



2013 Sales Tax School II
Theory and Practice for the Experienced
Sales and Use Tax Professional



University of Cincinnati
Marriott Kingsgate Conference Center
Cincinnati, Ohio
April 21-26, 2013

Institute for Professionals in Taxation ®
1200 Abernathy Road, Northeast
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Suite L-2
Atlanta, Georgia 30328
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Program

◆ SUNDAY, APRIL 21

11:00 a.m. - 4:00 p.m. Registration **Lobby**

4:00 p.m. - 4:30 p.m. **Opening of School** **Ballroom**
Welcome and Overview By:

Paul A. Wilke, CMI

President, IPT
Weingarten Realty Investors
Houston, Texas

Kathleen M. Holston, CMI, CPA

Chair, 2013 Sales Tax School II Committee
Global Tax Management, Inc.
Mechanicsburg, Pennsylvania

Richard J. Sinton, Esq.

Vice Chair, 2013 Sales Tax School II Committee
AT&T
Bedminster, New Jersey

4:30 p.m. - 5:30 p.m. **GENERAL SESSION** **Ballroom**

▣ **Ethics**

Ethical standards and commitment to the interests of the taxpayer one represents are key elements of professionalism. Are these elements in conflict with each other? The question impacts taxpayers on a daily basis. In some contexts the answers are clear-cut. In others they are grayer in nature. Most will vary in the eye of the beholder. This session will address the critical importance of ethics to professionalism, and its relationship to one's responsibility to the taxpayer.

Learning Objectives

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

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

Instructors:

Jack T. Bone, CMI

Director - Client Service
Ryan LLC
Houston, Texas

Joseph A. Vinatieri, Esq.

Partner
Bewley, Lassleben & Miller
Whittier, California

◆ Sunday (Continued)

5:45 p.m. - 7:15 p.m.

GENERAL SESSION

Ballroom

▣ Constitutional Issues - Part I

The purpose of this two-part session is to enable tax professionals to identify federal constitutional issues that may be raised by state and local taxes that are asserted against their businesses. The focus is on constitutional limitations on state and local taxing power. Coverage includes the Commerce Clause, Import/Export Clause, Equal Protection Clause, Supremacy Clause, First Amendment, and Due Process Clause. Students will learn the basic tools of constitutional analysis.

Learning Objectives

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

- *Identify the steps to use in analyzing a state tax.*
- *Distinguish the role of the federal Constitution from the roles of other laws and understand the impact and reach of U.S. Supreme Court decisions on constitutional issues.*
- *Understand the attitudes and preferences of courts with respect to deciding constitutional issues.*
- *Distinguish the concepts of “facial” unconstitutionality from “as applied” unconstitutionality.*
- *Understand the purpose and two-fold nature of the Commerce Clause, and identify what types of commerce are and are not protected by the Clause.*
- *Explain the import of Complete Auto Transit v. Brady and identify the four prongs.*
- *Understand the concept of nexus and its sources in the Constitution.*
- *Explain the import of Quill Corporation v. North Dakota, identify the major unresolved issues, and describe the extent to which Congress has the power to change the law as expressed in the decision.*
- *Explain the meaning of “apportion” as used in the second prong and cases discussed in the material.*
- *Recite the internal and external consistency tests.*
- *Describe the role of credits for taxes paid elsewhere in Commerce Clause analysis.*
- *Understand the import of Oklahoma Tax Commission v. Jefferson Lines.*
- *Explain the compensatory tax defense and why the conventional use tax is constitutional.*
- *Apply the discrimination prong to a simple fact pattern.*
- *Explain how the fourth prong has been interpreted and applied.*
- *Identify the elements of the constitutional test under the Foreign Commerce Clause.*
- *Identify the essential features of state tax analysis under the Import/Export Clause.*
- *Distinguish the two primary tests that are applied under the Equal Protection Clause.*
- *Recognize the factors that are relevant to claims of U.S. Government immunity under the Supremacy Clause.*

◆ SUNDAY(Continued)/MONDAY

- Identify the Court's primary concern in evaluating constitutional challenges under the Free Speech and Press Clauses.
- Understand what is meant by "attributorial nexus" in the use tax collection context.
- Identify the prongs of *Brady* that have been most effective and ineffective for taxpayers.
- Identify the current "hot issues" in the area.

