IPT

43RD ANNUAL CONFERENCE

JUNE 23-26, 2019

HYATT REGENCY HILL COUNTRY RESORT
SAN ANTONIO, TX

IPT-CON
AN INTERGALACTIC TAX EXPERIENCE

Institute for Professionals in Taxation®

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2:00 - 7:30 pm Registration

5:00 - 5:30 pm Member Connections Welcome

5:30 - 7:00 pm Exhibits Open

5:30 - 7:00 pm Opening Reception - Welcome to San Antonio

Monday, June 24, 2019

6:45 -7:45 am Pre-Session Breakfast – For Conferees Only
Sponsored by Pivotal Tax Solutions
Admittance is by Badge Only

8:00 - 8:45 am Opening of Conference - Welcome and Introductions

8:45 - 9:15 am Texas Welcome
- The Honorable Dan Patrick, Lieutenant Governor of the State of Texas (Invited)

9:15 - 9:30 am Networking Break
Sponsored by Tax Advisors Group

9:30 - 10:45 am Opening Keynote Session: Being Human in the Age of Digital Innovation
- Jeff Butler, Speaker, Author and Passionate Millennial

10:45 - 11:30 am Texas Update: Economic Outlook
- Texas Comptroller Glenn Hegar

11:30 - 11:50 am Flash Sessions (2)

11:45 am - 1:00 pm Lunch for Conferees in Exhibit Hall (Exhibits Open)
Sponsored by PTX Tech LLC

12:30 - 12:50 pm Flash Sessions (2)

1:00 - 2:00 pm	Monday Concurrent Breakout Sessions (Select One)
Credits & Incentives	Blast into the Eastern US Updates - An Evaluation of Strategic Changes to Economic Development Credits and Incentives in the Eastern US
Property Tax	No SPACE for Intangibles - Understanding How to Identify and Remove Intangibles
	Jedi Mind Tricks: How to Effectively Lobby Property Tax Issues
	E-Commerce: A Force Awakens – Impact on Industrial and Retail Real Estate
	The Empire Becomes the Galactic Empire Becomes the Rebel Alliance Becomes the New Republic Becomes the First Order Becomes the Resistance – a Change of Ownership and Its Impact on Taxpayer Property Records
Sales Tax	What Are You Buying or Selling: Software, a Digital Product, or a Service, and Is It Taxable?
	The Effects of Changing Systems
	Imposing Gross Receipts Taxes on Taxpayers from Other Galaxies
	Exploring Oil and Gas Tax Topics and Drilling a Bit Deeper into Developments and Issues
State Income Tax	Corporate Income Tax Treatment of Pass-Through Income

2:00 - 2:30 pm Networking Break
Sponsored by Pritchett Sales & Use Tax Consulting

2:05 - 2:25 pm Flash Sessions (2)

2:30 - 3:30 pm	Monday Concurrent Breakout Sessions (Select One)
Credits & Incentives	Blast into the Central and Western Update - An Evaluation of Strategic Changes to Economic Development Credits and Incentives in the Central and Western US
Property Tax	Assessing the Cloud: Valuation Challenges for Modern Data Centers
	In a Galaxy Far, Far, Away… Assessments Were Uniform and Equitable: A DIY Guide to Bring Uniformity and Equity to Life
	Did Jabba Say the Millennium Falcon is an Operating or Capital Lease? Lease Accounting Standards and Property Tax
	Is Chancellor Palpatine Really for the Republic or Secretly for the Empire? Decoding the Mysteries of Connections and Thriving in Career Growth
Sales Tax	Exemption Certificates - From Resale and Beyond
	Top 2018–2019 Inter-Galactic Updates (Excluding the “W” case that shall not be named) *(Repeated on Tuesday at 3:30 pm)*
	May the Enforcement (of Local Taxes) Be With You, Not Against You
	Inter-Galactic Taxation of Sales – From Alderaan and Bespin to Utapau and Yavin - Let’s Just Start With Global Taxation on Planet Earth
State Income Tax	How to Successfully Navigate Tax Audits and Appeals and Minimize Liability

3:30 - 4:00 pm Networking Break

3:35 - 3:55 pm Flash Sessions (2)

4:00 - 5:00 pm	Monday Concurrent Breakout Sessions (Select One)
Credits & Incentives	Site Selection and the Role of Incentives
Property Tax	No Need for an Escape Pod- Effective Personal Property Audit Techniques and Defense
	"Deal or No Deal": A Hitchhiker's Guide to Navigating the Implications of a Purchase Price Allocation
	Have We Reached the Tip of the Sand Dune? – Real Estate Outlook, Recent Economic Trends, and Underlying Property Tax Implications
	Open the Pod Bay Doors, HAL: AI and Robotics in Property Tax
Sales Tax	The Application of Sales Tax to Leasing is From a Galaxy Far, Far Away!
	Marketplace Providers – Sales Tax Implications and Trends
	Death Star and Taxes: Indirect Tax Issues Strike the Travel and Hospitality Galaxy
	VDA and Amnesty Programs - You're my only hope!
State Income Tax	Unitary Combined Reporting – Rethinking Combined Reporting - Trends Among States
5:30 - 7:00 pm	Reception in Exhibit Hall (Exhibits Open) **Sponsored by Law Offices of Nicholas A. Furia and Merit Advisors**

Tuesday, June 25, 2019

7:00 - 8:15 am	Continental Breakfast for Conferees
8:30 - 9:45 am	Keynote Session: Making an Impact Today and Tomorrow on Purpose *- Tony Bridwell, Chief People Officer, Ryan, LLC*
9:45 - 10:15 am	Presentation of 2019 Awards
10:15 - 10:30 am	Networking Break
10:30 - 11:45 am	Keynote Session: Managing Your Galaxy's Worry Circle…Plus…the Meteoric Impact of Technology on Behavior & Happiness! *- Ted Simendinger, President, Ocean Palmer Associates*
11:45 am - 1:00 pm	Lunch for Conferees in Exhibit Hall (Exhibits Open) **Sponsored by Grant Thornton LLP and McDermott Will & Emery LLP**

1:00 - 2:00 pm	Tuesday Concurrent Breakout Sessions (Select One)
Credits & Incentives	Space Age Technology: Opportunities and Challenges in the Development and Valuation of Green Buildings *(Joint session with Property Tax)*
Property Tax	Space Age Technology: Opportunities and Challenges in the Development and Valuation of Green Buildings *(Joint session with Credits & Incentives)*
	Did the Kyber Crystals Power the Death Star? Valuations of Electrical Power Solutions
	Galactic Senate Update: Latest News from the Texas Legislature
	Rebellion on a Budget: Alternative Dispute Resolution in Property Tax (Mediation and Arbitration)
Sales Tax	*Wayfair* – The Year in Review – High Level Review
	Manufacturing and R^2 & D^2: Is the Force with You?
	Empire Fracs Back – Becoming a Jedi Master in the Realm of Oil and Gas
	Statistical Sampling: Avoiding Pitfalls that Produce "Wheels Off" Sample Audits
State Income Tax	Industry Panel - Finance/Transportation/ Hospitality
2:00 - 2:15 pm	Networking Break **Sponsored by Jones Walker LLP**

2:15 - 3:15 pm	Tuesday Concurrent Breakout Sessions (Select One)
Credits & Incentives	Invest to Save: Texas Enterprise Zone Incentive Program *(Joint Session with Sales Tax)*
Property Tax	Women Rising: Leading the Property Tax Galaxy and Beyond
	Software and Lightsabers: Two Things You Can't Touch – A View from a Personal Property Tax Perspective
	Even the Ewoks Understand- Presenting Complex Legal Concepts to a Lay Tribunal
	Saving the Millennium Falcon: Proactive Negotiations in Property Tax

PROGRAM AT-A-GLANCE

Sales Tax	Jedi Training for Unclaimed Property
	When the Force is Strong – How to Manage Audits in Preparation for Litigation
	Invest to Save: Texas Enterprise Zone Incentive Program *(Joint Session with Credits and Incentives)*
	Live from the Mos Eisley Cantina – Hot Topics in Sales & Use Tax for Retailers and Restaurants
State Income Tax	*Wayfair* and Tax Reform - TCJA State Implementation
3:15 - 3:30 pm	Networking Break

3:30 - 4:30 pm	**Tuesday Concurrent Breakout Sessions (Select One)**
Credits & Incentives	The Ins and Outs of Transferable Credits
Property Tax	Not All Stormtroopers are the Same: Appraiser Selection, Expert Witness Selection
	Space Oddity – Exploring the Valuation of Mall Anchors
	The Hitchhikers Guide to Property Tax Automation
	Sales Tax Speaks Klingon, Real Property Tax Speaks Huttese, and Personal Property Tax Speaks Ewok: Interpreting and Decrypting Tax Terms
Sales Tax	Your Eyes, Seller, Can Deceive You. Don't Trust Them. Not What Obi-Wan Kenobi Did.
	The Sales Tax Jedi Infiltrate the Procurement Empire to Create a Tax-Advantaged Supply Chain
	Wayfair's Impact on Service Industries – Advanced Session
	Top 2018–2019 Inter-Galactic Updates (Excluding the "W" case that shall not be named) *(Repeated from Monday at 2:15 pm)*
State Income Tax	Apportionment: Slicing A Pie, Without Leaving Room For Seconds
6:00 - 9:00 pm	IPT-CON Party - Tribute to Star Wars **Beverage Station Sponsor: Fandl, LLC**

Wednesday, June 26, 2019

6:30 - 7:55 am	Continental Breakfast for Conferees
8:00 - 8:45 am	Annual Meeting of Members
8:45 - 9:45 am	Keynote Session: Honorable Judge Davidson The Rockin' Rules of Tax Ethics
10:00 - 11:00 am	General Session: I've been waiting for you, Artificial Intelligence...
11:00 am - 12:00 pm	General Session: "These Aren't the Droids You're Looking For": Talent and Career Management in the Modern Tax Department

Registration

IPT-CON: An Intergalactic Tax Experience is the theme of this year's Annual Conference which is being held June 23-26, 2019, at the Hyatt Regency Hill Country Resort and Spa in San Antonio, Texas.

This Conference is always an excellent opportunity to get the best of state and local taxation delivered by those who live and breathe SALT issues every day.

You can register online for the Annual Conference and save $50 by doing so before May 24th. Click here to reserve your hotel at the Hyatt Regency Hill Country Resort.

Saturday, June 22, 2019

3:00 - 5:00 pm
Early Registration

Sunday, June 23, 2019

2:00 - 7:30 pm
Registration

5:00 - 5:30 pm
Member Connections Welcome
An opportunity for new members and first-time attendees to meet long-time IPT members. This welcome reception is open to all attendees.

President:
Rick H. Izumi, CMI
ITA, LLC

Annual Conference Overall Chair:
Donald L. Lippert, Jr., CMI
Grant Thornton LLP

Member Connections Committee Co-Chairs:
Arlene M. Klika, CMI
Tax Professional

Jamie Paul Stottlemyre, CMI, CPA
Deloitte Tax LLP

5:00 - 5:30 pm
Spouse Meet and Greet
Meet and Greet in Hotel Lobby on Sunday, June 23rd, at 5:00 pm. Come and meet other spouses/guests in an informal gathering in the lobby. Information on what to do in San Antonio will be available. *No advance registration is required – all are are welcome to attend!*

5:30 - 7:00 pm
Exhibits Open
This is an excellent opportunity to view products and meet professional providers of services of interest to property, income, sales tax, VAT and credits and incentives professionals.

5:30 - 7:00 pm
Opening Reception - Welcome to San Antonio
Welcome to San Antonio, Catch-up with old friends, meet new acquaintances and visit the exhibits. The reception is included in the Conference registration fee. Spouses/guests register for this event via supplemental fee. Admittance is by badge/ticket.

Monday, June 24, 2019

6:45 - 7:00 am
Pre-Session Breakfast - For Conferees Only
Admittance is by badge only.
Sponsored by Pivotal Tax Solutions

8:00 - 8:45 am
Opening of Conference - Welcome and Introductions

Welcome by IPT President:
Rick H. Izumi, CMI
ITA, LLC

Annual Conference Overall Chair:
Donald L. Lippert, Jr., CMI
Grant Thornton LLP

Monday, June 24, 2019

8:45 - 9:15 am
Texas Welcome

Speaker:
The Honorable Dan Patrick
Lieutenant Governor of the State of Texas (Invited)
Austin, TX

9:15 - 9:30 am
Networking Break
Sponsored by Tax Advisors Group

9:30 am - 10:45 am
Keynote Session
Being Human in the Age of Digital Innovation

Digital innovation not only changes corporations but also who we are as humans. Technology continues to evolve at an exponential rate, swiftly collapsing industries that took decades to build. As cutting-edge technology seems to update every day, questions arise such as: How will this evolution change the way we humans work? What does this mean for the next generation? The reality is that the tax industry will be affected just as much as other industry in the sea of labor. In his presentation, IPT's Keynote Speaker Jeff Butler unravels which technological changes to anticipate (such as autonomous vehicles, Blockchain and artificial intelligence) and how their integration impacts the workforce; not only from a business perspective but sociological, psychological, and existential as well. How might this wave of change affect industries—and us as the people that work for them—faster than experts originally anticipated? While inevitable, one of the most important things that people can do now is learn where the tide is coming from… and be prepared for its impact. Jeff's timely presentation will help guide and navigate IPT conference attendees through this meteoric challenge called "technology change"!

Jeff Butler
Speaker, Author
and Passionate Millennial

Mr. Butler helps bridge generational gaps between Millennials and companies looking for their talent and patronage.

He is a third-generational Silicon Valley entrepreneur and has founded three companies by the age of 27. As a computer science major at U.C. Berkeley, he has quickly built his reputation as a memorable presenter with tangible solutions for attracting, retaining, and engaging Millennials as employees and customers. Within just the past three years, he has spoken at two TEDx events and multiple Fortune 500 companies such as Google, Amazon, and LinkedIn.

Mr. Butler spent the first years of his career at some of the world's fastest-charging startups and tech companies before launching his consulting company in 2016. He is the author of multiple articles and two books *The Authentic Workplace and The Key to the New You*.

