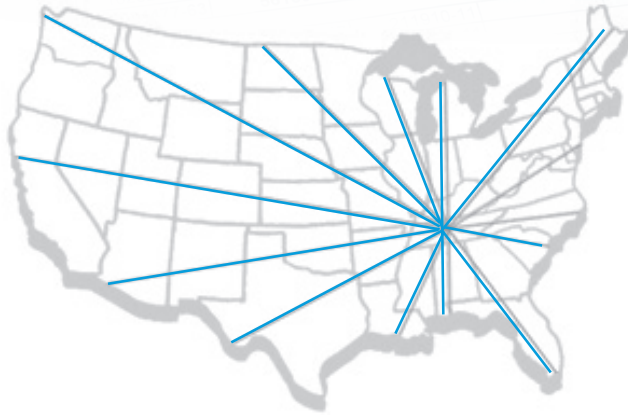


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# PAUL J. HARTMAN

## STATE AND LOCAL TAX FORUM



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**October 23-25, 2023**

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# PROGRAM

## MONDAY AFTERNOON, OCTOBER 23, 2023 TAX PRACTICE MANAGEMENT OR DEVELOPMENTS IN INDIRECT TAX

### TAX PRACTICE MANAGEMENT *Symphony I Ballroom*

- 12:00 **Registration Opens**
- 12:55 **Welcome and Introductory Remarks**
- 1:00 **Changing of the Guard: Intentionality and Inclusivity in Succession Planning** – As the prior generation of SALT practitioners moves into retirement, semi-retirement, or “senior status,” a new wave of professionals is ready to take control. This session will explore the opportunities and strategies for being intentional and inclusive in succession planning by having candid conversations, cultivating diverse successor pools, and developing robust contingency plans. (60 Min.)
- Cara Griffith** (Moderator), President & CEO, Tax Analysts; Falls Church, VA  
**Tanya Guazzo**, Senior Vice President Tax, ADP; Roseland, NJ  
**Tony Robinson**, U.S. Central Region Tax Managing Partner/Principal, EY LLP; Chicago, IL  
**Tony Santiago**, President, TaxSearch Inc.; Mount Pleasant, SC
- 2:00 **Unleashing the Power of Automation: SALT in the Digital Era** – Automation, AI, and data management have become a normal part of everyday life, and that includes the world of state and local tax. This session will explore how those technologies can revolutionize tax processes, improve compliance, and enhance revenue collection. The panel will also discuss the benefits of using AI-powered tools like Chat GPT, data analytics, and automated systems for efficient tax reporting and administration. (60 Min.)
- Todd Betor**, Partner, Eversheds Sutherland (US) LLP; New York, NY  
**Robert Guth**, Attorney, Bass Berry & Sims PLC; Nashville, TN  
**Jon Miller**, Tax Principal, RSM US LLP; Charlotte, NC
- 3:00 **Break**
- 3:15 **State Audits and Controversy: Where the Rubber Hits the Road!** – Sometimes the best offense is a great defense. Other times, the best offense is just to be good at offense. This session will consider both approaches to state tax disputes by providing strategies for a strong audit defense and for how and when to go on the offense to support filing positions or counter positions. This panel will also discuss how to reach an “acceptable” settlement or – if that is not possible – fight to the bitter end. (60 Min.)
- Clark Calhoun**, Partner, Alston & Bird LLP; Atlanta, GA  
**Jordan Goodman**, Partner, HMB Legal Counsel; Chicago, IL  
**Brian Kaufman**, Vice President & Tax Counsel, Capital One Financial Corporation; McLean, VA
- 4:15 **How Did This Tax Land On My Desk** – Most companies do not have a separate department devoted solely to handling unclaimed property audits, New York hazardous waste tax assessments, or other kinds of “taxes” that are not exactly taxes. As a result, when a company receives an audit notice or assessment for one of these “taxes,” the responsibility typically lands on a member of the tax department. This session will provide best practices for handling these audits and for appealing or litigating if the audit results in an assessment. (60 Min.)
- Kathryn Friel**, Assistant General Tax Counsel, Entergy Services, LLC; New Orleans, LA  
**Michael Giovannini**, Partner, Alston & Bird LLP; Charlotte, NC  
**Lynn Hall**, Manager, District of Columbia Unclaimed Property Unit; Washington, DC  
**Mary Ann Horgan** (Moderator), Vice President-US Tax, RELX, Inc.; Newton, MA
- 5:15 **Adjourn**