Instructors:

Robert S. Goldman, CMI, Esq.

Partner

Madsen Goldman & Holcomb, LLP

Tallahassee, Florida

Joseph A. Vinatieri, Esq.

Partner

Bewley, Lassleben & Miller

Whittier, California

7:15 p.m. - 9:00 p.m. Dinner **5/3Plaza (Outdoors, weather permitting)**

◆ MONDAY, APRIL 22

6:30 a.m. - 7:45 a.m. Breakfast **Caminetto**

8:00 a.m. - 10:15 a.m. **GENERAL SESSION** **Ballroom**

■ Constitutional Issues - Part II

Continuation from Part I Session.

Instructors:

Robert S. Goldman, CMI, Esq.

Partner

Madsen Goldman & Holcomb, LLP

Tallahassee, Florida

Joseph A. Vinatieri, Esq.

Partner

Bewley, Lassleben & Miller

Whittier, California

10:30 a.m. - 12 Noon **BREAKOUT GROUPS**

(Constitutional Issues)

Group #1 - Mt. Lookout: Room 136 - Foster

Group #2 - Mt. Echo: Room 130 - Goldman

Group #3 - Amphitheater 1 - Matulich

Group #4 - Mt. Storm: Room 140 - McConnell

Group #5 - Mt. Adams: Room 111 - Sinton

Group #6 - Amphitheater 2: Room 144 - Bone

Group #7 - Mt. Auburn: Room 120 - Vinatieri

12 Noon - 1:00 p.m. Lunch **Caminetto**

◆ MONDAY (Continued)

1:00 p.m. - 2:30 p.m.

GENERAL SESSION

Ballroom

▣ Advanced Topics in Retailing

This session will illustrate the application of sales tax principles to selected issues that have been especially challenging for tax professionals in the retailing industry.

Learning Objectives

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

- *Recall the major facts and implications in the following court cases:
Steelcase v. New Jersey
VSA v. Faulkner
Lyon Metal Products v. California SBE
D. H. Holmes Co., Ltd., v. McNamara*
- *Recognize the different types of coupons and rebates and their tax implications.*
- *Understand how the bracket calculation and the normal mathematical calculation can differ.*
- *Define Qui Tam Actions.*
- *Understand how audits are handled in a retail setting.*
- *Understand how retailers may act in other capacities and the tax implications of such.*
- *Recognize the importance of legislative actions regarding taxation.*
- *Define sales tax holidays and analyze the difference in the various holidays.*
- *Apply the analysis presented in the breakout problem.*

Instructors:

Gary Bendes

Director - Global Indirect Taxes
Amazon.Com
Seattle, Washington

Lynn L. Monsalvatge, CMI

Tax Director
The Home Depot
Atlanta, Georgia

2:45 p.m. - 4:00 p.m.

GENERAL SESSION

Ballroom

▣ Advanced Topics in Leasing

This session will illustrate the application of sales tax principles to selected issues that have been especially challenging for tax professionals in the leasing industry.

Learning Objectives

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

- *Know the difference between a lease and conditional sale (see Glossary of terms).*
- *Identify the steps in a sale and leaseback transaction.*
- *Understand the concept of form versus substance.*

◆ MONDAY(Continued)/TUESDAY

- *Identify the legal sources for the financing exemption related to sale and leaseback transactions.*
- *Know what the SST definition of rental/lease includes.*
- *Review the SST sourcing rules for lease/rental transactions.*

Instructor:

William J. McConnell, CMI, CPA, Esq.

Manager - Sales, Use & Excise Taxes

General Electric Company

Ft. Myers, Florida

4:15 p.m. - 5:15 p.m.

BREAKOUT GROUPS

(Advanced Topics In Retailing, Advanced Topics In Leasing)

Group #1 - Mt. Lookout: Room 136 - Goldman
Group #2 - Mt. Echo: Room 130 - Monsalvatge
Group #3 - Amphitheater 1 - McConnell
Group #4 - Mt. Storm: Room 140 - Sinton
Group #5 - Mt. Adams: Room 111 - Bone
Group #6 - Amphitheater 2: Room 144 - Foster
Group #7 - Mt. Auburn: Room 120 - Anderson

6:00 p.m. - 10:00 p.m.

