

INSTITUTE FOR PROFESSIONALS IN TAXATION

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JOINT SALES TAX SEMINAR

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**“Transaction Taxation:
Telecommunications
&
Electronic Commerce”**

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**February 2-3, 1998
Marriott La Jolla
San Diego, California**

NATIONAL TAX ASSOCIATION

Program

Program Speakers

Speakers Biographies

Registrants

CPE Form/ Evaluation

**IPT/NTA Sales Tax Seminar:
 "Transaction Taxation - Telecommunications & Electronic Commerce"
 February 2-3, 1998
 FINAL PROGRAM**

SUNDAY, FEBRUARY 1

6:00 p.m. - 7:00 p.m. Reception (Cash Bar) Salon D

MONDAY, FEBRUARY 2

7:00 a.m. - 8:00 a.m. Continental Breakfast Salon E-H

8:00 a.m. - 8:15 a.m. ■ **WELCOME AND SEMINAR OVERVIEW** Salon A-D

Dale H. Durley, CSM (President, IPT)
 President
 American Tax Associates
 Columbus, Ohio

8:15 a.m. - 9:45 a.m. ■ **HOW STATES TAX ELECTRONIC COMMERCE,
 HOW STATES SHOULD TAX ELECTRONIC COMMERCE** Salon A-D

Chair:

Billy C. Hamilton
 Deputy Comptroller
 Texas Comptroller of Public Accounts
 Austin, Texas

Presenter:

William F. Fox
 Professor of Economics
 University of Tennessee
 Knoxville, Tennessee

Panelists:

Ernest J. Dronenburg, Jr.
 Member
 California State Board of Equalization
 San Diego, California

Robert S. Goldman, CSM, Esq.
 Partner
 Vickers Madsen and Goldman, L.L.P.
 Tallahassee, Florida

10:15 a.m. - 11:45 a.m. ■ **REVENUE IMPLICATIONS, FEDERALISM, AND FAIRNESS?
 ELECTRONIC COMMERCE AND THE TAX
 ASSIGNMENT PROBLEM** Salon A-D

Chair:

William B. Modhal, Esq.
 Director, Tax Affairs
 Digital Equipment Corporation
 Maynard, Massachusetts

Program Speakers

Speakers Biographies

Registrants

CPE Form/ Evaluation

Presenters:

Charles E. McLure, Jr.
Senior Fellow
Hoover Institution, Stanford University
Stanford, California

Matthew N. Murray
Chair, Economics Department
University of Tennessee
Knoxville, Tennessee

12 Noon - 1:15 p.m.

LUNCHEON ADDRESS

Salon E-H

Chair:

Wayne G. Eggert, CSM (NTA President)
Assistant Tax Director
Lucent Technologies Inc.
Morristown, New Jersey

Speaker:

Dean F. Andal
Chairman
California State Board of Equalization
Stockton, California

1:30 p.m. - 3:00 p.m.

INTERNATIONAL PERSPECTIVE

Salon A-D

Chair:

W. Val Oveson
Chairman
Utah State Tax Commission
Salt Lake City, Utah

Presenters:

Michael Camburn
Senior Manager
Deloitte & Touche, LLP
New York, New York

Frank David Holmes
Policy Manager - International Services (VAT)
HM Customs and Excise
London, England

Glen S. Pye
Director, Taxation
Northern Telecom Limited
Brompton, Ontario, Canada

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

PERSPECTIVE OF STAKEHOLDERS

Salon A-D

Chair:

Gerald D. Bair
Director
Iowa Department of Revenue and Finance
Des Moines, Iowa

3:45 p.m. - 5:15 p.m.

Presenters:

Ellen B. Marshall
Director of Economic Issues
International Council of Shopping Centers
Alexandria, Virginia

Salon A-D

James W. Schroeder
Vice President Tax
The Thomson Corporation
Stamford, Connecticut

5:15 p.m.

Frank Shafroth, Esq.
Director, Policy & Federal Relations
National League of Cities
Washington, DC

Ronald Snell
Director, Economic and Fiscal Division
National Conference of State Legislatures
Denver, Colorado

6:00 p.m. - 7:00 p.m.

Reception (Cash Bar)

Salon E

TUESDAY, FEBRUARY 3

7:00 a.m. - 8:00 a.m.

Continental Breakfast

Salon E-H

8:00 a.m. - 9:45 a.m.

■ **NEXUS AND DUE PROCESS ISSUES**

Salon A-D

Chair:

Ernest J. Dronenburg, Jr.
Member
California State Board of Equalization
San Diego, California

Presenters:

Wade Anderson, Esq.
Director of Tax Policy
Texas Comptroller of Public Accounts
Austin, Texas

Kendall L. Houghton, Esq.
Partner
Alston & Bird
Washington, D.C.

Michael Mazerov
Policy Analyst
Center on Budget and Policy Priorities
Washington, DC

10:15 a.m. - 11:45 a.m.

■ **ADMINISTRATIVE ISSUES: REDUCING THE
COMPLEXITY OF STATE AND LOCAL
TRANSACTION TAXES**

Salon A-D

Chair:

Stanley R. Arnold, CPA
Commissioner
New Hampshire Department of Revenue
Concord, New Hampshire

Program Speakers

Speakers Biographies

Registrants

CPE Form/ Evaluation

Presenters:

Douglas J. DeRito
Partner
Arthur Andersen LLP
Atlanta, Georgia

Harley T. Duncan
Executive Director
Federation of Tax Administrators
Washington, DC

Wayne G. Eggert, CSM
Assistant Tax Director
Lucent Technologies Inc.
Morristown, New Jersey

Robert J. Levering, Esq.
Senior Vice President for Catalog Issues
Direct Marketing Association
Washington, DC

12 Noon - 1:45 p.m.

LUNCHEON ADDRESS

Chair.

