

# CREDITS & INCENTIVES SCHOOL

Part I - Introduction to C&I  
Part II - Advanced C&I Concepts

Discretionary  
Tax Credits



Statutory Tax  
Credits



Research &  
Development



Compliance and  
Tax Credit Monetization



Site Selection  
and Research



Research  
Fundamentals  
& Cost Modeling



Holistic Solutions  
and Calculations

## August 5 - 9, 2019

Hilton DFW Lakes Executive Conference Center ~ Grapevine, Texas

# 2019

# Credits and Incentives School

## At-A-Glance

Sunday, August 4		Wednesday continued	
7:15-8:30 PM	Dinner on your own in conference dining room (Included in package) <i>For those arriving early</i>	8:00-8:30 AM	<b>Address Questions from Previous Day's Materials</b>
<b>Monday, August 5</b>		8:30-9:30 AM	General Session: <b>IPT Ethics*</b>
<b>Part I - Introduction to Credits and Incentives</b>		10:00-11:30 AM	<b>Final Exam</b> (Individuals may leave after completing exam if attending only Part I)
7:00-8:30 AM	Breakfast on your own in conference dining room (Included in package)	11:30 AM	Part I of the School Concludes
7:30-9:00 AM	<b>Registration</b>	11:30 AM-1:00 PM	Lunch (Included in package)
9:00-9:15 AM	<b>Opening of School and Welcome</b> Introduction by Co-Chairs Welcome: IPT President-Elect	<b>Part II - Advanced C&amp;I Concepts</b>	
9:15-9:45 AM	School Introduction: <b>Overview and Participant Survey</b>	1:00-1:45 PM	<b>Overview of Case Study and Advanced Topics</b>
9:45-11:45 AM	General Session: <b>Site Selection and Research Fundamentals</b>	2:00-5:00 PM	General Session: <b>Site Selection, Research and Cost Modeling</b>
12:00-1:00 PM	Lunch (Included in package)	5:30-7:00 PM	Dinner in conference dining room with your Case Study Team (Included in package)
1:00-3:45 PM	General Session: <b>Discretionary Fundamentals</b>	7:00-9:00 PM	<b>Breakout Groups: Case Study</b>
4:00-5:15 PM	General Session: <b>Team Building Exercise: The Art of Negotiation</b>	<b>Thursday, August 8</b>	
6:00-7:30 PM	Dinner on your own in conference dining room (Included in package)	6:30-7:45 AM	Breakfast on your own in conference dining room (Included in package)
7:00-9:00 PM	<b>Study room is available</b>	8:00-8:30 AM	<b>Address Questions from Previous Day's Materials and Case Study Sessions</b>
<b>Tuesday, August 6</b>		8:30 AM-12:00 PM	General Session: <b>Holistic Solutions and Calculations/Model Development</b>
6:30-7:45 AM	Breakfast on your own in conference dining room (Included in package)	12:00-1:00 PM	Lunch (Included in package)
8:00-8:15 AM	<b>Address Questions from Previous Day's Materials</b>	1:00-2:30 PM	General Session: <b>Tax Credit Monetization</b>
8:15 AM-12:00 PM	General Session: <b>Statutory Tax Credits Part 1 (State Incentives)</b>	3:00-5:00 PM	General Session: <b>Compliance</b>
12:00-1:00 PM	Lunch (Included in package)	5:30-7:00 PM	Dinner in conference dining room with your Case Study Team (Included in package)
1:00-3:30 PM	General Session: <b>Statutory Tax Credits Part 1 (Federal Incentives)</b>	7:00-9:00 PM	<b>Breakout Groups: Case Study</b>
3:45-5:00 PM	General Session: <b>Compliance - Overview and Basics</b>	<b>Friday, August 9</b>	
6:00-8:00 PM	Informal Group Dinner and Networking Austin Ranch (Located on property)	6:30-7:45 AM	Breakfast on your own in conference dining room (Included in package)
8:00-10:00 PM	<b>Study room is available</b>	8:00-8:15 AM	<b>Case Study:</b> (Announcement of Order of Presentations)
<b>Wednesday, August 7</b>		8:30-11:00 AM	General Session: <b>Case Study Group Presentations and Discussion</b>
6:30-7:45 AM	Breakfast on your own in conference dining room	11:00 AM-12 PM	Instructor-Led Case Study Review and Debrief
		12:00 PM	School Concludes

# About IPT's Credits and Incentives School

## The Credits and Incentives School

is a comprehensive two-part school, providing an in-depth investigation of credits and incentives. It is designed for individuals who have a basic knowledge of the area. Participants may register for the entire week-long school or opt to attend the Basic course only. In the Advanced course of the school, emphasis is placed upon attendee participation and group discussion.

