41st ANNUAL

Advanced State & Local Tax Institute

MAY 31–JUNE 1, 2018

GEORGETOWN UNIVERSITY LAW CENTER | WASHINGTON, DC

Co-sponsored by ABA State & Local Taxes Committee and Bloomberg BNA

Up to 12.25 CLE credit hours (based on a 60-minute credit hour), including 1 hour of ethics
Up to 14.7 CLE credit hours (based on a 50-minute credit hour), including 1.2 hours of ethics
Up to 14.5 CPE credit hours, including credit in Taxes, Accounting and Regulatory Ethics Field of Study

Can’t Attend in Person? Live Webcast Available
Institute Agenda

Wednesday, May 30

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.

7:45–8:15 am
Registration & Continental Breakfast

8:15–8:30 am
Welcoming Remarks
Philip M. Tatarowicz & Bobby L. Burgner, Institute Co-Chairs

Jill Castleman & Molly Scott, Georgetown Law CLE

8:30–9:00 am
Keynote Address
J. Anthony Coughlan, Senior Tax Counsel, U.S. Senate Finance Committee, Republican Staff

9:00–9:15 am
Networking Break

9:15–10:15 am
Federal Tax Reform: Overview of Sweeping Changes
Karl Frieden (Moderator), Vice President & General Counsel, Council On State Taxation

Valerie Dickerson, Deloitte Tax LLP

Steven N. Wlodychak, Ernst & Young LLP

» Delve into key provisions within the enacted federal tax reform legislation

» Consider topics such as revenue impacts (and expected deficit), effective dates, and the elimination of most state and local tax deductions

» Engage in a high-level discussion of state level conformity and fiscal impact

10:20–11:20 am
Federal Tax Reform: Business Tax Impacts on State Tax
Harley T. Duncan (Moderator), KPMG LLP

Nancy Prosser, Special Counsel to the Deputy Comptroller, Texas Comptroller of Public Accounts

Messiha Shafik, Deloitte Tax LLP

» Discuss in detail the key business tax reform provisions with the most significant state tax impact

» Review similarities and differences in state conformity to date with these provisions

» Highlight anticipated complexities in tax compliance and impact on other state tax reform trends

11:20 am–12:40 pm
Lunch (on your own)

12:40–1:40 pm
Federal Tax Reform: International Tax Impacts on State Tax
Alyss McLoughlin (Moderator), McDermott Will & Emery LLP

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

Zal A. Kumar, Director of Business Tax Services, New York City Department of Finance

» Take a deeper dive into the state tax implications of the key international tax reform provisions

» Consider similarities and differences in state conformity with these provisions

» Assess factors in tax compliance and the impact on other state tax reform trends relating to foreign source income

1:45–2:45 pm
State Adaptations to Federal Changes to Partnership Rules
Pilar Mata (Moderator), Tax Counsel, Tax Executives Institute

Heleen Hecht, General Counsel, Multistate Tax Commission

Jonathan Horne, Senior Manager, Tax Policy and Advocacy, Association of International Certified Professional Accountants

» Discuss state adaptations to the imminent change in the federal partnership audit regime

» Analyze “interested parties” and the MTC project developing model legislation for the states

» Consider legislative activity by states during 2018 legislative sessions responding to federal changes

2:45–3:00 pm
Networking Break

This symbol indicates sessions that will be webcast.

3:00–4:00 pm
CONCURRENT SESSIONS

Session A
Sales and Use Tax Current Developments
Carolyn L. Kranz (Moderator), Kranz & Associates PLLC

Lani J. Canniff, Vice President — Tax, Corporate Tax, Arneripise Financial

James Taylor, Vice President, State & Local Tax, Alliance Data

» Receive a review of national developments with respect to sales and use taxes

» Consider judicial and administrative challenges to Quill, the impact of state notice and reporting provisions going live and state efforts to broaden the tax base

» Evaluate how states are adapting existing sales and use tax laws for the “sharing economy”

Session B
Breakout the Income Taxes!
Zachry T. Gladney (Moderator), Alston & Bird LLP

Marc A. Simonetti, Eversheds Sutherland (US) LLP

Victoria H. Torchen, PricewaterhouseCoopers LLP

» Consider how 2017 and 2018 have been breakout years for income and franchise tax developments

» Delve into a national review of the most significant income and franchise tax issues

» Look forward to emerging policy and audit trends shaping the income tax space

4:20–5:20 pm
The Last Word: A Dialogue with State Tax Administrators
Joe Huddleston (Moderator), Ernst & Young LLP

Karey W. Barton, Associate Deputy Comptroller for Tax, Texas Comptroller of Public Accounts

Ronald G. Penny, Secretary of Revenue, North Carolina Department of Revenue

Kimberly L. Robinson, Secretary of Revenue, Louisiana Department of Revenue

» Join a panel of esteemed state tax administrators to consider the latest and most pressing issues in their respective states

» Discuss each state’s most highly debated state and local tax cases

Thursday, May 31

7:45–8:15 am
Registration & Continental Breakfast

8:15–8:30 am
Welcoming Remarks

Karl Frieden (Moderator), Molly Scott, Vice President, Council On State Taxation

Joe Huddleston (Moderator), Ernst & Young LLP

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5:20–6:15 pm
Cocktail Reception