Study Hall (Optional)

Ballroom

◆ TUESDAY, APRIL 23

6:30 a.m. - 7:45 a.m.

Breakfast

Caminetto

8:00 a.m. - 9:15 a.m.

GENERAL SESSION

Ballroom

▣ Advanced Audit Management

This session will provide an understanding of advanced topics in the sales and use tax audit function including:

- ✓Limits on state authority
- ✓Statute of limitations and consent to extend the statute
- ✓Sampling agreements
- ✓Offsets
- ✓Managed compliance agreements
- ✓Managed audits, contract audits
- ✓Missing records issues
- ✓Estimated and jeopardy assessments
- ✓Problem resolution

Learning Objectives

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

- *Understand a taxpayer's right with respect to audit notification and statute of limitations.*
- *Understand a taxing jurisdiction's rights and limitations with respect to audit.*
- *Distinguish between estimates and jeopardy audit assessments.*
- *Understand the availability and use of taxpayer's defense opportunities during an audit.*
- *Recognize the value of stratification with respect to audit sampling.*

◆ TUESDAY(Continued)

- *Recognize the events that affect a taxpayer's data and subsequent audit samples.*
- *Define the following terms:*
 - Stratification
 - Population
 - Universe
 - Error rate
 - Extrapolation
- *Distinguish between Managed Audit and Managed Compliance Agreements.*
- *Understand the use of Voluntary Disclosure Agreements.*

Instructors:

Kenneth W. Helms, CMI

Director, Regional Service Delivery - Sales & Property Tax
Intercontinental Hotels Group
Atlanta, Georgia

Lynn L. Monsalvatge, CMI

Tax Director
The Home Depot
Atlanta, Georgia

9:30 a.m. - 10:45 a.m. **GENERAL SESSION**

Ballroom

▣ Taxpayer Remedies

This session will address common taxpayer remedies, with emphasis on the process that occurs subsequent to an audit exit conference. Topics covered will include:

- ✓Protests and appeals
- ✓Claims for refund
- ✓Settlement options
- ✓Exhaustion of administrative remedies
- ✓Effective presentation

Learning Objectives

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

- *Understand the three appeal options available upon receipt of an assessment notice.*
- *Recognize and understand the difference between the following terms:*
 - assessment
 - determination
 - estimated assessment
 - jeopardy assessment
- *Explain what is meant by "Exhaustion Doctrine"*
- *Identify the general rules of statutory construction for the imposition of tax and/or exemptions.*
- *Recognize records accessible through the State Freedom of Information Acts and Right to Know Laws.*

◆ TUESDAY(Continued)

Instructor:

William J. McConnell, CMI, CPA, Esq.

Manager - Sales, Use & Excise Taxes

General Electric Company

Ft. Myers, Florida

11:00 a.m. - 12 Noon

BREAKOUT GROUPS

(Advanced Audit Management, Taxpayer Remedies)

Group #1 - Mt. Lookout: Room 136 - Foster

Group #2 - Mt. Echo: Room 130 - Sinton

Group #3 - Amphitheater 1 - Bone

Group #4 - Mt. Storm: Room 140 - Helms

Group #5 - Mt. Adams: Room 111 - Goldman

Group #6 - Amphitheater 2: Room 144 - Monsalvatge

Group #7 - Mt. Auburn: Room 120 - McConnell

12 Noon - 1:00 p.m.

Lunch

Caminetto

1:00 p.m. - 3:15 p.m.

GENERAL SESSION

Ballroom

▣ Statistical and Block Sampling

This session is intended to provide a practical approach to a variety of sampling-related issues, including: how to determine when block or statistical sampling is preferable to a detailed audit; what guidelines are useful in setting up samples; and how one evaluates sample results. Although students will not be required to perform complex statistical analysis, they will be expected to understand the concepts underlying sampling methods and to identify issues that affect the reliability of sampling in a given context.