Dan Kostenbauder, Esq.
General Tax Counsel State Tax Group
Hewlett-Packard Co.
Palo Alto, California

Speaker.

Tim Masanz
Director of Economic Development
& Commerce Group
National Governors Association
Washington, DC

2:00 p.m. - 3:15 p.m.

**NEW COMPLIANCE PROBLEMS RESULTING FROM ELECTRONIC
COMMERCE (EDI, INTERNET, TELECOMMUNICATIONS): CAN
BUSINESS AND GOVERNMENT FEEL WARM AND FUZZY
WITHOUT PAPER?**

Chair and Presenter:

Terrell E. Schroeder, CSM
Senior Vice President
Marvin F. Poer and Co.
Oak Brook, Illinois

Presenters:

James R. Eads, Jr., Esq.
Senior Attorney
AT&T Corporation
Atlanta, Georgia

Bruce J. Reid, CSM
Director of State and Local Taxes
Microsoft Corporation
Redmond, Washington

3:45 p.m. - 5:15 p.m.

■ TOWARD MODEL LEGISLATION

Salon A-D

Chair and Presenter:
Walter Hellerstein, Esq.
Professor of Law
University of Georgia Law School
Athens, Georgia

5:15 p.m.

Conclusion of Seminar

■ CONTINUING EDUCATION CREDIT ■

IPT is registered with the National Association of State Board of Accountancy 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. Complaints regarding registered sponsors may be addressed to NASBA, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417. Phone: 615/880-4200. Sponsor number: 91-00144-99. 16 Continuing Education Credits available (based on 50 minute hour).

Registrants who wish to obtain credit from other organizations for attendance at this seminar may have their particular forms signed by the IPT staff or use a generic form furnished by IPT. In the case of the latter, please send the form to the IPT Office and it will be signed and returned to you.

CSMs/CMIs will receive hour-for-hour continuing education credits for actual session attendance (based on a 50 minutes credit hour) upon submittal of the continuing education form.

■ CONTINENTAL BREAKFASTS ■

A complimentary continental breakfast is offered on Monday, Tuesday and Wednesday mornings from 7:00 a.m. - 8:00 a.m. in Salons E-H to all seminar registrants staying at The Marriott La Jolla. **This breakfast is available to the individual registrant only, and he or she must be staying at The Marriott La Jolla.**

■ LUNCHEON ■

Lunch will be served at the following times in Salons E-H:

Monday, February 2	12 Noon - 1:15 p.m.
Tuesday, February 3	12 Noon - 1:45 p.m.

■ COFFEE BREAKS ■

Coffee and soft drinks will be offered, as follows, in the Salon D Foyer Monday - Tuesday mornings and afternoons. Please try to adhere to the scheduled times as closely as possible in order to maintain the program schedule.

Monday, February 2	9:45 a.m. - 10:15 a.m.
	3:00 p.m. - 3:30 p.m.
Tuesday, February 3	9:45 a.m. - 10:15 a.m.
	3:15 p.m. - 3:45 p.m.

■ RECEPTIONS ■

There is a reception on Sunday Night in Salon D and a reception on Monday Night in Salon E, both from 6:00 p.m. - 7:00 p.m. The bar operates on a cash basis.

Program Speakers

Speakers Biographies

Registrants

CPE Form/ Evaluation

Program Speakers

Speakers Biographies

Registrants

CPE Form/ Evaluation

**1998 IPT-NTA Sales Tax Seminar
Speaker Listing (31 Individuals)**

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Speakers Biographies

Registrants

CPE Form/ Evaluation

**1998 IPT-NTA Sales Tax Seminar
Participant Biographies**

■ **DEAN F. ANDAL** was elected to the Board of Equalization (BOE), District 2, on November 8, 1994. He is the second youngest Board Member to be elected in California's history. Prior to his election to the Board of Equalization, Mr. Andal served in the California State Assembly representing the 17th District. During his final term he was selected by his colleagues as the Chief Budget Negotiator for the Republican Caucus. The 2nd BOE District, which includes the Central Valley, the Central Coast and the Inland Empire has been his home for over 27 years. He and his family reside in Stockton. Mr. Andal attended San Joaquin Delta College (1980) and attained a Bachelors Degree in Political Science from the University of California at San Diego (1983). Subsequent to his public service, he founded Andal Communications, a Stockton based bank and real estate marketing company. This private sector business experience has given him valuable insight into the demands and hardships being placed on small business. Accordingly, he places a high priority on requiring government to live within its means through balanced budgets and sound fiscal policy. Mr. Andal continues to be a strong advocate for lower taxes and smaller government. Another step in his career was his service as an aide to retired Congressman Norm Shumway (R-Stockton). Through his work with Congressman Shumway, he became a strong advocate of political reform, supporting controversial measures like Proposition 140, the Legislative term-limit initiative. Other activities include membership in the following organizations: San Joaquin Farm Bureau; Co-Chairman, Citizens for a Better Stockton; President, The Lincoln Club (1986-1987); Vice-President and Endowment Chairman, 49'er Council, Boys Scout of America (1990- Present); Member, Salvation Army Community Advisory Board (1987-1988); Member, United Way Campaign Cabinet (1989-1991); Coach, Youth Basketball, Lincoln Community Center (1985-1987); Member, San Joaquin County Child Abuse Prevention Council (1987-1990); Member, National Committee for Employer Support of the National Guard and Reserve (1988 - Present).

