

# ABA/IPT Advanced Income, Sales/Use & Property Tax Seminars

The Ritz-Carlton, New Orleans, Louisiana  
March 2 – March 6, 2009

## Sponsors:

American Bar Association Section of Taxation and the Institute for Professionals in Taxation

**Please join us!** The American Bar Association Section of Taxation and the Institute for Professionals in Taxation have joined forces again to present another key opportunity for continuing professional education in one of America's most vibrant cities.

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**William J. Wilkins, Esq.**  
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### *President, Institute for Professionals in Taxation:*

**Anthony R. Thompson, Esq., CMI**  
Law Offices Anthony R. Thompson  
Lehigh Valley, PA

### *ABA State & Local Taxes Committee Chairperson:*

**Philip M. Tatarowicz, Esq., CPA**  
Ernst & Young LLP, Washington, DC

### *ABA Liaison to IPT:*

**William B. Prugh, Esq.**  
Shughart Thomson & Kilroy, P.C., Kansas City, MO

### *Local Host:*

**William M. Backstrom, Jr., Esq.**  
Jones Walker LLP, New Orleans, LA

## ADVANCED INCOME TAX SEMINAR COMMITTEE

### IPT Co-Chairs

**Janette M. Lohman, Esq., CMI, CPA**  
Thompson Coburn LLP, St. Louis, MO

**June Summers Haas, Esq.**  
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**Margaret C. Wilson, Esq., CMI**  
Verizon, Basking Ridge, NJ

### ABA Co-Chairs

**William M. Backstrom, Jr., Esq.**  
Jones Walker LLP, New Orleans, LA

**Stephanie Anne Lipinski Galland, Esq.**  
Thompson Coburn LLP, Washington, DC

**Erica L. Horn, Esq., CPA**  
Stites & Harbison, PLLC, Frankfort, KY

## ADVANCED SALES TAX SEMINAR COMMITTEE

### IPT Co-Chairs

**Erin M. Coyne, Esq.**  
Reed Smith LLP, Philadelphia, PA

**Kenneth W. Helms, CMI**  
United Technologies Corporation, Farmington, CT

**H. Michael Madsen, Esq.**  
Madsen Goldman & Holcomb, LLP, Tallahassee, FL

### ABA Co-Chairs

**William M. Backstrom, Jr., Esq.**  
Jones Walker LLP, New Orleans, LA

**J. Whitney Compton, Esq.**  
Compton & Associates, LLP, Marietta, GA

**Stephanie Anne Lipinski Galland, Esq.**  
Thompson Coburn LLP, Washington, DC

**William B. Prugh, Esq.**  
Shughart Thomson & Kilroy, P.C., Kansas City, MO

**Stewart M. Weintraub, Esq.**  
Schnader Harrison Segal & Lewis, LLP, Philadelphia, PA

## ADVANCED PROPERTY TAX SEMINAR COMMITTEE

### IPT Co-Chairs

**C. Stephen Davis, Esq.,**  
Cahill, Davis & O'Neill, LLP, Los Angeles, CA

**Jerrold F. Janata, Esq., ASA**  
International Appraisal Company Inc.  
Upper Saddle River, NJ

**Edward Kliewer, III, Esq.**  
Fulbright & Jaworski L.L.P., San Antonio, TX

### ABA Co-Chair

**Mark A. Engel, Esq.**  
Bricker & Eckler LLP, West Chester, OH

**Alan Poe, Esq.**  
Holland & Hart LLP, Greenwood Village, CO

**Stewart M. Weintraub, Esq.**  
Schnader Harrison Segal & Lewis, LLP, Philadelphia, PA

## SCOPE AND PURPOSE

The ABA/IPT Advanced Income, Advanced Sales/Use, and Advanced Property Tax Seminars are designed for attorneys, accountants, tax directors, state and local tax managers, government tax officials, appraisers, property tax managers, commercial and industrial property managers, and others interested in sales, use, ad valorem taxation of property, and income.

