

A Sales Tax Seminar

**The Sales Tax in the
Twenty-First Century**



**Co-Sponsored by:
Institute of Property Taxation and
National Tax Association**

February 5-6, 1996

**Belleview Mido Hotel
Clearwater, Florida**

**Hotel Reservation Form
1996 Sales Tax Seminar
Co-Sponsored by:
INSTITUTE OF PROPERTY TAXATION (IPT)
and NATIONAL TAX ASSOCIATION (NTA)**

**BELLEVUE MIDO HOTEL
February 5-6, 1996 (major dates)
Reservation Cut-off: December 20, 1995**

Name(s) _____
Please print
Company _____
Address _____
City, State _____ Zip _____
Phone _____
Arrival Date _____ Time _____
Departure date _____ No. of Nights _____
Special Requests _____

Non-Smoking (Subject to availability)

Check-in time is 3:00 p.m.; Check-out time is noon.

Single \$125 Double \$140
Suite or other accommodations - please call hotel
Additional charges apply above double occupancy.

Bed type preference: King 2 Double Beds

*One night's deposit or credit card number (MasterCard, Visa, Amer. Express, Diners, Carte Blanche) must accompany this form to guarantee your reservation and applies to last confirmed night of stay. Please make check payable to Bellevue Mido. Deposits will not be refunded unless cancellation is received forty-eight (48) hours prior to arrival date.

Reservation requests received after December 20, 1995 will be confirmed subject to room availability.

Credit Card Name: _____ Number: _____

Signature: _____ Exp. Date: _____

The group rate includes the group continental breakfast on Sunday, Monday and Tuesday mornings.

RETURN THIS FORM TO:
Bellevue Mido
25 Bellevue Blvd.
P. O. Box 2314
Clearwater, Florida 34617
or telephone (813) 442-6171
Fax Your Form To: (813) 441-4173

**IPT/NTA SALES TAX SEMINAR
February 5-6, 1996
Clearwater, Florida**

Registration Form

Name: _____

Title: _____

Organization/Company Affiliation: _____

Address: _____

City, State, Zip code: _____

Telephone No.: _____

Fax No.: _____

Member of: IPT NTA

**NOTE: NONMEMBER'S SURCHARGE OF \$25 TO FEES
BELOW**

Fee enclosed:

- \$150 Government/University Representative
 \$225 Corporate/Business Representative
 \$ 25 nonmember surcharge

Return with appropriate check to the Institute's office at:

Institute of Property Taxation
3350 Peachtree Road, NE, Suite 280
Atlanta, GA 30326-1040
404-240-2300
404-240-2315 (Fax)

Registration and Fees:

Please complete the attached form and remit with the appropriate fee to the IPT office in Atlanta.

Make check payable to: Institute of Property Taxation. Faxed registrations will hold registration spot and will be accepted if payment is received within three weeks of the date of fax or by February 1, 1996. Confirmation of receipt will be sent with bill for any outstanding fees.

The fees for members of either organization are as follows:

Government and University representatives: \$150
Business/Corporate representatives: \$225
Non-member surcharge of \$25 applicable to both categories if individual is not personally a member of either organization. The fee includes refreshments, lunch on Monday and a publication of the seminar to be sent to each participant.

Hotel Accommodations:

