



NEW YORK UNIVERSITY  
SCHOOL OF CONTINUING  
AND PROFESSIONAL STUDIES

# 28<sup>TH</sup> INSTITUTE ON STATE AND LOCAL TAXATION



**December 14–15, 2009**  
**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

# 28<sup>TH</sup> INSTITUTE ON STATE AND LOCAL TAXATION

DECEMBER 14–15, 2009, THE GRAND HYATT, NEW YORK, NY

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Paul H. Frankel, Esq., *partner, Morrison & Foerster LLP, New York, NY*  
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## LEARNING OBJECTIVES OF THE 28<sup>TH</sup> INSTITUTE:

The Institute provides the perfect setting to meet practitioners from all 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; unclaimed property; federal legislation affecting state taxes; credits and incentives in the new economy; sales tax and the SSTP; 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 discounted room.

## 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 4. Please plan accordingly.



Matthew Bender & Co., Inc., a member of the LexisNexis Group, will publish the proceedings of the Institute. The proceedings of the 2008 Institute on State and Local Taxation are now available. For

further information, please direct inquires to Matthew Bender & Co., Inc., a member of the LexisNexis Group, 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 eighth annual award for Outstanding Achievement in State and Local Taxation. New York University selected Douglas L. Lindholm, Esq., executive director of the Council On State Taxation, as this year's recipient in recognition of his unparalleled contributions in all areas of state and local taxation. The Award will be presented to Mr. Lindholm during the luncheon on Monday, December 14, and the celebration will continue during the reception.

## LUNCHEON ADDRESS: WASHINGTON REPORT: FEDERAL LEGISLATION AFFECTING STATE TAXES

Please be our guest on Monday, December 14, as Harley T. Duncan, managing director at KPMG LLP, and Arthur R. Rosen, Esq., partner at McDermott Will & Emery LLP, present "Washington Report: Federal Legislation Affecting State Taxes." 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. At the end of the day on Monday, December 14, please be our guest for cocktails and hors d'oeuvres and meet our distinguished speakers in person. 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 14

Day 1 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—AMAZON, GEOFFREY, CAPITAL ONE**

It's been seventeen years since Quill was decided by the U.S. Supreme Court, and there is still controversy and uncertainty about the standards for imposition of state tax duties and liabilities. This panel discusses whether state court decisions have firmly established a de facto rule of "economic nexus," without Congressional action or state legislation. Some states, however, have legislated to enact "economic nexus," and these are reviewed as well. Significant state administrative rulings and enforcement practices, as well as nexus decisions in 2009, are also reviewed.

Moderator: **Maryann B. Gall, Esq.**, *partner, Jones Day, Columbus, OH*  
**Richard D. Pomp, Esq.**, *professor of law, University of Connecticut, Hartford, CT*  
**Maureen Pechacek, CPA**, *partner, PricewaterhouseCoopers LLP, San Diego, CA*

9.45 a.m. **THE BUSINESS PURPOSE DOCTRINE—TIME TO REPEAL IT?**

Transactions may be disregarded for federal or state income tax purposes under the "business purpose" doctrine. A common formulation of the "business purpose" test asks whether the transaction under consideration serves any business purpose other than the avoidance of taxes. This session briefly examines the arguments for and against the use of this doctrine, as distinct from the "economic substance" test, and asks whether states still need it and should have it in their audit arsenals.

**Cass D. Vickers, Esq., CMI**, *state tax counsel, Institute for Professionals in Taxation, Atlanta, GA*  
**Prentiss Willson, Jr., Esq.**, *consultant, Ernst & Young LLP, Larkspur, CA*

10.20 a.m. **Refreshment Break**

10.30 a.m. **UNCLAIMED PROPERTY—NEW ISSUES! HOT ISSUES!  
BIG DOLLARS!!!**

The panel discusses selected topics involving new, hot, and big issues surrounding unclaimed property. Topics include areas such as the trend of states reducing their dormancy periods; the use of contractual audit firms and payment of contingency fees to assist states in the unclaimed property area; the benefit of using a Voluntary Disclosure Agreement program versus running the risk of an audit; Amnesty Programs—why not use them; the significant increase in funds escheated to the states in the past five years and who benefits.

Moderator: **John L. Coalson, Jr., Esq.**, *partner, Alston & Bird LLP, Atlanta, GA*  
**Patrick Carter, CPA**, *director, State of Delaware Division of Revenue, Wilmington, DE*  
**John J. Cronin, CPA**, *Ridgewood, NJ*

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.

Moderator: **Thomas E. Henry, Esq.**, *partner, KPMG LLP, Stamford, CT*  
**Bruce A. Daigh, CPA**, *partner, PricewaterhouseCoopers LLP, New York, NY*  
**Peter L. Faber, Esq.**, *partner, McDermott Will & Emery LLP, New York, NY*  
**Jerrold S. Gattegno, CPA**, *managing director and principal, Deloitte Tax Overseas Services LLC, New York, NY*

Noon–

1.45 p.m. **LUNCHEON**

Please join us as New York University presents the award for Outstanding Achievement in State and Local Taxation to Douglas L. Lindholm, Esq., executive director of the Council On State Taxation.

