



## **2016 Advanced State Income Tax School**



**The Inverness Hotel and Conference Center  
Englewood, CO  
May 22- 27, 2016**

# Program

## Sunday, May 22, 2016

3:00-6:30pm Registration

6:15-6:30pm **Opening of School  
(Joint with Basic School)**  
Welcome and Overview By:

**Margaret C. Wilson, CMI, Esq.**  
President  
Institute for Professionals in Taxation®  
Wilson Agosto LLP  
Somerville, NJ

6:30-7:30pm **GENERAL SESSION  
(Joint with Basic School)**

### ■ State of the States

State tax issues are impacted by many factors, with state budgetary concerns at the fore. Learn what's going on now in the state tax world.

#### **Learning Objectives**

**At the end of this section, the learner will be able to:**

- Grasp the current economic conditions and state tax developments across the country.

#### **Instructor:**

**Harley T. Duncan**  
Tax Managing Director  
KPMG LLP  
Washington, DC

7:30pm Dinner

## Monday, May 23, 2016

6:30-8:00am Breakfast

8:00-8:15am **Welcome to Advanced School by  
Program Co-Chairs:**

**Matthew D. Melinson, CPA**  
Partner, State & Local Taxes  
Grant Thornton LLP  
Philadelphia, PA

8:15-9:45am **GENERAL SESSION**

### ■ Evaluating Risk in Nexus and PL 86-272 Issues

This session will examine in detail the United States Supreme Court decisions discussing the "substantial nexus" standard of the Commerce Clause of the United States Constitution and how this standard has been interpreted and developed by various state courts. The discussion will include the development of economic nexus and attributional nexus concepts. Finally, we will examine federal statutory limitations on the states' ability to impose net income-based taxes on nonresident taxpayers pursuant to P.L. 86-272 and selected cases interpreting this limitation.

#### **Learning Objectives**

**At the end of this section, the learner will be able to:**

- Grasp the nuances of the "Substantial Nexus" standard of the commerce clause
- Recognize how this standard has been interpreted and developed by various state courts
- Discuss the concepts of economic nexus and attributional nexus
- Discern federal statutory limitations on the states' ability to impose net income-based taxes on nonresident taxpayers pursuant to P.L. 86-272 and other selected cases

#### **Instructors:**

**Matthew D. Melinson, CPA**  
Partner, State & Local Taxes  
Grant Thornton LLP  
Philadelphia, PA

**Aaron M. Young, CMI, Esq.**  
Partner  
Reed Smith LLP  
New York, NY

# 2016 Advanced State Income Tax School

## Monday, May 23 (continued)

9:45-10:00am Break

### 10:00-11:15am GENERAL SESSION

#### ■ Nonbusiness Income: Recent Cases & Remaining Questions

This presentation will explore the distinction between business and nonbusiness income by reviewing the decisions of various state courts regarding the treatment of specific types of income. This presentation also will focus on the sourcing rules for allocating nonbusiness income. Additionally, this presentation will review various state-specific allocation rules for sourcing certain types of income.

#### Learning Objectives

**At the end of this section, the learner will be able to:**

- Grasp the effect of characterizing income as business income or nonbusiness income
- Explain the transactional and functional tests for determining whether income is business or nonbusiness income
- Comprehend the basis for and effect of the liquidation exception to the functional test
- Recognize the effect of non-uniform definitions of business and nonbusiness income
- Analyze different fact patterns and determine if the resulting income is business income or nonbusiness income under the various statutes, regulations and cases
- Comprehend and apply UDITPA non-business income allocation rules
- Recognize existence of areas outside of nonbusiness income where states may directly allocate income

#### Instructors:

**Mark E. Holcomb, Esq.**

Partner

Madsen Goldman & Holcomb, LLP

Tallahassee, FL

**David J. Shipley, CMI, Esq.**

Partner

McCarter & English, LLP

Newark, NJ

### 11:15-NOON GENERAL SESSION

#### ■ Unitary Business: Core Theory & Recent Applications

This session will review the United States Supreme Court's decisions that developed the unitary business principle and the various tests used to determine what constitutes a unitary business. Additionally, this presentation will discuss the treatment in separate-company states of income derived from non-unitary business activities as well as income derived from non-unitary affiliates. This session also will discuss the implications of being part of a unitary business in unitary combined reporting states.

