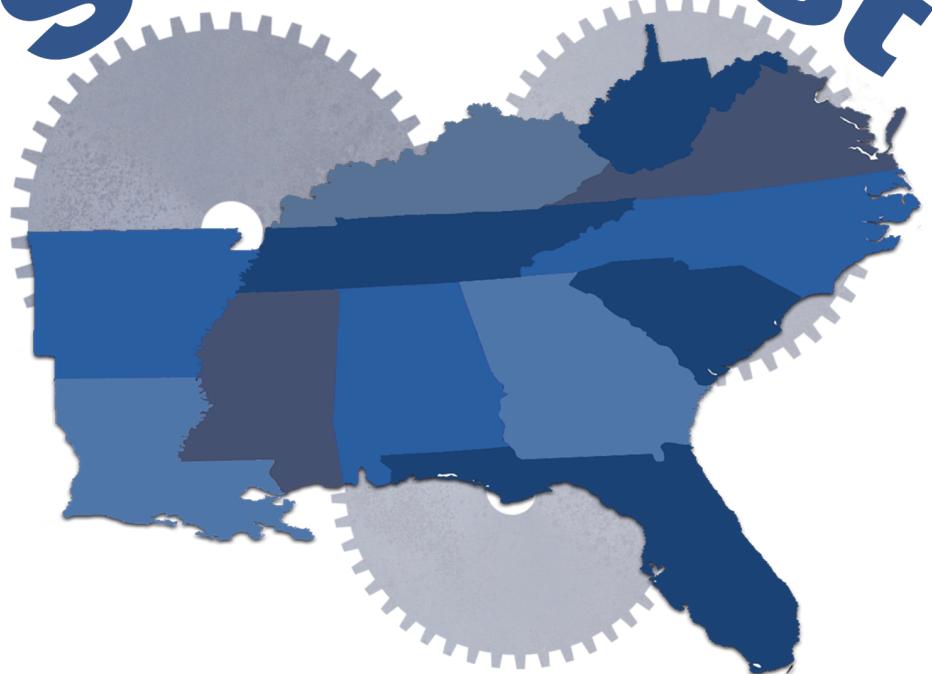


# Manufacturing in the **Southeast**



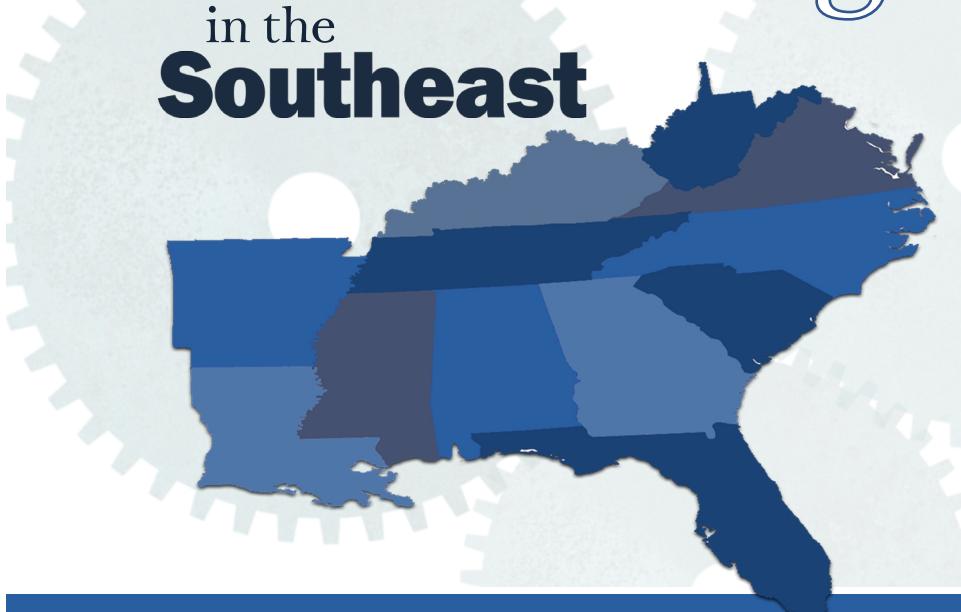
**International Paper Global Headquarters**

