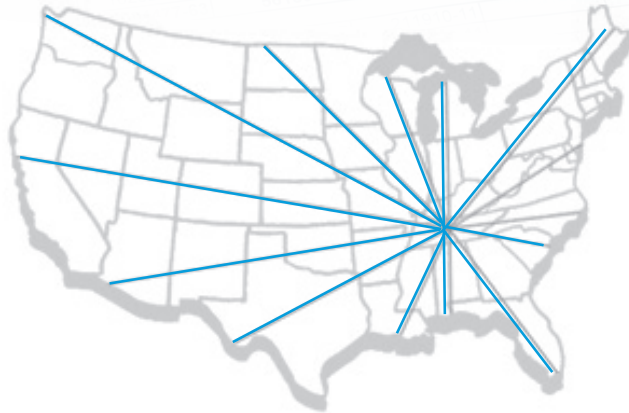


31st ANNUAL

PAUL J. HARTMAN STATE AND LOCAL TAX FORUM



GOLD LEVEL SPONSORS:



SILVER LEVEL SPONSORS:



Loews Vanderbilt Hotel
Nashville, TN
October 28-30, 2024
www.HartmanSaltForum.org

PROGRAM

MONDAY AFTERNOON, OCTOBER 28, 2024 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 **Mitigating State Tax Risk Through Insurance: Pros and Cons** – The use of insurance to mitigate tax risk has expanded rapidly over the past 5 years. Material amounts of tax exposure are now being transferred to insurers to alleviate balance sheet and deal related risk. This panel will discuss the nuts and bolts of tax insurance, positions that are commonly insured, the process to obtain coverage, case examples, and important considerations for companies to consider before seeking a policy. (60 Min.)
- Scott Harty** - Partner, Alston & Bird LLP
Bryce Pressentin - Senior Vice President - Tax Underwriter, Euclid Transactional
Jenny Wong (Moderator) - Vice President & Counsel, North American Tax Insurance, Ryan Specialty, Transactional Risk
- 2:00 **The SALT Value Proposition** – Join us for a panel discussion on the significance of reinventing with tax and the essential role of SALT. The focus will be on how SALT practitioners can bring value to their companies or clients in a rapidly changing environment. The speakers will cover opportunities to bring value in areas including planning, capital and operational initiatives, structural changes, and special projects, as well as how to best advocate for SALT's seat at the table when important initiatives are being considered. (60 Min.)
- Barbara Coulter (Moderator)** – Tax Partner, PwC
Troy Deason – Managing Director, State Income & Franchise Tax, HCA Healthcare, Inc.
Stephen LaRosa – Executive Director, U.S. State & Local Tax, AstraZeneca
Jorge Rodriguez – Principal, Rodriguez Law Firm, PLLC
Alexandra Sampson – State Tax Counsel, The Hearst Corporation
- 3:00 **Break**
- 3:15 **SALT Audit Controversy Management – From Audits to Settlements and Everything In Between** – This session will provide insight and perspective into MTC audits and state tax audits more generally. Presenters will offer diverse perspectives on strategies for managing controversies from the start of the audit process through resolution whether that be during audit, the administrative process, litigation, or settlement. (60 Min.)
- Holly Coon** – Joint Audit Program Director, Multistate Tax Commission
Jon Mieritz – State Income & Indirect Tax Manager, Corteva Agriscience
Claudia Smith – Senior Manager, Income & Franchise Tax Services, Weaver
- 4:15 **SALT “Short Takes” on Oddball Taxes** – In the inaugural Hartman “Short Takes” series, each of these panelists will deliver targeted insights in a condensed timeframe on the following topics:
- Captive Insurance/Self-procurement
 - Local Taxes
 - Unemployment Taxes
 - Special Assessments and Tax Versus Fee Considerations
- (60 Min.)
- Lorie Fale** – Partner, Akerman LLP
Nicki Howard – Assistant General Tax Counsel, CSX Transportation, Inc.
Charlie Kearns – Partner, Eversheds Sutherland (US) LLP
Rachel Quintana – Partner, EY US LLP
- 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 **Does Use Tax Violate External Consistency?** – This presentation will offer a point/counterpoint on whether a use tax can violate external consistency. The presenters will also discuss the basis for the external consistency requirement, with a focus on the history and application of the use tax. Ultimately, you will be the judge, with an audience vote at the end! (60 Min.)
- Michael Fatale** – General Counsel, Massachusetts Department of Revenue
Christopher Lutz – Partner, Jones Walker LLP
- 2:00 **Short Circuit – Quick Takes on All Things Digital** – Our speakers in these mini sessions will provide their perceptions and perspectives on the state of tax in a digital world. What exactly is the internet of things, and how does it differ from things on the internet? Do the states tax electrons, things we can perceive created by electrons, things connected by electrons, or electrons that serve a particular purpose like advertising? How does tax policy or existing law apply to new creations like Web3, NFTs, and AI? Isn't the metaverse fictional and therefore exempt from taxation? (60 Min.)
- Eric Anderson** – Managing Director, Andersen Tax LLC
Kyle Brehm – State & Local Tax Attorney, Fredrikson & Byron
Carolynn Kranz – Manager Member, Kranz & Associates PLLC
Robert Weyman – Principal, KPMG LLP