#### Learning Objectives

**At the end of this section, the learner will be able to:**

- Grasp the evolution of unitary business concept
- Recognize and understand cases attempting to exclude non-unitary income from tax
- Identify and apply the three tests for determining the existence of a unitary business
- Explain the difference between operational and investment income and identify when the operational function test should be applied
- Comprehend the application of the unitary business principle in separate company states
- Comprehend the various state statutory definitions of a unitary business

#### Instructors:

**David J. Shipley, CMI, Esq.**

Partner

McCarter & English, LLP

Newark, NJ

# 2016 IPT Advanced State Income Tax School

## Monday, May 23 (continued)

	<p><b>Rhonda Sparlin</b> Partner RubinBrown LLP Denver, CO</p>
NOON-1:00pm	Lunch
1:00-1:30pm	<p><b>GENERAL SESSION</b> ■ <b>Unitary Business: Core Theory &amp; Recent Applications (continued)</b></p> <p><b>Instructors:</b> <b>David J. Shipley, CMI, Esq.</b> Partner McCarter &amp; English, LLP Newark, NJ</p> <p><b>Rhonda Sparlin</b> Partner RubinBrown LLP Denver, CO</p>
1:30-2:30pm	<p><b>CASE STUDY</b> ■ <b>Differences Between Unitary and Non-Business</b></p> <p><b>Instructors:</b> <b>David J. Shipley, CMI, Esq.</b> Partner McCarter &amp; English, LLP Newark, NJ</p> <p><b>Rhonda Sparlin</b> Partner RubinBrown LLP Denver, CO</p>
2:30-2:45pm	Break
2:45-4:00pm	<p><b>GENERAL SESSION</b> ■ <b>Apportionment—Current Issues with Factors: Market vs. COP, Joyce vs. Finnigan, Gross vs. Net, (MTC Compact)</b></p> <p>This session discusses the major issues pertaining to apportionment. The management of a taxpayer's property, payroll and sales factors can give a taxpayer some discretion over their apportionment profile and, to some extent, which state(s) it will pay tax in. In some cases, state law may contain certain unique and beneficial rules</p>

for constructing the traditional apportionment formulas or permit favorable alternative apportionment. In other cases, “nowhere” factors can be created by having amounts in the denominator of a factor which are not included in any state numerators. These issues, as well as efforts by states to modify a taxpayer's factors—through throwout and throwback statutes, for example—will be discussed.

### Learning Objectives

**At the end of this section, the learner will be able to:**

### Units 1 and 2

- Comprehend the growing trend away from an evenly weighted three factor formula
- Recognize unique rules for sourcing from services, intangibles, and capital assets
- Grasp the difference between sourcing receipts costs of performance and market approaches
- Recognize the rationale for a state's inclusion of net receipts, as opposed to gross receipts, from sales of treasury function investments in the sales factor
- Recognize some of the gray areas in characterizing income for sales factor purposes
- Discuss the different methods used to value property for property factor purposes
- Comprehend the property factor treatment of rented property, property in transit, moveable property and leased property
- Comprehend what compensation is included in a state's payroll factor
- Discuss the concept of payroll attribution

## 2016 Advanced State Income Tax School

### Monday, May 23 (continued)

#### Unit 3

- Appreciate the risk of being denied the right to apportion
- Define the "ultimate destination" rule
- Describe the "throwback rule" and when it applies
- Define the "Joyce" rule and when it applies
- Define the "Finnegan" rule and when it applies
- Describe the "double throwback rule" and when it applies
- Describe the "throwout rule" and when it applies
- Define a "dock sale" and its potential implication on sales factor apportionment

#### Unit 4

- Identify the major constitutional issues related to the apportionment of income, including the issues related to the Due Process Clause and Commerce Clause
- Address the ability of a taxpayer to request a change or modification of a statutory apportionment factor and what information may influence the state to grant such a modification
- Understand the state taxing authorities' powers to modify a taxpayer's apportionment factor and how the state may apply these powers

#### **Instructors:**

##### **Blair E. Crisman**

State and Local Tax Manager  
PricewaterhouseCoopers LLP  
Denver, CO

##### **Matthew D. Melinson, CPA**

Partner, State & Local Taxes  
Grant Thornton LLP  
Philadelphia, PA

#### **Todd Roberts**

Partner  
PricewaterhouseCoopers LLP  
Denver, CO

4:00-4:15pm Break

4:15-5:00pm

#### **GENERAL SESSION**

##### **■ Apportionment—Weighing Constitutional Issues**

Formulary apportionment rules vary from state to state, but are always limited by federal constitutional constraints; learn how to spot and address them.

#### **Learning Objectives**

**At the end of this section, the learner will be able to:**

- Comprehend which constitutional clauses may apply to limit overly inclusive apportionment schemes
- Consider the practical implications of pursuing such challenges

#### **Instructors:**

##### **Matthew D. Melinson, CPA**

Partner, State & Local Taxes  
Grant Thornton LLP  
Philadelphia, PA

##### **David J. Shipley, CMI, Esq.**

Partner  
McCarter & English, LLP  
Newark, NJ

### Tuesday, May 24, 2016

6:30-8:00am Breakfast

8:30-9:30am

#### **GENERAL SESSION**

##### **■ Apportionment—Seeking Alternative Relief**

"Section 18" relief from unfair apportionment is available in most states, but how do you seek it and is it ever granted? And, how might it be used against you?