10:45 - 11:30 am
Texas Update: Economic Outlook

Speaker:
Glenn Hegar
Comptroller, State of Texas
Austin, TX

11:30 - 11:50 am
Flash Sessions (2)

Flash sessions will take place in the foyer area during the breaks and during the extended lunch hour. You will see short demos from the exhibitors that will grab your attention, and convey key information that will augment your visit to the exhibits. These short demos are designed to quickly engage the audience on a concept or idea and do so in a way that enables follow up with the exhibitors later that day or on Tuesday.

Monday, June 24, 2019

11:45 am - 1:00 pm
Lunch for Conferees (Exhibits Open)
Sponsored by PTX Tech LLC

12:30 - 12:50 pm
Flash Sessions (2)

Flash sessions will take place in the foyer area during the breaks and during the extended lunch hour. You will see short demos from the exhibitors that will grab your attention, and convey key information that will augment your visit to the exhibits. These short demos are designed to quickly engage the audience on a concept or idea and do so in a way that enables follow up with the exhibitors later that day or on Tuesday.

The program for Wednesday for all disciplines continues on page 52.

The program for Credits & Incentives begins on page 9.

The program for Property Tax continues on page 15.

The program for Sales Tax continues on page 31.

The program for State Income Tax continues on page 46.

Monday, June 24, 2019

1:00 - 2:00 pm

Blast into the Eastern US Updates - An Evaluation of Strategic Changes to Economic Development Credits and Incentives in the Eastern US

This session will cover any significant changes that will impact existing and new programs. The speakers will discuss how these changes could effects companies that are expanding or relocating to the region.

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

- Discuss recent poly and programmatic changes to economic development initiatives throughout the region
- Identify potential opportunities and issues that may arise as a result of the changes with respect to eligibility, financial benefit, etc.
- Determine new additions or changes to compliance requirements

Speakers:
David Childs, Esq.
Director - Business Incentives
ADP
Atlanta, GA

Michael Falleroni
Manager
Ryan, LLC
Pittsburgh, PA

2:00 - 2:30 pm

Networking Break

Sponsored by Pritchett Sales & Use Tax Consulting

2:05 - 2:25 pm

Flash Sessions (2)

Flash sessions will take place in the foyer area during the breaks and during the extended lunch hour. You will see short demos from the exhibitors that will grab your attention, and convey key information that will augment your visit to the exhibits. These short demos are designed to quickly engage the audience on a concept or idea and do so in a way that enables follow up with the exhibitors later that day or on Tuesday.

2:30 - 3:30 pm

Blast into the Central and Western Update - An Evaluation of Strategic Changes to Economic Development Credits and Incentives in the Central and Western US

This session will cover any significant changes that may impact existing and new credits and incentives programs. The speakers will discuss how these changes could affect companies expanding or relocating to the region as it is important for practitioners to stay abreast of new and proposed changes to credit and incentive programs.

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

- Discuss recent poly and programmatic changes to economic development initiatives throughout the regions
- Identify potential opportunities and issues that may arise as a result of the changes with respect to eligibility, financial benefit, etc.
- Determine new additions or changes to compliance requirements

Speakers:
Sherri Fetzner, CCIP
Senior Tax Manager, Equifax Workforce Solutions
Equifax Inc.
Rocky River, OH

Monday, June 24, 2019

Shawndel Rose, CCIP, EA
Manager
RubinBrown LLP
St. Louis, MO

3:30 - 4:00 pm
Networking Break

3:35 - 3:55 pm
Flash Sessions (2)

Flash sessions will take place in the foyer area during the breaks and during the extended lunch hour. You will see short demos from the exhibitors that will grab your attention, and convey key information that will augment your visit to the exhibits. These short demos are designed to quickly engage the audience on a concept or idea and do so in a way that enables follow up with the exhibitors later that day or on Tuesday.

4:00 - 5:00 pm
Site Selection and the Role of Incentives

In this session, the speakers will review the appropriate role incentives should play for real estate during the site-selection process. By using multi-industry case studies (examples of industrial, office and data center projects), the speakers will discuss the impact incentives have when comparing competing sites for a capital project.

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

- Identify business strategies and associated decision drivers for competitive projects in various industries
- Explain how critical location criteria are evaluated and ranked in the site selection process
- List the various types of incentives that may be available to expanding, relocating, or consolidating businesses in various industries
- Discuss the relative importance of various incentive programs in industry-specific competitive scenarios

Speakers:
Alice M. Nolen, JD, MBA
Senior Manager, Business Incentives and Tax Credits
ADP
Atlanta, GA

Jubal Smith
Managing Director
JLL
Dallas, TX

5:30 - 7:00 pm
Reception in Exhibit Hall (Exhibits Open)

The reception is included in the Conference registration fee. Spouses/guests register for this event via supplemental fee. Admittance is by badge/ticket.

Sponsored by Law Offices of Nicholas A. Furia and Merit Advisors

Tuesday, June 25, 2019

7:00 - 8:15 am
Continental Breakfast for Conferees
Admittance is by badge only.

8:30 - 9:45 am
Keynote Session:
Making an Impact Today and Tomorrow on Purpose

Today, there appears to be a subtle drift to how people, in general, understand leadership. The confusion stems from two opposing points of view regarding what it means to be leader. On one side, is the idea of "Forced-Authority"; on the other, "Authentic-Influence." In the multi-generational workforce of today, leaders should be equipped to not only engage the hands and feet of their people but, more importantly, engage the hearts and minds through Authentic-Influence.

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

- Identify ways to create greater influence through the appropriate use of recognition versus appreciation.
- Create true accountability - personally, professionally and organizationally.
- Recognize the power of second chances in producing greater innovation and collaboration.

Speaker:
Tony Bridwell
Senior Vice President, Chief People Officer
Ryan, LLC
Dallas, TX

9:45 - 10:15 am
Presentation of 2019 Awards

Awards Committee Chair
Heidi R. Thomas, CMI
Senior Director, Tax
Early Warning Services LLC
Scottsdale, AZ

10:15 - 10:30 am
Networking Break

10:30 - 11:45 am
Keynote Session:
Managing Your Galaxy's Worry Circle…Plus…
the Meteoric Impact of Technology on Behavior & Happiness!

This presentation involves two topics: Worry & Technology. We begin with Worry and cover:

- What the Worry Circle is, why everyone has one, and why some people worry more than others
- The three types of things everyone worries about…and how the mind processes all three types differently
- The eight categories of things people worry about
- Mindfulness techniques to better manage what you worry about

After covering how the mind processes Worry, we then examine the ways in which technology impacts behavior and happiness. We identify a long list of behaviors we now do more frequently; and identify things we used to do but now do less frequently. We then examine these changing activities—for better and worse—as either enablers or barriers to happiness and personal fulfilment.

Tuesday, June 25, 2019

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

- List the three types of things he or she will worry about
- Explain how the mind processes each of those three types of worry differently, and how to recognize and best manage each
- Immediately apply the best method to protect the mind against undesirable concerns
- Recognize the catalytic emotional triggers caused by tech-related interactions

Speaker:
Ted Simendinger
President
Ocean Palmer Associates
Denver, CO

11:45 am - 1:00 pm
Lunch for Conferees (Exhibits Open)
Sponsored by Grant Thornton LLP and McDermott Will & Emery LLP

Tuesday's Concurrent Breakout Sessions

1:00 - 2:00 pm
Space Age Technology: Opportunities and Challenges in the Development and Valuation of Green Buildings
(Joint session with Property Tax)

Sustainability. Conservation. Energy-Efficient. Solar. These are more than just "green" buzz words; these powerful advancements can impact property tax values. Green design and operations have become standard for Class A properties in many primary markets. But does that mean that green attributes always make a property more valuable for tax purposes? How should taxpayers, appraisers, and assessors think about the market for green buildings? This session will explore these questions, considering the most recent guidance in the appraisal community, and boldly go into strategies to persuade an assessor to properly value a space-age green property.

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

- Define green building features and their benefits
- Summarize the changing market demands and conditions around the green building movement
- Discuss opportunities for green building incentives
- Identify the challenges in valuing green buildings for property tax purposes
- Design and implement strategies to optimize the fair market value of a green building

Speakers:
Irina Antonache, JD, LLM
Senior Manager
Moss Adams LLP
Portland, OR

Benjamin A. Blair, Esq.
Partner & State and Local Tax Litigator
Faegre Baker Daniels, LLP
Indianapolis, IN

R. Michael Camden, Jr., CPA
Director
Ryan, LLC
Austin, TX

2:00 - 2:15 pm
Networking Break
Sponsored by Jones Walker LLP

Tuesday, June 25, 2019

Tuesday's Concurrent Breakout Sessions

2:15 - 3:15 pm

Invest to Save: Texas Enterprise Zone Incentive Program

(Joint Session with Sales Tax)

Texas' Enterprise Zone program is an effective tools for companies to partner with the state and local community and create a win-win scenario. By working together on this unique incentive agreement, both the business and the local community can ensure mutual commitment and support. Companies have the ability to offset operating costs and the state and local tax authority can support job growth and new development. The speakers will discuss how to go about pursuing the enterprise zone designation and how to ensure you retain benefits though the compliance process.

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

- Recognize the key qualifiers for the incentive opportunity
- Review the major steps for preparing a complete and competitive application
- Determine a program's value through evaluation of items eligible for rebate, the claims process, timing of rebate payments, and more

Speakers:

Ross Benitz, CPA
Manager, SALT
Grant Thornton LLP
Minneapolis, MN

Jeffrey S. Kahn, CCIP, Esq.
Senior Tax Manager, Credits & Incentives
Best Buy Enterprise Services, Inc.
Minneapolis, MN

3:15 - 3:30 pm

Networking Break

Tuesday's Concurrent Breakout Sessions

3:30 - 4:30 pm

The Ins and Outs of Transferable Credits

In this session, the speakers will leverage their expertise and provide a broad update across the states that have transferable tax credit programs. Participants will learn how tax credits are being utilized as a component of the funding needed for a project, how to prepare for the credit transfer and whether to sell to a fund or directly to an end user.

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

- Describe the market place for transferable credits and their many uses.
- Identify & describe common transferable Credit types (Federal & State)
- Explain the differences between Certificated credits and Allocated Credits (Credits distributed through partnership structures)
- Discuss pivotal judicial rulings and recent legislative changes regarding transferable tax credits

Speakers:

Richard Cathy
Senior Director
The Strategic Group of Companies
Atlanta, GA

George L. Strobel II
Co-CEO, Managing Director of Tax Credit Investments
Monarch Private Capital
Atlanta, GA

Tuesday, June 25, 2019

6:00 - 9:00 pm

IPT-CON Party - Tribute to Star Wars

IPT-CON is a takeoff on well-known events that are held all over the United States, in almost every big city. The iconic Star Wars characters are always the hit of these major events.

The Annual Conference and Networking Committee have joined forces to plan an evening of fun, food, and camaraderie, while you experience many Star Wars activities.

Those, who had President Rick Izumi as an instructor, know he is a great fan of Star Wars. Therefore, Tuesday evening's IPT-CON Party is a special tribute to Star Wars. This is in keeping with the overall theme of thinking forward and remaining current with new ideas. As technology and innovation change, our professional lives will also change from a more local perspective to a global one and beyond. At the Tuesday night event, you can enjoy a sampling from inter-galactic food stations and participate in planned networking activities. You can play futuristic fun games from Rebel and First Order perspective, while catching up with old acquaintances and meeting new ones! One of the main events will be a costume contest, so come dressed in character and see what your colleagues are wearing to the IPT's version of this popular event. Dress up or down for the night's festivities, but by all means casual attire is also always appropriate.

This special event is included in the registration fee for Conference attendees; additional spouse or guest tickets are available for purchase at $100 each. Admittance is by badge only.

Tuesday Night Event

Beverage Station Sponsored by Fandl, LLC

The program for Wednesday for all disciplines continues on page 52.

- The program for Credits & Incentives begins on page 9.
- The program for Property Tax continues on page 15.
- The program for Sales Tax continues on page 31.
- The program for State Income Tax continues on page 46.

Monday, June 24, 2019

Monday's Concurrent Breakout Sessions
(Select One of Four)

1:00 - 2:00 pm

No SPACE for Intangibles - Understanding How to Identify and Remove Intangibles

Intangible assets are valuable property owned by most corporate taxpayers. For property tax purposes, most taxing jurisdictions do not tax intangible assets. Many assessors and taxpayers fail to exclude the intangible assets value from property tax assessments. Disputes often result from differences in legal interpretation, appraisal approaches, definitions, and practices. This session will help participants identify and value intangible assets in order to minimize assessments related to exempt intangible assets.

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

- Define and identify intangible assets
- Discuss common exemptions and jurisdictional requirements
- Identify property valuation approaches and methods that may include intangible asset value
- Distinguish the generally accepted intangible asset valuation methodologies
- Utilize techniques used to extract intangible asset value from total property value

Speakers:

Brad D. Gorski, CMI
National Director of Personal Property
Paradigm Tax Group
Atlanta, GA

John C. Ramirez, ASA
Vice President
Willamette Management Associates
Portland, OR

1:00 - 2:00 pm

Jedi Mind Tricks: How to Effectively Lobby Property Tax Issues

Lobbying is an important tool for a productive government. Lobbying provides access to legislators, acts as an educational aid, and allows individual interests to gain power in numbers. Property tax issues are often at the forefront of the legislative body's agenda. It is up to the taxpayer to make sure their voice gets heard when important decisions affecting the property tax industry are being made. Whether it is a change to a filing deadline or how property should be valued, you don't want to be left out of the conversation.

