

Sales Tax Symposium

September 17-20, 2017



*La Cantera Hill
Country Resort*

2017 Sales Tax Symposium - At-A-Glance

SUNDAY, SEPTEMBER 17, 2017

12:00-6:00 pm	Registration
2:15-3:30 pm	Breakout Session: Beginner Basic
3:30-4:45 pm	Breakout Session: CMI Review
5:30-6:00 pm	IPT Member Welcome Session
6:00-7:30 pm	Reception

MONDAY, SEPTEMBER 18, 2017

6:30-8:00 am	Breakfast
8:00-8:30 am	Opening of Symposium
8:30-10:00 am	General Session: The Year In Review
10:00-10:30 am	Morning Break - Sponsored by Jones Walker LLP
10:30 am-12:00 pm	General Session: Tax Commissioner Panel
12:00-1:15 pm	Lunch - Sponsored by Vertex, Inc.

CONCURRENT BREAKOUT SESSIONS: (select one of the seven sessions)

MONDAY 1:15 - 2:30 pm	<ul style="list-style-type: none"> To Be Transient or Not to Be Transient: The Complexities of a Hotel Occupation Tax Hot Topics in VAT Nasty States – Aggressive and Unreasonable Approaches by the States Oil & Gas – Industry Economics and Pricing & Indirect Tax Impact Property Tax/Sales Tax: When Worlds Collide SUT Controversy Part I: Audit Through Administrative Appeals The Costs of the Privilege of Doing Business in the Great State of WA - B&O Taxes <i>(repeated at 4:15 on Tuesday)</i>
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CONCURRENT BREAKOUT SESSIONS: (select one of the seven sessions)

MONDAY 2:45 - 4:00 pm	<ul style="list-style-type: none"> Canadian GST/Provincial Taxes v. US SUT - How We Each Tax Goods and Services Navigate and Cruise Through the Consumer Use Tax Turbulence Using Proven Strategies and Tools <i>(repeated at 4:15 on Tuesday)</i> Enhancing Your Personal Brand as an Indirect Tax Professional <i>(repeated at 4:15 on Tuesday)</i> Site Selection and Tax– How Tax Professionals Play a Vital Role in the Site Selection Process Louisiana Law Changes SUT Controversy Part II: Litigating a Sales and Use Tax Case Unclaimed Property
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CONCURRENT BREAKOUT SESSIONS: (select one of the eight sessions)

MONDAY 4:15 - 5:30 pm	<ul style="list-style-type: none"> Indirect Tax Reserves – Practical Applications of ASC450 Drop Shipments California Dreaming: What's Next for Technology Transfer Agreements and Other Emerging Sales and Use Tax Issues Sales and Use Tax Issues With the Cloud? There's No App for That... Mergers & Acquisitions Oil & Gas Downstream Pollution Control and Other Overlooked Exemptions Third-Party Tax Enforcement Actions
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6:00-7:30 pm	Reception - Sponsored by Alston & Bird LLP and True Partners Consulting LLC
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TUESDAY, SEPTEMBER 19, 2017

6:30-8:15 am	Breakfast
8:30-10:00 am	General Session: Tax Policy Recap
10:15-11:45 am	General Session: Son of <i>Quill</i> – The Sequel
12:00-1:15 pm	Lunch - Sponsored by Grant Thornton LLP and Sovos Compliance

CONCURRENT BREAKOUT SESSIONS: (select one of the eight sessions)

TUESDAY 1:15 - 2:30 pm	<ul style="list-style-type: none"> Whose Sale is it Anyway? Issues Affecting Everyone in an Online Marketplace I Scream, You Scream, We All Scream for...Resale? Overview of the Hospitality Industry - No Reservations Required Retail Sales Tax Automation and the Cloud - An Evolving Story <i>(Repeated at 4:15 pm on Tuesday)</i> Taxing Shared Economies—A Whole New World! Cutting Edge Disputes Over the Boundaries of the Manufacturing Exemption Sales and Use Tax Trends for the Healthcare Industry, Including Planning for Sales or Acquisitions of Other Entities/Business Units
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CONCURRENT BREAKOUT SESSIONS: (select one of the eight sessions)

TUESDAY 2:45- 4:00 pm	<ul style="list-style-type: none"> What's Building in Construction Sales and Use Tax Issues? Where in the World Has Your Tax Department Gone? A Conversation About the Evolution of Tax Departments Breaking Bad from Bad Debt Indirect Tax Life Cycle <i>(Repeated at 4:15 pm on Tuesday)</i> Internet of Things – What Is It and Why Do I Care? Pursuing Sales Tax Refunds - Administrative/Procedural Issues <i>(Repeated at 4:15 pm on Tuesday)</i> Mo' Data, Mo' Problems: Managing Systems Upgrades for Indirect Data That Works <i>(Repeated at 4:15 pm on Tuesday)</i> Sales and Use Tax Research: Fundamental Blocking and Tackling <i>(Repeated at 4:15 pm on Tuesday)</i>
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CONCURRENT BREAKOUT SESSIONS: (select one of the eight sessions)

TUESDAY 4:15 - 5:30 pm (All repeated sessions)	<ul style="list-style-type: none"> Enhancing Your Personal Brand as an Indirect Tax Professional Navigate and Cruise Through the Consumer Use Tax Turbulence Using Proven Strategies and Tools Indirect Tax Life Cycle Pursuing Sales Tax Refunds - Administrative/Procedural Issues Sales Tax Automation and the Cloud - An Evolving Story Mo' Data, Mo' Problems: Managing Systems Upgrades for Indirect Data that Works Sales and Use Tax Research: Fundamental Blocking and Tackling The Costs of the Privilege of Doing Business in the Great State of WA - B&O Taxes
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9:00 pm-12:00 am	Karaoke/IPT Has Talent
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WEDNESDAY, SEPTEMBER 20, 2017

6:30-8:15 am	Breakfast
8:30-10:00 am	General Session: The Road Not Taken: Ethical Lessons for Tax Professionals in an Age of Alternative Facts
10:15-11:45 am	General Session: Local Taxes: Dealing With a Cluster (Headache)
11:45 am	Completion of Symposium

Sunday, September 17th

12 Noon - 6:00 pm Registration

2:15 - 3:30 pm Breakout Session 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:

After attending this session, the attendee 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
- Recognize some basic sales and use tax concepts including the definition of tangible personal property, nexus creating activities, common exemptions

Speakers:

Michael E. Campbell, CMI
Senior Tax Manager
Johns Manville
Denver, CO

Landon Julius, CMI
Director
Ryan, LLC
Kansas City, KS

3:30 - 4:45 pm Breakout Session CMI 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

Sunday, September 17th

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:

After attending this session, the attendee 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
- Identify the various elements of the IPT Code of Ethics

Speakers:

CMI Committee Representatives

5:30 - 6:00 pm IPT Member Welcome Session

6:00 - 7:30 pm Reception

Monday, September 18th

6:30 - 8:00 am **Breakfast**

8:00 - 8:30 am **Opening of Symposium**

Robert S. Goldman, CMI, Esq.

President, Institute for Professionals in Taxation®

Kyle M. Brehm, CMI, MBA, Esq.

Symposium Chair

Marilyn A. Wethekam, Esq.

Symposium Vice Chair

8:30 - 10:00 am **General Session** **The Year In Review**

A review of the trends that have emerged in the last 12 months, including a discussion of recent court decisions and pending cases and their impact.

Learning Objectives:

After attending this session, the attendee will be able to:

- Identify important issues that have been addressed by the courts and state tax administrative agencies in the last year
- Evaluate whether recent precedent and pending cases are relevant to their company or practice

- Formulate strategies to leverage the recent case law
- Take proactive steps to leverage pending litigation that is relevant to your company or practice

Speakers:

Lynn A. Gandhi, Esq., LL.M, CPA

Partner
Honigman Miller Schwartz and Cohn LLP
Detroit, MI

Jordan Goodman, CPA, Esq.

Partner
Horwood Marcus & Berk
Chicago, IL

Mark F. Sommer, Esq.