# 2016 Advanced State Income Tax School

## Tuesday, May 24 (continued)

### *Learning Objectives*

*At the end of this section, the learner will be able to:*

- Comprehend the mechanics and proof issues for seeking alternative apportionment
- Consider defenses to state attempts to impose alternative approaches.

### **Instructors:**

**Gary C. Bingel, CMI, CPA, Esq.**  
Partner - State & Local Taxes  
EisnerAmper LLP  
Iselin, NJ

### **Matthew D. Melinson, CPA**

Partner, State & Local Taxes  
Grant Thornton LLP  
Philadelphia, PA

9:30-9:45am

Break

9:45-11:00am

### **CASE STUDY**

#### **■ Tax Apportionment**

### **Instructors:**

**Gary C. Bingel, CMI, CPA, Esq.**  
Partner - State & Local Taxes  
EisnerAmper LLP  
Iselin, NJ

### **Matthew D. Melinson, CPA**

Partner, State & Local Taxes  
Grant Thornton LLP  
Philadelphia, PA

11:00am-NOON

### **GENERAL SESSION**

#### **■ Coordinating Federal and State RARs and Compliance**

Amending state returns pursuant to federal changes can be a daunting task, and one in which taxpayers frequently seek advice. In particular, issues such as when a final federal determination has been made for state reporting purposes and what items are open for adjustment of state returns

can involve state-specific research. This session of the school highlights several issues that practitioners should be

aware of when companies report federal income tax adjustments for state purposes.

### **Learning Objectives**

*At the end of this section, the learner will be able to:*

- Comprehend the federal post-audit settlement process
- Define a “final federal determination”: for state reporting purposes

### **Instructor:**

#### **Blair E. Crisman**

State and Local Tax Manager  
PricewaterhouseCoopers LLP  
Denver, CO

### **Judith B. Vorndran, CPA, Esq.**

State and Local Tax Partner  
TaxOps, LLC  
Lakewood, CO

NOON-1:00pm Lunch

1:00-2:15pm

### **GENERAL SESSION**

#### **■ Complex Problems in Combined Reporting and Advanced Return Mechanics**

Implications of separate, consolidated and combined state income tax returns differences, including discussion of the mechanics and implications of each, the income and apportion factors used, the effect on inter-company transactions and treatment of tax attributes.

### **Learning Objectives**

*At the end of this section, the learner will be able to:*

- Explain which entities are typically included in the different types of returns
- Appreciate the distinctions between a full consolidated return versus a nexus consolidated return

# 2016 Advanced State Income Tax School

## Tuesday, May 24, 2016 (continued)

- Recognize the difference between the states authority to require combination versus a taxpayers ability to elect combination
- Recognize the difference in the treatment of inter-company transactions under different return types

**Instructor:**

**Mark L. Nachbar, Esq., CPA**

Principal

Ryan, LLC

Downers Grove, IL

2:15-2:30pm Break

2:30-3:45pm **GENERAL SESSION**

**■ Thorny Issues with “Other” Business Taxes: Margin Tax, Franchise Tax, B&O, Etc.**

This session will look at why more states are adopting gross receipts taxes. The session will identify taxable entities and persons subject to gross receipts taxes and the differences in states’ jurisdiction to impose gross receipts taxes. The instructors will explain typical elements in the gross receipts tax base, common exemptions, and reporting rules. The session will also review apportionment factor issues and discuss the major compliance issues for gross receipts taxes imposed in Washington, Michigan, Ohio and Texas.

**Learning Objectives**

**At the end of this section, the learner will be able to:**

- Comprehend why states have adopted gross receipts taxes
- Identify the taxable entities and persons that are commonly subject to gross receipts taxes
- Specify why nexus is different for a gross receipts tax from other types of state taxes
- Grasp the nuances of what constitutes the gross receipts tax base

- Identify nuances of items exempted from the gross receipts tax base
- Identify nuances of gross receipts tax reporting options (e.g., combined, consolidated or separate)
- Comprehend apportionment factor rules
- Recognize the major credits for the gross receipts taxes in Washington, Ohio, Texas, and Michigan
- Discuss the major compliance issues for the gross receipts taxes in Washington, Ohio, Texas, and Michigan
- Identify issues related to the financial statement treatment of gross receipts taxes.

**Instructor:**

**Karen H. Currie, Esq.**

Partner

Jones Day

Dallas, TX

**Judith B. Vorndran, CPA, Esq.**

State and Local Tax Partner

TaxOps, LLC

Lakewood, CO

3:45-4:00pm Break

4:00-5:00pm **CASE STUDY**

**■ Combined Reporting**

**Instructor:**

**Mark L. Nachbar, Esq., CPA**

Principal

Ryan, LLC

Downers Grove, IL

## Wednesday, May 25, 2016

6:30-8:00am Breakfast

8:15-9:00am QUIZ

9:00-10:00am **GENERAL SESSION**

**■ Pass-throughs - Advanced Issues**

# 2016 Advanced State Income Tax School

## Wednesday, May 25, 2016 (continued)

While pass-through entities may escape federal taxation, they raise a host of state tax issues. Our experts will focus on those unique nexus, apportionment and other issues.

