

Where Information Intersects with Knowledge

# State Tax Conference

May 19-20, 2011 • Orlando



# Where Information Intersects with Knowledge.

Prepare Yourself at the FICPA and The Florida Bar State Tax Conference.

Register today to learn about recent updates, current standards, and emerging and significant trends about nexus. This conference also provides outstanding networking opportunities with fellow CPAs, attorneys, industry representatives, tax professionals and key Department of Revenue personnel. In addition to nexus, sessions will cover current events, updates on Florida tax and legislative matters, hot topics on the national, state, and local levels, as well as relevant state and local tax issues on various industry segments. Our courses will broaden your skills and help you expand your business.

## CPE/CLE Credit

This conference qualifies for 12 Technical Business, 3 Accounting and Auditing and 1 Behavioral credit hours, subject to approval by the Florida Department of Business and Professional Regulation. CLE Credit to be awarded by The Florida Bar. The number of credit hours is to be determined.

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# Conference at-a-glance

## Thursday

7:30-8:00 a.m.

Registration and Continental Breakfast

8:00-8:10 a.m.

Introduction and Opening Remarks

8:10-9:50 a.m.

Nexus – Update on Recent Developments: Current Standards, Emerging Trends and Significant New Legislation

10:05-10:55 a.m.

Ethics in Action for State & Local Tax Professionals

10:55-11:45 a.m.

State Tax Consequences in Mergers & Acquisitions Transactions – Florida Emphasis

11:45 a.m.-1:00 p.m.

Lunch Presentation: Economic Update

1:00-1:50 p.m.

Pass-Through Entities SALT Update

1:50-2:40 p.m.

State Tax From a Vice President of Tax's View

2:55-4:35 p.m.

State Tax in the Balance Sheet

## May 19

## Friday

7:30-8:00 a.m.

Continental Breakfast

8:00-9:40 a.m.

Multi-State Update

10:00-10:50 a.m.

Florida Audit and Sales / Use Tax Enforcement Programs

10:50-11:40 a.m.

Property Tax Update

11:40 a.m.-1:00 p.m.

Lunch Presentation: Florida Legislative Update

1:00-1:50 p.m.

DOR Issues Facing the Department and the Effect on Taxpayers

1:50-2:40 p.m.

Sales Tax Audit – Case Study

## May 20

## FICPA Sections

Florida State Tax

This conference was developed, in part, by the FICPA Florida State Tax Section. For information on how FICPA Sections can work for you, or to join a Section, call the FICPA Member Service Center at (800) 342-3197 or visit [www.ficpa.org/sections](http://www.ficpa.org/sections).

**7:30-8:00 a.m.**

## **Registration and Continental Breakfast**

**8:00-8:10 a.m.**

## **Introduction and Opening Remarks**

*Gerard "JJ" Weble, Conference Chair*

**8:10-9:50 a.m.**

## **Nexus – Update on Recent Developments: Current Standards, Emerging Trends and Significant New Legislation (2 TB)**

*Stephen P. Kranz, Esq.*

*Partner / Sutherland Asbill & Brennan LLP  
Washington D.C.*

and

*Laura A. Kulwicki*

*Counsel / Jones Day / Columbus, OH*

This session covers questions about nexus and discusses nexus-related topics such as economic, web-based and factor-based nexus; legislative developments; new reporting and notice rules for out-of-state companies that lack nexus; and a list most-likely activities that will subject your company to tax.

**10:05-10:55 a.m.**

## **Ethics in Action for State & Local Tax Professionals (1 B)**

*Glenn C. McCoy Jr., JD*

*Principal in Charge - State and Local Tax  
Holtz Rubenstein Reminick, LLP / New York*

The news is replete with stories of prominent people whose conduct has passed beyond accepted professional norms. In this session, the ABA Model Rules of Professional Conduct, and the AICPA Code of Professional Conduct will be analyzed through a discussion of real life scenarios – with a view toward finding the correct ethical course of action.

**10:55-11:45 a.m.**

## **State Tax Consequences in Mergers & Acquisitions Transactions – Florida Emphasis (1 TB)**

*David P. Burke, LL.M*

*Shareholder / Carlton Fields / Tampa  
and*

*Joel D. Maser*

*Shareholder / Greenberg Traurig / Orlando  
and*

*Scott C. Batsch*

*VP-Corporate Tax Lender / Processing Service, Inc.  
Jacksonville*

This session addresses various state and local tax issues that arise in connection with the acquisition of a business with emphasis on Florida taxes in particular.

**11:45 a.m.-1:00 p.m.**

## **Lunch Presentation: Economic Update (1 TB)**

*Dominic M. Calabro*

*President & CEO / Florida TaxWatch  
Tallahassee*

2011 Legislative Session: Where do we go from here on tax policy?

**1:00-1:50 p.m.**

## **Pass-Through Entities SALT Update (1 TB)**

*Scott A. Salmon, CPA*

*Partner / KPMG LLP / Washington, D.C.*

The session covers state partnership rules in the areas of entity-level taxes; nonresident withholding; composite returns; and allocation, apportionment and sourcing and contrast the rules of several states to illustrate the diversity of the current compliance environment.

