

INSTITUTE FOR PROFESSIONALS IN TAXATION®

Program

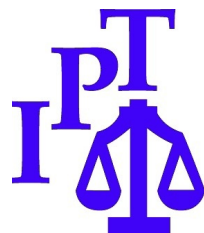
2015

Sales Tax Symposium

Sunday, September 27 - Wednesday, September 30

Renaissance Hotel and Spa

Indian Wells, California



SUNDAY, SEPTEMBER 27

2:15 p.m. - 3:45 p.m.

Breakout Sessions (2)

■ “Beginner Basic”

This session provides a basic overview of sales and use taxes, including the distinction between sales taxes and use taxes. 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:

- *Grasp 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;*
- *Learn 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

■ “Team Development” (Offered Twice)

Developing a team is the job of a true leader. However, many Sales & Use Tax leaders became leaders because of their tax-technical skills, rather than their ability to drive success and lead. This session is designed to fill-in that gap, by presenting additional tools that will supplement tax-technical skills with people development, communications, and other soft skills. Additionally, this session will suggest resources and tools to aid in team development through self-study, online training, and instructor-led opportunities.

Learning Objectives:

At the end of this session, the participant will be able to

- *Gain an understanding of the difference between Management and Leadership;*
- *Obtain suggested tools to aid in the organization and implementation of training to develop leadership skills; and*
- *Gain a network of tax professionals.*

Speakers:

Jeff McGhehey, CMI, CPA

Senior manager - Indirect Tax
The Home Depot
Atlanta, Georgia

SUNDAY (Continued)

Larry Mellon
Tax Manager
Vertex, Inc.
Berwyn, Pennsylvania

4:00 p.m. - 5:15 p.m.

Breakout Sessions (3)

▣ “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

▣ “Proactive Credits & Incentives - Partnering with Operations” (Offered Twice)

This session will address the ways to be proactive, not reactive, to acquisitions, capital investments and expansions, and therefore take advantage of various credit and incentives available. The focus will be on the stage of these projects in which the tax department should be introduced, and how the tax department can get the attention of operational and business departments in a timely fashion. In addition, the session will focus on the appropriate time to begin discussions with the state, how to approach the state and local governments, and with whom to speak. The panelists will also discuss the ways to leverage tax and operational relationships.

Learning Objectives:

At the end of this session, the participant will be able to

- *Recognize projects that benefit from C&I opportunities;*
- *Identify the proper time to initiate C&I opportunities;*
- *Identify the key players and decision makers relevant to pursue C&I opportunities;*
- *Develop effective ways to convey the importance C&I opportunities; and*
- *Understand various approaches and effective ways to initiate discussions with state and local governments.*

Speakers:

Janette M. Lohman, Esq., CMI, CPA, C.C.I.P.

Partner
Thompson Coburn LLP
St. Louis, Missouri

Brenda McMeans, CPA

Executive Director - Tax
NuStar Energy, L.P.
San Antonio, Texas

SUNDAY (Continued) / MONDAY

■ “Indirect Tax Reserves - Practical Applications 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, ASC450 and IFRS; evaluate estimation methodologies; discuss SOX Section 404 basics; and analyze case studies and examples of contingent liability treatment.

Learning Objectives:

At the end of this session, the participant will be able to

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

Speakers:

Stephanie Csan

Director, Indirect Tax Services
Deloitte Tax LLP
Parsippany, New Jersey

Jessica Nowlin

Sr. Director, Indirect Tax
Best Buy Enterprise Services, Inc.
Minneapolis, Minnesota

6:00 p.m. - 7:30 p.m.

Welcoming Reception

MONDAY, SEPTEMBER 28

6:30 a.m. - 8:00 a.m.

Continental Breakfast

8:00 a.m. - 8:30 a.m.

Opening of Symposium

Margaret C. Wilson CMI, Esq.

President, Institute For Professionals In Taxation ®
Wilson Agosto LLP
Somerville, New Jersey

Jan Nash

Symposium Chair

Trisha C. Fortune, CMI, CPA

Symposium Vice Chair

8:30 a.m. - 9:45 a.m.

■ General Session

“Laughing Leaders: Improving Morale without the Gimmicks”

Simple, cost-free and underused, healthy laughter is vital to a creative and productive work environment. What do you see when you scan the faces of your customers and coworkers? Enjoyment, Irritation, engagement or frustration? What do you hear? Laughter, ridicule, gratitude or grumbling?

If laughter and joy aren't on your list, your organization may need a reminder that *laughter is seriously good for business*.

Time flies in this high energy, fast-paced and rousing experience. You will:

MONDAY (Continued)

- Inventory your fun factor;
- Practice happiness *fundamentals*;
- Identify mind/body benefits of laughter.

The fun starts here; the benefits linger.

Learning Objectives:

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

- *Recognize the nature and impact of your current work environment;*
- *Identify the benefits of a fun and productive work environment; and*
- *Leverage laughter and fun, as a leader, in order to create a positive work environment.*

Speaker:

Robin Getman, CSP

President

InterACT Group, Inc.

Minneapolis, Minnesota

10:15 a.m. - 11:30 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;*
- *Take proactive steps to take advantage of pending litigation relevant to your company.*

Speakers:

Jordan M. Goodman, Esq., CPA

Partner

Horwood Marcus & Berk Chartered

Chicago, Illinois

Carley Roberts, Esq.

Partner

Sutherland Asbill & Brennan LLP

Sacramento, California

Lee A. Zoeller, CMI, Esq.

Partner

Reed Smith LLP

Philadelphia, Pennsylvania

11:30 a.m. - 1:00 p.m.

Lunch

1:30 p.m. - 2:45 p.m.

Breakout Sessions (8)

■ “Inbound and Outbound Issues -Transaction Taxes in our Global Economy”

International corporations that make the decision to sell into the United States are often unfamiliar with the sales and use tax issues that arise as a result of these transactions. This session will explore the unique sales and use tax issues associated with inbound/outbound transactions.

Learning Objectives:

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

MONDAY (Continued)

- To understand how an international company can establish nexus in a particular state when doing business in the United States;
- To understand how federal PE concepts and state tax nexus concepts work, and do not work, together;
- To understand the various state and local taxes that can be imposed on such a company once nexus is established, such as income/franchise, sales/use, excise, and payroll;
- To understand how the company's nexus footprint, and related state and local tax exposures, can grow as the company grows;
- Strategies to mitigate exposures; and
- Traps for the unwary.

Speakers:

Pete Mento

Principal and Practice Leader, Customs and Foreign Trade
Ryan, LLC
Boston, Massachusetts

David S. Prebut, Esq.

Director
PricewaterhouseCoopers, LLP
New York, New York

▣ **“Industry Issues: Manufacturing (Offered Twice)**

This breakout session will address many of the common sales and use tax-related challenges confronting manufacturers today. Topics explored will include differing jurisdictional definitions of manufacturing and manufacturers, everyday areas of complexity in determining taxability of purchases and sales, recent legislative and regulatory changes as well as current cases and guidance from the states regarding the scope of 'manufacturing', and key trends in audits and compliance.

