2018 Sales Tax Symposium

September 30 - October 3, 2018

Renaissance Indian Wells Resort

Indian Wells, CA

Institute for Professionals in Taxation®
**2018 Sales Tax Symposium - At-A-Glance**

**SUNDAY, SEPTEMBER 30, 2018**
- 12:00-6:00 pm: Registration
- 2:30-3:45 pm: Breakout Session: Beginner Basic
- 4:00-5:15 pm: Breakout Session: CMI Update
- 5:30-6:00 pm: New Member Welcome/Reception
- 6:00-7:30 pm: Reception

**MONDAY, OCTOBER 1, 2018**
- 6:30-7:45 am: Breakfast
- 8:00-8:30 am: Welcome/Opening of Symposium
- 8:30-9:55 am: Keynote Session - Actions Speak Louder Than Words
- 9:55-10:10 am: Morning Break - Sponsored by Eversheds Sutherland (US) LLP
- 10:10-11:35 am: General Session: Wayfair/Quill
- 11:35 am-1:05 pm: Lunch - Sponsored by PricewaterhouseCoopers LLP

**TUESDAY, OCTOBER 2, 2018**
- 6:30-8:15 am: Breakfast
- 8:30-9:55 am: General Session: Economics & Tax Policy

**Concurrent Breakout Sessions:** (select one of the eight sessions)
- 10:10 - 11:25 am: Not So Fast My Friend – Refund/Credit Roadblocks
- Internet of Things – Its Impact on Indirect Taxes and Technology
- The Role of Automation in Transforming How Governments Regulate and How Businesses Comply
- Mergers & Acquisitions - Part 1
- Use Tax: Trends in Practice and Technology
- Taxability of Technology – There’s no App for That (Repeated from Monday at 1:05 pm)
- Preparing for and Winning Litigation of Sales Tax Cases at the Administrative, Trial, and Appellate Levels
- A Brave New World: Defending Against Qui Tam Attacks from the Flanks

**TUESDAY, OCTOBER 3, 2018**
- 6:30-8:15 am: Breakfast

**Concurrent Breakout Sessions:** (select one of the eight sessions)
- 8:30-9:45 am: Voluntary Disclosure and Amnesty Programs – What Are They and Should Your Company Consider Participation?
- Louisiana - Dealing with Audits in the Changing Landscape (Repeated from Monday at 2:35 pm)
- Disruptive Technologies and Tax: Blockchain, Cryptocurrencies, and the Proliferation of Intangibles
- How to Add Value to Your Tax Department
- ASC 450: The Ins and Outs of Loss Contingencies and Accruals
- The Future is Now: Managing Tax Liabilities with Big Data and Tax Analytics Repeated from Monday at 1:05 pm)
- VAT - Canadian Indirect Taxes
- VAT - Global Realtime Reporting

**MONDAY, OCTOBER 1, 2018**
- **Concurrent Breakout Sessions:** (select one of the eight sessions)
  - 1:05 - 2:20 pm: Preparing for and Winning Litigation of Sales Tax Cases at the Administrative, Trial, and Appellate Levels (Repeated on Tuesday at 10:10 am)
  - Taxability of Technology – There’s No App for That (Repeated on Tuesday at 10:10 am)
  - The Future is Now: Managing Tax Liabilities with Big Data and Tax Analytics (Repeated on Wednesday at 8:30 am)
  - Tax Research Tips & Tricks
  - Sales and Use Tax Obligations for Marketplace Facilitators
  - California’s Tax System Revamp One Year Later – More Taxpayer Fairness and Transparency?
  - Manufacturing: Technical Updates and Audit Techniques
  - Pesky Local Issues (Taxes, Business Licensing Issues, Etc.)
- 2:20 - 2:35 pm: Afternoon Break - Sponsored by McDermott Will & Emery LLP

**MONDAY, OCTOBER 1, 2018**
- **Concurrent Breakout Sessions:** (select one of the eight sessions)
  - Ask the Experts - Funky Taxes - Gross Receipts Taxes, Beverage Taxes, and More
  - Intelligent Automation Changing How Departments Work with Data and Processes
  - Louisiana - Dealing with Audits in the Changing Landscape (Repeated on Wednesday at 8:30 am)
  - Drop Shipments: The Sales Tax Pitfalls of Getting From Here to There
  - Who'll Stop the Rain? Best Practices in Coping with the Ever Expanding Grid of Taxable Financial Services
  - Understanding Trends and Issues with SUT Compliance Process
  - Property Tax – What Sales Tax Professionals Should Know
- 4:05-5:30 pm: General Session - Year in Review
- 6:00-7:30 pm: Reception - Sponsored by Alston & Bird, LLP and Grant Thornton LLP
**WEDNESDAY, OCTOBER 3, 2018**

**CONCURRENT BREAKOUT SESSIONS:** (select one of the eight sessions)

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<thead>
<tr>
<th>Time</th>
<th>Session</th>
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<tr>
<td>10:00 - 11:15 am</td>
<td>• Income Tax Applications to Sales Tax: Opportunities &amp; Pitfalls</td>
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<td>• Oil and Gas Sessions: Audit Strategies – When to Litigate and When to Settle</td>
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<td>• Tax Issues in the Sharing Economy</td>
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<td>• Unclaimed Property: Big Bad Wolf or Goldilocks?</td>
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<td>• Retail’s Evolving Landscape</td>
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<td>• Are You a Manager or a Leader? And Which Do You Aspire to Be? (Repeated from Tuesday at 12:55 pm)</td>
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<td>• VAT and the Digital Economy</td>
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<td>• Similarities Between SUT &amp; VAT</td>
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<td>11:15 am</td>
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**Sponsored by:**
Charging Station - **KPMG LLP**, Internet Service - **Alvarez & Marsal Taxand LLC** and Mobile App - **Horwood Marcus & Berk Chartered**

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**Sunday, September 30th**

**12 Noon - 6:00 pm**
**Registration**

**2:30 - 3:45 pm**
**Breakout Session**
**Beginner Basic**

This session provides a basic overview of sales and use taxes, including the distinction between sales taxes and use tax. Fundamental principles governing sales and use taxes will be discussed, including: when a company is subject to a state's sales or use tax; the distinction between sales and use taxes; what constitutes a sale; what is a retail sale (including withdrawal from stock); basic definition of tangible personal property; what is meant by 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 participant will be able to:
- Explain the major differences between a sales tax and a use tax
- Identify the four major types of sales taxes and their characteristics

**Speakers:**
**Michael E. Campbell, CMI**
Senior Operations Tax Manager
Johns Manville
Denver, CO

**Landon Julius, CMI**
Director
Ryan, LLC
Overland Park, KS

**4:00 - 5:15 pm**
**Breakout Session**
**CMI Update**

This session provides a review of the Sales/Use Tax professional Certified Member of the Institute (“CMI”) designation certification program. This session will review the structure of the written exam, as well as the requirements for obtaining this designation. This session will also provide an overview of the study tools a tax professional can utilize to better
prepare for attaining this designation, and will provide an overview of the IPT Code of Ethics.

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

- Recognize the fundamentals of the CMI Sales Tax Designation including the requirements, what concepts are included in the exam and how the exam is conducted
- Determine what tools are available to assist with preparation for the exam
- Identify the various elements of the IPT Code of Ethics

**Speakers:**

**CMI Committee Representatives**

**5:30 - 6:00 pm**

**New Member Welcome/Reception**
An introduction to IPT for new members and first time attendees, and an opportunity to meet long-time IPT members.

**6:00 - 7:30 pm**

**Reception**

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**Sunday, September 30th**

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**Monday, October 1st**

**6:30 - 7:45 am**

**Breakfast**

**8:00 - 8:30 am**

**Welcome/Opening of Symposium**

Rick H. Izumi, CMI
President, Institute for Professionals in Taxation®

Caroline Cain, CMI
Symposium Chair

Christine Hanhausen, Esq.
Symposium Vice Chair

**8:30 - 9:55 am**

**Keynote Session**

**Actions Speak Louder Than Words**

It's a scientific fact that a person's body gestures give away his true intentions. Actually, over ninety percent of all face-to-face communication is nonverbal; thus, the silent messages of the body often reveal more than the spoken word in conveying true feelings and attitudes. Jan Hargrave, behavioral authority on nonverbal communication, and author of Let Me See Your Body Talk, Freeway of Love, Judge the Jury, Strictly Business Body Language, and Poker Face, helps you improve your communication skills. Clear, practical and fun, this seminar offers a wealth of detailed information concerning effective communication and the "hidden messages" of those around you as well as yourself. Jan Hargrave's fascinating presentation gives you the advantages you need to make in-depth character assessments, as well as an increased ability to develop ethical nonverbal behaviors in all professional relationships. Knowledge of this information can spell the difference between success or failure in every encounter.