**1:50-2:40 p.m.**

## **State Tax From a Vice President of Tax's View (1 TB)**

*James M. Ervin Jr., Esq.*

*Partner / Holland & Knight LLP / Tallahassee  
and*

*Anthony Walker, CPA*

*Vice President Corporate Tax / Darden  
Restaurants, Inc. / Orlando*

The latest Florida Corporate Income Tax developments with a focus on the potential impact of those developments on companies doing business in Florida. The update will include recent legislative changes, Department of Revenue rules and rulings and court decisions along with a discussion of pending cases.

**2:55-4:35 p.m.**

## **State Tax in the Balance Sheet (2 AA)**

*Jack Harper*

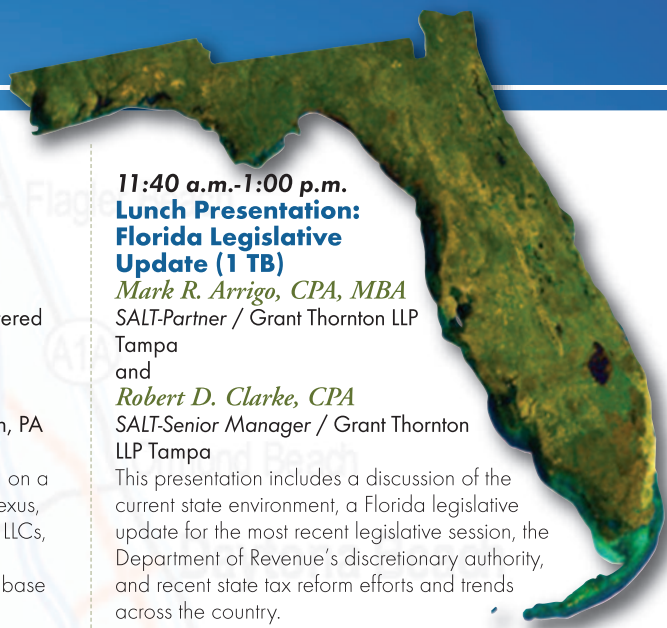
*Senior Director-Domestic Tax Planning, Policy  
and Audit Defense / Wal-Mart / Bentonville, AR  
and*

*Stephanie Csan*

*Director-Sales and Use Tax Services / Deloitte &  
Touche LLP / New York*

Learn the latest on accounting for income and other taxes. With the new Schedule UTP required of some taxpayers, what is the possible impact on FIN 48 (ASC 740-10) and lessons learned now that ASC 740-10 is fully adopted. Explore requirements of FAS 5 (ASC 540). This course distinguishes the current standards from IFRS. Finally, this course explores if the FASB will move forward on proposed changes to ASC 540 in light of convergence with IFRS.

**4:35-6:00 p.m. Reception**



**7:30-8:00 a.m.**

## **Continental Breakfast**

**8:00-9:40 a.m.**

### **Multi-State Tax Update (2 TB)**

*Jordan M. Goodman, Esq.*

Partner / Horwood Marcus & Berk, Chartered  
Chicago  
and

*Peter O. Larsen, JD, LL.M*

Shareholder / Akerman Senterfitt & Eidson, PA  
Jacksonville

This presentation addresses current litigation on a national basis with updates in the area of nexus, unitary filings, treatment of partnerships and LLCs, business purpose and economic substance, business income, apportionment issues and base and exemption issues for sales tax.

**10:00-10:50 a.m.**

### **Florida Audit and Sales/Use Tax Enforcement Programs (1 TB)**

*James Evers*

Director / Florida Department of Revenue  
Tallahassee  
and

*Rex D. Ware, Esq.*

Shareholder / Fowler White Boggs P.A.  
Tallahassee

A lively debate between a state tax practitioner and the head of DOR's General Tax Administration on the good and bad of the Department's current audit and enforcement scheme.

**10:50-11:40 a.m.**

### **Property Tax Update (1 TB)**

*William D. Shepherd*

General Counsel / Hillsborough County Property Appraiser / Tampa  
and

*Robert S. Goldman*

Partner / Madsen Goldman & Holcomb, LLP  
Tallahassee

Review of recent developments in ad valorem taxation. Changes in taxpayer burden of proof, Value Adjustment Board process, tangible personal property valuation, exemption, and reporting, limitations on assessments, changes in ownership or control, significant court cases.

**11:40 a.m.-1:00 p.m.**

### **Lunch Presentation: Florida Legislative Update (1 TB)**

*Mark R. Arrigo, CPA, MBA*

SALT-Partner / Grant Thornton LLP

Tampa

and

*Robert D. Clarke, CPA*

SALT-Senior Manager / Grant Thornton  
LLP Tampa

This presentation includes a discussion of the current state environment, a Florida legislative update for the most recent legislative session, the Department of Revenue's discretionary authority, and recent state tax reform efforts and trends across the country.