Learning Objectives:

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

- Review current developments and changes in the scope of what constitutes manufacturing;
- Analyze the latest legislative and regulatory changes affecting the taxation of manufacturers; and
- Identify and anticipate compliance-related issues that are the focus of state sales/use tax auditors.

Speakers:

Clark R. Calhoun, Esq.

Partner
Alston & Bird, LLP
Los Angeles, California

David Hobley, CMI

Manager, Indirect Tax
Ford Motor Company
Dearborn, Michigan

▣ **“Management of Exempt Certificates” (Offered Twice)**

In this session, we will cover some of the best practices which can be utilized to help manage the exemption certificate challenge many Taxpayers encounter. Included will be important topics such as setting or following governance policy and procedures, as well as setting the appropriate data policies to have the most effective impact for you. We will also dive into good audit practices, and the opportunity for automating the ERP and tax engine or tax decision maker so as to maximize the effectiveness of your system.

MONDAY (Continued)

Learning Objectives:

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

- Evaluate the risk and exposure associated with your current system;
- Develop best practices for the exemption certificate management process; and
- Evaluate technology solutions to effectively assist with managing the process.

Speakers:

Dave Elder

Director

McGladrey, LLP

West Palm Beach, Florida

Larry Powers

Sunnyvale, California

■ (“The Fate of Unclaimed Property Estimation”

Estimation of unclaimed property liability has been a key driver of large assessments. However, the methodology employed for these estimations are rife with legal and mathematical interpretations and assumptions, some of which have been challenged in court. Learn how estimation works, how to identify the legal and factual assumptions behind it, and ways your company might best protect itself from distortive estimations. We will also discuss how estimation might change in future audits and best practices with respect to record retention in light of those considerations.

Learning Objectives:

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

- Learn how unclaimed property estimations are computed;
- Recognize assumptions on which such estimations are based;
- Identify ways to defend against estimations; and
- Prepare for potential changes to estimations in the future.

Speakers:

Sara A. Lima, Esq.

Counsel

Reed Smith, LLP

Philadelphia, Pennsylvania

John McGeever

Director

Ryan, LLC

Philadelphia, Pennsylvania

■ “Structured Transactions”

This isn't another discussion about your Grandma's leasing company. We will discuss unique sales tax opportunities and potential problems related to restructuring.

Learning Objectives:

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

- Identify sales tax benefits hidden in an income tax restructuring;
- Determine the sales tax implications of changing the corporate “boxes”; and
- Develop procedures to create the proper substance related to intercompany transactions.

MONDAY (Continued)

Speakers:

Scott Norton, CMI
Executive Director
Ernst & Young, LLP
Westlake Village, California

John H. Schneider, CMI, CPA

Director of Tax
Aramark Uniform Services
Burbank, California

▣ “Gross Receipts Taxes”: (Offered Twice)

This session will identify and discuss various miscellaneous taxes that aren't normally on your tax calendar, and which you may be unaware of until caught by a local jurisdiction. You'll learn about many of these obscure state and local taxes. Particular emphasis will be given to those that could carry a bigger bite, such as the Washington Business & Occupation (B&O) tax, the Ohio Commercial Activities Tax (CAT), and the new Nevada Commerce Tax. As a takeaway, you will receive a compilation of many of these taxes in electronic format which you use to determine if your company has any additional filing responsibilities. Disclaimer – this session will focused more on gross receipts and transaction taxes; income tax, property tax, payroll tax, and annual business license fees are outside the scope of this presentation.

Learning Objectives:

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

- *Identify miscellaneous taxes that may apply to its business activities in various jurisdictions;*
- *Acquire additional information about the taxes to determine if they apply;*
- *Analyze whether the taxes may apply to their business;*
- and
- *Determine if there is potential liability for unpaid taxes.*

Speakers:

Paul Caja
Vice President, Taxation
MTD Products Inc.
Cleveland, Ohio

Darcy N. Kooiker, CPA

Principal
Ryan, LLC
Seattle, Washington

▣ “Audit Sampling – Which audit type is right for you?” (Offered Twice)

This session will provide a review of sample types and discuss the merits and drawbacks of each type. This session will begin with a review of the importance of data and how it relates to each of the sample types. From there the discussion will expand to the various sample types with a focus on the pros & cons of each. Areas of focus will include statistical sampling concepts and sample plan evaluation techniques.

Learning Objectives:

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

- *Analyze various sample plans for cost-benefit;*
- *Evaluate which type of sample is best for their situation;*
- *Recognize various sample plans and the assumptions behind them;*
- *Justify sample plans to state auditors; and*
- *Evaluate cost savings of audit sample plan at the end of the audit.*

MONDAY (Continued)

Speakers:

Patrick Eastridge
Senior Tax Accountant
Tyson Foods, Inc.
Fayetteville, Arkansas

Victoria Sewell
Tax Accountant II – Sales and Use Tax Audit
Wal-Mart Stores, Inc.
Bentonville, Arkansas

▣ “Team Development” (Offered Twice)

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Speakers:

Jeff McGhehey, CMI, CPA
Senior manager - Indirect Tax
The Home Depot
Atlanta, Georgia

Larry Mellon
Tax Manager
Vertex, Inc.
Berwyn, Pennsylvania

3:15 p.m. - 4:30 p.m.

Breakout Sessions (8)

▣ “A Merger and Acquisition Case Study”

Mergers and acquisitions (M&A) are often life changing events for a business. With so much going on, often forgotten are the sales tax consequences of the transaction – both on the transaction itself and on the sales tax liabilities that are often missed. Sales tax professionals can play a crucial role in an M&A transaction and their involvement can best be viewed through a series of three critical phases. Phase one includes assisting with purchase contract negotiation and document review otherwise referred to as diligence. Phase two, or transition, focuses on current contract review, customer setup, tax filings and training. Inevitably, and particularly with the acquisition of smaller, start-up businesses, sales and use tax problems always exist at the acquired business that have to be cleaned up. This final phase - clean-up -- is often the most difficult to accomplish both because of the time-consuming nature of the efforts to effect such improvements as well as the lack of enthusiasm, attention and cooperation of the sellers who largely have moved on to other things. The panelists will provide insight from years of experience dealing with the practical sales and use tax aspects of M&A transactions providing ideas for dealing with each of the Phases and offering suggestions on how to get it done and get it done right.

