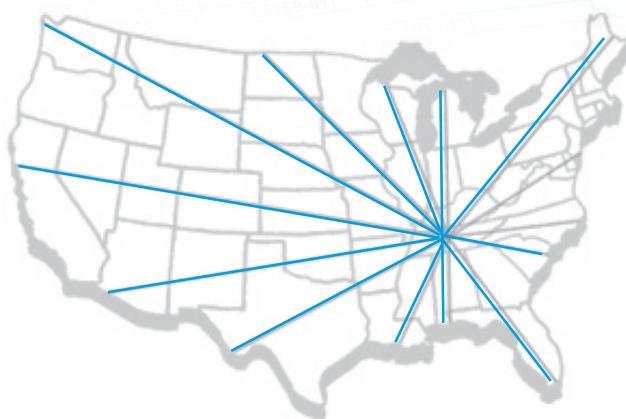


32nd ANNUAL

PAUL J. HARTMAN

STATE AND LOCAL TAX FORUM



GOLD LEVEL SPONSORS:

ALSTON & BIRD

BASS
BERRY
SIMS

BLANKROME

Deloitte.

EY
Building a better
working world

EVERSHEDS
SUTHERLAND Tax

GT GreenbergTraurig

Holland & Knight

KPMG

pillsbury

pwc

RSM

Ryan

taxnotes®

weaver
Assurance • Tax • Advisory

SILVER LEVEL SPONSORS:

akerman

ANDERSEN

Baker
McKenzie

Bradley

Crowe

Dinsmore

FOLEY
FOLEY & LARDNER LLP

Fredrikson

Frost
Brown Todd
ATTORNEYS

JONES
WALKER

Kilpatrick

McDermott
Will & Schulte

THOMPSON
COBURN LLP

VALLEJO | ANTOLIN
AGARWAL | KANTER

Loews Vanderbilt Hotel
Nashville, TN

October 27-29, 2025

www.HartmanSaltForum.org

PROGRAM

MONDAY, OCTOBER 27, 2025

TAX PRACTICE MANAGEMENT
OR
DEVELOPMENTS IN INDIRECT TAX

10:30 Registration Opens

11:00 **NEW!** Luncheon & Presentation of the Inaugural Tax Analysts Award of Distinction for Contributions in State and Local Taxation *Presented by Tax Analysts – Symphony III Ballroom*

TAX PRACTICE MANAGEMENT *Symphony I Ballroom*

12:55 Welcome and Introductory Remarks

1:00 **Reinventing the In-House Function: Elevating SALT in a Changing Landscape** – Join us for a dynamic panel discussion of the evolving role of in-house tax functions and SALT's critical importance navigating today's rapidly changing business landscape. As companies face increased complexity in outsourcing, talent retention, collaboration with service providers, and integration of AI, SALT can play a vital role to identify risks, uncover opportunities, and drive strategic outcomes. Panelists will share their perspectives on how an in-house SALT team can best achieve these results and provide practical insights on positioning SALT as a strategic partner with a meaningful voice in key business decisions. (60 Min.)

Barbara Coulter (Moderator) – Tax Partner, PwC US Tax LLP

Rick Bishop – Vice President - State Tax, UPS

Nicki Howard – Assistant General Tax Counsel, CSX Transportation, Inc.

Mark McCormick – Director, Newell Brands

2:00 **Controversy Management in SALT: Tools, Tactics, and Trends** – This session will provide a comprehensive overview of leading practices for managing state and local tax audits and effectively handling tax controversies. Attendees will gain insights into proactive audit preparation, documentation strategies, and risk mitigation techniques to streamline the audit process. The presentation will also cover practical approaches to resolving disputes with taxing authorities, including negotiation tactics, alternative dispute resolution options, and recent trends in SALT controversy. (60 Min.)

Craig Fields – Partner, Blank Rome LLP

Jason Giompoletti – Partner, EY LLP

Amber Rutherford – Tax Managing Director, Deloitte Tax LLP

Frances Sewell – Director, State Tax Reporting & Controversy, Pfizer Inc.