The increasing burden of state and local income, sales, use, and property taxes throughout the country requires an increasingly greater knowledge and understanding by those professionals who are responsible for managing and minimizing this burden. In addition, businesses must now focus more on the process for evaluating and selecting professionals who are needed to contest state and local tax matters. Over the course of three seminars, a distinguished and multidisciplinary faculty, including appraisers, government and private sector tax officials, tax managers, and state and local tax attorneys, will lead you in the practical examination of current state and local tax issues facing different businesses and industries. These programs devote substantial time to current issues in the field and to practical solutions to recurring difficulties in handling and winning a state and local tax appeal.

The faculty will address issues common to income, sales, use, and property tax cases in all jurisdictions with an emphasis on those issues that apply generally to state and local tax appeals throughout the country.

## REGISTRATION (VIA ABA SECTION OF TAXATION)

**Registration fee includes admission to the program, written materials, reception, lunches, and continental breakfasts. Register early and save! In advance: \$525 per seminar, \$895 for two seminars and \$1,340 for all three seminars; on-site: \$545 per seminar, \$925 for two seminars and \$1,390 for all three seminars.** You may: **MAIL** the registration form found at the back of this brochure to ABA/IPT Tax Seminars, ABA Section of Taxation, 740 15<sup>th</sup> Street, NW, Washington, DC 20005, **FAX FORM TO** ABA Section of Taxation, (202) 662-8682 or **REGISTER ONLINE AT** <http://meetings.abanet.org/meeting/tax/IPT09/>

**To protect your credit card security, we are accepting credit card payments only through online registration. Faxed and mailed**

**registrations must be accompanied by payment in the form of a check.** All seminar registrations must be sent to ABA by **February 20, 2009**. Please note that registrations are limited and will be granted on a first-come, first-served basis.

**All cancellations** and requests for refunds or substitutions must be received in writing and postmarked or faxed by **February 20, 2009**. No refunds will be approved after that date; however, substitute registrants are welcome. All refund requests will incur a \$50 cancellation fee. **Absolutely no refunds will be granted at the meeting.** To request a refund or a substitution, please send your written request to the ABA Registrar by fax to 202-662-8682 or e-mail at [henryl@staff.abanet.org](mailto:henryl@staff.abanet.org).

## HOTEL ACCOMMODATIONS

A block of rooms has been reserved for the ABA/IPT program at The Ritz-Carlton, 921 Canal Street, New Orleans. The room rate for a single king bed is \$192 and \$212 for a room with double beds. You may make reservations directly with the hotel by phone at (504) 524-1331 (making sure to mention that you are with the ABA/IPT seminar in order to receive negotiated room rates) or you may fax the form found at the back of this brochure to (504) 670-2864. You may reserve your accommodations online by visiting the following website:

**<http://www.ritzcarlton.com/en/Properties/NewOrleans/Default.htm>**. Enter dates for your stay, click on Optional Information and in the Group Code request box, enter Group Code: BBBBBBA (King Bed) or BBBBBBB (Double Bed). **Reservations requested after the room block is filled or beyond the final cut-off date, January 20, 2009, whichever comes first, are subject to availability. Rooms may still be available after the room block is filled or after the cut-off date, but not necessarily at the negotiated rate. Requests for accommodations after that date, or sooner if the block sells out, cannot be ensured.**

We cannot be responsible for hotel charges incurred due to no-shows, late arrivals or early departures. You may incur a penalty if you do not make the hotel aware of your change of plans at least 24 hours prior to your scheduled time of arrival. It is very important that you arrive on the arrival date indicated on your reservation form or you will be charged one night's stay and your reservations will be canceled. Also, please remember to confirm your departure dates upon arrival.

Valet parking is available at a rate of \$36.00 per day. If you require transportation assistance, or if you have other personal requests, please call Concierge Services at (504) 524-1331 ext. 4200.

## COURSE MATERIALS

Written course materials will be available to registrants through the meeting website and a CD will be distributed to all registrants at the meeting. A limited supply of extra CDs will be available for purchase after the meeting. To purchase audio recordings of the seminar proceedings, visit the Digital Conference Providers (DCP) booth. After the program, please contact DCP at (630) 963-8311 or at <https://www.dcporder.com/abatx/>.

