

# State Income Tax School I and II

**July 14 - 19, 2019**

**UConn School of Law**

*Hartford, Connecticut*

## State Income Tax School I

At-A-Glance

**July 15 -19, 2019**

**UConn School of Law**

*Hartford, Connecticut*

In 2019, IPT and the UConn School of Law are teaming up for IPT's State Income Tax School I. The school offers a rare opportunity to view state and local income taxation from the academic, legal and practical perspectives, providing attendees a one-stop resource for their state income tax educational needs. See below for a list of topics covered at the school.

Offsite lodging accommodations have been secured at the DELAMAR West Hartford. [Click here](#) for hotel accommodations.

<b>Introduction to State and Local Taxation</b> (Joint with State Income School II)	<b>Fundamentals of Formulary Apportionment</b>
<b>Jurisdiction to Tax, Part 1: Federal Constitutional Limitations</b>	<b>Case Study: Allocation and Apportionment</b>
<b>Jurisdiction to Tax, Part II: Nexus and P.L. 86 - 272</b>	<b>Pass Through and Disregarded Entities</b>
<b>Determination of Income Tax Base</b>	<b>*Ethics (Attendance Required)</b>
<b>Case Study: Nexus and P.L. 86 - 272</b>	<b>Tax Return Basics</b>
<b>What is a Unitary Business?</b>	<b>Handling an Income Tax Audit</b>
<b>Income Subject to Allocation</b>	<b>Tax Provisions 101</b>
<b>Income Tax Filing and Compliance</b>	<b>Case Study: Tax Provisions</b>
<b>Common Issues in Mergers and Acquisitions</b>	<b>Researching and Documenting Findings</b>

## State Income Tax School II

At-A-Glance

**July 15 -19, 2019**

**UConn School of Law**

*Hartford, Connecticut*

In 2019, IPT and the UConn School of Law are teaming up for IPT's State Income Tax School II. The State Income Tax School II builds on the fundamental state income tax concepts and is intended for those with some income tax experience. The curriculum includes a review of the complex problems that experienced state income tax professionals face every day and provides the knowledge and strategies to successfully navigate arising issues including apportionment complexities, tax planning strategies, federal and state RARs, nexus and other business tax issues. See below for a list of topics covered at the school.

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<b>Introduction to State and Local Taxation</b> (Joint with State Income Tax School I)	<b>Complex Problems in Combined Reporting and Advanced Return Mechanics</b>
<b>Evaluating Risk in Nexus and P.L. 86-272 Issues</b>	<b>CASE STUDY: Combined Reporting</b>
<b>Nonbusiness Income: Recent Cases &amp; Remaining Questions</b>	<b>Coordinating Federal and State RARs and Compliance</b>
<b>Unitary Business: Core Theory &amp; Recent Applications</b>	<b>Pass-throughs - Advanced Issues</b>
<b>CASE STUDY: Differences Between Unitary and Nonbusiness</b>	<b>CASE STUDY: Pass-throughs</b>
<b>Thorny Issues with "Other" Business Taxes: Margin Tax, Franchise Tax, B&amp;O, Etc.</b>	<b>State Tax Issues for Foreign Affiliates</b>
<b>SALT Tax Provisions and Accruals</b>	<b>CASE STUDY: State Tax Issues for Foreign Affiliates</b>
<b>Advanced Issues in Using and Accounting for Net Operating Losses</b>	<b>*Ethics (Attendance Required)</b>
<b>Advanced Problems in Mergers &amp; Acquisitions</b>	<b>CASE STUDY: Apportionment Case Study and Review</b>
<b>CASE STUDY: Mergers &amp; Acquisitions and Tax Planning</b>	<b>Apportionment—Current Issues with Factors: Market vs. COP, Joyce vs. Finnigan, Gross vs. Net, (MTC Compact)</b>
<b>Apportionment-Weighing Constitutional Issues</b>	<b>Tax Planning</b>
<b>Apportionment-Seeking Alternative Relief</b>	<b>Related Party Transactions: Transfer Pricing, 311(b) Distributions, Etc.</b>
<b>CASE STUDY: Related Party Transactions</b>	<b>Taxpayer Remedies: The How To's of Tax Controversies</b>