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

- Master the art of making a positive first impression during the initial 7 seconds of meeting someone
- Recognize effective nonverbal gestures and their importance in developing successful communication interactions
- Develop nonverbal intelligence competencies that aid you in communicating your ideas in a positive and professional manner
- Detect the specific gestures and “micro-expressions” of deception and secretiveness as they relate to social engineering and risk management
- Identify quick ways to align your message so as to sharpen rapport
and enhance your leadership abilities
• Identify disconnection gestures and recognize verbal objections before they are expressed

Speaker:
Jan Hargrave
Consultant/Speaker
Jan Hargrave & Associates
Houston, TX

9:55 - 10:10 am: Morning Break
Sponsored by Eversheds
Sutherland (US) LLP

10:10 - 11:35 am
General Session
Wayfair/Quill
This session will provide overview and insight into the Wayfair proceedings from participants and experts on the case. The panel will discuss the background, the decision, and its impact on Quill and nexus.

Learning Objectives:
After attending this session, the participant will be able to:
• Discuss the effects of Wayfair on Nexus
• Identify key factors in the court’s decision on Wayfair
• Analyze the policies and legal reasoning behind Court’s decision
• Gain insight into the constitutional standards governing state tax laws after Wayfair
• Recognize how Wayfair changed your world and determine what your company needs to do to adapt

Speakers:
Bruce Johnson
Senior Vice President, Tax Policy
Taxometry
South Jordan, UT
Jordan M. Goodman, Esq., CPA
Partner
Horwood Marcus & Berk Chartered
Chicago, IL
Matthew P. Schaefer, Esq.
Attorney
Brann & Isaacson LLP
Lewiston, ME

11:35 am - 1:05 pm: Lunch
Sponsored by
PricewaterhouseCoopers LLP

CONCURRENT BREAKOUT SESSIONS: (select one of the eight sessions)
1:05 - 2:20 pm
Preparing for and Winning Litigation of Sales Tax Cases at the Administrative, Trial, and Appellate Levels
(Repeated on Tuesday at 10:10 am)
As your company’s sales and use tax audit progresses, you realize that there is little to no likelihood of resolving all or some of the audit issues without an appeal. The auditor digs in and the issues that will need to be appealed become apparent. You receive the audit report. How do you proceed through litigation? This session will guide participants in strategies and best practices during the course of a sales and use tax appeal beginning with the audit report and concluding with trial court and appellate litigation. Presenters will discuss how to decide whether to appeal administratively or go directly to court, considerations in deciding to settle or litigate, how to handle an administrative appeal when court litigation is inevitable, when and how to engage outside counsel or consultants, and strategies in preparing for and effectively prevailing in litigation.

Learning Objectives:
After attending this session, the participant will be able to:
• Identify criteria for deciding whether to appeal administratively or go directly to court and understand the steps in the process
• Analyze how to prepare for and prevail in litigation
• Identify when you should hire outside counsel or consultants and how to do so
• Explore pitfalls associated with litigation, including, for example, costly and burdensome discovery, problems created by lack of preservation of documents, and the need to protect confidential information.

Speakers:
Stephen P. Kranz, Esq.
Partner
McDermott Will & Emery LLP
Washington, DC
Doug Sigel, Esq.
Practice Group Leader, Sales and Income Tax
Ryan Law Firm LLP
Austin, TX
Monday, October 1st

1:05 - 2:20 pm
Taxability of Technology – There’s No App for That
(Repealed on Tuesday at 10:10 am)
As more companies move to the cloud, purchasers are facing critical issues in determining taxability and situsing. This session will focus on hot issues and trends regarding the sales and use taxation of remotely accessed software, computer/technology-related services, and everything in between, including IFTA pre-exemption, limitations on use of exemption certificates, concerns regarding Qui Tam and Class Action, and will discuss best practices for dealing with these ever-challenging issues.

Learning Objectives:
After attending this session, the participant will be able to:
• Discover recent developments in the cloud space, including new rulings, cases and legislation
• Recognize possible planning ideas, including outside the box concepts
• Develop best practices within their organization for managing high tech spend

Speakers:
Loren Chumley
Principal, State & Local Tax
KPMG LLP
Nashville, TN
Carolynn S. Kranz, JD, CPA
Founder/Managing Member
Industry Sales Tax Solutions
Washington, DC
James R. Taylor, CPA, Esq.
Vice President, State & Local Tax Alliance Data
Columbus, OH

1:05 - 2:20 pm
The Future is Now: Managing Tax Liabilities with Big Data and Tax Analytics
(Repealed on Wednesday at 8:30 am)
In this session, attendees will learn how to harness large volumes of indirect tax transaction data (Big Data) in a manner that gives tax leaders the ability to make decisions based on the systematic analysis of historical data. You will also learn the definition and functional application of Tax Analytics, what type of financial data can be used to drive change in the management of tax liabilities, and how to make sound business decisions by utilizing this historical data in tandem with current transaction monitoring.

Learning Objectives:
After attending this session, the participant will be able to:
• Define “Big Data” and the functional application of Tax Analytics as it relates to Indirect Tax
• Describe the process for harnessing large volumes of data for tax analytics
• Detail the value case for investing in a Big Data and Tax Analytics solution
• Describe the reporting solutions and the types of tax decisions the capability will drive as a part of the systematic analysis

Speakers:
Timothy M. Kirkpatrick, CMI
Principal
PricewaterhouseCoopers LLP
Houston, TX
Scott H. Walters
Senior Director, Professional Services
DuCharme, McMillen & Associates
Riverwoods, IL

1:05 - 2:20 pm
Sales and Use Tax Obligations for Marketplace Facilitators
In 2017, four states enacted laws requiring “marketplace facilitators” or “platforms” to collect tax (or comply with reporting requirements) on behalf of third-parties selling through online platforms (Minnesota, Pennsylvania, Rhode Island, and Washington). As of May 2018, two states enacted similar legislation (Alabama and Oklahoma), and two state legislatures have
sent similar laws to their respective governors for signature (Connecticut and Iowa). This session explores the following questions: what spurred state legislatures to act? How do platform laws impose a collection obligation on marketplace facilitators? What compliance challenges to these new laws present, and how can those challenges be mitigated? Do platform laws violate the United States Constitution and/or federal law?

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

- Recognize the growing trend in state legislatures to introduce bills that require marketplace facilitators to collect tax on third-parties sales under existing sales and use tax laws (i.e., without enacting a platform law)
- Describe legal arguments put forth by states to compel marketplace facilitators to collect tax on third parties sales under existing sales and use tax laws
- Identify the unique compliance challenges presented by platform laws and potential mitigation strategies
- Discuss potential challenges to platform laws under state law, the United States Constitution, and federal law
- Describe legal arguments put forth by states to compel marketplace facilitators to collect tax on third parties sales under existing sales and use tax laws (i.e., without enacting a platform law)

**Speakers:**
William G. Lasher, CPA
Senior Director, Indirect Taxes
eBay Inc.
San Jose, CA
Jonathan E. Maddison, Esq.
Attorney
Reed Smith LLP
Philadelphia, PA

**1:05 - 2:20 pm**
California’s Tax System Revamp One Year Later – More Taxpayer Fairness and Transparency?
Effective July 1, 2017, the Taxpayer Transparency Act of 2017 stripped the California State Board of Equalization of its statutory tax administrative and appellate functions, transferring them to the newly created Department of Tax and Fee Administration and Office of Tax Appeals. Under the new organization, the State Board of Equalization continues to oversee California’s property tax system, while the newly created Department of Tax and Fee Administration administers the sales and use tax and many other of California’s tax and fee programs. The Office of Tax Appeals now hears all administrative tax appeals, except property tax appeals by centrally assessed taxpayers. In this session, the speakers will discuss the changes to California’s tax system and the impact on taxpayers, as well as share their observations and experiences under the old and new systems.

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

- Recognize the basic differences between California’s tax system and the more traditional model in other states
- Discuss the changes made to California’s tax system by the Taxpayer Transparency and Fairness Act of 2017
- Identify the impacts of the changes on taxpayers in all stages of tax administration
- Describe legal arguments put forth by states to compel marketplace facilitators to collect tax on third parties sales under existing sales and use tax laws (i.e., without enacting a platform law)

**Speakers:**
Reed Schreiter
Director
PricewaterhouseCoopers LLP
Sacramento, CA
Joe Vinatieri, Esq.
Partner
Bewley, Lassleben & Miller, LLP
Whittier, CA

1:05 - 2:20 pm
Manufacturing: Technical Updates and Audit Techniques
This session will focus on recent legislative and judicial developments and emerging trends in the manufacturing area. The panelists will also discuss compliance and audit-related issues that are unique to manufacturing industry.