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

- Discover ways to get involved in property tax legislation
- Identify resources to obtain access to decision makers
- Recognize methods to improve communication and education between your business and legislators

Speakers:

Dale K. Craymer
President
Texas Taxpayer & Research Association
Austin, TX

Daniel Gonzalez
Director of Legislative Affairs
Texas Association of Realtors
Austin, TX

Steven P. Young, Esq.
Partner
Holland & Hart
Salt Lake City, UT

Monday, June 24, 2019

1:00 - 2:00 pm

E-Commerce: A Force Awakens – Impact on Industrial and Retail Real Estate

The evolution of e-commerce has had a profound impact on both the industrial and retail real estate sectors in recent years. The demand for increased efficiency in supply chain, specifically related to last-mile shipping, has driven bulk-regional warehouse vacancies to all-time lows. Industrial real estate has become an institutional investment product seemingly overnight. Changes in consumer behavior due to new technologies have been largely responsible for the shift within the sector, but we are seeing significant changes to the retail real estate sector as well. As we move past notable bankruptcies and closures within the retail industry, we are beginning to see the retail world evolve in order to create a sustainable future. In this session, the speakers will discuss the changes they have seen within the industrial and retail sectors and how these changes have impacted real estate values and ultimately affected taxpayers. Additionally, we'll look at what to anticipate in the coming year.

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

- Recognize the historical effects that e-commerce has had on industrial and retail real estate
- Anticipate future impact as e-commerce continues its growth trajectory
- Differentiate between types of real estate within each sector and determine where values have been significantly impacted
- Predict how the taxpayer will ultimately feel the changes within each sector
- Discuss the general valuation principals for each asset class in order to formulate successful arguments in the appeal process

Speakers:

Kirk A. Garza, CMI, MAI, CCIM
Director
Popp Hutcheson PLLC
Austin, TX

Brian P. Liston, Esq., MBA
President
Liston & Tsantilis P.C.
Chicago, IL

1:00 - 2:00 pm

The Empire Becomes the Galactic Empire Becomes the Rebel Alliance Becomes the New Republic Becomes the First Order Becomes the Resistance – a Change of Ownership and Its Impact on Taxpayer Property Records

Corporate acquisitions pose a host of challenges for property tax administration. This session will focus on the personal property issues that arise with acquisitions. The speakers will provide practical experience and advice. This will include a checklist of what to do and pointers on coordinating with various constituencies within the company, including those involved in acquisition due diligence, public relations and press releases, as well as accounting for GAAP and federal income tax purposes. The speakers will also provide insight into preparation for the questions assessing authorities may raise.

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

- Evaluate steps to take to successfully transition, for personal property tax purposes, in a corporate acquisition
- Identify and address common personal property issues such as obtaining, auditing, and correcting the target company's personal property list
- Interpret transaction pricing and structuring issues, including the implications of the type of consideration paid, post-closing adjustments, and various types of purchase price allocations
- Apply standards of value and premises of value in post-acquisition valuations
- Effectively explain acquisition information to assessment authorities

Monday, June 24, 2019

Speakers:
Robert P. Schweihs
Managing Director
Willamette Management Associates
Chicago, IL

Liza Schaefer Vance, CMI, CPA
Principal, Property Tax
The Walt Disney Company
Burbank, CA

2:00 - 2:30 pm
Networking Break
Sponsored by Pritchett Sales & Use Tax Consulting

2:05 - 2:25 pm
Flash Sessions (2)

Flash sessions will take place in the foyer area during the breaks and during the extended lunch hour. You will see short demos from the exhibitors that will grab your attention, and convey key information that will augment your visit to the exhibits. These short demos are designed to quickly engage the audience on a concept or idea and do so in a way that enables follow up with the exhibitors later that day or on Tuesday.

Monday's Concurrent Breakout Sessions
(Select One of Four)

2:30 - 3:30 pm
Assessing the Cloud: Valuation Challenges for Modern Data Centers

Data center facilities have become a critical necessity to every organizational sector of modern society. Consumers, businesses, academia and governments process data at quintillions of bytes placing tremendous demand upon data processing centers worldwide. The modern data center is a highly complex aggregation of personal and real property components intended to service the computing needs of all technologies that define our modern times. As a property type, the demand users have for these facilities has prompted notice from investors eager to serve the role of "landlord." Assessors have begun to take notice, too. This session provides an overview of the critical elements that create a successful data center, including the physical elements of the property. The session will also examine, through case studies, how the market attributes value to the real and personal property components.

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

- Recognize the critical physical elements that define a successful modern data center facility
- Distinguish data center types
- Identify the three largest data center markets and what makes them significant
- Discuss how sale and leasing of these facilities is conducted
- Explain how to avoid valuation pitfalls that can cloud the market (sale leasebacks, portfolio sales, etc.)

Speakers:
Nicholas Carter, MAI, SRA, MRICS
Senior Manager
Altus Group
Southlake, TX

Monday, June 24, 2019

Jessica L. Montgomery, CMI
Senior Manager
Ernst & Young LLP
Dallas, TX

2:30 - 3:30 pm

In a Galaxy Far, Far, Away… Assessments Were Uniform and Equitable: A DIY Guide to Bring Uniformity and Equity to Life

This session will be a practical guide to the role of uniformity and equity as a remedy in assessment appeals. The speakers will provide a step-by-step approach for successfully challenging real property assessments. They will delve into the practical applications of equity and uniformity, including a review of how best to interpret and leverage legislation; a consideration of the most compelling types of evidence and means of presenting that evidence through reviewing practical examples; and best practices for applying uniformity and equity to minimize property tax.

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

- Determine if a uniformity approach is a viable method for appealing a real property assessment in a particular jurisdiction
- Identify the most compelling type of supporting evidence and apply that evidence in an effective manner
- Combine uniformity and equity analysis with traditional market valuation approaches to craft a more persuasive argument

Speakers:

Robert D. Brazzell, Esq., LLB
Executive Vice President, North American Tax
Altus Group
Toronto, ON

Adam R. Rogozinsky, Esq.
Associate
Worsek & Vihon, LLP
Chicago, IL

2:30 - 3:30 pm

Did Jabba Say the Millennium Falcon is an Operating or Capital Lease? Lease Accounting Standards and Property Tax

Who wants to inform Jabba the Hut that he has to report the Millennium Falcon as leased property to the Assessor of Tatooine? Determining who is responsible for property tax compliance for leases can be difficult. Depending on the facts and circumstances, it can either be the lessor or the lessee. This session will examine the new requirements of ASC No. 2016-02 and amendments, as well as IFRS 16, as they relate to property tax on leased transactions on Planet Earth and Planet Tatooine. The speakers will analyze the treatment of subsequent transaction components of the lease, such as lessor costs paid by the lessee.

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

- Discuss the impact of the new leasing requirements in ASC 842 and IFRS 16
- Assess how the new requirements could affect property tax compliance for your lease portfolio
- Develop a proactive strategy to manage compliance obligations for leased property

Speakers:

Andrew Belliveau
Controller, Finance
CIT
Livingston, NJ

Michael Finnegan, CMI, CPA, CGMA
Principal
Ryan, LLC
Nashville, TN

Monday, June 24, 2019

2:30 - 3:30 pm

Is Chancellor Palpatine Really for the Republic or Secretly for the Empire? Decoding the Mysteries of Connections and Thriving in Career Growth

Company politics aren't as easy as discerning that Darth Vader wants to rule the galaxy or Luke Skywalker is the only one that can stop him. This presentation helps you discern the complexities of personal motivations and how they correlate to the workplace. The critical soft skills that can accelerate career growth to warp speed are often overlooked as we focus on technical knowledge. The presenters will share their experiences as well as discuss real world examples of political wins and cringe-worthy missteps. This session will focus on the importance of developing career-oriented goals and establishing connections. Buckle in for a rocky ride; learn how to dodge those asteroids and rise to the top… with grace.

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

- Measure and evaluate personal goals against corporate goals;
- Discern how strategic decisions are influenced by your season of life;
- Discuss the importance of the "Golden Rule" for developing career based connections
- List the 3 standards to follow for proven results when pursing career growth
- Correlate self-reflection and goals for growth

Speakers:

Melanie B. Brigante, CMI
Director, Property Taxes
Simon Property Group
Allen, TX

Joseph A. Vinatieri, Esq.
Partner
Bewley, Lassleben & Miller, LLP
Whittier, CA

3:30 - 4:00 pm

Networking Break

3:35 - 3:55 pm

Flash Sessions (2)

Flash sessions will take place in the foyer area during the breaks and during the extended lunch hour. You will see short demos from the exhibitors that will grab your attention, and convey key information that will augment your visit to the exhibits. These short demos are designed to quickly engage the audience on a concept or idea and do so in a way that enables follow up with the exhibitors later that day or on Tuesday.

Monday's Concurrent Breakout Sessions
(Select One of Four)

4:00 - 5:00 pm

No Need for an Escape Pod- Effective Personal Property Audit Techniques and Defense

It's a grim and nerve-racking day when you receive the infamous audit letter. Once you have taken a deep breath and stopped wondering if it is easier to simply "jump ship" than face reality back on earth, this session explores what's next. Set your company/client up for a fair audit by utilizing the tips and strategies presented in this session. The speakers will share advice, galactic war stories, and rebellion successes to help turn contentious and drawn-out personal property tax audits into light-speed property tax refund opportunities.

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

- Build and strengthen relationships with the assessor's office
- Identify areas of property tax refund opportunities
- Predict audit results to aid in financial budgeting

Monday, June 24, 2019

- Recognize common errors and pitfalls in audit workpapers
- Develop a proactive strategy to manage a personal property tax audit

Speakers:

Abby Eckhardt
Property Tax Manager
Walmart, Inc.
Bentonville, AR

Matthew Rakela, CMI
Senior Manager, National Property Tax
Ernst & Young LLP
San Francisco, CA

4:00 - 5:00 pm

"Deal or No Deal": A Hitchhiker's Guide to Navigating the Implications of a Purchase Price Allocation

Property taxing jurisdictions throughout the galaxy, and specifically in the U.S. (when planet Earth still existed), differ in their property tax treatments of acquisitions. Deals can be complex, and property tax professionals need to be ready to address the impact of the acquisition in the affected jurisdictions. They can't just let management jump onto any passing spacecraft. They need to inform management as to acquisition reporting, property rendering and assessments. The speakers will address the tricks of the trade with examples to illustrate best practices for planning and implementing plans to maximize the benefits and limit the property tax exposure related to the acquisition and purchase price allocation.

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

- Recognize when to get involved in discussions about acquisitions
- Identify the laws or regulations affecting acquisition reporting, property rendering and assessments
- Assess the materiality of an allocation decision to intangible, personal, and real property
- Discuss the benefit or exposure of reporting historic vs. acquisition costs
- Prepare an effective presentation for taxing jurisdictions to describe what was acquired and how the price paid relates to the property assessment

Speakers:

David Perkins, CPA
Director, Tax Services
Duff & Phelps LLC
Los Angeles, CA

Breann E. Robowski, Esq.
Partner
Pillsbury Winthrop Shaw Pittman LLP
Palo Alto, CA

4:00 - 5:00 pm

Have We Reached the Tip of the Sand Dune? – Real Estate Outlook, Recent Economic Trends, and Underlying Property Tax Implications

This session will inform attendees about the current state of our real estate market, overall economy, and address how market conditions play into assessment practices nationwide. The speakers will dive into each particular real estate sector and discuss current economic conditions that influence valuations within each sector. The presentation will provide insight into various studies that forecast prospective market conditions and also address how taxpayers may develop strategies to prepare for these conditions within their property tax accruals and appeals environment.

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

- Discuss the current state and prospective outlook of our national economy
- Explain how particular real estate sectors fare in comparison with the broader market

Monday, June 24, 2019

- Critique the climbing market data that is utilized by assessing jurisdictions to influence valuations
- Identify strategies and best practices that can be implemented within tax departments to account for current and prospective market conditions

Speakers:

Peter Helland, MAI, AI-GRS
Executive Vice President
RVG Commercial LLC
Saint Charles, IL

Paul Norton
Director, Property Tax
DuCharme, McMillen & Associates, Inc.
Austin, TX

4:00 - 5:00 pm

Open the Pod Bay Doors, HAL: AI and Robotics in Property Tax

Will R2-D2 prepare property tax returns or will C-3PO present cases at the board? Don't sweat; you're not going to be replaced any time soon. As we look at the future of property tax systems, how will Artificial Intelligence and Robotics influence the way we handle our workstreams? Our session will explore the advances that have already been made in the industry and the distance to go to bring you the help you've always needed.

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

- Identify artificial intelligence (AI) principles and approaches
- Discuss basic principles of Robotic Process Automation (RPA) and how it is used in/with software and daily processes
- Explore how RPA and AI can work together and how they can be applied to property tax
- Differentiate between fact and fiction as new systems adapt to the 17,000 state and local jurisdictions
- Evaluate costs, benefits and challenges in implementing RPA and AI for advanced property tax systems

Speakers:

Mordechai Katzman
President and Founder
Rethink Solutions Inc.
Toronto, ON

Matt Lester
Consultant
Sigercon Inc.
Dallas, TX

5:30 - 7:00 pm

Reception in Exhibit Hall (Exhibits Open)

The reception is included in the Conference registration fee. Spouses/guests register for this event via supplemental fee. Admittance is by badge/ticket.

Sponsored by Law Offices of Nicholas A. Furia and Merit Advisors

Tuesday, June 25, 2019

7:00 - 8:15 am

Continental Breakfast for Conferees

Admittance is by badge only.

8:30 - 9:45 am

Keynote Session:

Making an Impact Today and Tomorrow on Purpose

Today, there appears to be a subtle drift to how people, in general, understand leadership. The confusion stems from two opposing points of view regarding what it means to be leader. On one side, is the idea of "Forced-Authority"; on the other, "Authentic-Influence." In the multi-generational workforce of today, leaders should be equipped to not only engage the hands and feet of their people but, more importantly, engage the hearts and minds through Authentic-Influence.

Learning Objectives:

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

- Identify ways to create greater influence through the appropriate use of recognition versus appreciation
- Create true accountability - personally, professionally and organizationally
- Recognize the power of second chances in producing greater innovation and collaboration

Speaker:

Tony Bridwell
Senior Vice President, Chief People Officer
Ryan, LLC
Dallas, TX

9:45 - 10:15 am

Presentation of 2019 Awards

Awards Committee Chair
Heidi R. Thomas, CMI
Senior Director, Tax
Early Warning Services LLC
Scottsdale, AZ

10:15 - 10:30 am

Networking Break

10:30 - 11:45 am

Keynote Session:

Managing Your Galaxy's Worry Circle…Plus…
the Meteoric Impact of Technology on Behavior & Happiness!