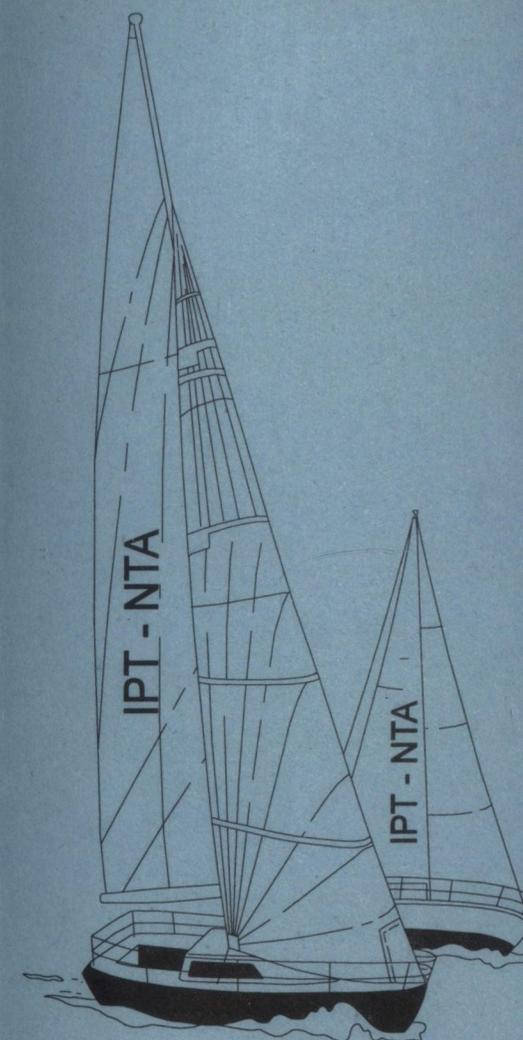
Please fax or mail the attached hotel registration form directly to the Bellevue Mido Hotel at (813) 441-4173. You may also telephone the Bellevue Mido at (813) 442-6171 and advise them that you are registering under the Institute of Property Taxation's block of rooms to make your reservation. *Please mention the Institute's name so that rooms are reserved under the correct group and request a written confirmation.* Rates are \$125.00 single and \$140.00 double. A pre-session continental breakfast™ is available to those staying at the Bellevue Mido in the Institute's block. The cut-off date is December 20, 1995.

Continuing Education Credit:

Continuing Education Credit is available from many professional organizations. IPT members holding the CSM/CMI designations will receive hour for hour credit (based on a 50 minute credit hour) for actual session attendance. IPT is registered with the National Association of State Boards of Accountancy as a sponsor of continuing professional education on the National Registry of CPE Sponsors. A standardized continuing education form is provided to all attendees. Further information will be available to registrants.

SCOPE AND PURPOSE: This seminar is designed to provide advanced continuing education for professionals active in the sales tax area. The audience this program was specifically developed for includes the tax policy analyst, attorney, accountant, economist, corporate tax director, state and local tax manager and public sector tax administrator.

**Set Your Sails For A
Superior Educational Journey**

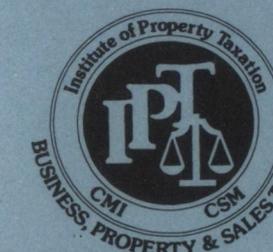
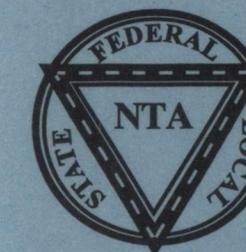


Program Co-Chairs:

Billy Cook, Georgia
William Fox, Tennessee

Program Committee:

Dennis Barrow, Ohio
Robert Benton, Virginia
Phil Crawford, CMI, Texas
Phil Dearborn, Virginia
Harley Duncan, Virginia
Dale Durley, CSM, Ohio
A. Allen Mitro, CMI, Texas
Wilma Murphree, CSM, Texas
Matthew Murray, Tennessee
Bruce Pierce, CMI, CSM, Georgia
Jon Riewe, CSM, Pennsylvania
Terrell Schroeder, CSM, Illinois
Michael Vlasiavljevich, Washington D.C.



Institute of Property Taxation
3350 Peachtree Rd., NE
Suite 280
Atlanta, GA 30326-1040
404-240-2300
404-240-2315 (Fax)

PROGRAM AT - A - GLANCE

Sunday, February 4, 1996

6:00 - 7:00pm RECEPTION

Monday, February 5, 1996

8:30 -9:15am

INTRODUCTION AND SALES TAX OVERVIEW

Moderator: Billy D. Cook, Executive Director, IPT

Speakers: A. Allen Mitro, CMI, Union Pacific Corporation; President, IPT

William Fox, University of Tennessee

9:15-10:45am

INTERSTATE DIMENSIONS OF THE SALES TAX

Moderator: Harold Scott, Director, Arizona Dept. of Revenue

☞What does *Jefferson Lines* Mean for Sales Taxation?

