NEW YORK UNIVERSITY

SCHOOL OF CONTINUING AND PROFESSIONAL STUDIES

# 30TH INSTITUTE ON STATE AND LOCAL TAXATION

**December 12–13, 2011**
**The Grand Hyatt**
**New York, NY**

**Conference Co-Chairs:**

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

**Lloyd J. Looram, CPA,** *managing director,*
*The Looram Consulting Group, Inc., Palm Beach Gardens, FL*

DIVISION OF PROGRAMS IN BUSINESS

DEPARTMENT OF ACCOUNTING, TAXATION, AND LEGAL PROGRAMS

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## LEARNING OBJECTIVES OF THE 30TH INSTITUTE:

The Institute provides the perfect setting to meet practitioners from around the country. It's an opportunity to share ideas, exchange views, learn what others are doing, and obtain credit for continuing education. At the Institute, you will:

- Learn about the year's most important state and local tax developments from a national perspective.
- Obtain up-to-date analyses of state tax developments.
- Explore the most important professional challenges and ethical dilemmas that are reshaping the profession.
- Develop a working knowledge of the current issues in areas of state and local taxation, such as income-tax nexus standards; accounting for state taxes; combined reporting; alternative apportionment; due process; mergers and acquisitions; sales tax; unclaimed property; and more.

## WHO SHOULD ATTEND?

The Institute is designed for the practitioner who must frequently anticipate and handle state and local tax matters. For hundreds of tax practitioners, the NYU Institute on State and Local Taxation is the event of the year. The Institute addresses all major areas of state and local taxation and attracts attorneys, accountants, state tax officials, tax directors, tax managers, and anyone seeking expert discussion of the latest in state tax technical, legislative, and planning developments.

## PLAN EARLY

We strongly advise you to register and make your hotel reservations as early as possible as availability is limited. See the end of this brochure for more information on how to register and how to obtain a hotel room at the special NYU rate.

## PARTICIPANT LIST

A participant list derived from information provided to NYU at the time of registration will be distributed to attendees at check-in. Early registration is vital to ensure inclusion on the participant list. To appear, your registration must be received and processed by NYU before close of business on Friday, December 2, 2011. Please plan accordingly.

LexisNexis®

Matthew Bender & Co., Inc., a member of the LexisNexis Group, will publish the proceedings of the Institute. The proceedings of the 2010 Institute on State and Local Taxation are now available. For further information, please direct inquires to Matthew Bender & Co., Inc. by phone at (908) 673-3363 or by e-mail at david.t.soborski@lexisnexis.com.

## AWARD CEREMONY

New York University is pleased to present the 10th annual award for Outstanding Achievement in State and Local Taxation. New York University selected Richard W. Genetelli, CPA, president of GENETELLI, as this year's recipient, in recognition of his unparalleled contributions in all areas of state and local taxation. The award will be presented during the luncheon on Monday, December 12, and the celebration will continue during the reception.

## LUNCHEON ADDRESS: FEDERAL TAX REFORM AND THE STATES

Please be our guest on Monday, December 12, as Harley T. Duncan, managing director at KPMG LLP, presents "Federal Tax Reform and the States." Lunch is included in the conference fee. However, you must confirm your attendance at the lunch when registering in order to receive a meal ticket. Registrants who do not RSVP to attend the lunch cannot be guaranteed a seat and will be seated subject to availability.

## NETWORKING RECEPTION

It's never been more valuable or vital to connect with colleagues at NYU's annual reception. On Monday, December 12, 2011, please be our guest at 5.30 p.m. for cocktails and hors d'oeuvres and meet our distinguished speakers personally. Also, enjoy this time to meet and network with hundreds of state and local tax practitioners from around the country.

*New York University reserves the right to change, with or without notice, any statement in this brochure concerning, but not limited to, rules, policies, tuition, fees, curriculum, courses, speakers, and programs.*

# Day 1: Monday, December 12

Moderator: **Lloyd J. Looram, CPA,** *managing director, The Looram Consulting Group, Inc., Palm Beach Gardens, FL*

8.15 a.m. **Registration and Distribution of Materials**
**Continental Breakfast**

