



**2010 SALES TAX CONFERENCE AND AUDIT SESSION
FEBRUARY 22 – 24, 2010
SAN DIEGO, CALIFORNIA**

FINAL AGENDA

SUNDAY, FEBRUARY 21, 2010	
7:00 – 9:00 <i>City Terrace/Pavilion</i>	Welcome Reception and Check In
MONDAY, FEBRUARY 22, 2010	
7:30 – 5:15 <i>California Foyer</i>	Registration
7:30 – 8:30 <i>California Foyer</i>	Continental Breakfast
8:30 – 8:45 <i>California A/B</i>	<p>Welcome and Opening Remarks</p> <p>Douglas Lindholm, COST, Washington, DC John Pydyszewski, COST Chair, Johnson & Johnson, New Brunswick, NJ Charles Drury, COST, Washington, DC</p>
8:45 – 9:30 <i>California A/B</i>	<p>Paul Frankel’s Always Insightful Thoughts on State and Local Tax Issues</p> <p>Speaker: Paul Frankel, Morrison & Foerster*, New York, NY</p>
9:30 – 10:30 <i>California A/B</i>	<p>Administering the States’ Gross Receipts Taxes – What’s the Best Tax Area (Income Tax Area; Transactional Tax Area, or Combination of Both) to Handle Gross Receipts Taxes? How to Best Comply and Handle Audits of these Taxes</p> <p>Speakers: Jeffrey Blum, Deloitte Tax LLP*, Miami, FL Richard Prem, Amazon.com, Seattle, WA Charles Wright, Deloitte Tax LLP*, Detroit, MI</p>
10:30 – 10:45	Refreshment Break & Networking
10:45 – 11:45 <i>California A/B</i>	<p>Streamlined Sales & Use Tax Project – Will the States Adopt Uniform Sourcing Rules for Services, Agree to Compensate Sellers and Adequately Govern their Compliance with the SSUTA?</p> <p>Moderator: Fredrick Nicely, COST, Washington, DC Speakers:Carolynn Iafate, Industry Sales Tax Solutions*, Washington, DC Maureen Riehl, National Retail Federation, Washington, DC</p>
11:45 – 1:00 <i>City Terrace/Pavilion</i>	Lunch – Industry Tables
1:00 – 2:10	Choice of Two Breakouts
<i>Plaza A/B</i>	<p>SSTP – You’re Not Alone, Bring Your Issues and Concerns with the SSUTA</p> <p>Moderators: Meredith Garwood, Time Warner Cable, Charlotte, NC Fredrick Nicely, COST, Washington, DC Speakers: Dale Busacker, Grant Thornton LLP*, Minneapolis, MN Brian Ertmer, Deloitte Tax LLP*, Milwaukee, WI Faranak Naghavi, Ernst & Young LLP*, Washington, DC</p>

Monday, February 22, 2010 continued...

<i>Santa Fe</i>	<p>Tricks of the Trade -- Fully Utilizing Manufacturing Exemptions and Sales & Use Tax Incentives</p> <p>Speakers: Kathy Neggers, General Electric Company, Ft. Myers, FL Rhonda Sparlin, PricewaterhouseCoopers LLP*, Denver, CO</p>
2:20 – 3:30	Choice of Three Breakouts
<i>Santa Fe</i>	<p>Issues with the States' Efforts to Increase Revenue using Amnesty Agreements, VDAs, and Post-Amnesty Penalties</p> <p>Speakers: Loren Chumley, KPMG LLP*, Nashville, TN Lee Zoeller, Reed Smith LLP*, Philadelphia, PA</p>
<i>Plaza A/B</i>	<p>Recent Significant Sales & Use Tax Cases, Including Other Transactional Taxes</p> <p>Speakers: Mark Eidman, Scott Douglass & McConnico*, Austin, TX Stephen Olivier, Chevron, Concord, CA</p>
<i>Balboa</i>	<p>The World's Going Digital -- Electronic Commerce and the Taxation of Digital Products</p> <p>Speakers: Stephen Kranz, Sutherland Asbill & Brennan LLP*, Washington, DC William Lasher, EBay Inc., San Jose, CA</p>
3:30 – 3:45	Refreshment Break & Networking
3:45 – 5:15 <i>California A/B</i>	<p>COST Members-Only Session – State-By-State Discussion on Handling Disputes and Dealing with Risk Assessment Issues</p> <p>Moderators: Douglas Lindholm, COST, Washington, DC Stephen Olivier, Chevron, Concord, CA</p> <p>Facilitators: Meredith Garwood, Time Warner Cable, Charlotte, NC Allen Leistner, Yum! Brands, Inc., Louisville, KY Amy Thomas-Laub, Tempur-Pedic International, Lexington, KY</p>
6:00 – 6:30 <i>City Terrace/Pavilion</i>	<p>First-Time Attendee Meet & Greet with Board and Staff Reception</p> <p><i>First-time attendees get first crack at the bar and hors d'oeuvres, and a chance to meet with the COST Board and Staff</i></p>
6:30 - 8:00 <i>City Terrace/Pavilion</i>	Reception – Sponsored by Alston & Bird*
TUESDAY, FEBRUARY 23, 2010	
7:30 – 5:15 <i>California Foyer</i>	Registration
7:30 – 8:30 <i>California Foyer</i>	Continental Breakfast
8:30 – 9:15 <i>California A/B</i>	<p>Stay Current with Contingent Liability Financial Reporting for Non-Income Taxes in the United States (FASB 5) & What Happens Under International Financial Reporting (IFRS) – Will There Be A Combination of the Two Standards or Will the U.S. Just Convert to IFRS?</p> <p>Speakers: Susan Haffield, PricewaterhouseCoopers LLP*, Minneapolis, MN Richard Prem, Amazon.com, Seattle, WA</p>
9:15 – 10:00 <i>California A/B</i>	<p>Tax Management – Best Practices to Calculate and Track Accomplishments in your Tax Area</p> <p>Speakers: Andrew Hammons, Ryan*, Bellevue, WA Mitchell Salamon, American Airlines, Ft. Worth, TX</p>
10:00 – 10:20 <i>California A/B</i>	<p>Special Report – Click-Through Nexus Developments</p> <p>Speaker: Richard Prem, Amazon.com, Seattle, WA</p>