Member
Frost Brown Todd LLC
Louisville, KY

Lee A. Zoeller, CMI, Esq.

Partner
Reed Smith LLP
Philadelphia, PA

10:00 - 10:30 am: Morning Break **Sponsored by: Jones Walker LLP**

10:30 am - 12 Noon **General Session** **Tax Commissioner Panel**

Working as an attorney, consultant or practitioner within the sales and use tax profession seems to grow in

Monday, September 18th

complexity by the day. Keeping abreast of statutory and regulatory changes, new precedent set by tax courts, state courts, and federal courts is an ongoing challenge for all sales and use tax practitioners. The focus of this panel is to share another perspective within this ever-changing field, that of several taxing authorities. The discussion will focus on priorities that each of our panelists has established within their taxing jurisdiction, especially pertaining to issues such as digital goods, marketplace providers, and economic nexus.

Learning Objectives:

After attending this session, the attendee will be able to:

- Develop an understanding of the efforts currently underway within each of the represented taxing jurisdictions to ensure taxpayer compliance with state and local taxing statutes
- Determine the priorities each of these administrators have established within recent legislative sessions
- Obtain additional insight into contentious and/or difficult issues currently facing these tax administrators

Speakers:

Karey W. Barton

Associate Deputy Comptroller for Tax
Texas Comptroller of Public Accounts
Austin, TX

Courtney M. Kay-Decker, Esq.

Director
Iowa Department of Revenue
Des Moines, IA

Joe W. Garrett, Jr., Esq.

Deputy Commissioner of Revenue
Alabama Department of Revenue
Montgomery, AL

Joe B. Huddleston, Esq., LLD

Executive Director
Ernst & Young LLP
Washington, DC

Marshall C. Stranburg

Deputy Executive Director
Multistate Tax Commission
Washington, DC

12 Noon - 1:15 pm: Lunch
Sponsored by: Vertex, Inc.

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CONCURRENT BREAKOUT SESSIONS: (select one of the seven sessions)

1:15 - 2:30 pm

To Be Transient or Not to Be Transient: The Complexities of a Hotel Occupation Tax

Most states and counties or municipalities levy a sales tax, lodgings tax or hotel occupancy tax on the rental of hotel rooms, lodgings, or accommodations. Depending on the jurisdiction, this Hotel Tax rate can vary between 10% to 18%. However, many states and localities will exempt from sales or occupancy tax the rental of a transient room to a “permanent residence.” In this session, the speakers will provide an overview of the permanent resident exemption and compare and contrast the various state and local taxing regimes and applications of this exemption.

Learning Objectives:

After attending this session, the attendee will be able to:

- Discuss permanent resident exemption requirements
- Understand state and local hotel occupancy tax implications related to company travel
- Describe certain state and local tax jurisdiction policies relating to

the application of the permanent resident exemption

Speakers:

Paul Douglas Nagode, CMI

Senior Manager
Deloitte Tax LLP
Atlanta, GA

Brenda L. Roubidoux Taylor

Contracts Counsel
SkyWest Airlines
Las Vegas, NV

1:15 - 2:30 pm **Hot Topics in VAT**

Update on the latest technical and administrative developments from VAT regimes around the world.

Learning Objectives:

After attending this session, the attendee will be able to:

- Identify VAT jurisdictions in which recent changes have been implemented or are pending
- Describe recent changes in certain jurisdictions' VAT imposition
- Discuss best practices for managing global VAT compliance in light of changes

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Speakers:

Robert A. Garcia, CMI

Senior Tax Manager - NA Indirect Tax
Leader

Ingersoll Rand
Piscataway, NJ

Carlos V. Hernandez, CMI

Senior Manager
Ernst & Young LLP
Chicago, IL

1:15 - 2:30 pm

Nasty States – Aggressive and Unreasonable Approaches by the States

This session will look at aggressive audit tactics and anti-taxpayer policies. The speakers will discuss states that are becoming increasingly aggressive on audit and in litigation. The speakers will share their thoughts on trends in various states and discuss possible methods for combating the “anti-taxpayer” states.

Learning Objectives:

After attending this session, the attendee will be able to:

- Understand some aggressive audit tactics currently being used by states
- Identify requests from a state that may go beyond a reasonable or permissible request

- Formulate strategies to respond to or defend against aggressive states

Speakers:

Lynn A. Gandhi, Esq., LL.M., CPA

Partner
Honigman Miller Schwartz and Cohn
LLP
Detroit, MI

Jordan Goodman, CPA, Esq.

Partner
Horwood Marcus & Berk
Chicago, IL

Mark F. Sommer, Esq.

Member
Frost Brown Todd LLC
Louisville, KY

Lee A. Zoeller, CMI, Esq.

Partner
Reed Smith LLP
Philadelphia, PA

1:15 - 2:30 pm

Oil & Gas – Industry Economics and Pricing & Indirect Tax Impact

This session will include an explanation of what has happened in the oil and gas industry from an economic perspective and projections for the future. This session will then focus on what it means to a state and local tax professional's obligations to the company or client. The session

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will review indirect tax considerations associated with the downturn and how to prepare for a turn around.

Learning Objectives:

After attending this session, the attendee will be able to:

- Understand the changes in production and the impacts on domestic (and global) supply and demand
- Review changes in oil prices and past price corrections
- Review rig-count changes both historically and for 2017-2018
- Understand indirect tax impact of changes in pricing, customer and vendor requests and other unique changes in the business
- Review indirect tax compliance issues as well as incentives opportunities

Speakers:

Carolyn M. Shantz, CPA, CMI

Tax Principal
Merit Advisors, LLC
Houston, TX

Trey Thee

Senior Manager
Grant Thornton LLP
Houston, TX

1:15 - 2:30 pm

Property Tax/Sales Tax: When Worlds Collide

The purpose of this session is to provide a basic overview of property tax to sales tax professionals and to outline common issues and concepts that impact both taxes. Participants will understand how decisions affecting sales tax may also have an impact upon property tax.

Learning Objectives:

After attending this session, the attendee will be able to:

- Have obtained an overview of property tax concepts
- Determine some key areas of cross-over between sales tax and property tax
- Understand how to work with relevant taxing authorities
- Possess knowledge of property tax incentive programs

Speakers:

Josh Hennessey

Partner
KPMG LLP
Houston, TX

Michael McCrary

Sr. Tax Manager
Nestle USA, Inc.
Saint Louis, MO

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1:15 - 2:30 pm

SUT Controversy Part I: Audit Through Administrative Appeals

Indirect tax specialists will discuss strategies and best practices pertaining to all aspects of transaction tax audits, from receipt of the audit notice through administrative appeal resolution, to better equip tax professionals for managing an efficient/effective audit.

Learning Objectives:

After attending this session, the attendee will be able to:

- Develop a good understanding of the process to prepare for and efficiently manage transaction tax audits
- Identify best practices with respect to waivers, nexus questionnaires and sampling methodologies
- Understand the importance of sourcing and taxability determinations
- Discuss ways in which technology can be leveraged to manage transaction tax audits

Speakers:

Craig A. Black, CMI

Senior Manager - Indirect Tax Audit
Best Buy Enterprise Services, Inc.
Minneapolis, MN

Kirsten Gulotta

Tax Managing Director
Deloitte Tax LLP
New York, NY

James C. Kuhl, Sr.

Director
KPMG LLP
Sacramento, CA

1:15 - 2:30 pm

The Costs of the Privilege of Doing Business in the Great State of WA - B&O Taxes

(Repeated at 4:15 pm on Tuesday)

Are you doing business in the state of Washington? Are you confused by the elusive B&O tax? Well, fret no more! In this session, we will provide you with an update on the latest technical and administrative developments regarding the Washington B&O tax, including regulatory changes, "hot issues," and trends.