DEVELOPMENTS IN INDIRECT TAX *(Continued)*

3:00 **Break**

3:15 **Sales and Use Tax: What's the Latest and Where Are We Headed?** – Sagging state tax collections are accelerating the growth of the sales and use tax base as states are looking for creative ways to plug budget gaps. In addition, changes in technology and consumer spending habits are presenting new complex sales and use tax issues. This session will identify trends to keep an eye on and delve into important sales and use tax developments, including legislation and litigation, impacting business across the country. *(60 Min.)*

Zack Atkins – Partner, Pillsbury Winthrop Shaw Pittman LLP

Jackie Orea – Managing Director, Andersen Tax LLC

Patrick Reynolds – President & Executive Director, Council On State Taxation

4:15 **Marketplace: Caveat Emptor No More** – In simpler times, online customers made purchases on the internet “free” of sales tax, blissfully unaware that they were required to pay a use tax. Now that states across the nation have adopted marketplace facilitator statutes, the burdens for dealing with the often inconsistent requirements to collect sales tax on online transactions are placed firmly on the seller. This panel will discuss some of the recent developments in marketplace facilitator provisions and issues and strategies for navigating the patchwork of state laws. *(60 Min.)*

Stephen Jasper – Partner, Bass Berry & Sims PLC

Nikki Dobay – Shareholder, Greenberg Traurig LLP

Jennifer Jensen – Partner, PwC

5:15 **Adjourn**

ESTIMATED TOTAL CONTINUING EDUCATION CREDIT HOURS AVAILABLE:

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

MONDAY, OCTOBER 28, 2024

Symphony III Ballroom

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

TUESDAY, OCTOBER 29, 2024

Symphony I and II Ballrooms

SALT FORUM SESSIONS

7:15 **Registration and Continental Breakfast**

7:40 **Welcome and Introductory Remarks**

Presentation of the Paul J. Hartman Award to Joe Huddleston

8:00 **Top Ten Income Tax Cases to Watch: Nothing Trivial Here** – A perennial favorite of the Hartman Forum, this panel will once again cover the top ten income tax cases that all SALT professionals should be watching, will offer insights into the issues that are likely to dominate in the coming year, and will test your knowledge with some trivia questions about the leading cases. *(60 Min.)*

Bruce Fort – Senior Counsel, Multistate Tax Commission

Lynn Gandhi – Partner, Foley & Lardner LLP

Hollis Hyans – Tax Consultant, Corteva Agriscience

9:00 **Point-Counterpoint / Mandatory Worldwide Combination** – After 40 years, there is once again a movement to adopt mandatory worldwide combined reporting. This session will begin with an examination of the historical background that led to the repeal of the filing method and the rationale for and problems with the current movement to adopt mandatory worldwide combined reporting before ending with a debate on the policy considerations and administrative ramifications of adoption. *(60 Min.)*