9 a.m. **NEXUS—AREN'T BELLAS HESS AND QUILL STILL THE LAW? IS AMAZON THE NEW TEST?**

The panel reviews nexus developments since the 2010 Institute, including state law decisions, administrative releases, legislation, and proposed policy directions by various states. As always, something new in nexus happens every day.
Moderator: **Maryann B. Gall, Esq.,** *MBGALLTAX, Columbus, OH*
**Richard D. Pomp, Esq.,** *professor of law, University of Connecticut, Hartford, CT*
**Maureen Pechacek, CPA,** *partner, PricewaterhouseCoopers LLP, San Diego, CA*
**Laura A. Kulwicki, Esq.,** *of counsel, Vorys, Sater, Seymour and Pease LLP, Akron, OH*

9.40 a.m. **COMBINATION–CONSTITUTIONAL ISSUES, POLICY ISSUES, ACCOUNTING ISSUES**

As more states have enacted and consider enacting combined reporting, a host of constitutional, policy, and accounting issues are raised. The panel explores a number of these issues, including the policy choices available to states in considering who is the taxpayer (e.g., Joyce/Finnigan, trapped credits, accounting methods, elections, and statute of limitations); adoption of a broad or narrow definition of unitary, elective combination; net operating losses; and coordination with federal consolidated return rules, such as intercompany sales, investment account adjustments, and earnings and profits.
Moderator: **Bruce A. Daigh, CPA,** *partner, PricewaterhouseCoopers LLP, New York, NY*
**Hollis L. Hyans, Esq.,** *partner, Morrison & Foerster LLP, New York, NY*
**Prentiss Willson, Jr., Esq.,** *consultant, Ernst & Young LLP, Larkspur, CA*
**Dennis Rimkunas, Esq.,** *associate, Jones Day, New York, NY*

10.20 a.m. **Refreshment Break**

10.30 a.m. **ALTERNATIVE APPORTIONMENT—IS IT TOO EASY FOR STATES TO IMPOSE IT? IS IT TOO HARD FOR TAXPAYERS TO RECEIVE IT?**

Quests for alternative apportionment, albeit ofttimes quixotic, are becoming more common. What factors should be considered by taxpayers seeking such "relief," and what considerations should be taken into account by revenue agencies in granting and seeking such apportionment? What developments have occurred in this area in the recent past?
Moderator: **Arthur R. Rosen, Esq.,** *partner, McDermott Will & Emery LLP, New York, NY*
**Glenn C. McCoy, Jr., Esq.,** *principal, Holtz Rubenstein Reminick LLP, New York, NY*
**Cass D. Vickers, Esq., CMI,** *deputy executive director and state tax counsel, Institute for Professionals in Taxation, Atlanta, GA*
**Kenneth D. Reichel, CPA, J.D., LL.M.,** *national service line leader, multistate tax services, Deloitte Tax LLP, Atlanta, GA*

11.15 a.m. **ACCOUNTING FOR STATE TAXES**

The panel discusses selected hot topics involving accounting for state taxes with a primary focus on the ramifications of the adoption of IFRS and the treatment of uncertain tax positions.
Moderator: **Brian Goldstein, Esq.,** *partner, PricewaterhouseCoopers LLP, New York, NY*
**John J. Cronin, CPA,** *Ridgewood, NJ*
**Jerrold S. Gattegno, CPA,** *senior tax partner, multistate tax services, Deloitte Tax LLP, New York, NY*

Noon–
1.20 p.m. **LUNCHEON**
Please join us as New York University presents the award for Outstanding Achievement in State and Local Taxation to Richard W. Genetelli, CPA, president of GENETELLI.

**INTRODUCTION**
**Lloyd J. Looram, CPA,** *managing director, The Looram Consulting Group, Inc., Palm Beach Gardens, FL*

**NEW YORK UNIVERSITY'S OUTSTANDING ACHIEVEMENT IN STATE AND LOCAL TAXATION AWARD RECIPIENT**
**Richard W. Genetelli, CPA,** *president, GENETELLI, New York, NY*

12.45 p.m. **LUNCHEON ADDRESS: FEDERAL TAX REFORM AND THE STATES**
The presentation looks at the primary tax reform themes and proposals being considered by the U.S. Congress and assesses their potential effect on state tax systems.
**Harley T. Duncan,** *managing director, KPMG LLP, Washington, DC*