Learning Objectives:

After attending this session, the attendee will be able to:

- Identify trends in B&O administration and compliance – related to state and local imposition
- Describe nexus and compliance issues related to Washington B&O tax

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- Discuss best practices for managing Washington B&O tax compliance

Speakers:

Gregg D. Barton, Esq.
Partner
Perkins Coie LLP
Seattle, WA

Ana Malvar, Esq.
Senior Tax Manager
Starbucks Coffee Company
Seattle, WA

CONCURRENT BREAKOUT SESSIONS: (select one of the seven sessions)

2:45 - 4:00 pm **Canadian GST/Provincial Taxes v. U.S. Sales and Use Taxes - North of the Border v. South: How We Each Tax Goods and Services**

The Canadian Goods and Services Tax ("GST") as well as Harmonized Sales Tax ("HST") are fundamentally different than the Sales and Use Tax regime applicable in the United States. This session will focus on comparing the Canadian and U.S. tax regimes including registration requirements, transactions subject to tax, place of supply rules (TPP, services,

intangible), filing returns and concept of input tax credits. The speakers will also discuss the Provincial component of the Canadian regime and give real life examples of transactions.

Learning Objectives:

After attending this session, the attendee will be able to:

- Possess a basic understanding of the concepts behind a value-added tax – in this case, more specifically GST and HST
- Identify the basic rules with respect to registration and the application of GST and HST
- Recognize GST and HST issues and how that compares with Sales and Use Taxes application in the United States

Speakers:

Robert Dew
Senior Manager, Canadian Sales Tax
RSM US CANADA ULC
Toronto, ON

Vanessa Frank, CMI
Senior Tax Manager, North America
Indirect Tax
FitBit
San Francisco, CA

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2:45 - 4:00 pm **Navigate and Cruise Through the Consumer Use Tax Turbulence Using Proven Strategies and Tools** (Repeated at 4:15 pm on Tuesday)

Do you ever feel like you are adrift on a river while managing the vast world of Procurement and Consumer Use Tax? Successful navigation requires more than just tax project management skills. What are the specific actions you can do to steer your project towards success and achieve your company's goals?

In this session, we will share real-life examples of strategies that have proven effective on Procure to Pay consumer use tax solution implementations. We will explain how the upfront investment of involving your business partners can pay off in the long run on your project, as well as your business processes going forward. The presentation will include best practices on how to effectively automate and manage the Procure to Pay consumer use tax processes. Additionally, we will explain strategies to streamline consumer use tax execution. We encourage audience participation and sharing of personal and unique experiences.

Learning Objectives:

After attending this session, the attendee will be able to:

- Identify key indirect consumer use tax pain points to assess the potential opportunity to make beneficial changes that will impact the bottom line and improve compliance
- Utilize strategies and communication skills to engage your Procurement, AP, and IT teams to partner with Tax on creating an effective Procure to Pay consumer use tax cycle
- Explain the integration process flow between the financial systems and the evaluation of consumer use tax
- Discuss how to prepare and effectively manage the automation of consumer use tax treatment

Speakers:

Eric Christenson, CMI
Manager, Indirect Tax Systems
Best Buy Enterprise Services, Inc.
Minneapolis, MN

Ron Roberts
Director
PricewaterhouseCoopers LLC
Dallas, TX

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2:45 - 4:00 pm

Enhancing Your Personal Brand as an Indirect Tax Professional

(Repeated at 4:15 pm on Tuesday)

Improving your personal brand as an indirect tax professional is essential to long-term success. No “out of the box” procedures exist. However, certain strategies will aid in differentiating yourself or mitigating any ill perceptions regarding the importance of indirect tax. Effective communication and team building are key components to enhancing your personal brand as a professional and the brand of any indirect tax department. More importantly, is buy-in from senior leadership. Buy-in requires self-awareness, knowing how decisions will affect the company as a whole, and mitigating risks going forward. What does senior leadership want to know? What do they need? What do they expect? Let’s talk.

Learning Objectives:

After attending this session, the attendee will be able to:

- Identify best practices for communicating critical information to leadership
- Develop strategies to market yourself as a tax professional while creating and fostering relationships

- Determine key indicators utilized by leadership to evaluate an indirect tax department
- Analyze viewpoints, perceptions, and expectations to understand critical needs and wants from senior management
- Discuss other alternatives to facilitate information to senior management regarding tax developments and decisions

Speakers:

Bridget Kaigler, CPA, CGMA, CMA, MBA

Tax Manager
Albemarle Corporation
Baton Rouge, LA

Leo Varner, Jr., CPA

Director
PricewaterhouseCoopers LLC
Houston, TX

2:45 - 4:00 pm

Site Selection and Tax— How Tax Professionals Play a Vital Role in the Site Selection Process

Site selection uses analyses to justify the location cost for everything from data centers, food manufacturing facilities, corporate headquarter relocation, to closing a facility after a merger/acquisition. Every site selection project uses cost analysis

to compare the various locations; as part of this analysis the tax department plays a vital role by determining what incentives may be valuable to the company’s bottom line, ultimately landing the project at one location vs. another. Using a hypothetical case study, this course will provide an overview of a site selection, the interplay requiring the tax department to participate in evaluating the incentives negotiated, and to demonstrate the use of an operating cost analysis to ultimately rank and “pick” the hypothetical location.

Learning Objectives:

After attending this session, the attendee will be able to:

- Formulate a simple cost analysis comparing locations based on costs offset by incentives offered
- Analyze each location’s costs/benefits using the cost analysis
- Rank the locations using the cost analysis
- Support a location decision based on the cost analysis

Speakers:

Chip Gooding

Vice President of Tax
Commercial Metals Company
Dallas, TX

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2:45 - 4:00 pm

Louisiana Law Changes

(Repeated at 4:15 pm on Tuesday)

Louisiana has enacted or considered numerous changes to its sales and use tax laws in 2016 and 2017 as it attempts to claw its way out of a serious and growing budget deficit. The most significant of the 2016 changes included Act 25 (the “Clean Penny Act”) that raised the state sales tax from 4% to 5% on most sales of tangible property and services, as well as Act 26 which temporarily eliminated numerous sales tax exemptions and exclusions. Additional changes are presently under consideration in the 2017 regular and special sessions. This session will explore in detail the intricacies of these changes, highlight important inconsistencies at the state and local levels, and identify other traps for the unwary.

Learning Objectives:

After attending this session, the attendee will be able to:

- Identify the most important Louisiana sales and use tax changes made in 2016 and 2017

Minah C. Hall, CCIP, Esq.
Managing Director
True Partners Consulting
Chicago, IL

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- Understand the important phase-out and timing provisions included in that legislation
- Recognize important distinctions between state and local applications of those changes
- Identify important compliance issues and traps for the unwary in managing these changes

Speakers:

Jay Adams, Esq.
Partner
Jones Walker LLP
New Orleans, LA

Mark S. Campo, CMI, Esq.
Senior Tax Attorney
Entergy Services, Inc.
New Orleans, LA

2:45 - 4:00 pm

SUT Controversy Part II: Litigating a Sales and Use Tax Case

As your company's sales and use tax audit progresses, you realize that there is little to no likelihood of resolving all or some of the audit issues without an appeal. The auditor digs in and the issues that will need to be appealed become apparent. You receive the audit report. How do you proceed through litigation? This session will

guide participants in strategies and best practices during the course of a sales and use tax appeal beginning with the audit report and concluding with trial court and appellate litigation. Presenters will discuss how to decide whether to appeal administratively or go directly to court, considerations in deciding to settle or litigate, how to handle an administrative appeal when court litigation is inevitable, when and how to engage outside counsel or consultants, and strategies in preparing for and effectively prevailing in litigation.

Learning Objectives:

After attending this session, the attendee will be able to:

- Identify criteria for deciding whether to appeal administratively or go directly to court and understand the steps in the process
- Understand how to prepare for and prevail in litigation
- Identify when you should hire outside counsel or consultants and how to do so
- Avoid pitfalls associated with litigation, including, for example, costly and burdensome discovery, problems created by lack of

preservation of documents, and the need to protect of confidential information

Speakers:

Clark R. Calhoun, Esq.
Partner
Alston & Bird, LLP
Los Angeles, CA

Doug Sigel, Esq.
Practice Group Leader - Sales and Income Tax
Ryan Law Firm LLP
Austin, TX

Masha M. Yevzelman, Esq.
Shareholder, Tax Disputes & Litigation
Fredrikson & Byron, P.A.
Minneapolis, MN

2:45 - 4:00 pm **Unclaimed Property**

An update concerning recent developments in unclaimed property.

