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42nd Annual

Advanced State and Local Tax Institute

May 15-16, 2019 ■ Georgetown University Law Center ■ Washington, DC
Co-sponsored by ABA State & Local Taxes Committee and Bloomberg Tax

Keynote Speaker: Dan Schweitzer

Supreme Court Counsel, National Association of
Attorneys General

CLE

Up to **12 CLE credit hours** (based on a 60-minute credit hour), including 1 hour of ethics

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Up to **14.0 CPE credit hours**, including credit in Taxes, Accounting and Regulatory Ethics Field of Study

Institute Agenda

Tuesday, May 14

6:00 - 7:30 pm

Welcome Reception at Eversheds Sutherland (US) LLP

Sponsored by Eversheds Sutherland (US) LLP
Network with Institute Faculty, Advisory Board members, and fellow attendees while enjoying views of the nation's capital.

Wednesday, May 15

7:45 - 8:15 am

Registration and Continental Breakfast

8:15 - 8:30 am

Welcoming Remarks

Philip M. Tatarowicz & Bobby L. Burgner,
Institute Co-Chairs

Jill Castleman, Georgetown Law CLE

8:30 - 9:15 am

Keynote Address

Dan Schweitzer, Supreme Court Counsel,
National Association of Attorneys General

- Consider federalism and state sovereignty in the tax context vis-à-vis the Supreme Court
- Evaluate cases last term, such as *Murphy* and *Wayfair*, and cases this term, such as *Hyatt*, and the new makeup of the Court

9:15 - 9:30 am

Networking Break

9:30 - 10:30 am

State Tax Conformity with Federal Tax Reform: What Does the State Tax Landscape Look Like 18 Months after the TCJA?

Mitchell A. Newmark (Moderator), Morrison & Foerster LLP

Michael T. Fatale, Deputy General Counsel,
Massachusetts Department of Revenue

Sarah McGahan, KPMG LLP

- Survey the state tax landscape and highlight state conformity, decoupling, or inaction relating to the key TCJA domestic and international tax provisions 18 months after passage of the statute
- Analyze the primary policy, regulatory, and compliance issues that have emerged in the aftermath of federal tax reform
- Consider the long-term fiscal and tax policy implications of state conformity with federal tax reform: Are the changes transformational and long-lasting, or merely evolutionary and transitory?

10:40 - 11:40 am

GILTI, the Transition Tax on Repatriated Income, and the State Taxation of Foreign Source Income after Federal Tax Reform

Karl Frieden (Moderator), Vice President & General Counsel, Council On State Taxation

Bruce J. Fort, Counsel, Multistate Tax Commission

Alysse McLoughlin, McDermott Will & Emery LLP

- Consider the pros and cons of state conformity with GILTI, including a discussion of differences in federal and state rules relating to GILTI, factor representation, and constitutional limitations
- Discuss the 2017 tax year issues arising from state conformity with the transition tax on repatriated income
- Hear predictions on where the state taxation of foreign income is headed over the next ten years

11:40 am - 12:45 pm

Lunch (on your own)

12:45 - 1:45 pm

Income Tax: A National Overview

Breen M. Schiller (Moderator), Horwood Marcus & Berk Chartered

Open Weaver Banks, Eversheds Sutherland (US) LLP

John J. Ficara, Director, New Jersey Division of Taxation

- Learn the current status of states' continued migration to combined reporting, and gain an in-depth understanding of specific states' recent adoptions, such as those by Kentucky and New Jersey
- Understand common and divergent trends in combined reporting, such as re-consideration of *Finnigan*-style apportionment, new views on how to determine ownership and control, and application of P.L. 86-272 among the group members
- Tackle the current debate surrounding interpretation of P.L. 86-272

1:50 - 2:50 pm

Sales and Use Tax: A National Overview

Faranak Naghavi (Moderator), Ernst & Young LLP
Susan Haffield, PwC

- Receive a briefing on significant sales and use tax cases, rulings, and guidance
- Identify trends and new issues in sales and use tax that affect businesses and client activities
- Collect a comprehensive written resource for use in your daily work

2:50 - 3:00 pm

Networking Break

3:00 - 4:00 pm

CONCURRENT SESSIONS

Session A: Cryptocurrency and Taxation of the New Economy

Carolynn S. Kranz (Moderator), Kranz & Associates PLLC

Charles C. Kearns, Eversheds Sutherland (US) LLP

Christopher T. Lutz, Horwood Marcus & Berk Chartered

- Gather updates on state sales and corporate taxation and sourcing of digital products
- Discuss the implications of the exponential growth of the sharing economy and cryptocurrency on state taxation
- Analyze the ramifications of the *Wayfair* decision for expanding the number of domestic and foreign-based companies that file state income tax returns or collect state sales tax

