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Alysse McLoughlin, Esq., *Partner, Jones Walker, New York, NY*
Jack Trachtenberg, Esq., *Principal, Deloitte Tax, New York, NY*

FINANCE AND LAW PROGRAMS

45th INSTITUTE ON STATE AND LOCAL TAXATION
December 14-15, 2026
Westin New York at Times Square, New York, NY

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Jack Trachtenberg, Esq., *Principal, Deloitte Tax, New York, NY*

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LEARNING OBJECTIVES OF THE 45th INSTITUTE:

The Institute provides the perfect setting to meet practitioners from around the country. It's an opportunity to share ideas, exchange views, learn what others are doing, and obtain credit for continuing education. At the Institute, you will:

- Learn about the year's most important state and local tax developments from a national perspective.
- Obtain up-to-date analyses of state tax developments.
- Explore the most important professional challenges and ethical dilemmas that are reshaping the profession.
- Develop a working knowledge of the current trends in areas of state and local taxation, such as sales tax treatment of digital services, treatment of pass-through entities, considerations addressing artificial intelligence, crypto issues; and more.

WHO SHOULD ATTEND?

The Institute is designed for the practitioner who must frequently anticipate and handle state and local tax matters. The Institute addresses all major areas of state and local taxation and attracts attorneys, accountants, state tax officials, tax directors, tax managers, and anyone seeking expert discussion of the latest in state tax technical, legislative, and planning developments.

PLAN EARLY

We strongly advise you to register and make your hotel reservations as early as possible, as availability is limited. See the end of this brochure for more information on how to register and how to obtain a hotel room at the special NYU School of Professional Studies rate.

LexisNexis®

NYU SCHOOL OF PROFESSIONAL STUDIES PUBLICATION

Matthew Bender & Co., Inc., a member of the LexisNexis Group, will publish the proceedings of the Institute. The proceedings of the 2025 Institute on State and Local Taxation are now available. For further information, please direct inquiries to Matthew Bender & Co., Inc. by phone at (732) 533-4679 or by e-mail at david.t.soborski@lexisnexis.com.

AWARD CEREMONY

The NYU School of Professional Studies is pleased to present the NYU School of Professional Studies Paul H. Frankel annual award for Outstanding Achievement in State and Local Taxation. New York University selected Arthur R. Rosen, Senior Counsel at McDermott Will & Schulte, as this year's recipient, in recognition of his unparalleled contributions in all areas of state and local taxation. The award will be presented during the luncheon on Monday, December 14, and the celebration will continue during the reception.

MONDAY LUNCHEON

Please be our guest for lunch on Monday, December 14, at 12:10pm. Monday's lunch is included in the conference fee. However, you must confirm your attendance at the lunch when registering in order to receive a meal ticket. Registrants who do not R.S.V.P. to attend the lunch cannot be guaranteed a seat and will be seated subject to availability.

NYU SPS PAUL H. FRANKEL MEMORIAL ADDRESS

The NYU School of Professional Studies dedicates a lecture at the Institute on State and Local Taxation each year in honor of the late Paul H. Frankel. Paul was a valued member of the NYU Institute on State and Local Taxation Advisory Board and a cherished member of the NYU community. Please be our guest on Monday, December 14, as Jeff Friedman and Rick Pomp deliver a spirited overview and preview of federal constitutional issues.

The NYU School of Professional Studies is pleased to present this lecture in his memory.

NETWORKING RECEPTION

It's never been more valuable or vital to connect with colleagues at the NYU School of Professional Studies annual reception. On Monday, December 14, 2026, please be our guest at 5:20 p.m. for cocktails and hors d'oeuvres and meet our distinguished speakers personally. Also, enjoy this time to meet and network with state and local tax practitioners from around the country.