MONDAY (Continued)

Learning Objectives:

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

- *With respect to the transaction itself, learn the general sales and use tax treatment of different types of M&A-type transactions (e.g., when is a tax-free transaction for federal income tax purposes not tax free for sales tax purposes) and recognize the differences in the rules among the states;*
- *Develop strategies for the sales tax professional to work with the deal team in both identifying historic risk and addressing any problems*
- *Understand the typical provisions of purchase/sales contracts and how they can be used to protect the acquiring business from the historic sales and use tax liabilities of the seller.*
- *Recognize the key documents a sales tax professional should obtain from the seller and review in order to assess the seller's sales and use tax compliance and potential exposure risks.*
- *Establish a process for addressing tax sensitive areas with a special focus on prioritizing and implementing processes to conform the acquired entity's processes into your own.*
- *Identify typical areas of sales tax exposure in M&A activity and developing a response to manage risk with respect to such pre-acquisition exposures.*

Speakers:

Julie Stakenburg, CPA

Director, US Indirect Tax
Accenture, LLP
Walnut Creek, California

Steven Wlodychak

Principal
Ernst & Young, LLP
Washington, DC

▣ “VAT/GST Developments and Updates in Emerging Markets”

Value-added taxes (VAT) and goods and services taxes (GST) are one of the most important and prolific tax regimes in the world today. This session will focus on the importance of VAT/GST to governments and companies around the globe and particularly in a number of emerging markets. Many of these emerging markets, including Malaysia, China, India, Egypt as well as others, are introducing a new VAT/GST regime or rumored to be contemplating such a move. On top of this, there are a multitude of new regulations trying to address complicated B2B and B2C supply chains and new types of services. We will provide an update on the VAT/GST regulatory developments in select emerging 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:

- *Gain a better understanding of the VAT/GST regimes in emerging markets;*
- *Receive an introduction to the planned roll-out of new VAT/GST regimes and estimated timing for such;*
- *Gain additional knowledge on key VAT/GST technical issues and differences among the emerging markets; and*
- *Obtain a better appreciation of how the VAT/GST regimes work in emerging markets.*

MONDAY (Continued)

Speakers:

Chris Needham

Global VAT/GST Director

GE

United Kingdom

Robert Smith

Asia Pacific Indirect Tax Leader

Ernst & Young

China

▣ “Hotel Industry – Checking In”

The hotel industry faces a distinct taxing scheme, more so than many other industries. Hotels are often subject to serial audits, usually by sales, use and occupancy tax examiners. This session will examine the application of sales, use, occupancy, and other miscellaneous taxes to hotels and guests, along with related issues and hot topics 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; and*
- *Discuss aggressive tax positions taken by states, issues with rewards points and entities, and issues that arise with renovations.*

Speakers:

Daniel P. Kelly, Esq.

Associate

Hodgson Russ LLP

Buffalo, New York

Palm Beach, Florida

D. Mitchell Morton, CMI, CPA

Senior Manager, Tax Audit

Hilton Worldwide

Memphis, Tennessee

▣ “Evoking Privilege – Paranoia Pays Off”

This session will focus on the best time to involve counsel when dealing with various tax matters – from internal tax planning to audit initiation and administrative review, through the establishment of accruals and reserves for litigation. A focus will be on the dangers of unprivileged communications, particularly email exchanges. This panel will also review the best practices in formally establishing privileged relationships with the use of Koval Agreements and the procedures necessary to ensure that privilege is not lost. The panelists will also discuss the difference between confidentiality, work product and privilege.

Learning Objectives:

- *Understand what privileges and protections are, and are not, applicable in tax disputes;*
- *Learn when the privileges apply and the actions required to be taken to obtain and maintain such privileges;*
- *Recognize when a privilege may have been lost and the options that can be taken to minimize the impact;*
- *Identify opportunities to potentially restore privilege.*

Speakers:

Lynn A. Gandhi, Esq., LLM, CPA

Partner

Honigman Miller Schwartz and Cohn LLP

Detroit, Michigan

MONDAY (Continued)

Aaron M. Young, CMI, Esq.

Partner
Reed Smith, LLP
New York, New York

▣ “Transportation Challenges and Opportunities”

Every business that extracts, makes, buys or sells any item of tangible personal property is impacted in some way by the transportation of that item, whether it is by rail, water, air or over the highways. This session will focus on the transportation of goods over the highways, and especially the tax issues and opportunities that arise in that sector. Additionally, discussions on issues for both common and contract transportation companies, with a special focus on “private” carriers (contract carriers with one or a very limited number of customers, including related parties).

Learning Objectives:

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

- *Define the term “Transportation Company”;*
- *Distinguish between common, contract and private transportation companies;*
- *Discuss the reasons companies have implemented private transportation companies;*
- *Identify the potential components of a transportation company in your organization; and*
- *Recognize benefits and costs associated with implementing and operating a transportation company.*

Speakers:

Marc Speer, CPA

Senior Manager, Indirect Tax
Ernst & Young, LLP
Tulsa, Oklahoma

Geoffrey R. Stayer, CPA

Director of State and Local Tax
Republic Services, Inc.
Phoenix, Arizona

▣ “Healthcare Industry: Trends, Technology, and Navigating State Requirements”

Several current issues have an impact on the healthcare and pharmaceutical industries as well as the companies and individuals they interact with. A key is understanding industry trends, technology, and how to navigate through the various requirements throughout state jurisdictions.

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 healthcare industry;*
- *Explore the tax base beyond the medical item spend;*
- *Managing technology with sales tax laws; and*
- *The great, the good, and the bad of documentation requirements: how do you navigate through it?*

Speakers:

Nicolas Bradley

Manager, Sales and Use Tax
HCA Holdings, Inc.
Nashville, Tennessee

Erica Love

Principal, Sales and Use Tax
Ryan, LLC
Dallas, Texas

MONDAY (Continued)/TUESDAY

▣ “Refunds” (Offered Twice)

This session will equip you on what it takes to perfect a refund claim, and pursue appeals when necessary. The thorny issues of customer repayment requirements (vendor claims), documentation issues, interest squabbles, deemed denials, and other refund claim “gotchas” will also be covered.

Learning Objectives:

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

- *Grasp the procedural and evidentiary requirements, and pitfalls, for sales and use tax refund claims;*
- *Know how to best position yourself to obtain sales and use tax refunds; and*
- *Learn the processes and strategies for pursuing refund claims in administrative appeals and in court.*

Speakers:

Scott Adams

Director – Tax Audits
AT&T Mobility
San Antonio, Texas

Margaret C. Wilson, CMI, Esq.

Partner
Wilson Agosto LLP
Somerville, New Jersey

▣ “Ask the Experts – West”

This session provides an opportunity to ask the experts about specific state issues on West States, focusing on California and Washington. Submitting questions prior to the session allows a more informed discussion. Questions received prior to the session will receive preference.

Learning Objectives:

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

- *Receive expert responses to tax questions raised for this jurisdictional area;*
- *Obtain knowledge of recent trends, law changes, and administrative policies; and*
- *Provide an opportunity for roundtable and peer discussion on jurisdictional issues.*

Facilitators:

Carley Roberts, Esq.

Partner
Sutherland Asbill & Brennan LLP
Sacramento, California

Tremaine “Trem” Smith

Senior Manager
Ernst & Young LLP
Seattle, Washington

6:00 p.m. - 7:30 p.m.