■ **WADE ANDERSON, ESQ.**, is Director, Tax Policy, with the Texas Comptroller of Public Accounts where he has been since 1968. He has held the following positions there: Chief Hearings Examiner, Associate Deputy Comptroller, General Counsel, Director of Legal Services, Executive Counsel, Administrative Law Judge, Assistant Director of Tax Administration, Director, Tax Policy. Previously he was Assistant Attorney General from 1964-67 and was in private practice from 1967-68. Mr. Anderson received his B.A. and J.D. from the University of Texas. He has received the following honors: Texas Alternate Representative to Multistate Tax Commission & Executive Board, 1973 - Present; Federation of Tax Administrators Board Member, 1988-1990; Winner of

Federation of Tax Administrators' Award for Outstanding Service & Leadership, 1992; Texas Representative to Border States Caucus, 1993-1996; Governors' Working Group on Tax Alternatives to School Property Tax, 1995-1996; General Chairman, Western States Association of Tax Administrators, 1974, 1983, 1995; Chairman of Border States Caucus, 1996; Steering and Operating Committees of the NTA Communications and Electronic Commerce Tax Project, 1997.

■ **STANLEY R. ARNOLD, CPA**, is the Commissioner of the New Hampshire Department of Revenue. He received his B.S. degree from Cameron University in 1975, and his MBA from Plymouth State College in 1982. He joined the Department in 1983 and was appointed Commissioner in 1988. He currently serves as President of the Federation of Tax Administrators and is past president of the Northeastern States Tax Officials Association (NESTOA). He has chaired the Government/Business EDI Task Force since its inception in October 1994.

■ **GERALD D. BAIR** was appointed Director of the Iowa Department of Revenue on January 15, 1975, after serving in the capacity of Acting Director since August 1974. He had served as Deputy Director since 1971. Mr. Bair joined the Revenue Department in 1965 as a Corporate Auditor. In 1969, he became a Management Analyst in the Department's Operations and Methods Section, and a year later was made Chief of that Section. In 1970-1971, he served as Director of the Income Tax Division. Mr. Bair has served on a number of national tax organizations such as: Midwestern States Association of Tax Administrators (MSATA) - President, 1977; National Tax Association (NTA) - Member, Board of Directors, President 1993; National Association of Tax Administrators (NATA) - President 1982-1983, Past Chairman, NATA Committee on Training; Federation of Tax Administrators (FTA) - Member, Executive Committee. Mr. Bair has also served, or is serving, on many other State and National Boards and Commissions: Governor's Iowa Management Training Board - Chair; American Society for Public Administration (ASPA) - Member & Past President Iowa Capitol Chapter; International Association of Assessing Officers (IAAO) - Member; Iowa Assessor Education Advisory Committee - Chairperson; Interstate Cooperation Committee - Member; Drake University College of Business & Public Administration Advisory Council - Member. Mr. Bair graduated from Morningside College with a B.S. in Business Administration in 1965.

■ **MICHAEL CAMBURN** is a senior manager specializing in UK Value Added Tax. He is currently based in the International Taxation Group of Deloitte & Touche LLP in

New York. He has specialized in Value Added Tax since 1993, and has spoken widely on both UK and European VAT issues that affect the way that companies do business in the European Union. His clients include a number of US and other corporations who distribute products and services throughout the European continent. In particular, he has advised businesses on initial start-up operations in the EU, so as to ensure that correct VAT compliance is undertaken, while maximizing tax saving opportunities. He has also been involved in creating VAT planning opportunities for businesses and has written on a number of areas of the tax. He has spoken on several issues, most notably those of Electronic Taxation from an Indirect Tax perspective and VAT as it affects those companies that are unable to recover VAT in full. Mr. Camburn's educational and professional qualifications are as follows: University of Wales, Bachelor of Arts (Hons) Spanish and Economic History; University of Salamanca, Spain, Diploma in Spanish Language and Literature; United Kingdom Institute of Taxation, Associate Member; Chartered Institute of Marketing, Diploma.

■ **DOUGLAS J. DERITO, CSM,** Partner, Sales & Use and Transactions Tax. As the partner and director of the southeast region sales and use tax practice, Mr. DeRito specializes in handling audits, evaluating nexus activities, reviewing existing compliance requirements, analyzing current procedures and processes and recommending improvements in the management of the sales and use tax compliance function. He is responsible for monitoring developments in the sales and use tax area and serves as a resource to other offices throughout the country. Prior to that, he served as senior auditor with the State of Illinois and was responsible for sales and use tax audits, particularly those associated with the high-tech and manufacturing industries, including telecommunications companies. During his tenure as manager for BASF Corporation's sales/use and excise tax division, Mr. DeRito was responsible for automating the sales/use and excise tax compliance function for five separate business units which continues to be successfully utilized today. He frequently speaks on tax issues before various professional groups, including the New Jersey State Society of Certified Public Accountants, Tax Executives Institute, Equipment Leasing Association, National Business Institute, the Institute for Professionals in Taxation and Arthur Andersen's Taxation of Cyberspace seminar. He has a Bachelor of Business Administration in Accounting from Iona College in New Rochelle, New York.

■ **ERNEST J. DRONENBURG, JR.,** is a member of the California State Board of Equalization, San Diego, California. Mr Dronenburg was first elected in 1978 and is now serving his fifth term. In 1996, he was selected by House Speaker Gingrich to be on the IRS Restructuring Commission. He is the founder and President of the Border States Caucus; past President of the Federation of

Tax Administrators; President of Western States Association of Tax Administrators; a member of the National Tax Association; a past Associate Member of the Multistate Tax Commission; and a Director of the Western Tax Association. He is the founding President of the Tax Exchange Electronics Communications Network; and, in 1990 and 1991, IRS Commissioner Fred Goldberg appointed him to the national Commissioner's Advisory Group. He was the architect and key sponsor of the landmark California legislation known as the Taxpayers' Bill of Rights which became law January 1, 1989. This legislation has been emulated by other states and the federal government. For seven years, he was a small businessman and before that was an industrial engineer with two of San Diego's major manufacturers. Mr. Dronenburg graduated from San Diego State University with a Bachelor of Science degree in Business Administration/Finance.