## 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

**Douglas L. Lindholm, Esq.**, *executive director, Council On State Taxation, Washington, DC*

1.15 p.m.

### LUNCHEON ADDRESS: WASHINGTON REPORT—FEDERAL LEGISLATION AFFECTING STATE TAXES

This presentation covers the goals of the various state tax bills pending in Congress and the likelihood of enactment. There is also discussion of why taxpayers have been turning to Congress more often than in the past.

Moderator: **Harley T. Duncan**, *managing director, KPMG LLP, Washington, DC*  
**Arthur R. Rosen, Esq.**, *partner, McDermott Will & Emery LLP, New York, NY*

1.45 p.m.

### SALES TAX AND SSTP UPDATE

The panel examines the significant developments during the last year in sales, use, and other transactional taxes, including recent court decisions, administrative rulings, new legislation and also examines recent developments with the Streamlined Sales Tax. As many states are moving towards transactional taxes as a greater source of revenue, these decisions will 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*

3 p.m.

### CREDITS AND INCENTIVES IN THE NEW ECONOMY

This session highlights credits and incentives available to businesses looking to retain employees or expand during this difficult economic period. While key priorities for federal and state governments are to support existing businesses, aid in the creation of new jobs, and protect existing jobs, the states are also struggling for revenue and closely examining any provisions that reduce tax collections. Special focus is given to “green” credits and incentives, state “deal closing” grant funds, and “clawback” provisions.

Moderator: **Hollis L. Hyans, Esq.**, *partner, Morrison & Foerster LLP, New York, NY*  
**Helen Lemmon**, *principal, Ryan, Pittsburgh, PA*  
**Stephanie Anne Lipinski Galland, Esq.**, *partner, Thompson Coburn LLP, Washington, DC*

3.45 p.m.

### Refreshment Break

4 p.m.

### THE GREAT DEBATE OF THE GREAT ISSUES

“Conflict Breeds Creativity.”—Dr. Gregory House. Comprised of nationally respected commentators representing the viewpoints of both government agencies and taxpayer disciplines, the panelists debate 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*

Industry Position:

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

**Timothy H. Gillis, Esq.**, *partner, KPMG LLP, Washington, DC*

**Philip M. Tatarowicz, Esq.**, *national director of state and local tax policy and standards, Ernst & Young LLP, Washington, DC*

State Position:

**James R. Eads, Jr., Esq.**, *executive director, Federation of Tax Administrators, Washington, DC*

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

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

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 15

Day 2 Moderator: **Paul H. Frankel, Esq.**, *partner, Morrison & Foerster LLP, New York, NY*

8.30 a.m. **Continental Breakfast**

9 a.m. **PENALTIES—HOW TO AVOID THEM, HOW TO CONTEST THEM**  
States continue to seek expanded use of penalties to raise revenue and increase enforcement. However, some taxpayers argue that penalties are being used inappropriately—to accelerate tax collections and force disclosure of supportable tax positions. The speakers examine the current state of play and use of tax penalties, including recent litigation.

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

**Diann L. Smith, Esq.**, *counsel, Sutherland, New York, NY*

**Jeffrey A. Friedman, Esq.**, *partner, Sutherland, Washington, DC*

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. Enhanced standards and penalties for both taxpayers and practitioners, and the tension between practitioners' duty to their clients and their duty to the government, as well as complementary rules relating to the conduct of government employees and new tax whistleblower rules are the focus of a discussion featuring real-world examples to illustrate current developments and draw attention to practical approaches to identify and manage ethical challenges.

Moderator: **Timothy J. McCormally, Esq.**, *executive director, Tax Executives Institute, Inc., Washington, DC*

**Todd Lard, Esq.**, *general counsel, Council On State Taxation, Washington, DC*

**Daniel B. De Jong, Esq.**, *tax counsel, Tax Executives Institute, Inc., 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 School, Athens, GA*

Noon **Lunch Recess**

1.30 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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**Dale Busacker, Esq.**, *director, state and local taxes, Grant Thornton LLP, Minneapolis, MN*

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**Richard W. Genetelli, CPA**, *president, The Genetelli Consulting Group, New York, NY*

**Jack L. Harper, Esq.**, *corporate tax examinations, Wells Fargo & Company, Charlotte, NC*

**Kurt Kawafuchi, Esq.**, *director of taxation, State of Hawaii Department of Taxation, Honolulu, HI*

**Fred J. Nicely, Esq.**, *tax counsel, Council On State Taxation, Washington, DC*

**Jeffrey Saviano, Esq.**, *tax partner, northeast area director of state and local tax services, Ernst & Young LLP, New York, NY*

**David J. Shipley, Esq.**, *partner, McCarter & English, LLP, Philadelphia, PA*

**Marc A. Simonetti, Esq.**, *associate, Sutherland, New York, NY*

**William Townsend, Esq.**, *shareholder, Fowler White Boggs, P.A., Tallahassee, FL*

**Patrick R. Van Tiflin, Esq.**, *partner, Honigman, Miller, Schwartz and Cohn LLP, Lansing, MI*

**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*

4.20 p.m.