Kendall Houghton (Moderator) – Partner, Alston & Bird LLP

Michael Mazerov – Former Senior Fellow, Center on Budget & Policy Priorities

Marilyn Wethekam – Of Counsel, Council On State Taxation

10:00 **Break**

10:15 **Economic Nexus and More** – It's been over six years since the *Wayfair* decision, and the implications of this landmark ruling are still unfolding. This panel will cover how states and localities have implemented and enforced economic nexus post-*Wayfair* for both indirect and income taxes and will highlight key differences and trends among the jurisdictions. The panel will also discuss how PL 86-272 applies in a post-*Wayfair* world and will cover recent challenges to the states' adoption of guidance interpreting PL 86-272 as applied to business activities over the internet. *(60 Min.)*

Michael Bowen – Partner, Akerman LLP

Brian Hamer – Counsel, Multistate Tax Commission

Shirley Sicilian – Managing Director, State & Local Tax Controversy, KPMG LLP

Chris Wilson (Moderator) – Partner, Holland & Knight LLP

11:15 **Navigating State Apportionment** – Join us for an in-depth exploration of the latest trends and developments in state apportionment. From coast to coast, we'll examine the most recent updates in the sourcing of gains, alternative apportionment, and factor representation. Stay ahead of the curve and gain valuable insights into this ever-evolving topic. *(60 min.)*

Brad Buchanan – Chief Hearing Officer, Tennessee Department of Revenue

Mark McCormick – Director, Newell Brands

Amber Rutherford – Managing Director, Deloitte Tax LLP

Dan Sieburg – Managing Director, Crowe LLP

- 12:15 **Lunch – What’s the Next Big Thing for SALT?** – Over the past decade, the SALT world has been defined by a string of game-changers: market-based sourcing, single sales factor apportionment, the rise of digital goods and services, Wayfair, COVID and the post-pandemic boom have been big, impactful topics. But the MTC’s PL 86-272 guidance, digital ad taxes, wealth taxes, and the PTET have not [yet] panned out as SALT-shaking. Has the sizzle turned to fizzle? What’s the next big thing for SALT? (35 Min.)
Brian Kirkell – Principal, RSM US LLP
- 1:15 **Bon Voyage: “Short Takes” on Multinational Taxation** – Take a journey as we explore the impact of multinational entities doing business in the US. In this session presenters take turns focusing on multinational topics such as inbound taxation of multinational entities, GILTI/Sec. 174, and Pillar 1/2 issues. (60 Min.)
Doris Cordevant – Senior Manager, State & Local Indirect Tax, Emerson
Maria Eberle – Partner, Baker McKenzie LLP
Jessica Morgan – Senior Manager, EY US LLP
J. Snowden Rives III – Senior Manager, Deloitte Tax LLP
- 2:15 **Getting SALTy with ASC 740 | 450** – If you’re an in-house professional, this is an incredibly important topic every quarter. For practitioners, this is an opportunity cloaked in a technical accounting wrapper, to understand this issue and help your clients. (60 Min.)
Kathryn Friel – Assistant General Tax Counsel, Entergy Services, LLC
Amy Letourneau – Senior Manager, Washington National Tax, RSM US LLP
Peter Turner – Tax Partner, PwC
- 3:15 **Break**
- 3:30 **Let’s Get Together, See What’s in the Bag and Acquire Some M&A Knowledge** – This will not be your typical SALT M&A presentation. In this session, the panel will take its queues from you and your colleagues by grabbing topics from a grab bag of issues provided by the audience. Join an interactive Q&A Session that focuses on current SALT issues and trends in mergers, acquisitions, and business restructurings. The team will dig into their own bag of extensive experience to guide the discussion of SALT issues, due diligence strategies, document preparation, adding value to the transaction team, and any other topic you want to discuss. (60 Min.)
William Backstrom, Jr. – Partner, Jones Walker LLP
Eugene Gibilaro – Partner, Blank Rome LLP
Alexis Morrison-Howe – Tax Principal, Deloitte Tax LLP
- 4:30 **Top Ten Sales Tax Developments** – This traditional Hartman session will cover the top ten developments in indirect taxes, including significant cases (both decided and pending), and important legislative developments, rulings, and audit developments. The panel will also discuss tips, risks, opportunities, and mitigation ideas to consider as administrators, taxpayers, and tax practitioners encounter these changes. (60 Min.)
Natalie Haynes – Partner, EY US LLP
Steve Kranz – Partner, McDermott Will & Emery
Fred Nicely – Senior Tax Counsel, Council On State Taxation
Justin Stringfield – Tax Managing Director, KPMG LLP
- 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 30, 2024
Symphony I and II Ballrooms