NYU reserves the right to change, with or without notice, any statement in this brochure concerning, but not limited to, rules, policies, tuition, fees, curriculum, courses, speakers, and programs

DAY 1: MONDAY, DECEMBER 14

Moderator: Alysse McLoughlin, Esq., *Partner, Jones Walker, New York, NY*

8 A.M.
REGISTRATION AND CONTINENTAL BREAKFAST

8:30 A.M. WELCOMING REMARKS
Kathleen Costello, CMP, *Assistant Director, NYU School of Professional Studies, New York, NY*

8:35 A.M. DIGITAL GOODS AND MIXED SERVICE TRANSACTIONS: ADAPTING SALES TAX FOR THE CURRENT ECONOMY
This session will address various states' characterizations of products and where they are taxed, in addition to new interpretations of the true object/primary purpose test.
Session Moderator: Carolynn S. Kranz, Esq., *Managing Member, Industry Sales Tax Solutions, Doylestown, PA*
Grace Kyne, Esq., *Principal, EY, Boston, MA*
Margaret Wilson, Esq., *Founding Member, Wilson Law Group, Princeton, NJ*
James G. Busby, Jr., Esq., CPA, *Shareholder, The Cavanagh Law Firm, P.A., Phoenix, AZ*

9:35 A.M. SMITHFIELD - A CASE STUDY
This panel addresses the several different issues decided by the California court in Smithfield, including the regulatory analysis; the alternative apportionment analysis; and the procedural issues raised by the FTB. This session also discusses whether this case can be used in other states and applied to other factual situations.
Session Moderator: Lynn A. Gandhi, Esq., *Partner, Foley & Lardner, Detroit, MI*
Mitchell A. Newmark, Esq., *Partner, Blank Rome, New York, NY*
Jennifer S. White, Esq., *Tax Principal, KPMG, New York, NY*
Valerie C. Dickerson, Esq., CPA, *Partner, Washington National Tax-Multistate, Deloitte Tax, Washington, DC*

10:30 A.M. REFRESHMENT BREAK

10:45 A.M. NYU SCHOOL OF PROFESSIONAL STUDIES PAUL H. FRANKEL MEMORIAL ADDRESS
SALT CASES BEFORE THE SUPREME COURT & 2026 CONSTITUTIONAL CHALLENGES
Our commentators provide a spirited review of the most significant constitutional cases in state taxation over the past year as well as a preview of important cases to watch in the coming year.
Jeffrey A. Friedman, Esq., *Partner, Eversheds Sutherland (US), Washington, DC*
Richard D. Pomp, Esq., *Professor of Law, University of Connecticut, Hartford, CT*

11:45 A.M. NYU SCHOOL OF PROFESSIONAL STUDIES PAUL H. FRANKEL OUTSTANDING ACHIEVEMENT IN STATE AND LOCAL TAXATION AWARD PRESENTATION

INTRODUCTION
Alysse McLoughlin, Esq., *Partner, Jones Walker, New York, NY*

NYU SCHOOL OF PROFESSIONAL STUDIES PAUL H. FRANKEL OUTSTANDING ACHIEVEMENT IN STATE AND LOCAL TAXATION AWARD RECIPIENT
Arthur R. Rosen, Esq., *Senior Counsel, McDermott Will & Schulte, New York, NY*

12:10 -1 P.M.
LUNCHEON
Lunch served

1 P.M. APPORTIONMENT -FOCUS ON THE NUMERATOR AND THE DENOMINATOR
This panel addresses the complex issues arising for taxpayers concerning sourcing receipts from services and digital transactions, plus issues concerning determination of what receipts go into the denominator. This panel includes a discussion of recent case law, including the Microsoft case in Washington and the Dupont case in Minnesota.
Session Moderator: Jamie C. Yesnowitz, Esq., *Partner, Grant Thornton, Washington, DC*
Eugene J. Gibilaro, Esq., *Partner, Blank Rome, Tampa, FL*
Christopher T. Lutz, Esq., *Partner, Jones Walker, Washington, DC*
Michael T. Fatale, Esq., *General Counsel, Massachusetts Department of Revenue, Boston, MA*