This presentation involves two topics: Worry & Technology. We begin with Worry and cover:

- What the Worry Circle is, why everyone has one, and why some people worry more than others
- The three types of things everyone worries about…and how the mind processes all three types differently
- The eight categories of things people worry about
- Mindfulness techniques to better manage what you worry about

After covering how the mind processes Worry, we then examine the ways in which technology impacts behavior and happiness. We identify a long list of behaviors we now do more frequently; and identify things we used to do but now do less frequently. We then examine these changing activities—for better and worse—as either enablers or barriers to happiness and personal fulfilment.

Tuesday, June 25, 2019

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

- List the three types of things he or she will worry about
- Explain how the mind processes each of those three types of worry differently, and how to recognize and best manage each
- Immediately apply the best method to protect the mind against undesirable concerns
- Recognize the catalytic emotional triggers caused by tech-related interactions

Speaker:
Ted Simendinger
President
Ocean Palmer Associates
Denver, CO

11:45 am - 1:00 pm
Lunch for Conferees (Exhibits Open)
Sponsored by Grant Thornton LLP
and McDermott Will & Emery LLP

Tuesday's Concurrent Breakout Sessions
(Select One of Four)

1:00 - 2:00 pm
Space Age Technology: Opportunities and Challenges in the Development and Valuation of Green Buildings
(Joint session with Credits & Incentives)

Sustainability. Conservation. Energy-Efficient. Solar. These are more than just "green" buzz words; these powerful advancements can impact property tax values. Green design and operations have become standard for Class A properties in many primary markets. But does that mean that green attributes always make a property more valuable for tax purposes? How should taxpayers, appraisers, and assessors think about the market for green buildings? This session will explore these questions, considering the most recent guidance in the appraisal community, and boldly go into strategies to persuade an assessor to properly value a space-age green property.

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

- Define green building features and their benefits
- Summarize the changing market demands and conditions around the green building movement
- Discuss opportunities for green building incentives
- Identify the challenges in valuing green buildings for property tax purposes
- Design and implement strategies to optimize the fair market value of a green building

Speakers:
Irina Antonache, JD, LLM
Senior Manager, State & Local Tax Group
Moss Adams LLP
Portland, OR

Benjamin A. Blair, Esq.
Partner & State and Local Tax Litigator
Faegre Baker Daniels, LLP
Indianapolis, IN

R. Michael Camden, Jr., CPA
Director, Credits & Incentives
Ryan, LLC
Austin, TX

Tuesday, June 25, 2019

1:00 - 2:00 pm

Did the Kyber Crystals Power the Death Star? Valuations of Electrical Power Solutions

The energy industry is rapidly evolving. This session will examine 21st century electric power production and power storage trends on the valuation of conventional and renewable energy sources. The speakers will demonstrate factors that affect the energy business environment for a wide range of energy-related properties, whether the energy is from petroleum, coal, nuclear, geothermal, solar, wind, or battery energy storage systems.

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

- Describe the recent history of U.S. power generation and trending future changes to the conventional power industry with consideration of public policy, deregulation of markets, and the emergence of renewable energy production
- Explore types of generation plants, with focused attention on construction and operational costs and expenses
- Evaluate the effect of marketplace dynamics, state and federal incentives, and decommissioned assets on property valuation
- Assess the impact of battery energy storage system development on conventional and renewable energy production

Speakers:

Jim Asay
Sr. Tax Manager
Sempra Energy
San Diego, CA

Fred E. Vance, CMI
Principal
Fred Vance & Associates, LLC
La Crescenta, CA

1:00 - 2:00 pm

Galactic Senate Update: Latest News from the Texas Legislature

The Texas Legislature wrapped up its 86th Legislative Session on May 27, 2019. From the state budget to new property tax legislation and the politics behind it all, this session will focus on trending topics affecting Texas taxpayers. The Chief Appraiser of our host city, Michael Amezquita, will discuss his insights regarding the recent biennial legislative session and how the new changes may impact your property values.

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

- Describe the content and significance of the recently passed property tax legislation
- Recognize how the newly enacted laws will affect your property and your property tax strategy
- Discuss the San Antonio market and how the second largest city in Texas helped shape the recent property tax legislation

Speakers:

Michael Amezquita
Chief Appraiser
Bexar Appraisal District
San Antonio, TX

Daniel R. Smith, Esq.
Principal
Popp Hutcheson PLLC
Austin, TX

Tuesday, June 25, 2019

1:00 - 2:00 pm

Rebellion on a Budget: Alternative Dispute Resolution in Property Tax (Mediation and Arbitration)

When waging war against the Empire, there are a number of ways to continue the campaign after you have exhausted all administrative processes. Litigation is often chosen, as it is generally the next formal step in the statutory process; however, this method can be costly. Alternative Dispute Resolution offers another path to resolve property tax disagreements, usually as a lower cost alternative. This session will thoroughly explore mediation and arbitration alternatives on the road toward resolution.

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

- Describe the mediation and arbitration processes and their steps
- Differentiate between mediation and arbitration alternatives
- Evaluate factors influencing alternative dispute resolution versus litigation
- Estimate costs associated with alternative dispute resolution options

Speakers:

Norman J. Bruns, Esq.
Attorney/Owner
Garvey Schubert Barer
Seattle, WA

Teresa L. Sharp, CMI, CPA
Director
Ryan, LLC
Houston, TX

2:00 - 2:15 pm

Networking Break
Sponsored by Jones Walker LLP

Tuesday's Concurrent Breakout Sessions
(Select One of Four)

2:15 - 3:15 pm

Women Rising: Leading the Property Tax Galaxy and Beyond

As diversity in the property tax field expands, the number of women seeking leadership positions has steadily increased. While this is a positive development, the number of men and women reaching the "corner office" are not equal. This panel will explore some of the issues that women face when trying to rise to the next level in the property tax galaxy. Some of the hurdles that can hold women back are unintentionally self-inflicted. Other hurdles can stem from both conscious and unconscious gender bias. Women can learn to recognize these potential obstacles and make incremental changes to their space flight to overcome these challenges, as they seek to rise to their next promotion or job in the galaxy.

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

- Recognize habits that could hinder women's advancement in the workplace
- Integrate important changes to conquer self-limiting behavior
- Identify and differentiate conscious and unconscious gender bias
- Discuss potential responses to instances of gender bias

Speakers:

Jennifer Y. Barber, Esq.
Partner
Frost Brown Todd LLC
Louisville, KY

Dawn R. Gabel, Esq.
Partner
Quarles & Brady LLP
Phoenix, AZ

Tuesday, June 25, 2019

Jennifer Hower, Esq.
Partner
Herman Katz Cangemi & Clyne, LLP
Melville, NY

2:15 - 3:15 pm

Software and Lightsabers: Two Things You Can't Touch – A View from a Personal Property Tax Perspective

As companies continue to rely on software solutions for every facet of their business operation, it is important to understand how states treat software for personal property tax purposes. In this session, the speakers will explore the various types of software and discuss the multistate personal property tax impact. In addition, they will discuss techniques and strategies for valuing software as part of the business assets.

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

- Identify the types of software that are subject to ad valorem tax
- Discuss trends in personal property taxation as it relates to software
- Differentiate between the treatment of software for sales tax and property tax purposes
- Apply basic techniques to value software that may be bundled with other purchases

Speakers:

Jeffrey R. Monsman, JD
Senior Manager, State & Local Tax Services
GBQ Partners LLC
Columbus, OH

William Lucas McDaniel, MST
Supervisor of Transactional Taxes
The Lubrizol Corporation
Wickliffe, OH

2:15 - 3:15 pm

Even the Ewoks Understand- Presenting Complex Legal Concepts to a Lay Tribunal

Ewoks are happy creatures and familiar with the forest where they live, but do not always understand the intricacies of valuing their huts. Ewoks (and Lay Tribunals) are often not educated in the complex legal concepts that we often encounter in our property tax forest. Presenting unfamiliar property tax concepts can be challenging. Yet, it is critical to your success. Join the presenters as they discuss proven strategies that will educate, persuade, and engage your novice audience.

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

- Employ effective communication strategies and techniques in a lay tribunal setting
- Develop complex evidence utilizing exhibits;
- Convey multifaceted concepts to your audience in a simple, easy to understand manner

Speakers:

Melinda D. Blackwell, Esq.
Director of Litigation
Blackwell & Duncan, PLLC
Plano, TX

Nicholas Jordan, Esq.
Attorney
Worsek & Vihon, LLP
Chicago, IL

Tuesday, June 25, 2019

2:15 - 3:15 pm

Saving the Millennium Falcon: Proactive Negotiations in Property Tax

As Hon Solo would say about negotiating reactively, “That would be stupid.” This session will delve into the best practices of proactive negotiations based on real-world experiences with complex and sensitive issues in property tax disputes. The focus will be on timing and technique. The “when, what, who & how” of the most effective strategies for negotiating reductions to assessments will be addressed from the perspective of a corporate taxpayer (tax director of a Global 300 company) and consultant (with 25+ years of experience in appeals) sharing their perspectives and observations of what works…and what doesn’t.

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

- Recognize when the optimal time is to approach the assessor
- Explain what is the most compelling or persuasive types of information are to support your position
- Identify who should be your targeted audience for such proactive measures
- Discern how to effectively present to, and negotiation with, assessment authorities.

Speakers:

Jesse Noneman, CMI, MBA, CPA
Senior Director
DuCharme, McMillen & Associates, Inc.
Indianapolis, IN

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

3:15 - 3:30 pm

Networking Break

Tuesday’s Concurrent Breakout Sessions
(Select One of Six)

3:30 - 4:30 pm

Not All Stormtroopers are the Same: Appraiser Selection, Expert Witness Selection

The selection process of an effective appraiser for property tax litigation is key. This presentation will explore the process from both the trial attorney’s and appraiser’s perspectives. Topics for discussion will include factors to consider in order to find an appraiser who will perform well as an expert witness and hazards to avoid in the selection process. The speakers will compare national appraisal companies and local appraisers. The relationship between trial counsel and the appraiser, both pre-trial and during trial, is also an important consideration. Learn from the successes and mistakes of others: positive and negative outcomes from real life examples will also inform this session. Lastly, it is helpful to understand from an appraiser’s perspective why an appraiser may refuse a particular assignment.

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

- List steps for finding an effective trial appraiser
- Identify factors in selecting an appraiser that are likely to contribute to a successful outcome in a property tax appeal
- Explain what a trial attorney requires of an appraiser who will serve as an expert witness
- Recognize what can go wrong with the case with the wrong appraiser

Speakers:

Jay M. Herman, Esq., CRE
Senior Partner
Herman Katz Cangemi & Clyne, LLP
New York, NY

Tuesday, June 25, 2019

James G. Taylor, MAI, SRA
President
Rogers and Taylor Appraisers, Inc.
Hauppauge, NY

3:30 - 4:30 pm

Space Oddity – Exploring the Valuation of Mall Anchors

As Major Tom floated about in his most peculiar way, one of the things he was thinking about was what a unique submarket mall anchor stores are and how they look so very different today. The valuation challenges affecting this submarket are continuing to evolve and require distinct techniques and market data to complete an accurate appraisal. Many taxing jurisdictions are not familiar with these concepts, which can lead to inaccurate assessments. This session aims to educate you so you can educate the assessors and achieve equitable valuations for your company or clients. Note: This session assumes a prior understanding of the sales, income, and cost approaches to value.

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

- Identify the key valuation elements and unique market challenges for mall anchor stores
- Explain reciprocal easement agreements and how they differ from deed restrictions
- Select relevant market data for mall anchor stores and big box stores
- Describe different highest and best use possibilities for mall anchor stores and how each impacts valuation
- Define the occupancy cost ratio concept and its application in the income approach

Speakers:
Ellen G. Berkshire, Esq.
Founding Partner
Verros Berkshire PC
Chicago, IL

Michael Clary
Manager, Real Property Tax
Macy's Inc.
Cincinnati, OH

3:30 - 4:30 pm

The Hitchhikers Guide to Property Tax Automation

DON'T PANIC!! Grab your towel and join us for this guided tour of property tax automation. In this breakout session, we will assess the benefits and opportunities for automation, as well as share proven tips and tools when applying automation to repetitive tasks in the property tax arena. The speakers will analyze team composition and identify internal and external stakeholders that can add value with their unique skill sets. They will discuss best practices to create an exciting, automated, and technologically-advanced future state.

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

- Identify the needs for and benefits of automation in their department's processes
- Analyze automation methods and select potential solutions
- Design a property team to foster an automated future state

Speakers:
Kristina Friedman
Senior Manager, Indirect Tax Compliance
Welltower Inc.
Toledo, OH

Brandon Lowe
Vice President of Sales
PTX Tech
Atlanta, GA

Tuesday, June 25, 2019

Tatyana Medovaya, CMI
Financial Accounting Lead Consultant
Wells Fargo Equipment Finance, Inc.
Chicago, IL

3:30 - 4:30 pm

Sales Tax Speaks Klingon, Real Property Tax Speaks Huttese, and Personal Property Tax Speaks Ewok: Interpreting and Decrypting Tax Terms

Word definitions and applications can vary greatly if you are speaking to Spock in Klingon, Jabba the Hut in Huttese, or the primitive dialect of the Ewoks. SALT professionals on Earth also find a sales tax definition may not equal a real or personal property tax definition. This session makes sense of those differences. The speakers will dissect definitions from a real and personal property tax perspective with compare and contrast using real world examples to showcase the sales tax point of view. Case studies will be presented that discuss the interrelationships between the different tax types and how to achieve the best financial outcome for your company.