Reception: Reception Sponsor: **Ryan**

TUESDAY, SEPTEMBER 29

6:30 a.m. - 8:00 a.m.

Continental Breakfast

TUESDAY (Continued)

8:00 a.m. - 9:15 a.m.

▣ General Session

“The Value of the Indirect Tax Department - Leadership Panel”

The value of the indirect tax department, from the perspective of leadership. Gain knowledge from the perspective of a CTO, and Senior Vice President, on how they would like to work with your department, what they want to know, what they don't want to know, what they need and expect. This will be a discussion of best practices and what is needed to fully support these leaders in your organization.

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:

Paul Caja

Vice President, Taxation
MTD Products Inc.
Cleveland, Ohio

Jordan Weiss

Senior Vice President and Chief Tax Officer
The Wonderful Company
Los Angeles, California

Moderator:

Dave Naney, JD

Principal
Ryan, LLC
Ft. Lauderdale, Florida

9:15 a.m. - 10:30 a.m.

▣ General Session

“Key State Legislative and Economic Updates - California, Texas Washington”

This session provides an in-depth look at larger jurisdictions, specifically California, Texas and Washington. It will include recent and pending legislative and policy changes, a brief synopsis of where these states are economically and what is on the horizon for them with regard to state tax revenues.

Learning Objectives:

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

- *Gain an understanding of the impact of recent sales and use tax legislation, rulings and case law in key jurisdictions;*
- *Identify opportunities for effective and efficient audits; and*
- *Obtain an understanding of the economic outlook of these jurisdictions and how it may effect tax collecting agencies.*

TUESDAY (Continued)

Speakers:

Karey Barton

Associate Deputy Comptroller For Tax
Texas Comptroller of Public Accounts
Austin, Texas

Gil Brewer, Esq.

Senior Assistant Director of Tax Policy
Washington State Department of Revenue
Olympia, Washington

Cynthia Bridges

Executive Director
California State Board of Equalization
Sacramento, California

Moderator:

Stephen P. Kranz, Esq.

Partner
McDermott Will & Emery LLP
Washington, DC

10:45 a.m. - 12:00 Noon

Breakout Sessions (8)

■ **“Canada” (Offered Twice)**

This session is tailored to the US based tax manager that has been charged with managing Canadian transaction taxes. We will review common issues and requirements of cross border selling and buying between Canada and the US. We will then get into more complex issues related to having a permanent establishment in Canada including the rental of a warehouse up through a subsidiary.

Learning Objectives:

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

- Grasp the fundamentals of the Goods and Services Tax/Harmonized Sales Tax regime as well as provincial sales taxes;
- Recognize the key concepts and issues related to non-resident registration and reporting requirements;
- Identify key issues related to transaction taxes, customs and importations and the various means to recover or obtain relief of transaction tax paid on imports;
- Identify key issues related to transaction taxes and exports of goods, services and intangibles out of Canada to obtain transaction tax relief;
- Identify transaction tax obligations and credit availability when building a permanent establishment in Canada;
- Grasp drop shipment issues related to US companies engaging Canadian third-party drop shippers/services; and
- Recognize the significant changes in the Canadian indirect tax landscape that have occurred over the last few years.

Speakers:

Dalton J. Albrecht

Partner
Couzin Taylor
Toronto, Ontario Canada

David Crawford, CMA

Senior Manager, Indirect Tax Services
Pricewaterhouse Coopers LLP
Calgary, Alberta Canada

James Romao, CGA

Senior Commodity Tax Analyst
Devon Energy Canada
Calgary, Alberta Canada

TUESDAY (Continued)

▣ “Mega Trends – Their Effects on Indirect Taxes”

Megatrends are macroeconomic forces that are shaping the world. They are factual and often backed by verifiable data. By definition, they are big and include some of society's biggest challenges--and opportunities. Companies are organizing business strategies in some way, shape or form around these megatrends. Globalization, technology and the required pace of change will have a meaningful impact on tax professionals. In this session, we will explore the 5 megatrends, the impact to business strategies, and the potential tax policy implications.

Learning Objectives:

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

- *Recall the 5 megatrends shaping the world today;*
- *Assess the impact of the megatrends on business strategies;*
- *Predict tax policy changes; and*
- *Analyze the alternative tax implications to influence tax policy discussions.*

Speakers:

Susan Haffield, CPA

Partner

Pricewaterhouse Coopers, LLP
Minneapolis, Minnesota

Cheryl LaLonde

Global Indirect Tax Manager

Cargill

Minneapolis, Minnesota

▣ “Construction Contracting Sales Tax Issues”

This session will provide an in-depth look at the application of sales tax to construction contracts. The speakers will start by reviewing the issues that are common components of construction project audit assessments and will then expand thereon by discussing individual 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 the speakers will discuss the sales tax risks and opportunities based upon the type of building owner, type of construction project and form of construction contract.

Learning Objectives:

At the end of this session, the learner 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 services and rentals in respect to the nature of the project and the form of their billing; and*
- *Learn the proper taxation of fabricated materials and subcontractor costs.*

TUESDAY (Continued)

Speakers:

Roy Hui, CMI

Managing Director
Thompson Tax and Associates, LLC
Sacramento, California

Tracy Ann Johnson, CMI, CPA

Transaction Tax Manager
Skanska USA Building, Inc.
Parsippany, New Jersey

▣ “Responsible Person Liability for Sales and Use Taxes: They Don’t Pay You Enough for This”

As states continue to struggle to raise revenues and to recover from the recent economic downturn, collectors are more aggressively trying to recover unpaid entity-level sales and use tax liabilities from “responsible persons” involved in the entity’s reporting and remittance of those taxes. This session will explore the circumstances in which responsible persons may be held personally liable for these entity-level sales and use taxes, noting differences in the states’ approaches to these critical issues and analyzing potential defenses that may be available to the imposition of personal liability. An in-depth knowledge of these issues is critical to preventing your employer’s liabilities from becoming yours.

Learning Objectives:

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

- Identify key issues concerning the imposition of responsible person liability;
- Know who may be held liable as a “responsible person,” for what periods and what amounts;
- Distinguish different states’ approaches to imposing responsible person liability;
- Analyze key determinants to imposing responsible person liability; and
- Recognize potential defenses to the imposition of responsible person liability.

Speakers:

Jaye A. Calhoun, Esq

Member
McGlinchey Stafford, PLLC
New Orleans, Louisiana

Mark E. Holcomb, Esq.

Partner
Madsen Goldman & Holcomb, LLP
Tallahassee, Florida

▣ “Special Issues When Selling Prepaid Telecommunications”

Are you selling Prepaid Wireless or other prepaid telecommunications? There are a number of things you should know when you begin selling these services. Sales Tax, E911 and special compliance for special fees are just a few. This session will explore the issues you NEED to know.

Learning Objectives:

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

- List the types of taxes applied to prepaid telecommunications services at the point of sale;
- Recognize special compliance issues unique to prepaid telecommunications services;
- Differentiate between Prepaid telecommunications and no contract telecommunications.