1.20 p.m. **SALES TAX UPDATE**
This panel examines the significant develpments during the last year in sales, use, and other transactional taxes, including recent court decisions, administrative rulings, and new legislation. As more states and local units of government move toward transactional taxes as a greater source of revenue, these decisions take on greater importance.
Moderator: **James F. Buresh, Esq.,** *Deloitte Tax LLP, Los Angeles, CA*
**Nancy T. Stanislawski, Esq.,** *managing director, WTAS LLC, Los Angeles, CA*
**Carolynn S. Iafrate, CPA, J.D.,** *chief operating officer, Industry Sales Tax Solutions, Washington, DC*
**Loren L. Chumley, Esq.,** *principal, KPMG LLP, Nashville, TN*
**Susan K. Haffield, CPA,** *partner, PricewaterhouseCoopers LLP, Minneapolis, MN*

2.20 p.m. **MERGERS AND ACQUISITIONS**
This panel discusses issues that can arise in planning corporate acquisitions, including apportionment, characterization of gain or loss, sales tax exemptions, spin-off issues, treatment of net operating loss carryovers, and others.
Moderator: **Peter L. Faber, Esq.,** *partner, McDermott Will & Emery LLP, New York, NY*
**Jeffrey A. Friedman, Esq.,** *partner, Sutherland Asbill & Brennan LLP, Washington, DC*
**Jack L. Harper, Esq.,** *senior director, domestic tax planning and policy, Wal-Mart Stores, Inc., Bentonville, AR*

3.10 p.m. **UNCLAIMED PROPERTY UPDATE**
Unclaimed property isn't just about reuniting owners with their lost bank accounts anymore. New York requires the escheat of all unused gift card balances, even though there is no chance of reuniting the unused funds with the card owner. New Jersey now has the most aggressive escheat law in the country for gift cards. States across the country are shortening the dormancy periods after which unclaimed property must be remitted to the state, asserting claims to new types of obligations, and hiring contingent fee auditors to audit companies on behalf of as many as 40 states simultaneously. Audit assessments routinely exceed $1 million, and assessments in the tens of millions of dollars are not uncommon. Learn about the hot issues in this evolving area. Be prepared to advise your clients (or your employer) when the dreaded audit letter arrives; or tell them how they might come into compliance *before* they are audited and save lots of money. Our panel updates you on the latest and greatest in this controversial area.
Moderator: **John L. Coalson, Jr., Esq.,** *partner, Alston & Bird LLP, Atlanta, GA*
**Stephanie Anne Lipinski Galland, Esq.,** *Lipinski Galland & Associates LLP, Arlington, VA*

3.50 p.m. **Refreshment Break**

4 p.m. **THE GREAT DEBATE OF THE GREAT ISSUES**

"Conflict Breeds Creativity"—Dr. Gregory House. Composed of nationally respected commentators representing the viewpoints of both government agencies and taxpayer disciplines, the panelist debates the critical state and local tax issues of concern to the multistate business community.

Moderator: **Lloyd J. Looram, CPA,** *managing director, The Looram Consulting Group, Inc., Palm Beach Gardens, FL*

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**Roger Cukras, Esq.,** *partner, Ingram Yuzek Gainen Carroll & Bertolotti, LLP, New York, NY*

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**Philip M. Tatarowicz, CPA, J.D., LL.M.,** *partner, Ernst & Young LLP, Washington, DC*

State Position:

**Bruce J. Fort, Esq.,** *counsel, Multistate Tax Commission, Washington, DC*

**Joe Huddleston, Esq., LL.D.,** *executive director, Multistate Tax Commission, Washington, DC*

The Judge: **The Honorable William L. Thompson,** *chief administrative law judge, Alabama Department of Revenue, Montgomery, AL*

5.15 p.m. **Day 1 Wrap Up**

**Lloyd J. Looram, CPA,** *managing director, The Looram Consulting Group, Inc., Palm Beach Gardens, FL*

5.30 p.m. **Networking Reception**

Join your fellow attendees for an opportunity to meet the speakers and to network with hundreds of state and local tax practitioners from around the country.

## DAY 2: TUESDAY, DECEMBER 13

Moderator: **Paul H. Frankel, Esq.,** *partner, Morrison & Foerster LLP, New York, NY*

8.30 a.m. **Continental Breakfast**

9 a.m. **DUE PROCESS—SIGNIFICANT CURRENT ISSUES**

While there have been many advances in due process over the past several years, there are many critical issues that still need to be considered. This panel reviews some of the more significant recent developments in, and issues arising under, due process. The issues addressed include whether there is a denial of due process in states with bond-to-play and/or pay-to-play and in states where the record is made at an internal hearing, as well as whether the Tax Injunction Act should be amended so that it does not apply with respect to proceedings in those states. The panel also addresses whether FIN 48 and Schedule UTP affect due process.