1740 International Drive, Memphis, TN 38119

**March 27 - 29, 2018**

# Manufacturing

in the  
**Southeast**



## Tuesday, March 27, 2018

12:00-1:15pm	Registration and Networking
1:15-1:45pm	Welcome to Workshop
1:45-3:15pm	All Things Manufacturing: Understanding Exemptions and Exclusions in the Southeastern States
3:15-3:30pm	BREAK
3:30-4:30pm	Integrated Plant Theory in the Southeast: What's It All About?
4:30-5:30pm	Construction & Repair Contracts: Don't Get in a Fix!
5:30-7:00pm	Reception at International Paper

## Wednesday, March 28, 2018

8:00-8:30am	Continental Breakfast
8:30-9:30am	Sales & Use Tax and Technology Solutions: Managing Use Tax Accruals & Exemption Certificates
9:30-10:30am	Mergers, Acquisitions, Divestitures and Due Diligence: Understanding the Deal and Best Practices
10:30-10:45am	BREAK
10:45-11:45am	Updates: Administrative, Legislative, Judicial for AL, AR, KY, LA, MS, TN
11:45am-1:00pm	Lunch
1:00-1:45pm	Telling Your Story: The Significance of Transaction Taxes
1:45-2:30pm	Partnering with Your Government Relations Team: A Winning Combination
2:30-3:30pm	Updates: Administrative, Legislative, Judicial for FL, GA, NC, SC, VA, WV
3:30-3:45pm	BREAK
3:45-4:30pm	When the Auditors Come: Audit Management Tips and Tools
4:30-5:30pm	Manufacturing Audit Issues in the Southeast (Based on Issues and Questions Submitted by Attendees)
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## Thursday, March 29, 2018

8:30-9:00am	Continental Breakfast
9:00-10:00am	Tax Technology Trends in SUT: RPA and Big Data
10:00-11:00am	Local Taxes Can be Taxing! Spotlight on Alabama and Louisiana
11:00-11:15am	Break
11:15am-12:15pm	SALT Credits and Incentives for Manufacturers in the Southeast
12:15-12:30pm	Workshop Wrap-Up
12:30pm	Workshop Concludes

# Registration

**Register by February 21<sup>st</sup> to get the Early-bird Special and Save \$50.**

## Registration Procedure

This detailed workshop is designed to provide state and local tax solutions and strategies for sales and use tax professionals, and it's a terrific opportunity to take a deep dive into topics important to the manufacturing industry and the Southeastern Region.

**Seminar fee: \$395.00 per person (IPT Members and non-members)**

**See page 16 for more details on registration.**

Non-member attendees who join IPT within 30 days of the Workshop will receive a \$100 discount on membership dues for the first year of membership. (Applies to new consultants and non-tiered corporate members).

All registrations are to be handled in ADVANCE through the IPT office and must be accompanied by full payment. **There will be no on-site registration.** Full refunds will be made upon written notification of cancellations received by March 21, 2018. No refunds will be made after March 21, 2018. Confirmation of acceptance will be sent via email. Should you have any questions, please call the IPT office: 404-240-2300.

**Complete your registration form as soon as possible.**

**Click here for registration form or register online.**

All fees must be in U.S. funds. The following credit cards may be used: American Express, VISA and MasterCard. In order for credit cards to be processed, it is important that the information requested on the registration form be filled out completely. If the address on your registration form differs from the billing address for your credit card, you must provide IPT with the credit card billing address.

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**Mail to:** Institute for Professionals in Taxation®

600 Northpark Town Center  
1200 Abernathy Rd., Suite L-2  
Atlanta, GA, 30328

**Phone:** (404) 240-2300

**Fax:** (404) 240-2315

**Tuesday, March 27, 2018**

**12:00-1:15pm**

**Registration and Networking**

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

**Welcome to Workshop**

**Chair**

**Julia S. Bragg, CMI, CPA, CGMA**

Dixon Hughes Goodman LLP  
Memphis, TN

**Vice-Chair**

**Steven R. Loveless, CMI**

Director Indirect Tax  
International Paper Company  
Memphis, TN

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

**All Things Manufacturing: Understanding Exemptions and Exclusions in the Southeastern States**

In these twelve southeastern states various exemptions and exclusions apply to manufacturers. Some states are more generous than others; some are more restrictive. Raw materials, machinery and equipment, pollution control, utilities, packaging, quality control, research and development – they all can be in the mix depending on the state. The “devil is in the details” as they say – but also in the definitions and the nuances. The important thing is to make sure your company is taking advantage of these benefits.

**Learning Objectives:**

After attending this session, the attendee will be able to:

- Identify key exemptions in their states of interest
- Explain the difference between exemptions and exclusions and why that is important
- Consider the application of these exemptions to their company's manufacturing operations
- Explain how exemptions impact the bottom line

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

**BREAK**

# Tuesday continued

3:30-4:30pm

## Integrated Plant Theory in the Southeast: What's It All About?

Which states in the southeast provide for the integrated plant theory? Understanding the integrated plant theory and where the manufacturing process begins and ends can be key to maximizing exemptions. Panelists will provide guidance around the states definitions of the manufacturing process and how broad the manufacturing machinery and equipment exemptions may be – depending on the states, of course.

### Learning Objectives:

After attending this session, the attendee will be able to:

- Recognize the key elements of the integrated plant theory
- Explain the importance of the integrated plant theory as contrasted to the transformative concept
- Determine where the manufacturing process begins and ends in their states of interest

4:30-5:30pm

## Construction & Repair Contracts: Don't Get in a Fix!

Understanding how the contractor rules apply in your states of operation can be critical – especially if your industry is capital intensive. Several southeastern states have special rules that apply to contractors and construction transactions for real and tangible personal property. This session will begin with a discussion of how construction projects generally are treated for sales tax purposes and will focus on how the contractor rules are applied in selected states.

### Learning Objectives:

After attending this session, the attendee will be able to:

- Explain the general rule for application of sales and use tax to real property construction contracts
- Explain that some states have very specific rules that vary from the general rule
- Identify key issues when it comes to taxability of construction and repair contracts

5:30-7:00pm

## Reception at International Paper

# Wednesday, March 28, 2018

8:00am

## Continental Breakfast

8:30-9:30am

## Sales/Use Tax and Technology Solutions: Managing Use Tax Accruals & Exemption Certificates

For manufacturing concerns who hold direct pay permits, the proper determination and reporting of tax due on purchases is a major undertaking. Finding the right process for managing use tax accruals can be challenging but having one in place is critical for controlling tax costs and having data ready for audit. Even though products sold by a manufacturing company may all be for resale or for further processing, having a strategy for maintaining exemption documentation is key to an easier audit. This session will focus on ways that automation can help with both of these necessary processes and will also discuss some of the traps to avoid along the way.

### Learning Objectives:

After attending this session, the attendee will be able to:

- Explain the benefits of sound use tax accrual processes
- Identify several options for automating the use tax accrual process
- Determine best practices for maintaining exemption certificates

9:30-10:30am

## Mergers, Acquisitions, Divestitures and Due Diligence: Understanding the Deal and Best Practices

Is an acquisition or divestiture on the horizon? Sales tax is often overlooked in the context of corporate mergers, acquisitions, liquidations and other transfers. Not paying attention to the sales tax implications of these transactions can result in significant and unexpected consequences to both the buyer and the seller. This presentation focuses on the general sales tax issues that should be addressed when M&A transactions are in the making.

### Learning Objectives:

After attending this session, the attendee will be able to:

# Wednesday continued

- Identify the most common potential sales tax consequences of M&A transactions
- Describe the most common exemptions and exclusions applicable to transfers of TPP via these transactions
- Identify the sales and use tax concerns and consequences to both buyers and sellers
- List key sales and use tax items to include in a M&A due diligence checklist

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

## BREAK

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

### **Administrative, Legislative, Judicial Updates for Alabama, Arkansas, Kentucky, Louisiana, Mississippi and Tennessee**

Panelists will present a review of recent legislation, court decisions and administrative rulings in these states that may have an impact on manufacturing businesses.