Learning Objectives:

After attending this session, the attendee will be able to:

- Understand the basics of unclaimed property, including history and terminology
- Identify potential exposure areas when under examination or while pursuing a Voluntary Disclosure Agreement (VDA)

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- Discuss and learn about recent legislative and judicial updates, including the Revised Unclaimed Property Act (RUUPA)

Speakers:

Matthew R. O'Brien
State and Local Tax Manager
Grant Thornton LLP
Philadelphia, PA

Patty Jo Sheets, CMI
State and Local Tax Director
PricewaterhouseCoopers LLC
Chicago, IL

CONCURRENT BREAKOUT SESSIONS: (select one of the eight sessions)

4:15 - 5:30 pm

Indirect Tax Reserves – Practical Applications of ASC450

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, ASC450 and IFRS; evaluate

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estimation methodologies; discuss SOX Section 404 basics; and analyze case studies and examples of contingent liability treatment.

Learning Objectives:

After attending this session, the attendee will be able to:

- Distinguish between U.S. GAAP, ASC450 and IFRS
- Identify indirect tax issues that should be considered under ASC450
- Define various estimation methodologies for creating and documenting indirect tax reserves under ASC450
- Develop strategies for practically managing communication around indirect tax reserves
- Be prepared to navigate external auditor review of ASC450

Speakers:

Paul A. Broman, Esq.

Assistant Tax Director & Senior Managing Tax Counsel
BP America
Houston, TX

Stephanie Csan, CMI

Managing Director
Deloitte Tax LLP
Parsippany, NJ

4:15 - 5:30 pm **Drop Shipments**

Drop shipping remains an efficient way for retailers to deliver goods to their customers quickly while minimizing inventory costs, and is increasingly becoming a go-to method used by sellers in today's electronic commerce economy. But the sales and use tax implications of drop shipments are complex. This session will prepare attendees to identify, understand, and navigate those complexities in the current landscape.

Learning Objectives:

After attending this session, the attendee will be able to:

- Identify the nexus implications of drop shipping
- Understand basic sourcing principles of drop shipments
- Identify whether a drop shipment is a sale for resale and what documentation a seller must provide to document the sale
- Recognize the differing sales tax valuation methods for drop shipments
- Understand the drop shipment rules of SSUTA-member states as well and several other large jurisdictions

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Speakers:

Robert T. Andre

Senior Manager, Sales & Use Tax
International Paper Company
Memphis, TN

Andrew W. Yates, Esq.

Associate
Alston & Bird, LLP
Atlanta, GA

4:15 - 5:30 pm **California Dreaming: What's Next for Technology Transfer Agreements and Other Emerging Sales and Use Tax Issues**

The emerging case law over the past 6 years in California around Technology Transfer Agreements has provided opportunities for taxpayers and created uncertainties as to how to interpret these laws. Learn from two experts who are close to the issue as to how it may impact you or your clients. A discussion of the history of the exemption, its status today and what to expect in the future will be covered.

Learning Objectives:

After attending this session, the attendee will be able to:

- Articulate the parameters of this California exemption
- Understand the viewpoint of the various stakeholders in the application of the exemption

- Identify where opportunity exists to historically capture the exemption
- Discuss methods to capture this exemption going forward

Speakers:

Randy Ferris, Esq.

Executive Director
Ernst & Young LLP
Roseville, CA

Greg Turner, Esq.

Founder
Turner Law – State and Local Tax Advocates
Sacramento, CA

4:15 - 5:30 pm **Sales and Use Tax Issues With the Cloud? There's No App for That...**

As more companies move to the cloud, purchasers are facing critical issues in determining taxability and siting. This session will focus on hot issues and trends in this area, including IFTA pre-exemption, limitations on use of exemption certificates, concerns regarding Qui Tam and Class Action, and will discuss best practices for dealing with these ever challenging issues.

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Learning Objectives:

After attending this session, the attendee will be able to:

- Understand recent developments in the cloud space, including new rulings, cases and legislation
- Recognize possible planning ideas, including outside the box concept
- Develop best practices within their organization for managing high tech spend

Speakers:

Carolynn S. Kranz, JD, CPA
Managing Member
Industry Sales Tax Solutions
Washington, DC

Jill D. Nielsen
Managing Director
KPMG LLP
Chicago, IL

4:15 - 5:30 pm **Mergers & Acquisitions**

Hundreds, if not thousands, of state and local political subdivisions impose sales and use taxes on transfers or use of tangible personal property unless specific exclusions or exemptions apply. Complicating this, application of the various state and local sales tax statutes to these

transactions is frequently inconsistent and can be illogical. Unfortunately, the sale tax implications are often overlooked in the context of corporate mergers, acquisitions, liquidations and other transfers. Disregarding the sales tax implications of corporate transactions frequently results in significant and sometimes unexpected sales tax consequences to both buyers and sellers. This session is intended as a presentation alerting the participants to the general sales tax issues that should be addressed when planning and structuring a corporate transaction.

Learning Objectives:

After attending this session, the attendee will be able to:

- Identify the most common potential state and local sales tax consequences of M&A transactions
- Recognize the most common statutory exclusions or exemptions applicable to transfers of TPP as part of a corporate transaction
- Appreciate the different sales and use tax concerns and consequences to buyers and sellers in an M&A transaction
- Understand the most frequent statutory inconsistencies from jurisdiction to jurisdiction
- Identify the most important items

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to include in an M&A due diligence checklist

Speakers:

William M. Backstrom, Jr., Esq.
Partner
Jones Walker LLP
New Orleans, LA

James D. Jones, Esq.
Vice President - Tax
Boardwalk Pipelines
Houston, TX

4:15 - 5:30 pm **Oil & Gas Downstream**

An update concerning recent developments in oil and gas downstream law. Stay up to date with current pitfalls and opportunities available to oil and gas tax professionals.

Learning Objectives:

After attending this session, the attendee will be able to:

- Learn about recent seminal decisions affecting oil and gas downstream
- Identify potential claims or arguments that may be effective in pursuing tax relief in the oil and gas realm
- Identify opportunities to minimize

sales/use tax liabilities, maximize exemptions, and seek refund claims

- Identify key issues to address in the area of sales/use tax

Speakers:

Andre Burvant, Esq., CPA
Partner
Jones Walker LLP
New Orleans, LA

Nicole Busey, Esq.
Tax Legal & Audit Manager
Marathon Petroleum Company LP
Findlay, OH

4:15 - 5:30 pm **Pollution Control and Other Overlooked Exemptions**

Industry in the US has become more accepting of the need to become more environmentally conscious, but the upfront costs can be a barrier. To help decrease the costs, state and local governments have provided various tax incentives (exemptions, credits, etc.) to encourage investment in pollution control equipment and mitigation activity. As with all state and local taxes, "the devil is in the details" and each state is different in its approach to such incentives. Session content will include providing information on multistate indirect tax exemptions for pollution control equipment and other overlooked exemptions and credits that

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could reduce or mitigate indirect taxes tax on qualifying purchases.

Learning Objectives:

After attending this session, the attendee will be able to:

- Understand the different types of potentially qualifying pollution control equipment and devices
- Develop a good understanding of the nuances of multistate exemptions related to purchases of pollution control equipment, facilities and supplies
- Gain a familiarity with other miscellaneous exemptions and off-setting indirect tax credits that may be missed opportunities
- Understand documentation requirements to support exemptions for pollution control and other exemptions/credits discussed

Speakers:

James J. Tauber, CMI

Managing Director
Andersen Tax LLC
Chicago, IL

Melissa Wofford, CMI

State and Local Tax Senior Manager
RSM US LLP
Dallas, TX

4:15 - 5:30 pm

Third-Party Tax Enforcement Actions

This session will examine recent trends in litigation and legislation related to both consumer class action and false claims act litigation involving state tax issues. This session will also explore risks to businesses from allegations of over- and under-collection of tax and practical steps a business can take to mitigate its risks of involvement in a third-party tax enforcement action.