TUESDAY (Continued)

Speakers:

Toby Bargar, Esq.

Senior Tax Research Consultant
Avalara
Overland Park, Kansas

Laurie McDonough, CPA

VP of Tax - North America
ACN
Concord, North Carolina

▣ **“Oddity Taxes: Beverage and bottle, disposable bag, E911, (Offered Twice) hospitality/occupancy fees/taxes/surcharges.....what else is there? Are you collecting and remitting all the fees/taxes/surcharges that you should be?”**

This session will provide an overview of taxes/fees/surcharges you may be required to collect and remit that often times go unnoticed. The session will further explore who administers the fees/taxes/surcharges; common process flows among distributor, wholesaler, retailer; different tax bases; registration and invoicing requirements. Additionally, the session will discuss operational and business considerations including software/resources to track fees/taxes/surcharges, jurisdictional trends, and audit experience.

Learning Objectives:

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

- *Identify various taxes/fees/surcharges, the application and administering body;*
- *Discuss the business process flow among the distributor, wholesaler and retailer and explain the impact of the fees/taxes/surcharges;*
- *Apply registration and invoicing requirements;*
- *Advise on operational and business considerations;*
- *Evaluate software to track fees/taxes/surcharges;*
- *Determine implications of jurisdictional trends;*
- *Prepare for potential audit issues; and*
- *Recognize impacts to the business and plan strategies to partner with the business groups.*

Speakers:

Anne Fraley, CMI, CPA

Tax Managing Director
KPMG LLP
Atlanta, Georgia

Rita Yahnke

Manager, Indirect Tax
Best Buy Enterprise Services, Inc.
Minneapolis, Minnesota

▣ **“Ask the Experts – North East”**

This session provides an opportunity to ask the experts about specific state issues for North East States, focusing on New York, New Jersey, and Pennsylvania. Submitting questions prior to the session allows a more informed discussion. Questions received prior to the session will receive preference.

Learning Objectives:

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

- *Receive expert responses to tax questions raised for this jurisdictional area;*
- *Obtain knowledge of recent trends, law changes, and administrative policies; and*
- *Provides an opportunity for roundtable and peer discussion on jurisdictional issues.*

TUESDAY (Continued)

Facilitators:

Margaret C. Wilson, CMI, Esq.

Partner

Wilson Agosto LLP
Somerville, New Jersey

Aaron M. Young, CMI, Esq.

Partner

Reed Smith, LLP
New York, New York

▣ “Industry Issues: Manufacturing (Offered Twice)”

This breakout session will address many of the common sales and use tax-related challenges confronting manufacturers today. Topics explored will include differing jurisdictional definitions of manufacturing and manufacturers, everyday areas of complexity in determining taxability of purchases and sales, recent legislative and regulatory changes as well as current cases and guidance from the states regarding the scope of ‘manufacturing’, and key trends in audits and compliance..

Learning Objectives:

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

- Review current developments and changes in the scope of what constitutes manufacturing;
- Analyze the latest legislative and regulatory changes affecting the taxation of manufacturers; and
- Identify and anticipate compliance-related issues that are the focus of state sales and use tax auditors.

Speakers:

Clark R. Calhoun, Esq.

Partner

Alston & Bird, LLP
Los Angeles, California

David Hoble, CMI

Manager, Indirect Tax
Ford Motor Company
Dearborn, Michigan

12:00 Noon - 1:00 p. m.

Lunch

1:00 p.m. - 2:15 p.m.

Breakout Sessions (8)

▣ “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

TUESDAY (Continued)

mplications of replacing the existing sales and use tax with a value added tax.

Speakers:

Pablo Hymovitz
Executive Director
Ernst & Young, LLP
San Juan, Puerto Rico

Tamara Volmer, JD
Director, Transaction & Ad Valorem Tax
Dish Network
Englewood, Colorado

■ “Partly Cloudy, Overcast or Storms Ahead, Forecasting what is “Internet Access”

On December 16, 2014 President Obama signed a fourth extension of the Internet Tax Freedom Act (ITFA) to October 1, 2015. In early 2015 the FCC promulgated proposed regulations defining a broadband service as telecommunications. As the world moves increasingly toward an Internet based economy with cloud computing and M2M transactions what does “Internet access” now mean? If the ITFA is made permanent or extended for a fifth time will the states take a more aggressive approach in light of their own broad telecommunications tax statutes and the FCC regulations to find a way around the Federal preemption. The panel will describe specific services such as Smartgrid, Kiosk, Digital Signage and Entertainment and address whether these services that connect us to the “Internet of Things” are “Internet access” services or taxable telecommunications, data transport, voice, audio, video programming services that only utilize internet protocol.

Learning Objectives:

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

- Determine if there is a “bright line” test for what is internet access;
- Learn cloud computing and M2M technology as it relates to the public internet of things;
- Determine if the new FCC rules defining broadband services as telecommunications will offer the states a way around the IFTA preemption of taxing internet access;
- Learn the difference between a telecommunications service, a data transmission service, cloud computing and the various methods and technologies available to access and transfer data;
- Learn potential new and novel perspectives on the scope of the ITFA; and
- Gain an awareness of how states treat “internet access” differently for transaction purposes and whether that matters.

Speakers:

John Barnes
Director
T-Mobile
Overland Park, Kansas

Mark Beshears, Esq.
Director, Sales & Use Tax
Duff & Phelps
New York, New York

James P. Kratochvill, Esq.
Of Counsel
Morrison & Foerster LLP
San Francisco, California

TUESDAY (Continued)

■ “Data Analytics – Sales Transactions”

What is new in this evolving field of data analytics for sales? How can I use it with my day to day work? Why should I spend precious time understanding and deploying this technology? This interactive session will define, explore and encourage the use of various data analytics tools and concepts in the transaction tax area. The presenters will provide a detailed explanation of the topic and include a real world case study applying the data analytics principles to problem solve and create new insights.

Learning Objectives:

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

- *Define data analytics;*
- *Learn the wide world of available data analytics tools and concepts;*
- *Glean insights from your data; and*
- *Apply these techniques to a real world case study using the power of Data Analytics to unlock your tax process.*

Speakers:

Yannick Einsweiler

Director, Tax Analytics
KPMG, LLP
New York, New York

Patrick McWilliams, CMI

Senior Director, Sales, Use & Value Added Tax
Gap, Inc.
Albuquerque, New Mexico

■ “Ask the Experts – South Central”

This session provides an opportunity to ask the experts about specific state issues for the South Central States, focusing on Louisiana and Texas. Submitting questions prior to the session allows a more informed discussion. Questions received prior to the session will receive preference.

Learning Objectives:

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

- *Receive expert responses to tax questions raised for this jurisdictional area;*
- *Obtain knowledge of recent trends, law changes, and administrative policies; and*
- *Provides an opportunity for roundtable and peer discussion on jurisdictional issues.*

Facilitators:

William M. Backstrom, Jr., Esq.