This school offers 37 Continuing Education Credit Hours. Successful completion of the five-day school, Part I and Part II, is one of the requirements for the CCIP designation.

## About IPT

**The Institute**, founded in 1976, is a 501(c)(3) not-for-profit educational association serving more than 5,000 members representing approximately 1,200 corporations, firms, or taxpayers throughout the United States and Canada. It is the only professional organization that educates, certifies and establishes strict codes of conduct for state and local income, property and sales & use tax and credits & incentives professionals who represent taxpayers (government officials or organizations do not qualify for membership). The Institute also provides excellent educational programs in value added tax (VAT).



# 2019

# Credits and Incentives School

## Monday, August 5

### Part I - Introduction to Credits and Incentives

**7:00 - 8:30 AM**

**Breakfast on your own in conference dining room**  
(Included in package)

**7:30 - 9:00 AM**

**Registration**

**9:00 - 9:15 AM**

**~ Opening of School ~**

#### Introduction by School Co-Chairs:

**Gregory C. Burkart, CCIP, Esq.**

Managing Director  
Duff & Phelps LLC  
Southfield, MI

**Julie B. Dow, CCIP**

Director, Economic Development  
Lockheed Martin Corporation  
North Palm Beach, FL

#### Welcome by:

**Janette M. Lohman, CMI, CCIP, Esq., CPA**

IPT President-Elect

**9:15 - 9:45 AM**

#### **School Introduction: Overview and Participant Survey**

During the introduction, the Co-Chair will give an overview of the curriculum for the Basic Course and how the material will prepare the participants for the Advanced Course which will take place later in the week. In addition, during the session, the instructors will survey the attendees to determine their years of experience and substantive areas of practice.

#### **Co-Chair:**

**Julie Dow, CCIP**

Director, Economic Development  
Lockheed Martin Corporation  
North Palm Beach, FL

- Identify research resources available for data collection
- Identify criteria associated with the site selection
- Develop a method for evaluating subjective criteria
- Recognize the elements of an analytical model

#### **Instructors:**

**Julie B. Dow, CCIP**

Director, Economic Development  
Lockheed Martin Corporation  
North Palm Beach, FL

**Minah C. Hall, CCIP, Esq.**

Managing Director  
True Partners Consulting LLC  
Chicago, IL

**Blair Westmoreland, CCIP**

Manager, Credits & Incentives  
Deloitte Tax LLP  
Atlanta, GA

**9:45 - 11:45 AM**

#### **General Session: Site Selection and Research Fundamentals**

The instructors will describe the process associated with conducting a site selection study and discuss the data required to analyze potential locations. They will also cover the subjective factors associated with a study and suggest a method for evaluating subjective criteria.

At the end of this session, the participant will be able to:

- Describe the process associated with conducting a site selection study
- Identify data required to analyze potential locations

**12:00 - 1:00 PM**

**Lunch** (Included in package)

**1:00 - 3:45 PM**

#### **General Session: Discretionary Fundamentals**

This session will provide an overview of discretionary incentives and differentiate them from statutory incentives. The instructors will identify the following

# Monday continued



## Part I - Introduction to Credits and Incentives

discretionary incentives: 1) tax credits and discuss refundable, non-refundable, transferable and assignable features and uses; 2) property tax relief and compare/contrast exemptions, abatements, FILOT/PILOT's, and rebates; 3) sales/use tax relief and discuss typical exemptions, abatements and rebates; 4) cash grants and describe various uses, e.g. training, infrastructure and closing funds; and 5) utility related incentives such as credits, riders and cash grants. In addition, this session will describe a general process associated with identifying, negotiating and securing discretionary incentives.

At the end of this session, the participant will be able to:

- Differentiate between discretionary and statutory incentives
- Recognize specific discretionary incentives
- Describe a general process for identifying, negotiating and securing discretionary incentives

### **Instructors:**

#### **Julie Dow, CCIP**

Director, Economic Development  
Lockheed Martin Corporation  
North Palm Beach, FL

#### **Minah C. Hall, CCIP, Esq.**

Managing Director  
True Partners Consulting LLC  
Chicago, IL

#### **Blair Westmoreland, CCIP**

Manager, Credits & Incentives  
Deloitte Tax LLP  
Atlanta, GA

### **4:00 - 5:15 PM**

#### **General Session: Team Building Exercise - The Art of Negotiation**

The purposes of this session are: 1) to introduce team members to each other and 2) examine how negotiation skills can affect the outcome of any credits and incentives discussion. Strategies to maximize the effectiveness of negotiations are discussed, as well as items that may be subject to negotiation. The session will end with a team building negotiation exercise that incorporates the principles explored during the session.