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

- Identify legislation and cases specifically related to the manufacturing industry
- Recognize current trends impacting the industry
- Navigate the complexities of a manufacturing industry sales/use tax audit and/or refund claim
- Identify potential compliance pitfalls

**Speakers:**
Elizabeth Figueroa
Senior Tax Manager
Ryerson Inc.
Chicago, IL
James J. Tauber, CMI
Managing Director, State and Local Tax
Andersen Tax
Chicago, IL

**Monday, October 1st**

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**Monday, October 1st**

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Monday, October 1st

1:05 - 2:20 pm

Pesky Local Issues (Taxes, Business Licensing Issues, Etc.)

Local taxes have been a source of great anxiety, complexity, inconsistency and uncertainty for sales and use tax professionals since their inception. In the face of mounting budget pressures these local jurisdictions are increasingly searching for new and creative ways to raise revenues. Following the Wayfair decision these efforts are expected to increase exponentially, as will the uncertainty faced by taxpayers in dealing with these developments. The panelists will highlight numerous substantive and procedural issues unique to local taxation and will discuss many of their prior experiences that should assist taxpayers and practitioners in avoiding traps and pitfalls in these dynamic and fast-evolving times.

Learning Objectives:
After attending this session, the participant will be able to:
• Explore common local sales and use tax regimes and compliance issues faced by multistate taxpayers
• Discuss impact of Wayfair decision on local sales and use tax schemes, including local jurisdiction nexus, double taxation, due process and other concerns.
• Review panelists’ prior case experiences to identify creative means of avoiding and mitigating substantive and procedural issues unique to local taxation of multistate transactions

Speakers:
Andre B. Burvant, Esq., CPA
Partner
Jones Walker LLP
New Orleans, LA

Rachel Quintana
Senior Manager, Sales & Use
Ernst & Young LLP
Denver, CO

2:20 - 2:35 pm: Afternoon Break Sponsored by McDermott Will & Emery LLP

CONCURRENT BREAKOUT SESSIONS: (select one of the eight sessions)

2:35 - 3:50 pm

“You Can’t Always Get What You Want” – Tax Professionals and Government Officials Working Together

Disputes between taxpayers and tax collectors are inevitable, and when they happen, they can be distracting, time consuming, and expensive. This presentation will provide practical advice on how tax professionals and government officials can work together to resolve disputes as efficiently and effectively as possible.

Learning Objectives:
After attending this session, the participant will be able to:
• Determine strategies for working with taxing authorities to resolve potential disputes before they arise
• Apply techniques for compromising disputed tax assessments or refund claims
• Determine how to narrow the focus of litigation to the critical issues for quick resolution
• Recognize the opportunities to use legislation to address disputes

Speakers:
Arlene Gustilo
Director, Domestic Tax
Oracle America, Inc.
Pleasanton, CA

Stephen J. Jasper, Esq.
Attorney
Bass, Berry & Sims, PLC
Nashville, TN

2:35 - 3:50 pm

Ask the Experts - Funky Taxes - Gross Receipts Taxes, Beverage Taxes, and More

Tired of the same old income, sales, and use tax tunes? If you want to get funky, you have to look at the indie and alt taxes out there. We won’t be able to play them all, but we’ll play hits from around the nation. This session will begin with a discussion of gross receipts taxes, explore how funky taxes can expand with technology, look at the differences between multiple sweetened beverage taxes, take the really funky bicycle and vehicle taxes for a spin in a state without sales tax, and review the lease on life some funky rental taxes have achieved.

Learning Objectives:
After attending this session, the participant will be able to:
• Explain the structure of each funky tax
• Recognize when funky taxes can capture new technologies that sales and use tax don’t address
• Determine the application of funky taxes to their company’s sales and operations
• Identify differences between the sweetened beverage taxes in different jurisdictions
Monday, October 1st

Speakers:
Gregg D. Barton, Esq.
Partner
Perkins Coie LLP
Seattle, WA

Dylan Waits
Senior Manager
Amazon.com
Seattle, WA

2:35 - 3:50 pm
Intelligent Automation Changing How Tax Departments Work with Data and Processes

Navigating the rapid changes in technology is a significant source of pressure on company finance, accounting and tax teams. While it can be confusing and challenging to keep up with, it is happening around us. As sales tax professionals, we need to understand how it impacts our day-to-day lives at work and how we can best embrace and utilize it to help us accomplish our objectives. This session will address the latest technology and automation trends, including robotics, cloud computing, machine learning and will provide insights to how automation can support and enhance operating the sales tax function more effectively.

Learning Objectives:
After attending this session, the participant will be able to:
- Recognize the technology trends in the market
- Identify ways automation can be used to manage the sales tax function more effectively
- Determine the impact of each model on the company operations and the resources needs

Speakers:
Josh Johnson, CMI
Tax Director - SUT Research, M&A, and Systems
McKesson Corporation
Carrollton, TX

Danyle Ordway
Principal National Tax-Tax Technology & Data Analytic Services
Ernst & Young LLP
Washington, DC

2:35 - 3:50 pm
Louisiana - Dealing with Audits in the Changing Landscape
(Repeated on Wednesday at 8:30 am)

Louisiana, for the past several years has had a recurring budget deficit and the Department is getting creative with audits to attempt to address budgetary needs. Parishes are struggling to raise funds as well. Hot topics for state auditors include transfer pricing issues, inter-company franchise tax issues, MM&E, audits of individuals, and sales tax issues. The locals are increasingly reaching out to contract auditors to conduct multi-parish audits with limited remedies for taxpayers. This panel will discuss commonly encountered pitfalls, traps for the unwary, and best practices for handling Louisiana audits for optimal results.

Learning Objectives:
After attending this session, the participant will be able to:
- Explore possible new avenues for relief including the Louisiana Uniform Local Sales Tax Board and the newly enhanced Board of Tax Appeals
- Analyze critical information necessary for dealing with both in-house and contract audits
- Consider the best practices for addressing auditor inquiries and providing information responses
- Identify the most current audit trends and how to protect against inaccurate audit assessments

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

Jason M. DeCuir, Esq.
Principal, Ryan Advocacy
Ryan, LLC
Baton Rouge, LA

2:35 - 3:50 pm
Drop Shipments: The Sales Tax Pitfalls of Getting From Here to There

Drop shipping remains an efficient way for retailers to deliver goods to their customers quickly while minimizing inventory costs, and is increasingly becoming a go-to method used by sellers in today’s electronic commerce economy. But the sales and use tax implications of drop shipments are complex, and may end up costing retailers when it comes to sales tax. Unforeseen nexus consequences; documentation requirements; and collection obligations can trip up even the most seasoned tax department. This session will prepare attendees to identify, understand, and navigate those complexities in the current landscape.
**Monday, October 1st**

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

- Identify the nexus implications of drop shipping and what, if any, impact Wayfair will have
- Recognize basic sourcing principles of drop shipments
- Determine whether a drop shipment is a sale for resale and what documentation a seller must provide to document the sale
- Evaluate the differing sales tax valuation methods for drop shipments
- Explain the drop shipment rules of SSUTA-member states as well and several other large jurisdictions

**Speakers:**
Grace Kyne  
Tax Manager  
Ernst & Young LLP  
Boston, MA

Jeanette Moffa, Esq.  
Attorney  
Law Offices of Moffa, Sutton, & Donnini, P.A.  
Fort Lauderdale, FL

**2:35 - 3:50 pm**  
Who'll Stop the Rain? Best Practices in Coping with the Ever Expanding Grid of Taxable Financial Services

This interactive session focuses on the dizzying array of financial services that several states are subjecting to sales tax. When states first began taxing their depressed citizenry in the early 20th century, few legislatures would have expected the malignant expansion of enumerated services that is occurring today. However, the services provided by financial services institutions, to both businesses and individuals, have been subject to not only broad based taxes (e.g. West Virginia and South Dakota), but also to narrowly applicable taxes (e.g. Iowa, Ohio and Texas). To exacerbate the problem, states (some of which boast balance sheets akin to those that existed within the 1930s) have begun exploring options to bring in tax dollars quicker, such as same-day tax collections, and the burden for administering these systems would seemingly fall upon credit card processors. This session will allow attendees the opportunity to commiserate, share ideas, and leverage others’ experiences in handling the challenges within this area.