Partner
Jones Walker LLP
New Orleans, Louisiana

Doug Sigel, Esq.

Partner
Ryan Law, LLP
Austin, Texas

■ “Proactive Credits & Incentives - Partnering with Operations” (Offered Twice)

This session will address the ways to be proactive, not reactive, to acquisitions, capital investments and expansions, and therefore take advantage of various credit and incentives available. The focus will be on the stage of these projects in which the tax department should be introduced, and how the tax department can get the attention of operational and business departments in a timely fashion. In addition, the session will focus on the

TUESDAY (Continued)

appropriate time to begin discussions with the state, how to approach the state and local governments, and with whom to speak. The panelists will also discuss the ways to leverage tax and operational relationships.

Learning Objectives:

At the end of this session, the participant will be able to

- *Recognize projects that benefit from C&I opportunities;*
- *Identify the proper time to initiate C&I opportunities;*
- *Identify the key players and decision makers relevant to pursue C&I opportunities;*
- *Develop effective ways to convey the importance C&I opportunities; and*
- *Understand various approaches and effective ways to initiate discussions with state and local governments.*

Speakers:

Janette M. Lohman, Esq., CMI, CPA, C.C.I.P.

Partner
Thompson Coburn LLP
St. Louis, Missouri

Brenda McMeans, CPA

Executive Director - Tax
NuStar Energy, L.P.
San Antonio, Texas

▣ “Gross Receipts Taxes” (Offered Twice)

This session will identify and discuss various miscellaneous taxes that aren't normally on your tax calendar, and which you may be unaware of until caught by a local jurisdiction. You'll learn about many of these obscure state and local taxes. Particular emphasis will be given to those that could carry a bigger bite, such as the Washington Business & Occupation (B&O) tax, the Ohio Commercial Activities Tax (CAT), and the new Nevada Commerce Tax. As a takeaway, you will receive a compilation of many of these taxes in electronic format which you use to determine if your company has any additional filing responsibilities. Disclaimer – this session will focused more on gross receipts and transaction taxes; income tax, property tax, payroll tax, and annual business license fees are outside the scope of this presentation.

Learning Objectives:

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

- *Identify miscellaneous taxes that may apply to its business activities in various jurisdictions;*
- *Acquire additional information about the taxes to determine if they apply;*
- *Analyze whether the taxes may apply to their business;*
- and
- *Determine if there is potential liability for unpaid taxes.*

Speakers:

Paul Caja
Vice President, Taxation
MTD Products Inc.
Cleveland, Ohio

Darcy N. Kooiker, CPA

Principal
Ryan, LLC
Seattle, Washington

▣ “Audit Sampling – Which sample type is right for you?” (Offered Twice)

This session will provide a review of sample types and discuss the merits and drawbacks of each type. This session will begin with a review of the importance of data

TUESDAY (Continued)

and how it relates to each of the sample types. From there the discussion will expand to the various sample types with a focus on the pros & cons of each. Areas of focus will include statistical sampling concepts and sample plan evaluation techniques.

Learning Objectives:

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

- Analyze various sample plans for cost-benefit;
- Evaluate which type of sample is best for their situation;
- Recognize various sample plans and the assumptions behind them;
- Justify sample plans to state auditors; and
- Evaluate cost savings of audit sample plan at the end of the audit.

Speakers:

Patrick Eastridge

Senior Tax Accountant
Tyson Foods, Inc.
Fayetteville, Arkansas

Victoria Sewell

Tax Accountant II – Sales and Use Tax Audit
Wal-Mart Stores, Inc.
Bentonville, Arkansas

■ “Indirect Tax Reserves - Practical Applications 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, ASC450 and IFRS; evaluate estimation methodologies; discuss SOX Section 404 basics; and analyze case studies and examples of contingent liability treatment.

Learning Objectives:

At the end of this session, the participant will be able to

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

Speakers:

Stephanie Csan

Director, Indirect Tax Services
Deloitte Tax LLP
Parsippany, New Jersey

Jessica Nowlin

Sr. Director, Indirect Tax
Best Buy Enterprise Services, Inc.
Minneapolis, Minnesota

2:30 p.m. - 3:45 p.m.

Breakout Sessions (8)

■ “Affiliate Nexus – Where are we now?”

In 2008, New York enacted the first “click-through nexus” law. Since then, many other states have followed suit and enacted similar click-through nexus and affiliate laws.

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There are many variations of affiliate nexus and click-through nexus laws and it is important to understand the variations and what they might mean for your company. This topic will include an analysis of (1) which states have recently enacted affiliate nexus and click-through nexus laws; (2) which states are proposing or considering enacting affiliate nexus and click-through nexus laws; and (3) the variations among these state laws. Lastly, this course will also briefly cover the ongoing litigation in the DMA case in Colorado and the Kennedy concurrence in the U.S. Supreme Court decision.

Learning Objectives:

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

- *Identify affiliate nexus and click-through nexus laws;*
- *Understand how affiliate nexus and click-through nexus laws operate; and*
- *Understand the impact when such a law is triggered.*

Speakers:

Jennifer Jensen

Director

PricewaterhouseCoopers, LLP

Washington, D.C.

Terue Yoshihara, CMI

Sr. Tax Manager

Microsoft Corporation

Redmond, Washington

▣ **“Industry Issues - Oil & Gas”**

This session will focus on the hot topics faced by the oil and gas industry including a discussion of the latest cases, rulings, and legislation. New technologies, the volatility in prices, and new approaches to business operations have given rise to new issues being faced by the industry. The session will also address excise/motor fuels tax issues and corporate aircraft issues that are often faced by tax departments in this sector.

Learning Objectives:

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

- *Learn of sales tax recent developments impacting the oil and gas industry as well as cutting edge audit level issues;*
- *Identify opportunity to minimize sales 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 motor fuel taxes and taxes on aircraft.*

Speakers:

E. Kay Karr, CPA

Supervisor Indirect Tax Advisory - Southern Region

Exxon Mobil Corporation

Houston, Texas

Rich Little

Tax Senior Manager

Deloitte Tax LLP

Houston, Texas

Doug Sigel, Esq.

Partner

Ryan Law, LLP

Austin, Texas

TUESDAY (Continued)

■ “Retailers – Is Anyone Out There Not in Retail?”

This session will focus on hot topics concerning taxability, compliance, and audit issues that are unique to the retail, lodging and food and beverage industries. Additional focus will be afforded to multi-channel business models that include these industries. The presentation will cover the latest cases, rulings, and legislation, as well as strategies for working with state auditors to achieve consistent results across business lines.

Learning Objectives:

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

- Identify and understand the expansion of the term “vendor” or retailer” based on current state legislation;
- Understand recent developments of taxability of products and services through the use of multi-channel marketing and coupon programs;
- Interact better with auditors dealing with exemption certificate issues, drop shipments, sales tax holidays and other audit related issues; and
- Introduction by some states to accelerated sales tax collection/payment remittance...are you ready?