#### ESTIMATED TOTAL CONTINUING EDUCATION CREDIT HOURS AVAILABLE:

240 minutes: CLE 4 hours - CPE: 4.8 hours (4.5 NASBA)

### DEVELOPMENTS IN INDIRECT TAX *Symphony II Ballroom*

- 12:00 **Registration**
- 12:55 **Welcome and Introductory Remarks**
- 1:00 **Expanding Sales Tax to Services – A Kentucky Case Study and Policy Analysis** – Like most states, Kentucky previously imposed its sales and use tax on retail sales of most tangible personal property but only on a few services. But since 2018, the Kentucky General Assembly has been busy expanding the base to include many new services. These additions have been a jolt and challenge to administrators, practitioners, and the public. This panel will use these changes in the Bluegrass State as a case study to discuss the policy issues and analyze the pros and cons of expanding a sales tax to most services. (60 Min.)
- Richard Dobson**, Executive Director, Office of Sales & Excise Taxes, Kentucky Department of Revenue; Frankfort, KY  
**Michael Mazerov**, Senior Fellow, Center on Budget & Policy Priorities; Washington, DC  
**Fred Nicely**, Senior Tax Counsel, Council On State Taxation; Washington, DC  
**Mark Sommer** (Moderator), Partner, Frost Brown Todd LLP; Louisville, KY
- 2:00 **Ever-Changing Trends in Sales and Use Tax Compliance** – Many businesses rely on a combination of in-house employees and outsourced providers to manage their sales and use tax compliance. This session will explore the benefits and issues that can arise with outsourcing versus co-sourcing models and will provide guidance for managing outsourced providers. The panelists will also discuss emerging trends and strategies for handling sales tax compliance. (60 Min.)
- Kyle Brehm**, State & Local Tax Attorney, Fredrikson & Byron, PA; Minneapolis, MN  
**Gwendolyn Evans**, Principal & CEO, GSE; Dallas, TX  
**Jennifer Jensen**, Partner, PwC; Washington, DC

## DEVELOPMENTS IN INDIRECT TAX *(Continued)*

3:00 **Break**

3:15 **What Exactly Did I Purchase? The True Object and Similar Tests** – The continuing convergence of technology and services into a single product requires vendors and taxing authorities to conduct often difficult and fact-intensive analysis to determine taxability. This panel will discuss the latest developments regarding the application of the true object test (and similar tests) for analyzing these mixed transactions, as well as case studies to help bring clarity to an often opaque area of tax law. (60 Min.)

**Frank Gallo**, Partner, Reed Smith LLP; Philadelphia, PA

**Carley Roberts**, Partner, Pillsbury Winthrop Shaw Pittman LLP; Sacramento, CA

**Robert Weyman**, Principal, KPMG LLP; New York, NY

4:15 **These Ain't Your Grandma's Digital Products** – The digital revolution has continued to race forward without a pause to give state tax agencies or taxpayers a chance to catch up. Where are the cracks beginning to show? What can be done to patch things up? Or have things gotten so far along that more fundamental reform is needed? This panel will discuss the most recent changes in the digital economy and the states' efforts to respond. (60 Min.)

**Gil Brewer**, Senior Assistant Director for Tax Policy, Washington State Department of Revenue; Tumwater, WA

**Jeff Cook**, Senior Manager, Washington National Tax, KPMG LLP; Washington, DC

**Chris Wilson**, Partner, Holland & Knight LLP; Nashville, TN

5:15 **Adjourn**

### ESTIMATED TOTAL CONTINUING EDUCATION CREDIT HOURS AVAILABLE:

240 minutes: CLE 4 hours - CPE: 4.8 hours (4.5 NASBA)

## MONDAY, OCTOBER 23, 2023

*Symphony III Ballroom*

5:15 - 7:00 **Reception—Sponsored by Tax Notes**

## TUESDAY, OCTOBER 24, 2023

*Symphony I and II Ballrooms*

### SALT FORUM SESSIONS

7:15 **Registration and Continental Breakfast**

7:50 **Welcome and Introductory Remarks**

8:00 **Thirty Years of Hartman** – The panelists in this session were “in the room” at the first Hartman SALT Forum and have been actively involved since the beginning. The panelists will reflect on the array of topics that have been addressed over the previous 29 years, explain how those topics form what we do today as SALT professionals, and provide expert insight into the hot topics to be discussed at the 30th Annual Forum. The collective wisdom at the podium will be epic! The stories will be even better! (60 Min.)