## CONTINUING EDUCATION CREDIT

Continuing education credit for this program is available for tax professionals, attorneys, accountants, and appraisers who register and attend.

**CLE:** CLE accreditation will be requested for this program from every state with Mandatory Continuing Legal Education (MCLE) requirements for attorneys. Questions concerning CLE credit for attendance at this or any ABA program should be directed to the ABA Section of Taxation at 740 15<sup>th</sup> Street NW, Washington, DC 20005, telephone (202) 662-8670.

**CPE:** Questions concerning continuing professional education (CPE) credit should be directed to IPT, telephone (404) 240-2300.

Registrants attending the Income Tax Seminar will receive approximately 12 continuing education credits; those attending the Sales and Use Tax Seminar will receive approximately 14 and those attending the Property Tax Seminar will receive approximately 13.5 continuing education credits for full attendance based on a 50-minute credit hour.

Each of the Seminars has 60 minutes of ethics equal to 1 CE credit. These ethics credits are applicable for the CMI Continuing Education requirement and may be applicable for other continuing education requirements.

The Institute's designated members (CMIs) will receive hour-for-hour continuing education credits towards their requirements for actual session attendance (based on a 50-minute credit hour).

**As required by regulatory agencies, IPT must verify individual attendance at sessions in order to grant Continuing Education Credits. Each attendee's name badge has a unique barcode that identifies that individual. In order to obtain CE credit, 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 attendees.**

The Institute is also 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 addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417. Website: [www.nasba.org](http://www.nasba.org).

Prerequisites: None  
Program Level: Update  
Field of Study: Taxation  
Instructional Method: Group Live  
Advanced Preparation Required: None

# AGENDA FOR ABA/IPT ADVANCED INCOME TAX SEMINAR

## Monday, March 2, 2009

**7:30am-8:30am**     **Registration & Continental Breakfast**

**8:30am-9:00am**     **Welcome and Introduction:**

*President, Institute for Professionals in Taxation:*

**Anthony R. Thompson, Esq., CMI**  
Law Offices Anthony R. Thompson  
Lehigh Valley, PA

*ABA SALT Committee Chairperson:*

**Philip M. Tatarowicz, Esq., CPA**  
Ernst & Young LLP  
Washington, DC

*Local Host:*

**William M. Backstrom, Jr., Esq.**  
Jones Walker LLP  
New Orleans, LA

**9:00am-9:50am**

### **Business Purpose/Economic Substance**

**Doctrines:** Are there any instances in which tax planning for net income taxes is still okay?

*Moderator/Speaker:*

**Margaret C. Wilson, Esq., CMI**  
Associate General Counsel – State and Local Tax  
Verizon  
Basking Ridge, NJ

*Speakers:*

**Peter L. Faber, Esq.**  
Partner  
McDermott Will & Emery LLP  
New York, NY

**Kimberley M. Reeder, Esq.**  
Principal  
KPMG LLP  
Mountain View, CA

**9:50am-10:00am**     **Break**

**10:00am-10:50am**

### **Transfer Pricing in a SALT Context**

When do affiliate transactions need to be at arm's length, and what does that mean? What ramifications do "482" adjustments have on net income taxes?

*Moderator/Speaker:*

**Margaret C. Wilson, Esq., CMI**  
Associate General Counsel – State and Local Tax  
Verizon  
Basking Ridge, NJ

*Speakers:*

**Donald M. Griswold, Esq.**  
Partner  
Reed Smith LLP  
Washington, DC

**Philip M. Zinn, Esq.**

Partner - SALT National Practice Leader  
PricewaterhouseCoopers LLP  
New York, NY

**10:50am-11:10am**     **Break**

**11:10am-Noon**

### **Update on Consolidation Issues**

This presentation includes the effects of consolidation or deconsolidation on net operating losses and other affiliated tax attributes.