Moderator: **Craig B. Fields, Esq.,** *partner, Morrison & Foerster LLP, New York, NY*

**Bruce P. Ely, Esq.,** *partner, Bradley Arant Boult Cummings LLP, Birmingham, AL*

**Diann L. Smith, Esq.,** *counsel, Sutherland Asbill & Brennan LLP, New York, NY*

**Jorge Rodriguez, Esq.,** *principal, Rodriguez Law Firm, PLLC, New York, NY*

10 a.m. **ETHICAL AND PROFESSIONAL CHALLENGES CONFRONTING STATE TAX PROFESSIONALS TODAY**

This panel highlights the changed rules, professional challenges, and ethical dilemmas that are reshaping the tax profession. Gender, age, experience, and other demographic differences, as revealed in academic research, are explored. A discussion featuring real-world examples that illustrate current developments and draw attention to practical approaches to identify and manage ethical challenges focuses on enhanced standards and penalties for both taxpayers and practitioners; the tension between practitioners' duty to their clients and their duty to the government; and complementary rules relating to the conduct of government employees; and new tax whistleblower rules.

Moderator: **Timothy J. McCormally, Esq.,** *executive director, Tax Executives Institute, Inc., Washington, DC*
**Daniel B. De Jong, Esq.,** *tax counsel, Tax Executives Institute, Inc., Washington, DC*
**Todd A. Lard, Esq.,** *general counsel, Council On State Taxation, Washington, DC*
**Terry B. Cosgrove, Esq.,** *of counsel, Gough, Shanahan, Johnson & Waterman, PLLP, Helena, MT*

11 a.m. **Refreshment Break**

11.15 a.m. **REVIEW AND PREVIEW OF FEDERAL CONSTITUTIONAL ISSUES**
The most significant constitutional cases in state taxation over the past year, both in the U.S. Supreme Court and in the state courts, are surveyed.
**Walter Hellerstein, Esq.,** *professor of law, University of Georgia Law, Athens, GA*

Noon **Lunch Recess**

1.15 p.m. **WHAT'S HAPPENING EVERYWHERE TODAY?**
This panel provides an in-depth review of significant developments from regions across the country.
Moderator: **Douglas L. Lindholm, Esq.,** *executive director, Council On State Taxation, Washington, DC*
Moderator: **Ginny Buckner Kissling,** *principal, Ryan, Dallas, TX*
Moderator: **Fred O. Marcus, Esq.,** *principal, Horwood Marcus & Berk Chartered, Chicago, IL*
Moderator: **J. William McArthur, Jr., Esq.,** *vice president of U.S. tax planning and controversy, Tyco Electronics, Berwyn, PA*
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**Mark W. Eidman, Esq.,** *partner, Scott, Douglass & McConnico, LLP, Austin, TX*
**Richard W. Genetelli, CPA,** *president, GENETELLI, New York, NY*
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**Donna M. Lecky, Esq.,** *VP tax, Omnicare, Inc., Covington, KY*
**Fred J. Nicely, Esq.,** *tax counsel, Council On State Taxation, Washington, DC*
**Jeffrey Saviano, Esq.,** *tax partner, America's director of indirect, state and local tax services, Ernst & Young LLP, New York, NY*
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**James W. Wetzler,** *director, multi-state tax group, Deloitte Tax LLP, New York, NY*
**Jason R. Wyman, CPA,** *partner, Deloitte Tax LLP, Chicago, IL*
**G. Michael Yopp, Esq.,** *partner, Waller Lansden Dortch & Davis LLP, Nashville, TN*
Producer: **Michael Garcia,** *manager, Ryan, Dallas, TX*

4.20 p.m. **Day 2 Wrap Up**
**Paul H. Frankel, Esq.,** *partner, Morrison & Foerster LLP, New York, NY*

4.30 p.m. **Conference Concludes**

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# General Information

## CONFERENCE FEE

The conference fee of $1,280 includes tuition, continental breakfast, lunch on day one, the reception on day one, refreshment breaks, and one set of course materials. Register by November 11, 2011, and receive a 15% Early-Bird Discount ($1,088). Full-time government officials and full-time university professors will receive a 30% discount ($896) if identification is submitted with the registration coupon. If two or more individuals from the same firm register at the same time, each person will qualify for the 20% Team Discount ($1,024 each). Note: Discount offers may not be combined. Full and partial scholarships based on financial need are available. To request an application, please call (212) 992-3320, fax (212) 992-3650, or e-mail your request to scps.atl@nyu.edu.