Tuesday, February 23, 2010 continued...

10:20 – 10:35	Refreshment Break & Networking
10:35 – 11:45 <i>California A/B</i>	<p>State Tax Administrators' Roundtable - Get the Latest Scoop from Key Sales Tax Administrators. Plenty of Time Will Be Allotted for Q&A's</p> <p>Moderator: Mark Eidman, Scott Douglass & McConnico*, Austin, TX Panel: Christie Comanita, Manager, Tax Research & Analysis Section, Arizona Department of Revenue, Phoenix, AZ Kevin Koller, Assistant Director of Tax Administration, Texas Comptroller of Public Accounts, Austin, TX James Kuhl, Supervising Tax Auditor, California State Board of Equalization, Sacramento, CA</p>
11:45 – 1:15 <i>City Terrace/Pavilion</i>	Lunch – Industry Tables
1:15 – 2:25	Choice of Two Breakouts
<i>Santa Fe</i>	<p>Statistical Sampling Audits – It Is Becoming the Norm. Learn Best Practices to Prepare and Manage This Type of Audit</p> <p>Speakers: Brent Fryar, Wal-Mart Stores, Bentonville, AR Roger Pfaffenberger, Ryan*, Dallas, TX</p>
<i>Plaza A/B</i>	<p>Sales & Use Tax Refunds - Are You Frustrated? How to Cope with Aggressive States and Their Attempts to Delay Refunds and Increase Burdens on Taxpayer</p> <p>Speakers: Rich Carlson, Ryan*, Dallas, TX Diane Yetter, Yetter Consulting*, Chicago, IL</p>
2:35 – 3:45	Choice of Three Breakouts
<i>Balboa</i>	<p>For the Optimists -- Mergers & Acquisitions – Be Prepared When the Economy Picks Up</p> <p>Speakers: William Backstrom, Jones Walker*, New Orleans, LA Mary Benton, Alston & Bird*, Atlanta, GA Beth Ann Kendzierski, Apria Healthcare, Lake Forest, CA</p>
<i>Santa Fe</i>	<p>Have a Guilty Conscience (or need CPEs) -- Ethical Issues Related to Sales & Use Taxes</p> <p>Speakers: Kendall Houghton, Baker & McKenzie LLP*, Washington, DC John Pydyszewski, Johnson & Johnson, New Brunswick, NJ Stephen Rosander, Atlanta, GA</p>
<i>Plaza A/B</i>	<p>Dealing with Contingent Fee Audits and Class Action Law Suits – Review of Home Depot Coupon Case (MA), Wal-Mart (IL) and Others</p> <p>Speakers: David Cowling, Jones Day*, Dallas, TX Bruce Ely, Bradley Arant Boult & Cummings*, Birmingham, AL Ethan Millar, Alston & Bird*, Atlanta, GA</p>
3:45 – 4:00	Refreshment Break & Networking
4:00 – 5:15 <i>California A/B</i>	<p>COST Members-Only Session: Abandoned & Unclaimed Property</p> <p>Moderators: Joseph Crosby, COST, Washington, DC Fredrick Nicely, COST, Washington, DC Facilitator: Andrew Solomon, Ingersoll Rand Company, Piscataway, NJ</p> <p>At the beginning of this session, Kendall Houghton from Baker & McKenzie LLP will give an update on significant Abandoned & Unclaimed Property Developments.</p>
5:30 – 7:15 <i>Balboa</i>	Board of Directors Meeting
6:00 – 8:00 <i>City Terrace/Pavilion</i>	Vendor Fair Reception

WEDNESDAY, FEBRUARY 24, 2010

7:30 – 12:00 <i>California Foyer</i>	Registration
7:30 – 8:30 <i>California Foyer</i>	Continental Breakfast
8:30 – 9:00 <i>California A/B</i>	Sales Tax Committee Meeting – Open to Everyone
9:00 – 10:30 <i>California A/B</i>	COST Members Only Audit Session - Transaction Tax Topic-Focused Audit Discussion Moderators: Douglas Lindholm, COST, Washington, DC Stephen Olivier, Chevron, Concord, CA Facilitators: Barbara Barton-Weiszhaar, Hewlett-Packard Company, Plano, TX Mollie Miller, Fresenius Medical Care North America, Waltham, MA
10:30 – 11:00	Refreshment Break and Hotel Check Out
11:00 – 12:00 <i>California A/B</i>	Transactional Tax Nexus Update – Are the States Ignoring <i>Quill</i> and Asserting Nexus Can be Created Without Your Company Stepping in the State? Speakers: Maryann Gall, Jones Day*, Columbus, OH Marilyn Wethekam, Horwood, Marcus & Berk*, Chicago, IL
12:00	Adjourn