At the end of this session, the participant will be able to:

- Identify strategies for negotiation
- Recognize key benefits in negotiation

- Demonstrate key steps in successful incentives negotiation

### **Instructors:**

#### **Minah C. Hall, CCIP, Esq.**

Managing Director  
True Partners Consulting LLC  
Chicago, IL

#### **Blair Westmoreland, CCIP**

Manager, Credits & Incentives  
Deloitte Tax LLP  
Atlanta, GA

### **6:00 - 7:30 PM**

**Dinner on your own in conference dining room** (Included in package)

### **7:00 - 9:00 PM**

Study room is available

## Tuesday, August 6

### **6:30 - 7:45 AM**

**Breakfast on your own in conference dining room** (Included in package)

### **8:00 - 8:15 AM**

**Address Questions from Previous Day's Materials**

### **Instructor:**

#### **Julie Dow, CCIP**

Director, Economic Development  
Lockheed Martin Corporation  
North Palm Beach, FL

### **8:15 AM - 12:00 PM**

**General Session: Statutory Tax Credits - Part 1 (State Incentives)**

The session will focus on state level statutory incentives including income and franchise tax credits, sales tax incentives, and property tax incentives available in the United States. The instructors will also address key trends with statutory tax credits, recent legislative activity regarding tax credits, and will conclude with a method to estimate the value from several top incentive programs.

At the end of this session, the participant will be able to:

- Identify types of statutory tax credits offered by states



# Tuesday continued

## Part I - Introduction to Credits and Incentives

- Recognize how to research and apply for these types of credits

### **Instructors:**

**Patricia A. Chow, CCIP, MBA, CPA**

Adjunct Professor  
Grossmont College  
San Diego, CA

**Sherri Fetzner, CCIP**

Senior Tax Manager, Equifax Workforce Solutions  
Equifax Inc.  
Rocky River, OH

**12:00 - 1:00 PM**

**Lunch** (Included in package)

**1:00 - 3:30 PM**

### **General Session: Statutory Tax Credits - Part 2 (Federal Incentives)**

This session will provide a broad overview of federal statutory incentives including those relating to employment (hiring and training), investment, sustainability, R&D and charitable activities. The instructors will point out major changes as a result of the Tax Cuts and Jobs Act of 2017 (HR 1).

At the end of this session, the participant will be able to:

- Identify the primary Federal investment tax credits
- Recognize why the Federal government offers statutory credits to address specific needs
- Identify the primary Federal point of hire credits
- Recognize rules related to Federal tax credits and why they are important
- Recognize what impacts tax reform had on the Federal credit environment

### **Instructors:**

**Sherri Fetzner, CCIP**

Senior Tax Manager, Equifax Workforce Solutions  
Equifax Inc.  
Rocky River, OH

**Marty Wilson, CCIP**

Manager, Development Incentives and Property Tax  
Darden Restaurants, Inc.  
Orlando, FL

**3:45 - 5:00 PM**

### **General Session: Compliance - Overview and Basics**

The session will cover the process, technology, and infrastructure required to capture certain state and federal statutory incentives, to create a compliance system for discretionary incentives and to minimize risks associated with claw backs.

At the end of this session, the participant will be able to:

- Explain why compliance is a critical part of the incentive process
- Discuss the challenges businesses often face related to compliance activities
- Recognize how to set up an effective compliance process and handle an audit
- Identify claw back/recapture provisions
- Recognize and identify common tax credit characteristics, recognize that each tax credit program has its own unique characteristics and that states may interpret seemingly identical characteristics in different manners

### **Instructors:**

**Patricia A. Chow, CCIP, MBA, CPA**

Adjunct Professor  
Grossmont College  
San Diego, CA

**Julie Dow, CCIP**

Director, Economic Development  
Lockheed Martin Corporation  
North Palm Beach, FL

**Marty Wilson, CCIP**

Manager, Development Incentives and Property Tax  
Darden Restaurants, Inc.  
Orlando, FL