### Learning Objectives

**At the end of this section, the learner will be able to:**

- Consider the nexus implications (and limits) of owning an interest in a pass-through
- Comprehend the apportionment, combination and tax attribute issues unique to pass-throughs.

### Instructors:

**John F. Fletcher, Esq.**

Partner  
Jones Walker LLP  
Jackson, MS

**Kelly W. Smith**

Partner  
PricewaterhouseCoopers LLP  
Atlanta, GA

10:00-10:15am Break

10:15-11:00am **CASE STUDY**

### ■ Pass-throughs

### Instructors:

**John F. Fletcher, Esq.**

Partner  
Jones Walker LLP  
Jackson, MS

**Kelly W. Smith**

Partner  
PricewaterhouseCoopers LLP  
Atlanta, GA

11:00-NOON

### GENERAL SESSION

#### ■ Advanced Issues in Using and Accounting for Net Operating Losses

This session will focus on the issues related to the calculation and utilization of

state net operating losses (NOLs). The session will address differences in the calculation of NOLs (e.g., some states calculate NOLs on a pre-apportionment basis and others calculate NOLs on a post apportionment basis), issues related to the utiliza-

tion of NOLs (e.g., the ability to carryforward or carryback NOLs), and the measurement and recognition of NOLs for financial statement purposes. We will also discuss related issues such as capital loss carryforwards and the interaction of alternative minimum tax calculations with NOL utilization.

### Learning Objectives

**At the end of this section, the learner will be able to:**

- Comprehend the issues and methodologies related to the states' calculation of net operating loss carryforwards (NOLs)
- Determine the potential utilization of NOLs, including when a taxpayer may carryback or carryforward an NOL and when the states limit the ability to carryback or carryforward the NOL
- Apply the information to situations where taxpayers must address the correct reporting of state NOLs for tax compliance and financial reporting purposes.

### Instructors:

**Duane W. Dobson Jr., CMI, CPA**

Director, State and Local Tax Practice  
KPMG LLP  
Tysons Corner, VA

**John R. Gupta**

Executive Director | Indirect Tax  
Ernst & Young, LLP  
Denver, CO

12:00-1:00pm

**Lunch**

1:00-2:45pm

### GENERAL SESSION

#### ■ SALT Tax Provisions and Accruals

Explore the nuances of tax provision and FIN 48 by working through practical ap-

## 2016 Advanced State Income Tax School

### Wednesday, May 25, 2016 (continued)

	<p>plications to uncertain tax positions, including nexus and related party trans-</p>		<p><i>Kelly W. Smith</i> Partner PricewaterhouseCoopers LLP Atlanta, GA</p>
	<p>action reporting (or non-reporting) positions. Mastering the computational aspects of FIN 48.</p>	4:00-4:15pm	Break
	<p><b>Learning Objectives</b> <i>At the end of this section, the learner will be able to:</i></p> <ul style="list-style-type: none"> <li>• Master complicated tax provision concepts</li> <li>• Improve upon technical ability to apply FIN 48 to situations faced in practice.</li> </ul>	4:15-5:15pm	<p><b>CASE STUDY</b> ■ <b>State Tax Issues for Foreign Affiliates</b></p> <p><b>Instructors:</b> <i>Todd Roberts</i> Partner PricewaterhouseCoopers LLP Denver, CO</p> <p><i>Kelly W. Smith</i> Partner PricewaterhouseCoopers LLP Atlanta, GA</p>
	<p><b>Instructor:</b> <i>Duane W. Dobson Jr., CMI, CPA</i> Director, State and Local Tax Practice KPMG LLP Tysons Corner, VA</p>	5:15-5:30pm	Break
2:45-3:00pm	Break		
3:00-4:00pm	<p><b>GENERAL SESSION</b> ■ <b>State Tax Issues for Foreign Affiliates</b> In today's global economy, state tax experts must be able to identify and address issues specific to foreign affiliates; this session will give you the tools you need.</p> <p><b>Learning Objectives</b> <i>At the end of this section, the learner will be able to:</i></p> <ul style="list-style-type: none"> <li>• Grasp what nexus rules apply and the interplay of treaty and federal tax rules</li> <li>• Consider unique state tax issues for cross-border businesses and transactions</li> </ul> <p><b>Instructors:</b> <i>Todd Roberts</i> Partner PricewaterhouseCoopers LLP Denver, CO</p>	5:30-6:30pm	<p><b>GENERAL SESSION</b> ■ <b>Ethics</b> Unethical conduct on the part of sports and entertainment celebrities, government officials and business leaders continues to make headlines. Violations affect not just the offending individual, but families, colleagues, employers, clients and the profession at large. The publication and enforcement of a Code of Ethics is central to IPT's mission as an organization promoting the integrity of the SALT profession and the members of the public who use our services. This class examines the provisions of the IPT Code in the context of real-life scenarios with which state and local tax professionals are confronted. Emphasis is given to recent amendments to the Code and a discussion is included of the procedures followed when a complaint is filed.</p> <p><b>Learning Objectives</b> <i>At the end of this section, the learner will be able to:</i></p> <ul style="list-style-type: none"> <li>• Develop an understanding of the role of ethical canons in the SALT profession</li> <li>• Become familiar with the IPT Code of Ethics</li> </ul>

## 2016 Advanced State Income Tax School

### Wednesday, May 25, 2016 (continued)

- Learn the procedures for reporting and responding to complaints alleging a violation of the IPT Code.