3:00 Break

3:15 **Transparency in State Tax Policy: Lessons from Tennessee** – For most companies, clarity regarding their state tax obligations is just as important as the actual tax liability. Yet, for some reason, many states keep their policies regarding the application of their own tax laws hidden behind closed doors – only to jump out and surprise taxpayers when they least expect it. This panel will compare and contrast the two vastly different approaches to transparency in state tax policy that have been adopted by Tennessee and California and will consider how Tennessee's open book policy can be a template for other states. (60 Min.)

Andrea Muse (Moderator) – Editor in Chief, Tax Notes State, Tax Analysts

Stephen Jasper – Member, Bass, Berry & Sims PLC

Brent Mayo – Director - Tax Policy Office, Tennessee Department of Revenue

Carley Roberts – Partner, Pillsbury Winthrop Shaw Pittman LLP

4:15 **High Jumps and Hurdles – How to Overcome Common Issues in State Tax Litigation** – Litigating a tax dispute is never the first choice, but sometimes it is the only option. When that happens, it is important for tax departments to know what issues, obstacles and solutions they can expect to encounter as they litigate a tax matter. The panelists in this session will identify those issues and provide common sense approaches to help a tax group prepare itself and corporate stakeholders when it's time to consider or proceed with litigation. (60 Min.)

Lorie Fale (Moderator) – Partner, Akerman LLP

Kathryn Friel – Assistant General Tax Counsel, Entergy Services, LLC

Lindsay LaCava – Partner, Baker McKenzie

Mark Sommer – Partner & Chair, Tax, EB and Wealth Planning Group, Frost Brown Todd, 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*

12:55 Welcome and Introductory Remarks

1:00 **Taxing the Digital Economy** – Do you remember when most things you bought actually existed in the real world? Those days are looking further and further in the past as more things that were once bought as tangible personal property are now being delivered digitally. This panel will discuss the current landscape of the taxation of digital products, the inherent difficulties taxing digital products, and the efforts of the Multistate Tax Commission and the Streamlined Sales Tax organization to standardize the taxation of digital products. (60 Min.)

Ray Langenberg – Special Counsel, Texas Comptroller of Public Accounts

Fred Nicely – Senior Tax Counsel, Council On State Taxation

Samantha Trencs – Of Counsel, Greenberg Traurig, LLP

DEVELOPMENTS IN INDIRECT TAX *(Continued)*

- 2:00 **Indirect Tax Audits and Controversies: Strategies & Shields** – This session will provide practical guidance on navigating issues specific to indirect tax audits and controversies. Panelists will discuss best practices for audit preparedness, managing auditor inquiries, and resolving disputes at the administrative and judicial levels. The discussion will also address evolving audit trends, document and data management strategies, and effective advocacy during audit, protest, settlement negotiations, and litigation. Attendees will gain valuable insights, with a focus on minimizing risk and achieving favorable outcomes. (60 Min.)

Aruna Chittiappa – Partner, Pillsbury Winthrop Shaw Pittman LLP

Marc Grossman – Managing Director – Tax, Crowe

Jennifer Jensen – Partner, PwC US Tax LLP

- 3:00 **Break**

- 3:15 **O Customer, Where Art Thou? Complications in Sourcing to the Customer** – In this session, panelists will explore the often complicated statutory, regulatory, and administrative guidance for sourcing sales of services, software, or other products where the location of the customer is not always apparent. The speakers will also address a taxpayer's burden to determine the specific locations where a service or software is received and discuss their experiences regarding how those items are sourced on audit. (60 Min.)

Clark Calhoun – Partner, Alston & Bird LLP

Nicole Johnson – Partner, Blank Rome LLP

Grace Kyne – Principal, EY LLP

- 4:15 **What is the Box and What's in it?** – Sales tax isn't always straightforward – especially when transactions get bundled, blurred, or multi-faceted. This session will dive into the nuanced world of mixed transactions, bundling, and the True Object Test – critical concepts for understanding taxability in modern commerce. Whether you're advising clients, preparing tax matrices, or designing product offerings, knowing what's "inside the box" is key to getting the tax treatment right. (60 Min.)