**William Backstrom** (Moderator), Partner, Jones Walker LLP; New Orleans, LA

**Kendall Houghton**, Partner, Alston & Bird LLP; Washington, DC

**Joe Huddleston**, Managing Director, EY LLP; Washington, DC

**Michael Sontag**, Member, Bass Berry & Sims PLC; Nashville, TN

**Marilyn Wethekam**, Of Counsel, Council On State Taxation; Washington, DC

9:00 **Top Ten Income Tax Cases** – A returning classic of the Hartman Forum, this panel will once again cover the top ten income tax cases that all SALT professionals should be watching and will offer insights into the issues that are likely to dominate in the coming year. (60 Min.)

**Bruce Fort**, Senior Counsel, Multistate Tax Commission; Santa Fe, NM

**Lynn Gandhi**, Partner, Foley & Lardner LLP; Detroit, MI

**Hollis Hyans**, Tax Consultant, Corteva Agriscience; Brooklyn, NY

10:00 **Break**

10:15 **“Do the Due”: What To Do With Due Process** – Most tax practitioners know that substantive and procedural due process provide important limits on a state's taxing power, but the details can be a little fuzzy. This panel will solve that problem by explaining the fundamentals of due process concepts related to state tax issues. The discussion will include the requirements for proper notice, as well as how due process protects a taxpayer's right to a remedy for an invalid tax. The session will also discuss some unique due process concepts that can arise under state constitutions. (60 Min.)

**Lance Jacobs**, Managing Director, Crowe LLP; Washington, DC

**Breen Schiller**, Principal, EY LLP; Chicago, IL

**Diann Smith**, Counsel, McDermott Will & Emery; Washington, DC

11:15 **Here a Local Tax – There a Local Tax – Everywhere a Local Tax!** – In the current economic climate, many localities have expanded their taxes and audit activity to bring in much-needed revenue. Unfortunately, the localities are often understaffed and have little publicly available guidance for imposing the taxes, creating uncertainty for tax practitioners, taxpayers, and administrators alike. This panel will discuss recent developments in local taxes and how those developments are impacting taxpayers. (60 min.)