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

- Describe the similarities and contrast the differences in the common terms utilized in the sales and property tax disciplines
- Evaluate property that may be classified as both real and personal, depending on the type of tax at issue
- Recognize the financial impact based on the chosen tax classification of real or personal property
- Predict and strategize for an organization's SALT liabilities by understanding the benefits and liabilities associated with each type of tax

Speakers:

Robert C. Herman, MAI
Managing Director
Duff & Phelps LLC
Chicago, IL

Kirby Sandberg, CPA
Senior Tax Accountant
Winco Foods
Boise, ID

Tuesday, June 25, 2019

6:00 - 9:00 pm

IPT-CON Party - Tribute to Star Wars

IPT-CON is a takeoff on well-known events that are held all over the United States, in almost every big city. The iconic Star Wars characters are always the hit of these major events.

The Annual Conference and Networking Committee have joined forces to plan an evening of fun, food, and camaraderie, while you experience many Star Wars activities.

Those, who had President Rick Izumi as an instructor, know he is a great fan of Star Wars. Therefore, Tuesday evening's IPT-CON Party is a special tribute to Star Wars. This is in keeping with the overall theme of thinking forward and remaining current with new ideas. As technology and innovation change, our professional lives will also change from a more local perspective to a global one and beyond. At the Tuesday night event, you can enjoy a sampling from inter-galactic food stations and participate in planned networking activities. You can play futuristic fun games from Rebel and First Order perspective, while catching up with old acquaintances and meeting new ones! One of the main events will be a costume contest, so come dressed in character and see what your colleagues are wearing to the IPT's version of this popular event. Dress up or down for the night's festivities, but by all means casual attire is also always appropriate.

This special event is included in the registration fee for Conference attendees; additional spouse or guest tickets are available for purchase at $100 each. Admittance is by badge only.

Tuesday Night Event

Beverage Station Sponsored by Fandl, LLC

The program for Wednesday for all disciplines continues on page 52.

- **The program for Credits & Incentives begins on page 9.**
- **The program for Property Tax begins on page 15.**
- **The program for Sales Tax continues on page 31.**
- **The program for State Income Tax continues on page 46.**

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Monday's Concurrent Breakout Sessions
(Select one of Four)

1:00 - 2:00 pm
What Are You Buying or Selling: Software, a Digital Product, or a Service, and Is It Taxable?

This session will provide an overview of multistate taxation of electronic transactions. It will address the many ways that states are trying to impose tax on products and services that are provided electronically or through the internet. The session will focus on the threshold issue of how to classify your sales and purchases, and the use of the true object/primary function test to assist in this analysis, and pitfalls to avoid when arguing your position.

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

- Recognize different ways states attempt to tax electronic transactions
- Identify characteristics of sales that make them susceptible to challenge
- Explain how the true object/primary function analysis can be used to classify each transaction
- Recognize how you can use business documents (i.e. invoices, contracts, marketing materials) to support your position
- Recall "alternative" arguments various departments of revenue may make to reach a taxable result

Speakers:
Shannon L. Kingston, Esq.
State and Local Tax Manager
Amazon.com
Seattle, WA

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

1:00 - 2:00 pm
The Effects of Changing Systems

Data and systems are constantly changing, yet our responsibility to calculate tax on a transaction and prepare tax filings does not change. This presentation is a guide for making decisions on how to best use the tools and the data for making tax decisions and preparing for tax compliance.

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

- Walkthrough through the various steps to consider when going through a system change
- Discuss the data relevant to ensure a tax decision is made during a system change
- Provide a methodology in deciding what type of automation makes sense based on your business needs
- Discuss the integration of a tax engine as part of a system change

Speakers:
Craig Gilbert
Manager, Tax Systems
WestRock
Duluth, GA

Vanessa Sanz, CMI
Director, Indirect Tax, Billing, and Contract Closeout
Harris Corporation
Melbourne, FL

1:00 - 2:00 pm
Imposing Gross Receipts Taxes on Taxpayers from Other Galaxies

The outlandish creatures that frequent the Mos Eisley Cantina may seem gross. But that's nothing compared to recent changes in gross receipt tax (GRT) nexus standards. Taxpayers are feeling the effects of *Wayfair* beyond the realm of sales and use taxes; similar concepts have been invading the

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realm of GRTs, with jurisdictions constantly changing the reach of these taxes even on taxpayers from galaxies far, far away. Before you know it, you may have to pay GRTs in far-flung spaceport towns where your starship crew has never even stepped foot. This session will discuss state GRT regimes and nexus standards, what sales are subject to GRT, what to be wary of, and planning opportunities. No Star Wars knowledge needed.

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

- Explain gross receipts taxes and how they apply to business activities
- Identify sales that are generally subject to gross receipts taxes
- Evaluate whether your company has nexus in states that impose gross receipts taxes

Speakers:
Michelle DeLappe, CMI, JD, LLM
Principal
Garvey Schubert Barer
Seattle, WA

Josh Fritzsche, CMI
Director, Indirect Tax
McKesson Corporation
Irving, TX

1:00 - 2:00 pm
Exploring Oil and Gas Tax Topics and Drilling a Bit Deeper into Developments and Issues

This session will include an update regarding sales/use tax hot topics and issues related to the oil and gas industry, with a focus on upstream operations across multiple states. The presenters will share their industry experience and discuss areas of potential sales/use tax exposure or opportunities, developments such as changes in tax laws, regulations or policies, as well as court cases applicable to oil and gas operations in various states.

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

- Discuss recent sales/use tax developments that impact various aspects of oil and gas operations
- Identify potential sales/use tax savings opportunities
- Evaluate challenging sales/use tax audit issues and areas of potential liabilities associated with oil and gas operations

Speakers:
Ellen M. Cody, CPA
U.S. Indirect Tax Leader
Nestle USA, Inc.
Arlington, VA

Scott Steinbring, CPA
Partner - State & Local Tax
Deloitte Tax LLP
Houston, TX

2:00 - 2:30 pm
Networking Break
Sponsored by Pritchett Sales & Use Tax Consulting

2:05 - 2:25 pm
Flash Sessions (2)

Flash sessions will take place in the foyer area during the breaks and during the extended lunch hour. You will see short demos from the exhibitors that will grab your attention, and convey key information that will augment your visit to the exhibits. These short demos are designed to quickly engage the audience on a concept or idea and do so in a way that enables follow up with the exhibitors later that day or on Tuesday.

Monday, June 24, 2019

Monday's Concurrent Breakout Sessions
(Select One of Four)

2:30 - 3:30 pm

Exemption Certificates - From Resale and Beyond

No matter the order of release, the exemption certificate can make you look like a Jedi knight or a Youngling when it comes to audit time. This session will help walk you through the ins and outs of sales tax exemption certificates and their validity.

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

- Identify different kinds of exemption certificates
- Discuss what constitutes a valid exemption certificate
- Recognize how long you need to retain an exemption certificate
- Ensure your exemption certificates are ready for a sales tax audit

Speakers:

Kelsey Althoff, CPA
Manager, State & Local Tax
Clearview Group
Owings Mills, MD

Penelope L. Friar
Tax Analyst II
Owens Corning
Toledo, OH

2:30 - 3:30 pm

Top 2018–2019 Inter-Galactic Updates (Excluding the "W" Case That Shall Not Be Named)

(Repeated on Tuesday at 3:30 pm)

To infinity and beyond! That is where this session will go to bring you the most impactful state & local sales and use tax case decisions from the last year. We will explore the specific facts of the cases; expose the legal arguments and discover the true meaning of the decision. Finally, this presentation will expand the holdings to supercharge the implications and impact on your businesses. So get ready to discover the fate of the bobbleheads; the blackhole that is situsing and the big bang of taxing jurisdictions.

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

- Assess various case decisions' impact to a company's multi-state purchase and sale protocols
- Evaluate multi-state sales and use tax exposures and overpayments
- Apply particular state doctrines to their business models

Speakers:

Jordan M. Goodman, Esq., CPA
Partner
Horwood Marcus & Berk Chartered
Chicago, IL

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

Andrew P. Wagner, CMI, CPA, JD, LLM
Staff Vice President, Tax Law
FedEx Corporation
Memphis, TN

Monday, June 24, 2019

2:30 - 3:30 pm

May the Enforcement (of Local Taxes) Be With You, Not Against You

This session will address important trends and issues related to local taxes. More specifically, it will take a deeper dive into the nuances of Colorado, Louisiana Parishes, Reservations, California, San Francisco Gross Receipts; and the NYC Commercial Rent Tax. The speakers will also discuss the impacts of *Wayfair* on local departments of revenue.

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

- Assess key trends and hot topics surrounding local taxes
- Compare nuances of specific local taxes
- Discuss the impacts of new nexus standards on filing obligations

Speakers:

Honorable Cade R. Cole
Local Tax Judge/Vice Chairman
Louisiana Board of Tax Appeals
Baton Rouge, LA

Richard Jean, CMI
Indirect Tax Manager - Audits
Thomson Reuters
Boston, MA

2:30 - 3:30 pm

Inter-Galactic Taxation of Sales – From Alderaan and Bespin to Utapau and Yavin - Let's Just Start With Global Taxation on Planet Earth

Business is evolving. In today's world, technology has made doing business on a global scale accessible to even small to mid-size businesses, subjecting them to a host of tax regimes. Even large domestic companies doing business on a global scale may sometimes be surprised by the differences between U.S. sales & use taxes and international value-added taxes. Both are indirect taxes with the similar purpose of taxing consumption. But that is where the resemblance ends.

Global taxation is evolving too. Tax legislation continues to accelerate as countries and states work to preserve their indirect tax base and generate additional revenue. The taxation of goods and services not only varies from state to state but also varies from country to country. This session is designed to examine the VAT, GST and Sales Tax issues surrounding the global B2B or B2C sales of goods and services, whether from a permanent establishment or remotely.

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

- Identify issues that will allow for the proper application of taxes on good and services
- Discuss key issues regarding global tax obligations when operating remotely or from a permanent establishment
- Recognize Cash flow considerations relating to input credits and output VAT
- Plan to take advantage of EU MOSS registration if your business qualifies
- Navigate foreign audits and handling non-compliance issues

Speakers:

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

Gino Dossche
Principal, US VAT Practice
Ernst & Young LLP
New York, NY

Monday, June 24, 2019

3:30 - 4:00 pm
Networking Break

3:35 - 3:55 pm
Flash Sessions (2)

Flash sessions will take place in the foyer area during the breaks and during the extended lunch hour. You will see short demos from the exhibitors that will grab your attention, and convey key information that will augment your visit to the exhibits. These short demos are designed to quickly engage the audience on a concept or idea and do so in a way that enables follow up with the exhibitors later that day or on Tuesday.

Monday's Concurrent Breakout Sessions
(Select One of Four)

4:00 - 5:00 pm
The Application of Sales Tax to Leasing is From a Galaxy Far, Far Away!

Attendees are encouraged to keep hands, arms, legs, and lightsabers inside the 'ship as this year's sequel to sales tax issues relating to leasing and financing transactions is already trending towards a huge box office hit, per early reviews on Rotten Tomatoes.

Star Wars puns aside, sales tax is already a complex area in itself, but when leasing and financing transactions are layered into the mix, the application of the tax can become quite perplexing. In this session, the various types of leases and financing arrangements and their related sales tax implications will be discussed. Special consideration to end-users, the transaction life cycle to leases, exemption documentation, tax technology systems, and sales and use tax audit challenges and defense techniques will also be examined. Various "value-add" comments and points for considerations will be offered in order to demonstrate the intricacies between sales tax and various other state and local tax types as they collectively relate to leasing. The session will conclude with an overview of newly adopted ASC 842, Leases, related to financial accounting and reporting for lessors and lessees.

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

- Recognize the different types of leasing and financing arrangements and be able to properly apply sales tax to the transaction
- Apply knowledge relating to when special consideration should be given to various items within the cycle of a lease
- Identify what constitutes proper good faith acceptance of exemption certificates
- Avoid pitfalls during sales and use tax audits and recognize unique leasing rules and regulations in various taxing jurisdictions
- Comprehend newly added ASC 842, Leases, as it pertains to financial accounting and reporting

Speakers:
Jeanne Hill
Senior Manager, Indirect Tax
Ernst and Young, LLP
Philadelphia, PA

Benjamin Kyle Leatherman
Senior Manager - Indirect Tax
Williams Scotsman Inc.
Baltimore, MD

4:00 - 5:00 pm
Marketplace Providers – Sales Tax Implications and Trends

This session will focus on state sales tax implications as it relates to Online Marketplaces. We will discuss the characteristics, current state tax treatment, and tax collection requirements of Online Marketplaces and Marketplace Facilitators.

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

- Identify the common characteristics of an Online Marketplace as defined in the statutes

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- Understand state treatment of Marketplace Facilitators
- Understand the requirements of the Marketplace model in the context of Economic Nexus
- Discuss jurisdictions which are considering amending its statutes to include Online Marketplaces

Speakers:
Jack Trachtenberg, Esq.
Principal
Deloitte Tax LLP
New York, NY

Adam P. Beckerink
Partner
Morgan, Lewis & Bockius LLP
Chicago, IL

4:00 - 5:00 pm
Death Star and Taxes: Indirect Tax Issues Strike the Travel and Hospitality Galaxy

This session will provide an overview of key indirect tax legislative issues and developments affecting the travel and hospitality industry. The speakers will cover recent legislation and developments facing short-term rentals, online travel agencies and hotels. Join them as they share tips and strategies on how best to work with state and local governments to address your indirect tax concerns. This session is designed to get you thinking about the strategies your organization can embrace to address indirect tax challenges and risk areas specific to the travel and hospitality industry.

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

- Assess key legislative issues and developments impacting the travel and hospitality industry
- Evaluate your organization's indirect tax risk areas and implement strategies to reduce risk
- Identify best practices for working with state and local governments to address industry concerns in regulations, policies and publications

Speakers:
Savanna Barclay, CPA
Senior Manager, Indirect Tax
Hyatt Hotels Corporation
Chicago, IL

Troy Flanagan
Senior Vice President, Government Affairs & Industry Relations
American Hotel & Lodging Association
Washington, DC

Third Speaker TBD

4:00 - 5:00 pm
VDA and Amnesty Programs - You're my only hope!

