honorable Henry C. Breithaupt, Oregon Tax Court Judge, Oregon Tax Court, Salem, OR
THURSDAY, MARCH 22 *** PROPERTY TAX SEMINAR

1:30-1:45pm
Network Break

1:45-3:15pm
Wish We Had Thought of That Earlier! Property Tax Strategies in Company Plans
Has your company ever bought a new property or business only to realize that aspects of the transaction caused property tax headaches later? Has your company ever made an announcement about a planned expansion only to find that the announcement prompted the assessor increase your taxes? The panelists will discuss how the company’s property tax department and outside professionals can add value on the front end of transactions and other company plans. And, for any facing the aftermath of plans that were not executed ideally for property tax purposes, the session will explore possible ways to clean up mistakes and make the best of the situation. Topics discussed include purchase price allocations, fixed asset lists, book values and accounting issues (step-up in basis or write-downs), real estate transfer taxes, among others.

Learning Objectives:
By attending this session, the participant will be able to:
• Recognize aspects of transactions and other company plans that can affect property taxes
• Evaluate proactive strategies for reducing exposure to property tax increases that could result from transactions, media announcements, and other company plans
• Determine plans that can be implemented after a transaction, announcement, or other plan has occurred that can mitigate the effect on property tax values

Moderator:
Michelle DeLappe, CMI, JD, LLM, Owner, Garvey Schubert Barer, Seattle, WA

Speakers:
Joseph G. Kettell, ASA, Managing Director, Appraisal Economics Inc., Paramus, NJ
Paul H. Masters, Esq., Lead - US Direct Tax Filing & Reporting, Shell Oil Company, Houston, TX
Stewart M. Weintraub, Esq., Shareholder and SALT Practice Chair, Chamberlain Hrdlicka White Williams & Aughtry, Philadelphia, PA

3:15-3:30pm
Networking Break

3:30-5:00pm
Current Developments
Get an update from our panel of state tax experts from across the country on important property tax trends, likely coming soon to a state near you.

Learning Objectives:
By attending this session, the participant will be able to:
• Recognize the latest judicial, statutory and administrative developments in key states
• Utilize recent developments to advise clients and/or employers
• Recognize the potential impact of these developments in other states

Moderator/Speaker:

Speakers:
Edward Kliewer III, Esq., Senior Counsel, Norton Rose Fulbright US LLP, San Antonio, TX
Mark A. Loyd, Esq., Partner and Tax and Employee Benefits Department Chair, Bingham Greenebaum Doll LLP, Louisville, KY

5:00-6:00pm
Reception

For more information visit: [http://shopaba.org/18taxipt](http://shopaba.org/18taxipt)
7:30-8:15am
Continental Breakfast and Registration

8:15-9:45am

Wait, I Thought this was Settled... Why Bring Up Intangibles Now?
The law on valuation of intangibles has long been settled in most jurisdictions. Or so we thought... until January, 2018 when the IAAO’s ad hoc committee on intangibles released a white paper that purports to bring long-established valuation principles regarding intangibles back into question. This panel will address the historical and current status of intangible valuation and offer a critical response to the IAAO’s white paper. Panelists will address specific assertions in the white paper and also discuss established applicable law in this area.

Learning Objectives:
By attending this session, the participant will be able to:

- Recognize aspects of IAAO’s recent white paper on intangibles
- Identify current and historical standards for valuation of intangibles
- Formulate litigation strategies using the IAAO paper as a reference

Moderator:
Angela W. Adolph, Esq., Partner, Kean Miller LLP, Baton Rouge, LA

Speakers:
Mary A. O’Connor, ASA, CFE, Partner, Valuation and Dispute Advisory Services Sikich LLP, Chicago, IL
Cris K. O’Neall, Esq., Attorney, Greenberg Traurig, LLP, Irvine, CA
Linda Ann Terrill, JD, LL.M Taxation, Owner/Attorney, Property Tax Law Group, LLC, Overland Park, KS

9:45-10:00am
Networking Break

10:00-11:15 am

Mother Nature’s Anger, Ecological Issues, and How They Impact Market Values
“When disaster strikes, in addition to the human tragedy there is significant economic devastation as well. One of these is the issue of property which may have had a taxable value based on one set of facts on valuation date and a lesser value after the hurricane, flood or other calamity, including man made, effects the property. Everyone remembers Katrina and more recently Harvey along with other of Mother Nature’s visits. This session will discuss how to deal with property which may have had significant value on the valuation date and little or no value subsequent to that date from the perspective of the assessor, consultant and attorney.”

Learning Objectives:
By attending this session, the participant will be able to:

- Ensure there is sufficient knowledge of applicable laws
- Analyze all issues regarding the value in the current year
- Implement negotiations with the assessor relating to the latitude the assessor has relating to the value of the property

Moderator:
Edward Kliewer III, Esq., Senior Counsel, Norton Rose Fulbright US LLP, San Antonio, TX

Speakers:
Andre B. Burvant, Esq., CPA, Partner, Jones Walker LLP, New Orleans, LA
Lawrence E. Chehardy, Esq., Commissioner Chairman-District I, Louisiana Tax Commission, Baton Rouge, LA

11:15am-12:15pm

Ethics for Property Tax Lawyers and Consultants
Examples of ethical situations that have occurred or could occur for property tax professionals will be discussed as well as appropriate action that may be taken. Suggestions for how to minimize and/or avoid falling into these situations in the future will also be provided.

Learning Objectives:
By attending this session, the participant will be able to:

- Recognize various codes of ethics that apply to, guide and protect state tax practitioners, their employers and our profession
- Identify situations that may compromise ethical conduct

Moderator/Speaker:
Mark A. Loyd, Esq., Partner and Tax and Employee Benefits Department Chair, Bingham Greenebaum Doll LLP, Louisville, KY

Speaker:
Bailey Roese, Esq., Attorney, Bingham Greenebaum Doll LLP, Louisville, KY

12:15pm
Seminar Adjourned