■ **HARLEY T. DUNCAN** was appointed Executive Director of the Federation of Tax Administrators in August 1988. He had served the previous five years as Secretary of the Kansas Department of Revenue. Prior to that, he was the Assistant Director of the Kansas Division of the Budget. He has held positions with South Dakota state government, the Advisory Commission on Intergovernmental Relations and the National Governors' Association. Mr. Duncan has a B.A. in Political Science with highest honors from South Dakota State University (1972) and a Master of Public Affairs degree from the Lyndon B. Johnson School of Public Affairs at the University of Texas (1978). He is the author or co-author of several articles and papers on state and local taxation and public budgeting. He is a member of the State Tax Notes Editorial Advisory Board and the Commerce Clearing House State Tax Advisory Board. He is a frequent speaker at state and local tax conferences and meetings. FTA is an association representing the principal state revenue collection agencies in each of the 50 states, D.C., and New York City.

■ **JAMES R. EADS, JR., ESQ.,** is Senior Attorney for Tax Law and Government Affairs with AT&T Corp. in Atlanta, Georgia. His responsibilities in the area of state and local taxes include planning advice, litigation and legislative advocacy. He previously served as a tax attorney for Sears, Roebuck & Co. and as Chief Counsel for the State of Arkansas Department of Finance and Administration. He is Chairman of the Electronic Commerce Task Force of COST (Committee On State Taxation) and a member of the Board of Directors of the National Tax Association. He previously served as Chairman of the American Retail Federation State & Local Tax Committee and Chairman of the Federation of Tax Administrators Attorney's Section. He graduated from the University of Arkansas School of Law and the College of Business Administration.

■ **WAYNE G. EGGERT, CSM**, Assistant Tax Director - State and Local Taxes, is currently responsible for Sales and Use and Miscellaneous Tax Operations at Lucent Technologies Inc., Morristown, New Jersey. He is a graduate of the University of Illinois with a B.S. in Finance and a MBA from Loyola University in Chicago. Mr. Eggert is active in tax organizations and has been a frequent speaker at tax policy forums throughout the country. He is currently President of the National Tax Association, a member of the Multistate Tax Commission Sales Tax Simplification Committee, and the 1997 winner of the IPT Literary Award.

■ **WILLIAM F. FOX** is Professor of Economics at the University of Tennessee and Director of the Center for Business and Economic Research. He has held appointments as a Visiting Scholar for the Federal Reserve Bank of Kansas City and Visiting Professor at the University of Hawaii. In addition, Dr. Fox has served as a consultant on finance, taxation and economic development in a number of states and developing countries. He has published widely on topics dealing with public finance and regional and urban economics. His B.A. is from Miami University, Oxford, Ohio, and his M.A. and Ph.D. are from Ohio State University. He has appeared on a number of IPT programs, including both the Course I and Course II 1996 and 1997 Sales and Use Tax Schools.

■ **ROBERT S. GOLDMAN, CSM, ESQ.**, is a Partner with the Tallahassee law firm of Vickers Madsen & Goldman, LLP. He has practiced law in the state and local tax field since 1977 and served on Florida's Telecommunications Taxation Task Force in 1996. He has also chaired various Florida Bar tax committees and has served on the IPT Board of Governors and as an instructor on constitutional issues at IPT sales and use tax schools since 1987. He has written and lectured extensively in the state and local tax area.

■ **BILLY C. HAMILTON** is the Deputy Comptroller for the Comptroller of Public Accounts in Austin. He was appointed as the Deputy Comptroller by John Sharp on January 3, 1991. As Deputy Comptroller, Mr Hamilton is responsible for the day-to-day operations of the agency and its 2,800 employees. The Comptroller is the state's chief tax administrator and is also responsible for statewide financial management and revenue forecasting. He is the First Vice President of the National Tax Association - Tax Institute of America and is a past President of the national Federation of Tax Administrators. In 1993, he worked on the National Performance Review (NPR) under the direction of Vice President Al Gore. He was the Deputy Project Director for Agencies and was responsible for the NPR team's reviews of individual agency performances. Prior to joining the Comptroller's office, Mr. Hamilton was the Director of State & Local

Services for KPMG Peat Marwick LLP where he had been working since January 1989. From 1987-89, he was Executive Director of the Texas Select Committee on Tax Equity, a group created by the Legislature to study the state tax structure. In 1986-87, he worked with the Texas Association of Taxpayers, a statewide business association interested in state fiscal policy and tax issues. Prior to joining the Taxpayers Association, Mr. Hamilton worked for a number of years for the Comptroller's office. He held several positions, including Deputy Comptroller for Fiscal Management and Chief Revenue Estimator.

■ **WALTER HELLERSTEIN, ESQ.**, is Professor of Law at the University of Georgia Law School and a partner in the law firm of Sutherland, Asbill & Brennan. He is a 1967 graduate of Harvard College, where he was elected to Phi Beta Kappa, and a 1970 graduate of the University of Chicago Law School, where he served as Editor-in-Chief of the *University of Chicago Law Review*. After graduation from law school, Mr. Hellerstein clerked for the Hon. Henry J. Friendly, served as an attorney in the Honors Program of the Air Force General Counsel's Office, and practiced law at Covington & Burling in Washington, D.C. Mr. Hellerstein taught at the University of Chicago Law School before joining the Georgia law faculty in 1978. Mr. Hellerstein has written and practiced extensively in the state tax field, and he has been involved in numerous state tax cases before the United States Supreme Court. He has also been deeply involved in issues relating to state taxation of electronic commerce, and is currently chairman of the drafting committee of the National Tax Association's Electronic Commerce Project. Mr. Hellerstein is co-author with Jerome R. Hellerstein of *State Taxation*, vols. I & II (Warren Gorham Lamont 1993, Cum. Supp. 1997-98) [3rd edition forthcoming 1998] and *State and Local Taxation* (West Publishing Co., 6th ed., 1997). He is author of: *State and Local Taxation of Natural Resources in the Federal System: Legal, Economic, and Political Perspectives* (American Bar Association Section of Taxation 1986) as well as many law review articles on state taxation that have appeared in the *Cornell Law Review*, the *Michigan Law Review*, the *University of Chicago Law Review*, the *Virginia Law Review*, the *Supreme Court Review*, the *Tax Lawyer*, the *Journal of Taxation*, the *National Tax Journal*, the *Tax Law Review*, *Tax Notes*, *State Tax Notes*, and in other journals. Mr. Hellerstein serves on the editorial boards of the *National Tax Journal*, *The Journal of Taxation*, *State Tax Notes*, and other publications, and he has spoken widely on state tax topics at conferences sponsored by Georgetown University Law Center, New York University Law School, the American Bar Association, Tax Executives Institute, the National Tax Association, the Heart of America Tax Institute, and other organizations. He is a member of the American Law Institute, and of the District of Columbia, Illinois, and New York bars.