Voluntary Disclosure ("VDA") and Amnesty programs can vastly reduce historical risk to companies and help taxing authorities bring in voluntarily compliant taxpayers, creating a win-win scenario. With the heightened sensitivity around nexus, both VDA and Amnesty programs are a go-to option for companies looking to buy or sell. In this session, the speakers will discuss the benefits and risks associated with these programs, how to determine if these programs might be right for you and your business, and the general rules associated with these programs.

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

- Differentiate between state voluntary disclosure and amnesty programs
- Discuss the basic principles of state VDA programs
- Identify the jurisdictions that currently have amnesty programs
- Determine which program is right for you based on risk level, amounts at issue, tax types, and more

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Speakers:
Jennifer Ardrey, JD
Senior Manager, State and Local Tax
Grant Thornton LLP
Chicago, IL

David C. Blum, Esq., LLM
Partner
Akerman, LLP
Chicago, IL

5:30 - 7:00 pm
Reception in Exhibit Hall (Exhibits Open)

The reception is included in the Conference registration fee. Spouses/guests register for this event via supplemental fee. Admittance is by badge/ticket.

Sponsored by Law Offices of Nicholas A. Furia and Merit Advisors

Tuesday, June 25, 2019

7:00 - 8:15 am
Continental Breakfast for Conferees
Admittance is by badge only.

8:30 - 9:45 am
Keynote Session:
Making an Impact Today and Tomorrow on Purpose

Today, there appears to be a subtle drift to how people, in general, understand leadership. The confusion stems from two opposing points of view regarding what it means to be leader. On one side, is the idea of “Forced-Authority”; on the other, “Authentic-Influence.” In the multi-generational workforce of today, leaders should be equipped to not only engage the hands and feet of their people but, more importantly, engage the hearts and minds through Authentic-Influence.

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

- Identify ways to create greater influence through the appropriate use of recognition versus appreciation
- Create true accountability - personally, professionally and organizationally
- Recognize the power of second chances in producing greater innovation and collaboration

Speaker:
Tony Bridwell
Senior Vice President, Chief People Officer
Ryan, LLC
Dallas, TX

Tuesday, June 25, 2019

9:45 - 10:15 am
Presentation of 2019 Awards

Awards Committee Chair
Heidi R. Thomas, CMI
Senior Director, Tax
Early Warning Services LLC
Scottsdale, AZ

10:15 - 10:30 am
Networking Break

10:30 - 11:45 am
Keynote Session:
Managing Your Galaxy's Worry Circle…Plus…
the Meteoric Impact of Technology on Behavior & Happiness!

This presentation involves two topics: Worry & Technology. We begin with Worry and cover:

- What the Worry Circle is, why everyone has one, and why some people worry more than others
- The three types of things everyone worries about…and how the mind processes all three types differently
- The eight categories of things people worry about
- Mindfulness techniques to better manage what you worry about

After covering how the mind processes Worry, we then examine the ways in which technology impacts behavior and happiness. We identify a long list of behaviors we now do more frequently; and identify things we used to do but now do less frequently. We then examine these changing activities—for better and worse—as either enablers or barriers to happiness and personal fulfilment.

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

- List the three types of things he or she will worry about
- Explain how the mind processes each of those three types of worry differently, and how to recognize and best manage each
- Immediately apply the best method to protect the mind against undesirable concerns
- Recognize the catalytic emotional triggers caused by tech-related interactions

Speaker:
Ted Simendinger
President
Ocean Palmer Associates
Denver, CO

11:45 am - 1:00 pm
Lunch for Conferees (Exhibits Open)
Sponsored by Grant Thornton LLP
and McDermott Will & Emery LLP

Tuesday's Concurrent Breakout Sessions
(Select One of Four)

1:00 - 2:00 pm
***Wayfair* – The Year in Review – High Level Review**
This session will focus on *Wayfair's* impacts on remote sellers and marketplace providers, the range of state responses, with particular focus on the challenges to comply with differing statutes, timelines, and definitions. The speakers will navigate unanswered questions and options to protect taxpayers' interests, including voluntary disclosures and amnesty programs.

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

- Explain *Wayfair's* effects on nexus for remote sellers and marketplace providers
- Identify remaining unanswered questions in the wake of *Wayfair*
- Recognize and distinguish various state approaches to implementing *Wayfair*
- Evaluate options to protect taxpayers' interests after *Wayfair*, including voluntary disclosures and amnesty programs

Speakers:
Scott Peterson
Vice President of Tax Policy and Government Relations
Avalara, Inc.
Nashville, TN

Matthew P. Schaefer, Esq.
Attorney
Brann & Isaacson LLP
Lewiston, ME

1:00 - 2:00 pm
Manufacturing and R^2 & D^2: Is the Force with You?

Several states have taken the initiative to either make significant changes to their manufacturing rules or uncover some hidden gems to enforce against companies. In this session, the speakers will discuss numerous changes that have occurred in Arkansas, California, Iowa, Louisiana, Massachusetts, North Carolina, and Tennessee to make sure the force is with the Taxpayer. They will also highlight some differences between R&D credits for sales tax vs. income tax.

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

- List recent changes to the manufacturing laws in several states
- Recognize pertinent implications of these changes to the manufacturing industry
- Identify differences between R&D credits for income tax versus sales & use tax

Speakers:
Melissa Myers, CMI
Vice President - Operations
TaxMatrix
Lemoyne, PA

Jennifer L. Phelps, CMI, CPA
Manager, Transaction Taxes
Flowserve Corporation
Irving, TX

1:00 - 2:00 pm
Empire Fracs Back – Becoming a Jedi Master in the Realm of Oil and Gas

Geared towards those who have not spent their careers in the oil & gas or those who are not sales use tax specialists, this 101 will explore basic sales and use tax issues unique to upstream oil & gas operations. Presenters will provide an overview of the industry operations and discuss their multi-state tax treatments. This class will include a mini case study to illustrate how several common oil and gas transactions are treated in several resource rich states.

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

- Acquire a basic understanding of the skills required of sales and use tax professionals in the oil & gas industry
- Identify primary areas of focus that reduce sales/use tax compliance in a complex industry
- Recognize key state to state differences in taxation of upstream oil and gas operations

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Speakers:
Zachary Bollinger
Manager
Ryan, LLC
Houston, TX

Eric Ryan Martin, CMI
Lead Tax Accountant
Devon Energy Corporation
Oklahoma City, OK

1:00 - 2:00 pm
Statistical Sampling: Avoiding Pitfalls that Produce "Wheels Off" Sample Audits

Does the phrase, "wheels off" sample audit, have meaning for you? If so, this session is for you! The primary focus of this session is on avoiding mistakes that lead to problems and inaccurate results in sample audits. Particular emphasis is given to the planning stage of a sample audit, arguably the most critical and important stage in the audit sample process. The secondary focus of the session is on ways to address and remediate bad outcomes in the sample audit. Situations leading to problems with states and auditors will be presented and discussed in detail. The discussions will address how the problem situations arose, how these situations were resolved, and how they could be avoided in the planning stage of the sample audit. The presenters will discuss the issues from three perspectives based on their professional experiences: (1) the auditor; (2) the industry taxpayer; and (3) the consultant.

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

- Apply best practices in planning and managing sample audits to ensure that they proceed smoothly and efficiently
- Recognize and avoid mistakes that lead to sample audits producing inaccurate results
- Recognize when sample audits are going badly, and how to correct the problems

Speakers:
John Allen Null, CMI
Senior Manager - Indirect Tax
The Home Depot
Atlanta, GA

Roger Pfaffenberger, PhD
Director, Audit Sampling
Ryan, LLC
Kailua-Kona, HI

Bradley W. Tomlinson
Senior Manager
Zaino Hall & Farrin LLC
Columbus, OH

2:00 - 2:15 pm
Networking Break
Sponsored by Jones Walker LLP

Tuesday's Concurrent Breakout Sessions
(Select One of Four)

2:15 - 3:15 pm
Jedi Training for Unclaimed Property

This session will provide an overview of unclaimed property and risks associated with non-compliance. Specifically, it will discuss how states use estimation techniques to identify historical liability, and how it is used in audits and VDAs. Further, we will discuss the impacts and differences of unclaimed property audits and VDAs and strategic approaches to both.

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

- Accurately identify items for escheatment, including where property is owed

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- Recognize the risk factors of non-compliance
- Calculate the estimation used by states of incorporation and understand the impacts in audits and VDAs
- Explain the benefits of voluntary disclosure programs
- Discuss the strategy needed to complete state(s) audit and VDA effectively, including remediation strategies

Speakers:
Julia Killinger-Colbus
Senior Director, Unclaimed Property
State & Local Tax and Advisory
Altus Group
Hunt Valley, MD

Anne Rachko, CPA
Manager
BDO USA, LLP
Philadelphia, PA

2:15 - 3:15 pm
When the Force is Strong – How to Manage Audits in Preparation for Litigation

Audits can be long, burdensome, and costly—and as soon as one audit cycle ends, the next one starts. This session will examine audit methodologies used by state revenue departments and discuss audit management strategies as well as defense tactics in anticipation of litigation. The goal of this session is to help develop skills to reduce the burden and costs of audits and appeals by increasing efficiencies, identifying opportunities, and preparing an audit file ready for prime time (litigation), should it be necessary.

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

- Identify different methodologies used by state revenue departments in audits and any opportunities to influence the methodologies used on your audit
- Discuss different audit defense strategies to reduce the time and expense of the audit process and limit (or eliminate) the items on appeal
- Recognize when to escalate an audit, identify audit management techniques in anticipation of litigation, and understand potential key factors impacting your appeal rights

Speakers:
Christine Hanhausen, Esq.
Attorney
Reed Smith LLP
Philadelphia, PA

Jennifer A. Zimmerman, Esq.
Senior Manager, State Tax Audits & Appeals
Walgreen Co.
Deerfield, IL

2:15 - 3:15 pm
Invest to Save: Texas Enterprise Zone Incentive Program
(Joint Session with Credits and Incentives)

Texas' Enterprise Zone program is an effective tools for companies to partner with the state and local community and create a win-win scenario. By working together on this unique incentive agreement, both the business and the local community can ensure mutual commitment and support. Companies have the ability to offset operating costs and the state and local tax authority can support job growth and new development. We will discuss how to go about pursuing the enterprise zone designation and how to ensure you retain benefits though the compliance process.

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

- Recognize the key qualifiers for the incentive opportunity
- Review the major steps for preparing a complete and competitive application

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- Determine a program's value through evaluation of items eligible for rebate, the claims process, timing of rebate payments, and more

Speakers:
Jeffrey S. Kahn, CCIP, Esq.
Senior Tax Manager, Credits & Incentives
Best Buy Enterprise Services, Inc.
Minneapolis, MN

Ross Benitz
Manager, SALT
Grant Thornton LLP
Minneapolis, MN

2:15 - 3:15 pm
Live from the Mos Eisley Cantina – Hot Topics in Sales & Use Tax for Retailers and Restaurants

As retailers and restauranteurs outsource processes, offload functions, adopt new technologies, and deal with an ever-changing landscape, new and different sales tax issues come to light either on audit or through interactions with vendors and customers. This session will focus on some of the more pressing and material issues that the retail and hospitality industry is exposed to and discuss strategies to counter assessments and minimize exposure.

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

- Timely identify current issues and trends and bring value to your organization
- Plan for the impact of economic nexus from both a purchase and sales perspective
- Implement strategies to minimize audit exposure and tax liabilities
- Describe what it is that is truly being purchased – is the true object a service or property?

Speakers:
Donna McMurry, CMI
Senior Director – Operating Tax
Inspire Brands, Inc.
Atlanta, GA

Curtis J. Osterloh, Esq., CPA
Partner
Scott Douglass & McConnico LLP
Austin, TX

Joanna West
Manager, Indirect Tax
Under Armour
Baltimore, MD

3:15 - 3:30 pm
Networking Break

Tuesday's Concurrent Breakout Sessions
(Select One Of Four)

3:30 - 4:30 pm
Your Eyes, Seller, Can Deceive You. Don't Trust Them. Not What Obi-Wan Kenobi Did.

This session will address significant issues related to buyer and seller sales and use tax issues during due diligence. The speakers will also focus on the impacts of *Wayfair* on sales and use tax due diligence.

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

- Discuss key trends surrounding buyer and seller sales and use tax issues
- Define and recognize casual, occasional, or isolated sale exemption requirements

Tuesday, June 25, 2019

- Determine the potential consequences of not following bulk sale notification requirements
- Identify the impacts of *Wayfair* on sales and use tax due diligence

Speakers:

Lindsay LaCava, Esq., CPA
Partner
Baker & McKenzie LLP
New York, NY

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

3:30 - 4:30 pm

The Sales Tax Jedi Infiltrate the Procurement Empire to Create a Tax-Advantaged Supply Chain

A long time ago in a galaxy far, far away; Procurement departments evolved as the gateway of the corporate supply chain. One day, the Sales Tax Jedi pulled them from the dark side and introduced them to a galaxy which included a sales/use tax review. This session will address ways in which tax can partner with procurement to create a tax-advantaged supply chain strategy to improve efficiency and profitability. The presenters will walk through the evolution of setting up procurement sales and use tax processes for reviewing digital goods, information services, office supplies, promotional materials, direct pay permits, etc. Further, this session will include a discussion on key sales/use tax management decisions in coordination with accounting, accounts payable, facility and maintenance departments to protect against avoidable assessments.

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

- Evaluate best practices in tax-optimized procurement structures and strategies
- Identify taxable transactions generated by the procurement department
- Educate the procurement department of the benefits provided by a sales/use tax review
- Advise when legal review is required for contract language and amendments, and identify language to be used in contracts
- Develop a process flow for sales/use tax review involving various departments

Speakers:

Trisha C. Fortune, CMI, CPA
Principal
Ryan, LLC
San Jose, CA

Arlene M. Klika, CMI
Tax Professional
Green Bay, WI

3:30 - 4:30 pm

Wayfair's Impact on Service Industries – Advanced Session

Going beyond its impact on remote sellers of goods and marketplace providers, this session explores how *Wayfair* portends broader effects for service providers, including financial institutions, as well as implications for other business activity taxes, financial accounting, and mergers and acquisitions. This session will focus on these far-reaching implications, and unintended consequences, and consider evolving trends in the development of both nexus principles and other potential limitations on state taxing authority.