Learning Objectives

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

- *Define the following terms:*
 - *Confidence interval*
 - *Heterogeneous*
 - *Homogeneity*
 - *Mean*
 - *Measure of tax*
 - *Stratification*
- *Identify which changes in the business might have an impact on sampling.*
- *Recognize the use of stratification in tax audits and characteristics commonly used for stratifying populations for sampling.*
- *Identify the advantages and disadvantages of audits conducted using:*
 - *Reviews on an actual basis*
 - *Block sampling*
 - *Statistical sampling*
- *Recognize how to project the results of a sample to the population using:*
 - *Ratio estimation, i.e., projection using a percentage of error;*
 - *Difference estimation, i.e., projection based on error per sample unit.*
- *Identify the techniques used to analyze the accuracy or adequacy of sampling results.*

◆ TUESDAY(Continued)/WEDNESDAY

- *Recognize the alternatives when a confidence interval in a statistical sample is wide or a sample has missing items.*
- *Recognize that different populations and confidence levels require different sample sizes.*

Instructors:

Diane J. Matulich, CMI, CPA

Senior Tax Manager, Local Taxes
Advanced Micro Devices, Inc.
Sunnyvale, California

Keith Simeral

Manager, Sales and Property Tax Planning
IBM
Southbury, Connecticut

3:30 p.m. - 5:00 p.m.

BREAKOUT GROUPS

(Statistical and Block Sampling)

Group #1 - Mt. Lookout: Room 136 - Matulich
Group #2 - Mt. Echo: Room 130 - Simeral
Group #3 - Amphitheater 1 - Sinton
Group #4 - Mt. Storm: Room 140 - Bone
Group #5 - Mt. Adams: Room 111 - Foster
Group #6 - Amphitheater 2: Room 144 - Goldman
Group #7 - Mt. Auburn: Room 120 - Monsalvatge

5:15 p.m. - 6:00 p.m.

CMI Orientation Session (Attendance Is Optional - General Informational Session)

6:00 p.m. - 10:00 p.m.

Study Hall (Optional)

Ballroom

◆ WEDNESDAY, APRIL 24

6:30 a.m. - 7:45 a.m.

Breakfast

Caminetto

8:00 a.m. - 9:15 a.m.

GENERAL SESSION

Ballroom

▣ Mergers & Acquisitions

This session addresses sales and use tax issues and treatments related to selected corporate transactions including mergers, acquisitions and reorganizations. The information will include a discussion on available exemptions, potential limitations, due diligence reviews and bulk sales transactions.

Learning Objectives

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

- *Identify the scope and records required to complete a due diligence review.*
- *Identify the potential consequences of not following bulk sale notification requirements.*
- *Determine the allocation methodologies for a purchase price if a schedule is not provided in the sale documents.*

◆ WEDNESDAY (Continued)

- *Define and recognize casual, occasional or isolated sale exemption requirements.*
- *Identify actions that could make an otherwise exempt transaction taxable.*

Instructors:

Andre B. Burvant, Jr., Esq., CPA

Partner
Jones Walker
New Orleans, Louisiana

Jeffrey M. Rhines, CPA

Senior Director, Tax Reporting
TE Connectivity
Berwyn, Pennsylvania

9:30 a.m. - 10:45 a.m. **GENERAL SESSION**

Ballroom

▣ Tax Planning

This session will provide an overview of the sales and use tax planning function that is a key part of the sales and use tax professional's role. Specific topics will include:

- ✓The use of terminology
- ✓How to structure contracts
- ✓Tax indemnification clauses
- ✓Invoicing and billing issues

Learning Objectives

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

- *Identify the importance of reviewing the entire contract for tax ramifications.*
- *Identify company characteristics and strategies that could have potential tax ramifications.*
- *Analyze the benefits/issues present when working with procurement companies.*
- *Analyze the benefits of different tax planning strategies.*

Instructors:

Gwendolyn S. Evans, CMI

Manager, Public Affairs
Ryan LLC
Dallas, Texas

Kenneth W. Helms, CMI

Director, Regional Service Delivery - Sales & Property Tax
Intercontinental Hotels Group
Atlanta, Georgia

11:00 a.m. - 12 Noon **BREAKOUT GROUPS**
(Mergers & Acquisitions, Tax Planning)

Group #1 - Mt. Lookout: Room 136 - McConnell
Group #2 - Mt. Echo: Room 130 - Bone
Group #3 - Amphitheater 1 - Helms
Group #4 - Mt. Storm: Room 140 - Burvant
Group #5 - Mt. Adams: Room 111 - Anderson
Group #6 - Amphitheater 2: Room 144 - Foster
Group #7 - Mt. Auburn: Room 120 - Rhines

◆ WEDNESDAY (Continued)

12 Noon - 1:00 p.m.

Lunch

Caminetto

1:00 p.m. - 2:30 p.m.