*Moderator/Speaker:*

**Janette M. Lohman, Esq., CMI, CPA**  
Partner  
Thompson Coburn LLP  
St. Louis, MO

*Speakers:*

**Mark E. Holcomb, Esq.**  
Partner  
Madsen Goldman & Holcomb, LLP  
Tallahassee, FL

**Timothy J. Peaden, Esq.**

Partner  
Alston & Bird, LLP  
Atlanta, GA

**12:00 Noon-12:30pm**     **Lunch**

**12:30pm-1:30pm**

### **NCCUSL/UDITPA Update**

*Introduction by:*

**Stephanie Anne Lipinski-Galland, Esq.**  
Partner  
Thompson Coburn LLP  
Washington, DC

*Speakers:*

**Joe B. Huddleston, Esq.**  
Executive Director  
Multistate Tax Commission  
Washington, DC

**Charles A. Trost, Esq.**

NCCUSL Commissioner for Tennessee and  
Chair of NCCUSL's Study Committee on  
Revising UDITPA  
Partner  
Waller Lansden Dortch & Davis, LLP  
Nashville, TN

**1:30pm-2:00pm**     **Break**

**2:00pm-2:50pm**

### **Single Factor Sales Apportionment**

Is the "sales factor only" apportionment method a true reflection of business activity and a fair basis for taxation?

*Moderator/Speaker:*

**Stephanie Anne Lipinski-Galland, Esq.**

Partner  
Thompson Coburn LLP  
Washington, DC

**Speakers:**

**Michael W. McLoughlin, Esq.**  
Of Counsel  
Morrison & Foerster LLP  
New York, NY

**Arthur R. Rosen, Esq.**  
Partner  
McDermott Will & Emery LLP  
New York, NY

**2:50pm-3:00pm Break**

**3:00pm-3:50pm**

**Business/Nonbusiness Income - UDITPA  
and Other States' Tests**

**Moderator/Speaker:**

**Janette M. Lohman, Esq., CMI, CPA**  
Partner  
Thompson Coburn LLP  
St. Louis, MO

**Speakers:**

**David A. Hughes, Esq.**  
Partner  
Horwood Marcus & Berk Chartered  
Chicago, IL

**Jane W. May, Esq.**  
Partner  
McDermott Will & Emery LLP  
Chicago, IL

**3:50pm-4:10pm Break**

**4:10pm-5:00pm**

**The Shift to Gross Receipts Taxes and  
Related Sourcing Issues**

**Moderator/Speaker:**

**June Summers Haas, Esq.**  
Partner  
Honigman Miller Schwartz and Cohn LLP  
Lansing, MI

**Speakers:**

**Mark W. Eidman, Esq.**  
Partner  
Scott, Douglass & McConnico, L.L.P.  
Austin, TX

**Stephen K. Hall, Esq.**  
Member  
McDonald Hopkins LLC  
Columbus, Ohio

**5:30pm-7:00pm Reception for Attendees**

**Income Tax Seminar ~ Tuesday, March 3, 2009**

**7:00am-8:00am Registration & Continental  
Breakfast**

**8:00am-8:50am**

**Refunds for Court-Resolved Issues and  
Retroactive Statutes – Remedial Efforts by  
States to Limit Refunds**

**Moderator/Speaker:**

**Erica L. Horn, Esq., CPA**  
Member  
Stites & Harbison, PLLC  
Frankfort, KY

**Speaker:**

**Lynn A. Gandhi, Esq., CPA**  
Partner  
Honigman Miller Schwartz and Cohn LLP  
Detroit, MI

**8:50am-9:00am Break**

**9:00am-9:50am**

**Update on Economic Nexus Issues**

**Moderator/Speaker:**

**Jaye Andras Calhoun, Esq.**  
Member  
McGlinchey Stafford PLLC  
New Orleans, LA

**Speakers:**

**Richard J. Prem, CPA**  
Vice President - Indirect Taxes & Tax Reporting  
Amazon.com  
Seattle, WA

**Philip M. Tatarowicz, Esq., CPA**  
National Director of State & Local Tax Technical  
Services  
Ernst & Young LLP  
Washington, DC