## BADGE AND MATERIALS PICK-UP

The NYU Institute on State and Local Taxation registration desk will open and materials will be available beginning at 8 a.m. on Monday, December 12, 2011.

## CANCELLATION AND SUBSTITUTION POLICY

A written request for cancellation must be faxed to (212) 992-3650 or e-mailed to scps.atl@nyu.edu to the attention of: Conference Administration. Requests received by November 25, 2011, will receive a 100% tuition refund less a $200 cancellation fee. Due to financial obligations incurred by NYU, there are no refunds available after November 25, 2011. If you cannot attend but would like to send a substitute, please fax written notification to (212) 992-3650 or e-mail scps.atl@nyu.edu no later than December 5, 2011.

## CONFERENCE MATERIALS

A set of course materials is provided to each registrant. Included in the conference fee, you may select to receive a set of the materials either in hard copy format or on a CD-ROM. The hard copy written materials are the bound book(s) containing the articles and documents prepared by the speakers. The CD-ROM is the electronic data version of the course materials and contains the same articles and documents in PDF format. CD-ROMs do not contain audiofiles. If you wish to receive both the hard copy and electronic version of the course materials, there is an additional fee of $125. Registrants who do not select a desired format will receive their course materials based on format availability. Please note that materials not provided to NYU in advance may be available in hard copy on-site but will not be on the CD-ROM. Course materials may be purchased by confirmed registrants only. Matthew Bender & Co., Inc., a member of the LexisNexis Group®, publishes comprehensive articles written by speakers, based on their presentation at the NYU Institute. For additional information regarding the NYU Publications, please contact Matthew Bender/LexisNexis by phone at (908) 673-3363 or by e-mail at david.t.soborski@lexisnexis.com.

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The Grand Hyatt New York hotel is conveniently located in midtown Manhattan on Park Avenue at Grand Central Terminal. It is a short walk to nearby Broadway theaters, Fifth Avenue shopping, the Empire State Building, Times Square, and major museums. Help NYU continue to provide a quality Institute at the best possible cost by utilizing NYU-selected hotels when making your travel arrangements. Single or double occupancy rooms are available at the NYU group rate of $329. The Grand Hyatt New York has a limited number of rooms with two double beds. If you require a double room, please make your reservation as soon as possible. To make your reservation, call (800) 233-1234 or (212) 883-1234 and identify yourself as attending the NYU conference. New York City is one of the most popular destinations for holiday travel. We urge you to make your hotel and travel plans early to avoid disappointment. Hotel rooms can sell out prior to the cut-off date. These rooms will be held as a block, unless exhausted, until November 18, 2011, at which time they will be released to the general public.

## RECORDING DEVICES

The use of tape or digital recorders in meeting rooms is prohibited. Please switch off mobile phones, e-mail devices, and pagers upon entering the meeting room.

## SPECIAL NEEDS

Any participants with special needs, such as physical or dietary, are encouraged to e-mail scps.atl@nyu.edu or call the Department of Accounting, Taxation, and Legal Programs at (212) 992-3320 **at least two weeks prior** to the conference start date to indicate their particular requirement.

## SPONSORSHIP AND EXHIBIT OPPORTUNITIES

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The New York University School of Continuing and Professional Studies (NYU-SCPS) at is a recognized leader in professional continuing education. The NYU-SCPS Division of Programs in Business's Department of Accounting, Taxation, and Legal Programs has been certified by the New York State Continuing Legal Education Board as an Accredited Provider of continuing legal education in the State of New York. This conference meets the educational requirements of many organizations and agencies with mandatory CLE/CPE filing requirements. We urge you to contact our office at (212) 992-3320 at least 30 days prior to the conference start date to ensure the availability of credit for a specific MCLE state, as we cannot guarantee that credit will be applied for in all cases.