Learning Objectives:

After attending this session, the attendee will be able to:

- Develop a working understanding of recent litigation and legislation related to third-party tax enforcement actions;
- Identify practices which may increase the risk of becoming a target of claims alleging over- and under-collection of tax; and
- Identify best practices to avoid or mitigate exposure from this type of litigation.

Speakers:

Mary Kay M. Martire, Esq.

Partner
McDermott Will & Emery LLP
Chicago, IL

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Michael J. Wynne, Esq.

Partner
Jones Day LLP
Chicago, IL

6:00 - 7:30 pm: Reception

**Sponsored by: Alston & Bird, LLP
and True Partners Consulting LLC**

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6:30 - 8:15 am
Breakfast

8:30 - 10:00 am
General Session
Tax Policy Recap

As the 115th Congressional session draws near its close, there are likely several tax topics that have a potential impact on the 2018 State legislative sessions. Although the typical suspects, such as Main Street Fairness, may still be at issue, there are other legislative policy initiatives that have arisen throughout 2017 that will have an impact on the indirect tax policy initiatives taking place within the States.

Learning Objectives:

After attending this session, the attendee will be able to:

- Understand the key Federal policy initiatives having an impact on State legislatures
- Begin to forecast how different states may respond to actions taken by the 115th Congress
- Understand what State policy initiatives arose during 2017, and determine how practitioners should respond to the changing legislative environment

Speakers:

Harley T. Duncan
Managing Director
KPMG LLP
Washington, DC

Susan K. Haffield, CPA
Partner
PricewaterhouseCoopers LLC
Minneapolis, MN

Joseph Henschman, Esq.
VP - Legal & State Projects;
VP - Operations
Tax Foundation
Washington, DC

Joseph A. Vinatieri, Esq.
Partner
Bewley, Lassleben & Miller, LLP
Whittier, CA

10:15 - 11:45 am
General Session
Son of Quill – The Sequel

Is the *Quill* physical presence test a viable nexus standard? This session will look at the history preparing *Quill* and actual holding in that case, discuss the states' various attempts first to expand the nexus standards in light of that holding and then to seek an overturn of those standards through reviving old nexus statutes and enacting new ones. The session will also address the progress of federal legislation in this area.

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Learning Objectives:

After attending this session, the attendee will be able to:

- Understand the history preceding and holding of *Quill* and the implications of that holding
- Identify the types of state legislation and regulations that have been resuscitated and enacted to assert jurisdiction over remote sellers and the burdens that such efforts may place on remote sellers
- Evaluate the risks posed by such legislation on their business models
- Understand and evaluate proposed federal legislation

Speakers:

David Brunori, JD, MA
Partner
Quarles & Brady LLP
Washington, DC

Joe W. Garrett, Jr., Esq.
Deputy Commissioner of Revenue
Alabama Department of Revenue
Montgomery, AL

Art R. Rosen, Esq.
Partner
McDermott Will & Emery LLP
Miami, FL/New York, NY

Margaret C. Wilson, CMI, Esq.
Founding Partner
Wilson Law Group LLC
Somerville, NJ

12 Noon - 1:15 pm: Lunch
Sponsored by Grant Thornton LLP
and Sovos Compliance

CONCURRENT BREAKOUT SESSIONS: (select one of the eight sessions)

1:15 - 2:30 pm
Whose Sale is it Anyway? Issues Affecting Everyone in an Online Marketplace

Update on the latest technical and administrative developments regarding the Washington B&O tax, including regulatory changes and "hot issues" and trends.

Learning Objectives:

After attending this session, the attendee will be able to:

- Discuss key indirect tax issues related to hosting and selling in an online marketplace
- Identify best practices for managing indirect tax issues in an online marketplace from perspective of both operators and sellers
- Discuss trends in state treatment of operators and sellers in online

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marketplaces

Speakers:

Lauren Conn, Esq.
Senior Tax Manager
Walmart Stores, Inc.
Bentonville, AR

William P. Waltman
Partner
PricewaterhouseCoopers LLC
Houston, TX

1:15 - 2:30 pm **I Scream, You Scream, We All Scream for... Resale?**

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, with a focus on Texas, 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:

After attending this session, the attendee will be able to:

- Recognize the requirements of the resale exemption in varying jurisdictions
- Properly complete a resale certificate, 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
Manager Sales/Use Tax
Sonoco Products Company
Hartsville, SC

Jennifer White, Esq.
Associate, State Tax Group

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Reed Smith LLP
New York, NY

1:15 - 2:30 pm **Overview of the Hospitality Industry - No Reservations Required**

The hospitality industry faces a more distinct taxing scheme than most other industries. This session will discuss sales/use tax, occupancy tax, and various taxes in the industry as well as discuss recent legislative changes and challenges within the hospitality industry.

Learning Objectives:

After attending this session, the attendee will be able to:

- Have a better understanding of tax issues that the hospitality industry faces
- Possess an understanding of current developments relevant to the hospitality industry

Speakers:

Marjorie Levy, CMI, CPA, MBA
Senior Tax Accountant
Hilton Worldwide
Memphis, TN

Breen M. Schiller, Esq.
Partner

Horwood Marcus & Berk Chartered
Chicago, IL

1:15 - 2:30 pm **Retail**

This session will address how to move your tax function forward and increase efficiency and productivity. New technology is being deployed that can change how you operate or solve problems. Before deploying these new technologies, you must first understand what you do TODAY!

Learning Objectives:

After attending this session, the attendee will be able to:

- Understand how to deconstruct your tax process to prepare it for improvements
- Be aware of the changing landscape of technology in the tax function and develop an automation vision for its operation
- Identify the different forms of robotic automation that could generate improvements in your process
- Use new technologies and process improvements to decrease audit

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cycle times, lower assessments, and ultimately convince states not to come back!

Speakers:

David L. Davis

Principal
Affinity Consulting
Marietta, GA

Patrick J. McWilliams, CMI

Senior Director – Sales, Use & Global Value Added Tax
Gap Inc.
Albuquerque, NM

1:15 - 2:30 pm

Sales Tax Automation and the Cloud - An Evolving Story

(Repeated at 4:15 pm on Tuesday)

Navigating the rapid changes in technology is a significant source of pressure on company finance, accounting and tax teams. While it can be confusing and challenging to keep up with, it is happening around us. As sales tax professionals, we need to understand how it impacts our day-to-day lives at work and how we can best embrace and utilize it to help us accomplish our objectives. This session will address the latest sales tax technology and automation trends and provide insights to how automation can

support and enhance operating the sales tax function more effectively. The session will cover best practices in transitioning to a world of hosted tax determination software, Managed Compliance Services, Robotics Process Automation, Big Data and Data Analytics.

Learning Objectives:

After attending this session, the attendee will be able to:

- Gain a better understanding of the technology trends in the market
- Understand the main differences between the on premise and hosted software
- Identify ways automation can be used to manage the sales tax function more effectively
- Gain a better perspective of the impact of each model on the company operations and the resources needs

Speakers:

Faranak Naghavi, CPA

Partner
Ernst & Young LLP
Washington, DC

Matthew S. Walsh, Esq.

Tuesday, September 19th

Principal
Sovos Compliance
Wilmington, MA

1:15 - 2:30 pm

Taxing Shared Economies—A Whole New World!

Over the past 10-15 years, peer-to-peer businesses—so called, shared economies, where companies act as intermediaries between individuals buying and selling goods and services—have sky-rocketed. Shared economies encompasses a range of peer-to-peer businesses, such as: car-sharing companies like Uber and Lyft, home-sharing companies like Airbnb and VRBO, crowd funding, P2P lending companies, like Lending Club, and much more. This session will address how state and local governments are responding to the rise of the sharing economy and attempting to apply pre-existing tax and regulatory laws to this new industry. This session will also discuss different methods taxpayers are using to combat the various jurisdictions.