**9:50am-10:10am Break**

**10:10am-11:40am**

**Top Ten Best and Worst Audit and Appeal  
Practices**

**Moderator/Speaker:**

**William M. Backstrom, Jr., Esq.**  
Attorney/Partner  
Jones Walker LLP  
New Orleans, LA

**Speakers:**

**Ernest J. Dronenburg, Jr.**  
Principal, Multistate Tax  
Deloitte Tax LLP  
San Diego, CA

**11:40am-Noon Break**

**12:00 Noon-12:30pm**

**Joint Luncheon: Income Tax & Sales/Use Tax**

**12:30pm-1:30pm**

**Ethics: Truth, Lies and BS**

Professor Dane Ciolino is a noted authority and speaker on legal and professional ethics. Professor Ciolino will address this serious topic in a humorous manner, addressing the truth, lies and everything in between about legal and professional ethics. Professor Ciolino will use recent academic studies on the use of "BS" in modern and corporate culture to explore the meaning of the term in the context of lawyer, accountant and other tax professional codes of conduct, such as the IPT's code, and their ethical application in dealing with clients and others. This may be the only ethics presentation that holds your attention from start to finish. No BS!

*Introduction by:*

**William M. Backstrom, Jr., Esq.**

Attorney/Partner  
Jones Walker LLP  
New Orleans, LA

*Speaker:*

**Dane S. Ciolino, Esq.**

Alvin R. Christovich Distinguished Professor of Law  
Loyola Law School, Loyola University  
New Orleans, LA

**1:30pm Adjourn**

# AGENDA FOR ABA/IPT ADVANCED SALES/USE TAX SEMINAR

## Tuesday, March 3, 2009

11:00am-12:00 Noon Registration

12:00 Noon-12:30pm

**Joint Luncheon: Income Tax & Sales/Use Tax**

12:30pm-1:30pm

**Ethics: Truth, Lies and BS**

Professor Dane Ciolino is a noted authority and speaker on legal and professional ethics. Professor Ciolino will address this serious topic in a humorous manner, addressing the truth, lies and everything in between about legal and professional ethics. Professor Ciolino will use recent academic studies on the use of "BS" in modern and corporate culture to explore the meaning of the term in the context of lawyer, accountant and other tax professional codes of conduct, such as the IPT's code, and their ethical application in dealing with clients and others. This may be the only ethics presentation that holds your attention from start to finish. No BS!

**Introduction by:**

**William M. Backstrom, Jr., Esq.**

Attorney/Partner  
Jones Walker LLP  
New Orleans, LA

**Speaker:**

**Dane S. Ciolino, Esq.**

Alvin R. Christovich Distinguished Professor of Law  
Loyola Law School, Loyola University  
New Orleans, LA

1:30pm-1:45pm Welcome & Introduction

**President, Institute for Professionals in Taxation:**

**Anthony R. Thompson, Esq., CMI**

Law Offices Anthony R. Thompson  
Lehigh Valley, PA

**ABA SALT Committee Chairperson:**

**Philip M. Tatarowicz, Esq., CPA**

Ernst & Young LLP  
Washington, DC

**Local Host:**

**William M. Backstrom, Jr., Esq.**

Jones Walker LLP  
New Orleans, LA

1:45pm-2:45pm

**Canadian and Provincial Sales, Use and VAT Taxes**

**Moderator:**

**J. Whitney Compton, Esq.**

Director  
Compton & Associates, LLP  
Marietta, GA

**Speakers:**

**Michael Willis, CA**

Director of Indirect Taxes  
Lafarge Canada Inc.