FRANK DAVID HOLMES has worked for HM Customs & Excise in the United Kingdom for 30 years, much of which has been spent on the administration and control of the value added tax. He currently heads the "Place of Supply" group in HM Customs & Excise's VAT Policy Directorate. Among subjects covered by the group are international services and trading between EC member states. Mr. Holmes is currently actively involved in international forums such as the OECD where the UK sits with Canada, Sweden and the Netherlands on a subgroup considering the impact of electronic commerce on consumption taxes. He is also the UK coordinator for working groups set up by the European Commission looking at the threats and opportunities the new technologies present to tax authorities.

KENDALL L. HOUGHTON, ESQ. - In February 1998, Ms. Houghton will be joining the Washington, D.C. law office of Alston & Bird, as a partner in the state tax practice group, where her practice will focus on state and local tax planning and controversy. From September 1993 through December 1997, Ms. Houghton served as General Counsel to the Committee on State Taxation ("COST"), a nonprofit trade association that represents the interest of approximately half of the "Fortune 1000" corporations. Prior to serving with COST, Ms. Houghton had served as an associate in Alston & Bird's Atlanta, Georgia, office. As General Counsel to COST, Ms. Houghton was responsible for the organization's legal affairs; overseeing its tax policy work, including major initiatives in the nexus and electronic commerce arenas; and conducting the COST judicial advocacy program, including the drafting and filing of *amicus* briefs with the United States Supreme Court and state supreme courts in state and local tax cases of import to the COST membership. In addition, she edited and wrote for several COST publications, including *COST Conscious*, *The Judicial Report*, and *COST State Tax Report*. Ms. Houghton is co-author of two BNA Multistate Tax Management Portfolios: (1) the state tax treatment of drop shipment transactions, and (2) the application of state unclaimed property laws. She has published numerous articles on state taxation and related issues, and, she is a frequent public speaker at conferences hosted by such groups as COST, Tax Executives Institute, the Federation of Tax Administrators, the American Bar Association, and the National Association of State Bar Tax Sections. She is Editor in Chief of the ABA Section of Taxation's *State and Local Tax Lawyer* journal, and is a member of the Advisory Boards of the National Institute on State and Local Tax, and the *State Income Tax Alert and Interstate Tax Insights* publications. Ms. Houghton received her A.B. degree (magna cum laude) from Harvard University, her J.D. degree from New York University School of Law, and her LL.M. in Taxation from Emory University School of Law. She is admitted to practice in the State of Georgia.

DAN KOSTENBAUDER, ESQ., is General Tax Counsel at Hewlett-Packard Company, Palo Alto, California. He is currently responsible for federal tax legislation, state and local taxes, and several other areas. His earlier responsibilities at HP included international tax issues and an assignment as European Tax Manager in Geneva, Switzerland from 1983 to 1985. Prior to joining HP, Mr. Kostenbauder was an associate with Everett, Johnson & Breckinridge, New York, New York. He received his B.A. from Yale University (Economics) and both his J.D. and L.L.M. (in Taxation) from New York University School of Law. Mr. Kostenbauder now serves as Chair of the State and Local Income Tax Committee of the National Tax Association, as Vice Chair of the Alternative Tax Systems Committee of Tax Executives Institute, and on the Executive Committee of the Board of California Taxpayers Association. He has served as Chair of the tax committees of the American Electronics Association (AEA), of Information Technology Industry Council (ITI - formerly the Computer and Business Equipment Manufacturers Association -- CBEMA), the California Manufacturers Association, and the Income Tax Subcommittee of the National Association of Manufacturers (NAM) Tax Committee. Outside of the tax area, he has served on the Board of Trustees of Pacific Graduate School of Psychology since 1984 (as Chair from 1987 to 1995), and on the Board of Directors of Gifts-in-Kind International since 1989 to 1997 (as Chair from 1995 to 1997).

ROBERT J. LEVERING, ESQ., was selected in March 1992 to fill the new position within the Direct Marketing Association of Senior Vice President, Catalog Issues. He is responsible for representing the concerns and views of the important catalog segment of DMA's membership on public policy issues and for coordinating DMA's programs in furtherance of those objectives. Mr. Levering was formerly Vice President for Government Affairs and Legislative Counsel for the Direct Marketing Association, primarily responsible for DMA's federal government relations in non-postal areas. In 1989 Mr. Levering coordinated the successful industry lobbying effort that produced 750,000 letters to Congress and stalled federal use tax legislation. He has written and spoken extensively on the use tax/nexus issue, and in 1990 he compiled and edited the DMA Nexus Notebook, a 300-page resource on the issue. Prior to joining DMA in 1984, he served as the Director of Government Affairs and Consumer Affairs for the Direct Selling Association and, before that, as prosecuting attorney for the Prince George's County (MD) Consumer Protection Commission. He is a graduate of the College of Wooster (B.A.), the University of Delaware (M.A.) and the Georgetown University Law Center (J.D.).