**6:00 - 8:00 PM**

### **Informal Group Dinner and Networking**

**Austin Ranch** (Located on property)

For all participants of Credits and Incentives School and Property Tax School

**8:00 - 10:00 PM**

Study room is available

# Wednesday, August 7

## Part I - Introduction to Credits and Incentives

**6:30 - 7:45 AM**

**Breakfast on your own in conference dining room**

(Included in package)

**8:00 - 8:30 AM**

**Address Questions from Previous Day's Material**

**Instructor:**

**Gregory C. Burkart, CCIP, Esq.**

Managing Director  
Duff & Phelps LLC  
Southfield, MI

**8:30 - 9:30 AM**

**General Session: IPT Ethics\***

The purpose of this session is to introduce participants to the definitions, key questions and thought patterns concerning ethical behavior relating to Credits & Incentives in taxation. This session will emphasize the twenty canons that comprise IPT's Code of Ethics to C&I fact patterns. All IPT members agree to subscribe to the IPT Code of Ethics.

At the end of this session, the participant will be able to:

- Identify the importance of and reasons for ethical behavior in all professional activities
- Recognize unethical behavior as it relates to IPT's Code of Ethics
- Discuss the types of activities that may constitute lobbying, the consequences of such a determination and an approach to the issue of lobbying

**Instructors:**

**Gregory C. Burkart, CCIP, Esq.**

Managing Director  
Duff & Phelps LLC  
Southfield, MI

**Patricia A. Chow, CCIP, MBA, CPA**

Adjunct Professor  
Grossmont College  
San Diego, CA

\* In order to receive a letter indicating successful completion of a school, attending this Ethics session is required to be reflected on the Certificate of Attendance Summary. In order to verify attendance, attendees must make sure to scan their barcoded badge. The current policy requires attendance of an ethics session at a face-to-face school.



**10:00 AM - 11:30 AM**

**Final Exam**

**11:30 AM**

**Part I - Introduction to Credits and Incentives concludes; School continues after lunch**

**11:30 AM - 1:00 PM**

**Lunch** (Included in package)

## Part II - Advanced C&I Concepts

**1:00 - 1:45 PM**

**Overview of Case Study and Advanced Topics**

The instructors will give an overview of the curriculum which will focus on advanced concepts for C&I and practical exercises. In addition, the instructors will discuss the purposes of the case study and expectations for successful presentation. Group assignments for case study will be announced.

**Instructor:**

**Patricia A. Chow, CCIP, MBA, CPA**

Adjunct Professor  
Grossmont College  
San Diego, CA

**Sherri Fetzner, CCIP**

Senior Tax Manager, Equifax Workforce Solutions  
Equifax Inc.  
Rocky River, OH

**2:00 - 5:00 PM**

**General Session: Site Selection, Research and Cost Modeling**

During this session, the instructors will lead the class on an interactive exercise to develop key variables for a site search, research data to quantify those variables and build a cross-state cost model.

At the end of this session, the participant will be able to:

- Identify key variables for a site selection project
- Research databases to quantify those variables
- Use data to build a cross-state cost model in excel

# Wednesday continued

## Part II - Advanced C&I Concepts

### **Instructors:**

#### **Sherri Fetzner, CCIP**

Senior Tax Manager, Equifax Workforce Solutions  
Equifax Inc.  
Rocky River, OH

#### **Minah C. Hall, CCIP, Esq.**

Managing Director  
True Partners Consulting LLC  
Chicago, IL

### **5:30 PM 7:00 PM**

#### **Dinner with your Case Study Team in conference dining room** (Included in package)

### **7:00 - 9:00 PM**

#### **Breakout Groups: Case Study**

During these sessions, participants will break into their case study teams to: 1) review and discuss the fact pattern; 2) assign roles and responsibilities to prepare a presentation for the last day of the school; 3) write questions and/or requests for clarification for the instructors; and 4) complete and refine their site selection model for Thursday's classes and for Friday morning's presentation.

At the end of this session, the participant will be able to:

- Apply concepts learned in class to a given scenario
- Plan a presentation to promote a specific site for a mock board
- Formulate a plan of work to meet given deadlines for the remainder of the class

## Thursday, August 8

### **6:30 - 7:45 AM**

#### **Breakfast on your own in conference dining room** (Included in package)

### **8:00 - 8:30 AM**

#### **Address Questions from Previous Day's Material and Case Study Sessions**

### **Instructor:**

#### **Gregory C. Burkart, CCIP, Esq.**

Managing Director  
Duff & Phelps LLC  
Southfield, MI

### **8:30 - 12:00 PM**

#### **General Session: Holistic Solutions and Calculations/Model Development**

During this session, the instructor will demonstrate how to combine various incentives into holistic, value-added solutions, e.g. combining TIF and NMTC's and accessing the true financing nature of phantom bonds under an IRB or PILOT structure. In addition, the instructors and participants will co-develop a model that incorporates the various incentives discussed during the day and integrate the module into the site selection model previously developed.