Mississauga, ON

**Jonathan Spencer, CA**

GST and Sales Tax Advisor  
Thorsteinssons LLP  
Toronto, ON

2:45pm-3:45pm

**Transferee and Successor Liability for SU Taxes**

**Moderator:**

**Cass D. Vickers, Esq., CMI**

State Tax Counsel  
Institute for Professionals in Taxation  
Tallahassee, FL

**Speaker:**

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

Partner  
Thompson Coburn LLP  
St. Louis, MO

3:45pm-4:00pm Break

4:00pm-5:00pm

**\*#!?! Can They Make Us Collect Those Too!??  
The Practical Aspects of Local Sales and Use Taxation**

The issue of local sales/use taxation is challenging for sellers, buyers, and their in-house and outside tax consultants. The panel will provide a 51 State overview of the who, what, where and how's of local sales and use taxation – Who administers local sales/use taxes and who is required to collect them? What are the states' positions on whether a vendor with state nexus must have "Quill-type nexus" with a locality to be required to collect that locality's sales/use taxes and do the states have a legitimate basis for their positions? Each member of the audience will come away with a deeper understanding of their local sales/use tax obligations - when and where to collect and why.

**Moderator:**

**Linda P. Holman, Esq.**

Director, State & Local Tax  
RSM McGladrey, Inc.  
Vienna, VA

**Speakers:**

**J. Whitney Compton, Esq.**

Director  
Compton & Associates, LLP  
Marietta, GA

**Richard C. Handel, Esq.**

General Counsel for Policy  
South Carolina Department of Revenue

**Jeffrey A. Saltzberg, Esq.**

Manager, State & Local Taxes  
RSM McGladrey, Inc.  
Gaithersburg, MD

5:30pm-7:00pm Reception for Attendees

**SALES TAX SEMINAR CONTINUED**  
**Wednesday, March 4, 2009**

**8:00am-8:30am Continental Breakfast**

**8:30am-9:45am**

**State Administrative Procedure Acts in SALT Matters**

**Moderator:**

**Cass D. Vickers, Esq., CMI**  
State Tax Counsel  
Institute for Professionals in Taxation  
Tallahassee, FL

**Speakers:**

**Bruce P. Ely, Esq.**  
Partner  
Bradley Arant Rose & White LLP  
Birmingham, AL

**H. Michael Madsen, Esq.**  
Partner  
Madsen Goldman & Holcomb, LLP  
Tallahassee, FL

**9:45am-10:30am**

**Hot Topics and Current Developments in the States**

**Moderator:**

**William B. Prugh, Esq.**  
Attorney  
Shughart Thomson & Kilroy, P.C.  
Kansas City, MO

**Speakers:**

**Richard D. Pomp, Esq.**  
Alva P. Loiselle Professor of Law  
University of Connecticut Law School  
Hartford, CT

**Paul H. Frankel, Esq.**  
Partner  
Morrison & Foerster LLP  
New York, NY

**10:30am-10:45am Break**

**10:45am-12:00 Noon**

**Current Developments in Sales and Use Taxes**

**Moderator:**

**William B. Prugh, Esq.**  
Attorney  
Shughart Thomson & Kilroy, P.C.  
Kansas City, MO

**Speakers:**

**Philip M. Tatarowicz, Esq., CPA**  
National Director of State & Local Tax Technical Services  
Ernst & Young LLP  
Washington, DC