ELLEN B. MARSHALL - A native of central Illinois, Ellen Marshall has been involved in the political and legislative process since the early 1980s. A graduate of the University of Illinois, she first became involved in

politics by directing the election campaigns of numerous local and state candidates. In 1986, Ms. Marshall moved to Washington and joined the law firm of Winston & Strawn as a legislative liaison. Her areas of concentration focused on diverse issues including tax-exempt financing, international trade, taxation of commercial real estate, and representation of foreign governments. Since 1992, she has been Director of Economic Issues for the International Council of Shopping Centers, concentrating her efforts specifically on state and federal tax issues. She also chairs several coalitions seeking reform of our nation's consumer and business bankruptcy laws. Ms. Marshall lectures on the legislative process at the Fund for American Studies at Georgetown University.

■ **TIM MASANZ** has directed the National Governor's Association's (NGA) Economic Development and Commerce Group since June of 1992. This group develops policy positions for the NGA Committee on Economic Development and Commerce and establishes and implements lobbying strategies for policies that are adopted. The committee's jurisdiction covers areas such as transportation, telecommunications, banking, insurance, securities, federal tax policy, science and technology, housing, rural development, tax exempt financing, international trade, community and economic development, and defense conversion. Mr Masanz is responsible for policy development and analysis; consensus-building; drafting specific legislative recommendations to implement Governors' policy goals; formulating lobbying strategies; and working with Governors, their offices, and other state officials to implement them. His responsibilities include managing the flow of information among federal agencies, congressional authorizing and appropriating committees, and Governors' offices to ensure that Governors' concerns are addressed in federal statutes and regulations. The committee's work is managed through a staff advisory council (SAC) made up of representatives of the committee Governors. The Committee on Economic Development and Commerce regularly has more than 20 Governors as members. Mr. Masanz was Committee Director of the NGA Committee on Economic Development and Technological innovations from January 1989 to June 1992. Before coming to NOA, Mr. Masanz served as Principal Consultant to the California Assembly Committee on Economic Development and New Technologies in Sacramento, California. Prior to that, Mr. Masanz was a Senior Staff Director for the National Conference of State Legislatures (NCSL) in Washington, D.C. for eight years, heading up conference efforts on tax policy, budget policy, economic development, and federalism. In this position he was responsible for policy development and lobbying in a wide range of topics related to economic development, tax policy, and trade. Mr. Masanz was staff support to the Unitary Tax effort established by the Department of the Treasury, representing NCSL. He has also served as a research analyst for the Minnesota House Research Department, which provides support to the committees of the

Minnesota House of Representatives; and as a Model Cities and CDBG program director in Minneapolis. Mr. Masanz holds a B.A. degree in Philosophy from the Catholic University of America in Washington, D.C. and has pursued graduate studies at the Catholic University in philosophy, at the University of Minnesota in American Studies, and at the Hubert H. Humphrey Institute for Public Affairs.

■ **MICHAEL MAZEROV** joined the Center on Budget and Policy Priorities in January 1998, as Senior Policy Analyst with the Center's State Fiscal Project. He will specialize in policy research and analysis on state and local business taxation issues and on other state tax issues of concern to low and moderate income families. Prior to joining the Center, he served for 8 ½ years as Director of Policy Research and Director of Information for the Multistate Tax Commission, where his work supported the Commission's uniformity enforcement, amicus curiae, and federal legislative activities. He has also conducted research on state budget and tax policy issues for the American Federation of State, County and Municipal employees. He holds a BA in Economics from Oberlin College and a Masters in Public and Private Management from the Yale School of Management.

■ **CHARLES E. MCLURE, JR.**, is a Senior Fellow at the Hoover Institution at Stanford University. He has degrees in Economics from the University of Kansas (B.A. 1962) and Princeton (M.A., 1964; Ph.D., 1966). Prior to joining the Hoover Institution he was Vice President of the National Bureau of Economic Research (1977-81) and Cline Professor of Economics at Rice University (1965-77). As Deputy Assistant Secretary of the Treasury for Tax Analysis from 1983 to 1985, Mr. McLure was responsible for developing the Treasury Department's proposals to President Ronald Reagan that became the basis of the Tax Reform Act of 1986, the most comprehensive reform of the income tax since its introduction in 1913. He was also Staff Director of the Working Group on Worldwide Unitary Taxation appointed by Treasury Secretary Donald Regan at Reagan's request. A specialist in the economics of taxation, Mr. McLure has written extensively on federal tax reform in intergovernmental fiscal relations, the value added tax and other forms of consumption-based taxation, relief from double taxation of corporate dividends, state corporate income taxes, taxation of natural resources, and taxation in developing countries. His current research focuses on tax policy and intergovernmental fiscal relations in countries in transition from socialism, consumption-based taxes, and taxation of electronic commerce. Mr. McLure has served as a Senior Economist on the staff of the President's Council of Economic Advisers, as a consultant to various agencies of the U.S. government, and an adviser to several international organizations, including the World Bank, the United Nations, the International Monetary Fund and the InterAmerican Development Bank.

The countries where he has been an adviser include: Bolivia, Brazil, Bulgaria, Canada, Colombia, Egypt, Guatemala, Indonesia, Jamaica, Kazakhstan, Kenya, Malawi, Malaysia, Mexico, New Zealand, Panama, Russia, South Africa, Trinidad and Tobago, Turkey, Ukraine, and Venezuela. Mr. McLure is the author of numerous books and journals as well as having edited many monographic works.

■ **WILLIAM B. MODHAL, ESQ.**, is Director of Tax Affairs for Digital Equipment Corporation, a major computer manufacturer. He is an honors graduate of Dartmouth College and holds law degrees from Harvard and Georgetown. Mr. Modahl has written numerous articles on taxes and fiscal and economic policy that have appeared in professional journals and in major newspapers and magazines. He has served as chairman of the Tax Committees of the National Association of Manufacturers, the National Foreign Trade Council, and various industry associations. He is a board member of the National Chamber Foundation of the U.S. Chamber of Commerce, the Institute for Research on the Economics of Taxation and the National Tax Association. He is board chairman of the Ernest Martin Hopkins Institute, a non-profit educational foundation. Before joining Digital, Mr. Modahl was General Tax Counsel to a major health care company and had practiced business and tax law. He resides in Lexington, Massachusetts.