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

- Discuss the effects of *Wayfair* on service providers
- Recognize potential constitutional implications in applying or seeking to extend *Wayfair*

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- Evaluate the impact of *Wayfair* on nexus for business activity, and other tax purposes
- Identify implications of *Wayfair* on financial accounting and mergers and acquisitions

Speakers:

Mark E. Holcomb, Esq.
Shareholder
Dean, Mead & Dunbar
Tallahassee, FL

Jonathan E. Maddison, Esq.
Attorney
Reed Smith LLP
Philadelphia, PA

3:30 - 4:30 pm

Top 2018–2019 Inter-Galactic Updates (Excluding the "W" case that shall not be named)

(Repeated from Monday at 2:15 pm)

Speakers:

Jordan M. Goodman, Esq., CPA
Partner
Horwood Marcus & Berk Chartered
Chicago, IL

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

Andrew P. Wagner, CMI, CPA, JD, LLM
Staff Vice President, Tax Law
FedEx Corporation
Memphis, TN

Tuesday, June 25, 2019

6:00 - 9:00 pm

IPT-CON Party - Tribute to Star Wars

IPT-CON is a takeoff on well-known events that are held all over the United States, in almost every big city. The iconic Star Wars characters are always the hit of these major events.

The Annual Conference and Networking Committee have joined forces to plan an evening of fun, food, and camaraderie, while you experience many Star Wars activities.

Those, who had President Rick Izumi as an instructor, know he is a great fan of Star Wars. Therefore, Tuesday evening's IPT-CON Party is a special tribute to Star Wars. This is in keeping with the overall theme of thinking forward and remaining current with new ideas. As technology and innovation change, our professional lives will also change from a more local perspective to a global one and beyond. At the Tuesday night event, you can enjoy a sampling from inter-galactic food stations and participate in planned networking activities. You can play futuristic fun games from Rebel and First Order perspective, while catching up with old acquaintances and meeting new ones! One of the main events will be a costume contest, so come dressed in character and see what your colleagues are wearing to the IPT's version of this popular event. Dress up or down for the night's festivities, but by all means casual attire is also always appropriate.

This special event is included in the registration fee for Conference attendees; additional spouse or guest tickets are available for purchase at $100 each. Admittance is by badge only.

Tuesday Night Event

Beverage Station Sponsored by Fandl, LLC

The program for Wednesday for all disciplines continues on page 52.

- **The program for Credits & Incentives begins on page 9.**
- **The program for Property Tax begins on page 15.**
- **The program for Sales Tax begins on page 31.**
- **The program for State Income Tax continues on page 46.**

Monday, June 24, 2019

1:00 - 2:00 pm
Corporate Income Tax Treatment of Pass-Through Income

Multistate businesses routinely utilize pass-through entities in their businesses. The state taxation of pass-through entities is a complex and evolving topic. This session will discuss issues facing corporate partners of pass-through entities like nexus, apportionment, nonresident withholding, and the sourcing of sales of their ownership interest in the pass-through entity. Additionally, we will discuss the state-level concerns regarding the federal partnership audit rules that took effect for tax years beginning after December 31, 2017.

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

- Explain the nexus issues arising from the ownership of an interest in a pass-through entity doing business in a state
- Analyze the various ways to apportion income from a pass-through entity
- Gain knowledge of the federal changes to partnership audit rules and the reactions by state taxing jurisdictions

Speakers:

Alysse McLoughlin, Esq.
Partner
McDermott Will & Emery LLP
New York, NY

Jeffrey K. Schuetz, CMI
Partner - Tax
RubinBrown LLP
St. Louis, MO

William T. Thistle, II, Esq.
Partner
Bradley Arant Boult Cummings, LLP
Birmingham, AL

2:00 - 2:30 pm
Networking Break

2:05 - 2:25 pm
Flash Sessions (2)

Flash sessions will take place in the foyer area during the breaks and during the extended lunch hour. You will see short demos from the exhibitors that will grab your attention, and convey key information that will augment your visit to the exhibits. These short demos are designed to quickly engage the audience on a concept or idea and do so in a way that enables follow up with the exhibitors later that day or on Tuesday.

2:30 - 3:30 pm
How to Successfully Navigate Tax Audits and Appeals and Minimize Liability

Audits from states and cities have increased in frequency and have become more aggressive than ever. How companies and their advisors react to an audit can have a material impact on its outcome. Defending an audit is often more of an art than a science.

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

- Effectively manage an audit
- Engage in successful document communications
- Properly build an audit file to minimize liability
- Protect the record for a successful appeal, should it be necessary

Speakers:

Stefi George, Esq.
Partner
Akerman LLP
New York, New York

Monday, June 24, 2019

John Small, CMI, Esq. CPA
Director
Dixon Hughes Goodman LLP
Atlanta, GA

3:30 - 4:00 pm
Networking Break
Sponsored by Pritchett Sales & Use Tax Consulting

3:35 - 3:55 pm
Flash Sessions (2)

Flash sessions will take place in the foyer area during the breaks and during the extended lunch hour. You will see short demos from the exhibitors that will grab your attention, and convey key information that will augment your visit to the exhibits. These short demos are designed to quickly engage the audience on a concept or idea and do so in a way that enables follow up with the exhibitors later that day or on Tuesday.

4:00 - 5:00 pm
Unitary Combined Reporting – Rethinking Combined Reporting - Trends Among States

This session will address the trend toward states' adoption of unitary combined reporting. The speakers will discuss the constitutional framework that dictates how states may use combined reporting, and will explore recent state legislative and case developments.

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

- Discuss the current status of states' continued migration to combined reporting, and gain an in-depth understanding of specific states', such as Kentucky, New Jersey's, recent adoptions as well as Pennsylvania and Maryland's attempts
- Identify common and divergent trends in combined reporting, such as re-consideration of Finnigan-style apportionment, and new views on how to determine ownership and control

Speakers:

Paul A. Broman, Esq.
Managing Tax Counsel
BP America
Houston, TX

Breen M. Schiller, Esq.
Partner
Horwood Marcus & Berk Chartered
Chicago, IL

Saylor Sims, Esq.
Managing Director
Grant Thornton LLP
Dallas, TX

5:30 - 7:00 pm
Reception in Exhibit Hall (Exhibits Open)

The reception is included in the Conference registration fee. Spouses/guests register for this event via supplemental fee. Admittance is by badge/ticket.

Sponsored by Law Offices of Nicholas A. Furia and Merit Advisors

Tuesday, June 25, 2019

7:00 - 8:15 am

Continental Breakfast for Conferees

Admittance is by badge only.

8:30 - 9:45 am

Keynote Session:

Making an Impact Today and Tomorrow on Purpose

Today, there appears to be a subtle drift to how people, in general, understand leadership. The confusion stems from two opposing points of view regarding what it means to be leader. On one side, is the idea of "Forced-Authority"; on the other, "Authentic-Influence." In the multi-generational workforce of today, leaders should be equipped to not only engage the hands and feet of their people but, more importantly, engage the hearts and minds through Authentic-Influence.

Learning Objectives:

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

- Identify ways to create greater influence through the appropriate use of recognition versus appreciation
- Create true accountability - personally, professionally and organizationally
- Recognize the power of second chances in producing greater innovation and collaboration

Speaker:

Tony Bridwell
Chief People Officer
Ryan, LLC
Dallas, TX

9:45 - 10:15 am

Presentation of 2019 Awards

Awards Committee Chair

Heidi R. Thomas, CMI
Senior Director, Tax
Early Warning Services LLC
Scottsdale, AZ

10:15 - 10:30 am

Networking Break

10:30 - 11:45 am

Keynote Session:

Managing Your Galaxy's Worry Circle…Plus…
the Meteoric Impact of Technology on Behavior & Happiness!

This presentation involves two topics: Worry & Technology. We begin with Worry and cover:

- What the Worry Circle is, why everyone has one, and why some people worry more than others
- The three types of things everyone worries about…and how the mind processes all three types differently
- The eight categories of things people worry about
- Mindfulness techniques to better manage what you worry about

After covering how the mind processes Worry, we then examine the ways in which technology impacts behavior and happiness. We identify a long list of behaviors we now do more frequently; and identify things we used to do but now do less frequently. We then examine these changing activities—for better and worse—as either enablers or barriers to happiness and personal fulfilment.

Tuesday, June 25, 2019

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

- List the three types of things he or she will worry about
- Explain how the mind processes each of those three types of worry differently, and how to recognize and best manage each
- Immediately apply the best method to protect the mind against undesirable concerns
- Recognize the catalytic emotional triggers caused by tech-related interactions

Speaker:
Ted Simendinger
President
Ocean Palmer Associates
Denver, CO

11:45 am - 1:00 pm
Lunch for Conferees in Exhibits Hall (Exhibits Open)
Sponsored by Grant Thornton LLP
and McDermott Will & Emery LLP

Tuesday's Concurrent Breakout Sessions

1:00 - 2:00 pm
Industry Panel - Finance/Transportation/Hospitality

This session will bring together a panel of professionals from the finance, transportation and hospitality industries in a lively discussion of the latest state income tax and audit trends.

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

- General overview of the most popular issues each of the industries see during audits
- Top state income tax trends to look out for
- Issues and complications that arise during state tax preparation

Speakers:
David McCormick, CPA
Manager – State Income Tax
United Airlines
Chicago, IL

James Rizzuti
Senior State Income Tax Manager
Hyatt Corporation
Chicago, IL

Anthony Siebers, CPA
Director, State Tax Planning, Policy & Audit
Discover Financial Services
Riverwoods, IL

2:00 - 2:15 pm
Networking Break
Sponsored by Jones Walker LLP

Tuesday's Concurrent Breakout Sessions

2:15 - 3:15 pm
***Wayfair* and Tax Reform - TCJA State Implementation**

In the 18 or so months since its enactment, the Tax Cuts and Jobs Act of 2017 (TJCA) has had a significant effect on a number of multistate taxpayers. The focus of this session will be on lessons learned so far. We will review at a high-level the federal changes that have most materially impacted state taxpayers, and also, review emerging issues as they have developed and are continuing to develop. We will then analyze another significant development—the *Wayfair* decision—and its consequences for state and local income taxes. In particular, we'll focus on *Wayfair's* impact on income tax nexus, P.L. 86-

Tuesday, June 25, 2019

272, Joyce/Finnigan and throwback rules in a post-*Wayfair* environment, and the role of the Due Process Clause after *Wayfair* and Kaestner, among other subjects.

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

- Review at a high-level federal issues that have had greatest practical impact on state taxation and contexts for those impacts
- Identify emerging areas of state issues related to federal tax reform
- Identify issues for corporate, partnership, and individual taxpayers
- Understand the holding of the *Wayfair* decision
- Learn some of the more significant consequences of the *Wayfair* decision for state and local income taxes

Speakers:

Jonathan M. Cesaretti, JD, LLM
Principal
Crowe LLP
Oak Brook, IL

James D'Ippolito, MTax
Senior Tax Manager
DHL Express (USA) Inc.
Plantation, FL

3:15 - 3:30 pm
Networking Break

Tuesday's Concurrent Breakout Sessions

3:30 - 4:30 pm
Apportionment: Slicing A Pie, Without Leaving Room For Seconds

During this session, speakers will explain how state apportionment sourcing rules have changed over the last decade. Before another round of returns get processed, it's important to know what legislative changes have occurred, where rules may have "changed" without legislation, and how this disparity affects your business. This panel will discuss how best to handle these issues for compliance and to plan and manage audits.

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

- Review factors of apportionment
- Compare the various approaches to sales factor sourcing
- Evaluate the guidance on sourcing (including MTC guidance)
- Discuss the challenges in sourcing revenue
- Recognize how to proactively prepare for audits on apportionment
- Explain how to pursue alternative apportionment to avoid/mitigate double taxation
- Consider treatment of TCJA impact on apportionment

Speakers:

Ann Brown
Senior Manager, State & Local Tax
RELX Group
Newton, MA

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

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

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Wednesday, June 26, 2019

6:30 - 7:55 am

Continental Breakfast for Conferees

Admittance is by badge only.

8:00 - 8:45 am

Annual Meeting of Members

- Election of officers and members to the Board of Governors
- Discussion of Institute business and plan

8:45 - 9:45 am

Keynote Session:

Honorable Judge Davidson

The Rockin' Rules of Tax Ethics

We are professionals and not tradesmen. We owe the public ethical duties. Judge Davidson will present ethical observations using well known lyrics from Rock and Roll songs. Learn how to be a better and more effective advocate while grooving to the songs of our generations.

Learning Objectives:

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

- Analyze given situations for ethical choices
- Determine proper behavior based on ethical guidelines

Speaker:

Honorable Judge Mark Davidson
Retired Judge, 11th District Court
MDL Asbestos Judge Mediator
Harris County Civil Courts
Houston, TX

10:00 - 11:00 am

General Session:

I've been waiting for you, Artificial Intelligence...

This session will address the growing use of Artifical Intelligence (AI) in corporate tax departments, including the increased capabilities it allows and the problems it can create. This session will go beyond an introduction to the use of AI, and will discuss real life war stories based on the integration of AI into a tax department, and how to navigate this unchartered territory.

Learning Objectives:

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

- Decipher the lingo associated with AI
- Recognize the capabilities of AI in tax departments, and the ways AI can enhance a traditional tax department without replacing people
- Identify issues that may be created based on the use of AI to manage information, including the ability to share the information with tax departments and outside advisors, how to protect the databases privacy, and ways to analyze and use the information it collects
- Discuss ways to mitigate these problems before they occur

Speakers:

Mark Josh Johnson, CMI
Tax Technology Director
McKesson Corporation
Carrollton, TX

Danyle L. Ordway
Partner National Tax
Tax Technology & Data Analytic Services
Ernst & Young LLP
Washington, DC

Wednesday, June 26, 2019

11:00 am - 12:00 pm

General Session:

"These Aren't the Droids You're Looking For": Talent and Career Management in the Modern Tax Department

For hiring managers, filling a tax position on your team can be cumbersome, frustrating, and time consuming. Sometimes we find out 6 months into the job that we chose the wrong candidate.

