

**INSTITUTE FOR PROFESSIONALS IN TAXATION®**

**2016**

**Sales Tax Symposium**

**Sunday, September 18 - Wednesday, September 21**

**JW Marriott**

**Indianapolis, Indiana**



**Program**



## SUNDAY, SEPTEMBER 18

2:30 p.m. – 3:45 p.m.

### Breakout Sessions (4)

#### ■ “Beginner Basic”

This session provides a basic overview of sales and use taxes, including the distinction between sales taxes and use tax. Fundamental principles governing sales and use taxes will be discussed, including: when a company is subject to a state’s sales or use tax; the distinction between sales and use taxes; what constitutes a sale; what is a retail sale (including withdrawal from stock); basic definition of tangible personal property; what is meant by statute of limitations and what exemptions commonly exist for sales and use taxes. These principles and other items of interest to tax professionals who are new to the sales and use tax practice will be addressed during an open discussion.

#### Learning Objectives:

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

- *Understand the major differences between a sales tax and a use tax;*
- *Distinguish the four major types of sales taxes and their characteristics;*
- *Distinguish the two types of compensating use taxes;*
- *Understand the difference between intrastate and interstate commerce, and the origin of use taxes; and*
- *Recognize some basic sales and use tax concepts including the definition of tangible personal property, nexus creating activities, common exemptions and the applicability of the statute of limitations.*

#### Speakers:

##### **Michael Campbell**

Senior Non-Income Tax Manager  
Johns Manville  
Denver, Colorado

##### **Linda A. Falcone, CMI**

Director, Sales and Use Tax  
Ryan, LLC  
Charlotte, North Carolina

#### ■ “Mastering Transactional Tax Controversies”

##### **(Offered Twice)**

This session will cover strategies, best practices, and pitfalls during all stages of transactional tax controversies, from pre-controversy planning to appellate litigation. Questions the presenters will address include the following: What is the best time to discuss settlement? How do you decide whether to appeal administratively or go directly to court?

## SUNDAY (Continued)

When is it “worth it” to litigate? When should you file your appeal in tax court (or similar tribunal) versus district court? How do you handle confidential information in litigation? How can you best manage the costs of litigation?

Learning Objectives:

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

- *Identify strategies, best practices, and pitfalls relating to transactional tax administrative appeals;*
- *Gain a better understanding of the opportunities to resolve transactional tax controversies as early as possible; and*
- *Identify and implement strategies to manage the litigation process, including litigation holds, discovery, motion practice, protecting confidential documents, presenting evidence at a trial or evidentiary hearing, and managing costs during each stage.*

Speakers:

**Robbie K. Blacketer, CMI**

SALT - Director

Grant Thornton LLP

Dallas, Texas

**Masha M. Yevzelman, Esq.**

Shareholder, Tax Disputes and Litigation

Fredrikson & Byron, P.A.

Minneapolis, Minnesota

### ■ **“Audit Doldrums – Best Practices and Strategies for Keeping the Auditor Engaged” (Offered Twice)**

The session will focus on strategies and techniques for successful audit management. Audits in today’s society are a fact of life, but that does not mean that the audit process should take what seems like forever to complete with interest being a significant part of the overall liability. There are tools (Managed Audits, Managed Compliance Agreements) which can be used to your advantage to keep an auditor engaged and focused. There are techniques that can be used to your advantage to keep the auditor engaged. Do you use an audit checklist to keep you and your auditor on task? Do you call your auditor on a regular basis? Are you totally prepared for the auditor’s visit? Did you ask for draft workpapers? Do you use an audit checklist to keep your auditor on task? What is corporate policy on the signing of waivers? These tool and techniques are just a few of the issues that will be discussed in this session.

Learning Objectives:

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

- *Provide best practices that will be useful for keeping the auditor engaged and moving audits forward to completion.*

## **SUNDAY (Continued)**

Speakers:

**Suneeta Davi, CMI**

Director – Indirect Tax  
PricewaterhouseCoopers, LLP  
New York, New York

**Kathleen A. Foster, CMI**

Tax Manager  
Dimension Data North America, Inc.  
Charlotte, North Carolina

### ■ **“Sales and Use Tax Automation” (Offered Twice)**

You’ve heard the spiel on automating your sales and use tax processes. It all makes sense, but perhaps you have heard some horror stories of implementations that didn’t go so well and want to know how to avoid the train from coming off the track.

Learning Objectives:

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

- Identify the appropriate third-party sales and use tax software application for your business (dispelling the “one size fits all” philosophy);
- Discuss the necessity of getting buy-in for the automation project from the various stakeholders impacted by the new system;
- Explore return on investment calculations for justifying the cost associated with implementing a sales and use tax automation system;
- Discuss the impact business knowledge has on implementing a new automation system; and
- Explain various approaches to implementing a sales and use tax automation system, including the advantages and disadvantages with the varying approaches and selecting the approach that makes the most sense for your company.

Speakers:

**Stuart D. Bray, CMI**

Manager Non-Income Tax  
Tyson Foods, Inc.  
Springdale, Arkansas

**Steven E. Parish**

Principal – State and Local Tax  
RSM US LLP  
Charlotte, North Carolina

**4:00 p.m. – 5:15 p.m.**

**Breakout Sessions (4)**

## **SUNDAY (Continued)**

### ■ **“The Wild, Wild West: Gross Receipts Taxes”**

**(Offered Twice)**

There are a number of states and localities in the Western states that have recently proposed, enacted or amended their gross receipts taxes – Oregon, Nevada, Washington, and localities like San Francisco and Los Angeles in California. This session will provide an overview of what to consider when thinking about how these taxes may apply to you or your clients. Gain knowledge about the status of proposed regulations, an understanding of applicable deadlines and recommendations on how to deal with some of the compliance challenges.

Learning Objectives:

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

- *Develop a general understanding of gross receipts taxes;*
- *Learn about proposed legislation around gross receipts taxes;*
- *Understand state & local trends pertaining to gross receipts taxes*
- *Identify best practices for planning and policy, i.e., when should you get involved with these bills; and*
- *Determine how to best manage compliance for these new taxes given business/systems challenges.*

Speaker:

**Tremaine “Trim” Smith, CMI**

Senior Manager  
Ernst & Young, LLP  
Seattle, Washington

### ■ **“State Sales and Use Tax Trends: Coping with the Digital World” (Offered Twice)**

This session will provide an update on the core issues involved in the application of state sales and use tax to purely digital transactions, with a focus on how buyers and sellers can handle the rapid rate of development of the law in this area and ongoing state-to-state conflicts. Particular attention will be paid to nexus, characterization, taxability, and sourcing issues arising from cloud computing, the purchase of digital products, and the use of virtual currency.