Speaker: Walter Hellerstein, University of Georgia

☞Drop Shipments

Speaker: H. Michael Madsen, Messer, Caparelo, Madsen, Goldman & Metz, P.A.

☞Compliance Complexity: Uniformity and Administrative Responses

Speaker: Wayne G. Eggert, CSM, AT&T

11:00am -12:30pm

SALES TAXATION AND FEDERAL POLICY

Moderator: Harley T. Duncan, Executive Director, Federation of Tax Administrators

☞US Consumption Tax Policy and the Sales Tax

Speaker: Eric Toder, U.S. Treasury

☞Trade Policy and the Sales Tax (GATT, NAFTA, etc.)

Speaker: Robert Cline, Minnesota Dept. of Revenue

☞Is the Retail Sales Tax Really Inferior to the VAT?

Speaker: John Mikesell, Indiana University

12:30 - 1:45pm

LUNCH WITH KEYNOTE ADDRESS

Speaker: L.H. Fuchs, Florida Dept. of Revenue

2:00-3:30pm

NEW ADMINISTRATIVE TECHNIQUES
IN AUDITING

Moderator: Roger W. Tracy, Commissioner, Ohio Dept. of Taxation

☞What do Managed Audits offer?

Speaker: William Marshall, Ohio Dept. of Taxation

☞Contract Auditing

Speaker: Ron Webster, Florida Dept. of Revenue

☞How Business Would Like States To Audit: Are We Moving in the Right Direction?

Speaker: William C. Saad, CSM, K mart Corporation

3:45-5:15pm

EMERGING TECHNOLOGIES AND
AUDITING PRACTICES

Moderator: Gerald D. Bair, Director, Iowa Dept. of Revenue and Finance

☞Taxpayer Technologies and Sales tax Audit Practices: EDI, Purchase Cards

Speaker: Terry Schroeder, CSM, Marvin F. Poer and Company

☞Tax Collector Technology and Implications for Business

Speaker: Sue Coty, California State Board of Equalization

☞Evolving Taxpayer Information Systems

Speaker: John Baldwin, Anderson Consulting

☞Selecting Audits with Statistical Sampling

Speaker: Russell Greenstein, CSM, Arthur Andersen LLP

6:00-7:30pm RECEPTION

Tuesday, February 6, 1996

8:30 -10:00am

CHANGING WHO PAYS THE SALES TAX

Moderator: Roger O. Tew, Commissioner, Utah State Tax Commission

☞The Politics of Getting Sales Tax Exemptions: Utah's Experience

Speaker: Gary Cornia, Brigham Young University

☞Moving the Retail Sales Tax To a Retail Tax

Speaker: Matthew Murray, University of Tennessee

☞Who Pays the Sales Tax?

Speakers: Robert Cline, Minnesota Dept. of Revenue

Steve Pollack, KPMG - Peat Marwick LLP

10:15am -12noon

INFORMATION TECHNOLOGY AND
THE SALES TAX

Moderator: Richard D. Gardiner, Director, New Jersey Division of Taxation

☞What are Emerging Information Technologies and What are the Implications for Taxation?

Speaker: Jon S. Riewe, CSM, Vertex Inc.

☞Information Processing: Who Gets to tax the Service?

Speaker: Ruth Day, Consultant

☞Separating Intangibles from Goods

Speaker: Elaine Bialczak, DuCharme, McMillen & Associates

☞The States' View of How Information Should Be Taxed

Speaker: Billy Hamilton, Comptroller's Office, State of Texas

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One Capital City Plaza
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Atlanta, GA 30326