SALT FORUM SESSIONS

- 7:00 **Continental Breakfast**
- 7:30 **Professional Ethics in an Age of Artificial Intelligence** – As artificial intelligence becomes integral to tax practices, ethical considerations are paramount. Tax professionals must ensure that AI systems are transparent, unbiased, and secure. Key ethical concerns include protecting taxpayer data privacy, ensuring fair and equitable treatment of all clients, and maintaining accountability for AI-driven decisions. This panel will discuss and apply the ABA model Rules, the AICPA Statement on Standards for Tax Services, and the role of IRS Circular 230 to situations involving real-life ethical dilemmas caused by the use or misuse of artificial intelligence, modern technology, and other issues. (60 Regulatory Ethics Min.)
Janette Lohman – Partner, Thompson Coburn
Glenn McCoy – Principal, Client Services, Ryan LLC
Mark Yopp – Partner, Baker McKenzie LLP
- 8:30 **Break**
- 8:45 **Recent SALT Developments Impacting Multistate Pass-Through Entities** – Our experienced panelists will survey recent state legislative, judicial and administrative developments, as well as corollary federal developments and work by the MTC, affecting the taxation of multistate pass-through entities and their owners. The panel will also identify some near-term trends in this complex and ever-evolving area of the law. (60 Min.)
Bruce Ely – Partner, Bradley
Kelvin Lawrence – Partner, Dinsmore & Shohl LLP
Brooke Nelson – SALT Senior Manager, RSM US LLP
- 9:45 **Break**

- 10:00 **Agency Guidance and Judicial Deference** – Following keynote comments on the *Loper Bright* decision, the panel will consider recent federal and state developments limiting deference and their impacts on state tax administration. Specific areas of discussion will include deference in the context of state tax tribunals, whether less deference mean less agency guidance, and the difference between deference and other rules of statutory interpretation. (60 Min.)
Joe Garrett – Tax Managing Director, Deloitte Tax LLP
Brian Oliner – General Counsel, Federation of Tax Administrators
Mark Sommer – Partner, Frost Brown Todd LLP
- 11:00 **Check Your Receipt: An Update on Sales Factor Apportionment Issues** – For better or for worse, the majority of states rely on a sales/receipts factor to apportion income for corporate income tax purposes. This panel will discuss recent trends, including the challenges and opportunities, that are present in the world of market sourcing. (60 Min.)
Jeremy Gove – Attorney, Eversheds Sutherland (US) LLP
Nicole Johnson – Partner, Blank Rome LLP
Breen Schiller – Principal, EY US LLP
- 12:00 **Lunch: The Ultimate SALT Trivia Challenge!** – Did you learn a few things at the conference? Prove it! Get ready for a fast-paced romp through state tax trivia – and we may throw in some other random things just for fun. This game will test your knowledge and your reflexes – the first one to get the answer gets the most points. Grab your lunch, take a seat, and play along. You may even win fabulous prizes.
Eric Anderson (Emcee) – Managing Director, Andersen Tax LLC
- 1:00 **Intercompany Transactions on the Hot Seat** – Auditors are increasingly proposing adjustments to prices of intercompany transactions. This panel will discuss how to document intercompany transactions in the first instance and how to work with auditors to ensure that proposed adjustments are consistent with the facts or applicable law. The panel will also discuss other tools that states use to address what they perceive to be abuse, including alternative apportionment, economic substance, addback statutes and more. (60 Min.)
Clark Calhoun – Partner, Alston & Bird LLP
Jaye Calhoun – Partner, Kean Miller LLP
Ryan Finley (Moderator) – Contributing Editor, Tax Notes
Matt Tidwell – Assistant Director, Income Tax Audit & Appeals, Alabama Department of Revenue
- 2:00 **Pomp v. Goodman** – A wide-ranging debate on the most important SALT topics of the day. The focus of the discussion will be the most current trends in state and local reporting and litigation. Professor Pomp will attempt to defend his title in this heavy weight battle for SALT supremacy. However, because this is an election year, the audience will be part of the process and will be asked to actively participate by answering questions throughout the presentation. (60 Min.)
Jordan Goodman – Partner, Kilpatrick Townsend & Stockton LLP
Richard Pomp – Professor, New York University/University of Connecticut
- 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.