## ESTIMATED CONTINUING EDUCATION CREDITS

12.5 based on a 60-minute hour, including 1.0 ethics credits
15.0 based on a 50-minute hour, including 1.0 ethics credit

Except where indicated, CLE credits are in the categories of Professional Practice/Practice Management. CLE boards define a credit hour as either 60 minutes or 50 minutes. Recommended CPE credits are in the following NASBA Fields of Study: Taxes; Regulatory Ethics. In accordance with the Standards of the National Registry of CPE Sponsors, CPE credits are based on a 50-minute hour. Please note that not all state boards accept half credits.

### NASBA

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A certificate of attendance is given to each registrant and validated upon completion. For questions concerning credit hours or approvals, please call (212) 992-3320.

# Registration Instructions

You may photocopy the Registration Form. Please submit a separate form or complete a separate online registration session for each registrant. Registrations will not be processed unless accompanied by a check or credit card information. To ensure the accuracy of your information, it is imperative that you type or print clearly.

## ELECTRONIC CONFIRMATION FOR ALL REGISTRATION METHODS

Your e-mail address is your registration ID. Confirmation of registrations submitted online, by mail, or by fax will be sent via e-mail to the e-mail address provided to NYU. Please use an individual e-mail address for each registrant. If a confirmation is not received within one week of online registration submission (allow 2–3 weeks for registrations sent by mail/fax), please contact your firm's IT firewall administrator or e-mail scps.atl@nyu.edu to request a duplicate copy.

## TO REGISTER ONLINE

**By Internet:** You may register for the Individual and the 15% Early-Bird registration options online using your credit card at scps.nyu.edu/salt. Note: At this time you may only register for the Individual and the Early-Bird registration options online. To take advantage of the Team Discount or the Full-Time Government Official/Full-Time University Professors Discount, you must do so by fax or mail.

## OTHER REGISTRATION OPTIONS

**By Mail:** To register by mail, simply fill out the registration form and return it with a credit card authorization or check payable to New York University, to: Institute on State and Local Taxation, 7 East 12th Street, 12th Floor, New York, NY 10003.

**By Fax:** You may fax your credit card registration to us 24 hours a day at (212) 995-4677.

For further information regarding administrative policies, such as complaints and refunds, or if you need help registering, please call our Conference Administrators at (212) 992-3320.

# 30TH SALT REGISTRATION FORM

*Check one for registration and payment:*

☐ INDIVIDUAL REGISTRATION $1,280

☐ EARLY-BIRD 15% INDIVIDUAL DISCOUNT REGISTRATION $1,088
*To qualify: Your registration must be received by November 11.*

☐ FULL-TIME GOVERNMENT OFFICIALS/FULL-TIME UNIVERSITY PROFESSORS 30% DISCOUNT REGISTRATION $896
*To qualify: Please enclose identification.*

☐ TEAM 20% DISCOUNT REGISTRATION $1,024 EACH
*To qualify: Team must be from the same organization and register together. Each team member must register.*

**LUNCHEON TICKET**
Please indicate whether you will attend the lunch *(please check one)*
☐ I WILL ATTEND THE MONDAY LUNCHEON.
☐ I CANNOT ATTEND THE MONDAY LUNCHEON.
*Registrants who do not RSVP to attend the lunch will be seated subject to availability.*

**COURSE MATERIALS**
Please select which format you prefer to receive your course materials *(please choose only one)*
☐ CD-ROM OR ☐ HARD COPY BOOK
☐ $125 FOR BOTH HARD COPY BOOK AND CD-ROM
*Registrants not selecting a desired format will receive their course materials based on format availability.*

I am a ☐ **CPA** ☐ **ATTORNEY** ☐ **EA** ☐ **OTHER** ____________________

I am applying for ☐ **CLE CREDIT** ☐ **CPE CREDIT**

FOR CLE ONLY: For which state(s) is CLE credit being requested:

______________________________________________

*Print or Type clearly. Please DO NOT abbreviate. This information will appear on the attendee list and your badge.(E-mails will not be publicized.)*

Name ______________________________________________

Title ______________________________________________

Firm ______________________________________________

Address ______________________________________________

City ____________________ State __________ Zip Code __________

E-mail* ______________________________________________
**E-mail is required–registration confirmations are sent via e-mail.*

Business Phone (        ) ______________________________

☐ Payment is enclosed or ☐ I authorize you to charge my credit card.

☐ Discover® Card ☐ Visa® ☐ American Express® ☐ MasterCard®

Number ______________________________ Expires ____/____

Signature ______________________________ Date ____/____/____

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