**Instructors:**

**Mark A. Loyd, Esq.**

Partner and Chair, Tax and Finance Group  
Bingham Greenebaum Doll LLP  
Louisville, KY

**Glenn C. McCoy, Jr., Esq.**

Director  
KPMG LLP  
New York, NY

**Instructors:**

**Karen H. Currie, Esq.**

Partner  
Jones Day  
Dallas, TX

**John F. Fletcher, Esq.**

Partner  
Jones Walker LLP  
Jackson, MS

10:00-10:15am Break

10:15-11:00am **CASE STUDY**

■ **Mergers & Acquisitions**

**Instructors:**

**Karen H. Currie, Esq.**

Partner  
Jones Day  
Dallas, TX

**John F. Fletcher, Esq.**

Partner  
Jones Walker LLP  
Jackson, MS

### Thursday, May 26, 2016

6:30-8:00am Breakfast

8:30-10:00am **GENERAL SESSION**

■ **Advanced Problems in Mergers & Acquisitions**

Acquisitions, mergers and reorganizations can take many different forms, and each can have significant state and local tax implications. This session will explore the various types of transactions used to buy and sell businesses and examine the state tax issues inherent in such deals. The session will also review typical provisions in acquisition agreements with an analysis emphasizing the consequences for state income taxes, as well as sales and property taxes.

**Learning Objectives**

**At the end of this section, the learner will be able to:**

- Comprehend the state tax principles of mergers and acquisitions
- Comprehend specific state income tax considerations of reorganizations, for both buyer and seller
- Comprehend provisions of an acquisition agreement and the relevant importance in a transaction.

11:00am-NOON **GENERAL SESSION**

■ **Tax Planning**

No matter what your position, it is critical that you be equipped to evaluate the state and local tax concerns in any proposed tax planning (whether being done for federal or for state purposes) or any proposed restructuring of your business. This session will also explore the growing importance of having business purpose and economic substance from a state and local tax perspective.

**Learning Objectives**

**At the end of this section, the learner will be able to:**

- Comprehend the state tax considerations of corporate/entity reorganizations
- Comprehend and be able to identify restructuring options that lead to a more tax efficient outcome
- Grasp business purpose and economic substance concepts, and when to be concerned about them

## Thursday, May 26, 2016 (continued)

	<p><b>Instructors:</b>  <b>John R. Gupta</b>          Executive Director   Indirect Tax          Ernst &amp; Young, LLP          Denver, CO</p>	<p>1:30-2:15pm</p>	<p><b>Mark L. Nachbar, Esq., CPA</b>          Principal          Ryan, LLC          Downers Grove, IL</p> <p><b>CASE STUDY</b>  <b>■ Tax Planning</b></p>
	<p><b>Mark L. Nachbar, Esq., CPA</b>          Principal          Ryan, LLC          Downers Grove, IL</p>		<p><b>Instructors:</b>  <b>John R. Gupta</b>          Executive Director   Indirect Tax          Ernst &amp; Young, LLP          Denver, CO</p>
<p>NOON-1:00pm</p>	<p>Lunch</p>		
<p>1:00-1:30pm</p>	<p><b>GENERAL SESSION</b>  <b>■ Tax Planning (continued)</b>          No matter what your position, it is critical that you be equipped to evaluate the state and local tax concerns in any proposed tax planning (whether being done for federal or for state purposes) or any proposed restructuring of your business. This session will also explore the growing importance of having business purpose and economic substance from a state and local tax perspective.</p>	<p>2:15-2:30pm</p>	<p><b>Mark L. Nachbar, Esq., CPA</b>          Principal          Ryan, LLC          Downers Grove, IL</p>
	<p><b>Learning Objectives</b>  <b>At the end of this section, the learner will be able to:</b></p> <ul style="list-style-type: none"> <li>• Comprehend the state tax considerations of corporate/entity reorganizations</li> <li>• Comprehend and be able to identify restructuring options that lead to a more tax efficient outcome</li> <li>• Grasp business purpose and economic substance concepts, and when to be concerned about them</li> </ul>	<p>2:30-3:45pm</p>	<p>Break</p>
			<p><b>GENERAL SESSION</b>  <b>■ Related Party Transactions: Transfer Pricing, 311(b) Distributions, etc.</b>          States are focusing more scrutiny on related party transactions, seeking to adjust prices, force gain recognition, and more. Our experts will bring you up to date on the latest issues, and how to avoid or address them.</p>
			<p><b>Learning Objectives</b>  <b>At the end of this section, the learner will be able to:</b></p> <ul style="list-style-type: none"> <li>• Grasp transfer pricing implications for state tax</li> <li>• Learn to spot gains that may be triggered for state tax only</li> </ul>
	<p><b>Instructors:</b>  <b>John R. Gupta</b>          Executive Director   Indirect Tax          Ernst &amp; Young, LLP          Denver, CO</p>		<p><b>Instructors:</b>  <b>Jordan M. Goodman, Esq., CPA</b>          Partner          Horwood Marcus &amp; Berk Chartered          Chicago, IL</p>
			<p><b>Todd Roberts</b>          Partner          PricewaterhouseCoopers LLP          Denver, CO</p>

## Thursday, May 26, 2016 (continued)

3:45-4:00pm Break

4:00-5:00pm **CASE STUDY**

### ■ **Related Party Transactions**

**Instructor:**

**Jordan M. Goodman, Esq., CPA**

Partner

Horwood Marcus & Berk Chartered

Chicago, Illinois

**Todd Roberts**

Partner

PricewaterhouseCoopers LLP

Denver, CO

## Friday, May 27, 2016 (continued)

10:00-10:15am Break

10:15-11:15am **QUIZ**

**~Conclusion of School~**

## Friday, May 27, 2016

6:30-8:00am Breakfast

8:00-10:00am **GENERAL SESSION**

### ■ **Taxpayer Remedies: The How To's of Tax Controversies**

Our experts will give you critical tools for protests, litigation strategies, building your case, and dealing with the fall-out.

#### **Learning Objectives**

At the end of this section, the learner will be able to:

- Comprehend the options in tax controversies and learn how to evaluate them
- Build your strategic controversy skill set

**Instructors:**

**Karen H. Currie, Esq.**

Partner

Jones Day

Dallas, Texas

**Jordan M. Goodman, Esq., CPA**

Partner

Horwood Marcus & Berk Chartered

Chicago, Illinois

## Advanced State Income Tax School Sponsors

Ernst & Young LLP

Grant Thornton LLP

Marvin F. Poer and Company

Ryan

---

## 2016 IPT Advanced Income Tax School Committee

### *Co-Chair*

**Matthew D. Melinson, CPA**  
Partner, State & Local Taxes  
Grant Thornton LLP  
Philadelphia, Pennsylvania

### *Co-Chair*

**Karen H. Currie, Esq.**  
Partner  
Jones Day  
Dallas, Texas

### Committee Members

**Duane W. Dobson Jr., CMI, CPA**  
Director, State and Local Tax Practice  
KPMG LLP  
Tysons Corner, Virginia

**Margaret C. Wilson, CMI, Esq.**  
Partner  
Wilson Agosto LLP  
Somerville, New Jersey

**Mark L. Nachbar, Esq., CPA**  
Principal  
Ryan, LLC  
Downers Grove, Illinois

**Aaron M. Young, CMI, Esq.**  
Partner  
Reed Smith LLP  
New York, New York

**David J. Shipley, CMI, Esq.**  
Partner  
McCarter & English, LLP  
Newark, New Jersey

## FACULTY

Nineteen Instructors constitute the full faculty; the private and corporate sectors are represented. Biographical summaries of the Instructors will be furnished at registration.

**Gary C. Bingel, CMI, CPA, Esq.**

Partner - State & Local Taxes  
EisnerAmper LLP  
Iselin, New Jersey

**Blair E. Crisman**

State and Local Tax Manager  
PricewaterhouseCooper LLP  
Denver, CO

**Karen H. Currie, Esq.**

Partner  
Jones Day  
Dallas, Texas

**Duane W. Dobson Jr., CMI, CPA**

Director, State and Local Tax Practice  
KPMG LLP  
Tysons Corner, Virginia

**Harley T. Duncan**

Tax Managing Director  
KPMG LLP  
Washington, DC

**John F. Fletcher, Esq.**

Partner  
Jones Walker LLP  
Jackson, Mississippi

**Jordan M. Goodman, Esq., CPA**

Partner  
Horwood Marcus & Berk Chartered  
Chicago, Illinois

**John R. Gupta**

Executive Director | Indirect Tax  
Ernst & Young, LLP  
Denver, CO

**Mark E. Holcomb, Esq.**

Partner  
Madsen Goldman & Holcomb, LLP  
Tallahassee, Florida

**Mark A. Loyd, Esq.**

Partner and Chair, Tax and Finance Group  
Bingham Greenebaum Doll LLP  
Louisville, Kentucky