**Speakers:**
Kyle M. Brehm, CMI, MBA, Esq.  
Indirect Tax Director  
PricewaterhouseCoopers LLP  
Minneapolis, MN

Thomas A. Zessman  
Indirect Tax Director  
Ameriprise Financial  
Minneapolis, MN

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**Monday, October 1st**

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

- Identify some of the taxable services provided by financial services institutions;
- Determine how other institutions have handled the taxability challenges related to financial services
- Recognize how sales tax concepts apply to financial services institutions who are providing uniquely (non-)taxable products and services

**Speakers:**
Carlos V. Hernandez, CMI  
US Indirect Tax Compliance and Process Director  
Oracle America, Inc.  
Redwood City, CA

Kevin A. Ritter, CMI  
Manager  
Ernst & Young LLP  
Irvine, CA

**2:35 - 3:50 pm**  
Understanding Trends and Issues with SUT Compliance Process

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

- Recognize the sales and use tax compliance lifecycle
- Identify key areas of risk and management concerns
- Determine where key controls are both needed and important through the lifecycle
- Establish best practices and evaluate areas for improvement
- Discuss industry specific nuances

**Speakers:**
Carlos V. Hernandez, CMI  
US Indirect Tax Compliance and Process Director  
Oracle America, Inc.  
Redwood City, CA

Kevin A. Ritter, CMI  
Manager  
Ernst & Young LLP  
Irvine, CA
Monday, October 1st

2:35 - 3:50 pm
Property Tax – What Sales Tax Professionals Should Know

The purpose of this session is to provide a basic overview of property tax to sales tax professionals and to outline common issues and concepts that impact both taxes. Participants will understand how decisions affecting sales tax may also have an impact upon property tax.

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

- Provide an overview of property tax concepts
- Determine some key areas of cross-over between sales tax and property tax
- Recognize how to work with relevant taxing authorities
- Explain property tax incentive programs

Speakers:
Rick H. Izumi, CMI
Partner
ITA, LLC
Chatsworth, CA

Mark R. Young, CMI
Property Tax Manager
Andeavor
Carson, CA

3:50 - 4:05 pm: Afternoon Break

4:05 - 5:30 pm
General Session
Year in Review

A review of the trends that have emerged in the last 12 months, including a discussion of recent court decisions and pending cases and their impact.

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

- Identify important issues that have been addressed by the courts and state tax administrative agencies in the last year
- Evaluate whether recent precedent and pending cases are relevant to their company or practice
- Formulate strategies to leverage the recent case law
- Take proactive steps to leverage pending litigation that is relevant to your company or practice

Speakers:
Lynn A. Gandhi, Esq., LL.M., CPA
Partner
Honigman Miller Schwartz and Cohn LLP
Detroit, MI

Mark F. Sommer, Esq.
Attorney
Frost Brown Todd LLC
Louisville, KY

Lee A. Zoeller, CMI, Esq.
Partner
Reed Smith LLP
Philadelphia, PA

6:00 - 7:30 pm: Reception
Sponsored by: Alston & Bird, LLP and Grant Thornton LLP

Monday, October 1st
Tuesday, October 2nd

6:30 - 8:15 am
Breakfast

8:30 - 9:55 am
General Session
Economics & Tax Policy
With all the national and global news lately, it’s almost impossible to keep track of what it all might mean for you personally, for your company, and for your community. An economist and a tax lawyer come together to bring it all down to Earth and help you make sense of how current global and national trade and economic developments could affect your life and work as a tax professional.

Learning Objectives:
After attending this session, the participant will be able to:
• Recognize how core economic principles and policies apply to current national and world events
• Identify various ways in which economic policies and developments will affect national commerce and growth
• Discuss how economic policies and developments could affect the role of the state and local tax professional

Speakers:
Lauren Bresnahan, PhD
Deputy Chief Economist
KPMG LLP
New York, NY
Todd A. Lard, Esq.
Partner
Eversheds Sutherland (US) LLP
Washington, DC

9:55 - 10:10 am: Morning Break

CONCURRENT BREAKOUT SESSIONS: (select one of the eight sessions)

10:10 - 11:25 am
Not So Fast My Friend – Refund/ Credit Roadblocks
This discussion session relates to the life cycle of a sales & use refund claim and the inevitable roadblocks that are bound to pursue. Accounting for the necessary planning, will help limit various difficulties in seeing the refund claim come to fruition. Tactical preparation will be discussed in this presentation.

Learning Objectives:
After attending this session, the participant will be able to:
• Recognize the thought process when an auditor first becomes acquainted with a claim and anticipate those initial inquiries ahead of time
• Utilize technology and/or process improvement in developing a strategy to compile and pursue refund claims
• Recognize the procedural processes, and possible appeals and court requirements, in pursuing a refund claim

Speakers:
Kelsie Schaack, CMI
SALT Manager
Grant Thornton LLP
Dallas, TX
Jacob Yungblut, CMI
Audit Manager
Raytheon Company
Plano, TX

10:10 - 11:25 am
Internet of Things – Its Impact on Indirect Taxes and Technology
The “Internet of Things” (IoT) is becoming an increasingly important part of technology and the economy. In this session, we will discuss what the term means, where it came from, and how it impacts tax professionals. From telematics, the connected home and smart cities to the “connected cow,” IoT is affecting organizations across the spectrum of industries.

The presenters will discuss the implications and practical advice related to this shifting landscape and what every tax professional needs to know in terms of the state and local tax compliance, planning and controversy considerations the growth of IoT raises.

Learning Objectives:
After attending this session, the participant will be able to:
• Discuss the Internet of Things and its impact on the broader economy
• Recognize the broad implications of how a connected world affects all industries
• Determine how tax rules that were mostly written for a manufacturing economy are going to need to be interpreted to guide taxation of these new emerging technologies
• Recognize the various positions and defenses that may be raised in considering how to deal with state and local tax compliance, planning and controversy issues surrounding IoT

Speakers:
Kirsten Gulotta, Esq.
Attorney
Deloitte Tax LLP
New York, NY
Tuesday, October 2nd

Carlos V. Hernandez, CMI
US Indirect Tax Compliance and Process Director
Oracle America, Inc.
Redwood City, CA

10:10 - 11:25 am
The Role of Automation in Transforming How Governments Regulate and How Businesses Comply

In recent years we have seen a subtle (and sometimes not so subtle) shift in how governments regulate. While state and local revenue authorities are a little behind their global counterparts, they are nonetheless beginning to realize that automation and computing power can enable them to apply greater audit scrutiny across a wider swath of taxpaying base. At the same time, serious budget constraints are compelling governments to act quickly to amend their tax regimes to close any shortfalls, and with the recent decision of the US Supreme Court in South Dakota v. Wayfair, we can only expect the pace to quicken.

In this session we will discuss these trends in some detail but with a practical eye towards exploring the value of utilizing cloud-based tax automation solutions to meet these ever-changing and ever-growing compliance requirements. We will also discuss together some of the practical challenges associated with managing a premise to hosted tax automation transformation, and some best practices to ensure success.

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

• Recognize growing role of automation in how governments around the world regulate
• Explore value of automated solutions in meeting tax compliance requirements
• Recognize differences between on-premise and hosted tax solutions – perceived advantages and disadvantages
• Develop best practices in managing a premise to hosted transformation

Speakers:
Charles P. Maniace, Esq.
Director - Tax Research
Sovos Compliance
Wilmington, MA

John R. Sallese
Tax Business Consultant
Avalara
Boston, MA

10:10 - 11:25 am
Mergers & Acquisitions - Part 1

This first M&A session will identify and discuss numerous sales and use tax issues that companies routinely encounter in these transactions, and the panelists will share many of their real world experiences and the statutory/regulatory backgrounds in which they arose. These topics will cover, among other things, issues with undisclosed tax liabilities, inconsistent multistate substantive and procedural provisions, transferee liability scenarios, pre-sale documentation concerns, limitations on the ability to control post-sale audits and appeals, and indemnification hurdles.

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

• Identify multistate sales and use tax issues commonly arising in merger and acquisition transactions
• Identify underlying statutes and regulations giving rise to those issues and common differences in authority between jurisdictions.
• Examine real-world scenarios to better assist in spotting issues in actual practice scenarios

Speakers:
Brian Sullivan
Managing Director
Deloitte Tax LLP
Atlanta, GA

Matthew A. Mantle, Esq.
Attorney/Partner
Jones Walker LLP
New Orleans, LA

Tuesday, October 2nd

Use Tax: Trends in Practice and Technology

This breakout session will address many of the common use tax-related challenges confronting companies of all types in today’s environment. Topics explored will include differing jurisdictional definitions, everyday areas of complexity in determining taxability of purchases, recent legislative and regulatory changes as well as current cases and guidance from the states, and key trends in audits and compliance. Furthermore, we’ll discuss trends in technology related to use tax process, review, and automation.