**Nicole Johnson**, Partner, Blank Rome LLP; New York, NY

**Amber Rutherford**, Senior Manager, Deloitte Tax LLP; Nashville, TN

**Andres Vallejo**, Founding Partner, Vallejo Antolin Agarwal & Kanter LLP; Walnut Creek, CA

- 12:15 **Lunch – What’s Next for State Budgets & Tax Policy?** – Down, up, and down again? The economy and state tax revenues were humming along when legislatures convened in January 2020. Forecasted catastrophe transmogrified into a cornucopia of tax and revenue treats. What’s next, and will states find longer-term revenue stability? (35 Min.)  
**Joseph Crosby**, CEO, MultiState Associates; Arlington, VA
- 1:15 **Tax Administrators Roundtable** – Over the last 30 years, the Hartman Forum has enjoyed strong participation from tax officials serving in states around the country, making the Forum a rare event for practitioners on both “sides” of state taxation to share their perspectives. In this session, attendees will have the unique opportunity to hear directly from tax administrators about the issues they are facing. Senior state tax officials will candidly discuss topics ranging from the day-to-day challenges of running a state tax agency to their views on today’s most important state tax matters. (60 Min.)  
**Sharonne Bonardi**, Executive Director, Federation of Tax Administrators; Washington, DC  
**Joe Garrett** (Moderator), Tax Managing Director, Deloitte Tax LLP; Birmingham, AL  
**David Gerregano**, Commissioner, Tennessee Department of Revenue; Nashville, TN  
**Frank O’Connell**, State Revenue Commissioner, Georgia Department of Revenue; Atlanta, GA
- 2:15 **Investee Apportionment: Finding the Limits of the Unitary Business Principle** – In its *MeadWestvaco* decision, the U.S. Supreme Court suggested a method of apportionment that could be used to tax a gain from the sale of an ownership interest in a business if there were a sufficient link between the taxing state and the value it seeks to tax. Several states have recently employed this method – sometimes referred to as “investee apportionment” – with state courts offering inconsistent rulings on its legality. This panel will review several of those cases and explain what you need to know about this developing issue. (60 Min.)  
**Michael Fatale**, General Counsel, Massachusetts Department of Revenue; Boston, MA  
**Kelvin Lawrence**, Partner, Dinsmore & Shohl LLP; Columbus, OH  
**Alysse McLoughlin**, Partner, Jones Walker LLP; New York, NY
- 3:15 **Break**
- 3:30 **Yours, Mine and Ours: Intercompany Transactions and Transfer Pricing** – Many of today’s businesses exist in complex groups of corporate entities that resulted from decades of economic growth and mergers and acquisitions. Unsurprisingly, these related businesses often engage in business with each other. This session will explore the recent state income tax developments for related-party transactions and the important state tax concepts for handling transfer pricing and intercompany income and expenses, as well as practical considerations of compliance and administration. (60 Min.)  
**Evan Hamme**, Counsel, Pillsbury Winthrop Shaw Pittman LLP; New York, NY  
**Lindsay LaCava**, Partner, Baker & McKenzie LLP; New York, NY  
**Jessica Morgan** (Moderator), Senior Manager, EY LLP; Cleveland, OH  
**Matt Tidwell**, Multi-State Audit & Appeals Manager, Alabama Department of Revenue; Montgomery, AL
- 4:30 **Top 10 Sales and Use Tax Developments** – Another Hartman classic, this session will cover the top ten developments and trends in indirect taxes, including significant cases (both decided and pending), and important legislative developments, rulings, and audit trends. The panel will also discuss tips, risks, opportunities, and mitigation ideas to consider as administrators, taxpayers, and tax practitioners encounter these developments. (60 Min.)  
**John Fletcher**, Partner, Jones Walker LLP; Jackson, MS  
**Carolynn Kranz**, Managing Member, ISTS/Kranz & Associates PLLC; Doylestown, PA  
**Stephen Kranz**, Partner, McDermott Will & Emery LLP; Washington, DC
- 5:30 **Adjourn**

**ESTIMATED TOTAL CONTINUING EDUCATION CREDIT HOURS AVAILABLE TUESDAY:**  
515 minutes: CLE 8.58 hours: CPE: 10.3 hours (10 NASBA)

## WEDNESDAY, OCTOBER 25, 2023

### Symphony I and II Ballrooms

### SALT FORUM SESSIONS

- 7:00 **Continental Breakfast**
- 7:30 **Ethics for the Next Thirty Years** – As Hartman celebrates its thirtieth anniversary, the way many SALT practitioners handle their day-to-day workload has fundamentally changed. These changes make it critical to know how to ethically handle technology in the “remote” multistate environment. This presentation will help SALT professionals navigate new and unforeseen challenges by understanding how the various ethical codes form a structure to guide and protect them, their employers, their clients, and the tax profession. (60 Regulatory Ethics Min.)  
**Jedediah Bodger**, Vice President Tax, Sierra Nevada Corporation; Sparks, NV  
**Janette Lohman**, Partner, Thompson Coburn LLP; St. Louis, MO  
**Glenn McCoy**, Principal, Client Services, Ryan; New York, NY
- 8:30 **Break**
- 8:45 **Market-Based Sourcing – Looking Through the Looking Glass** – Market-based sourcing was supposed to be a simpler and less controversial approach than costs of performance, but sometimes things are not as simple as they initially seem. In this session, panelists will discuss recent cases applying market-based sourcing to service revenue and share their personal experiences working with states as they navigate the gray areas in sourcing sales to the market. (60 Min.)  
**Barbara Coulter**, Partner, PwC; Atlanta, GA  
**Lorie Fale**, Partner, Akerman LLP; Miami, FL  
**Mitchell Newmark** (Moderator), Partner, Blank Rome LLP; New York, NY  
**Maria Todorova**, Partner, Eversheds Sutherland (US) LLP; Atlanta, GA

9:45 **Break**

10:00 **Getting Salty with ASC 740 and 450** – This session will provide a technical overview of ASC 740, Accounting for Income Taxes, and its application in the state and local tax arena. Panelists will focus on practical considerations, valuation allowances, and uncertain tax positions. To round out the topic, panelists will touch on uncertainties associated with non-income taxes accounted for under ASC 450, and contrast ASC 450 loss contingencies with ASC 740 reserves. (60 Min.)