**Glenn C. McCoy, Jr., Esq.**

Director  
KPMG LLP  
New York, New York

**Matthew D. Melinson, CPA**

Partner, State & Local Taxes  
Grant Thornton LLP  
Philadelphia, Pennsylvania

**Mark L. Nachbar, Esq., CPA**

Principal  
Ryan, LLC  
Downers Grove, Illinois

**Todd Roberts**

Partner  
PricewaterhouseCoopers LLP  
Denver, CO

**David J. Shipley, CMI, Esq.**

Partner  
McCarter & English, LLP  
Newark, New Jersey

**Kelly W. Smith**

Partner  
PricewaterhouseCoopers LLP  
Atlanta, GA

**Rhonda Sparlin**

Partner  
RubinBrown LLP  
Denver, CO

**Judith B. Vorndran, CPA, Esq.**

State and Local Tax Partner  
TaxOps, LLC  
Lakewood, CO

**Aaron M. Young, CMI, Esq.**

Partner  
Reed Smith LLP  
New York, New York

## REGISTRATION

**Registrations must be completed in advance through the IPT Office. No on-site registration is allowed.** Enrollment is limited to IPT members and individuals from their companies, only.

**Please register online on the IPT website at [www.ipt.org](http://www.ipt.org).** Alternatively, the electronic [Registration Form](#) for the School can be downloaded. The form can be completed electronically and emailed directly to the Registrar or printed out and sent to IPT. Completing it electronically ensures clarity of the data that IPT receives and results in fewer errors.

Notification of acceptance will be sent out. All applications need to be received by the IPT Office no later than May 2, 2016, for timely consideration. Names received thereafter may not appear in the printed registration list. Full refunds will be issued for any applications not accepted.

### REGISTRATION FEES ARE AS FOLLOWS: (APPLICANT OR SOMEONE FROM COMPANY MUST BELONG TO IPT)

#### By May 2, 2016

\$795 (Applicant Personally Belongs To IPT)

\$1,045 (Applicant Does Not)

#### After May 2, 2016

\$845 (Applicant Personally Belongs To IPT)

\$1,095 (Applicant Does Not)

**NOTE:** In cases where local registrants from the area are not residing at The Inverness Hotel and Conference Center, there is an added registration fee supplement of **\$550**.

**All registrations must be completed in advance of the school.** The Institute accepts credit cards as indicated. The following applies for registration fees received by the IPT Office:

#### CANCELLATION FEE

There is a \$100 cancellation fee for any filed registration, whether mailed or faxed. After May 13th, no refunds will be made. **No cancellations will be valid unless placed in writing to IPT.** For more information regarding administrative policies such as complaint and refund, contact the IPT office at (404) 240-2300.

#### SUBSTITUTION FEE

There is a substitution fee of \$40.00 prior to (including) May 13th; \$50.00 after May 13th. Substitute must be a member of the same company as the original registrant.

#### SCHOOL NOTEBOOK

An integral part of the school is the notebook that contains all of the learning materials. **All pre-ordered notebooks will be distributed at the school. Notebooks cannot be ordered on-site.** As part of the registration fee, students will be given web access to be able to download, save and print copies of the book chapters, appendices and breakout problems to a single device 7 days before the school and during the school. **A student may elect to order a printed copy of the book for a price of \$50.00 up to fourteen (14) days before the school.** If this option is desired, please check the appropriate box on the IPT Registration form. Please note that having access to the materials during the school is imperative in the learning process. Web access will not be available during the school in the meeting rooms nor are there readily accessible power outlets available in the meeting rooms to power a computer if the materials are stored on a hard drive.

## ACCOMMODATIONS

Registrants for this program are expected to reside at Inverness Hotel and Conference Center located at 200 Inverness Dr. W, Englewood, CO 80112 in Englewood, Colorado. Reservations may be made by calling the Reservation office at **303-799-5800 or 800-832-9053** (reference the IPT Tax School room block) or you can go to the website at [Inverness Hotel and Conference Center](#) to get the IPT room rate. Reservations should be made with the hotel by April 30, 2016, to ensure receiving the group rate. After this date, or once the room block is filled, reservations requested will be on a space available basis. The package rate for this program is \$1,325.00 plus tax. Package includes: 5 Dinners starting on Sunday night; 5 nights lodging (Sunday-Thursday); breakfast Monday - Friday; Lunch Monday - Friday. Check-in time is 3:00 p.m. and check-out time is 12:00 p.m. The hotel accepts cash, major credit cards, or travelers checks. In order to guarantee a reservation, a deposit equivalent to one night's room and tax or the guarantee of the same by a major credit card is required. Please check with the hotel regarding their cancellation policy.

The Inverness Hotel and Conference Center provides **free transportation within a 5 miles radius of the hotel. Registrants must notify the hotel via 303-799-5800.** For transportation from the Denver International Airport to the hotel, SuperShuttle provides a shared ride service for \$35 per person. Book your reservations at 1-800-BlueVan. Cab fare is estimated at \$35 one way, and towncars can be rented for \$95.