Friday, June 1
7:45–8:15 am
Continental Breakfast

8:15–9:15 am
Debating the Future of Sales Tax Nexus
Craig B. Fields (Moderator), Morrison & Foerster LLP
George S. Isaacson (Taxpayer), Brann & Isaacson
Eric Citron (State), Goldstein & Russell, PC
» Experience a lively debate between advocates on both sides of the nexus issue
» Consider arguments on the constitutionality of economic presence nexus at issue in the Wayfair and Crutchfield cases, whether “cookie nexus” runs afoul of Quill, and whether the proliferation of state sales tax notice and reporting requirements has undercut the physical presence doctrine

9:15–9:30 am
9:30–10:30 am
CONCURRENT SESSIONS

Session A
Diverse Routes to Resolving SALT Audit Issues
Paul A. Broman (Moderator), Assistant Tax Director and Managing Tax Counsel – State, BP America, Inc.
John Amato, PricewaterhouseCoopers LLP
Courtney M. Kay-Decker, Director, Iowa Department of Revenue
Stephen P. Kranz, McDermott Will & Emery LLP
» Discuss numerous complex audit issues facing tax administrators and taxpayers alike
» Consider avenues for an equitable resolution of complex audit issues
» Evaluate when litigation is the best means of resolution

Session B
Recent Developments in Transfer Pricing at the State Level
Joe W. Garrett, Jr. (Moderator), Deputy Commissioner of Revenue, Alabama Department of Revenue
Bruce J. Fort, Counsel, Multistate Tax Commission
Leah Robinson, Mayer Brown LLP
» Focus on continued activity by states in the transfer pricing area, particularly separate entity states
» Give an update on MTC’s facilitation of states engaging transfer pricing issues
» Dissect state cases involving transfer pricing

10:30–10:45 am
Networking Break

10:45–11:45 am
Traps and Opportunities at the Intersection of Nexus and Apportionment for Sales, Use, and Income Taxes
Philip M. Tatarowicz (Moderator), Professor, Graduate Tax Program, Georgetown University Law Center
Mitchell A. Newmark, Morrison & Foerster LLP
Shirley K. Siciliano, KPMG LLP
» Discuss policy implications of market-based sourcing
» Contrast factors informing “market” for income versus sales and use taxes
» Note issues created by incorporating pass through rules into market-based sourcing rules
» Outline recent developments concerning the sourcing of digital goods and services

11:45 am–12:15 pm
Lunch Service

12:15–1:15 pm
World Championship of Ethics: Test Your Ethical Acumen
Stephanie Anne Lipinski Galland, Williams Mullen
William M. Backstrom, Jr., Jones Walker LLP
» In an interactive and collaborative game format, address ethical dilemmas faced by attorneys and CPAs
» Consider practical ethical issues under the ABA Model Rules of Professional Conduct, AICPA Standards for Professional Ethics, ethical standards for government employees generally and for practitioners before the Internal Revenue Service

1:15–1:30 pm
Networking Break

1:30–2:30 pm
Is Alternative Apportionment the New Normal?
Carley A. Roberts (Moderator), Eversheds Sutherland (US) LLP
Joe W. Garrett, Jr., Deputy Commissioner of Revenue, Alabama Department of Revenue
Christopher T. Lutz, Horwood Marcus & Berk Chartered
» Consider how the move from an equally weighted three factor formula together with significantly changing business models requires a detailed analysis of statutory apportionment methods and the use of alternative formulas
» Discuss the standards and best practices for invoking an alternative formula

2:30–2:45 pm
Networking Break

2:45–4:00 pm
Match Point: Debate on All Topics SALT
Douglas L. Lindholm (Moderator), President & Executive Director, Council On State Taxation
Prof. Richard D. Pomp, Alva P. Loiselle Professor of Law, University of Connecticut School of Law
Marilyn A. Wethكام, Horwood Marcus & Berk Chartered
» Enjoy a lively discussion of all things SALT, including U.S. Supreme Court predictions
» Learn both government and taxpayer perspectives on key issues and hot topics

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**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 12.25 CLE credits (based on a 60-minute hour), including 1 ethics credit, and 14.7 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 Nontransitional 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; 14.5 CPE credits in the Taxes, Auditing and Regulatory Ethics.
Registration Form

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Advanced State and Local Tax Institute, May 31-June 1, 2018

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Ten Reasons Why You Should Attend

1. Understand the framework for, and key provisions of, federal tax reform
2. Explore the state tax ramifications of business tax aspects in federal tax form
3. Drill down into the state tax impacts of international tax elements of federal tax reform
4. Network with top SALT practitioners from state governments, law firms, and companies
5. Learn about current developments in transfer pricing, sales, use, and income tax
6. Gather perspectives of top state tax administrators on hot SALT issues
7. Observe a lively debate on economic presence nexus issues in light of cases pending before the U.S. Supreme Court
8. Engage in a game to sharpen your ethical awareness
9. Discuss state tax impacts of changes to federal partnership laws
10. Conclude with a debate among SALT luminaries