Learning Objectives:

After attending this session, the attendee will be able to:

- Understand the ways that state and local taxing authorities are applying pre-existing tax rules to shared economies

- Become acquainted with various enforcement techniques being employed by the state and local jurisdictions
- Learn the legislative and regulatory developments occurring with respect to shared economies and the prospective impact these legal frameworks are likely to have going forward

Speakers:

R. Gregory Roberts, Esq.

Partner
Reed Smith LLP
New York, NY

Christine Hernandez

Global Indirect Tax Director
Airbnb
San Francisco, CA

1:15 - 2:30 pm

Cutting Edge Disputes Over the Boundaries of the Manufacturing Exemption

What is “manufacturing” and when does the manufacturing process begin and end? Which states offer SUT tax breaks for manufacturers? What types of tax breaks are they, what types of activities or items qualify for them, and what are the traps for the unwary SUT profession when trying to maximize his or her client’s SUT tax benefit utilization? The presenters will spend

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the time allotted to help experienced SUT professionals better understand the parameters of the manufacturing process and the various types of manufacturing incentives that are offered by the States to manufacturers (e.g., exemptions, reduced rates, tax credits, etc.). The presenters will also use current cases and rulings, and planning tips from their own experience to illustrate how SUT professionals in the manufacturing sector can identify, apply for, and successfully utilize these SUT tax breaks, meanwhile avoiding common pitfalls and traps, from pre-purchase through audit resolution.

Learning Objectives:

After attending this session, the attendee will be able to:

- Recognize issues related to whether a particular activity constitutes “manufacturing” in a particular state and determine when the process begins and ends
- Identify incentives offered by the states and recognize the tests that the various states apply to determine whether an item or the use of such item qualifies for a manufacturing benefit in a particular state
- Recognize traps for the way, from pre-purchase through audit resolution

- Become familiar with current law changes, cases, and administrative rulings in the manufacturing area

Speakers:

Jeffrey T. Hendrickson
Tax Manager
Martin Marietta Materials
Raleigh, NC

Janette M. Lohman, CMI, CCIP, Esq., CPA,
Partner
Thompson Coburn LLP
St. Louis, MO

1:15 - 2:30 pm **Sales and Use Tax Trends for the Healthcare Industry, Including Planning for Sales or Acquisitions of Other Entities/ Business Units**

Course content will include providing information on hot topics affecting sales and use tax on tangible personal property and services across the U.S. A discussion on areas of focus by state auditors and an update on recent court cases or rulings addressing key interpretations of law.

Learning Objectives:

After attending this session, the attendee will be able to:

- Develop a good understanding of

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the key hot topic affecting taxation of property and services used by the healthcare industry

- Identify primary areas of review by state auditors
- Understand planning needs around sales or acquisitions of business units

Speakers:

Gregory Hayden, CPA
Director, State Tax
Kindred Healthcare, Inc.
Louisville, KY

Gerard M. Quinlan, CPA
Partner
Ryan, LLC
Dallas, TX

CONCURRENT BREAKOUT SESSIONS: (select one of the eight sessions)

2:45 - 4:00 pm **What's Building in Construction Sales and Use Tax Issues?**

This session will provide an in-depth look at the application of sales tax to construction contracts including issues that are common components of construction project audit assessments, different state nuances and variations that add layers of complexity to the general

sales tax principles that typically guide building owners and contractors. Areas of focus will cover sales tax issues relating to new construction, building renovations, construction services, building materials, construction equipment, and various other job costs. In addition, there will be a discussion on the sales tax risks and opportunities based upon the type of building owner, type of construction project and form of construction contract. The session will also incorporate recommendations and advice shared from key states where recent rulings, cases and audit outcomes impact both purchases and sales of construction services.

Learning Objectives:

After attending this session, the attendee will be able to:

- Grasp the underlying principles of sales taxation of construction contracts and how states differ in their interpretation of certain principles
- Distinguish those type of building owners and projects to which exemptions apply and understand the importance of acquiring and distributing proper documentation supporting such exemptions
- Differentiate the tax treatment of

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services and rentals in respect to the nature of the project and the form of their billing

- Recommendations that can be shared from key states where recent rulings impact both purchases and sales of construction services

Speakers:

Jason M. DeCuir, MBA, JD, LLM
Principal, Controversy Resolution
Advocacy Services
Ryan, LLC
Baton Rouge, LA

Allan Wells, CMI

Director of Indirect Taxes – ABB Inc.
Project Leader - Global Indirect Tax
Coding
ABB, Inc.
Raleigh, NC

2:45 - 4:00 pm

Where in the World Has Your Tax Department Gone? A Conversation About the Evolution of Tax Departments

Tax Departments are being asked to do more work with fewer resources, minimize costs, all while competing for exceptional tax talent. In the current global environment, and as companies develop the best and the brightest to

address tax complexities, a refocus on centralization, out-sourcing, and off-shoring are the growing trends. In this presentation, the speakers will lead a discussion regarding the challenges and fundamental wins of each option, and will share their experiences of how to successfully use one or more of these.

Learning Objectives:

After attending this session, the attendee will be able to:

- Know the options available for a growing tax Department
- Evaluate the options and determine what works best in your company's structure
- Understand the planning and continuing efforts involved in maintaining a successful structure
- Understand how to structure their tax function to minimize expense and optimize efficiency

Speakers:

Lani Canniff
Vice President, Tax
Ameriprise Financial
Minneapolis, MN

Odelee Wint
Tax Manager

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Johnson & Johnson
New Brunswick, NJ

2:45 - 4:00 pm

Breaking Bad from Bad Debt

Uncollectible debts are an inevitable part of the business world today, and all states with a transaction tax allow taxpayers to claim a deduction, credit or refund for taxes that are never collected from the purchaser. Unfortunately, state bad debt provisions are often laden with traps for the unwary. Assignability, income or franchise tax treatment and burden of proof are all potential audit issues that multistate taxpayers must understand and be prepared to address. This session will provide an overview of the transaction tax implications and intricacies that exist in the bad debt context and highlight recent legislation and court cases in this area. It will conclude with an overview of best practices for managing the transaction tax treatment of bad debt.

Learning Objectives:

After attending this session, the attendee will be able to:

- Understand the various ways that states treat bad debt in the transaction tax context
- Determine the key issues that may

arise on audit relating to bad debt and best practices for avoiding or combating them

- Identify states with recent case law or legislation impacting the ability to claim the state bad debt deduction, credit or refund

Speakers:

Michael J. Bowen, Esq.
Chair, SALT Practice Group
Akerman Senterfitt
Jacksonville, FL

Stephen P. Kranz, Esq.
Partner
McDermott Will & Emery LLP
Washington, DC

2:45 - 4:00 pm

Indirect Tax Life Cycle

(Repeated at 4:15 pm on Tuesday)

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

Learning Objectives:

After attending this session, the attendee will be able to:

- Identify key concepts of the

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Indirect Tax Life Cycle relating to both procurement and sale of goods and services

- Understand the importance of technology in the Indirect Tax Life Cycle to include:
 - Megatrends
 - Predictions
 - Tax Technology Ecosystem
 - Top 5 Technology Areas Positively impacting Tax Department
 - Developments in new and existing platforms

Speakers:

Timothy M. Kirkpatrick, CMI
Director
PricewaterhouseCoopers LLC
Houston, TX

John Patrick McCown, CPA
Partner
Grant Thornton LLP
Dallas, TX

2:45 - 4:00 pm

Internet of Things – What Is It and Why Do I Care?