At the end of this session, the participant will be able to:

- Value incentives and integrate the incentives into the site selection model previously constructed.
- Demonstrate the roles, responsibilities and value associated with NMTC's, TIF and PILOT's.

### **Instructor:**

#### **Gregory C. Burkart, CCIP, Esq.**

Managing Director  
Duff & Phelps LLC  
Southfield, MI

### **Sherri Fetzner, CCIP**

Senior Tax Manager, Equifax Workforce Solutions  
Equifax Inc.  
Rocky River, OH

### **12:00 - 1:00 PM**

#### **Lunch** (Included in package)

### **1:00 - 2:30 PM**

#### **General Session: Tax Credit Monetization**

During this session, the instructors will give an overview of "monetization" techniques, give examples of the types of credits that can be monetized, and describe its place in the capital stack. The instructors also will describe the process to monetize tax credits and identify the risks and pitfalls associated with various types of tax credits that can be monetized.

At the end of this session, the participant will be able to:

- Recognize how Federal and State Tax Credits can be monetized
- Recognize what transferable tax credits are and why states are permitted to grant them



# Thursday continued

## Part II - Advanced C&I Concepts

- Recognize the different federal and state income tax consequences of “purchased credits” versus “allocated credits”
- Mitigate the risks and/or challenges associated with monetizing tax credits
- Incorporate monetized tax credits into a capital stack

### **Instructors:**

#### **Patricia A. Chow, CCIP, MBA, CPA**

Adjunct Professor  
Grossmont College  
San Diego, CA

#### **Sherri Fetzner, CCIP**

Senior Tax Manager, Equifax Workforce Solutions  
Equifax Inc.  
Rocky River, OH

#### **Marty Wilson, CCIP**

Manager, Development Incentives and Property Tax  
Darden Restaurants, Inc.  
Orlando, FL

### **3:00 - 5:00 PM**

#### **General Session: Compliance**

During this session, the instructors will work with participants to prepare a basic return and associated incentive schedules. In addition, the instructions will cover how to respond and manage an audit of credits and incentives and how to recover from errors made during or after a project.

At the end of this session, the participant will be able to:

- Prepare a basic state and federal return and complete the schedules associated with incentives
- Assess the risks of an audit and articulate a strategy for successfully navigating an audit of credits and incentives
- Describe common problems encountered after a project is complete and discuss potential solutions

### **Instructors:**

#### **Patricia A. Chow, CCIP, MBA, CPA**

Adjunct Professor  
Grossmont College  
San Diego, CA

#### **Sherri Fetzner, CCIP**

Senior Tax Manager, Equifax Workforce Solutions  
Equifax Inc.  
Rocky River, OH

#### **Marty Wilson, CCIP**

Manager, Development Incentives and Property Tax  
Darden Restaurants, Inc.  
Orlando, FL

### **5:30 - 7:00 PM**

#### **Dinner in conference dining room with your Case Study Team**

(Included in package)

### **7:00 - 9:00 PM**

#### **Breakout Groups: Case Study**

During these sessions, participants will break into their case study teams to: 1) review and discuss the fact pattern; 2) assign roles and responsibilities to prepare a presentation for the last day of the school; 3) write questions and/or requests for clarification for the instructors; and 4) complete and refine their site selection model for Thursday’s classes and for Friday morning’s presentation.

At the end of this session, the participant will be able to:

- Apply concepts learned in class to a specific scenario on site selection
- Identify key points needed for clarification
- Plan a strategy to complete the given scenario

## Friday, August 9

### **6:30 - 7:45 AM**

#### **Breakfast on your own in conference dining room** (Included in package)

### **8:00 - 8:15 AM**

#### **Announcement of Order for Case Study Presentations**

### **8:30 AM – 11:00 AM**

#### **General Session: Case Study Group Presentations and Discussion**

The case study offers participants the opportunity to practice skills learned in class to prepare an internal presentation geared to the company’s CFO and leadership team. Teams are assigned a project and state to deliver a 20 minute presentation regarding available incentives and community support. Each team is assigned a competing jurisdiction to compare and contrast with one other location.

