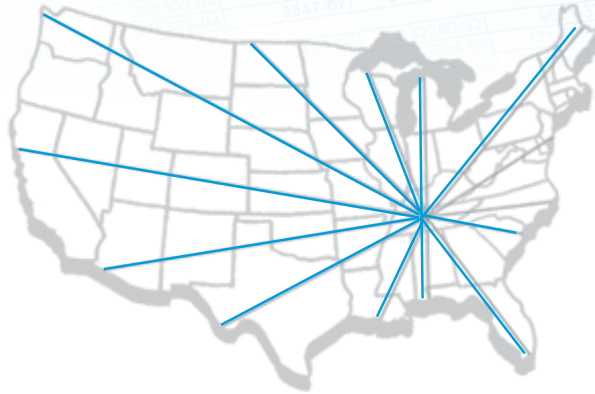


25th ANNUAL

# PAUL J. HARTMAN STATE AND LOCAL TAX FORUM

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October 17-19, 2018  
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**The Professor Paul J. Hartman State and Local Tax (SALT) Forum**, sponsored in conjunction with the Vanderbilt University Law School, provides industry, practitioners and state revenue employees the opportunity to participate in a quality forum exploring significant national developments and trends in state and local taxation. The Forum welcomes your participation.

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# PROGRAM

## WEDNESDAY AFTERNOON, OCTOBER 17, 2018 INCOME & FRANCHISE TAX DEVELOPMENTS SESSION OR SALES & USE TAX DEVELOPMENTS SESSION

### INCOME & FRANCHISE TAX DEVELOPMENTS *Symphony I Ballroom*

12:00 **Registration Opens**

12:55 **Welcome and Introductory Remarks**

1:00 **Now Trending** – As states and businesses alike scurried to react to federal tax reform over the last year, many other important state and local income tax trends have taken a backseat. This panel will discuss some of those developments, including the adoption of a narrowed definition of “receipts,” market-sourcing of non-TPP, and the single-sales-factor formula; alternative apportionment; calls for comprehensive reviews of state credits; the proliferation of ballot initiatives; carried interest tax reform efforts; transfer pricing; and more. (60 Min.)

**Maria Todorova**, Partner, Eversheds Sutherland (US) LLP; Atlanta, GA

**Karen Boucher**, Managing Member, FIST Coalition; Egg Harbor, WI

**Amber Rutherford**, Senior Manager, Deloitte Tax LLP; Nashville, TN

2:00 **Look (and Think) Before You Leap – State Tax Issues in Mergers and Acquisitions** – This presentation will review the due diligence process in M&A transactions and identify those that can be particularly problematic. The speakers will also identify the important issues to consider and note the different considerations in the context of income taxes versus transactional taxes like sales tax. (60 Min.)

**Mitchell Newmark**, Partner, Morrison & Foerster LLP; New York, NY

**Peter Faber**, Partner, McDermott Will & Emery LLP; New York, NY

**Caroline Balfour**, Director, State and Local Tax, PwC LLP; Minneapolis, MN

3:00 **Break**

3:15 **Accounting for State Taxes** – Tax departments continue to face challenges in properly accounting for state tax law changes that impact the overall tax rate and bottom lines of their companies. This panel of industry and practitioner experts will address those issues and discuss the ongoing complexities in identifying and measuring deferred taxes and assessing needs for valuation allowances. Panelists will also discuss how non-income tax law changes and developments (i.e., those involving state gross receipts-based taxes and indirect/sales/use taxes) may impact financial accounting and reporting decisions made in the calculation of documented and recorded loss contingency accruals. The panel will also review practical implications of common state uncertain tax positions and other financial accounting issues. (60 Min.)

**Stephanie Csan**, Managing Director, Deloitte Tax LLP; Parsippany, NJ

**Jack Harper**, Vice President Corporate Tax, Discover Financial Services; Riverwoods, IL

**Stephen LaRosa**, Senior Director, State & Local Tax, Alexion Pharmaceuticals, Inc.; New Haven, CT

4:15 **Southeastern Update – Hot Topics in High Cotton** – This panel will cover the latest developments and recent trends in states where college football is even more popular than state and local taxes, if you can even believe that is possible. (60 Min.)