■ **MATTHEW N. MURRAY** is Head of the Department of Economics and Associate Director of the Center for Business and Economic Research at the University of Tennessee, Knoxville. Mr. Murray received his B.A. in Economics from the University of Northern Iowa and his Ph.D. from Syracuse University. His area of expertise includes the sales tax, tax compliance and regional economic development. He maintains the econometric model of the Tennessee state economy and his forecast for Tennessee and selected southeastern states appears in the *Southeast Section of the Wall Street Journal*.

■ **W. VAL OVESON** has served as chairman on the Utah State Tax Commission since July, 1993. He was appointed by Utah Governor Michael O. Leavitt cutting short a career with KPMG Peat Marwick where he had worked as a consultant after leaving elected office. During his leadership at the Tax Commission, Mr. Oveson has created a strong customer service program which has included a major business process redesign and a systems modernization initiative. Prior to his appointment, Mr. Oveson held the position of Utah State Lieutenant Governor. He represented the Governor in economic development within the state, throughout the U.S. and overseas. Mr. Oveson held the elected position of Utah State Auditor from 1981 to 1985. He has practiced public accounting with a local firm and has operated his own accounting firm. He is currently serving as the Chairman

of the Multistate Tax Commission. Mr. Oveson's holds Bachelor of Science, in Accounting from Brigham Young University. He is licensed to practice accounting in the state of Utah and a registered real estate appraiser in the state of Utah.

■ **GLEN S. PYE** is Director, Taxation at Northern Telecom Limited (Nortel) in Brampton, Ontario (just outside Toronto). His primary areas of responsibility involve management of all Canadian sales, property and health tax matters. His many professional affiliations include membership on tax committees of the Canadian and Ontario Institutes of Chartered Accountants, Alliance of Manufacturers and Exporters Canada, Tax Executives Institute, Metropolitan Toronto Board of Trade, Society of Management Accountants of Canada. He is also a member of the Board of Directors of of McMaster University School of Business Innovation Research Centre. Mr. Pye has appeared frequently before both House and Senate Committees of the Canadian Federal Government to address tax matters. He is a frequent lecturer and author on Canadian sales tax matters. Mr. Pye is a member of the Tax Implications and Risks Subcommittee of Revenue Canada's Advisory Committee on Electronic Commerce. He was recently asked to be a member of Ontario's Ministry of Finance newly formed Task Force on Electronic Commerce.

■ **BRUCE J. REID, CSM** is Director - State & Local Taxes, for the Microsoft Corporation. Mr. Reid has practiced in the field of state, federal and international income and excise taxes for 19 years. Prior to joining Microsoft, Mr. Reid was a Tax Manager with The Boeing Company. His current responsibilities include state tax compliance, planning, audits, appeals and legislative matters. He received his Bachelor of Science in Accounting from the University of Puget Sound and a Master of Science degree in Taxation from Golden Gate University. Mr. Reid has been a session leader at various Institute for Professionals in Taxation Sales and Use Tax Symposia and active on a number of Institute committees. He served as Chair of the 1995 Sales and Use Tax Symposium and the 1996 Advanced Sales Tax School. He is currently the Chair of the newly created Electronic Commerce and Technology Tax Committee. Additionally, he served on the 1995 Advanced Sales and Use Tax Forum Committee, Sales and Use Tax Legislative Committee and Uniformity in Administrative Requirements Committee. Mr. Reid is an active member of the Committee on State Taxation where he serves on the Electronic Commerce Project Steering Committee, and Tax Executives Institute where he serves on the National State and Local Tax Committee and is a member of the Board of Directors. Mr. Reid is a member of the Editorial Advisory Board of the State Taxation Institute publication, *State Income Tax Alert* and is the current Chair of the Tax Committee of the Interactive Services Association. In the area of electronic commerce state tax policy, Mr. Reid

currently represents the Interactive Services Association as a member of the National Tax Association's Communications and Electronic Commerce Project Steering Committee. He served as a member of the Florida Governor's 1996/97 Telecommunications Taxation Study Commission which was charged with developing tax policy for the emerging communications technologies. Mr. Reid is a frequent speaker on state tax policy for electronic commerce and recently participated in the Harvard Law School Spring Symposium on electronic commerce taxation.

■ **JAMES W. SCHROEDER** is the Vice President - Tax for the U.S. operations of The Thomson Corporation. Mr. Schroeder has been with The Thomson Corporation for 14 years out of his 25 years in the taxation field. Prior to joining Thomson, Mr. Schroeder was VP -Tax of BBDO, Inc. (now Omnicom) for six years. His present responsibilities include the oversight of the entire U.S. tax operations of The Thomson Corporation and their impact on the international operations of the company. He is a member of Tax Executives Institute (Board of Directors, Stamford Chapter), International Tax Foundation, International Fiscal Association, American Association of Publishers, Media Tax Group, Stamford Tax Association and the Newspaper Association of America. He received his undergraduate degree in Accounting from State University of New York at Albany, 1972 and his MBA, Tax, from Pace University in 1977. Mr. Schroeder is presently representing the Media Tax Group as a charter member of the National Tax Association's Communication and Electronic Commerce Project Steering Committee.