# Friday continued

## Part II - Advanced C&I Concepts

At the end of this session, the participant will be able to:

- Perform and present the results of a limited site selection analysis
- Identify and quantify credits & incentives for a project, (e.g. job creation/retention credits, sales tax exemptions, property tax abatements, cash grants, TIF and NMTC's)
- Review the financial impacts of available tax incentive programs and analyze the applicability of specific programs to a project
- Recognize the appropriate process/steps that are critical to capturing the benefits working with the state and local governments involved
- Recognize the individuals to facilitate an initial discussion regarding incentives
- Recognize which negotiation tactics, methods, and tools may be most effective in the negotiation process

**11:00 AM - 12:00 PM**

### **Instructor Led Case Study Review and Debrief**

#### ***Instructors:***

**Gregory C. Burkart, CCIP, Esq.**

Managing Director  
Duff & Phelps LLC  
Southfield, MI

**Patricia A. Chow, CCIP, MBA, CPA**

Adjunct Professor  
Grossmont College  
San Diego, CA

**Sherri Fetzner, CCIP**

Senior Tax Manager, Equifax Workforce Solutions  
Equifax Inc.  
Rocky River, OH

**Marty Wilson, CCIP**

Manager, Development Incentives and Property Tax  
Darden Restaurants, Inc.  
Orlando, FL

**12:00 PM:**

**School Concludes**

# Credits and Incentives School Sponsors



## **GOLD** **★ SPONSORS ★**

**Alvarez & Marsal Taxand, LLC**

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**Ryan Law Firm, LLP**

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**2019**

# Credits and Incentive School Committee/Faculty

**Co-Chair**

**Gregory C. Burkart, CCIP, Esq.**  
Managing Director  
Duff & Phelps LLC  
Southfield, MI

**Co-Chair**

**Julie B. Dow, CCIP**  
Director, Economic  
Development  
Lockheed Martin Corporation  
North Palm Beach, FL

**Patricia A. Chow, CCIP, MBA, CPA**

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**Blair Westmoreland, CCIP**

Manager, Credits & Incentives  
Deloitte Tax LLP  
Atlanta, GA

**Marty Wilson, CCIP**

Manager, Development  
Incentives and Property Tax  
Orlando, FL

**Overall Chair, Credits and Incentives Education**

**Jennifer Thompson, CPA**

Operating Tax Manager  
The Coca-Cola Company  
Atlanta, GA

# Registration

## Registration Fees

School (Part I & Part II) (applicant eligible to join or someone from company must belong to IPT):	
By July 5, 2019	\$895 (IPT member)
After July 5, 2019	\$945 (IPT member)
By July 5, 2019	\$1,395 (Non-member whose company has members in IPT)
After July 5, 2019	\$1,445 (Non-member whose company has members in IPT)
<b>*Supplemental Fee</b>	
<b>\$780</b>	

Part I (Basic Course Only) (applicant eligible to join or someone from company must belong to IPT):	
By July 5, 2019	\$595 (IPT member)
After July 5, 2019	\$645 (IPT member)
By July 5, 2019	\$1,095 (Non-member whose company has members in IPT)
After July 5, 2019	\$1,145 (Non-member whose company has members in IPT)
<b>*Supplemental Fee</b>	
<b>\$470</b>	

**\*NOTE:** In cases where local registrants from the Grapevine area are not residing at the Conference Center, there is an **added registration fee supplement for the School of \$780 or \$470 for the Basic Course only**. This fee must be paid by anyone not listed under the IPT block of rooms. **See page 14** of the "Hotel Accommodations" section for further information.

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

- 1. Online Registration: (Preferred Method)** - or -
- 2. Complete a registration form and email or fax to: [tmiller@ipt.org](mailto:tmiller@ipt.org) or (404) 240-2315**  
(Email/Faxed registrations may not be secure and it is recommended to register online) -or-
- 3. Mail to:** 1200 Abernathy Road, N.E., Suite L-2, Atlanta, GA 30328.

**No on-site registration is permitted.**

**All fees must be in U.S. funds.** The following credit cards can be used: American Express, VISA and MasterCard. In order for credit cards to be processed, it is important that the information requested on the registration form be filled out completely.

Full refunds will be issued for any applications not accepted. Confirmation letters will be sent via email after registration has been received. Names received **after July 5th** may not appear in the printed registration list.

### Cancellation Fee

The cancellation fee is \$100 for any filed registration. After July 26, 2019, no refunds will be made.

**No cancellations will be valid unless placed in writing to IPT.** For more information regarding

administrative policies, such as complaint and refund, contact our office at (404) 240-2300.

