

Indiana Property Taxes

Real property tax issues and updates
Personal property assessments and reporting issues
Personal property law changes
Contract audits – tips and procedures

Tax Incentives

State and local tools
Incentive triggers and pitfalls
Approval process

Indiana Income Tax Highlights

Latest income tax legislation
Review of recent income tax cases
Updated administrative guidance
Important Department of Revenue determinations

2014 Indiana Tax Court Update

Who can file in the tax court?
How do appeals work?
Why does the tax court matter?
What's new at the tax court?
The art of persuasion
The importance of tax education
Tax in the news

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

Kevin D. Chestnut

Cheryl Morpew

Nathan J. Hagerman

Hon. Martha B. Wentworth

Jeff Greene

2014 Indiana State Tax Update

Indianapolis, IN • Thursday, August 21, 2014
Merrillville, IN • Friday, August 22, 2014



Review tax court appeals process and tax court news with Judge Martha Wentworth.

Examine tax incentive tools and triggers.

Discuss Department of Revenue income tax determinations.

Explain industry-specific sales and use tax issues and developments.

Review property tax issues, updates, and changes.



Indianapolis



Merrillville

2014

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Also check out our seminar on Federal Estate and Gift Taxation in Indianapolis on September 17, 2014! Call for discounted tuition if registering for both the state tax update and estate and gift taxation.

Review property tax issues, updates, and changes

Discuss Department of Revenue income tax determinations

Review tax court appeals process and tax court news with Judge Martha Wentworth

Explain industry-specific sales and use tax issues and developments

Examine tax incentive tools and triggers

Accountants
8.0 CPE Hours

Attorneys
IN CLE Approval Pending
6.75 Ohio CLE Hours



About the Seminar

Thursday, August 21, 2014

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

Friday, August 22, 2014

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 *2014 Indiana State Tax Update*.

Manage the registration table for reduced tuition!

You, someone in your office, or an associate can attend this event for only \$101 — 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, go online to www.foxmoor-ce.com.

Four Easy Ways to Register Today!

Register online at www.foxmoor-ce.com, mail in registration form to **Foxmoor Continuing Education, PO Box 278 Altoona, WI 54720-0278**, fax the form to (715) 835-6066, or call a customer service representative at (715) 835-5900.

Cancellations: Cancel at least 48 hours before the start of the seminar (CDT), and receive a full tuition refund, minus a \$39 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!

This seminar is open to the public and offers accountants 8.0 intermediate-level CPE hours in the area of taxes. A basic understanding of state taxes is recommended, and no advance preparation is necessary. The Indiana Board of Accountancy accepts courses from providers that are members of NASBA's National Registry of CPE Sponsors.

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HalfMoon Education is an accredited Indiana CLE provider, but course approval is pending. Visit www.halfmoonseminars.com for current credit information. The Ohio Commission on CLE has approved this program for 6.75 CLE hours for attorneys.

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 - 11:25 a.m.

Lunch (On your own)

11:25 a.m. - 12:30 p.m.

Afternoon Session

12:30 - 4:45 p.m.

Faculty

Kevin D. Chestnut is a director and serves as the practice leader for the Indianapolis office of Ryan, LLC. He has been involved with real and business personal property tax for more than 27 years. Mr. Chestnut has extensive experience with property tax reduction, administrative appeal representation, assisting clients with strategic tax planning, compliance work including the preparation of all business personal property tax forms and applications, audit representation, and testimony. He received a B.S. degree in Accounting from Indiana Wesleyan University. Mr. Chestnut is an active member of the tax committee for both the Indiana Manufacturer's Association and the Indiana Chamber of Commerce.

Cheryl Morphew is president and CEO of Johnson County Development Corporation (JCDC), a public/private partnership that provides economic development services to municipalities and communities throughout Johnson County. During her tenure, JCDC has helped Johnson County communities facilitate \$700 million in new capital investment from existing business expansions and new business relocations. Ms. Morphew has been in the economic development field for 16 years, eight of which as the executive at JCDC. Previously she worked at the Indiana Economic Development Corporation (IEDC), its predecessor, the Indiana Department of Commerce, and Indiana Gas (now Vectren) in various economic development manager positions. Ms. Morphew is the immediate past president of the Indiana Economic Development Association (IEDA) and has served as its co-chair of professional development. Under her leadership as president, the state association hired its first CEO. Ms. Morphew is also a member of the International Economic Development Council (IEDC) and Mid-America Economic Development Council (MAEDC). She holds a B.S. degree in Business from the University of Indianapolis and an M.S. degree in Management from Indiana Wesleyan.

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 areas of state and local taxes, including controversies, administrative proceedings, audits, appeals, litigation, and planning. Mr. Hagerman serves as independent advisor to businesses with respect to tax risk management, review of third party tax strategies, legal review of tax-related transactions and business life events. 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.

Martha Wentworth was appointed Judge of the Indiana Tax Court by Governor Mitch Daniels in 2011. Judge Wentworth has over 24 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, she spent 13 years in Indiana business. Judge Wentworth holds B.S. and M.S. degrees from Indiana University and a 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 at the Maurer School of Law for one year. 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. Judge Wentworth also currently serves as Chair of the statewide Pro Bono Commission.

Jeff Greene currently practices law in his own firm, Jeff Greene Transaction Tax Attorney, LLC. After graduating from Indiana University School of Law, he started his career in state and local tax as a Sales Tax Hearing Officer with the Indiana Department of Revenue in 1988. Since that time, Mr. Greene has worked in a small consulting firm as its vice president and general counsel, started the state and local tax practice at Deloitte's Indianapolis offices and became a national product leader for Grant Thornton's automation practice. Before starting his own practice, he was the national practice leader for Crowe Horwath's sales and use tax practice. Mr. Greene is active in the Institute for Professionals in Taxation (IPT). He has been a certified member of IPT since 1995 and serves on the certification committee which administers the IPT certification process. Mr. Greene is a frequent speaker on multistate sales and use tax issues and sales tax process improvement.

2014 Indiana State Tax Update

Yes, I will attend –

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\$299 for a single registrant or \$279 each for two or more from the same company registering at the same time. (Manual included.)

No, I am not attending. Please send me the CD/Manual Package: \$199 (S & H included.) Allow 5 weeks from seminar date for delivery.

Complete the following for each registrant.

Attach duplicate forms if necessary.

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Phone Number:.....

Name:.....

Occupation:.....

Email:.....

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(____ Yes, I was pre-registered by phone or fax.)

Thursday, August 21, 2014
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