### **Day 2 Wrap-Up**

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

4.30 p.m.

### **Recess**

#### **About the NYU School of Continuing and Professional Studies (NYU-SCPS)**

The Division of Programs in Business is one of several comprehensive academic divisions within NYU-SCPS. Established in 1934, the School is one of NYU's 15 schools and colleges dedicated to academic excellence and innovation. NYU-SCPS captures the expertise of key sectors where New York leads globally: Accounting, Taxation, and Legal Programs; Human Capital Management, Information Technology, Marketing, and Finance; Real Estate; Hospitality, Tourism, and Sports Management; Global Affairs; Philanthropy; Communications Media, Publishing, Digital Arts, and Design; and the Liberal and Allied Arts, among others. Vibrant professional and academic networks attract full-time undergraduate and graduate students immersed in university life, working professionals in 14 graduate programs, and New Yorkers and visiting students of all backgrounds enrolled in 2,500 continuing education courses, certificate programs, conferences, and seminars annually. NYU-SCPS is widely considered to be the most complete example of NYU's founding commitment to be "In and of the City"-and of the World.

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# GENERAL INFORMATION

## CONFERENCE FEE

The conference fee of \$1,220 includes tuition, continental breakfast, lunch on day one, the reception on day one, refreshment breaks, and all course materials. Register by November 13 and receive a 15% Early-Bird Discount (\$1,037). Government Officials and Full-Time University Professors will receive a 30% discount (\$854) 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 15% Team Discount (\$1,037 each). Note: Discount offers may not be combined. Full and partial scholarships based on financial need are available as well. To request an application, please call (212) 992-3320, fax (212) 992-3650, or e-mail your request to [scps.atl@nyu.edu](mailto: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 14.

## CANCELLATION AND SUBSTITUTION POLICY

You must fax your written request for cancellation or substitution to (212) 992-3650 to the attention of: Conference Administration. Cancellation requests received by November 27 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 27. If you cannot attend but would like to send a substitute, please fax us the name of the registrant and the name of the person that will be substituting to (212) 992-3650 by December 8.

## 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 in either 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 and 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](mailto:david.t.soborski@lexisnexis.com).

## CONFERENCE LOCATION AND ACCOMMODATIONS

The Grand Hyatt New York hotel is conveniently located in midtown Manhattan on Park Avenue at Grand Central Station. 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 \$360. The Grand Hyatt 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 20, 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, email 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](mailto: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

For information on becoming an Institute Sponsor or exhibiting at the conference, please contact Kathleen Costello at (212) 992-3321 or by e-mail at [kathleen.costello@nyu.edu](mailto:kathleen.costello@nyu.edu).

## CONTINUING EDUCATION CREDIT

The School of Continuing and Professional Studies at New York University is a recognized leader in professional continuing education. New York University's 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.

## ESTIMATED CONTINUING EDUCATION CREDIT

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.

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.



### NASBA

New York University's School of Continuing and Professional Studies, Division of Programs in Business's Department of Accounting, Taxation, and Legal Programs is registered with the National Association of State Boards of Accountancy as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses. Complaints regarding sponsors may be addressed to NASBA, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417. Website: [www.nasba.org](http://www.nasba.org). Delivery Method: Group live. Program Level: Overview. NASBA Fields of Study: Taxes; Regulatory Ethics. Prerequisite: No prerequisite. Advanced Preparation: No advanced preparation required.

## 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 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](mailto:scps.atl@nyu.edu) to request a duplicate copy.

### TO REGISTER ONLINE

By Internet: You may register for the Individual and the Early-Bird registration options online using your credit card at [www.scps.nyu.edu/salt](http://www.scps.nyu.edu/salt). Please use the other registration methods to take advantage of the Government Officials/Full-Time University Professors and Team Registration Discounts.

### 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, 25 West 4th Street, Room 203, New York, NY 10012.

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.

# 28<sup>TH</sup> SALT REGISTRATION FORM

**Check one for registration and payment:**

- Individual Registration for \$1,220
- Early-Bird Individual Registration for \$1,037  
*To qualify: Your registration and payment must be received by November 13.*
- Government Officials/Full-Time University Professors Registration for \$854  
*To qualify: Please enclose identification.*
- Team Registration for \$1,037 each  
*To qualify: Team must be from the same organization and register together.*

**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 the format you prefer for your course materials:

(*Please choose only one.*)

- CD-ROM    OR     HARD COPY BOOK
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