The concept of “Internet of Things” (IoT) is frequently thrown around. Let’s discuss what it means, where the term

came from, and how it impacts tax professionals. This 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:

After attending this session, the attendee 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 and services as well

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as information services and the impact that bundling these could have on the final taxation decision

- Gain an awareness of the novel issues surrounding these groundbreaking technological changes that will impact consumers, business and how the world works globally

Speakers:

Jon Maddison, Esq.
Associate
Reed Smith LLP
Philadelphia, PA

Jack Trachtenberg, Esq.
Principal
Deloitte Tax LLP
New York, NY

2:45 - 4:00 pm

Pursuing Sales Tax Refunds - Administrative/Procedural Issues *(Repeated at 4:15 pm on Tuesday)*

Building a good case for a refund claim begins well before the claim or appeal is filed—every document (and every interaction with the state taxing authority) matters. In addition, the documentation gathered during the preparation of a return or during the

normal course of business is critical and what you might have may not be sufficient if you have to appeal. In this presentation, we will discuss (a) issues that taxpayers should consider when preparing refund claims (b) pitfalls that can harm a taxpayer’s ability to present its most compelling case if issues are not properly documented and (c) strategies involved in pursuing (or not pursuing) refund claims. These issues are even more important in light of the uncertainty surrounding the taxation of services, e-commerce and Internet-based services.

Learning Objectives:

After attending this session, the attendee will be able to:

- Understand the importance of “planning ahead” for a refund claim
- Understand and recognize the “checklist” of issues that should be considered and addressed prior to filing an administrative appeal
- Gain an understanding of strategies involved in pursuing refund claims

Speakers:

Robert Clarke, Esq.
Principal
Grant Thornton LLP
Tampa, FL

Matthew P. Hedstrom, Esq.

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Partner
Alston & Bird, LLP
New York, NY

2:45 - 4:00 pm
**Mo' Data, Mo' Problems:
Managing Systems Upgrades for
Indirect Data That Works**
(Repeated at 4:15 pm on Tuesday)

A discussion of the complexity of collecting and reporting various indirect taxes, including challenges related to multi-jurisdictional reporting and law changes. Best practices and trends in terms of data collection, management and automation performed by tax departments.

Learning Objectives:

After attending this session, the attendee will be able to:

- Identify challenges of data collection and reporting related to indirect taxes faced by businesses
- Develop an understanding of how to overcome the challenges by implementing comprehensive, efficient practices to accurately and timely collect and report data to taxing authorities
- Identify trends/future outlook in terms of adapting data systems to face potential challenges

Speakers:

Chad B. Bailey, CPA
Director – Sales Tax
Target Corporation
Minneapolis, MN

Monika Brown
Senior Manager - Indirect Tax -
Transaction Tax Systems
KPMG LLP
Houston, TX

2:45 - 4:00 pm
**Sales and Use Tax Research:
Fundamental Blocking and
Tackling**
(Repeated at 4:15 pm on Tuesday)

As Sales and Use Tax professionals who are often not tax attorneys, it can be challenging to determine where a state stands on a particular taxability issue or how to properly oppose an auditor's conclusions. What's the difference between a statute, a regulation, and a letter ruling? How might a case with similar facts to your company's matter stand up on appeal? Attend this session and learn how to best approach audit issues (or potential audit issues), conduct research and otherwise make sense of your company's sales and use tax matters.

Learning Objectives:

After attending this session, the

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attendee will be able to:

- Define the basic frame work of a state's hierarchy of sales/use tax rules
- Learn how to most efficiently approach your sales/use tax research
- Know your options when it comes to disagreements with state tax auditors on taxability issues
- Understand state tax appeal procedures and requirements

Speakers:

Mark A. Loyd, Esq.
Partner and Tax and Employee
Benefits Department Chair
Bingham Greenebaum Doll LLP
Louisville, KY

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

**CONCURRENT BREAKOUT
SESSIONS: (select one of the
eight sessions; all are repeated
sessions)**

4:15 - 5:30 pm
**Enhancing Your Personal Brand
as an Indirect Tax Professional**
(Repeated from 2:45 pm on Monday)

Speakers:

**Bridget Kaigler, CPA, CGMA, CMA,
MBA**
Tax Manager
Albemarle Corporation
Baton Rouge, LA

Leo Varner, Jr., CPA
Director
PricewaterhouseCoopers LLC
Houston, TX

4:15 - 5:30 pm
**Navigate and Cruise Through the
Consumer Use Tax Turbulence
Using Proven Strategies and
Tools**
(Repeated from 2:45 pm on Monday)

Speakers:

Eric L. Christenson, CMI
Manager, Indirect Tax Systems &
Reporting
Best Buy Enterprise Services, Inc.
Minneapolis, MN

Ron Roberts
Director
PricewaterhouseCoopers LLC
Dallas, TX

4:15 - 5:30 pm
Indirect Tax Life Cycle
(Repeated from 2:45 pm on Tuesday)

Speakers:

Timothy M. Kirkpatrick, CMI
Director
PricewaterhouseCoopers LLC

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Houston, TX

John Patrick McCown, CPA

Partner
Grant Thornton LLP
Dallas, TX

4:15 - 5:30 pm

**Pursuing Sales Tax Refunds -
Administrative/Procedural Issues**

(Repeated from 2:45 pm on Tuesday)

Speakers:

Robert Clarke, Esq.

Principal
Grant Thornton LLP
Tampa, FL

Matthew P. Hedstrom, Esq.

Partner
Alston & Bird, LLP
New York, NY

4:15 - 5:30 pm

**Sales Tax Automation and the
Cloud - An Evolving Story**

(Repeated from 1:15 pm on Tuesday)

Speakers:

Faranak Naghavi, CPA

Partner

Ernst & Young LLP

Washington, DC

Matthew S. Walsh, Esq.

Principal
Sovos Compliance
Wilmington, MA

4:15 - 5:30 pm

**Mo' Data, Mo' Problems:
Managing Systems Upgrades for
Indirect Data that Works**

(Repeated from 2:45 pm on Tuesday)

Speakers:

Chad B. Bailey, CPA

Director – Sales Tax
Target Corporation
Minneapolis, MN

Monika Brown

Senior Manager - Indirect Tax -
Transaction Tax Systems
KPMG LLP
Houston, TX

4:15 - 5:30 pm

**Sales and Use Tax Research:
Fundamental Blocking and
Tackling**

(Repeated from 2:45 pm on Tuesday)

Speakers:

Mark A. Loyd, Esq.

Partner and Tax and Employee

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Benefits Department Chair

Bingham Greenebaum Doll LLP

Louisville, KY

Aaron M. Young, CMI, Esq.

Partner
Reed Smith
New York, NY

4:15 - 5:30 pm

**The Costs of the Privilege of
Doing Business in the Great
State of WA - B&O taxes**

(Repeated from 1:15 pm on Monday)

Speakers:

Gregg D. Barton, Esq.

Partner
Perkins Coie LLP
Seattle, WA

Ana Malvar, Esq.

Senior Tax Manager
Starbucks Coffee Company
Seattle, WA

9:00 pm - Midnight

Karaoke/IPT Has Talent

Wednesday, September 20th

6:30 - 8:15 am

Breakfast

8:30 - 10:00 am

General Session

The Road Not Taken: Ethical Lessons for Tax Professionals in an Age of Alternative Facts

This session will provide an overview of the professional rules governing Ethics that affect Attorneys, CPAs, In-House and other tax professionals, including excerpts from the ABA Model Rules, AICPA Statements on Standards for Tax Services, IRS Circular 230, and the IPT Code of Ethics. Practical application of the rules will be included through the use of scenarios adapted from real-life ethical dilemmas.

Learning Objectives:

After attending this session, the attendee will be able to:

- Understand the importance and role of the IPT Code of Ethics
- Comprehend the ABA Model Rules of Ethics relating to tax return preparation, conflicts of interest, competency, among others
- Understand the AICPA Statements on Standards for Tax Services

- Comprehend the role of the Ethical standards of the Internal Revenue Service contained in Circular 230, specifically current changes
- Apply the Ethical standards through analysis of practical examples

Speakers:

Matt Landwehr, Esq.

Partner
Thompson & Coburn LLP
St. Louis, MO

Glenn C. McCoy, Jr., CMI, Esq.