2 P.M. NEW TRENDS AND DEVELOPMENTS IN TAXES
Issues involving gross receipts taxes, digital ad taxes, the Chicago Social Media Tax and the challenge to Hawaii's Green Fee Tax.
Session Moderator: Brian Kirkell, Esq., *Principal, RSM US, Washington, DC*
Patrick J. Reynolds, Esq., CPA, *President & Executive Director, Council On State Taxation, Washington, DC*
Nikki E. Dobay, Esq., *Shareholder, Greenberg Traurig, Seattle, WA*
Aliza Sherman, Esq., *Of Counsel, Stevens & Lee, Elmwood Park, NJ*

2:55 P.M. REFRESHMENT BREAK

3:15 P.M. THE MTC TODAY
Meet the MTC's New Director Plus A Discussion of the MTC's Whitepaper Projects on Digital Products and Market-Based Sourcing.
Session Moderator: Stephanie Anne Lipinski Galland, Esq., *Partner, Miles & Stockbridge, Washington, DC*
Keith Richardson, MBA, *Executive Director, Multistate Tax Commission, Washington, DC*
Lila D. Disque, Esq., *Acting General Counsel, Multistate Tax Commission, Washington, DC*

4:15 P.M. TaxTok
QUICK TAKES: SNAPSHOTS OF IMPORTANT ISSUES
Session Moderators: David A. Hughes, Esq., *Partner, Kilpatrick Townsend & Stockton, Chicago, IL*
Michael Garcia, *Principal, Ryan, Dallas, TX*

- STATE TAX IN UNCERTAIN TIMES
  How will the states and localities react.
  Michael J. Hilkin, Esq., *Partner, McDermott Will & Schulte, New York, NY*
  Ilya A. Lipin, Esq., *Principal, BDO, Philadelphia, PA*
- UNCLAIMED PROPERTY: IT'S MINE NOW!
  Challenges to state use of unclaimed funds and Supreme Court Litigation over the Takings Clause.
  Matthew P. Hedstrom, Esq., *Partner, Alston & Bird, New York, NY*
  Eric D. Carstens, Esq., *Partner, McDermott Will & Schulte, Washington, DC*
- FOCUS ON INCOME TAX: NYC'S PIED-A-TERRE TAX AND CA'S POTENTIAL TAX ON BILLIONAIRES
  Lindsay LaCava, Esq., *Partner, Baker & McKenzie, New York, NY*
  Michael Vigil, Esq., *Managing Director, Andersen, San Francisco, CA*

5:45 P.M. DAY 1 WRAP UP

5:50 P.M. NETWORKING RECEPTION
Join your fellow attendees for an opportunity to meet the speakers and to network with tax practitioners from around the country.

DAY 2: TUESDAY, DECEMBER 15

Moderator: Jack Trachtenberg, Esq., *Principal, Deloitte Tax, New York, NY*

8 A.M. CONTINENTAL BREAKFAST

8:30 A.M. ETHICAL ISSUES IN STATE TAX FROM AI
This session will focus on the ethical issues confronting state tax practitioners from use of AI.
Session Moderator: Glenn C. McCoy, Jr., CMI, Esq., *Principal, Client Services, Ryan, New York, NY*
Justin Shanahan, CPA, *Partner, PwC, New York, NY*
Karen Dean, Esq., *Senior Vice President – Global Tax, Lumen Technologies, Denver, CO*
Jaye Calhoun, Esq., *Partner, Kean Miller, New Orleans, LA*

9:30 A.M. STATE TAX DISPUTES - BEST PRACTICES IN MANAGING AUDITS
This presentation takes a practical look at the best methods and strategies to manage audits, with a focus on preserving the taxpayer's rights and arguments if resolution at audit is not possible.
Session Moderator: Kathleen Quinn, Esq., *Principal, EY, New York, NY*
Marc Simonetti, Esq., *Partner, State Tax Law, New York, NY*
Justin Hill, Esq., CPA, *Partner, KPMG, Dallas, TX*
Jorge Rodriguez, Esq., *Managing Principal, Rodriguez Law Firm, New York, NY*