Speakers:

Maryanna Csan

Assistant Vice President, Sales and Use Tax
Sotheby's, Inc.
New York, New York

Vanessa Frank, CMI

Senior Tax Manager - North America Indirect Taxes
Fitbit, Inc.
San Francisco, California

■ “Cutting Edge Concepts: Applying Sales Tax Rules to Evolving Businesses”

New business models like Omnichannel, Kickstarter and AirBNB that ignore the traditional vendor, customer, and consideration structure often strain the application of sales tax rules. This session will explore numerous new economy questions including: (1) Does sales tax apply? (2) Who really is the vendor? (3) Where is the transaction sourced? (4) What records need to be kept for transactions when the consideration is nontraditional? Topics included are Bitcoin, Crowdsourcing and the shared economy.

Learning Objectives:

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

- Assess who has sales tax collection obligations;
- Which items may be taxable;
- Which jurisdictions can lay a claim; and
- What records must be kept.

Speakers:

Leah Robinson, Esq.

Partner
Sutherland Asbill & Brennan LLP
New York, New York

James J. Tauber

Managing Director, State and Local Tax
Andersen Tax
Chicago, Illinois

■ “Buyer (and Seller) Beware! Concepts of the Cloud” (Offered Twice)

This session will provide a brief overview of the fundamental cloud models and will highlight issues impacting nexus and taxability-including both characterization and sourcing. The session will further

TUESDAY (Continued)

explore issues impacting both the buyer and seller, including how to handle conflicts of state laws in relation to nexus, characterization of services, situsing, including multi-state use, and application of exemptions (both traditional and new) to these unique business models.

Learning Objectives:

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

- Differentiate between the basic cloud models;
- Assess the impact of the states' varying approaches to taxing these models; and
- Evaluate the issues particular to both buyers and sellers and possible remedies for these issues.

Speakers:

Rafael Garces, Esq.

Director of Indirect Taxes
AOL, Inc.
Dulles, Virginia

Carolynn lafrate Kranz, JD, CPA

Chief Operating Officer
Industry Sales Tax Solutions, LLC
Washington, DC

Lenore Vidal, Esq.

Director - Tax
Forsythe Technology Inc.
Skokie, Illinois

▣ “Tax Accrual Data Analytics – Dashboards to Minimize Risk”

How can you evaluate your data efficiently to: identify trends; identify tax overpayments/underpayments; determine root cause of system deficiencies; identify corrective measures and process or system improvements. What types of tools and resources are available to analyze data? What are the capabilities and features of various tools to minimize the risk associated with paying only the amount you owe?

Learning Objectives:

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

- Recognize the key tax regulatory and business trends concerning data and process;
- Understand the concept and potential of tax data analytics; and
- Apply data analytics in your day-to-day work.

Speakers:

Holly Hamby, CPA

IT Director - Tax
Weatherford
Houston, Texas

Les Jackson, CPA

Director
Deloitte Tax LLP
Houston, Texas

▣ “Ask the Experts – South East”

This session provides an opportunity to ask the experts about specific state issues for the South East States, focusing on Florida, Georgia, and Tennessee. Submitting questions prior to the session allows a more informed discussion. Questions received prior to the session will receive preference.

TUESDAY (Continued)

Learning Objectives:

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

- *Receive expert responses to tax questions raised for this jurisdictional area;*
- *Obtain knowledge of recent trends, law changes, and administrative policies; and*
- *Provides an opportunity for roundtable and peer discussion on jurisdictional issues.*

Facilitators:

Mary Benton, Esq.

Partner

Alston & Bird, LLP

Atlanta, Georgia

Dave Elder

Director

McGladrey, LLP

West Palm Beach, Florida

Michael D. Sontag, Esq.

Attorney

Bass, Berry & Sims, PLC

Nashville, Tennessee

▣ **“Oddity Taxes: Beverage and bottle, disposable bag, E911, (Offered Twice) hospitality/occupancy fees/taxes/surcharges.....what else is there? Are you collecting and remitting all the fees/taxes/surcharges that you should be?”**

This session will provide an overview of taxes/fees/surcharges you may be required to collect and remit that often times go unnoticed. The session will further explore who administers the fees/taxes/surcharges; common process flows among distributor, wholesaler, retailer; different tax bases; registration and invoicing requirements. Additionally, the session will discuss operational and business considerations including software/resources to track fees/taxes/surcharges, jurisdictional trends, and audit experience.

Learning Objectives:

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

- *Identify various taxes/fees/surcharges, the application and administering body;*
- *Discuss the business process flow among the distributor, wholesaler and retailer and explain the impact of the fees/taxes/surcharges;*
- *Apply registration and invoicing requirements;*
- *Advise on operational and business considerations;*
- *Evaluate software to track fees/taxes/surcharges;*
- *Determine implications of jurisdictional trends;*
- *Prepare for potential audit issues; and*
- *Recognize impacts to the business and plan strategies to partner with the business groups.*

Speakers:

Anne Fraley, CMI, CPA

Tax Managing Director

KPMG LLP

Atlanta, Georgia

Rita Yahnke

Manager, Indirect Tax

Best Buy Enterprise Services, Inc.

Minneapolis, Minnesota

TUESDAY (Continued)

4:00 p.m. - 5:15 p.m.

Breakout Sessions (7)

▣ “Loyalty Programs”

Many businesses utilize some version of a loyalty program as part of their marketing strategy in order to increase and solidify their customer base. While good for business, these programs present numerous complexities when determining how the redemption of the loyalty rewards should be treated in the context of multistate sales taxation – primarily, will the redemption be treated as a discount against the sales price or as taxable consideration? The answer may vary depending on how 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) and how they are redeemed (e.g. applied towards purchase price, receipt of complementary item). 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. The panelists will highlight potential foot-faults and suggest best practices for addressing the tax treatment of loyalty programs for purposes of multistate taxation.

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 Barton, Esq.
Partner
Perkins Coie LLP
Seattle, Washington

Mary Benton, Esq.
Partner
Alston & Bird, LLP
Atlanta, Georgia

▣ “Understanding the Big Picture: Tips and Techniques to Reconcile Sales Tax Revenue with Revenue Reported for Other Taxes”

The laws and rules used to compute financial statement revenue, sales/use tax base, income tax apportionment factors, and property tax values vary widely. However, auditors routinely ask taxpayers to tie the numbers. The panel will discuss approaches to explaining to an auditor why financial statements, state apportionment and property tax information would not tie to a sales and use tax returns.

TUESDAY (Continued)

Learning Objectives:

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

- *Learn the best ways to accommodate an auditor who wants data from multiple sources in an effort to validate sale and use tax revenue;*
- *Grasp the basics of financial statement revenue and why it may differ from sales tax revenue;*
- *Learn the basics of sales factor apportionment numbers and why it may differ from sales tax revenue; and*
- *Grasp basics of how acquisitions are added to the property tax base and why they may not tie to a use tax return.*

Speakers:

Chris Craft

Managing Director, State & Local Tax
KPMG LLP
San Diego, California

Masha M. Yevzelman, Esq.