**Mark Sommer**, Member, Frost Brown Todd LLC; Louisville, KY

**Christopher Wilson**, Partner, Waller Lansden Dortch & Davis LLP; Nashville, TN

5:15 **Adjourn**

**ESTIMATED TOTAL CONTINUING EDUCATION CREDIT HOURS AVAILABLE:**

240 MINUTES: CLE: 4 Hrs. - CPE: 4.8 Hrs (4.5 NASBA)

### SALES & USE TAX DEVELOPMENTS SESSION *Symphony II Ballroom*

12:00 **Registration**

12:55 **Welcome and Introductory Remarks**

1:00 **Cloud Computing, Digital Sales, and Block Chain – Oh My!** – As the world continues to become more “digital,” sales and use tax issues continue to become more complex, with old laws struggling to keep up and new approaches often outdated before they are even adopted. This session will review the latest sales and use tax issues in a world where concepts like the sharing economy, the internet of things, and cloud computing are becoming commonplace. The panelists will highlight developments related to nexus – including cookie or click-through nexus, digitally delivered products or services, bundled transactions, software, and internet sales and will provide practical advice for documenting sales to ensure the proper sales tax treatment and avoid a surprise assessment after an audit. (60 Min.)

**Brian Kirkell**, Principal, RSM US LLP; Washington D.C.

**Christopher Lutz**, Of Counsel, Horwood Marcus & Berk Chartered; Washington, D.C.

**Jack Trachtenberg**, Principal, Deloitte Tax LLP; New York, NY

2:00 **Beyond Mars – Bots and Big Data Solutions** – Software and advanced technology have already made significant inroads into state tax practice, providing benefits in everything from compliance to defending an audit. Problems of data overload and increasing workloads offer even greater opportunities for “bots” or other innovative technologies to be used to change the functions and operations of tax departments. The panelists in this session will discuss the technology that is actually working and should be used to automate functions and improve the accuracy and efficiency of tax departments. (60 Min.)

**Steven Parish**, Principal, RSM LLP; Charlotte, NC

**Faranak Naghavi**, Partner, EY; Washington, D.C.

3:00 **Break**

## SALES & USE TAX DEVELOPMENTS SESSION

*Continued*

- 3:15 **Practice Makes Perfect – Best Practices in SUT Audits** – Even though no company wants to be audited, SUT audits are an unavoidable part of doing business. This presentation will help taxpayers, government auditors, and practitioners avoid, deal with, and resolve audit issues at all stages of the audit. (60 Min.)  
**Janette Lohman**, Partner, Thompson Coburn LLP; St. Louis, MO  
**Rachel Quintana**, Senior Manager, Indirect Tax, EY; Denver, CO  
**John Fletcher**, Attorney, Jones Walker LLP; Jackson, MS
- 4:15 **Designing a Better Sales and Use Tax** – The current approach to sales and use taxes is a mess. State statutes and regulations are outdated, poorly designed, and fail to adequately serve the interest of governments or taxpayers. The narrow sales tax base fails to collect revenue for state and local governments and the complexity, multiple levels of taxation, and potential to tax business inputs improperly burdens taxpayers. This presentation will use COST's Sales Tax Scorecard as a guide to discuss what is wrong with the current approach to sales and use taxes and how it can be improved. (60 Min.)  
**Fred Nicely**, Senior Tax Counsel, Council On State Taxation; Washington, D.C.  
**Helene Hecht**, General Counsel, Multistate Tax Commission; Washington, D.C.
- 5:15 **Adjourn**

**ESTIMATED TOTAL CONTINUING EDUCATION CREDIT HOURS AVAILABLE:**

240 MINUTES: CLE: 4 Hrs. - CPE: 4.8 Hrs (4.5 NASBA)

## WEDNESDAY EVENING, OCTOBER 17, 2018

*Symphony III Ballroom*

- 5:15 - 6:00 **Pre-Registration** for Tuesday/Wednesday  
5:15 - 7:00 **Reception**