10:25 A.M. REFRESHMENT BREAK

10:40 A.M. CRYPTO ISSUES
Classification, sourcing, data retrieval and documentation issues in this new area; including adding crypto investments to a legacy business.
Session Moderator: Mark F. Sommer, Esq., *Member and Practice Group Leader, Frost Brown Todd, Louisville, KY*
DeAndre R. Morrow, Esq., *Shareholder, Greenberg Traurig, Washington, DC*
Doran J. Gittelman, Esq., *Tax Senior Manager, Deloitte Tax, New York, NY*
Hayes R. Holderness, Esq., *Austin Owen Faculty Research Scholar and Professor of Law, University of Richmond School of Law, Richmond, VA*

11:40 A.M. THE NORTHEAST COMMISSIONERS' ROUNDTABLE
High-ranking officials from the Northeast join to address critical challenges that they face in an environment where revenue collection efforts are vital, resources remain relatively thin, providing important technical guidance is key, and treating taxpayers fairly is paramount.

Session Moderator: Richard W. Genetelli, CPA, *Managing Director, Genetelli Consulting Group, New York, NY*
John Biello, MPA, *Deputy Commissioner, Connecticut Department of Revenue Services, Hartford, CT*
Amanda Hiller, Esq., *Acting Tax Commissioner and General Counsel, New York State Department of Taxation and Finance, Albany, NY*
Jacob Foy, *Deputy Director, Office of the Customer Experience, New Jersey Division of Taxation, Trenton, NJ*
Patrick M. Browne, Esq., CPA, *Secretary of Revenue, Pennsylvania Department of Revenue, Harrisburg, PA*

12:30 P.M. LUNCH RECESS

1:30 P.M. RECENT DEVELOPMENTS AFFECTING STATE TAXATION OF MULTISTATE PASS-THROUGH ENTITIES
This panel addresses the MTC White Paper & Proposed Model Act on Partnership Sourcing, current developments concerning taxation of gain from the sale of pass-through entities, and important entity-level tax and audit developments.
Session Moderator: Bruce P. Ely, Esq., *Of Counsel, Bradley, Birmingham, AL*
Jenn Stosberg, Esq., *Counsel, Multistate Tax Commission, Washington, DC*
Dale Y. Kim, CPA, *Partner, PwC, New York, NY*
Kelvin M. Lawrence, Esq., *Partner, Vorys, Sater, Seymour and Pease, Columbus, OH*

2:30 P.M. REFRESHMENT BREAK

2:40 P.M. TaxTok
QUICK TAKES: SNAPSHOTS OF IMPORTANT ISSUES
Session Moderators: David A. Hughes, Esq., *Partner, Kilpatrick Townsend & Stockton, Chicago, IL*
Jeremy P. Gove, Esq., *Partner, Eversheds Sutherland (US), New York, NY*

- CENTRAL STATES DEVELOPMENTS
  Mark A. Loyd, Esq., CPA, *Partner, Dentons, Louisville, KY*
  Timothy G. Schally, Esq., *Partner, Tax Practice Group Chair, Michael Best & Friedrich, Milwaukee, WI*
- CONSCIOUS DECOUPLING – THE REALITY OF OB3 ON STATE TAXATION
  Jared Walczak, *Senior Fellow, Tax Foundation, Washington, DC*
  Jeffrey Birdsong, Esq., *Partner, Jones Walker, New Orleans, LA*
- WEST COAST DEVELOPMENTS
  Leah Robinson, Esq., *Partner, Mayer Brown, New York, NY*
  Andres Vallejo, Esq., *Co-Founder, Vallejo Antolin Agarwal & Kanter, Walnut Creek, CA*
- EAST COAST DEVELOPMENTS INCLUDING NEW YORK/NEW JERSEY/PENNSYLVANIA
  Joseph Carzo, CPA, *Director, State and Local Tax Services, CohnReznick, New York, NY*
  David J. Shipley, Esq., *Shareholder, Stevens & Lee, Princeton, NJ*

4:45 P.M.
DAY 2 WRAP UP

4:50 P.M. CONFERENCE CONCLUDES