**Brian Kirkell**, Principal-Washington National Tax, RSM US LLP; Washington, DC

**Mark McCormick**, Director, Newell Brands; Atlanta, GA

**Robert Ozmun**, Partner, PwC; Boston, MA

11:00 **Public Law 86-272 – Nexus and Sourcing in the Digital Age** – The digital age ushered in changes to the economy that seismically shifted tax policy. Yet, sixty-four years later, Public Law 86-272 remains the same as it was when first enacted. This session will examine how the approaches to nexus and Public Law 86-272 protection have evolved and apply to the current business environment and how those changes interact with sales factor sourcing. (60 Min.)

**Eric Anderson**, Managing Director, Andersen; San Francisco, CA

**Jeff Friedman**, Partner, Eversheds Sutherland (US) LLP; Washington, DC

**Shirley Sicilian**, Consultant, KPMG LLP; Washington, DC

12:00 **Lunch – Presentation of the Paul J. Hartman Award to Marilyn Wethekam**

1:00 **Recent SALT Developments in the PTE World** – This expert panel will survey the latest and greatest state tax cases, pass-through entity tax legislation, administrative rulings, the MTC Partnership Work Group's progress, and other salient issues affecting pass-through entities, including the potential impact on SALT practitioners of the looming Corporate Transparency Act. Some unofficial predictions will also be offered for those in attendance. (60 Min.)

**Bruce Ely**, Partner, Bradley; Birmingham, AL

**Brooke Nelson**, Senior Manager, SALT, RSM US LLP; Birmingham, AL

**Robert Waldow**, Principal, Deloitte Tax LLP; Minneapolis, MN

2:00 **Thirty Years of Supreme Court Decisions** – In the final session of the Thirtieth Annual Hartman Forum, state tax expert and Hartman's resident historian Professor Rick Pomp will take a look back and discuss the many important SALT decisions that have been entered by the highest court since the meeting of the first Forum. You will not want to miss this entertaining and informative romp through the last three decades of significant SALT cases. (60 Min.)

**Richard Pomp**, Professor, NYU/UCONN; West Hartford, CT

3:00 **Adjourn**

**ESTIMATED TOTAL CONTINUING EDUCATION CREDIT HOURS AVAILABLE WEDNESDAY:**

360 minutes (includes 60 Ethics minutes\*)

CLE: 6 hours (includes 1 Ethics hour\*) – CPE 7.2 hours (includes 1 Regulatory Ethics Hour) (7 NASBA)

*\*Ethics hours are subject to approval by the controlling State Boards and are included in the total hours provided.*

**ESTIMATED TOTAL CONTINUING EDUCATION CREDIT HOURS AVAILABLE MONDAY:**

240 minutes CLE: 4 hours; CPE: 4.8 hours (4.5 NASBA)

**ESTIMATED TOTAL CONTINUING EDUCATION CREDIT HOURS AVAILABLE TUESDAY & WEDNESDAY:**

875 minutes CLE: 14.58 hours (includes 1 Ethics Hour\*); CPE: 17.5 hours (includes 1 Regulatory Ethics Hour) (17.5 NASBA)

**ESTIMATED TOTAL CONTINUING EDUCATION HOURS AVAILABLE MONDAY, TUESDAY, WEDNESDAY:**

1115 minutes CLE: 18.58 hours (includes 1 Ethics Hour\*); CPE: 22.3 hours (includes 1 Regulatory Ethics Hour) (22 NASBA)

*\*Ethics Hours are subject to approval by the controlling State Boards and are included in the total hours provided.*

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Loews Vanderbilt Hotel is holding a limited number of rooms for registrants on a first-come basis. The Forum does not make hotel reservations for registrants. If you wish to stay at Loews Vanderbilt Hotel, make your reservations directly with the hotel by calling (800)-235-6397 or use the link above to book online prior to September 26, 2023. Be sure to inform the Hotel that you are a registrant for the Paul J. Hartman Tax Forum and are eligible for the accommodations provided for Forum registrants. It may be possible to make reservations at the hotel after the stated date; however, late registrations will not qualify for the Forum's group rate.