**1:00-1:50 p.m.**

### **Tax Issues Facing the Department and the Effect on Taxpayers (1 TB)**

*Kevin Herzberg, CPA (Moderator)*

Tax Practice Leader / Grant Thornton LLP

Tampa

and

*Mark E. Holcomb*

Partner / Madsen Goldman & Holcomb, LLP  
Tallahassee

and

*H. French Brown IV, JD*

Deputy Director, Technical Assistance and Dispute Resolution / Florida Department of Revenue / Tallahassee

and

*Lorie McDonald*

Director, State & Local Tax

PricewaterhouseCoopers LLP / Miami

This session includes a panel discussion regarding Florida sales and income taxes.

**1:50-2:40 p.m.**

### **Sales Tax Audit Case Study (1 AA)**

*Glenn A. Bedonie, CPA, CFST*

President / Glenn A. Bedonie, CPA, P.A.

Tallahassee

and

*Joseph C. Moffa, Esq., CPA*

Shareholder / Law Offices of Moffa & Gainor,  
P.A. / Ft. Lauderdale

An examination of the processes utilized to select a Florida sales tax audit candidate and what occurs during an examination by the State's auditors.

## 2010-2011 State Tax Conference Committee

**Gerard "JJ" Wehle, Chair**  
**David Elder, Vice-Chair**

Harris Bonnette - FL Bar  
James M. Ervin - FL Bar  
Mark E. Holcomb - FL Bar  
Joel Maser - FL Bar  
Mark Scott - FL Bar  
Cass D. Vickers - IPT

Richard Agee  
Mark Arrigo  
Glenn A. Bedonie  
David D. Black  
Prithi Daswani  
Laura A. Elder  
Yvonne G. Gallimore  
Kevin Herzberg  
Charlotte W. Hightower  
Keith E. Johnson  
Martin Kaye  
Karen A. Lake  
Glorida Layfield  
Kenneth M. Rios  
Patricia G. Sellers

## Conference site

**Caribe Royale Resort Suites**  
8101 World Center Drive  
Orlando, FL 32821

## Accommodations

FICPA Room Rate: \$135 Single or Double  
Hotel Cutoff Deadline: **Wednesday, April 27, 2011**  
(Reservations made after the cutoff date will be subject to availability and current room rate.)

Please call the hotel directly at (407) 238-8000 or (800) 823-8300 to reserve your room and remember to mention the FICPA to receive the special group rate.

*\*There may be a fee for some guest services. Not all features and services are available in all rooms. Contact hotel for details.*



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## Conference materials

Conference reference materials are distributed to registrants electronically in advance of the program. There will not be printed material available on site. This fully searchable PDF includes speaker presentations and is intended for electronic use only.

## Group Discounts available

Register 5 or more people from the same organization and receive special group discounts! Restrictions may apply. For more information, visit [www.ficpa.org/cpe/policies](http://www.ficpa.org/cpe/policies). (Some restrictions apply.)

## Save money

Take advantage of the Early Bird Fee when your registration is received by the FICPA 10 days before the course date!

## CPE Policies you may need to know

A list of CPE policies may be found on our website at [www.ficpa.org/cpe/policies](http://www.ficpa.org/cpe/policies), or on the registration confirmation correspondence sent upon complete registration.

# Registration

# 4

ways to register for FICPA CPE Programs

**Internet** registration can be placed at [www.ficpa.org/cpe](http://www.ficpa.org/cpe).

**Fax** a completed registration form with credit card information to the FICPA at (850) 681-2433.

**Call** the FICPA Member Service Center at (800) 342-3197 (in Florida), or (850) 224-2727 to place a credit card order.

**Mail** a completed registration form to: Continuing Professional Education, FICPA, P.O. Box 5437, Tallahassee, FL 32314-5437.

## 1 Contact Information

Name \_\_\_\_\_ FICPA Member No. \_\_\_\_\_

Firm \_\_\_\_\_

Address \_\_\_\_\_ City/State/ZIP \_\_\_\_\_

Telephone (\_\_\_\_\_) \_\_\_\_\_ E-Mail \_\_\_\_\_

Check here if registration reflects an address change.

Check here for more information on joining a Section.

Someone from our office will contact you.

In accordance with ADA requirements, if you are disabled and require special services, please check here. Someone from our office will contact you.

## 2 Pricing

State Tax Conference (STC)	Price
Early Bird Price*	\$430
Regular Price (as of 5/10/2011):	\$485

One-day Conference Pricing <input type="radio"/> Thursday <input type="radio"/> Friday	Price
Early Bird Price*	\$295
Regular Price (as of 5/10/2011):	\$350

(You may choose to attend only one day of this conference. Please select which day you will attend).

*There is no nonmember fee for this conference.*

*The FICPA is not responsible for checks or registrations delayed or lost in the mail.*

*\* Take advantage of the Early Bird Price by registering more than 10 days before the course date and receive \$55 off the Regular Price.*

**Total \$** \_\_\_\_\_

## 3 Method of Payment

Check enclosed in the amount of \$\_\_\_\_\_.

Please charge my company-issued credit card:

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# Prepare Yourself

[www.ficpa.org/cpe](http://www.ficpa.org/cpe)

(800) 342-3197 (in Florida)

(850) 224-2727



Florida Institute of Certified Public Accountants  
P.O. Box 5437 • Tallahassee, Florida 32314



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