HOTEL INFORMATION:

Make hotel reservations direct:

Loews Vanderbilt Hotel
 2100 West End Avenue, Nashville, TN 37203
www.loewshotels.com/vanderbilt-hotel/group-paul-j-hartman-2024
 (800)-235-6397

\$289 Per Night

Mention Code: PJHO29

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 24, 2024. 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. Forum guests not staying in the hotel will be offered a 40% discount for self 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.

31st ANNUAL

PAUL J. HARTMAN
 STATE AND LOCAL TAX FORUM

MATERIALS:

All program materials, including PowerPoints and speaker biographies, will be available to all registered attendees through the Forum's website, 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 18, 2024. 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.

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.



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) for exhibitor information or visit the Forum's website (www.hartmansaltforum.org) for information and registration form.

REGISTRATION FORM

For immediate registration, please go to www.hartmansaltforum.org. If you are not able to register online, please use this form for the 31st Annual Paul J. Hartman State and Local Tax Forum to be held at the Loews Vanderbilt Hotel, Nashville, Tennessee October 28, 29 & 30, 2024.

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

NAME ON BADGE: _____

CPA ATTORNEY ATTY/CPA OTHER _____
(Please Identify)

FIRM: _____

MAILING ADDRESS: _____

CITY/STATE/ZIP CODE: _____

TEL: _____ FAX: _____

EMAIL: _____

CONTINUING EDUCATION CREDIT IS DESIRED IN THE FOLLOWING STATES:

CPE: _____ State(s) CLE: _____ State(s)

REGISTRATION FEES (Check all that apply)

Monday, October 28, 2024*

Option 1: Tax Practice Management

All In-person Participants: _____ \$350
 All Virtual Participants: _____ \$250

-OR-

Option 2: Developments in Indirect Tax

All In-person Participants: _____ \$350
 All Virtual Participants: _____ \$250

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

Tuesday/Wednesday, October 29 & 30, 2024

SALT FORUM

In Person - Practitioners: _____ \$950
 In Person - Government Representatives: _____ \$600
 Virtual - Practitioners: _____ \$600
 Virtual - Government Representatives: _____ \$375

Discount for Attending All 3 Days

Less \$50.00 _____ - _____
 Tennessee _____ \$38

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

TOTAL TO BE REMITTED: _____ \$ _____

Method of Payment:

Check payable to Paul J. Hartman SALT Forum enclosed Visa Mastercard

Card # _____ Exp. Date _____

Name on Card: _____

Authorized Signature: _____

Registrations will NOT be accepted without payment. If you require an acknowledgement of your registration, please contact support@hartmansaltforum.org.

Attire: Business Casual

Mail Registration form to: Paul J. Hartman SALT Forum – P.O. Box 1907 - Brentwood, TN 37024 (615) 400-6644.

FEIN 62-1564419

TO REGISTER ONLINE, VISIT WWW.HARTMANSALTFORUM.ORG

FORUM INFORMATION

The 31st 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.*

BOARD OF TRUSTEES

President, Board of Trustees

Kendall L. Houghton, Esq.
Alston & Bird LLP
Washington, DC

Vice President, Board of Trustees

Stephen Jasper, Esq.
Bass Berry & Sims PLC
Nashville, Tennessee

Secretary, Board of Trustees

William F. Buechler, CPA
Crowe LLP – Retired
Brentwood, Tennessee

Treasurer, Board of Trustees

John O. Pearce, CPA
EY LLP - Retired
Nashville, Tennessee

Troy Deason, CPA
HCA Healthcare, Inc.
Nashville, Tennessee

Lynn A. Gandhi, Esq.
Foley & Lardner LLP
Detroit, Michigan

Joe Garrett, Esq.
Deloitte Tax LLP
Birmingham, Alabama

Joseph W. Gibbs, Esq.
Bradley LLP
Nashville, Tennessee

J. William McArthur, Jr., Esq.
TE Connectivity – Retired
Berwyn, Pennsylvania

J. Mark McCormick, CPA
Newell Brands
Atlanta, Georgia

Tony Robinson, Esq.
EY LLP
Chicago, Illinois

G. Michael Yopp, Esq.
Holland & Knight LLP
Nashville, Tennessee

Executive Director

Sameera Lowe
P.O. Box 1907, Brentwood, TN 37024
615-668-0222
sameera@hartmansaltforum.org