**Hotel Parking**

Self Parking is included in your room rate. For those guests not staying in the hotel, you will be offered a 50% discount for self parking, and a 25% discount for valet parking. Day Guests should come by the Forum's registration desk to pick up vouchers for the reduced parking rate.

Additional hotel recommendations can be found on the website, [www.hartmansaltforum.org](http://www.hartmansaltforum.org).



## MATERIALS:

All program materials, including PowerPoints and outlines will be available to all registered attendees through the Forum's website, [www.hartmansaltforum.org](http://www.hartmansaltforum.org).

**REGISTRATION:** Continental breakfasts, coffee breaks, luncheons and the reception are included in the registration fee. Advance registration is required. Registrants who are unable to attend the Forum will receive a full refund less a \$50 cancellation fee if the Forum is notified IN WRITING by October 16, 2023. There will be NO refunds for cancellation requests received after this time. Registrations will NOT be accepted without payment. For additional information please contact: Camille O'Donnell (615) 400-6644 or [support@hartmansaltforum.org](mailto:support@hartmansaltforum.org).

## CONTINUING EDUCATION:

The Forum meets the requirements of many organizations for continuing legal education and continuing professional education credit. Estimated continuing education credit hours: Monday Sessions (Tax Practice Management and Developments in Indirect Tax) each provide up to 4.8 credit hours based on a 50-minute hour (4.5 hours calculated under the National Registry of CPE Sponsors Requirements), and 4 hours based on a 60-minute hour. Tuesday/Wednesday SALT Forum sessions provide up to 17.5 hours based on a 50-minute hour (17.5 hours calculated under the National Registry of CPE Sponsors Requirements), and 14.58 hours based on a 60-minute hour.

The Professor Paul J. Hartman State and Local Tax Forum 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 addressed to the National Registry of CPE Sponsors through its website: [www.NASBARegistry.org](http://www.NASBARegistry.org).



The program is approved for Group Live Delivery and Group Internet Based Delivery and is on an Advanced Level. It is recommended that the attendee be experienced in a tax practice which includes state and local taxation and would benefit from knowledge of significant national developments and trends in that area.

**EXHIBITORS:** Please contact Camille O'Donnell ([support@hartmansaltforum.org](mailto:support@hartmansaltforum.org)) for exhibitor information or visit the Forum's website ([www.hartmansaltforum.org](http://www.hartmansaltforum.org)) for information and registration form.

## REGISTRATION FORM

**For immediate registration, please go to [www.hartmansaltforum.org](http://www.hartmansaltforum.org).** If you are not able to register online, please use this form for the 30th Annual Paul J. Hartman State and Local Tax Forum to be held at the Loews Vanderbilt Hotel, Nashville, Tennessee October 23, 24 & 25, 2023.

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(Please print or type – One name per form PLEASE)

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### CONTINUING EDUCATION CREDIT IS DESIRED IN THE FOLLOWING STATES:

CPE: \_\_\_\_\_ CLE: \_\_\_\_\_  
State(s) State(s)

### REGISTRATION FEES (Check all that apply)

#### Monday, October 23, 2023\*

Option 1: Tax Practice Management

☐ All In-person Participants: \$350  
☐ All Virtual Participants: \$225

-OR-

Option 2: Developments in Indirect Tax

☐ All In-person Participants: \$350  
☐ All Virtual Participants: \$225

\*Registrants for one of the Wednesday afternoon programs may attend panels from either session.

#### Tuesday/Wednesday, October 24 & 25, 2023

SALT FORUM

☐ In Person - Practitioners: \$925  
☐ In Person - Government Representatives: \$575  
☐ Virtual - Practitioners: \$575  
☐ Virtual - Government Representatives: \$355  
☐ Less \$50.00 \_\_\_\_\_ - \_\_\_\_\_  
☐ Tennessee \_\_\_\_\_ \$38

### Discount for Attending All 3 Days

Should you desire your CLE hours reported to Tennessee, please include the appropriate fee as shown:

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## FORUM INFORMATION

The 30th Annual Paul J. Hartman SALT Forum provides industry, practitioners and state revenue employees the opportunity to participate in a quality program exploring significant national developments and trends in state and local taxation. This year's Forum will be held in-person at the Loews Vanderbilt Hotel in Nashville, TN. In addition to the in-person Forum, there will be a virtual option available for all program sessions. All times listed are in the Central Time zone.

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