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

• Identify current developments and changes in the scope of what constitutes manufacturing
2018 Sales Tax Symposium

Tuesday, October 2nd

- Analyze the latest legislative and regulatory changes affecting use tax
- Identify and anticipate compliance-related issues that are the focus of state sales/use tax auditors
- Determine technological solutions available related to the use tax process

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

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

10:10 - 11:25 am
Preventing Tax issues
Taxability of Technology – There’s No App for That
(Repeated from Monday at 1:05 pm)

As more companies move to the cloud, purchasers are facing critical issues in determining taxability and situsing. This session will focus on hot issues and trends regarding the sales and use taxation of remotely accessed software, computer/technology-related services, and everything in between, including IFTA pre-exemption, limitations on use of exemption certificates, concerns regarding Qui Tam and Class Action, and will discuss best practices for dealing with these ever-challenging issues.

Learning Objectives:
After attending this session, the participant will be able to:
- Identify recent developments in the cloud space, including new rulings, cases and legislation
- Recognize possible planning ideas, including outside the box concepts
- Develop best practices within their organization for managing high tech spend

Speakers:
Loretta Chumley
Principal, State & Local Tax
KPMG LLP
Nashville, TN

Carolynn S. Kranz, JD, CPA
Founder/Managing Member
Industry Sales Tax Solutions
Washington, DC

James R. Taylor, CPA, Esq.
Vice President, State & Local Tax
Alliance Data
Columbus, OH

Tuesday, October 2nd

10:10 - 11:25 am
Preparing for and Winning Litigation of Sales Tax Cases at the Administrative, Trial, and Appellate Levels
(Repeated from Monday at 1:05 pm)

As your company’s sales and use tax audit progresses, you realize that there is little to no likelihood of resolving all or some of the audit issues without an appeal. The auditor digs in and the issues that will need to be appealed become apparent. You receive the audit report. How do you proceed through litigation? This session will guide participants in strategies and best practices during the course of a sales and use tax appeal beginning with the audit report and concluding with trial court and appellate litigation. Presenters will discuss how to decide whether to appeal administratively or go directly to court, considerations in deciding to settle or litigate, how to handle an administrative appeal when court litigation is inevitable, when and how to engage outside counsel or consultants, and strategies in preparing for and effectively prevailing in litigation.

Learning Objectives:
After attending this session, the participant will be able to:
- Identify criteria for deciding whether to appeal administratively or go directly to court and understand the steps in the process
- Analyze how to prepare for and prevail in litigation
- Identify when you should hire outside counsel or consultants and how to do so
- Explore pitfalls associated with litigation, including, for example, costly and burdensome discovery, problems created by lack of preservation of documents, and the need to protect confidential information

Speakers:
Stephen P. Kranz, Esq.
Partner
McDermott Will & Emery LLP
Washington, DC

Doug Sigel, Esq.
Practice Group Leader, Sales and Income Tax
Ryan Law Firm LLP
Austin, TX
Tuesday, October 2nd

10:10 - 11:25 am
A Brave New World: Defending Against Qui Tam Attacks from the Flanks
This session will review the best practices to both avoid and defend against a false claims suit act.

Learning Objectives:
After attending this session, the participant will be able to:
• Recognize the risks associated with false claims act cases
• Interpret the latest developments and recent cases in the false claims act arena
• Recognize common defenses to false claims act cases
• Identify steps to prevent against false claims act cases

Speakers:
Catherine A. Battin, Esq.
General Counsel
McDermott Will & Emery LLP
Chicago, IL
Karen Dean, Esq.
Tax Counsel & Senior Director
CenturyLink
Broomfield, CO

11:25 am - 12:55 pm: Lunch

CONCURRENT BREAKOUT SESSIONS: (select one of the eight sessions)

12:55 - 2:10 pm
Audit Defense and Management Strategies
Audits can be long, involved, and expensive, but a number of time-tested strategies have been developed to reduce these burdens. This session will examine proven audit defense strategies and issues related to sampling.

Learning Objectives:
After attending this session, the participant will be able to:
• Apply proven audit defense strategies to reduce the time, duplication of effort, and expense of the audit process
• Identify different sampling methodologies used by state revenue departments in the audit process, including judgment sampling, block sampling, and random or statistical sampling including their strengths and weaknesses and how they may affect outcomes
• Recognize when and how to escalate an audit, managing a timeline with statute extensions, techniques useful in dealing with IDR’s and end-state audit management techniques

Speakers:
Michael J. Bryan, CPA
Director
Deloitte Tax LLP
Philadelphia, PA
Michael D. Sontag, Esq.
Member
Bass, Berry & Sims, PLC
Nashville, TN

12:55 - 2:10 pm
Bundled Transactions
The bundled transaction principle and the application of the primary purpose/true object concepts impact taxpayers across industries and states. This session will include a discussion of common issues arising with bundled transactions, current trends across the states, best practices for making sure that only taxable sales are actually taxed, and some traps to avoid.

Learning Objectives:
After attending this session, the participant will be able to:
• Identify and evaluate the “true object” of a bundled transaction for sales/use tax purposes
• Research and analyze the relevant law(s) regarding the sales/use tax treatment of a bundled transaction
• Provide support for a conclusion regarding the proper tax treatment of a bundled transaction
• Structure customer/vendor contracts in support of the “true object”
• Propose a plan to avoid overpayment of tax in connection with bundled transactions

Speakers:
Richard Jean
Indirect Tax Manager
Thomson Reuters US Indirect Tax Team
Boston, MA
Kyle O. Sollie, CMI, Esq.
Partner
Reed Smith LLP
Philadelphia, PA

12:55 - 2:10 pm
Mergers & Acquisitions - Part 2
Building on the substantive topics discussed in Mergers & Acquisitions – Part 1, this session will continue that theme by discussing practical ways to avoid many of the issues previously highlighted. This session will use a hypothetical transaction as a means of walking through the practical aspects of common contractual provisions such as representations and
warranties, indemnification clauses, escrow terms, audit cooperation agreements, and related topics. It will also examine due diligence and compliance best practices in the M&A context.

**Learning Objectives:**
After attending this session, the participant will be able to:
- Expand on prior session by assessing transactional risks in hypothetical M&A scenario
- Explore best practices to incorporate into M&A due diligence procedures
- Discuss and review common contractual terms used to alleviate sales and use tax exposure in these transactions

**Speakers:**
- Susan K. Haffield, CPA
  Partner
  PricewaterhouseCoopers LLP
  Minneapolis, MN
- Alysse McLoughlin, Esq.
  Partner
  McDermott Will & Emery LLP
  New York, NY

**12:55 - 2:10 pm**
*Let the Healing Begin – Hot Topics and Informative Material Relating to the Healthcare Industry*

Course content will include providing updates and other information relative to hot topics affecting sales and use tax on tangible personal property, specifically medically related products. During the session, there will be a discussion on areas of focus by state auditors and preferred audit techniques employed by medical suppliers to minimize audit liabilities, along with the role technology plays, in trying to address key interpretations of the law.

**Learning Objectives:**
After attending this session, the participant will be able to:
- Observe hot topics and track the recent developments by means of recent court cases and other rulings
- Identify primary areas of review by state auditors, from the expected to the unexpected, and everything in between
- Managing the use of technology with the various laws and state-by-state exemptions in those jurisdictions where opportunities exist

**Speakers:**
- Dana B. Allen, CMI, CPA
  Vice President - Indirect Tax
  McKesson Corporation
  Carrollton, TX
- Gerard Quinlan, CPA
  Principal
  Ryan, LLC
  Dallas, TX

**12:55 - 2:10 pm**
*The Hospitality Industry: A Five Star Review*

The hospitality industry faces a more distinct taxing scheme than most other industries. This session will discuss sales/use tax, occupancy tax, and other indirect taxes as well as recent legislative and administrative changes and challenges impacting the hospitality industry.

**Learning Objectives:**
After attending this session, the participant will be able to:
- Develop an overview of the hospitality industry, including but not limited to hotels, online travel companies, and restaurants
- Identify developments and issues in recent legislation, rulings and case law impacting the hospitality industry

**Speakers:**
- Jennifer Ardrey, J.D.
  Manager, Indirect Tax
  Grant Thornton LLP
  Chicago, IL
- Marjorie Levy, CMI, CPA
  Senior Sales Tax Accountant
  Hilton Worldwide
  Memphis, TN

**12:55 - 2:10 pm**
*Refund Claim Survey – 200 Jurisdictions Take Wildly Different Approaches to the Same Claim*

This session will explore the panelists’ recent multistate experiences in recovering over collected transaction taxes on internet access services, and will use those experiences as a means of highlighting complex substantive and procedural sales and use tax issues specific to the telecommunications industry. The panelists will discuss numerous administrative and judicial decisions resulting from those projects and will

**Speakers:**
- Identify best practices for managing indirect tax issues in the hospitality industry
- Have a better understanding of indirect tax issues and current legislative developments that the hospitality industry faces
Tuesday, October 2\textsuperscript{nd}

**12:55 - 2:10 pm**

**Are You a Manager or a Leader? And Which Do You Aspire to Be?**

*(Repeated on Wednesday at 10 am)*

Developing a team is the job of a true leader. However, many Sales & Use Tax leaders became leaders because of their tax-technical skills, rather than their ability to drive success and lead. This session is designed to fill in that gap, by presenting additional tools that will supplement tax-technical skills with people development, communications, and other soft skills. Additionally, this session will suggest resources and tools to aid in team development through self-study, online training, and instructor-led opportunities.

**Learning Objectives:**

After attending this session, the participant will be able to:

- Recognize the difference between Management and Leadership
- Obtain suggested tools to aid in the organization and implementation of training to develop leadership skills
- Gain a network of tax professionals

**Speakers:**

- **Benjamin F. Gardner**
  Assistant Vice President – Senior Legal Counsel
  AT&T Services, Inc.
  Dallas, TX

- **Margaret C. Wilson, CMI, Esq.**
  Partner
  Wilson Law Group LLC
  Somerville, NJ

**12:55 - 2:10 pm**

**R&D Exemption - Expansion and Application**

Many states offer sales/use tax exemptions for R&D related purchases. Some piggyback off of the federal rules contained within IRC Sections 174 and/or 41. Other states have their own unique rules. Complexities result from the definition of R&D, which is heavily fact based and has created controversy over the years, and the use of income tax rules and capitalization requirements in the sales tax area. Recently there have been several clarifications around how R&D is defined for pilot models and internal use software. Some states - like California - have enacted new R&D sales tax exemptions. Industries that historically may not have qualified for R&D sales tax exemptions, such as retail, financial services, insurance, utilities, and telecommunications, are now investing in technology which could potentially qualify for various R&D exemptions. This course will review the latest developments in R&D sales/use exemptions and discuss best practices to identify, capture and document these benefits.

**Learning Objectives:**

After attending this session, the participant will be able to:

- Recognize the types of R&D sales tax exemptions, key definitions and common issues
- Identify the challenges on audit
- Discuss recent legislative and regulatory developments including California’s new R&D sales tax exemption
- Recognize the situations that give rise to R&D sales tax exemptions to be able to identify and quantify opportunities

**Speakers:**

- **Sandra J. Jacobs, CMI**
  Principal
  KPMG LLP
  San Francisco, CA

- **Jeff McGhehey, CMI, CPA**
  Director - Indirect Tax
  The Home Depot
  Atlanta, GA

- **Hal Kessler, Esq.**
  Director, Multistate Tax Services
  Deloitte Tax LLP
  San Francisco, CA

- **Tracy Hawkins**
  VP of Tax
  IGT
  Reno, NV
David Yaros  
Principal  
Deloitte Tax LLP  
Chicago, IL  

2:10 - 2:25 pm: Afternoon Break  

2:25 - 3:50 pm  
**General Session**  
National Ask the Experts- Beware of Traps, Snares, and Landmines as You Saunter Through Salestaxland  

Our panel of well-seasoned experts will help you identify many traps faced by sales and use tax professionals on a recurring basis. Specifics in three broad areas - mergers & acquisitions, audits, and whistleblower & class action - will be covered, as will be a bonus area on dealing with unexpected questions.  

Bonus Segment: Have you ever been having an absolutely fabulous day at the office, only to have your company’s CEO call you personally to ask, “Why is Amazon charging me tax on my purchases now? I bought it on the Internet!” Or just as you’re leaving the office late on Friday evening after a rough week, the CEO calls to ask, “Why do I have to pay sales taxes on ‘my’ company plane when my friends don’t have to pay?” Learn how to answer these and other seemingly clueless questions politely (i.e., without getting fired).  

**Learning Objectives:**  
After attending this session, the participant will be able to:  
- Identify many traps in major SUT areas  
- Avoid those traps  
- Help their employers/clients avoid similar traps in the future  

**Speakers:**  
William M. Backstrom, Jr., Esq.  
Attorney/Partner  
Jones Walker LLP  
New Orleans, LA  

Joe B. Huddleston, Esq., LL.D  
Executive Director  
Ernst & Young LLP  
Washington, DC  

Janette M. Lohman, CMI, CCIP, CPA, Esq.  
Partner  
Thompson Coburn LLP  
St. Louis, MO  

Arthur R. Rosen, Esq.  
Partner  
McDermott Will & Emery LLP  
Miami, FL  

3:50 - 4:05 pm: Afternoon Break  

4:05 - 5:30 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 participant will be able to:  
- Recognize the importance and role of the IPT Code of Ethics  
- Interpret the ABA Model Rules of Ethics relating to tax return preparation, conflicts of interest, competency, among others  
- Interpret the AICPA Statements on Standards for Tax Services  
- Recognize the role of the Ethical standards of the Internal Revenue Service contained in Circular 230, specifically current change  
- Apply the Ethical standards through analysis of practical examples  

**Speakers:**  
Matthew J. Landwehr, Esq.  
Partner  
Thompson Coburn LLP  
St. Louis, MO  

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

9:00 pm - Midnight  
**Karaoke**
Wednesday, October 3rd

6:30 - 8:15 am
Breakfast

**CONCURRENT BREAKOUT SESSIONS:** (select one of the eight sessions)

8:30 - 9:45 am
**Voluntary Disclosure and Amnesty Programs – What Are They and Should Your Company Consider Participation?**

Companies with known underpaid taxes can accrue a significant amount of delinquent interest and penalties if the unpaid tax amount is substantial and has been increasing over a long period of time. Therefore, when a company identifies that they have a substantial amount of underpaid taxes, the Company can potentially receive waiver of penalties and interest if they are proactive. This session will discuss options available for those companies with unknown sales and use tax liabilities, including participation in Voluntary Disclosure or Amnesty (if available) programs. Presenters will also discuss areas of consideration before moving forward with any alternatives as each option has its own set of pros and cons. Presenters will focus on the general opportunity and complications associated with these programs.

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

- Identify when a company should consider participating in a Voluntary Disclosure or Amnesty program
- Explain the difference between Voluntary Disclosure and Amnesty programs
- Determine areas of focus when considering participation in Voluntary Disclosure and Amnesty programs
- Illustrate an understanding of the general procedures and complications related to Voluntary Disclosure and Amnesty programs
- Evaluate whether participation in a Voluntary Disclosure or Amnesty program would be advantageous

**Speakers:**

Robert Andre, CMI
Senior Manager, Sales & Use Tax
International Paper Company
Memphis, TN

Brittany Bergeron Aleman, CMI
Director
Alvarez & Marsal Taxand, LLC
Houston, TX

8:30 - 9:45 am
**Louisiana - Dealing with Audits in the Changing Landscape**
(Repeated from Monday at 2:35 pm)

Louisiana, for the past several years has had a recurring budget deficit and the Department is getting creative with audits to attempt to address budgetary needs. Parishes are struggling to raise funds as well. Hot topics for state auditors include transfer pricing issues, intercompany franchise tax issues, MM&E, audits of individuals, and sales tax issues. The locals are increasingly reaching out to contract auditors to conduct multi-parish audits with limited remedies for taxpayers. This panel will discuss commonly encountered pitfalls, traps for the unwary, and best practices for handling Louisiana audits for optimal results.

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

- Explore possible new avenues for relief including the Louisiana Uniform Local Sales Tax Board and the newly enhanced Board of Tax Appeals
- Analyze critical information necessary for dealing with both in-house and contract audits

**Speakers:**

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

Jason M. DeCuir, Esq.
Principal, Ryan Advocacy
Ryan, LLC
Baton Rouge, LA

8:30 - 9:45 am
**Disruptive Technologies and Tax: Blockchain, Cryptocurrencies, and the Proliferation of Intangibles**

This presentation will provide attendees a background on how blockchain technologies are being used by businesses and how these technologies are poised to upend traditional ways of doing business. In light of the fast pace of technological change, the presentation will also focus on the ways states and localities are attempting to regulate and tax cryptocurrency (e.g. Bitcoin, Ethereum, Ripple) transactions either through existing law or new legislation.

- Develop the best practices for addressing auditor inquiries and providing information responses
- Identify the most current audit trends and how to protect against inaccurate audit assessments

**Speakers:**

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

Jason M. DeCuir, Esq.
Principal, Ryan Advocacy
Ryan, LLC
Baton Rouge, LA

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Learning Objectives:
After attending this session, the participant will be able to:
• Recognize how blockchain is being used as the underlying technology for cryptocurrency and the role it can play in business
• Interpret recent state developments regarding taxation of blockchain and cryptocurrency technologies
• Recognize the ways existing laws may impact businesses’ increased use of intangibles and blockchain technologies

Speakers:
Christopher T. Lutz, Esq.
Of Counsel
Horwood Marcus & Berk Chartered
Chicago, IL
Annette Nellen, Esq., CPA
Professor
San Jose State University
San Jose, CA

8:30 - 9:45 am
How to Add Value to Your Tax Department
Learning Objectives:
After attending this session, the participant will be able to:
• Identify opportunities for the tax department to generate revenues and recover overpayments
• Assess and quantify potential risks and exposures
• Determine how to structure tax function to minimize expense and optimize efficiency
• Evaluate opportunities for leveraging technology to effectively support your staff and communicate value internally
• Work successfully with outside consultants and counsel to maximize benefit to the company

Speakers:
Robert Weyman, Esq.
Partner
Reed Smith LLP
Philadelphia, PA
Theresa Auda
Tax Manager
Johnson & Johnson
Titusville, NJ

8:30 - 9:45 am
ASC 450: The Ins and Outs of Loss Contingencies and Accruals
Learning Objectives:
After attending this session, the participant will be able to:
• Recognize strategies for identifying and quantifying potential exposures
• Discuss approaches to presenting ASC 450 positions to Management and financial statement auditors

Speakers:
Metisse Lutz, J.D., LL.M.
Experienced Manager, Indirect State and Local Tax
Grant Thornton LLP
Denver, CO
Laurie Wik, CMI
Senior Director
Alvarez & Marsal Taxand, LLC
San Francisco, FL

8:30 - 9:45 am
The Future is Now: Managing Tax Liabilities with Big Data and Tax Analytics
(Repeated from Monday at 1:05 pm)
In this session, attendees will learn how to harness large volumes of indirect tax transaction data (Big Data) in a manner that gives tax leaders the ability to make decisions based on the systematic analysis of historical data. You will also learn the definition and functional application of Tax Analytics, what type of financial data can be used to drive change in the management of tax liabilities, and how
to make sound business decisions by utilizing this historical data in tandem with current transaction monitoring.

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

- Define “Big Data” and the functional application of Tax Analytics as it relates to Indirect Tax
- Describe the process for harnessing large volumes of data for tax analytics
- Detail the value case for investing in a Big Data and Tax Analytics solution
- Describe the reporting solutions and the types of tax decisions the capability will drive as a part of the systematic analysis

Speakers:
Timothy M. Kirkpatrick, CMI
Principal
PricewaterhouseCoopers LLP
Houston, TX

Scott H. Walters
Senior Director, Professional Services
DuCharme, McMillen & Associates
Rivenwoods, IL

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

- Discuss the Canadian indirect taxes' landscape and evolving trends
- Recognize the fundamentals of the Goods and Services Tax/ Harmonized Sales Tax Regime
- Analyze the latest developments in Canadian indirect taxes, including the federal and provincial carbon tax, and the major changes to Quebec sales tax super-registration requirements for non-residents of Canada for digital goods and services
- 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

Speaker:
David B. Crawford, CPA, CMA
Senior Manager, Indirect Tax Services
PricewaterhouseCoopers LLP
Calgary, AB

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

- Discuss the concepts of business purpose & economic substance, sale characterization tax base issues, and situsing issues
- Recognize how various states have utilized these income tax concepts in the sales tax arena.

Speakers:
Kathya Capote Peimbert
Sr. Manager, Tax
KPMG LLP
Portland, OR
Wednesday, October 3rd

• Identify positions to be taken to rebut state challenges using these concepts

Speakers:
William G. Lasher, CPA
Senior Director, Indirect Taxes
eBay Inc.
San Jose, CA
Christopher J. Sullivan, Esq.
Shareholder
Rath, Young and Pignatelli, P.C.
Concord, NH

10:00 - 11:15 am
Oil and Gas Sessions: Audit Strategies – When to Litigate and When to Settle
As states and local jurisdictions seek out additional revenue there is an increased focus on transaction taxes such as motor fuel taxes and other similar oil and gas taxes. This session will discuss and analyze audit strategies designed to minimize the risk of and the risks during litigation. The discussion will explore approaches for dealing with auditors; document production; requests; settlement and resolutions tactics.

Learning Objectives:
After attending this session, the participant will be able to:
• Analyze the audit and litigation process
• Recognize the risks associated with litigation
• Determine when and how to settle an audit

Speakers:
Marilyn A. Wethekam, Esq.
Partner
Horwood Marcus & Berk Chartered
Chicago, IL
Paul A. Broman, Esq.
Attorney, State Tax Issues, Audits & Appeals
BP America
Houston, TX

10:00 - 11:15 am
Tax Issues in the Sharing Economy
The sharing economy, where companies act as intermediaries between individuals buying and selling goods and services, is booming. Whether it’s ride-sharing companies like Uber and Lyft, home-sharing companies like Airbnb and VRBO, crowd funding, P2P lending companies, like Lending Club, or others, the growth of this industry has raised a host of new state and local tax compliance, planning and controversy considerations. This session will address how state and local governments are responding to the rise of the sharing economy, whether by applying pre-existing laws or seeking new legislation to impose tax obligations on the industry. This session will also discuss different methods taxpayers are using to combat the various jurisdictions’ taxation efforts.

Learning Objectives:
After attending this session, the participant will be able to:
• Recognize the ways that state and local taxing authorities are applying pre-existing tax rules and new legislation to shared economies
• Identify various enforcement techniques being employed by the state and local jurisdictions
• Interpret the legislative and regulatory developments occurring with respect to shared economies and the prospective impact these legal frameworks are likely to have going forward
• Recognize various defenses available to the shared economy in responding to efforts by state and local governments to impose tax obligations

Speakers:
Nana Kay Burkhart, JD, LLM
Tax Manager
Lyft, Inc.
San Francisco, CA

Kathleen Saxton, CPA
Director
Deloitte Tax LLP
Atlanta, GA
Jennifer S. White, Esq.
Associate
Reed Smith LLP
New York, NY

10:00 - 11:15 am
Unclaimed Property: Big Bad Wolf or Goldilocks?
Depending on your level of familiarity with unclaimed property laws, being told you have to oversee compliance, perform due diligence on an acquisition target, or defend a multistate audit could make you feel afraid – very afraid. While state unclaimed property laws (and the contract audit firms that perform UP audits) do have big teeth, let our presenters allay your fears with real-life tales of unclaimed property challenges that their clients faced, and overcame, through proactive management and strategic thinking. Be like Goldilocks and get these compliance obligations “just right” for your company or your clients!
**Wednesday, October 3rd**

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

- Identify property that could be subject to unclaimed property reporting
- Compile basic information for unclaimed property compliance purposes and best practices
- Prepare records and develop a plan for proactive audit management with regard to a state or third-party audit

**Speakers:**
- David Glad
  National Leader, Unclaimed Property
  Grant Thornton LLP
  Philadelphia, PA
- Kendall L. Houghton, Esq.
  Partner
  Alston & Bird, LLP
  Washington, DC

**10:00 - 11:15 am**

**Retail's Evolving Landscape**
This session will look at the considerations retailers must be thinking about, from technology solutions to the latest trends in legislative action. Retailers are facing a changing landscape to drive sales and enhance the customer experience. There is a divergence between the innovators and those who are left behind. With these new methods to execute the sale, tax authorities are adapting to capture revenue.

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

- Identify technology solutions that retailers are using to enhance the customer experience including:
  - the use of Multi Geo Omni Channel, BOTS and RPA to facilitate Sku mapping, use of mobile device solutions
  - and use and monetization of data
- Discuss issues and technology related to enhancing sales and the customer experience
- Discuss trends in the treatment of evolving retail offerings and sales structures

**Speakers:**
- Jennifer Jensen, CPA
  Partner
  PricewaterhouseCoopers LLP
  McLean, VA
- Kevin Todd
  Tax Manager
  Microsoft Corporation
  Redmond, WA

**10:00 - 11:15 am**

**Are You a Manager or a Leader? And Which Do You Aspire to Be?**
(Repeated from Tuesday at 12:55 pm)
Developing a team is the job of a true leader. However, many Sales & Use Tax leaders became leaders because of their tax-technical skills, rather than their ability to drive success and lead. This session is designed to fill in that gap, by presenting additional tools that will supplement tax-technical skills with people development, communications, and other soft skills. Additionally, this session will suggest resources and tools to aid in team development through self-study, online training, and instructor-led opportunities.