Camille O'Donnell
Support
615-400-6644
support@hartmansaltforum.org

Emeritus Trustees

John L. Coalson, Esq.
Alston & Bird LLP
Atlanta, Georgia

Ronald Lee Grubbs, Jr., CPA
HCA Healthcare, Inc.
Nashville, Tennessee

Joe B. Huddleston, Esq., LL.D.
EY LLP – Retired
Washington, DC

James M. McCarten, Esq.
Burr & Forman LLP
Nashville, Tennessee

Michael D. Sontag, Esq.
Bass, Berry & Sims PLC
Nashville, Tennessee

Charles A. Trost, Esq.
Attorney at Law
Nashville, Tennessee

Brad Withrow
EY LLP - Retired
Nashville, Tennessee

ADVISORY BOARD

Eric Anderson, Esq.
Andersen Tax LLC
San Francisco, California

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

Sharonne Bonardi, Esq.
Federation of Tax Administrators
Washington, DC

Karen J. Boucher, CPA
FIST Coalition LLC
Egg Harbor, Wisconsin

Barbara Coulter, CPA
PwC
Atlanta, Georgia

Lorie Fale, Esq.
Akerman LLP
Miami, Florida

Christopher R. Grissom, Esq.
Bradley LLP
Birmingham, Alabama

Hollis L. Hyans, Esq.
Corteva Agriscience
Brooklyn, New York

Nicole Johnson, Esq.
Blank Rome LLP
New York, New York

Brian Kirkell, Esq.
RSM US LLP
Washington, DC

Kelvin Lawrence, Esq.
Dinsmore & Shohl LLP
Columbus, Ohio

Janette M. Lohman, Esq.
Thompson Coburn LLP
St. Louis, Missouri

Greg Matson, Esq.
Multistate Tax Commission
Washington, DC

Alysse McLoughlin, Esq.
Jones Walker LLP
New York, New York

Faranak Naghavi, CPA
EY LLP – Retired
Washington, DC

Matthew Polli
Deloitte Tax LLP
Atlanta, Georgia

Richard Pomp, Professor of Law
NYU/UConn Law Schools
Hartford, Connecticut

Jéanne Rauch-Zender, Esq.
Tax Analysts
Falls Church, Virginia

Patrick Reynolds, Esq., CPA
Council on State Taxation
Washington, DC

Carley Roberts, Esq.
Pillsbury Winthrop Shaw Pittman LLP
Sacramento, California

Alexandra Sampson, Esq.
The Hearst Corporation
Charlotte, North Carolina

Breen Schiller, Esq.
EY LLP
Chicago, Illinois

Mark F. Sommer, Esq.
Frost Brown Todd LLC
Louisville, Kentucky

Maria Todorova, Esq.
Eversheds Sutherland (US) LLP
Atlanta, Georgia

Andres Vallejo, Esq.
Vallejo Antolin Agarwal Kanter LLP
Walnut Creek, California

Marilyn Wethekam, Esq.
Council On State Taxation
Washington, DC

Robert E. Weyman, Esq.
KPMG LLP
New York, New York

Mark Yopp, Esq.
Baker & McKenzie LLP
New York, New York

Professor Paul J. Hartman
State and Local Tax Forum
P.O. Box 1907
Brentwood, TN 37024

Non-Profit
U.S. Postage
PAID
Nashville, TN
Permit 2603

31st ANNUAL

PAUL J. HARTMAN
STATE AND LOCAL TAX FORUM

October 28-30, 2024
Loews Vanderbilt Hotel
Nashville, TN