

## Indiana Property Taxes

Personal Property Assessments and Reporting Issues  
Contract Audits – Tips and Procedures  
Personal Property Tax Incentives  
Real Estate Changes  
Real Estate Incentives

*Kevin D. Chestnut*

## Identifying Incentive Opportunities for Your Company

Incentives Available to Growing Companies in Indiana  
Triggers that Create Incentive Opportunities  
Process for Obtaining Incentives  
Pitfalls to the Incentives Process – Before, During, and After

*Julie Ashmore*

## Indiana Income Tax Highlights

Indiana Income Tax Highlights  
Income Tax Legislation  
Important Department of Revenue Determinations

*Nathan J. Hagerman*

## Indiana Tax Court Update *The Honorable Martha B. Wentworth*

Indiana Tax Court Jurisdiction  
An Inside View of Appeals  
Initiation to Disposition and Appeals to Supreme Court  
The Art of Persuasion  
What's New at the Tax Court  
Website/Tax Court Rules/Small Claims  
Self-Represented (Pro Se) Pro Bono Project  
Why Have An Independent Tax Court?  
The Importance of Tax Education - Getting the Word Out

*Jeff Greene*

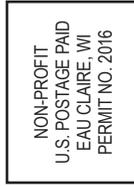
## Indiana Sales and Use Tax

Overview  
Sales Tax Imposition  
Use Tax Imposition  
Industry Specific Issues  
Manufacturing  
Retail  
Transportation  
Healthcare  
Hospitality  
Services  
Not-for-Profits  
Recent Developments  
Cases  
Administrative Determinations

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## 2013 Indiana State Tax Update

Indianapolis, IN • Thursday, August 22, 2013  
Merrillville, IN • Friday, August 23, 2013



**Understand** personal property assessments and reporting issues.

**Identify** incentive opportunities and pitfalls to the incentives process.

**Evaluate** recent state income tax developments and Department of Revenue determinations.

**Review** recent developments at the Indiana Tax Court.

**Explain** Indiana sales and use tax changes, recent decisions and administrative determinations.

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Indianapolis



Merrillville

# 2013 Indiana State Tax Update

Indianapolis, IN • Thursday, August 22, 2013

Merrillville, IN • Friday, August 23, 2013

**Study** tips and procedures for contract audits

*Indiana Accountants*

7.5 CPE Hours

**Learn** about Indiana income tax highlights

*Indiana Attorneys*

6.5 CLE Hours

**Identify** tax incentive opportunities for your company

**Examine** sales and use tax developments

**Review** Indiana Tax Court procedures with The Honorable Martha B. Wentworth



# About the Seminar

## Thursday, August 22, 2013

Capital Conference Center (317) 537-7222  
201 North Illinois Street • Indianapolis, IN 46204

## Friday, August 23, 2013

Hilton Garden Inn Merrillville (219) 769-7100  
7775 Mississippi Street • Merrillville, IN 46410

**\$299 for one or \$279 each for two or more** from the same company, registering at the same time. Each registration includes one copy of the *2013 Indiana State Tax Update* manual.

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You, someone in your office, or an associate can attend this event for only \$69 — just agree to be our on-site coordinator for the day. It's fun and easy, and a great way to earn your continuing education credits. For availability and a job description, call customer service 715-835-5900. But hurry, one coordinator per seminar, and the positions go fast.

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**Cancellations:** Cancel at least 48 hours before the start of the seminar (CST), and receive a full tuition refund, minus a \$45 service charge for each registrant. If you cancel after that time, you may choose to apply a credit toward another seminar or the CD/manual package. You may also send another person to take your place.

### Earn continuing education credit!

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Maximum CPE Hours: 7.5 (based on a 50 minute credit hour). Field of Study: Taxes. Prerequisite: Basic Knowledge of Indiana Taxation. Level of Knowledge: Intermediate. Teaching/Delivery Method: Group Live. Advance Preparation: None.

This course is approved for 6.5 CLE hours for Indiana attorneys. Attendance will be monitored, and attendance certificates will be available after the seminar for most individuals who complete the entire event. Attendance certificates not available at the seminar will be mailed to participants within fifteen business days.

**CD/Manual Package:** An audio recording and manual package of this seminar is available for \$199. Allow five weeks from the seminar date for delivery. Please refer to specific state licensing rules or certification requirements to determine if this learning method is eligible for continuing education credit.

Registration  
8:00 - 8:30 a.m.

Morning Session  
8:30 - 12:00 p.m.

Lunch (On your own)  
12:00 - 1:00 p.m.

Afternoon Session  
1:00 - 4:30 p.m.