For candidates, interviewing for a tax position can be awkward, lengthy, and nebulous. Sometimes we find out 6 months into the job, we chose the wrong company.

This session will discuss hiring tax talent from the perspective of the hiring manager as well as the interviewees. The speakers will share proven successes for improving the hiring processes for both sides to increase visibility, talent engagement, and job performance.

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

- Apply strategies to improve transparency to determine a candidate's job fit
- Transform the hiring process into a successful sales process
- Discern work culture, management style, and company fit before making a hiring decision

Speakers:

Meghan Lerch
Director, Licensing and Real Estate Tax
Target Corporation
Minneapolis, MN

Henry Martinez
Owner/President
Mosaic Human Capital Solutions
San Antonio, TX

Registration Information:

Any IPT member or employee of a company/firm with member(s) in the Institute may register for the Conference. The registration fee provides for Conference expenses and also includes pre-session Monday through Wednesday continential breakfasts, Monday and Tuesday luncheons, refreshment breaks, Sunday and Monday receptions, and Tuesday evening Star Wars Theme Party and Conference materials. All spouses/social guests are charged additional fees. Admission to all social functions and sessions is by display of badge (tickets when applicable).

Registration packets may be picked up at the IPT Registration Desk in the hotel between 2:00 pm and 7:30 pm on Sunday, June 23, 2019.

REGISTER NOW!!!

By May 24, 2019	
Individual Holds Membership in IPT:	$695
Individual Not a Member but Company Has Members:	$1,195
After May 24, 2019	
Individual Holds Membership in IPT:	$745
Individual Not a Member but Company Has Members:	$1,245

Registrations must be completed in advance of the Conference through the IPT Office. There are 3 ways to register:

- Online: www.ipt.org by signing into your IPT account (Preferred Method)
- Complete a registration form (https://www.ipt.org/iptdocs/Files/ProgramBrochures/2019AnnualConferenceRegistrationForm.pdf) and send to Toby Miller (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 May 24, 2019 and $745 after May 24, 2019. Registrants save $50 if payment is received by May 24, 2019. Individuals who are not members of IPT, but whose company or firm has members in IPT, may attend the Conference at a higher rate. In this case, the total Conference fee for non-members, whose company or firm has members in IPT, would be $1,195 by May 24, 2019, and $1,245 after May 24, 2019.

If non-members so elect, they may join as a Member (applicable 2019 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. 2019 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. **Please note that IPT Conferees who have not paid their membership dues for 2019 will not be granted the reduced registration fee.**

Cancellation Fee/Refunds/ Substitution

Refunds, subject to a $100 cancellation fee, will be made upon written notification of cancellation, which must be received by June 14, 2019, 5:00 pm EDT. No refunds will be given after June 14, 2019.

Any on-site registrations, subject to availability, will incur a surcharge of $50.00. There is also a substitution charge of $40 before May 24, 2019, or $50 after that date (substitute must be someone from your company; a higher fee applies for non-member substitutes). Confirmation of acceptance will be sent after registration is processed.

Should you have any questions, please call 404-240-2300 or email the Registrar, Toby Miller, at tmiller@ipt.org.

Credit Cards/Checks

The Institute accepts the following credit cards: American Express, MasterCard and Visa. 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®.

Spouse/Guest Information:

Conferees who bring their spouse/guest to the Conference are required to pay for the events attended by the spouse/guest. The optional IPT events available for spouse/guest attendance are the Sunday and Monday night receptions, and the Tuesday evening dinner event. The package price for the three evening events is $150.00. If you want to register only for the Tuesday themed event, the ticket price is $100.00. All other sessions/functions are for conferees only. See registration form.

Meet and Greet in Hotel Lobby on Sunday, June 23rd, at 5:00 pm. Come and meet other spouses/ guests in an informal gathering in the lobby. Information on what to do in San Antonio will be available. *No advance registration is required – all are welcome to attend!*

Hotel Information and Reservations:

The Institute's Annual Conference is being held at Hyatt Regency Hill Country Resort and Spa. The Hyatt Regency Hill Country Resort & Spa is nestled on 300 acres of historic ranch land and offers the inviting charm of a country ranch house and the amenities of a luxury resort. The reservation cut-off date is **Friday, May 24, 2019**. *Note: The group block for the conference tends to fill up quickly.* You can make your reservations online or by telephone using the following:

- A dedicated booking website at: https://www.hyatt.com/en-US/group-booking/SANHC/G-INPT, where you may view each hotel's description and your accommodation of choice.
- If you need additional assistance, please contact Hyatt at 800-233-1234.

The special group rate is $239 per night for single or double occupancy (plus applicable taxes and fees), be certain to identify yourself as being affiliated with IPT. Please note that guests staying under the IPT Room Block will have their $35 resort fee waived upon check in. Resort fee includes access to Windflower Spa facilities, preferred golf tee times, on-site recreational activities like bicycle rentals, nightly s'mores by the fire, outdoor games and more. The room rate may be available for earlier arrivals and late departures based upon hotel occupancy. In order to guarantee a reservation, the reservation must be accompanied by a one-night room deposit.

Reservations requested after the room block is filled or beyond the cut-off date of May 24, 2019, whichever comes first, are subject to hotel availability. Rooms may still be available after the room block is filled or after the cut-off date, but not necessarily at the negotiated rate. Any later changes, date adjustments, or cancellations should be made through the hotels reservations department 800-421-1442 referencing the reservation number. 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 Hyatt Regency Hill Country Resort and Spa is conveniently located at 9800 Hyatt Resort Drive, San Antonio, TX 78251, just 17 miles from San Antonio International Airport. The hotel's main number is (210) 647-1234. It is approximately 19 miles from the city's famous River Walk, a network of walkways along the banks of the San Antonio River lined by bars, shops, restaurants, nature, public artwork, and five historic missions. Self-parking is free for guests residing under the IPT room block. Valet parking is $30 overnight. Estimated taxi fare is $43 one-way to the hotel. Other services include Super Shuttle, which transports passengers to from the airport to the hotel. Visit www.supershuttle.com for more information.

New Members and 1st Time Attendees

New members and 1st time attendees are encouraged to attend the IPT New Member Welcome Session on Sunday from 5:00 to 5:30 PM. The IPT President and Conference Chair will give a brief overview of IPT and introduce you to senior IPT members in attendance. There will be an opportunity for casual one-on-one interaction with senior members to ask them questions about their IPT experiences, the agenda of the program or, if you are interested, volunteer opportunities within IPT. We encourage networking at this session and throughout the program - IPT is your organization.

Dress:

For the Conference, dress is 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.

The theme of the Tuesday evening event is a “Star Wars Party,” and we encourage you to come dressed in attire that reflects the theme. There will be a costume contest.

Even if you choose not to dress for the theme, the party will be very entertaining and fun for all.

This special event is included in the registration fee for Conference attendees; additional spouse or guest tickets are available for purchase for $100 each. You will receive two drink tickets for the event in the Conference registration packet and there will be a cash-only bar (will also accept credit/debit cards). You must bring your badge or event ticket to get in.

Continuing Education Credits:

Approximately sixteen (16.8) CPE credits (including 1.2 IPT ethics credit hours) are available for full attendance Monday through Wednesday, CPE credits have been granted based on a 50-minute hour. Each attendee will be able to request 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 Conference.

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 addressed 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.

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.

CMIs and CCIPs will receive hour-for-hour continuing education credits for actual session attendance.

IPT has filed with the Texas Department of Licensing and Regulation for Texas Property Tax Consultants Credit.

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

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: Minimum 3 years of professional experience

Program Level: Advanced

Recommended Field of Study: Taxes & Regulatory Ethics

Instructional Method: Group Live

Advance Preparation Required: None

Conference Materials

Approximately one week prior to the program, speaker presentation materials will be available online for access by program attendees. Click the Sign-in button in the upper right-hand corner of the home page and log in with your Username (Member/User ID #) and password; it will take you back to the home page. Click on your name in the upper right-hand corner. Then click on the “My Participation” tab on the following page where you will see meetings for which you are currently registered. Find the 2019 Annual Conference and go to the “Click Here” link on the right under Program Info to view and print available papers.

Consent to Use Electronic Photographic Images

Photos will be taken at this event. These may be published in IPT publications, multimedia presentations, website, LinkedIn, Instagram, Twitter 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 their image or voice in photographs, videotapes, electronic reproductions, and tapes of such events and activities. Recording of sessions is strictly prohibited.

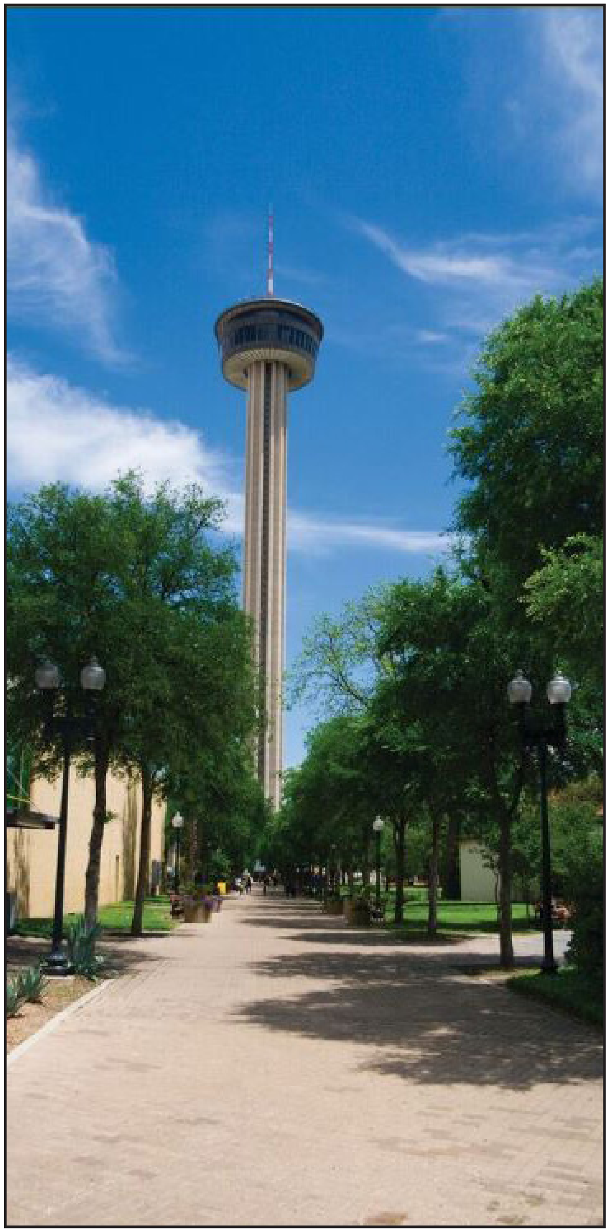
CMI/CCIP Designations

The Institute for Professionals in Taxation®'s designations, Certified Member of the Institute (CMI) and Certified Credits and Incentives Professional (CCIP), are available to anyone who meets specific educational requirements, has five or more years of discipline specific experience, and is an active member of the Institute in good standing. Successful completion of discipline specific written and oral examinations is required. The educational requirements to achieve the CMI or CCIP professional designations include attendance and successful completion of IPT Schools. The CMI and CCIP eligibility requirements and the Candidacy Applications 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 Conference 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 exhibit and event sponsorship locations) and the solicitation of business during the Conference. Use of IPT registration lists (any school, symposium, seminar or conference registration list, or the Membership Directory) for business solicitation is strictly prohibited. It is advised that client meetings be held after the conclusion of any IPT receptions and not during any planned programs, including breakfasts, lunches, or session breaks.

The Institute is a not-for-profit 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.



IPT 2019 Annual Conference Committee

Overall Chair
Donald L. Lippert, Jr., CMI
Grant Thornton LLP

Credits and Incentives

Allea Newbold, CPA – Chair
Ryan, LLC

Jesse D. Broderick, CCIP, CPA
SumIt Credits, LLC

Rose Davidson, CCIP
JLL

Minah C. Hall, CCIP, Esq.
True Partners Consulting LLC

Property Tax

Annette Prehn, CMI – Chair
Owens-Illinois, Inc.

Michelle DeLappe, CMI, JD, LLM
Vice Chair
Garvey Schubert Barer

Robyn P. Bowen, CMI
Ryan, LLC

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Grant Thornton LLP

Todd W. Heinrichs, CMI
Paradigm Tax Group

Cecilia J. Hyun, Esq.
Siegel Jennings Co., L.P.A.

Jessica L. MacLean, Esq.
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Revantage Corporate Services

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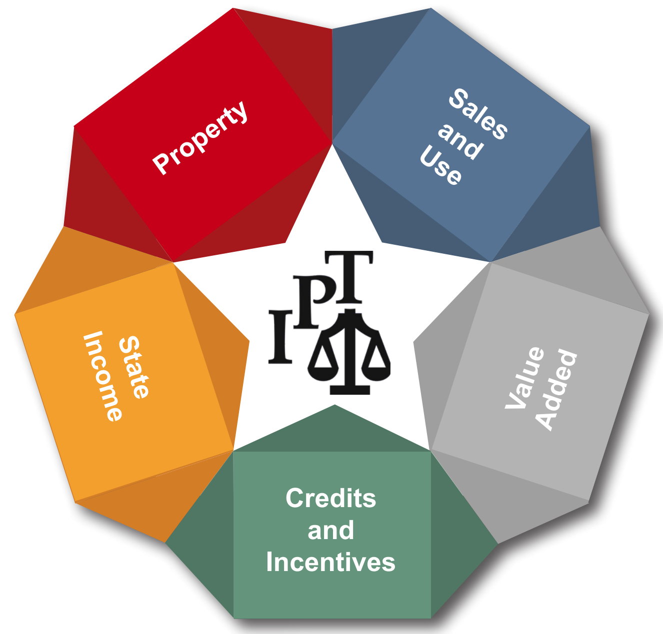

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