Session B: Pass-Through Entities

William T. Thistle, II (Moderator), Bradley Arant

Deborah Harrison, Accenture

Andrew W. Yates, Alston & Bird LLP

- Review issues facing pass-through entities in response to the federal pass-through entity audit regulations, state reactions to the federal changes, state entity level returns, composite returns, and series LLC reporting
- Gain knowledge of the federal changes and the reactions by state and local tax jurisdictions to those changes
- Understand trading issues in the state and local arena dealing with owners and partners

4:00 - 4:20 pm

Facilitated Break

4:20 - 5:20 pm

The Last Word: A Dialogue with State Tax Administrators

Joe Huddleston (Moderator), Ernst & Young LLP

Nia Ray, Director, Oregon Department of Revenue

Lindsey Stepp, Commissioner, New Hampshire Department of Revenue Administration

Joel W. Walters, Director, Missouri Department of Revenue

- For a perennial favorite, join top-level officials from several states to learn more about their perspectives on key state tax issues
- Gather insights from state revenue directors and commissioners in an informal setting

5:20 - 6:15 pm

Cocktail Reception

Sponsored by Bloomberg Tax

Thursday, May 16

7:45 - 8:10 am

Continental Breakfast

8:15 - 9:15 am

The Cyborgs are Coming! The Ethical Concerns with the Latest Technology Disruptions

Stuart I. Teicher, Professor and Lead Educator, Teicher Professional Growth, LLC

- Join “the CLE Performer,” Stuart Teicher, for a deep dive into how cutting edge technological changes can cause ethical concerns for attorneys
- Consider ethical implications for attorneys to avoid cyber-scams, under rules 1.1 (Competence), 1.4 (Communication), 1.6 (Confidentiality), 1.16 (Declining or Terminating Representation) and 1.18 (Duties to Prospective Client)
- Learn how to navigate new technologies such as frictionless computing and artificial intelligence in accordance with rules 1.6 (Confidentiality) and 1.8 (Conflict of Interest: Current Clients)

9:15 - 9:30 am

Networking Break

9:30 - 10:30 am

All Things Wayfair

Stephanie Csan (Moderator), Deloitte LLP

Jessica Brown, Assistant General Counsel, DC Office of Tax and Revenue

Jonathan E. Maddison, Reed Smith LLP

- Explore how *Wayfair* has changed the landscape of sales and use and other taxes across the country, including related state laws, sales and use tax simplification efforts, and the income and gross receipts tax implications
- Understand related controversy resulting from *Wayfair* and anticipated nexus controversy stemming from issues such as retroactivity and the Due Process Clause
- Gain an understanding of state tax policy implications of the decision

10:30 - 10:45 am

Networking Break

10:45 - 11:45 am

Analyses and Predictions on Marketplace Providers

Rachelle Bernstein (Moderator), Vice President & Tax Counsel, National Retail Federation

Richard Cram, Director, National Nexus Program, Multistate Tax Commission

William Lasher, Senior Director, Indirect Taxes, eBay, Inc. (Invited)

- Review the patchwork of existing state rules on marketplaces and understand a trending forecast of other responses to the issues, including responses to the MTC project and the results of 2019 state legislative sessions
- Gain insight into the status of marketplace nexus issues, compliance issues, and other complications that have resulted from state and local actions

11:45 am - 12:15 pm

Buffet Lunch

12:15 - 1:15 pm

CONCURRENT SESSIONS

Session A: Crunching the Numbers: How Technology and Data Analytics are Changing In-House Tax and State Revenue Departments

John Amato (Moderator), PwC

Timothy H. Gillis, KPMG LLP

Kelly Necessary, Dixon Hughes Goodman LLP

- Learn what big data, data mining, and data analytics are and how state taxing agencies and taxpayers can use these tools
- Explore how taxing agencies are using data mining and data analytics to gain efficiency and effectiveness in tax compliance and audits
- Consider how taxpayers are able to leverage big data and artificial intelligence applications to increase the speed and accuracy of their tax functions

Session B: Taking Sides: The Ins and Outs of State and Local Tax Controversy

Jack Trachtenberg (Moderator), Deloitte LLP


Jaye A. Calhoun, Kean Miller LLP

Brian Fliflet, Deputy General Counsel, Income Tax Policy, Illinois Department of Revenue

- Learn about new state approaches to minimize or speed up resolution of tax controversies
- Understand the areas of change likely to generate controversy in coming years, such as state conformity to federal tax reform, new nexus standards, and transfer pricing issues
- Understand how technological change, such as data analytics, will create, and could help resolve, state tax controversies

1:15 - 1:35 pm

Networking Break

 This program will be available via live webcast (subject to change). For more information, visit: <https://georgetown.inreachce.com/>