## THURSDAY, OCTOBER 18, 2018

*Symphony I and II Ballrooms*

### SALT FORUM SESSIONS

- 7:15 **Registration and Continental Breakfast**
- 7:50 **Welcome and Introductory Remarks**
- 8:00 **Top Ten Income Tax Cases** – A perennial favorite at the Hartman SALT forum, this session will review the top 10 current and recent income tax cases that will impact the SALT world for years to come. (60 Min.)  
**Lynn Gandhi**, Partner, Honigman Miller Schwartz and Cohn LLP; Detroit, MI  
**Hollis Hyans**, Senior Counsel, Morrison & Foerster LLP; New York, NY
- 9:00 **Just Passing Through – An Update on the State Tax Treatment of Pass-Through Entities** – Businesses operating in pass-through entity form (e.g., partnerships, LLCs and S corporations) are, according to IRS statistics, now responsible for generating more than 60 percent of all business income in the U.S. Yet, the state income tax treatment of these popular entities is not carefully defined or understood and can differ widely from state-to-state. This section will describe the latest state and local tax developments affecting pass-through entities, provide an overview of the unique state tax issues that impact them, address the complex state and local tax considerations brought about by federal tax reform and offer an update on state responses to the imposition of the new federal partnership audit rules. The panelists will highlight the preferential tax treatment, due process and nexus concerns raised by taxpayers choosing to operate in pass-through entity form. (60 Min.)  
**Steven Wlodychak**, Principal, EY; Washington, D.C.  
**Bruce Ely**, Partner, Bradley; Birmingham, AL  
**Caragh DeLuca**, Partner - SALT AWM Practice Leader, PwC LLP; Chicago, IL
- 10:00 **Break**
- 10:15 **New World Order of Unclaimed Property** – Following the promulgation of the Revised Uniform Unclaimed Property Act and the ABA Model Unclaimed Property Act, state legislators have aggressively passed new laws to "improve" the landscape – but for whom? The compliance burdens and risks of audit have both largely increased as a result of these changes. This session will review the new world order of unclaimed property in light of the recent changes and will give guidance on how to best manage risk in this area. (60 Min.)  
**John Coalson**, Partner, Alston & Bird LLP; Atlanta, GA  
**Patrick Reynolds**, Senior Tax Counsel, Council On State Taxation; Washington, D.C.  
**Chris Hopkins**, Partner, Crowe LLP; New York, NY
- 11:15 **Treasures in the Attic – Forgotten Favorites for Attacking Economic Nexus** – With economic nexus spreading throughout the states, it is time to dust off some classic arguments to fight back against the long arm of Johnny Law. This panel will examine well-worn concepts like due process, doing business, and the safe harbor provided by P.L. 86-272 and discuss how those protections can be used to defend against a state's attempt to impose tax under its economic nexus provisions. (60 min.)  
**William Backstrom, Jr.**, Partner, Jones Walker LLP; New Orleans, LA  
**June Summers Haas**, Partner, Honigman Miller Schwartz and Cohn LLP; Lansing, MI  
**Cara Griffith**, President & CEO, Tax Analysts; Falls Church, VA

- 12:15 **Lunch and Break – SALT: Weird as Ever** – This informative and educational session will highlight the major developments in the state and local tax world. (35 Min.)  
**David Brunori**, Partner, Quarles & Brady LLP; Washington, D.C.
- 1:30 **Market Based Sourcing – This is Not a Test** – States are shifting to market-based sourcing and placing additional weight on the sales factor with more frequency. Failing to properly apply market-based sourcing rules can have dire effects. This session will take a deep dive into a few “test cases” where application of market-based sourcing is not as clear as it might seem and discuss the confusion about where a service is “delivered,” where a benefit is “received,” and the potential for taxpayers to be whipsawed by two states taking diametrically different approaches to the same market-based rules. (60 Min.)  
**Margaret Wilson**, Partner, Wilson Law Group LLC; Princeton, NJ  
**Craig Fields**, Partner, Morrison & Foerster LLP; New York, NY  
**Erik Burgos**, State Tax Director, General Dynamics Corporation; Falls Church, VA  
**Arlene Gustilo**, Senior Director, State and Local Tax Audits, Oracle; Pleasanton, CA
- 2:30 **Alternative Apportionment, Cost of Performance, & Other Tax Gotchas** – Given the flexibility in market-based sourcing rules, many states are finding that they can often have their cake and eat it too when it comes to applying those rules to different taxpayers. In addition, the cost of performance rules that still exist in many states can often be applied selectively and, in combination with market states, double the tax burden on a particular taxpayer. And, if all else fails, states always have the trump card of using alternative apportionment. This panel will review the various ways states interpret or apply their sales factor sourcing rules to achieve their desired results and what can be done to prevent against these unwelcome efforts. (60 Min.)  
**Breen Schiller**, Partner, Horwood Marcus & Berk Chartered; Chicago, IL  
**Stephen Jasper**, Member, Bass Berry & Sims PLC; Nashville, TN  
**Lorie McDonald**, Partner, PwC LLP; Miami, FL
- 3:30 **Break**
- 3:45 **Federal Tax Reform – Domestic Issues** – The sweeping Tax Cuts and Jobs Act will dramatically impact state income taxes in many expected and unexpected ways. This session will focus on the impact federal reform will have on domestic earnings and related issues, such as net operating loss issues and the ability to deduct interest expense. The panel will also discuss emerging patterns in state conformity and non-conformity with the federal tax reform and highlight the different fiscal impact the reform is expected to have at the federal and state levels. (60 Min.)  
**Douglas Lindholm**, President & Executive Director, Council On State Taxation; Washington, D.C.  
**Harley Duncan**, Managing Director, KPMG LLP; Washington, D.C.  
**Max Behlke**, Director, Budget and Tax, National Conference of State Legislatures; Washington, D.C.
- 4:45 **Federal Tax Reform – International Issues** – This session will focus on the state tax implications of the international provisions of the Tax Cuts and Jobs Act. The panelists will discuss state conformity issues with GILTI, BEAT, FDII, and the other new concepts that federal tax reform introduced in the name of preventing base erosion and shifting to a quasi-territorial tax regime. The panel will specifically analyze the state tax ramifications of the transition tax, future cash distributions, the different approaches states are taking with GILTI income inclusion as well as FDII deductions, and consider potential constitutional issues and challenges to these international provisions. (60 Min.)  
**Jeff Friedman**, Partner, Eversheds Sutherland (US) LLP; Washington, D.C.  
**Mark McCormick**, Partner, EY; Atlanta, GA  
**Bruce Fort**, Counsel, Multistate Tax Commission; Santa Fe, NM
- 5:45 **Adjourn**  
**ESTIMATED TOTAL CONTINUING EDUCATION CREDIT HOURS AVAILABLE THURSDAY:**  
515 MINUTES: CLE: 8.58 Hours; CPE 10.3 Hours (10 NASBA)

## FRIDAY, OCTOBER 19, 2018

### Symphony I and II Ballrooms

#### SALT FORUM SESSIONS

- 7:45 **Stranger in a Strange Land – Ethics and Multi-Jurisdictional Practice Issue** – This session will review the ethical duties imposed on state and local tax practitioners who represent clients in multiple jurisdictions. The presentation will focus on the admission-to-practice and related requirements of the ABA Model Rules of Professional Conduct, the IPT Canon of Ethics, the AICPA Statements on Standards for Tax Services, and select state ethics rules and will apply those requirements to pre-litigation activities and litigation proceedings. (60 Min.)  
**Mark Holcomb**, Shareholder, Dean Mead; Tallahassee, FL  
**Raymond Freda**, Managing Director, Andersen Tax LLC; New York, NY
- 8:45 **Pomp vs. Goodman** – Catch up on the latest issues in state and local tax and get your daily dose of laughs as longtime bantam weight champion Professor Richard Pomp battles Jordan Goodman for the title of greatest mind – not body – in state taxes. The never ending battle of good versus evil continues with a discussion of the latest and greatest cases and evolving trends in the SALT world. (60 Min.)  
**Richard Pomp**, Professor of Law, NYU/UConn; New York, NY & West Hartford, CT  
**Jordan Goodman**, Partner, Horwood Marcus & Berk Chartered; Chicago, IL
- 9:45 **Break**
- 10:00 **Nexus – Wayfair...ER? Or Not?** – Whether you agree with the decision or not, there is no denying that the Supreme Court’s decision in *Wayfair* was one of the most significant developments in the state tax world for the last several years. This presentation will analyze the decision in detail, including a discussion of its unique jurisdictional issues related to *stare decisis*,

a summary of what the decision means for liability and compliance burdens on buyers and sellers, and some predictions for how the decision will impact subsequent state actions and the prospects for multi-state sales tax conformity or federal legislation. (60 Min.)

**Marilyn Wethekam** Partner, Horwood Marcus & Berk Chartered; Chicago, IL

**Joe Garrett, Jr.**, Deputy Commissioner, Alabama Department of Revenue; Montgomery, AL

**Susan Haffield**, Partner, PwC LLP; Minneapolis, MN

11:00 **Top Ten Sales & Use Tax Developments (other than Wayfair)** – Now that you have learned everything you ever wanted to know about *Wayfair*, this panel will review the other top developments in sales and use tax that are likely to have significant impacts in future years. (60 Min.)

**Loren Chumley**, Principal, KPMG LLP; Nashville, TN

**Scott Peterson**, VP of US Tax Policy and Government Relations, Avalara; Nashville, TN

**Stephen Kranz**, Partner, McDermott Will & Emery; Washington, D.C.

**Carolynn Kranz**, Managing Member, Kranz & Associates, PLLC/ISTS; Washington, D.C.

12:00 **Lunch and Break**

1:00 **Add-Backs and Transfer Pricing – a Case Study** – After years of discussion and rumors, state transfer-pricing disputes have become part of the mainstream of state tax controversies. What were the key disputes in 2018, and what can you expect in the coming years? Panelists for this session will analyze recent cases that involved disputes about intercompany expenses and transfer pricing studies. Using those cases as examples, the panelists will discuss where the issues are right now and where these disputes are likely to head in the future. (60 Min.)

**Clark Calhoun**, Partner, Alston & Bird LLP; Atlanta, GA

**Andres Vallejo**, Partner, Reed Smith LLP; San Francisco, CA

**Steve Young**, Partner, Holland & Hart LLP; Salt Lake City, UT

2:00 **Catch Me If You Can – Unitary Businesses, Combined Reporting, and Tax Havens** – States looking to bring more revenue into their budgets are cracking down on “tax havens” and relying on concepts like unitary businesses and combined reporting to bring additional funds into the tax base. This panel will discuss the latest trends by the states and what taxpayers can do to make sure unrelated, out-of-state income stays that way. (60 Min.)

**Arthur Rosen**, Partner, McDermott Will & Emery LLP; Miami, FL/ New York, NY

**Chris Whitney**, Partner, PwC LLP; Sacramento, CA

3:00 **Adjourn**

**ESTIMATED TOTAL CONTINUING EDUCATION CREDIT HOURS AVAILABLE FRIDAY:**

360 MINUTES: CLE: 6 hours; CPE: 7.2 hours (7 NASBA)

**ESTIMATED TOTAL CONTINUING EDUCATION CREDIT HOURS AVAILABLE WEDNESDAY:**

240 MINUTES: CLE: 4 hours; CPE: 4.8 hours (4.5 NASBA)

**ESTIMATED TOTAL CONTINUING EDUCATION CREDIT HOURS AVAILABLE WEDNESDAY & THURSDAY:**

875 MINUTES: CLE: 14.58 hours; CPE: 17.5 hours (17.5 NASBA)

**ESTIMATED TOTAL CONTINUING EDUCATION HOURS AVAILABLE WEDNESDAY, THURSDAY & FRIDAY:**

1115 MINUTES: CLE: 18.58 hours; CPE: 22.3 hours (22 NASBA)

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**PAUL J. HARTMAN**  
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All program materials, including PowerPoints and outlines will be available to all registered attendees through the Forum’s website, [www.hartmansaltforum.org](http://www.hartmansaltforum.org). In addition, a folder with limited information and forms will be available.

**REGISTRATION:** Continental breakfasts, coffee breaks, luncheons and the reception are included in the registration fee. Advance registration is required. Registrants who are unable to attend the Forum will receive a full refund less a \$50 cancellation fee if the Forum is notified IN WRITING prior to 24 hours before the start of the first session. There will be NO refunds for cancellation requests received after this time. Registrations will NOT be accepted without payment. For additional information please contact: Sameera Lowe, P.O. Box 158085, Nashville, TN 37215, (615) 668-0222, [Sameera@hartmansaltforum.org](mailto:Sameera@hartmansaltforum.org).



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