Substitution Fee	
Prior to July 5, 2019	\$40.00
After July 5, 2019	\$50.00

There is a substitution charge of \$40 before July 5, 2019, or \$50 after that date (substitute must be someone from your company). Enrollment is limited to IPT members or employees of companies who have members in IPT.

### School Notebook

An integral part of the School is the notebook that contains all of the learning materials. As part of the registration fee, participants will receive a printed version of the notebook at the School and will be granted web access seven days before the School and during the School.

Accessible power outlets may not be available in the general session room to power a computer. Registrants should bring along laptops for the case study, scratch pads, pencils, pens, etc.

# Hotel Accommodations

## Hotel Accommodations

Registrants for this program are expected to reside under the group block at the **Hilton DFW Lakes Executive Conference Center** which is located at 1800 Highway 26 East, Grapevine, Texas 76051.

The nightly package rate for this program is \$359.84 including state and local applicable taxes and fees.

For one occupant, the daily room package for Sunday to Friday provides:

- Overnight guest room accommodations (\$169 plus tax) and
- The Complete Meeting Package (\$156 plus tax) that includes conference dining breakfast, lunch and dinner during the School, DFW Airport transfers, guest room and meeting WiFi, applicable service charges and the daily participant fee charged by the hotel that is applied to audio visual and meeting room space costs.

Please contact the hotel directly for double occupancy rates. For those who wish to stay Saturday night prior to the school, the rate is \$169 plus tax. This Saturday rate does not include any meals. Check-in time is 4:00 PM and check-out time is 12:00 PM. Reservations requested after the room block is filled or beyond the **cut-off date (July 5, 2019)**, whichever comes first, are subject to availability and not necessarily at the group rates. All reservations are subject to the appropriate state and local tax. The hotel accepts all major credit cards. In order to guarantee a reservation, a deposit equivalent to one night's room and tax or the guarantee of the same by a major credit card is required.

Grapevine area registrants are encouraged to stay at the hotel. The peer interaction that takes place is an essential part of the program as well as the optional study hall night sessions where instructors are available for questions. Should election be made, however, to stay at home, or not under the package plan in IPT's block of rooms, there is a **supplemental registration fee of \$780 for the School or \$470 for Introduction to C&I only**, to cover some of the overhead costs that are a part of the hotel package.

For each local attendee or attendee outside of the IPT block of rooms, the supplemental fee covers conference dining, buffet breakfast, lunch, dinner, refreshment breaks, wireless internet and the daily participant fee charged by the hotel that is applied to audio visual and meeting room space costs.

Reservations should be made in a timely manner with the hotel by using one of the following options:

- 1. Go to the following website and enter your**

**arrival and departure information:** [https://www.hilton.com/en/hi/groups/personalized/D/DFWAHHF-1IP-20190804/index.jhtml?WT.mc\\_id=POG](https://www.hilton.com/en/hi/groups/personalized/D/DFWAHHF-1IP-20190804/index.jhtml?WT.mc_id=POG)

King and queen bedding accommodations have been blocked for this group. Please note that all guests rooms are non-smoking. For any other requests or inquiries, please enter this information within the appropriate request boxes during the reservations process or call the hotel directly at the number below.

**2. Call** the Hilton DFW Lakes Executive Conference Center reservation office at **800-984-1344** (reference the IPT room block) to secure the appropriate package rate.

For any additional nights needed **before or after the posted group dates**, please contact the hotel reservation office at **the above phone number** to check availability. The rate will not include the meal package.

**Reservations should be made** with the hotel by **July 5, 2019**, to ensure receiving the group rate. After this date, or once the room block is filled, reservations requested will be on a space available basis.

All reservation dealings are with Hilton DFW Lakes Executive Conference Center and not the IPT Atlanta office. Only your school registration and registration fee should be directed to the IPT Atlanta office. A one night's deposit of \$359.84 including applicable taxes will be charged at the time the reservation is made. The Hilton DFW Lakes Executive Conference Center requires credit card information when making online reservations and upon arrival, each guest will be required to present a valid credit card on which an amount of sufficient pre-authorization can be obtained to cover the anticipated use to Hilton DFW Lakes Executive Conference Center's services.

## Hotel Cancellations

A cancellation notification must be given no later than 5 days prior to arrival (**Wednesday, July 31, 2019**) or you will be charged the full package rate.