Shareholder
Fredrikson & Byron
Minneapolis, Minnesota

▣ “Ask the Experts – Central”

This session provides an opportunity to ask the experts about specific state issues for Central States, focusing on Illinois, Missouri, and Ohio. Submitting questions prior to the session allows a more informed discussion. Questions received prior to the session will receive preference.

Learning Objectives:

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

- *Receive expert responses to tax questions raised for this jurisdictional area;*
- *Obtain knowledge of recent trends, law changes, and administrative policies; and*
- *Provides an opportunity for roundtable and peer discussion on jurisdictional issues.*

Facilitators:

Janette M. Lohman, Esq., CMI, CPA, C.C.I.P.

Partner
Thompson Coburn LLP
St. Louis, Missouri

James J. Tauber

Managing Director, State and Local Tax
Andersen Tax
Chicago, Illinois

▣ “Management of Exempt Certificates” (Offered Twice)

In this session, we will cover some of the best practices which can be utilized to help manage the exemption certificate challenge many Taxpayers encounter. Included will be important topics such as setting or following governance policy and procedures, as well as setting the appropriate data policies to have the most effective impact for you. We will also dive into good audit practices, and the opportunity for automating the ERP and tax engine or tax decision maker so as to maximize the effectiveness of your system.

Learning Objectives:

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

- *Evaluate the risk and exposure associated with your current system;*
- *Develop best practices for the exemption certificate*

TUESDAY (Continued)

management process; and
- Evaluate technology solutions to effectively assist with managing the process

Speakers:

Dave Elder

Director
McGladrey, LLP
West Palm Beach, Florida

Larry Powers

Sunnyvale, California

■ “Buyer (and Seller) Beware! Concepts of the Cloud” (Offered Twice)

This session will provide a brief overview of the fundamental cloud models and will highlight issues impacting nexus and taxability-including both characterization and sourcing. The session will further explore issues impacting both the buyer and seller, including how to handle conflicts of state laws in relation to nexus, characterization of services, situsing, including multi-state use, and application of exemptions (both traditional and new) to these unique business models.

Learning Objectives:

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

- Differentiate between the basic cloud models;
- Assess the impact of the states' varying approaches to taxing these models; and
- Evaluate the issues particular to both buyers and sellers and possible remedies for these issues..

Speakers:

Rafael Garces, Esq.

Director of Indirect Taxes
AOL, Inc.
Dulles, Virginia

Carolynn lafrate Kranz, JD, CPA

Chief Operating Officer
Industry Sales Tax Solutions, LLC
Washington, DC

Lenore Vidal, Esq.

Director, Tax
Forsythe Technology Inc.
Skokie, Illinois

■ “Refunds” (Offered Twice)

This session will equip you on what it takes to perfect a refund claim, and pursue appeals when necessary. The thorny issues of customer repayment requirements (vendor claims), documentation issues, interest squabbles, deemed denials, and other refund claim “gotchas” will also be covered.

Learning Objectives:

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

- Grasp the procedural and evidentiary requirements, and pitfalls, for sales and use tax refund claims;
- Know how to best position yourself to obtain sales and use tax refunds; and
- Learn the processes and strategies for pursuing refund claims in administrative appeals and in court.

TUESDAY (Continued)/WEDNESDAY

Speakers:

Scott Adams
Director – Tax Audits
AT&T Mobility
San Antonio, Texas

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

▣ “Canada” (Offered Twice)

This session is tailored to the US based tax manager that has been charged with managing Canadian transaction taxes. We will review common issues and requirements of cross border selling and buying between Canada and the US. We will then get into more complex issues related to having a permanent establishment in Canada including the rental of a warehouse up through a subsidiary.

Learning Objectives:

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

- Grasp the fundamentals of the Goods and Services Tax/Harmonized Sales Tax regime as well as provincial sales taxes;
- Recognize the key concepts and issues related to non-resident registration and reporting requirements;
- Identify key issues related to transaction taxes, customs and importations and the various means to recover or obtain relief of transaction tax paid on imports;
- Identify key issues related to transaction taxes and exports of goods, services and intangibles out of Canada to obtain transaction tax relief;
- Identify transaction tax obligations and credit availability when building a permanent establishment in Canada;
- Grasp drop shipment issues related to US companies engaging Canadian third-party drop shippers/services; and
- Recognize the significant changes in the Canadian indirect tax landscape that have occurred over the last few years.

Speakers:

Dalton J. Albrecht
Partner
Couzin Taylor
Toronto, Ontario Canada

David Crawford, CMA
Senior Manager, Indirect Tax Services
Pricewaterhouse Coopers LLP
Calgary, Alberta Canada

James Romao, CGA
Senior Commodity Tax Analyst
Devon Energy Canada
Calgary, Alberta Canada

WEDNESDAY, SEPTEMBER 30

7:00 a.m. - 8:30 a.m.

Continental Breakfast

8:30 a.m. - 10:00 a.m.

▣ **General Session**
“Ethics- Wednesday Morning Live”

This session provides specific situational ethical analysis for the corporate tax professional.

WEDNESDAY (Continued)

Learning Objectives:

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

- Recognize issues to consider when faced with an ethically challenging situation;
- Know the resources at your disposal when faced with an ethical situation; and
- Identify the common ethical dilemmas faced by sales tax professionals.

Speakers:

William M. Backstrom, Jr., Esq.

Partner
Jones Walker LLP
New Orleans, Louisiana

Loren Chumley

Principal, State & Local tax
KPMG LLP
Nashville, Tennessee

Jordan M. Goodman, Esq., CPA

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Washington, District of Columbia

Michael D. Sontag, Esq.

Attorney
Bass, Berry & Sims, PLC
Nashville, Tennessee

10:15 a.m. - 11:30 a.m.

■ General Session

“Audit Best Practices- From the Tax Administrator’s View”

This session provides efficiencies, best practices, audit management techniques and recommendations, from a tax administrator’s viewpoint. Included in our panel is a former Tennessee Commissioner of Revenue, former Chief of Staff and Assistant Secretary for the Louisiana Department of Revenue, and former Deputy Directory of the Washington Department of Revenue.

Learning Objectives:

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

- Grasp and respect the auditor’s and tax administrator’s perspective;
- Employ different techniques to keep the audit moving and efficient; and
- Enable that you get what you need from the auditor to defend your position, where possible, and sell the results where necessary.

Speakers:

Loren Chumley

Principal, State & Local tax
KPMG LLP
Nashville, Tennessee

WEDNESDAY (Continued)

Jason M. DeCuir, Esq.
Director, Public Affairs
Ryan, LLC
Baton Rouge, Louisiana

Tremaine "Trem" Smith
Senior Manager
Ernst & Young LLP
Seattle, Washington

11:30 a.m.

Symposium Conclusion

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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

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All CMIs present at the program will have a yellow coded badge.

2015 Sales Tax Symposium

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