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

- Recognize the difference between Management and Leadership
- Obtain suggested tools to aid in the organization and implementation of training to develop leadership skills
- Gain a network of tax professionals

**Speakers:**
- Sandra J. Jacobs, CMI
  Principal
  KPMG LLP
  San Francisco, CA
- Jeff McGhehey, CMI, CPA
  Director - Indirect Tax
  The Home Depot
  Atlanta, GA

**10:00 - 11:15 am**

**VAT and the Digital Economy**
The digital economy is growing at an unprecedented pace. There are predicted to be 50 billion internet-connected devices by 2020. The rise of technology and disruptive business models has resulted in jurisdictions amending their indirect tax rules for the digital economy. These new VAT/GST rules create a complex environment for businesses who have to manage tax obligations in an increasing number of jurisdictions.

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

- Recognize VAT/GST issues impacting businesses operating in the digital economy
- Identify common VAT risks encountered by digital companies
- Recognize why policymakers are leading with VAT when it comes to addressing the challenges of the digital economy

**Speakers:**
- Jennifer Jensen, CPA
  Partner
  PricewaterhouseCoopers LLP
  McLean, VA
- Kevin Todd
  Tax Manager
  Microsoft Corporation
  Redmond, WA
- Sandra J. Jacobs, CMI
  Principal
  KPMG LLP
  San Francisco, CA
Wednesday, October 3rd

- Discuss VAT considerations for fast-developing digital industries e.g. 3D printing, FinTech, automotive and more
- Recognize the most recent trends and develop best practices in this area

Speakers:
Raj Basi
Global Indirect Tax
Expedia, Inc.
Seattle, WA

Liz Day
Senior Manager – US VAT Practice
Ernst & Young LLP
San Francisco, CA

10:00 - 11:15 am
Similarities Between 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.

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

Speakers:
Diego Cinquemani, CMI
Vice President
Viacom Inc.
New York, NY

Carlos V. Hernandez, CMI
US Indirect Tax Compliance and Process Director
Oracle America, Inc.
Redwood City, CA

11:15 am
Program Concludes
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**Monday Morning Break**

**Monday Lunch**

**Monday Afternoon**

**Monday Reception**

**Tuesday Networking Event**

**Charging Station**

**Internet Service**

**Mobile App**
Registration

Any IPT member or employee of a company/firm with member(s) in the Institute may register for the Symposium. The registration fee provides for Symposium expenses and also includes two luncheons, two receptions, refreshment breaks and Symposium materials. There will be three breakfasts provided during the program on Monday, Tuesday and Wednesday. All spouses/social guests are charged additional fees. Admission to all social functions and sessions is by display of badge including spouse and social guests (tickets when applicable).

Registration packets may be picked up at the IPT Registration Desk in the hotel between 12 Noon and 6:00 pm on Sunday, September 30, 2018.

There is an early bird discount of $50 off the normal registration fee, if the form is submitted by the August 31, 2018 deadline. The fee structure is as follows for registrations received by the IPT Office:

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<thead>
<tr>
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<th>By August 31, 2018</th>
<th>After August 31, 2018</th>
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</thead>
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<tr>
<td>Individual Holds Membership in IPT:</td>
<td>$695</td>
<td>$745</td>
</tr>
<tr>
<td>Individual Not a Member but Company Has Members:</td>
<td>$1,195</td>
<td>$1,245</td>
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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)
- Complete a [registration form](#) and email to Toby Miller [tmiller@ipt.org](mailto:tmiller@ipt.org) (Email/Faxed registrations may not be secure and it is recommended to register online)
- Mail to: Institute for Professionals in Taxation®, 1200 Abernathy Road, N.E., Suite L-2, Atlanta, GA 30328
The early registration fee for IPT members is $695 before August 31, 2018, and $745 after August 31, 2018. Registrants save $50 if payment is received by August 31, 2018. Individuals who are not members of IPT, but whose company or firm has members in IPT, may attend the symposium at a higher rate. In this case, the total symposium fee for non-members, whose company or firm has members in IPT, would be $1,195 by August 31, 2018, and $1,245 after August 31, 2018.

**Special Offer**
If a member registers for both the VAT Symposium and Sales Tax Symposium, the total early registration fee is $995 and $1,045 after August 31, 2018. For non-members, the combined price is $1,495 before August 31, 2018, and $1,545 after August 31, 2018.

If non-members so elect, they may join as a Member (applicable 2018 calendar year dues required) and save the $500 differential by taking advantage of the lower registration fee. To apply for or renew membership, please visit the membership section of the IPT website. 2018 Consultant Membership Dues are $375. For those qualifying as a Corporate (not a Consultant member), check the website to determine the cost of joining under your company's fee tier. Membership Dues are non-refundable even if registration is canceled.

**Credit Cards/Checks**
The Institute accepts the following credit cards: American Express, MasterCard, and Visa. All fees must be in U.S. funds. 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. If paying by check, please make payable to: Institute for Professionals in Taxation®.

**Hotel Information and Reservations**
The Sales Tax Symposium is being held at the Renaissance Indian Wells Resort. A dedicated booking website has been created for your convenience at: https://book.passkey.com/event/48985977/owner/1792/home

You may also reserve your accommodations by calling the hotel’s dedicated group reservation phone number at (800) 446-9875 and referencing the group name, IPT.

Room reservations should be made as soon as possible with any later changes, date adjustments, or cancellations being made through the hotels reservations department at (800) 446-9875. In order to ensure receiving the special group rate of $205 for single or double beds or suite accommodations (plus $10 daily resort fee, applicable taxes and fees), be certain to identify yourself as being affiliated with IPT. The daily resort fee includes self-parking, high speed internet in guest room, two bottled waters daily, 24 hour fitness center & classes, resort bicycles, golf bag storage. In order to guarantee a reservation, the reservation must be accompanied by either a one-night room deposit or guaranteed with a major credit card. Reservations requested after the room block is filled or beyond
the cut-off date of September 6, 2018, whichever comes first, are subject to hotel availability. Rooms may still be available after the room block has filled or beyond the cut-off date, but not necessarily at the group rate. Individual attendees will be charged for one night’s room and tax, if they cancel within 24 hours of arrival. Check-in time is 4:00 pm and check-out time is 11:00 am. Contact the hotel for early check-in or late check-out availability.

Location/Ground Transportation
The Renaissance Indian Wells Resort is located at 44400 Indian Wells Lane, Indian Wells, California 92210. The hotel’s telephone number is (760) 773-4444. It is approximately 15.5 miles from the Palm Springs International Airport. The estimated taxi fare is $55 (one way). Uber is now available and will pick up guests from Palm Springs International Airport. For those arriving at Ontario International Airport, which is approximately 86.5 miles away, the estimated taxi fare is $200 (one way). Shuttle Me Five Star is available for $160 (one way) and reservations are required. Other travel options may be preferable - this is provided from information off the hotel’s website.

Self-parking is available on site at the hotel for $12 a day and Valet parking is $28 a day. The overnight self-parking fee is included in the daily resort fee for guests of the hotel.

Continuing Education Credit
Approximately, 19 CPE credits are available for full attendance, Sunday through Wednesday, of which 1.5 are 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 Symposium.

As required by regulatory agencies, IPT must verify individual attendance at sessions in order to grant Continuing Education Credits. Each attendee’s name badge has a unique barcode that identifies that individual. In order to obtain CE credit, each individual must scan his or her bar-coded badge during the first 15 minutes of each session. No credit for the session will be given to un-scanned attendees.

All current CMIs and CCIPs registered for the Symposium will have a special color-coded badge to signify the CMI and CCIP designation. CMIs and CCIPs will receive hour-for-hour continuing education credits for actual session attendance. All CMI s present at the program will have a yellow coded badge.

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.

IPT also files for Continuing Legal Education in the program’s host state, so has filed for CLE in the State of California.

Many other CLE states and accrediting organizations have reciprocal agreements with other states. It is the responsibility of the attendee to file with any other organization/agency. Any fee imposed by an individual state based on an individual’s credit hours is the responsibility of the individual.

Prerequisites: None
Program Level: Intermediate Overview of Timely Sales and Use Tax Issues (Excepting “Beginner Basic,” “CMI Review”)
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

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. Concerns regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.NASBARegistry.org. In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been based on a 50-minute hour.
(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 2018 Sales Tax Symposium and go to the “Click Here” link on the right under Program Info to view and print available papers.

**Dress**

For the Symposium, dress is typically business casual, with a reminder; meeting room temperatures and personal comfort ranges vary widely. Since meeting rooms always seem cool, please bring a sweater or jacket.

**Consent to Use Electronic 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. Recording of sessions is strictly prohibited.

**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 or more years of sales and use tax experience, and is an active member of the Institute in good standing. Successful completion of both the written and oral CMI examinations is required.

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. The CMI requirements and the CMI Candidacy Application can be downloaded from the IPT website at: www.ipt.org.

**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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