## Location and Ground Transportation

The Hilton DFW Lakes Executive Conference Center is located approximately 3 miles from the Dallas/Ft. Worth International Airport with the [DFW International Airport Shuttle](#) provides complimentary transportation to and from the hotel. After claiming your luggage, please contact Hilton DFW Lakes Transportation dispatcher at (817) 410-6778 or (817)

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481-8444. When speaking with the Hilton DFW Lakes dispatcher, you will need to give your terminal and gate number. Once you have informed the dispatcher of your location, you will be instructed where to board the Hilton DFW Lakes shuttle. The Hilton DFW Lakes shuttles are white with a blue city scape on the sides.

Cab fare is estimated at \$25 one way. Contact the hotel for other options such as direct limousine service. Complimentary self-parking is available for overnight guests of the hotel. Guests that are not staying overnight will be charged \$15 per day for parking. Valet parking is currently, \$15 per day.

## Facts about the Hilton DFW Lakes Executive Conference Center

The hotel is located in Grapevine, TX, approximately 3 miles from DFW International Airport and 25 minutes from downtown Dallas, Fort Worth or Arlington. Set in a 40-acre lakeside location featuring fishing and jogging trails, the hotel provides a fitness center, indoor and outdoor pools, tennis courts, jogging and walking trails, racquetball courts, 2 on-site restaurants, lounge, 24-hour room service and complimentary Wi-Fi in guest rooms and meeting space.

## Attendance

Attendance will be electronically recorded for each session. Participants are expected to attend 90% of the school including the one-hour ethics session. The 90% attendance, including the required ethics session must be reflected in the official certificate of attendance. Certificates of completion and result letters will not be sent unless this requirement is satisfied. In addition, a cumulative passing score must be realized on the examination administered at the end of Part I of the School, on Wednesday, August 7th from 10:00 to 11:30AM as well as an effective group case study presentation for successful completion of the school. Presentations are scheduled to conclude at 12:00PM on Friday, August 9th. Please make your travel arrangements accordingly. For those registrants only attending Part I of the School, they are expected to attend 90% of Part I of the School, including the one-hour ethics session as well as complete the final examination. The Institute will email the official results letters to attendees. If you do not receive this within 15 business days following the end of the program, please contact the IPT office. No phones are permitted on the table during the exam.

## Dress Code

Studies have shown that the optimum classroom temperature is 65°. The Conference Center maintains an optimum learning environment. Please bring appropriate sweaters or long-sleeved shirts to class. Attire during the day is business casual.

## Consent to Use of 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.

## Continuing Education Credit

The Institute for Professionals in Taxation® is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: [www.NASBARegistry.org](http://www.NASBARegistry.org).

**Approximately (37) continuing education credits including one (1) IPT Ethics credit hour are available for full attendance at the live school. Part I of the school offers approximately (15.5) continuing education credits including one (1) IPT Ethics credit hour.** In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a **50-minute hour**. CMIs/CCIPs will obtain hour-for-hour continuing education credits for attendance up to a maximum of 30 credit hours.

IPT also files for Continuing Legal Education in the program's host state, so therefore has filed for CLE in the State 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

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individual state based on an individual's credit hours is the responsibility of the individual. The Institute provides a standardized Certificate of Attendance two weeks after the program. This may be presented to other organizations. Please contact the IPT office for assistance as needed.

**Prerequisites:** Basic introductory knowledge of Credits and Incentives

**Program Level:** Beginner/Intermediate

**Field of Study:** Taxes and Regulatory Ethics

**Instructional Method:** Group Live

**Advance Preparation Recommended:** Some education/experience in sales, property and state income taxes is recommended, but not mandatory.

As required by regulatory agencies, IPT must verify individual attendance at sessions in order to grant Continuing Education Credits. Each registrant's name badge has a unique bar code that identifies that individual. In order to obtain CE credit, the individual must have his or her bar coded badge scanned during the first 15 minutes of each session. No credit for the session will be given to un-scanned registrants. All attendees will receive a Certificate of Attendance with a record of scanned attendance.

## CCIP Designation

The Institute for Professionals in Taxation's® designation, Certified Credits and Incentives Professional (CCIP), is available to anyone who meets specific educational requirements, has five or more years of broad multi-state, multifunctional Credits and Incentives experience, and is an active member of the Institute in good standing. Successful completion of both the written and oral CCIP examinations is required.

The educational requirements to achieve the CCIP professional designation include attendance and successful completion of the IPT Credits and Incentives School, Part I and Part II. The CCIP requirements and the CCIP Candidacy Application can be downloaded from the IPT website at: [www.ipt.org](http://www.ipt.org).





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