Registrants are expected to stay at the hotel given the peer interaction that takes place which is an essential part of the program. Should election be made by Englewood registrants, however, to stay at home, there is a **supplemental registration fee of \$550.00** to cover some of the overhead costs that are a part of the hotel registration fee. The \$550 supplemental fee covers – self parking, dinner on Sunday night, lunch Monday through Friday, refreshment breaks and the individual daily participant fee charged by the hotel that is applied to audio visual and meeting room space costs.

## FURTHER INFORMATION

Attendance will be electronically recorded. **Also, all students must arrive at the hotel no later than 6:00 p.m. Sunday afternoon, May 22nd. Class sessions will begin Sunday at 6:15 p.m. after registration.** Attire during the day is business casual.

## PHOTOGRAPHY

**Consent to Use of Photographic Images:** Photos will be taken at this event and may be published in IPT publications, multimedia presentations, website, LinkedIn and Facebook pages, and other IPT related social media sites. Registration and attendance at, or participation in, IPT meetings or other activities constitutes agreement by the registrant/speaker/attendee to IPT's use and distribution of the registrant's, speaker's, or attendee's image or voice in photographs, videotapes, electronic reproductions, and tapes of such events and activities.

## TESTING AND ATTENDANCE

Quizzes will be given during the week, with a **final quiz on Friday, May 27th that will be administered from 10:15 a.m. to 11:15 a.m.** A cumulative passing score must be realized on the quizzes for successful completion of the school. The final quiz must be taken Friday at the scheduled time, so travel arrangements should be made accordingly. **No exceptions can be made to taking the quiz at the stated time on Friday.**

**Students must attend 90% of all sessions (35.5 hours) in order to receive credit for successfully completing the school.** The 90% attendance must be reflected in the official certificate of attendance. According to IPT Board of Governors policy, **students MUST attend the ethics session included at the school in order to successfully complete the school.** Certificates of completion and result letters will not be sent unless this requirement is satisfied. No alternative arrangements for attending the Ethics session will be made.

Fluency in English is required for successful completion of this course. Foreign language dictionaries may not be used during examinations.

## CONTINUING EDUCATION CREDIT

**Approximately 39.5 continuing education credits (including 1 Ethics credit) are available for full attendance Sunday through Friday.** Each attendee will be able to obtain a copy of his or her scanned attendance (Certificate of Attendance) through the IPT website on the “My Participation” tab approximately two weeks after the end of the program. Students will receive their official results by email.

The Institute for Professionals in Taxation® 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 submitted to the National Registry of CPE Sponsors through its website: [www.learningmarket.org](http://www.learningmarket.org). In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been based on a 50-minute hour. IPT will also file for credit with the Colorado Supreme Court Board of Continuing Legal and Judicial Education. Other states may have reciprocal agreements. Please contact Christina Webb at [cwebb@ipt.org](mailto:cwebb@ipt.org) if you need a copy of the Colorado approval to submit to your state.

As required by regulatory agencies, IPT must verify individual attendance at sessions in order to grant Continuing Education Credits. Each attendee's name badge has a unique barcode that identifies that individual. In order to obtain CE credit, each individual must scan his or her bar-coded badge during the first 15 minutes of each session. No credit for the session will be given to un-scanned attendees.

CMI's will receive hour-for-hour continuing education credits for actual session attendance, including 1 hour of Ethics for full program attendance. CMI Designation Information is included in the school brochure.

### **CMI DESIGNATION—INCOME TAX**

The Institute for Professionals in Taxation's designation, Certified Member of the Institute (CMI), is available to anyone who meets specific educational requirements, has five years of income tax experience, and is currently an income tax member in good standing of the Institute. The educational requirements to achieve the CMI Income Tax professional designation include successful completion of IPT's Advanced Income Tax School, IPT's Income Tax Symposium and either the IPT/ABA Income Tax Seminar or the Income Tax track at IPT's Annual Conference. Other educational credits, which may be obtained by attending additional programs such as other income/franchise tax courses, are required. A description of acceptable courses can be found in the CMI brochure and application.

Successful completion of both the written and oral CMI examinations is required. The CMI requirements and the CMI Candidacy Application can be downloaded from the IPT website at: [www.ipt.org](http://www.ipt.org) or you may contact the IPT office at 404.240.2300.

**Prerequisites:** Basic Income Tax School or Successful Completion of a Challenge Exam for Basic Income Tax School

**Recommended Field of Study:** Taxation (Income Tax)  
Regulatory Ethics

**Program Level:** Intermediate

**Instructional Method:** Group Live

**Advance Preparation Required:** None

### **State Business Income Taxation book**

*State Business Income Taxation* includes contributions from some of the nation's preeminent state business income tax practitioners, a virtual Who's Who of SALT professionals. This treatise, derived from the authors' many years of expertise in state business income taxation, is a vital reference tool. Let the leading state and local income tax experts provide you with the answers you need by purchasing this book and accompanying CD today!

Please go to the following IPT link for ordering information: [Publications Order Form](#)