GENERAL SESSION

Ballroom

▣ Taxation of Computer Software & Services

This session covers the principles of law and general theories applied by various states to computer-related services, canned and custom software, software maintenance, intellectual property rights and services sold in conjunction with the sale of hardware. The session will also address points to consider when reviewing multi-state contracts involving tangible personal property, services and intellectual property.

Learning Objectives

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

- *Provide examples of/or definitions for the following:*
 - *pre-written or canned software*
 - *custom software*
 - *data processing services*
 - *computer consulting services*
 - *technology licensing contract*
 - *intellectual property*
- *Discuss the difference between basic operational software and application software.*
- *Determine factors to consider when analyzing the taxability of pre-written or custom software.*
- *Evaluate the taxability of software sales based on delivery mechanism and the reasoning behind it.*
- *Determine how tax applies to the following:*
 - *Mandatory maintenance contracts for hardware*
 - *Training services*
 - *Consulting services*
- *List types of exemptions that apply to purchases of computer software.*
- *Define phrase "True Object of the Contract."*
- *Analyze the tax ramifications of complex contracts that bundle services, goods and intellectual property.*
- *Analyze the impact of software modifications to pre-written software vs. custom software.*

Instructor:

Diane J. Matulich, CMI, CPA

Senior Tax Manager, Local Taxes

Advanced Micro Devices, Inc.

Sunnyvale, California

◆ WEDNESDAY(Continued)/THURSDAY

2:45 p.m. - 3:45 p.m. **GENERAL SESSION** **Ballroom**

▣ **Advanced Topics in Telecommunications**

This session will illustrate the application of sales tax principles to selected issues that have been especially challenging for tax professionals in the telecommunications industry.

Learning Objectives

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

- *Understand the basic elements of the SSUTA definition of telecommunications services.*
- *Understand how the SSUTA definition impacts VoIP.*
- *Identify what service elements are needed to be considered a private communications service.*
- *Identify situsing concepts applicable to VoIP, flat fee based calling plans, and private communications services.*

Instructor:

Richard J. Sinton, Esq.

General Attorney

AT&T

Bedminster, New Jersey

4:00 p.m. - 5:00 p.m. **BREAKOUT GROUPS**
(Advanced Topics In The Taxation Of Services, Telecommunications, Quiz)

- Group #1 - Mt. Lookout: Room 136 - Bone
- Group #2 - Mt. Echo: Room 130 - Helms
- Group #3 - Amphitheater 1 - Bendes
- Group #4 - Mt. Storm: Room 140 - Matulich
- Group #5 - Mt. Adams: Room 111 - McConnell
- Group #6 - Amphitheater 2: Room 144 - Monsalvatge
- Group #7 - Mt. Auburn: Room 120 - Sinton

6:00 p.m. - 10:00 p.m. **Study Hall (Optional)** **Ballroom**

◆ THURSDAY, APRIL 25

6:30 a.m. - 7:45 a.m. Breakfast **Caminetto**

8:00 a.m. - 9:15 a.m. **GENERAL SESSION** **Ballroom**

▣ **Advanced Topics in Manufacturing**

This session will illustrate the application of sales tax principles to selected issues that have been especially challenging for tax professionals in the manufacturing industry.

Learning Objectives

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

- *Recognize that the same piece of equipment can have vastly different tax treatments depending on when, where and how it is used in relation to the*

◆ THURSDAY (Continued)

- manufacturing process.*
- *Recognize the importance of case law in developing definitions and precedent in the manufacturing industry.*
- *Be able to define “ancillary equipment”, and give examples.*
- *Recognize the factors to be considered when determining whether a piece of machinery or equipment qualifies for exemption in an “Active Causal Relationship” state.*
- *Recognize the key elements and import of the “Integrated Plant Theory”, and distinguish this from the “Transformative Concept”.*
- *Understand the different ways that states may exempt packaging equipment, and how these affect a taxpayer’s ability to qualify for exemption(s) on this type of equipment.*
- *Understand the different criteria which states may apply regarding packaging for the ultimate consumer, vs packaging for shipment, vs packaging for consumers in general.*
- *Understand the success factors necessary for effective management of the sales tax function for a manufacturing business.*
- *Identify the business consequences of accurate and inaccurate tax decisions.*

Instructors:

Debbie C. Anderson, CMI

Transaction Tax Manager

ACProducts, Inc.

The Colony, Texas

Kathleen A. Foster, CMI

Tax Professional

Dimension Data North America, Inc.

Charlotte, North Carolina

9:30 a.m. - 10:15 a.m. **GENERAL SESSION**

Ballroom

▣ **Advanced Topics in Construction Contracting**

This session will illustrate the application of sales tax principles to selected issues that have been especially challenging for tax professionals in the construction contracting industry.

Learning Objectives

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

- *Differentiate between the two types of contracts and their tax ramifications*
- *Recognize the factors that should be incorporated in a scope of work and how that can determine tax applications.*

◆ THURSDAY (Continued)

- *Determine whether the contract truly is for real property improvement or is it a contract for the sale and installation of tangible personal property.*
- *Identify key components that should be included in contracts regarding tax liabilities, tax responsibilities for collection, filing and paying sales and use taxes which should be stated in the tax clauses within the contract.*

Instructors:

Jack T. Bone, CMI

Director - Client Service
Ryan LLC
Houston, Texas

Kathleen A. Foster, CMI

Tax Professional
Dimension Data North America, Inc.
Charlotte, North Carolina

10:15 a.m. - 10:45 a.m. **GENERAL SESSION**

Ballroom

▣ **Advanced Topics in Oil and Gas**

This session will illustrate the application of sales tax principles to selected issues that have been especially challenging for tax professionals in the oil and gas industry.

Learning Objectives

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

- *Interpret guidelines provided by taxing jurisdictions and their applicability to specific situations.*
- *Analyze transactions and their tax consequences.*
- *Identify exemptions and the “True Object” of the transaction.*
- *Apply methodologies to specific projects to determine tax liabilities while meeting government guidelines and protecting company operations.*
- *Know the segments of the industry such as where the downstream starts and the activities contained therein.*

Instructors:

Jack T. Bone, CMI

Director - Client Service
Ryan LLC
Houston, Texas

Kathleen A. Foster, CMI

Tax Professional
Dimension Data North America, Inc.
Charlotte, North Carolina

◆ THURSDAY (Continued)

11:00 a.m. - 12 Noon.	BREAKOUT GROUPS <i>(Advanced Topics In Manufacturing, Advanced Topics In Construction Contracting)</i>	
	Group #1 - Mt. Lookout: Room 136 - Bone Group #2 - Mt. Echo: Room 130 - McConnell Group #3 - Amphitheater 1 - Sinton Group #4 - Mt. Storm: Room 140 - Anderson Group #5 - Mt. Adams: Room 111 - Monsalvatge Group #6 - Amphitheater 2: Room 144 - Foster Group #7 - Mt. Auburn: Room 120 - Matulich	
12:00 p.m. - 1:00 p.m.	Lunch	Caminetto
1:00 p.m. - 2:15 p.m.	GENERAL SESSION	Ballroom

▣ Taxation of Electronic Commerce

An overview of the sales and use tax issues raised by electronic commerce, with emphasis on the Internet and transactions occurring over that medium. Summary of recent developments leading to sales tax simplification efforts, and discussion of various tax planning scenarios.

Learning Objectives

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

- *Recognize E-commerce fact patterns.*
- *Understand the general factors that distinguish E-commerce from other transactions for purposes of state tax analysis.*
- *Identify the features of the traditional sales tax on sales of tangible personal property that are often missing in the context of E-commerce.*
- *Discuss the arguments for and against applying a tax on sales of tangible personal property to digital products that are delivered electronically.*
- *Identify the sourcing issues associated with online sales of digital products and services and explain why those issues are more problematic than where tangible personal property is being sold.*
- *Understand the import of the Internet Tax Freedom Act, as amended in 2007.*
- *Describe the principal ingredients for success for tax professionals dealing with the taxation of E-commerce.*
- *Identify the use tax collection nexus issues that arise in the context of online sales.*
- *Understand the importance of Quill for businesses engaged in E-commerce and for the states.*
- *Describe the efforts under way to change the sales and use tax system so that states may be able to impose a use tax collection duty notwithstanding Quill.*

◆ THURSDAY (Continued)

Instructors:

Gary Bendes

Director - Global Indirect Taxes
Amazon.Com
Seattle, Washington

Robert S. Goldman, CMI, Esq.

Partner
Madsen Goldman & Holcomb, LLP
Tallahassee, Florida

2:30 p.m. - 3:45 p.m.

GENERAL SESSION

Ballroom

▣ **Managing the Sales Tax Function**

Compliance and audit management are well known areas of the sales tax management function everyone recognizes. Often given much less attention, either due to budgetary constraints or lean staffing, are four other areas of sales tax department management that should not be ignored: knowledge management, legislative surveillance, FAS 5 and other financial audit issues, and automation. Understanding the impacts of these areas and strategies for giving them proper attention can make the difference between doing your job and running a world class operation.

Learning Objectives

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

- *Utilize various areas of knowledge management that impact the sales tax function and optional strategies for addressing these areas.*
- *Know the importance of legislative surveillance and analysis and ways to accomplish these activities.*
- *Understand external and internal audit issues and financial accounting standards (FAS 5) compliance, what to expect, preparation and execution.*
- *Better understand sales tax automation, both obvious and obscure areas of consideration.*

Instructor:

Robert J. Fields, CMI

Director, State & Local Tax
KPMG LLP
Orwell, Vermont

4:00 p.m. - 4:30 p.m.

BREAKOUT GROUPS

(Taxation Of Electronic Commerce, Managing Sales Tax Function)

Group #1 - Mt. Lookout: Room 136 - Monsalvatge

Group #2 - Mt. Echo: Room 130 - Matulich

Group #3 - Amphitheater 1 - McConnell

Group #4 - Mt. Storm: Room 140 - Anderson

Group #5 - Mt. Adams: Room 111 - Bone

Group #6 - Amphitheater 2: Room 144 - Fields

Group #7 - Mt. Auburn: Room 120 - Helms

4:30 p.m. - 5:30 p.m.

School Review

Ballroom

6:00 p.m. - 10:00 p.m.

Study Hall (Optional)

Ballroom

◆ FRIDAY, APRIL 26

6:30 a.m. - 8:00 a.m. Breakfast

Caminetto

9:00 a.m. - 10:30 a.m. **Final Examination**

Ballroom

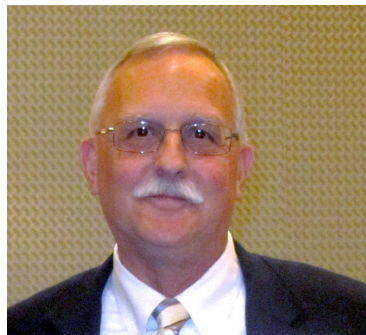
10:30 a.m. **School Concludes**



Kathleen Holston, CMI, CPA
School II Chair



Richard J. Sinton, Esq.
School II Vice Chair



Paul A. Wilke, CMI
IPT President



Faculty

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

Debbie C. Anderson, CMI

Transaction Tax Manager
ACProducts, Inc.
The Colony, Texas

Gary Bendes

Director - Global Indirect Taxes
Amazon.Com
Seattle, Washington

Jack T. Bone, CMI

Director - Client Service
Ryan LLC
Houston, Texas

Andre B. Burvant, Jr., Esq., CPA

Partner
Jones Walker
New Orleans, Louisiana

Gwendolyn S. Evans, CMI

Manager, Public Affairs
Ryan LLC
Dallas, Texas

Robert J. Fields, CMI

Director, State & Local Tax
KPMG LLP
Orwell, Vermont

Kathleen A. Foster, CMI

Tax Professional
Dimension Data North America, Inc.
Charlotte, North Carolina

Robert S. Goldman, CMI, Esq.

Partner
Madsen Goldman & Holcomb, LLP
Tallahassee, Florida

Kenneth W. Helms, CMI

Director, Regional Service Delivery -
Sales & Property Tax
Intercontinental Hotels Group
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