Director, State and Local Tax
KPMG LLP
New York, NY

10:15 - 11:45 am

General Session

Local Taxes: Dealing With a Cluster (Headache)

Local taxes have been a source of great anxiety for sales and use tax professionals since their inception. That being said, the pain in managing an indirect tax function within these jurisdictions isn't getting easier, but is in fact growing more challenging. Our session panelists will discuss some of the known challenges within their local taxing jurisdictions, and will dive into some of the newer and lesser known issues that they've encountered.

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Learning Objectives:

After attending this session, the attendee will be able to:

- Understand the key challenges within relevant local taxing jurisdictions
- Determine which recently imposed legislative changes have an impact on local taxes, and understand which of these changes are critical to each participant
- Develop an approach to addressing the historic and more novel challenges that arise within local taxing jurisdictions

Speakers:

Jaye A. Calhoun, Esq.

Partner
Kean Miller, LLP
New Orleans, LA

Christopher T. Lutz, Esq.

Associate
Eversheds Sutherland (US) LLP
Washington, DC

Rhonda Sparlin

Partner
RubinBrown LLP
Denver, CO

11:45 am

Completion of Symposium

2017 Sales Tax Symposium Committee

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General Information

Registration

The IPT registration form is available on IPT's website at www.ipt.org. The fee covers the usual Symposium expenses, as well as three breakfasts, two luncheons, two receptions, refreshment breaks and course materials. All spouses/social guests are charged additional fees (tickets when applicable). Admission to all social functions and sessions is displayed by badge only.

Registration packets may be picked up at the IPT Registration Desk in the hotel between 12 Noon and 6:00 pm on Sunday, September 17, 2017.

There is an early bird discount of \$50 off the normal registration fee, if the form is submitted by August 18, 2017 deadline. The fee structure is as follows for registrations received by the IPT Office:

By August 18, 2017	
Individual Holds Membership in IPT:	\$695
Individual Not a Member but Company Has Members:	\$945
After August 18, 2017	
Individual Holds Membership in IPT:	\$745
Individual Not a Member but Company Has Members:	\$995

All registration forms must be completed in advance of the Symposium through the IPT Office. There are 3 ways to register:

- **Online:** www.ipt.org -or-
- **Email to:** tmiller@ipt.org -or-
- **Mail to:** Institute for Professionals in Taxation, 1200 Abernathy Road, N.E., Suite L-2, Atlanta, GA 30328.

Any on-site registrations will incur a surcharge of \$50.00. There is also a substitution charge of \$40 before August 18, 2017, or \$50 after that date (substitute must be someone from your company).

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Full refunds will be issued for any registrations forms not accepted. **All must be received by the IPT Office no later than August 18, 2017, for timely consideration.** Names received thereafter may not appear in the printed registration list.

Cancellation Fee/Refunds

Refunds, subject to a \$100 cancellation fee, will be made upon written notification of cancellation, which must be received by September 8, 2017, 5:00 pm EST. No refunds will be given after September 8, 2017.

Should you have any questions, please call 404-240-2300 or email the Registrar, Toby Miller, at tmiller@ipt.org.

Credit Cards/Checks

The Institute accepts the following credit cards: American Express, MasterCard and Visa. All fees must be in U.S. funds. Please follow the instructions carefully on the IPT Registration Form if paying by credit card. Be sure to note, where indicated, the correct and complete billing address for the credit card if it differs from your registration address. Please make checks payable to: Institute for Professionals in Taxation®.

Hotel Information and Reservations

The Sales Tax Symposium is being held at the La Cantera Hill Country Resort in San Antonio, Texas. The hotel is located at 16641 La Cantera Pkwy, San Antonio, Texas. The contact number for the hotel is (210) 558-6500. Guests are allowed to check-in at 4:00 pm on the day of arrival, but must depart before 11:00 am on the day of departure. Reserve your accommodations directly with the La Cantera Hill Country Resort by using the hotel's special link, <https://gc.synxis.com/rez.aspx?Hotel=60706&Chain=15564&arrive=9/10/2018&depart=9/22/2018&adult=1&child=0&group=IPI1817A> and complete your online reservation or call (855) 499-2960 and give the desk associate IPT's group code: "IPI1817A".

General Information

IPT has a negotiated special Symposium room rate with the La Cantera Hill Country Resort of \$225.00 plus tax for a single room. Accommodations requested after August 23, 2017, or sooner if the block sells out, cannot be ensured. When reservations are made, the hotel will require a deposit equal to the room rate and tax for the first night for each reservation. Each guest will be required to present a valid credit card upon check-in, on which an amount of sufficient pre-authorization can be obtained to cover the room and tax charges for the length of the guest's stay, plus the anticipated use of the Resort's ancillary services, and we require each guest's home/business address and e-mail address.

Continuing Education Credit

Approximately, 19.5 CPE credits are available for full attendance, Sunday through Wednesday, of which 1.5 are for "Ethics". 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.

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. All current CMIs and CCIPs registered for the Symposium will have a special color-coded badge to signify the CMI or CCIP designation. In order to obtain CE credit, each individual must scan his or her barcoded badge during the first 15 minutes of each session. No credit for the session will be given to unscanned attendees. CMIs and CCIPs will receive hour-for-hour continuing education credits for actual session attendance. A lost name badge should be reported immediately, or at the break, to the registration desk in order to obtain a replacement.

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.NASBARegistry.org.

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In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. CMIs will obtain hour-for-hour continuing education credits for attendance up to a maximum of 30 credit hours.

IPT is accredited by NASBA for CPE purposes. IPT files a Continuing Legal Education (CLE) application with the state in which the program is held. Any fee imposed by an individual state based on an individual's credit hours is the responsibility of the individual. The Institute provides a standardized Certificate of Attendance that may be presented to other organizations two weeks after the program.

Prerequisites: None

Program Level: Intermediate Overview of Timely Sales and Use Tax Issues (Excepting "Beginner Basic," "CMI Review")

Field of Study: Taxes and Regulatory Ethics

Instructional Method: Group Live

Advanced Preparation: None

Symposium Materials

Approximately one week prior to the program, speaker presentation materials will be available online for access by program attendees. Click the Sign-in button in the upper right-hand corner of the home page and log in with your Username (Member/User ID #) and password; it will take you back to the home page. Click on your name in the upper right-hand corner, and then on the "My Participation" tab on the following page where you will see meetings for which you are currently registered. Find the 2017 Sales Tax Symposium and go to the "Click Here" link on the right under Program Info to view and print available papers.

Consent to Use of Photographic Images

Photos will be taken at this event. These 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

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image or voice in photographs, videotapes, electronic reproductions, and tapes of such events and activities. Tape recording of sessions is not permitted.

CMI Designation

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 sales and use tax experience, and is a sales tax member in good standing of the Institute. The CMI requirements and the CMI Candidacy Application can be downloaded from the IPT website at: www.ipt.org. All CMIs present at the program will have a yellow coded badge.



Institute Policies

The Institute has a long-standing policy which prohibits any planned hospitality suites or entertaining by individual members for business solicitation purposes. All social events are scheduled by the Institute, and each member's participation in these activities is most appreciated. Members attending the Conference should make every effort to attend each social and business function, thereby supporting the organization. The Institute has a policy prohibiting non-IPT literature and distribution of gifts (except in the event sponsorship locations) and the solicitation of business during the Symposium. Use of IPT registration lists (any school, symposium, seminar or conference registration list, or the Membership Directory) for business solicitation is also prohibited.

The Institute is an organization that promotes professional certification, education, ethical practices, and discussion of issues of mutual concern with other tax professionals. IPT does, however, prohibit the solicitation of business at Institute functions. Because this is difficult to define, it is requested that, if you feel that you are being solicited, you please advise the person soliciting you that his or her solicitation is unwanted. If the behavior persists, please notify the IPT staff immediately so the matter can be directly addressed. We expect that all attendees will comply fully with these official policy positions of the IPT Board of Governors.

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