Learning Objectives:

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

- *Assess the impact of changing laws and continued conflict between the states in relation to purely digital transactions;*

## **SUNDAY (Continued)**

- *Assess the impact of changing laws and continued conflict between the states in relation to purely digital transactions; and*
- *Determine the basic application of nexus, characterization, taxability, and sourcing rules to these transactions.*

Speakers:

**Jim Ervin, Esq.**

Partner  
Holland & Knight  
Tallahassee, Florida

**Brian J. Kirkell**

Principal  
RSM US LLP  
Washington, DC

### **■ “Indirect Tax Reserves –**

#### **Practical Application of ASC450” (Offered Twice)**

No one wants to be an alarmist, but how do you practically manage communication around ASC450 so that leadership is not surprised; when do you communicate, what do you communicate and how often do you communicate? This session will provide a brief overview of the fundamentals of ASC450 requirements including differences between U.S. GAAP and IFRS requirements; evaluate estimation methodologies; and analyze case studies and examples of contingent liability treatment.

Learning Objectives:

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

- *Distinguish between US GAAP and IFRS requirements*
- *Identify sales and use tax issues that should be considered under ASC450;*
- *Define various estimation methodologies for creating and documenting contingent sales and use tax liabilities under ASC450;*
- *Develop strategies for practically managing communication around sales and use tax contingencies; and*
- *Be prepared to navigate external auditor review of ASC450.*

Speakers:

**Faranak Naghavi**

Partner – National Tax  
Ernst & Young, LLP  
Washington, D.C.

**Gary D. Yeats, Esq.**

VP Corporate Tax / Tax Counsel  
Valassis Communications  
Hartford, Connecticut

## SUNDAY (Continued)

### ■ “Remote Sellers: Where Are We Now and Where Are We Going?” (Offered Twice)

The e-commerce business model has been a colossal success. According to the U.S. Commerce Department, online sales accounted for more than a third of total retail sales growth in 2015, totaling in excess of \$341 Billion. All good news... so what's the problem? If a remote retailer has no physical presence in a state, the retailer is not obligated to collect and remit that state's sales tax. As such, states fail to capture sales tax revenue on many out-of-state sales by remote sellers. This session will provide: an overview of the historical remote seller case law and recent developments; define some of the key issues facing remote sellers; and discuss the state attempts to force remote sellers, which lack physical presence in the taxing state, to collect and remit sales tax. We will also compare the recent federal bills that would authorize states to require remote sellers to collect tax and highlight the key differences between these bills.

#### Learning Objectives:

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

- Summarize the U.S. Supreme Court decisions that require physical presence to impose a duty to collect sales/use tax upon an out-of-state seller;
- Recognize and understand the top sales tax issues facing remote sellers;
- Reference recent state laws targeting remote sellers (e.g., AL, LA) and how the Big 4 (CA, FL, NY and TX) are expanding the definition of nexus to generate tax revenue;
- Understand the differences between the Marketplace Fairness Act of 2015, the Remote - Transactions Parity Act of 2015 and the Online Sales Simplification Act of 2015.

#### Speakers:

**Brent R. Fryar, CMI, CPA**

Director – Specialty Tax  
Walmart  
Bentonville, Arkansas

**James (Jim) Tauber**

Managing Director  
Andersen Tax LLC  
Chicago, Illinois

5:30 p.m. - 6:00 p.m.

#### “ IPT Member Welcome Session”

A welcome to new members as well as those who are first time at this program.

6:00 p.m. – 7:30 p.m.

#### Reception

## MONDAY, SEPTEMBER 19

8:00 a.m. – 8:30 a.m.

### Opening of Symposium

**Kellianne M. Nagy, CMI, CAE**

President, Institute for Professionals in Taxation

**Trisha C. Fortune, CMI, CPA**

Symposium Chair

**Kyle Martin Brehm, Esq.**

Symposium Vice Chair

8:30 a.m. – 10:30 a.m.

### ■ General Session- Keynote

#### “Ethics Rock Extreme!”

This unique legal and accounting ethics seminar combines current ethics problems in both fields, advice, news and interactive hypotheticals with professionally performed parodies of some of the greatest rock and roll songs ever written. Customized and up-to-the-minute, the session will challenge participants to solve difficult legal and accounting ethics dilemmas, all based on actual cases, led by lawyer-ethicist Jack Marshall. The scenarios will be sung in new parody versions of pop and rock classics from such legends as Paul Simon, Elton John, Bob Dylan, Paul McCartney, Queen, Billy Joel and others, all by professional guitarist/singer/actor Mike Messer.

#### Learning Objectives:

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

- *Identify new tools for vital professional ethics analysis in practice situation;*
- *Recognize changes in the ethics landscape and dangerous variations among jurisdictions; and*
- *Evaluate rules, cases, and ethics opinions that the learner needs to know, understand, and be able to apply.*

#### Speaker:

**Jack Marshall, Esq.**

President

ProEthics, Ltd.

Alexandria, Virginia

10:45 a.m. – 12:15 p.m.

### ■ General Session

#### “How the Economic Climate Impacts Decisions made by Legislatures and Department Employees”

This session will provide an interactive opportunity to hear from senior State tax administrators as they discuss the most important tax issues in their states and around the country. Additionally the impact of various economic issues will be related to tax policy concerns in their states.

#### Learning Objectives:

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

- *Learn the process for legislative proposals in different states;*

## MONDAY (Continued)

- Have the opportunity to learn directly from top tax administrator what issues are currently being considered in each of their states;
- Hear the how economic concerns drive tax policy decisions; and
- Interact with State tax officials on issues which may concern their companies.

Moderator:

**Joe Huddleston, Esq.**

Executive Director, Tax Services  
Ernst & Young, LLP  
Washington, DC

Speakers:

**Connie Beard, Esq.**

Director  
Illinois Department of Revenue  
Springfield, Illinois

**Andrew Kossack, Esq.**

Commissioner  
Indiana Department of Revenue  
Indianapolis, Indiana

**Kimberly Lewis Robinson, Esq.**

Secretary  
Louisiana Department of Revenue  
Baton Rouge, Louisiana

**Marshall C. Stranburg, Esq.**

Deputy Executive Director  
Multistate Tax Commission  
Washington, DC

12:15 p.m. – 2:00 p.m.

**Lunch**

2:00 p.m. – 3:15 p.m.

**Breakout Sessions (8)**

### ■ “Louisiana Law Changes”

General overview of law changes due to 2016 special session and the effects on doing business in Louisiana.

Learning Objectives:

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

- Understand the difference between the new “clean penny” and the now “dirty pennies”;

## **MONDAY (Continued)**

- Discuss issues that are still in the “gray area” such as other constructions, by-products, first-use offshore, MM&E, installation and freight; and
- Recognize the changes to the corporate income and franchise tax including add-back, expansion of franchise tax to flow through entities and constitutional initiatives on the ballot.

Speakers:

**Mark Campo, JD, LLM, CMI**

Sr. Tax Attorney

Entergy Services, Inc.

New Orleans, Louisiana

**Jason M. DeCuir, MBA, JD, LLM**

Controversy Resolution

Ryan Advocacy

Baton Rouge, Louisiana

### **■ “Taking the Pulse on the Healthcare Industry”**

A key to success in the industry is understanding trends, technology and how to navigate through the various requirements throughout state jurisdictions. An interactive case study between the speakers will provide insight from years of experiences on how to press your luck with states on key challenges and roadblocks.

Learning Objectives:

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

- Track and observe hot topics, trends, and recent court cases in the industry, managing technology within the industry, and knowing when to Press Your Luck with taxing jurisdictions.

Speakers:

**Nicholas Bradley**

Manager, Sales and Use Tax

HCA

Nashville, Tennessee

**Erica Love**

Principal, Sales and Use Tax

Ryan, LLC

Dallas, Texas

### **■ “Sales Tax Issues Related to Loyalty and Rewards Programs”**

Many businesses utilize some version of a loyalty or reward program as part of their marketing strategy to attract new customers and solidify their customer base. While good for business, these programs present numerous complexities when determining how the redemption of the rewards should be treated for sales tax purposes. For example, will the

## MONDAY (Continued)

redemption be treated as a discount against the sales price or as taxable consideration? The answer may vary depending on the type of loyalty incentive at issue (e.g. points, certificates, dollars, rewards, stamps), the manner in which the loyalty incentive is earned (e.g. for the purchase of goods or services, use of a credit card, result of a desired action (such as in a gaming environment) and how they are redeemed (e.g. applied towards purchase price, receipt of complementary item). In addition, who, if anybody, owes any associated sales or use tax. Moreover, the answers can vary on a state-by-state basis. This session will explore the elements of customer loyalty programs, identify applicable laws and authorities and discuss their application to a variety of fact patterns.

### Learning Objectives:

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

- *Recognize the various types of loyalty programs and their distinguishing features;*
- *Learn the significance of the differing ways loyalty programs may be implemented for purposes of state taxation;*
- *Identify the different tax treatments governing the redemption of loyalty incentives;*
- *Identify the laws and relevant authorities that are applicable to the determination of the tax treatment in jurisdictions with and without specific loyalty program guidance; and*
- *Develop best practices and learn to avoid common pitfalls.*

### Speakers:

**Gregg D. Barton, Esq.**

Partner

Perkins Coie LLP

Seattle, Washington

**Andrew L. Nunes, CPA**

Director, Indirect Tax

PricewaterhouseCoopers, LLP

Boston, Massachusetts

### ■ “FOB? What Did You Call Me?”

The session will discuss the history and evolution of shipping terms from a legal perspective as well as the impact shipping terms can have on the sales or use tax calculation. The discussion will include passage of title, passage of risk of loss, Uniform Commercial Code definitions and change of possession. We will explore how shipping terms can change the taxability of the freight charge, the rate charged i.e. sales tax rates versus use tax rates and any associated non tax business risks from changing shipping terms.

## MONDAY (Continued)

### Learning Objectives:

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

- *Understand the fundamentals of FOB terms;*
- *Identify states that tax or do not tax vendor collected freight charges based on shipping terms; and*
- *Identify business risks that may be associated with different shipping arrangements.*

### Speakers:

**Andre Burvant, Esq., CPA**

Partner

Jones Walker LLP

New Orleans, Louisiana

**Jeffrey A. Greene, JD**

Owner

Jeff Greene Transaction Tax Attorney, LLC

Carmel, Indiana

### ■ “Managing a Global Retail Indirect Tax Department”

This session will focus on what challenges you may face managing or building a Retail Global Indirect Tax Function.

### Learning Objectives:

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

- *Be aware of the challenges managing audits and tax reporting globally;*
- *Understand how technology and data analytics can help minimize risk;*
- *Identify risks operating retail stores, online and wholesale operations in a Global environment; and*
- *Understand the basic requirements of SOX and Internal Controls.*

### Speakers:

**Sandy Jacobs, CMI**

Principal

KPMG LLP

San Francisco, California

**Patrick J. McWilliams, CMI**

Senior Director – Sales, Use and Value Added Tax

Gap Inc.

Albuquerque, New Mexico

### ■ “Audit Doldrums – Best Practices and Strategies for Keeping the Auditor Engaged” (Offered Twice)

The session will focus on strategies and techniques for successful audit management. Audits in today's society are a fact of life, but that does not mean that the audit process should take what seems like forever to complete with interest being a significant part of the overall liability. There are tools

## MONDAY (Continued)

(Managed Audits, Managed Compliance Agreements) which can be used to your advantage to keep an auditor engaged and focused. There are techniques that can be used to your advantage to keep the auditor engaged. Do you use an audit checklist to keep you and your auditor on task? Do you call your auditor on a regular basis? Are you totally prepared for the auditor's visit? Did you ask for draft workpapers? Do you use an audit checklist to keep your auditor on task? What is corporate policy on the signing of waivers? These tool and techniques are just a few of the issues that will be discussed in this session.

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### Speakers:

#### **Suneeta Davi, CMI**

Director – Indirect Tax  
PricewaterhouseCoopers, LLP  
New York, New York

#### **Kathleen A. Foster, CMI**

Tax Manager  
Dimension Data North America, Inc.  
Charlotte, North Carolina

### ■ “Internet of Things – What is it and why do I care?”

#### **(Offered Twice)**

All we hear about is this concept of the “Internet of Things” (IOT) – what does it mean, where did it come from, is it just the latest buzz word and how does it impact tax professionals, if at all? This in-depth session will walk through how IoT became such a big term in today's technology lexicon and where it is headed. From telematics, the connected home and smart cities to the “connected cow”, IoT is affecting organizations across the spectrum of industries - the presenters will discuss the implications and practical advice related to this shifting landscape and what every tax professional needs to know to tackle IoT today and into the future.

### Learning Objectives:

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

- *Discuss the Internet of Things and its impact on the broader economy;*
- *Understand the broad implications of how a connected world affects all industries;*
- *Determine how tax rules that were mostly written for a manufacturing economy are going to need to be interpreted to guide taxation of these new emerging technologies;*
- *Understand the skill set needed to interpret new ages services that could be deemed telecommunications, cloud, professional*

## MONDAY (Continued)

*services as well as information services and the impact that bundling these could have on the final taxation decision; and*  
*- Gain an awareness of the novel issues surrounding these ground-breaking technological changes that will impact consumers, business and how the world works globally.*

Speakers:

**Joe Greco**

Vice President, Indirect Tax  
Verizon Communications  
Basking Ridge, New Jersey

**James E. Nason**

Partner  
Deloitte Tax LLP  
Parsippany, New Jersey

### ■ “Indirect Tax Life Cycle and Tax Technology Strategies”

Discussion on the indirect tax life cycle from procurement to sales and how the process impacts indirect tax and technology.

Learning Objectives:

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

- Gain knowledge on the entire sales and procurement cycle and how they relate to indirect tax;*
- Identify potential tax impacts and high risk areas of these cycles;*
- Become aware of potential ways to mitigate these risks.*

Speakers:

**Tim Carpenter, CMI**

Partner, SALT, Indirect Tax  
PricewaterhouseCoopers, LLP  
Charlotte, North Carolina

**Debra Nin**

Sales and Use Tax Manager  
Sealed Air Corporation  
Charlotte, North Carolina

3:45 p.m. – 5:00 p.m.

### Breakout Sessions (8)

#### ■ “The Wild, Wild West: Gross Receipts Taxes” (Offered Twice)

There are a number of states and localities in the Western states that have recently proposed, enacted or amended their gross receipts taxes – Oregon, Nevada, Washington, and localities like San Francisco and Los Angeles in California. This session will provide an overview of what to consider when thinking about how these taxes may apply to

## MONDAY (Continued)

you or your clients. Gain knowledge about the status of proposed regulations, an understanding of applicable deadlines and recommendations on how to deal with some of the compliance challenges.

### Learning Objectives:

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

- *Develop a general understanding of gross receipts taxes;*
- *Learn about proposed legislation around gross receipts taxes;*
- *Understand state & local trends pertaining to gross receipts taxes*
- *Identify best practices for planning and policy, i.e., when should you get involved with these bills; and*
- *Determine how to best manage compliance for these new taxes given business/systems challenges.*

Speaker:

### **Tremaine “Trim” Smith, CMI**

Senior Manager  
Ernst & Young, LLP  
Seattle, Washington

### ■ **“Pitch Perfect – The Art of Maximizing Credits and Incentives”**

Tax credits and incentives are essential considerations in acquisitions, capital investments and expansions, and can add directly to a company’s bottom line. This session will discuss the consideration of incentives and the crucial dynamics in the facilities planning process, and specifically, the tax department’s role. From understanding the rules and the players, to developing the best pitch, to maintaining the incentives, this session will provide the tools and tips necessary to create the perfect pitch and identify and avoid common traps related to maintaining incentives.

### Learning Objectives

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

- *Recognize projects that benefit from credits and incentives opportunities;*
- *Identify the incentives considered most important when making a location decision*
- *Identify the key players and decision makers relevant to pursue credits and incentives opportunities;*
- *Learn best practices for negotiating credits and incentives*
- *Identify new ideas for creative incentive approaches; and*
- *Identify common traps related to maintaining credits and incentives*

## MONDAY (Continued)

Speakers:

**Minah C. Hall, CCIP, Esq.**

Managing Director  
True Partners Consulting, LLC  
Chicago, Illinois

**Kenneth Hansen, JD**

VP of Tax  
Follett Corporation  
Westchester, Illinois

### ■ “Indirect Tax Reserves – Practical Application of ASC450” (Offered Twice)

No one wants to be an alarmist, but how do you practically manage communication around ASC450 so that leadership is not surprised; when do you communicate, what do you communicate and how often do you communicate? This session will provide a brief overview of the fundamentals of ASC450 requirements including differences between U.S. GAAP and IFRS requirements; evaluate estimation methodologies; and analyze case studies and examples of contingent liability treatment.

Learning Objectives:

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

- *Distinguish between US GAAP and IFRS requirements*
- *Identify sales and use tax issues that should be considered under ASC450;*
- *Define various estimation methodologies for creating and documenting contingent sales and use tax liabilities under ASC450;*
- *Develop strategies for practically managing communication around sales and use tax contingencies; and*
- *Be prepared to navigate external auditor review of ASC450.*

Speakers:

**Faranak Naghavi**

Partner – National Tax  
Ernst & Young, LLP  
Washington, D.C.

**Gary D. Yeats, Esq.**

VP Corporate Tax / Tax Counsel  
Valassis Communications  
Hartford, Connecticut

### ■ “Unclaimed Property – Legislative Updates and Hot Topics”

Overview of unclaimed property laws, current environment and best practices for coming into and staying in compliance.

Learning Objectives:

## MONDAY (Continued)

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

- *Have an overview of the unclaimed property laws and how it applies to you;*
- *Recognize annual filing obligations;*
- *Know audit risks and how they can be mitigated;*
- *See opportunities for Voluntary Disclosure filings and their benefits; and*
- *Recognize pending cases and their potential impact to the unclaimed property environment.*

Speakers:

**Janet C. Gagliano, CPA**

Partner, National Abandoned and Unclaimed Property  
Practice Leader  
PricewaterhouseCoopers, LLP  
Atlanta, Georgia

**Michael Houghton, Esq.**

Partner  
Morris, Nichols, Arsht and Tunnell LLP  
Wilmington, Delaware

**Jamie Ryan, Esq.**

Member  
Bailey Cavalierri LLC  
Columbus, Ohio

### ■ “Mastering Transactional Tax Controversies”

**(Offered Twice)**

This session will cover strategies, best practices, and pitfalls during all stages of transactional tax controversies, from pre-controversy planning to appellate litigation. Questions the presenters will address include the following: What is the best time to discuss settlement? How do you decide whether to appeal administratively or go directly to court? When is it “worth it” to litigate? When should you file your appeal in tax court (or similar tribunal) versus district court? How do you handle confidential information in litigation? How can you best manage the costs of litigation?

Learning Objectives:

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

- *Identify strategies, best practices, and pitfalls relating to transactional tax administrative appeals;*
- *Gain a better understanding of the opportunities to resolve transactional tax controversies as early as possible; and*
- *Identify and implement strategies to manage the litigation process, including litigation holds, discovery, motion practice, protecting confidential documents, presenting evidence at a trial or evidentiary hearing, and managing costs during each stage.*

## MONDAY (Continued)

Speakers:

**Robbie K. Blacketer, CMI**

SALT - Director  
Grant Thornton LLP  
Dallas, Texas

**Masha M. Yevzelman, Esq.**

Shareholder, Tax Disputes and Litigation  
Fredrikson & Byron, P.A.  
Minneapolis, Minnesota

### ■ “Puerto Rico”

In an effort to improve its relatively low sales and use tax collection rate, the Puerto Rico government has instituted substantial changes to the statute since its enactment in 2006. This session will review the most recent round of changes, including those requiring the declaration and payment of use tax at the point of entry and provide information and practical guidance to ensure compliance. Further, you will receive an update on the government’s plans to replace the existing sales and use tax with a value added tax.

Learning Objectives:

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

- *Learn the statutory and administrative framework and legislation affecting the declaration, payment and filing obligations of the Puerto Rico use tax;*
- *Identify the most recent amendments to the sales and use tax, which include changes to the nexus rules, merchant certificates and the elimination of certain B2B exemptions, among others; and*
- *Recognize the general business and practical implications of replacing the existing sales and use tax with a value added tax.*

Speakers:

**John T. Dalton, CMI**

Director – Multi-Channel Indirect Tax  
Walmart Stores, Inc.  
Bentonville, Arkansas

**Pablo Hymovitz**

Executive Director Indirect Tax Leader, Puerto Rico  
Ernst & Young Puerto Rico LLC  
San Juan, Puerto Rico

## MONDAY (Continued)

### ■ “Samples are Never Satisfying – Using Sampling in the World of Advanced Data & Analytics Technologies”

Has sampling in sales and use tax audits and reverse audits become obsolete? With dramatic advances in technologies and processes related to gathering, validating and analyzing tax sensitized data, many of the factors that have driven taxpayers to use sampling have disappeared. This session will provide a high-level overview of the data & analytics technologies used in the sales & use tax audit function. It will also explore how the functionalities and efficiencies presented by modern data & analytics solutions have affected the way taxpayers can conduct audits and reverse audits, including whether the value proposition that historically has been delivered through sampling has been diminished.

#### Learning Objectives:

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

- *Be aware of new technologies the role they play in the future of tax audits;*
- *Understand the differences between sampling and data & analytics technology;*
- *Understand how new data & analytics technologies can be used to identify risk pre-audit; and*
- *Articulate the shortcomings of current sampling processes used by state auditors.*

#### Speakers:

##### **Christopher Fontana**

Senior Executive Director, State and Local Tax  
CBS Corporation  
New York, New York

##### **Garth Roark**

Managing Director  
KPMG LLP  
Seattle, Washington

### ■ “Industry Issues - Oil & Gas”

This session will focus on sales and use tax hot topics faced by the oil and gas industry including a discussion of the latest cases (e.g. Southwest Royalties Inc v. Combs), rulings, and legislation (e.g. Louisiana’s recently enacted sales/use tax legislation). The volatility in our industry and new approaches to business operations have given rise to new issues being faced by the industry.

#### Learning Objectives:

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

- *Be familiar with sales/use tax recent developments impacting the oil and gas industry as well as cutting edge audit level issues;*

## MONDAY (Continued)/TUESDAY

- Identify opportunities to minimize sales/use tax liabilities, maximize exemptions, and seek refund claims;
- Learn challenging documentation requirements being imposed by taxing authorities and auditors; and
- Identify key issues to address in the area of sales/use tax.

Speakers:

**Nicole M. Busey, Esq.**

Tax Legal & Audit Manager  
Marathon Petroleum Company LP  
Findlay, Ohio

**Doug Sigel, Esq.**

Partner  
Ryan Law Firm, LLP  
Austin, Texas

5:30 p.m. – 7:00 p.m.

Reception

## TUESDAY, SEPTEMBER 20

8:30 a.m. – 10:00 a.m.

### ■ General Session

#### “Modern Transactions: Crowdfunding, Virtual Currencies, Online Delivery Models; Shared Economies”

This session will address how state and local governments are approaching new business models such as the sharing economy, cloud computing, and online commerce. Attendees will learn about the different types of businesses that state and local governments are currently targeting as well as the various outcomes across the country.

Learning Objectives:

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

- Understand the ways that state and local taxing authorities are applying pre-existing tax rules to new business models;
- Become acquainted with state enforcement techniques, and the types of cases that are percolating through the states; and
- Learn the legislative and regulatory developments occurring with respect to new business models and the prospective impact these legal frameworks are likely to have.

Speakers:

**Susan K. Haffield, CPA**

Partner  
PricewaterhouseCoopers, LLP  
Minneapolis, Minnesota

**Christopher T. Lutz, Esq.**

Senior Associate  
Horwood Marcus & Berk Chartered  
Washington, DC

## TUESDAY (Continued)

### **Thomas A. Pucci, CPA**

Senior Director of Global Indirect Tax  
Expedia  
Seattle, Washington

10:15 a.m. – 11:45 a.m.

### ■ **General Session**

#### **“The Year in Review”**

A look at the last twelve months of legal decisions, a summary of cases you need to know, critical cases pending, and trends within the court system.

#### Learning Objectives:

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

- *Identify important issues that have been addressed by the courts in the past year;*
- *Evaluate whether recent precedent and pending cases are relevant to the taxpayer;*
- *Formulate strategies to leverage recent case law developments; and*
- *Take proactive steps to take advantage of pending litigation relevant to your company.*

#### Speakers:

#### **Mark W. Eidman, Esq.**

Managing Partner  
Ryan Law Firm, LLP  
Austin, Texas

#### **Joseph A. Vinatieri, Esq.**

Attorney-At-Law  
Bewley, Lassleben & Miller, LLP  
Whittier, California

#### **Lee A. Zoeller, Esq., CMI**

Partner  
Reed Smith LLP  
Philadelphia, Pennsylvania

11:45 a.m. – 1:30 p.m.

Lunch

1:30 p.m. – 2:45 p.m.

**Breakout Sessions (8)**

## TUESDAY (Continued)

### ■ “Hot Topics in VAT” (Offered Twice)

Value-added taxes (VAT) is one of the most important and prolific tax regimes in the world today. This session will focus on the importance of VAT to governments and companies around the globe. In addition, many countries are introducing or have recently introduced a new VAT regime or are rumored to be contemplating such a move, including Malaysia, China, India, Egypt, Puerto Rico. On top of this, there are a multitude of new regulations attempting to address complicated B2B and B2C supply chains and new types of services. We will provide a top level update on the VAT regulatory developments in selected markets and address certain consistent technical and practical challenges faced by US multinational companies.

Learning Objectives:

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

- Obtain a better appreciation of how the VAT regimes work;
- Gain a general and better understanding of the VAT regimes in selected countries around the world;
- Receive an introduction to the planned roll-out of new VAT regimes and estimated timing for such; and
- Gain additional knowledge on important VAT technical issues.

Speakers:

**Carlos V. Hernandez, CMI**

Senior Manager  
Ernst & Young, LLP  
Boston, Massachusetts

**Philip Walton**

Senior Manager  
Deloitte Tax LLP  
Chicago, Illinois

### ■ “The Resale Exemption – Your New Best Friend”

This session will address the broadly applicable resale exemption from sales and use tax. The session will begin by focusing on the variances in requirements between jurisdictions, including but not limited to: (1) the application to tangible personal property vs. services, (2) the requirement that tax is collected on the resale, and (3) the requirements for the form in which the item is resold. The session will also address conditions precedent to use of the exemption, how to defend a resale transaction on audit, and recent decisions which serve to expand or narrow the application of the exemption.

Learning Objectives:

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

- Recognize the requirements of the resale exemption in varying jurisdictions;

## TUESDAY (Continued)

- Properly complete a resale certificate or other documentation, and know when it is appropriate to accept a resale certificate;
- Understand the tax implications of providing or receiving a resale certificate;
- Defend a resale transaction on audit;
- Identify opportunities to apply the resale exemption in unique ways.

Speakers:

**Pamela L. Wegner, CMI**

Sales/Use Tax & Property Tax Manager  
Sonoco Products Company  
Hartsville, South Carolina

**Jennifer S. White, Esq.**

Associate  
Reed Smith LLP  
New York, New York

### ■ “Local Taxes: Compliance, Audits, and Controversy”

We have recently seen local governments become increasingly more aggressive with respect to enforcement of a variety of local taxes. Local governments are not only interpreting pre-existing taxes to encompass significantly more transactions, they are also pursuing litigation more aggressively than previously.

Learning Objectives:

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

- *Have a broader perspective on the various types of local units of government and the relevance of the different types of government regarding tax;*
- *Have an understanding of how compliance with local government taxes can deviate from state taxes and the importance of developing methods to comply with local taxes; and*
- *Be familiar with positions local governments are taking and how to manage controversies at the local level.*

Speakers:

**Bob Andre**

Senior Manager  
International Paper  
Memphis, Tennessee

**Breen M. Schiller, Esq.**

Partner  
Horwood Marcus & Berk Chartered  
Chicago, Illinois

### ■ “Remote Sellers: Where Are We Now and Where Are We Going?” (Offered Twice)

## TUESDAY (Continued)

The e-commerce business model has been a colossal success. According to the U.S. Commerce Department, online sales accounted for more than a third of total retail sales growth in 2015, totaling in excess of \$341 Billion. All good news... so what's the problem? If a remote retailer has no physical presence in a state, the retailer is not obligated to collect and remit that state's sales tax. As such, states fail to capture sales tax revenue on many out-of-state sales by remote sellers. This session will provide: an overview of the historical remote seller case law and recent developments; define some of the key issues facing remote sellers; and discuss the state attempts to force remote sellers, which lack physical presence in the taxing state, to collect and remit sales tax. We will also compare the recent federal bills that would authorize states to require remote sellers to collect tax and highlight the key differences between these bills.

### Learning Objectives:

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

- *Summarize the U.S. Supreme Court decisions that require physical presence to impose a duty to collect sales/use tax upon an out-of-state seller;*
- *Recognize and understand the top sales tax issues facing remote sellers;*
- *Reference recent state laws targeting remote sellers (e.g., AL, LA) and how the Big 4 (CA, FL, NY and TX) are expanding the definition of nexus to generate tax revenue;*
- *Understand the differences between the Marketplace Fairness Act of 2015, the Remote - Transactions Parity Act of 2015 and the Online Sales Simplification Act of 2015.*

### Speakers:

**Brent R. Fryar, CMI, CPA**

Director – Specialty Tax

Walmart

Bentonville, Arkansas

**James (Jim) Tauber**

Managing Director

Andersen Tax LLC

Chicago, Illinois

### ■ “Utility Issues for Suppliers and Consumers”

This session will focus on the issues faced by utility suppliers and consumers of the services. Including a discussion of issues resulting from book-outs, net metering, cogeneration and transmission/distribution.

### Learning Objectives:

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

- *Identify the issues that arise out of standard industry practices;*
- *Identify emerging issues; and*
- *Understanding of the tax trends faced by the industry.*

## TUESDAY (Continued)

Speakers:

**David L. Moore, CPA**

Manager State & Local Taxes

American Electric Power

Columbus, Ohio

**Gerard M. Quinlan, CPA**

Principal

Ryan, LLC

Dallas, Texas

### ▣ “Hotel Industry – Checking In”

The hotel industry faces a more distinct taxing scheme than most other industries. This session will examine the sales/use, occupancy, and other miscellaneous taxes, along with issues associated within the hospitality industry.

Learning Objectives:

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

- Develop an overview of the hotel industry;
- *Identify developments and issues found in recent legislation, rulings and case law*
- *Identify best practices for dealing with the industry issues, special taxes and tax resources;*
- *Discuss State's aggressive tax positions; and*
- *Have a better understanding of hotel tax issues, audit pitfalls, and current developments.*

Speakers:

**Jennifer M. Ardrey, JD**

Manager, Indirect Tax

Grant Thornton LLP

Chicago, Illinois

**D. Mitchell Morton, CPA, CMI**

Senior Manager, Tax Audit

Hilton Worldwide

Memphis, Tennessee

### ▣ “Credit Card Bad Debts – Is Anyone Entitled to Sales Tax Refunds?”

Does your company issue private label credit cards? Do your customers purchase on credit? Do you know whether your company or the finance company can claim sales tax refunds or credits when your customers fail to pay off their obligations? This session will explain the legal requirements for claiming refunds or credits for bad debts. The panelists will discuss and debate both sides of the issue and will review and critique some of the recent case law.

Learning Objectives:

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

## TUESDAY (Continued)

- Recognize the common statutory requirements for claiming bad debt refunds or credits;
- Become familiar with proof issues that may arise in establishing entitlement to refunds or credits;
- Appreciate the arguments on both sides of the aisle for the right to receive refunds or credits on bad debts; and
- Explore ways to maximize bad debt refund or credit potential.

Speakers:

**Amy F. Nogid, Esq.**

Counsel

Sutherland Asbill & Brennan LLP

New York, New York

**Thomas Zessman**

Sr. Tax Manager

US Bank, NA

Minneapolis, Minnesota

### ■ “Sales and Use Tax Automation” (Offered Twice)

You’ve heard the spiel on automating your sales and use tax processes. It all makes sense, but perhaps you have heard some horror stories of implementations that didn’t go so well and want to know how to avoid the train from coming off the track.

Learning Objectives:

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

- Identify the appropriate third-party sales and use tax software application for your business (dispelling the “one size fits all” philosophy);
- Discuss the necessity of getting buy-in for the automation project from the various stakeholders impacted by the new system;
- Explore return on investment calculations for justifying the cost associated with implementing a sales and use tax automation system;
- Discuss the impact business knowledge has on implementing a new automation system; and
- Explain various approaches to implementing a sales and use tax automation system, including the advantages and disadvantages with the varying approaches and selecting the approach that makes the most sense for your company.

Speakers:

**Stuart D. Bray, CMI**

Manager Non-Income Tax

Tyson Foods, Inc.

Springdale, Arkansas

## TUESDAY (Continued)

### Steven E. Parish

Principal – State and Local Tax  
RSM US LLP  
Charlotte, North Carolina

3:15 p.m. – 4:30 p.m.

### Breakout Sessions (8)

#### ■ “Hot Topics: Sales and Use Tax Issues in Mergers and Acquisitions”

An overview of recent hot topics with sales and use tax related to M&A. Gain knowledge not only about what’s new this year, but also recommendations on how to integrate and resolve some of the issues discovered in a due diligence review.

#### Learning Objectives:

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

- *Develop a good understanding of the key indicators utilized by leadership to evaluate the indirect tax department;*
- *Identify best practices for communicating critical information to leadership (potentially before they even ask);*
- *Understand the viewpoint of leadership with regard to critical needs and wants from your department; and*
- *Discuss alternatives to facilitate upward management of critical tax developments and decisions.*

#### Speakers:

#### Jordan Goodman, Esq., CPA

Partner  
Horwood Marcus & Berk, Chartered  
Chicago, Illinois

#### Julie Stakenburg, CPA

Director of US Indirect Tax  
Accenture  
San Francisco, California

#### ■ “Hot Topics in VAT” (Offered Twice)

Value-added taxes (“VAT”) is one of the most important and prolific tax regimes in the world today. This session will focus on the importance of VAT to governments and companies around the globe. In addition, many countries are introducing or have recently introduced a new VAT regime or are rumored to be contemplating such a move, including Malaysia, China, India, Egypt, Puerto Rico. On top of this, there are a multitude of new regulations attempting to address complicated B2B and B2C supply chains and new types of services. We will provide a top level update on the VAT regulatory developments in selected markets and address certain consistent technical and practical challenges faced by US multinational companies.

## TUESDAY (Continued)

Learning Objectives:

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

- *Obtain a better appreciation of how the VAT regimes work;*
- *Gain a general and better understanding of the VAT regimes in selected countries around the world;*
- *Receive an introduction to the planned roll-out of new VAT regimes and estimated timing for such; and*
- *Gain additional knowledge on important VAT technical issues.*

Speakers:

**Carlos V. Hernandez, CMI**

Senior Manager

Ernst & Young, LLP

Boston, Massachusetts

**Philip Walton**

Senior Manager

Deloitte Tax LLP

Chicago, Illinois

### ■ “State Sales and Use Tax Trends: Coping with the Digital World” (Offered Twice)

This session will provide an update on the core issues involved in the application of state sales and use tax to purely digital transactions, with a focus on how buyers and sellers can handle the rapid rate of development of the law in this area and ongoing state-to-state conflicts. Particular attention will be paid to nexus, characterization, taxability, and sourcing issues arising from cloud computing, the purchase of digital products, and the use of virtual currency.

Learning Objectives:

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

- *Assess the impact of changing laws and continued conflict between the states in relation to purely digital transactions;*
- *Assess the impact of changing laws and continued conflict between the states in relation to purely digital transactions; and*
- *Determine the basic application of nexus, characterization, taxability, and sourcing rules to these transactions.*

Speakers:

**Jim Ervin, Esq.**

Partner

Holland & Knight

Tallahassee, Florida

**Brian J. Kirkell**

Principal

RSM US LLP

Washington, DC

## **TUESDAY (Continued)**

### ■ **“Navigating Washington Sales and Use Tax and Business & Occupation Tax”**

Washington’s Business and Occupation (“B&O”) tax has a strange and symbiotic relationship with the state’s sales/use tax. There are also numerous local jurisdiction B&O taxes which are similar yet different enough from the state’s tax to cause confusion and frustration. This session will discuss these taxes and provide the formula for solving Washington tax issues which involves first classifying revenue streams, *then* determining if physical and/or economic presence nexus exists, sourcing and apportioning gross receipts, identifying and documenting deductions, claiming tricky credits, identifying and complying with the local taxes, and managing audits.

Learning Objectives:

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

- *Understand the differences between Washington’s B&O tax vs. sales/use tax vs. the local B&O taxes;*
- *Understand the gross receipts classifications at the state and city levels;*
- *Determine which nexus standard applies; and*
- *Apply audit management techniques.*

Speakers:

**Darcy N. Kooiker, CPA**

Principal

Ryan, LLC

Bellevue, Washington

**Tarah (Seehafer) McLaughlin, CPA**

State & Local Tax Director

Weyerhaeuser

Seattle, Washington

### ■ **“Manufacturing Exemptions and Related Issues – How to Maximize Exemptions and Minimize Your Tax Liabilities!”**

The majority of states enact sales tax incentives for manufacturers that allow manufacturing concerns to exempt sales tax or a reduced tax rate on certain purchases within the manufacturing operations. This course will offer you an understanding of the fundamentals of sales tax in a manufacturing setting, an overview of manufacturing exemptions and teach you how to examine your manufacturing operations by providing you an understanding the scope of manufacturing, how to identify applicable exemptions and apply its specific requirements, and strategies on getting the best result when under audit by a state. Sales tax errors that keep on occurring might evolve into substantial overpayments or underpayments of sales tax. Each state has the authority to audit the books of taxpayers for a specified time period, which is typically the

## TUESDAY (Continued)

past three or four years. State sales tax audits bring transactional errors to the attention of your boss by issuing a tax assessment. Avoid sales tax mistakes by training employees on your sales tax process. This course will be the first step to help eliminate costly tax errors and to help with the proper administration of your sales tax process.

### Learning Objectives:

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

- *Understand the fundamentals of sales tax in a manufacturing;*
- *Understand the scope of manufacturing - production start and end points in the process;*
- *Identify types of purchases that may qualify for exemption including, e.g.: machinery and equipment; ingredients and component parts; consumables used in production; repair parts and repair services; equipment used in research and development; pollution control equipment; containers and other packaging and shipping materials; fuel and electricity and performing utility studies; and*
- *Recognize key strategies in defending a sales and use tax audit.*

### Speakers:

#### **Daniel E. Megathlin**

Principal – State and Local Taxation  
Crowe Horwath LLP  
Atlanta, Georgia

#### **James San Fillippo, CPA**

Director, Multi-State Tax Services  
BDO  
Milwaukee, Wisconsin

### ■ “Construction Issues in Sales and Use Tax”

This break-out session will explore fundamental sales and use tax issues with respect to the construction industry, focusing on definitional and taxability aspects.

### Learning Objectives:

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

- *Understand the framework for defining key terms, such as “construction contractor” and “real property”;*
- *Understand the basic tax treatment of construction contractors as purchasers and retailers;*
- *Identify broad categories of exemptions; and*
- *Develop an understanding of industry trends.*

## TUESDAY (Continued)

Speakers:

**Linda Joers, CMI**

Senior Manager  
Deloitte Tax LLP  
Milwaukee, Wisconsin

**Luis G. Partida**

State Tax Manager  
Bechtel Corporation  
Houston, Texas

### ■ “Taxing the Cloud and Electronically Delivered Software”

Cloud technology has fast become the norm and not the exception as the backbone of the IT platform. This session will cover the business strategy drivers for using the technology and the challenges faced by the purchases of Cloud technology.

Learning Objectives:

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

- *Identify the key strategic business drivers for using Cloud;*
- and*
- *Evaluate the approaches used to tax the Cloud and the challenges faced by purchasers with respect to these taxes.*

Speakers:

**Carolynn S. Iafrate Kranz, Esq.**

Partner  
Industry Sales Tax Solution  
Washington, DC

**Jill D. Nielsen**

Managing Director  
KPMG LLP  
Chicago, Illinois

### ■ “Internet of Things – What is it and why do I care?” (Offered Twice)

All we hear about is this concept of the “Internet of Things” (IoT) – what does it mean, where did it come from, is it just the latest buzz word and how does it impact tax professionals, if at all? This in-depth session will walk through how IoT became such a big term in today’s technology lexicon and where it is headed. From telematics, the connected home and smart cities to the “connected cow”, IoT is affecting organizations across the spectrum of industries - the presenters will discuss the implications and practical advice related to this shifting landscape and what every tax professional needs to know to tackle IoT today and into the future.

## TUESDAY (Continued)

### Learning Objectives:

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

- *Discuss the Internet of Things and its impact on the broader economy;*
- *Understand the broad implications of how a connected world affects all industries;*
- *Determine how tax rules that were mostly written for a manufacturing economy are going to need to be interpreted to guide taxation of these new emerging technologies;*
- *Understand the skill set needed to interpret new age services that could be deemed telecommunications, cloud, professional services as well as information services and the impact that bundling these could have on the final taxation decision; and*
- *Gain an awareness of the novel issues surrounding these ground-breaking technological changes that will impact consumers, business and how the world works globally.*

### Speakers:

#### **Joe Greco**

Vice President, Indirect Tax  
Verizon Communications  
Basking Ridge, New Jersey

#### **James E. Nason**

Partner  
Deloitte Tax LLP  
Parsippany, New Jersey

5:00 p.m. – 6:00 p.m.

### **CMI Exam Information**

#### ■ “CMI – Sales Tax Review”

This session provides a review of the Sales/Use Tax professional Certified Member of the Institute (“CMI”) designation certification program. This session will review the structure of the written exam, as well as the requirements for obtaining this designation. This session will also provide an overview of the study tools a tax professional can utilize to better prepare for attaining this designation, and will provide an overview of the IPT Code of Ethics.

### Learning Objectives:

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

- *Recognize the fundamentals of the CMI Sales Tax Designation including the requirements, what concepts are included in the exam and how the exam is conducted;*
- *Understand what tools are available to assist with preparation for the exam; and*
- *Identify the various elements of the IPT Code of Ethics.*

### Speakers:

#### **CMI Committee Representatives**

■■■■■ 6:00 p.m. - 9:00 p.m. ■■■■■

**OPTIONAL DINNER AT CHEF JJ'S - See Page 37**

## WEDNESDAY, SEPTEMBER 21

8:30 a.m. – 10:00 a.m.

### ■ General Session

**“Creating a Department that Adds Value: More Than Internal Tax Advisers, But Business Partners”** “Corporate tax departments vary in several ways from one organization to another. Whether it be the size of the department, the emphasis placed on compliance versus planning, or how active the department is with lobbying for legislation, each department has a unique approach to working within their respective company. This session will focus on some of the approaches taken to bring a quantifiable value prop to the table within their respective organization.

Learning Objectives:

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

- *Comprehend a number of ways in which different tax departments have determined they can add value to the businesses they service.*
- *Realize that building a tax department is not a one-size-fits-all solution; every company functions differently, with different tax problems occurring within different political environments.*
- *Reflect upon the conversation and take away some ways in which their own tax department, or that of their client, might be able to function as a better business partner that adds more value to their organization*

Moderator:

**Marilyn A. Wethekam, Esq.**

Partner  
Horwood Marcus & Berk Chartered

Chicago, Illinois

Speakers:

**Paul A. Broman, Esq.**

State Tax Issues & Appeals  
BP America  
Houston, Texas

**Jeffrey L. Hyde, Esq.**

Senior State Tax Counsel  
IBM Corporation  
Armonk, New York

10:15 a.m. – 11:45 a.m.

### ■ General Session

**“Overthrowing Quill”**

As states continue to expand their sales and use tax nexus provisions to unprecedented levels in an effort to elicit a judicial challenge to the *Quill* physical presence standard, remote sellers are being forced to re-evaluate their collection responsibilities nationwide. In this session, the speakers will explore the various types of provisions that states have utilized to expand nexus to remote sellers, with a particular focus on specific efforts during state legislative sessions this

## **WEDNESDAY (Conclusion)**

year. The session will also highlight current and expected litigation resulting from these provisions and the potential impact it may have on *Quill*. The speakers will conclude by providing an overview of the current remote sales tax proposals being considered by Congress and the protections offered in each.

### **Learning Objectives:**

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

- *Explain the rules regarding the imposition of sales and use taxes on remote sellers and explain the various provisions states have utilized to expand nexus to remote sellers;*
- *Identify specific state legislation that expanded (or threatened to expand) nexus to or additional burdens on remote sellers or other parties and subsequent litigation that resulted therefrom;*
- *Analyze the impact of these legislative and litigation efforts on the Quill physical presence standard and the burdens imposed on remote sellers; and*
- *Breakdown the protections offered by the various proposed federal remote sales tax legislation and understand how each bill would apply to remote sellers.*

### **Speakers:**

**William M. Backstrom, Jr., Esq.**

**Partner**

**Jones Walker LLP**

**New Orleans, Louisiana**

**Stephen P. Kranz, Esq.**

**Partner**

**McDemott Will & Emery**

**Washington, DC**

**Margaret C. Wilson, Esq., CMI**

**Partner**

**Wilson Agosto LLP**

**Somerville, New Jersey**

## **CONCLUSION OF PROGRAM**

## 2016 SALES TAX SYMPOSIUM COMMITTEE MEMBERS (17):

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<i>Prerequisites:</i>	None
<i>Program Level:</i>	Intermediate Overview of Timely Sales and Use Tax Issues (Excepting "Beginner Basic," "CMI Review")
<i>NASBA Field of Study:</i>	Taxation, Ethics
<i>Instructional Method:</i>	Group Live
<i>Advanced Preparation:</i>	None

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 bar code that identifies that individual. In order to obtain CE credit, the individual must have his or her bar-coded badge scanned during the first 15 minutes of each session. No credit for the session will be given to un-scanned attendees. Lost name badges should be reported immediately to the registration desk for a replacement. Each attendee will be able to request 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.

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