# Faculty

**Kevin D. Chestnut** is a director and serves as the practice leader for the Indianapolis office of Ryan. He has been involved with real property and business personal property tax for more than 26 years. Mr. Chestnut has extensive experience with property tax reduction, assisting clients with strategic tax planning, compliance work including the preparation of all business personal property tax forms and applications, audit representation, and testimony.

**Julie Ashmore** is an economic development consultant and owns the economic development consulting firm, Ashmore Consulting LLC. She has 15 years of experience in various aspects of state and local taxation, site selection, incentives and organizational management. She assists business clients with location analysis as well as qualification, quantification and implementation of incentive opportunities related to hiring, training, relocating, building, and expansion. Ms. Ashmore provides public affairs and advocacy services and delivers project management services, and interim and transitional leadership to economic development organizations. Ms. Ashmore is a member of the Indiana Economic Development Association, and a member, former Board member and Treasurer of the International Economic Development Council. She holds a B.S. degree from Ball State University and a J.D. degree from Indiana University- Indianapolis. Prior to establishing her firm, her experience included various roles and responsibilities in state government, nonprofit, and public accounting.

**Nathan J. Hagerman** is a tax partner with Taft Stettinius & Hollister LLP in Indianapolis and has been practicing in the area of multistate taxation since 1996. He counsels business clients in all area of state and local taxes, including controversies, administrative proceedings, audits, appeals, litigation, and planning. Mr. Hagerman helps companies understand national, state and local, and international tax structures and align the tax function with business objectives. His experience includes public accounting and law practice in Indianapolis, and he also managed the tax function of a Fortune 500 insurance company headquartered in Indiana for more than four years. Mr. Hagerman received his law degree from the University of Michigan Law School and his undergraduate degree from Purdue University. He is a member of the taxation sections of the Indiana, Indianapolis, and Michigan Bar Associations. Mr. Hagerman has presented before the Indiana and Indianapolis Bar Associations, The Council On State Taxation (COST), the Multistate Executives Tax Roundtable, the Institute of Management Accountants, the Tax Executives Institute, and several national multistate conferences on various state and local taxation matters.

**The Honorable Martha B. Wentworth** was appointed by Governor Mitch Daniels as Judge of the Indiana Tax Court, effective January 17, 2011. She has over 23 years of experience in all areas of multistate taxation, beginning as law clerk to her predecessor, the Honorable Thomas G. Fisher, then practicing law at Hall, Render, Killian, Heath, and Lyman P.S.C. in Indianapolis, and finally as Tax Director at Deloitte Tax LLP where she led Deloitte's Indiana Multistate Tax Group. Prior to her legal/tax career, Judge Wentworth spent 13 years in Indiana business. She holds B.S. and M.S. degrees from Indiana University and her J.D. degree, *cum laude*, from the Maurer School of Law in Bloomington, Indiana. She has taught state and local taxation at Indiana University's Kelley School of Business in Bloomington for 14 years, at the McKinney School of Law in Indianapolis for three years, and beginning next fall at Maurer School of Law. Judge Wentworth has served on the tax committees of the Indiana Chamber of Commerce and the Indiana Manufacturer's Association, and she is a member of the Indiana, Indianapolis, and Florida Bar Associations and the Indiana Judge's Association. She is past Chair of the Indiana State Bar Taxation Committee and a longtime member of its tax council, where she continues to host its Indiana State Taxation Reception.

**Jeff Greene** is currently a private consultant. Formerly, he was an executive with Crowe Chizek and Company LLC's State and Local Tax (SALT) group. He has written articles for a variety of publications and associations, including the Institute for Professionals in Taxation. He is also a frequent speaker on state and local tax technical issues at seminars and conferences nationwide. For more than 19 years, Mr. Greene has provided sales and use tax consulting services, as well as consulting on the functionality of several ERP accounting systems, with respect to sales and use tax. He has broad and extensive experience with sales and use tax software systems, such as SAP and Microsoft AX. The Institute for Professionals in Taxation (IPT) has certified Mr. Greene as a certified member of the Institute (CMI) since 1995 and he currently serves on the certification committee for IPT. He has also served on the tax committees for the Indiana Manufacturers Association, the Indiana Chamber of Commerce, and the Indiana State Bar Association. Mr. Greene graduated and received his B.A. degree and J.D. degree from Indiana University - Bloomington. Prior to starting his career in public accounting, he was a Hearing Supervisor with the Indiana Department of Revenue.

## 2013 Indiana State Tax Update

**Yes, I will attend** – Indianapolis, IN - Thursday, August 22, 2013  
– Merrillville, IN - Friday, August 23, 2013  
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