#### **Learning Objectives:**

After attending this session, the attendee will be able to:

- Identify important issues that have been addressed by the courts and state tax administrative agencies in the last year
- Evaluate whether recent cases or rulings are relevant to their companies
- Formulate strategies to leverage the recent case law

**11:45-1:00pm**

## Lunch

# Wednesday continued

**1:00-1:45pm**

### **Telling Your Story: The Significance of Transaction Taxes**

Is sales and use tax “on the radar” of your company’s management? Does the C suite understand how complex and nuanced the tax rules are for your industry? Are they aware of the dollar impact to the bottom line that sales and use tax can bring? Do officers and directors realize what “responsible persons” means to them personally? If the answers to these questions are “no”, then it may be up to you to tell your story! This session will focus on ways to inform and update your management about the importance of sales and use tax to the well-being of your company.

#### **Learning Objectives:**

After attending this session, the attendee will be able to:

- Identify key messages for management updates
- Determine appropriate and effective ways to communicate with and inform management
- List the benefits an effective communication plan can provide to the company and to the sales tax department

**1:45-2:30pm**

### **Partnering with Your Government Relations Team: A Winning Combination**

Successful partnering with your company’s government relations (GR) organization can be a big plus for corporate tax departments and for your company. Working together to understand proposed SALT legislation and how it may impact your business; determining the dollar impact of the legislation; providing other feedback about implementation concerns are all examples of how these teams can work together. This panel will discuss other benefits of a SALT/GR partnership and how to establish an on-going dialogue.

#### **Learning Objectives:**

After attending this session, the attendee will be able to:

- Describe benefits of working together with their GR team
- List ways each team can help the other with proposed legislation
- Develop an approach for implementing a working relationship

# Wednesday continued

**2:30-3:30pm**

## **Updates: Administrative, Legislative, Judicial for Florida, Georgia, North Carolina, South Carolina, Virginia and West Virginia**

Panelists will present a review of recent legislation, court decisions and administrative rulings in these states that may have an impact on manufacturing businesses.

### **Learning Objectives:**

After attending this session, the attendee will be able to:

- Identify important issues that have been addressed by the courts and state tax administrative agencies in the last year
- Evaluate whether recent cases or rulings are relevant to their companies
- Formulate strategies to leverage the recent case law

**3:30-3:45pm**

## **BREAK**

**3:45-4:30pm**

## **When the Auditors Come: Audit Management Tips and Tools**

Sales and use tax audits can pose challenges as well as opportunities. This presentation will provide helpful tips and tools for managing the audit process from start to finish. Among the topics to be discussed are: preparing for the audit; working with the auditor; setting expectations (for the auditor and for management); handling plant tours; responding to questions, information requests; and seeking refunds or offsets for any overpayments of tax.

### **Learning Objectives:**

After attending this session, the attendee will be able to:

- Develop a plan for audit preparedness
- Describe ways to manage the audit process
- Discuss how to prepare for and provide a plant tour
- Identify refund opportunities or other ways to minimize the audit exposure

# Wednesday continued

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

## **Manufacturing Audit Issues in the Southeast**

### **(Based on Issues & Questions Submitted by Attendees)**

What are your audit issues? Do you have questions about positions the auditors are taking that conflict with your understanding and with established practice? Would you like to hear if other companies have had similar audit issues and how they were resolved? This session offers the opportunity to have your issues discussed (on an anonymous basis) by the panel of experts. Attendees will be asked to provide questions or issues prior to the workshop.

### **Learning Objectives:**

After attending this session, the attendee will be able to:

- Identify audit issues for their states of interest
- Determine if questions or issues posed have relevance for their company
- Develop a plan to address audit issue concerns

**5:30-7:00pm**

## **Reception at International Paper**

# Thursday, March 29, 2018

8:30-9:00am  
Continental Breakfast

## 9:00-10:00am **Tax Technology Trends in SUT: RPA and Big Data**

With the rapidly changing technology tools that are flooding the market, it is important for tax professionals to be aware of these tools and how they can impact the indirect tax function. This session will focus on robotic process automation (RPA), big data solutions and how they can benefit your corporate tax departments. The presenters will walk through various software solutions, the project life cycle to set up the tools, and how to identify potential uses for these solutions.

### **Learning Objectives:**

After attending this session, the attendee will be able to:

- Identify the technology trends in the market
- Explain the fundamentals of how RPA works and the potential uses within the indirect tax lifecycle
- Describe "big data" software solutions and best practices in handling large data sets

## 10:00-11:00am **Local Taxes Can be Taxing! Spotlight on Alabama and Louisiana**

When it comes to local sales and use taxation being complex and administratively challenging, Alabama and Louisiana definitely win the prize! But other states in the southeast also are nuanced when it comes to local taxation. The panel will spotlight Alabama and Louisiana but will also discuss the local tax distinctions for Arkansas, Florida and Tennessee.

### **Learning Objectives:**

After attending this session, the attendee will be able to:

- Identify local tax administrative issues
- Determine how these local tax programs may impact their company's use tax compliance
- Identify any potential planning opportunities

# Thursday continued

11:00-11:15am  
**BREAK**

## 11:15am-12:15pm **SALT Credits and Incentives for Manufacturers in the Southeast**

In addition to statutory manufacturing sales tax exemptions, most states in the Southeast provide SALT credits and incentives that may be available to manufacturers. The panel will describe these programs along with the requirements needed for qualification and the compliance reporting expectations.

### **Learning Objectives:**

After attending this session, the attendee will be able to:

- Identify credit and incentives available in their states of interest
- Identify next steps to determine if these programs may be of benefit
- Recognize the types of qualification criteria that these programs require
- Describe the types of reporting compliance that may be required

## 12:15-12:30pm **Workshop Wrap-Up**

## 12:30pm **Workshop Concludes**

# Speakers

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Jones Walker LLP  
New Orleans, LA

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Memphis, TN

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Attorney/Partner  
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New Orleans, LA

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Louisville, KY

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Atlanta, GA

## Andrew W. Yates, Esq.

Attorney  
Alston & Bird, LLP  
Atlanta, GA

# Registration

# Hotel Accommodations

## REGISTRATION FEE

(applicant or someone from company must belong to IPT):

**By February 21, 2018**  
**\$ 395.00**

(applicant personally belongs to IPT)

**After February 21, 2018**  
**\$ 445.00**

(non-member whose company has members in IPT)

**By February 21, 2018**  
**\$ 770.00**

**After February 21, 2018**  
**\$ 820.00**

## SUBSTITUTION/ CANCELLATION FEE

There is a substitution charge of \$40.00 on or before March 21, 2018; a \$50.00 after that date (a substitute must be someone from your company).

There is a \$100 cancellation fee for any filed registration, whether mailed or faxed. After March 21st, no refunds will be made. No cancellations will be valid unless placed in writing to IPT. For more information regarding administrative policies such as complaint and refund, contact the IPT office at (404) 240-2300.

## WORKSHOP MATERIALS

Approximately a week prior to the program, materials will be available online for access by program attendees. Click the sign-in button on the upper right-hand corner of the home page and log in with your Username (ID#) and password; it will take you back to the home page. Click on your name in the top right-hand corner of the home page, then click the "My Participation" tab on your account page where you will see meetings for which you are currently registered. Find **Southeast Manufacturing Workshop** and go to the "Click Here" link on the right under Program Info to view and print available materials.

## PARKING

Parking for the Workshop will be available at the **International Paper Global Headquarters**, 1740 International Drive, Memphis, TN 38119.

## HOTEL SUGGESTIONS

The Workshop is being held at the **International Paper Global Headquarters**, 1740 International Drive, Memphis, TN 38119. While no hotel arrangements have been made for this Workshop, we have provided, below, a number of options near the **International Paper Global Headquarters**. Please contact hotels for any special rates and services. Some hotels may provide shuttle service to area businesses. There may be others that are more preferable to your travel plans. There are several hotels in the vicinity, which may be your brand preference or offer you corporate rates. Reservations should be made in a timely manner with the hotel of your choice by contacting the hotel directly. Call Hotel Reservations at your preferred hotel, to check on rooms available to make hotel reservations. Please check with hotel regarding their guarantee and cancellation policies.

### **Embassy Suites by Hilton Memphis**

1022 South Shady Grove Road  
Memphis, Tennessee, 38120  
TEL: 1-901-684-1777  
RESERVATIONS: 1-800-362-2779  
<http://embassysuites3.hilton.com>

### **Hampton Inn & Suites Memphis Shady Grove**

962 South Shady Grove Road  
Memphis, Tennessee, 38120  
TEL: 1-901-684-1777  
TOLL FREE: 1-800-353-8659  
<http://www.guestreservations.com/hampton-inn-suites-memphis-shady-grove/booking>

### **Hilton Memphis**

939 Ridge Lake Boulevard  
Memphis, Tennessee 38120  
TEL: 1-901-684-6664  
RESERVATIONS: 1-866-279-8438  
<http://www3.hilton.com/en/hotels/tennessee/hilton-memphis-MEMPHHF/index.html>

### **Hyatt Place Memphis Primacy Parkway**

1220 Primacy Parkway  
Memphis, Tennessee 38119  
TEL: 1-901-680-9700  
RESERVATIONS: 1-844-389-3570  
<https://memphisprimacyparkway.place.hyatt.com/en/hotel/home.html>

### **DoubleTree by Hilton Hotel Memphis**

5069 Sanderlin Avenue  
Memphis, Tennessee, 38117  
TEL: 1-901-767-6666  
RESERVATIONS: 1-866-238-4218  
<http://doubletree3.hilton.com/en/hotels/tennessee/doubletree-by-hilton-hotel-memphis-MEMEHDT/index.html>

# Further Information

# Further Information

## Marriott Memphis East

5795 Poplar Avenue  
Memphis, Tennessee, 38119  
TEL: 1-901-682-0080  
RESERVATIONS: 1-800-853-5728

<http://www.marriott.com/hotels/travel/memmm-memphis-marriott-east/>

## Courtyard by Marriott Memphis East/Park Avenue

6015 Park Avenue  
Memphis, Tennessee, 38119  
TEL: 1-901-365-6400  
RESERVATION: 1-800-335-9243  
<http://www.marriott.com/hotels/travel/mempa-courtyard-memphis-east-park-avenue>

## CONSENT TO USE OF PHOTOGRAPHIC IMAGES

Photos will be taken at this event and may be published in IPT publications, multimedia presentations, website, LinkedIn and Facebook pages, and other IPT related social media sites. Registration and attendance at, or participation in IPT meetings or other activities constitutes agreement by the registrant/speaker/attendee to IPT's use and distribution of the registrant's, speaker's, or attendee's image or voice in photographs, videotapes, electronic reproductions, and tapes of such events and activities. Tape recording of sessions is not permitted.

## CONTINUING EDUCATION CREDIT

Approximately 17.4 CPE credits are available for full attendance. Each attendee will be able to obtain a copy of his or her scanned attendance (Certificate of Attendance) through the IPT website on the "My Participation" tab approximately two weeks after the end of the program.

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, each individual must scan his or her bar-coded badge during the first 15 minutes of each session. No credit for the session will be given to un-scanned attendees. A lost name badge should be reported immediately, or at the break, to the registration desk in order to obtain a replacement.

CMLs/CCIPs will receive hour-for-hour continuing education credits for actual session attendance based upon scanning.

**Recommended Field of Study:**  
Taxes

**Prerequisites:**  
Previous Tax Experience Recommended

**Program Level:**  
Update

**Instructional Method:**  
Group Live

**Advance Preparation Required:**  
None

## ABOUT IPT

The Institute, founded in 1976, is a 501(c)(3) non-profit educational association serving over 4200 members who represent approximately 1400 businesses throughout the United States and Canada. It is the only professional organization that educates, certifies and establishes strict codes of conduct for state, local, income, property, sales and use tax, VAT, and credits and incentives professionals who represent taxpayers (government officials or organizations do not qualify for membership).

# Host / Sponsors

**Special Thanks to  
International Paper Company  
for hosting this program**

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## Tuesday Reception Sponsor

**Dixon Hughes Goodman LLP**

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Memphis, TN

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