Kyle Brehm – Partner, Jones Walker LLP

Jeff Cook – Senior Manager, Washington National Tax, KPMG LLP

Chris Wilson – Partner, Holland & Knight LLP

Diane Yetter – President, Yetter Tax & Sales Tax Institute

- 5:15 **Adjourn**

ESTIMATED TOTAL CONTINUING EDUCATION CREDIT HOURS AVAILABLE:

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

MONDAY, OCTOBER 27, 2025

Symphony III Ballroom

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

TUESDAY, OCTOBER 28, 2025

Symphony I and II Ballrooms

SALT FORUM SESSIONS

- 7:15 **Registration and Continental Breakfast**

- 7:45 **Welcome and Introductory Remarks**

- 8:00 **Top Ten Income Tax Cases to Watch** – A perennial favorite of the Hartman Forum, this panel will once again review the top ten income tax cases from the past year, provide insights into the issues that the panelists expect to dominate in the coming year, and offer some entertaining questions to test your knowledge about the leading cases. (60 Min.)

Bruce Fort – Senior Counsel, Multistate Tax Commission

Lynn Gandhi – Partner, Foley & Lardner LLP

Hollis Hyans – Consultant, Corteva Agriscience

- 9:00 **Point-Counterpoint: Are We in a Post-Nexus World?** – This session will include a lively debate over the legal and practical issues related to nexus that may or may not exist after *Wayfair*. On the menu for discussion are topics such as nexus acquired through intermediaries, nexus determined based on apportionment sales, what constitutes business activity for purposes of Public Law 86-272 and other state & local tax statutes, and the circumstances in which nonresidents may be subject to state personal income tax. (60 Min.)

Kendall Houghton (Moderator) – Tax Practice Chair, Alston & Bird LLP

Nikki Dobay – Shareholder, Greenberg Traurig LLP

Michael Fatale – General Counsel, Massachusetts Department of Revenue

- 10:00 **Break**

- 10:15 **A Big, Beautiful Discussion of US Tax Legislation and Executive Orders – and How They May Impact SALT** – This panel will discuss the impact that the current U.S. tax legislative landscape, tariffs, and myriad other Executive Orders have had on the SALT world. The panelists will share their perspectives on these recent developments with a focus on the administrative and substantive impacts on state taxation and state-specific responses to federal changes – and how those responses have affected state conformity with each other and federal law. (60 Min.)

Michael Hilkin – Partner, McDermott Will & Emery LLP

Brian Oliner – General Counsel, Federation of Tax Administrators

Scott Roberti – Executive Director – Tax, EY LLP

- 11:15 **A Seat at the Government Roundtable** – This roundtable of southeastern state tax representatives will provide a unique opportunity to hear directly from the states on the topics important to them. The panelists will discuss key tax policy concerns, technical tax issues, and technological advancements – including agency use of AI – and then open things up for questions from the audience. (60 Min.)
- Greg Matson (Moderator)** – Executive Director, Multistate Tax Commission
Cameron Clark – Department Secretary, Alabama Department of Revenue
Christine Lapps – Deputy Commissioner, Tennessee Department of Revenue
Frank O’Connell – State Revenue Commissioner, Georgia Department of Revenue
- 12:15 **Lunch: Navigating the Unknowable** – All indicators point to a rollercoaster ride for the SALT world over the next 12-18 months. Economic uncertainty? Socio-political upheaval? Big question marks on federal legislation and spending? Equally big question marks on state revenue drivers? How can you find some control in an environment that is starting to look uncontrollable? Planning. (35 Min.)
- Brian Kirkell** – Principal, RSM US LLP
- 1:15 **Managing (Tax) Risk Appetite** – Mitigating tax risk takes many forms. An alternative that continues to gain market attention involves the use of insurance. Material amounts of tax exposure are now being transferred to insurers to alleviate balance sheet and deal related tax risk. This panel will discuss when to consider the use of insurance, the nuts and bolts of securing coverage, positions commonly insured, 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, Euclid Transactional
Jenny Wong – Head of Tax Insurance – Argo Group US
- 2:15 **How to Win an Alternative Apportionment Case: A Game of Chutes & Ladders!** – Navigating states’ alternative apportionment rules can feel like playing an endless game of Chutes & Ladders – one moment you are climbing toward clarity and the next, you’re sliding back down into uncertainty. This presentation will explore states’ alternative apportionment standards, as well as recent cases, while discussing the hurdles and detours taxpayers often face when trying to win an alternative apportionment case. (60 Min.)
- Zack Atkins** – Partner, Pillsbury Winthrop Shaw Pittman LLP
Alysse McLoughlin – Partner, Jones Walker LLP
Breen Schiller – Partner, Greenberg Traurig LLP
- 3:15 **Break**
- 3:30 **Precedent & Deference** – Using case studies, this panel will explore how agency guidance, judicial deference and statutory interpretation can impact the outcome of a state tax dispute. As part of the discussion, the panel will also consider one state’s treatment of a particular tax matter and explore what impact it should have on other states when they consider the same or a similar matter. (60 Min.)
- Karen Boucher** – Managing Member, FIST Coalition LLC
Jonathan Feldman – Partner, Eversheds Sutherland
Joe Garrett – Tax Managing Director, Deloitte Tax LLP
Shirley Sicilian – Retired, KPMG LLP
- 4:30 **Evolving Constitutional Limitations on State Taxation** – States continue to test the federal Constitutional limits of their taxing authority, sometimes with success. As a result, the Due Process Clause, Commerce Clause, Equal Protection Clause, First Amendment, Supremacy Clause, and other U.S. Constitutional restrictions on state taxation are front and center in state tax litigation. This session will delve into the evolving application of these constitutional limitations in the modern SALT world. (60 Min.)
- Jeffrey Friedman** – Partner, Eversheds Sutherland
Marilyn Wethekam – Of Counsel, Council on State Taxation
- 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 29, 2025