■ **TERRELL E. SCHROEDER, CSM** is Senior Vice President at Marvin F. Poer & Company in Oak Brook, Illinois. Prior to joining Poer, Mr. Schroeder was National Manager, State and Local Tax for Sears, Roebuck Company where he was responsible for all taxes (except income) for Corporate, Sears Merchandise Group and specialized subsidiaries. He holds a Bachelor of Arts in Business Administration from Augsburg College located in Minneapolis, Minnesota. Mr. Schroeder is a former member of Tax Executive's Institute where in 1993 he co-chaired the State and Local Tax Committee for its Chicago Chapter. He has served on the Sales Tax Committee of the Committee on State Taxation (COST); for several years he moderated the retail industry audit breakout sessions at the annual COST Sales Tax Conference and is currently an instructor at the Advanced Sales and Use Tax School. Mr. Schroeder, a long-time member of the National Tax Association, is currently a member of its Board of Directors. He is a charter sales and use tax member of the Institute for Professionals in Taxation and has served on or chaired several IPT committees. He served as the Overall Chair for Sales and Use Tax Education and Chair of the CSM Professional Designation Committee which he served for 11 years. He is Chair of the Uniformity in Administrative Requirements

Committee and serves on the Board of Governors of the Institute. Mr. Schroeder is currently serving on the Steering Committee for the Task Force on EDI Audit and legal Issues, representing IPT. He is a frequent speaker and moderator for the Institute for Professionals in Taxation's educational programs. He was an instructor at the 1996 and 1997 Course I and Course II Sales and Use Tax Schools.

■ **FRANK SHAFROTH, ESQ.**, is Director of the Center for Policy and Federal Relations of the National League of Cities. He has been at NLC for over fifteen years with responsibilities in the areas of federal budget, tax, finance, and securities issues. He oversees a staff of 12 professionals who direct the organization's policy process involving over 1200 municipal elected officials, and who seek to analyze federal legislature, judicial, and regulatory actions as they affect cities. Prior to joining NLC, he spent six years working in the House and Senate, most recently as Assistant Counsel to the Senate Subcommittee on Housing and Urban Development. He is a graduate of Stanford University and the Georgetown Law Center. Before coming to Washington, D.C. in 1974, Mr. Shafroth spent four years in Liberia and Colombia with the Peace Corps. He is past Chairman of the Alexandria Economic Opportunity Commission, a recipient of the 1990 Donald Stone Award for Intergovernmental Relations, President of the Alexandria Soccer Association, a member of the Board of Directors of the National Housing Conference and the Alexandria Senior Citizens Employment and Services, Inc. He is also a member of the District of Columbia Bar Association.

■ **RONALD SNELL** is Director of the Economic, Fiscal, and Human Services Division of the National Conference of State Legislatures (NCSL), a professional and research organization that comprises the fifty state legislatures and those of the District of Columbia, Puerto Rico, and the other American possessions. His responsibilities include supervision of several research programs within NCSL, and direct responsibility for NCSL's programs in economic development and public pensions, and work on state revenue and expenditure issues. Before joining NCSL, Mr. Snell was Fiscal Program Director for the Oklahoma House of Representatives and has taught at San Diego State University and the University of Oklahoma. He has testified before numerous state legislative and Congressional committees on issues related to public finance and budgetary management. Recent publications include a general study of problems in state tax policy, *Financing State Government in the 1990's*, *Public Pensions: A Legislator's Guide*, and *A Review of State Economic Development Policy: A Report from the NCSL Task Force on Economic Incentives*. Snell holds an AB. degree from Bates College and a Ph.D. degree from Princeton University.

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CPE Form/ Evaluation

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**1998 IPT-NTA JOINT SALES TAX SEMINAR
CERTIFICATE OF ATTENDANCE**

NAME OF PROGRAM: 1998 IPT-NTA Joint Sales Tax Seminar
LOCATION OF PROGRAM: San Diego, California
DATE OF PROGRAM: February 2-3, 1998
PROGRAM TOPIC: Sales Tax Issues (Taxation)
SESSION HOURS: 16 FOR FULL ATTENDANCE
SPONSORED BY: Institute for Professionals in Taxation (IPT)
(formerly Institute of Property Taxation)
3350 Peachtree Road, NE, Suite 280
Atlanta, Georgia 30326

CO-SPONSOR: National Tax Association (NTA)

To Be Completed by Participant (please print or type):

NAME OF PARTICIPANT: _____ CSM CMI

If you hold the CMI or CSM professional designation and you wish to receive continuing education credit *toward your CMI or CSM*, you must check the appropriate box by your name above.

I attended all of the following sessions - (check those sessions attended).

Monday, February 2, 1998

Tuesday, February 3, 1998

_____ How States Tax Electronic
Commerce, How States Should
Tax Electronic Commerce (90
minutes)

_____ Revenue Implications,
Federalism, and Fairness? (90
minutes)

_____ Special General Session (30
minutes)

_____ International Perspective (90
minutes)

_____ Perspective of Stakeholders (90
minutes)

_____ Nexus and Due Process Issues
(105 minutes)

_____ Administrative Issues (90
minutes)

_____ Special General Session (60
minutes)

_____ New Compliance Problems
Resulting from Electronic
Commerce (75 minutes)

_____ Toward Model Legislation (90
minutes)

I certify that I attended the sessions indicated above and that the information is complete and accurate.

Signature: _____

Date: _____

Signature of IPT Representative: _____

Date: _____

Hours _____

Return this form to IPT. It will be signed and returned to you so that you may submit it to other organizations.

IPT's NASBA Sponsor Number: 91-00144-99

IPT-NTA
OVERALL SALES TAX SEMINAR EVALUATION FORM

1. In your opinion, were there any speaker(s) whom you found to be especially effective in presenting the material?

2. In your opinion, were there any speaker(s) whom you found did not effectively present the material?

3. Do you have any further suggestions about the subject matter presented?

4. Do you think IPT & NTA should plan similar seminars on the sales tax?

5. List your suggestions for speakers and topics for future programs?

6. How would you rate the hotel and the location?
Excellent _____ Good _____ Poor _____

7. Is late January/early February a good time to hold such future programs?
Yes _____ No _____ When _____

8. Further program (narrative) comments: