27th ANNUAL
PAUL J. HARTMAN
STATE AND LOCAL TAX FORUM

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Presented Virtually
Nashville, TN
October 26-28, 2020
**PROGRAM**

**MONDAY AFTERNOON, OCTOBER 26, 2020**

**TAX PRACTICE MANAGEMENT IN AN AGE OF DISRUPTION OR SALES & USE TAX DEVELOPMENTS SESSION**

**TAX PRACTICE MANAGEMENT IN AN AGE OF DISRUPTION**

2:00 Introductory Remarks

2:10 Things that Keep Tax Directors Up at Night: Part 1: The Digital Future and Changing Role of the Tax Professional – Kicking off the new Hartman Tax Practice Management series, this panel will discuss the best practices to maintain effective tax compliance programs during periods of volatility and how to use new technology in that process. The discussion will cover policies, procedures, and other key attributes of compliance including executive support, risk assessment, internal controls, periodic reviews, training, and updates. (60 Min.)

- **Erik Burgos**, State Tax Director; Falls Church, VA
- **Faranak Naghavi**, Partner, EY; Washington, DC
- **Robert Patterson**, Director WW Tax & Trade Controller, Microsoft Corporation; Redmond, WA

3:10 Break

3:20 Things that Keep Tax Directors Up at Night: Part 2: Artificial Intelligence and Other Trends in Data Management – In the second part of this two-part discussion on technology, the panel will address developments in artificial intelligence, what it is and what it isn’t, and also provide potential applications of AI in tax. The panel will also discuss “Big Data” and how companies are managing, processing, and performing analysis on big data. (60 Min.)

- **Christopher Aiken**, Managing Director, EY; Cleveland, OH
- **Timothy Kirkpatrick**, Principal, PwC; Houston, TX
- **Benjamin Bright**, Director, HCA Healthcare, Inc.; Nashville, TN

4:20 Break

4:30 Protecting Confidentiality and Audit Readiness – For some taxpayers and some situations, maintaining confidentiality is more important than saving tax dollars, but why choose between the two? This panel will discuss best practices for protecting confidentiality while also taking full advantage of the remedies and rights available to taxpayers. The speakers will cover tips for audit readiness, including the management of confidential and privileged information. Managing audits can be burdensome, but being prepared is key. (60 Min.)

- **Kathryn Friel**, Senior Tax Counsel, Entergy Services, LLC; New Orleans, LA
- **Matt Hedstrom**, Partner, Alston & Bird LLP; New York, NY
- **Carley Roberts**, Partner, Pillsbury Winthrop Shaw Pittman LLP; Sacramento, CA

5:30 Adjourn

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

180 minutes, 3 hours CLE, 3.6 CPE (3.5 NASBA)
SALES & USE TAX DEVELOPMENTS SESSION

2:00
Introductory Remarks

2:10
Top Ten Sales and Use Tax Cases – Some things never change. Even though Hartman is online this year, you cannot stop this panel of not-so-newlyweds from getting together to review the year’s biggest developments and trends in sales and use tax, including those that are likely to have significant impacts in future years. (60 Min.)

Loren Chumley, Principal, KPMG LLP; Nashville, TN
Carolynn Kranz, Managing Member, ISTS/Kranz & Associates, PLLC; Washington, DC
Steve Kranz, Partner, McDermott Will & Emery; Washington, DC
Mark Yopp, Partner, Baker & McKenzie; New York, NY

3:10
Break

3:20
Taxation of Digital Advertising & Services – With budgets stretching thin, there is a growing trend for states and localities to seek to impose sales and use, transaction, and gross receipts taxes on digital advertising and other digital services. This panel will discuss the various approaches state and local jurisdictions have taken to impose this often controversial tax and will also discuss how other countries and international organizations are handling these issues to see whether some of those international trends might arrive in the states. (60 Min.)

Stephanie Csan, Managing Director, Deloitte Tax LLP; Parsippany, NJ
Damian Hunt, Director, State & Local Tax, Amazon; Seattle, WA
Craig Tatlonghari, Partner, RSM US LLP; San Francisco, CA
Mark Yopp, Partner, Baker & McKenzie; New York, NY

4:20
Break

4:30
Perspectives on Taxing the Sharing Economy – The old-fashioned sales of tangible personal property that have traditionally been central to state sales tax regimes are quickly becoming the exception, rather than the rule. Now, more than ever, purchasers just want a limited right to use tangible personal property, and sellers have rapidly grown to meet that demand. This panel will discuss the various approaches states have taken to taxing this new, sharing economy, including recent legislative, regulatory, and judicial developments. (60 Min.)

Matthew Cammarata, Of Counsel, Blank Rome LLP; New York, NY
Jackie Orea, Managing Director, Andersen Tax LLC; San Francisco, CA
Erich Tschopp, Director, Global Indirect Tax, Airbnb; San Francisco, CA

5:30
Adjourn

ESTIMATED TOTAL CONTINUING EDUCATION CREDIT HOURS AVAILABLE:
180 minutes, 3 hours CLE, 3.6 CPE (3.5 NASBA)

TUESDAY, OCTOBER 27, 2020

HARTMAN HIGHLIGHTS

2:00
Introductory Remarks

2:10
TCJA: States’ Reaction and COVID-19 Responsive Tax Provisions. – More than two years after the enactment of the “Tax Cuts and Jobs Act” of 2017, we continue to learn the state tax consequences of this historic change in US international taxation. The subsequent federal and state government response to COVID-19, including the Coronavirus Aid, Relief, and Economic Security (CARES) Act, further impacts the state and local tax environment for multinational businesses. This panel will address that environment, particularly in relation to foreign source income, inbound versus outbound business and transactions, and the pandemic’s impact on state and local tax regimes. (60 Min.)

Charles Britt, Partner, RSM US LLP; Raleigh, NC
Jessica Morgan, Senior Manager, EY; Cleveland, OH
Marilyn Wethekam, Partner, HMB Legal Counsel; Chicago, IL

3:10
Break

3:20
Shades of PL 86-272 – Now that economic nexus is largely the law of the land, Public Law 86-272 is being put in the spotlight as the last source of protection from taxation for out-of-state businesses. This panel will explore how recent developments have helped shape the scope of protection provided by Public Law 86-272, including the Multistate Tax Commission’s current effort to amend its Statement of Information that addresses the states’ application of the statute. In the end, it will be up to you to decide whether any of this is shady business. (60 Min.)

Michael Fatale, Deputy General Counsel, Massachusetts Department of Revenue; Boston, MA
Leah Robinson, Partner, Mayer Brown LLP; New York, NY
Shirley Sicilian, National Director of State & Local Tax Controversy, KPMG LLP; Washington, DC

4:20
Break

ESTIMATED TOTAL CONTINUING EDUCATION CREDIT HOURS AVAILABLE:
180 minutes, 3 hours CLE, 3.6 CPE (3.5 NASBA)
4:30  Top Ten Income Tax Cases – A perennial favorite at the Hartman SALT Forum, this program will again cover the top ten cases that all SALT professionals should be watching and offer insights on the issues that are likely to dominate in the coming year. (60 Min.)

Bruce Fort, Senior Counsel, Multistate Tax Commission; Washington, DC
Lynn Gandhi, Partner, Foley & Lardner LLP; Detroit, MI
Hollis Hyans, Partner, Blank Rome LLP; New York, NY

5:30  Adjourn

ESTIMATED TOTAL CONTINUING EDUCATION CREDIT HOURS AVAILABLE WEDNESDAY:
180 minutes, 3 hours CLE, 3.6 CPE (3.5 NASBA)

ESTIMATED TOTAL CONTINUING EDUCATION CREDIT HOURS AVAILABLE TUESDAY:
180 minutes, 3 hours CLE, 3.6 CPE (3.5 NASBA)
MATERIALS:

All program materials, including PowerPoints and outlines will be available to all registered attendees through the Forum’s website, www.hartmansaltforum.org.

REGISTRATION:

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 by October 18, 2020. There will be NO refunds for cancellation requests received after this time. Registrations will NOT be accepted without payment.

CONTINUING EDUCATION:

The Forum meets the requirements of many organizations for continuing legal education and continuing professional education credit. Estimated continuing education credit hours: Monday Sessions (Tax Practice Management In An Age Of Disruption and Sales & Use Tax Developments) each provide up to 3.6 credit hours (3.5 hours calculated under the National Registry of CPE Sponsors Requirements) based on a 50-minute hour, and 3 hours based on a 60-minute hour. Tuesday/Wednesday SALT Forum sessions provide up to 7.2 hours based on a 50-minute hour (7 hours calculated under the National Registry of CPE Sponsors Requirements), and 6 hours based on a 60-minute hour.

The Program is Group Live Delivery and is on an Advanced Level. It is recommended that the attendee be experienced in a tax practice which includes state and local taxation and would benefit from knowledge of significant national developments and trends in that area.

The Professor Paul J. Hartman State and Local Tax Forum is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State Boards of Accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors through its website: www.NASBARegistry.org.

EXHIBITORS: Please contact Camille O’Donnell (support@hartmansaltforum.org) for exhibitor information or visit the Forum’s website (www.hartmansaltforum.org) for information and registration form.

For additional information regarding registration, continuing education, or exhibitors, please contact Camille O’Donnell, P.O. Box 1907, Brentwood,TN 37024. Phone: (615) 400-6644 Email: support@hartmansaltforum.org.
REGISTRATION FORM

For immediate registration, please go to www.hartmansaltforum.org. If you are not able to pay online, please register below for the 27th Annual Paul J. Hartman State and Local Tax Forum to be held on October 26, 27 & 28, 2020.

NAME: ___________________________________________________________________________________________ 
(Please print or type – One name per form PLEASE)

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CONTINUING EDUCATION CREDIT IS DESIRED IN THE FOLLOWING STATES:

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State(s)                                                                                               State(s)

REGISTRATION FEES  (Check all that apply)

Monday, October 26, 2020*

Option 1: “Tax Practice Management in an Age of Disruption” ❏ All Participants: $75

-OR-

Option 2: “Sales & Use Tax Developments” ❏ All Participants $75

*Registrants for one of the Monday afternoon programs may attend panels from either session.

Tuesday/Wednesday, October 27 & 28, 2020

Hartman Highlights ❏ Practitioners $150

❏ Government Representatives: $150

Should you desire your CLE hours reported to Tennessee, please include the appropriate fee as shown:

Tennessee $18

TOTAL TO BE REMITTED: __________________________

Method of Payment:

❏ Check payable to Paul J. Hartman SALT Forum enclosed ❏ Visa ❏ Mastercard

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Registrations will NOT be accepted without payment. If you require an acknowledgement of your registration, please contact support@hartmansaltforum.org.

Mail Registration form to: Paul J. Hartman SALT Forum – P.O. Box 1907, Brentwood, TN 37024 (615) 400-6644. FEIN 62-1565519

TO REGISTER ONLINE, VISIT WWW.HARTMANSALTFORUM.ORG.
The Professor Paul J. Hartman State and Local Tax Forum, sponsored in conjunction with the Vanderbilt University Law School, provides industry, practitioners and state revenue employees the opportunity to participate in a quality program exploring significant national developments and trends in state and local taxation. The Forum welcomes your participation.

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