**J. Elaine Bialczak**  
Director  
Compton & Associates, LLP

Marietta, GA

**12:00 Noon-12:30pm Luncheon**

**12:30pm-1:00pm**

**A Discussion about Tax Policy and Tax Lobbying**

**Moderator:**

**Erica L. Horn, Esq., CPA**  
Member  
Stites & Harbison, PLLC  
Frankfort, KY

**Speaker:**

**Richard J. Prem, CPA**  
Vice President - Indirect Taxes & Tax Reporting  
Amazon.com  
Seattle, WA

**1:15pm-2:15pm**

**Compliance Issues for Construction Companies, Contractors, Builders and Taxpayers**

**Moderator:**

**Stewart M. Weintraub, Esq.**  
Partner  
Schnader Harrison Segal & Lewis, LLP  
Philadelphia, PA

**Speakers:**

**James R. Hebert**  
Manager, Sales and Use Tax Compliance  
United Technologies Corporation  
Farmington, CT

**Stephanie Anne Lipinski Galland, Esq.**  
Partner  
Thompson Coburn LLP  
Washington, DC

**2:15pm-3:15pm**

**Vendor Liability for Over Collecting Sales and Use Taxes**

**Moderator:**

**J. Whitney Compton, Esq.**  
Director  
Compton & Associates, LLP  
Marietta, GA

**Speakers:**

**John W. Simpson, Esq.**  
Partner  
Shook, Hardy & Bacon L.L.P.  
Kansas City, MO

**3:15pm-3:30pm Break**

**3:30pm-4:30pm**

**Procedural Issues in Tax Appeals**

**Moderator:**

**Stewart M. Weintraub, Esq.**  
Partner  
Schnader Harrison Segal & Lewis, LLP  
Philadelphia, PA

***Speakers:***

**Mark W. Eidman, Esq.**

Partner  
Scott, Douglass & McConnico, L.L.P.  
Austin, TX

**Trisha Fortune, CMI, CPA**

Principal  
Ryan  
Austin, TX

**4:30pm-5:30pm**

**Sales Tax Refund Claims by Lenders and Creditors**

***Moderator:***

**Cass D. Vickers, Esq., CMI**

State Tax Counsel  
Institute for Professionals in Taxation  
Tallahassee, FL

***Speakers:***

**Joan M. Armenta-Roberts**

Senior Manager  
KPMG LLP  
Sacramento, CA

**Craig B. Fields, Esq.**

Partner  
Morrison & Foerster LLP  
New York, NY

**5:30pm Adjourn**

# AGENDA FOR ABA/IPT ADVANCED PROPERTY TAX SEMINAR

## Thursday, March 5, 2009

**7:30am-8:00am Registration & Continental Breakfast**

**8:00am-8:15am Welcome and Introduction**

***ABA Co Chair***

**Stewart M. Weintraub, Esq.**  
Schnader Harrison Segal & Lewis, LLP  
Philadelphia, PA

***President, Institute for Professionals in Taxation:***

**Anthony R. Thompson, Esq., CMI**  
Law Offices Anthony R. Thompson  
Lehigh Valley, PA

***ABA SALT Committee Chairperson:***

**Philip M. Tatarowicz, Esq., CPA**  
Ernst & Young LLP  
Washington, DC

***Local Host:***

**William M. Backstrom, Jr., Esq.**  
Jones Walker LLP  
New Orleans, LA

**8:15am-9:45am**

**Litigating Appraisal Issues in a Declining Economy**

***Moderator:***

**C. Stephen Davis, Esq.**  
Partner  
Cahill, Davis & O'Neill, LLP  
Los Angeles, CA

***Speakers:***

**David C. Lennhoff, MAI, CRE, FRICS**  
President  
PGH Consulting LLC  
Rockville, MD

**Larry J. Tapanen, ASA**  
Chief Executive Officer  
Tapanen Group, Inc.  
Newport, OR

**9:45am-10:00am Break**

**10:00am-11:30am**

**E Discovery/What is Discoverable**

***Moderator:***

**Stewart M. Weintraub, Esq.**  
Partner  
Schnader Harrison Segal & Lewis, LLP  
Philadelphia, PA

***Speakers:***

**Stephanie Anne Lipinski-Galland, Esq.**  
Partner  
Thompson Coburn LLP  
Washington, DC

**Laurie A. Weiss, Esq.**  
Partner

Fulbright & Jaworski L.L.P.  
San Antonio, TX

**11:30am-12:30am**

**Protecting Privilege**

***Moderator:***

**Edward Kliewer, III, Esq.**  
Counsel  
Fulbright & Jaworski L.L.P.  
San Antonio, TX

***Speakers:***

**Michael J. Wynne, Esq.**  
Partner  
Reed Smith LLP  
Chicago, IL

**Kristin Goodin, Esq.**  
State Tax Counsel  
Verizon  
Irving, TX

**12:30pm-1:00pm Lunch**

**1:00pm-1:30pm**

**It's All About the Price**

**Wall Street, Washington, Real Estate and the Economy**

***Introduction:***

**Edward Kliewer, III, Esq.**  
Counsel  
Fulbright & Jaworski L.L.P.  
San Antonio, TX

***Speaker:***

**Ted C. Jones, Ph.D.**  
Senior Vice President - Chief Economist  
Stewart Title Guaranty Company  
Houston, TX

**1:45pm-3:15pm**

**Recent Developments**

***Moderator:***

**Jerrold F. Janata, Esq., ASA**  
Chief Executive Officer  
International Appraisal Company Inc.  
Upper Saddle River, NJ

