

# Drop Shipments



**Wednesday, November 12, 2008**

Noon - 1:00pm EST

Drop shipments continue to be a challenging issue for today's businesses. In the U.S., states are grappling with the taxation of goods based not only on where they are manufactured or assembled, but also where they are shipped or "dropped." It's a problem that extends far beyond the confines of the United States, and that is also cropping up in the European Union and beyond.

During this broadcast, we will provide a review and update of the transaction tax treatment of drop ship transactions

with the United States and the European Union. Specifically we will discuss the transaction tax implications to organizations that transact business via the drop ship model. Lastly, we will provide a demonstration of how such transactions are handled in ADP's Taxware Enterprise system for the United States.

During the final 10 minutes of this broadcast, we'll take questions from the audience.

## Featured Speakers

### Antonio Di Benedetto

*Senior Research Lead, ADP*

Antonio supervises a group of attorneys and associates in research efforts relating to ADP's sales and use tax

products. He has been in the Tax Research Department for almost six years. He is an attorney, with his J.D. from Suffolk University Law School. Antonio is licensed to practice law in Massachusetts and is a member of the Massachusetts Bar Association and the Institute for Professionals in Taxation (IPT). In addition, he is licensed to practice in front of the United States District Court for the district of Massachusetts, and the United States Court of Appeals for the 1st Circuit.



### Camilio Martinez

*International Tax Manager, ADP*

Camilio has a MBA and a JD in Private International

Law and is licensed to practice law in Brazil and also licensed as a Foreign Legal Consultant in Massachusetts. He has 20 years of experience in legal and corporate matters, having lived and consulted in England, France, Venezuela, Brazil, Hungary, and the United States. Camilio is fluent in French, Italian, Portuguese and Spanish.



### Kristin Korpos

*Senior Tax Counsel, ADP*

Kristin holds a bachelor's degree from Drew University and a doctorate from the New England School of Law. Her

background also includes Northeastern University's Graduate School of Professional Accounting where she earned both a master's in business administration and a master's in accounting. Prior to joining ADP, she worked as a tax consultant with Deloitte & Touche.

**For More Information about ADP:**

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