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Williams Mullen

1:35 - 2:35 pm

Alternative Apportionment

Craig B. Fields (Moderator), Morrison & Foerster LLP

Stephanie Anne Lipinski Galland, Williams Mullen

Phil N. Skinner, Lead Deputy Attorney General, Idaho Office of the Attorney General

- Understand the factual and legal basis for alternative apportionment, when it is appropriate and when it is not, and the various different state approaches for identifying and measuring distortion
- Analyze current issues with the single-sales factor, including new definitions and methods of reconciliation for gross receipts and interpretations of “income producing activity” that blur the lines with “market-based sourcing”
- Explore similarities and differences in sourcing for sales and income tax purposes, and issues that those differences could create in a post-*Wayfair* environment

2:35 - 2:45 pm

Networking Break

2:45 - 3:45 pm

Match Point: Debate on All Topics SALT

Bobby L. Burgner (Moderator), General Electric Company (Retired)

Douglas L. Lindholm, President & Executive Director, Council On State Taxation

Gregory S. Matson, Executive Director, Multistate Tax Commission

- As COST and MTC enter their 50th years in representation of corporate and state entities in state and local tax issues, hear from the leaders of these two organizations
- Consider new perspectives on key SALT issues of the day
- Discuss the *Murphy* case and the broader implications of the anti-commandeering doctrine

3:45 pm

Adjournment

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#GeorgetownSALT

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15 E Street NW, Washington, DC 20001
202-347-4200 or 800-546-7866

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415 New Jersey Avenue NW, Washington, DC 20001; (888) 513-7445 (Reservations)

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Group discounts are available for agencies, firms, or companies registering three or more attendees at one time. If you would like to take advantage of the discounts listed below, please contact cle@law.georgetown.edu to receive the discount code.

3-5 registrants: \$100 off each registration

6-9 registrants: \$200 off each registration

10+ registrants: \$300 off each registration

Disclaimer

Speakers are subject to change.

Special Needs, Nursing Mothers, or Dietary Restrictions

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Cancellations/Substitutions

Cancellation notices must be received in writing at least seven (7) days prior to program start date for a refund. Cancellation notices must be received by

5:00 pm ET on Wednesday, May 8, 2019 for a refund (less \$100 administrative fee). Substitutions are accepted at any time prior to the program start date. Registration for the live, in-person program is not transferable to the live webcast or bonus on-demand access.

Course Materials

Course materials will be distributed prior to the program. Registrants will receive an email from the Georgetown Law CLE office at least one week before the program.

Satisfaction Guarantee

We are confident that you will value the information sharing and networking at this conference. However, if you feel you have not received your money's worth by the end of the program, please contact a member of our registration team before leaving the conference. All refund requests will be reviewed carefully and are subject to approval by the Executive Director for Academic Conferences and Continuing Legal Education.

CLE Credits

Accreditation has been or will be requested for the Advanced State and Local Tax Institute from most states with mandatory continuing legal education requirements for 12.0 CLE credits (based on a 60-minute hour), including 1 ethics credit and 14.4 CLE credits (based on a 50-minute hour), including 1.2 ethics credits. Georgetown Law is an accredited CLE provider in most MCLE states. Georgetown Law CLE is a State Bar of California-approved MCLE provider. Please note that this program is eligible for only Non-transitional CLE credit in New York.

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Advanced State and Local Tax Institute

Course Level: Overview; Group-Live, No Prerequisites or Advance Preparation Required;

Program Level: Advanced; 14.0 CPE credits in the Taxes, Auditing and Regulatory Ethics

Registration Form

PLEASE PRINT OR TYPE. Payment must accompany registration.

Advanced State and Local Tax Institute, May 15-16, 2019

- \$1,095 Early-Bird Registration (due Monday, April 15, 2019 by 5:00 PM ET)
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The 42nd Annual | May 15-16, 2019
Advanced State and Local Tax Institute

10 Reasons Why You Should Attend

1. **Consider** the impact of the new Supreme Court makeup on recent and upcoming state and local tax cases
2. **Evaluate** impacts of federal tax reform on state taxes and GILTI
3. **Gather** key updates on income tax and sales and use tax in states across the nation
4. **Learn** about cutting-edge issues such as taxation of crypto-currency and the use of data analytics
5. **Dive** into the intricacies of pass-through entities and alternative apportionment
6. **Hear** directly from State Commissioners and Directors of Revenue in a free-flowing discussion
7. **Obtain** tips on ethical rules applying to new technologies from “the CLE Performer”
8. **Analyze** key impacts of the Supreme Court’s decision in Wayfair
9. **Explore** emerging issues in state tax controversy and with marketplace providers
10. **Watch** the heads of MTC and COST square off in a spirited debate issues