***Speakers:***

***Texas:***

**John Brusniak, Jr., Esq.**  
Shareholder  
Brusniak | Blackwell, P.C.  
Dallas, TX

***New Jersey:***

**Christopher John Stracco, Esq.**  
Partner  
Day Pitney LLP  
Morristown, NJ

**Mid Atlantic:**

**Raymond P. Carpenter, Esq.**  
Partner  
Holland & Knight LLP  
Atlanta, GA

**3:15pm-3:30pm Break**

**3:30pm-4:30pm**

**Personal Property Tax Appeals/Valuation**

**Moderator:**

**Alan Poe, Esq.**  
Partner  
Holland & Hart LLP  
Greenwood Village, CO

**Speakers:**

**Dennis C. Neilson, CMI, PE, ASA**  
Director Emeritus  
Advantax Group, LLC  
Sandwich, IL

**Michael J. Remsha, CMI, PE, ASA**  
Managing Director and Vice President  
American Appraisal Associates, Inc.  
Milwaukee, WI

**4:30pm-5:30pm**

**Constitutional Issues in Property Tax**

**Moderator:**

**Mark A. Engel, Esq.**  
Partner  
Bricker & Eckler LLP  
West Chester, OH

**Speakers:**

**Arthur R. Rosen, Esq.**  
Partner  
McDermott Will & Emery LLP  
New York, NY

**Jeffrey Reed, Esq.**  
Associate  
McDermott Will & Emery LLP  
New York, NY

**5:30pm-7:00pm Reception for Attendees**

**Property Tax Seminar Continued  
Friday, March 6, 2009**

**7:30am-8:00am Continental Breakfast**

**8:00am-9:30am**

**Recent Developments**

**Moderator:**

**Jerrold F. Janata, Esq., ASA**  
Chief Executive Officer  
International Appraisal Company Inc.  
Upper Saddle River, NJ

**Speakers:**

**California:**

**Michael T. Lebeau, Esq.**  
Attorney  
Cahill, Davis & O'Neill, LLP  
Los Angeles, CA

**Florida:**

**H. Michael Madsen, Esq.**  
Partner  
Madsen Goldman & Holcomb, LLP  
Tallahassee, FL

**Mid West**

**Janette M. Lohman, Esq., CMI, CPA**  
Partner  
Thompson Coburn LLP  
St. Louis, MO

**9:30am-9:45am Break**

**9:45am-10:45am**

**Leased Fee/Fee Simple Update**

**Moderator/Speaker:**

**Mark A. Engel, Esq.**  
Partner  
Bricker & Eckler LLP  
West Chester, OH

**Speakers:**

**Patrick J. Cullerton, Esq.**  
Attorney  
Thompson Coburn Fagel Haber  
Chicago, IL

**Amy Darr Grady, Esq.**  
Attorney  
Robert Hill & Associates, Ltd.  
Eden Prairie, MN

**Robert A. Hill, Esq.**  
Attorney  
Robert Hill & Associates, Ltd.  
Eden Prairie, MN

**10:45am-11:45am**

**Ethics**

The presentation will focus on various provisions of the Institute for Professionals in Taxation Code of Ethics and Standards for Professional Conduct, the American Bar Association Model Rules of Professional Responsibility, and related statutory provisions with regard to advocacy. Topics will include conflicts of interest, advertising and solicitation, duties owed to a tribunal, confidentiality, and fees.

**Moderator:**

**C. Stephen Davis, Esq.**  
Partner  
Cahill, Davis & O'Neill, LLP  
Los Angeles, CA

**Speaker:**

**Robert Brain, Esq.**  
Associate Clinical Professor of Law  
Loyola Law School  
Los Angeles, CA

**11:45am Adjournment**