

**INSURANCE TAX CONFERENCE
SEVENTH ANNUAL STATE INSURANCE TAX SEMINAR
PROGRAM**

MONDAY, APRIL 27, 2009

TAX PRIMER FOR NEW TAX PROFESSIONALS ¹

TIME	SUBJECT	MODERATOR
10:00 - 10:50 a.m.	Premium and Retaliatory Taxes Primer	Roger Mierzwa
This panel will review the fundamentals of premium taxation and retaliatory taxation of the insurance industry for those attendees who either have little knowledge of premium and retaliatory tax matters or those who need a refresher on these issues.		
11:00 - 11:50 a.m.	State Income Taxes Primer	Roger Mierzwa
This panel will review the fundamentals of state income taxation of insurance companies and their affiliates for those attendees who either have little knowledge of premium and retaliatory tax matters or those who need a refresher on these issues.		

LUNCH FOR ALL ATTENDEES

MORE ADVANCED SESSIONS

TIME	SUBJECT	MODERATOR
1:00 - 1:10 p.m.	Welcome and Introductions	Richard Bromley
All of the attendees at the 7 th Annual ITC State Insurance Tax Seminar will be welcomed by Richard Bromley, the current President of the Insurance Tax Conference.		
1:15 - 2:05 p.m.	Litigation and Audit Update	Mary Martire
This panel will tax recently decided cases and pending litigation of import to insurers as well as audit issues that are currently being raised by examiners of Annual Statements filed by insurance companies.		
2:10 - 3:00 p.m.	Corporate Transactions - State Tax Considerations	Brett Whitcomb
This panel will review various corporate transactions and the impact they might have on items of importance at the State level including the pricing of various products, the locations of the home and/or regional offices and other issues that might have an impact on an insurance company's premium, retaliatory or income taxation.		

BREAK

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TIME	SUBJECT	MODERATOR
3:15 - 4:05 p.m.	Legislative and Regulatory Update	Tracy Williams
This panel will review state legislation that has recently been enacted or considered and will present an overview of recent administrative rulings and announcements that are of interest to the insurance industry.		
4:10 - 5:00 p.m.	Potpourri - Amnesty, Voluntary Disclosure, Sch. T Premium Allocations	Chris Gustafson
As the title of this panel implies, it will review amnesty programs that are either currently running or those that might be planned, the benefits of taking advantage of the amnesty programs, voluntary disclosure programs that various states have implemented, what States are doing about the allocation of premiums reported on an Annual Statement Schedule T and other issues		
5:05 - 5:55 p.m. Concurrent A-1	Premium and Retaliatory Taxes, Assessments and Surcharges Roundtable (Limited Attendance) ²	Dawn Cummings-Fritz and Allan Stein
This session will be an open forum format in which the discussion leaders will encourage an exchange of ideas by the attendees on issues of current interest to their companies relating to premiums, retaliatory taxes, assessments and surcharges. It will be a “no holds barred” session. NOTE: This session will be repeated tomorrow morning but only for those who were unable to attend this afternoon.		
5:05 - 5:55 p.m. Concurrent A - 2	Procedural Issues - Practical Considerations and the NAIC Across State Lines	Frank Alberts
The speakers on this panel will discuss procedural issues that will help the attendees, their companies and their regulatory departments deal with issues raised by or actions taken by the NAIC that cross state lines and how they can best be treated to minimize the negative impact of those issues or actions.		

<p><u>NETWORKING COCKTAIL RECEPTION</u> <u>FOR ALL SEMINAR ATTENDEES</u></p>
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**INSURANCE TAX CONFERENCE
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TUESDAY, APRIL 28, 2009

TIME	SUBJECT	MODERATOR
8:00 - 8:50 a.m. Concurrent B-1	Premium and Retaliatory Taxes, Assessments and Surcharges Roundtable (Limited Attendance) - [Repeat of 5:05 - 5:55 p.m. yesterday] ²	Dawn Cummings-Fritz and Allan Stein
<p>This session will be an open forum format in which the discussion leaders will encourage an exchange of ideas by the attendees on issues of current interest to their companies relating to premiums, retaliatory taxes, assessments and surcharges. It will be a “no holds barred” session. NOTE: This session is a repeat of yesterday’s afternoon session and is limited to those attendees who were not able to attend the session yesterday afternoon.</p>		
8:00 - 8:50 a.m. Concurrent B - 2	Income Tax Roundtable (Limited attendance)	James Williams
<p>This session will be an open forum format in which the discussion leaders will look at “hot button” issues in the income taxation of insurance companies by various states including income taxation of non-insurance income, credits for premium taxes paid, unitary reporting and the ramification of these and other state income tax issues.</p>		
9:00 - 9:50 a.m.	Federal Tax Update	Anne Simpson
<p>This panel will present an overview of federal insurance and general tax issues of relevance to state tax professionals.</p>		
10:00 - 10:50 a.m.	National Trends and Federal Legislation Impacting State and Local Taxation of Insurance Companies	Carl Erdmann
<p>This panel will discuss recent trends and national developments that will impact insurance companies and their affiliates including the trend toward adoption of combined income tax return legislation, the status of proposed federal legislation that could impact tax obligations of insurance companies and their non-insurance affiliates, the use of contingency fee attorneys and auditors in tax administration, as well as other issues.</p>		

BREAK

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TIME	SUBJECT	MODERATOR
11:10 - 12:00 noon	Impact of the Economy on State Taxation and Regulation of Insurers	Steve Broadie
<p>It is certainly not necessary for anyone to tell the attendees that we are currently involved in one of the most difficult economic times, but this panel will focus on how the current state of the economy and future changes in the economy might impact the state taxation of insurance companies and what steps regulators might take to help their states deal with the impact of the economic situation with their own state.</p>		
12:05 - 12:55 p.m.	Conference Retrospective - Take Aways	Richard Bromley
<p>This final session will allow all of the attendees to exchange ideas with all of the speakers then available and with the other attendees to secure the one or two “gems” that might come from the various panels.</p>		

LUNCH³

1. Anyone registered for the Seminar can attend regardless of years in the industry.
2. Cannot attend both.
3. Take away boxes will be available for anyone who has an airplane connection that does not allow them time to have lunch at the Marriott and wants to take lunch with them to the airport.