Symphony I and II Ballrooms

SALT FORUM SESSIONS

- 7:00 **Continental Breakfast**
- 7:30 **Ethical Dilemmas For SALT Professionals in the 21st Century** – In the 21st Century, public and private SALT professionals face an increasing range of ethical dilemmas, primarily stemming from the growing complexities of the state and local tax laws, the fast-moving pace of technology as applied to those laws, and the constant need to balance client representation with duties to the legal and tax systems. During this interactive session, the panelists will present hypotheticals of ethical dilemmas for the audience to resolve and explore how SALT professionals must apply to their daily practices the ethical standards provided by the ABA, state bar associations, the AICPA, and other organizations. (60 Regulatory Ethics Min.)
- Jed Bodger** – Vice President Tax, Sierra Nevada Corporation
Janette Lohman – Partner, Thompson Coburn
Glenn McCoy Jr. – Principal, National Tax, Ryan LLC
- 8:30 **Break**
- 8:45 **Top 10 Sales and Use 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 and administrative decisions. The panel will also discuss tips, risks, opportunities, and mitigation ideas to consider as administrators, taxpayers, and tax practitioners encounter these changes. (60 Min.)

Benjamin Cella – Principal, State & Local Tax, KPMG, LLP

Carolynn Kranz – Managing Member, Kranz & Associates / ISTS

Steve Kranz – Partner, McDermott Will & Emery LLP

Lindsay McAfee Cukier – Principal, Indirect Tax, Deloitte Tax LLP

9:45 **Break**

10:00 **SALT Developments Impacting Multistate Pass-Through Entities** – Our experienced panelists will survey recent state legislative, judicial, and administrative developments, as well as federal legislation 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 – Of Counsel, Bradley LLP

Kelvin Lawrence – Partner, Dinsmore & Shohl LLP

Jenn Stosberg – Counsel, Multistate Tax Commission

11:00 **M&A Feud: The Morning After Edition** – Your transaction closes, but that is when the real games begin. This session will address important practical and technical considerations that should be considered to ensure a smooth and successful transition post-close, including how to: preserve net operating losses/credits, address state conformity to cancelled debt, manage tax savings agreements, define your unitary group, and enforce key provisions in the sale agreement. (60 Min.)

William M. Backstrom, Jr. (Moderator) – Partner, Jones Walker

Sheelagh Beaulieu – Executive Director, State Income Tax, CVS Health

Mike Beck – Director, Andersen

Jeana Parker – Principal, State and Local Tax, KPMG LLP

12:00 **Lunch: Hartman's Tax Trivia Challenge!** – Weird taxes! Strange facts! New laws! Join us for trivia and test your knowledge of items learned in the sessions, with a sprinkle of questions on general tax issues, pop culture, state geography, and assorted oddities. Bring your phone and quick reflexes to play for fabulous prizes.

Eric Anderson (Emcee) – Managing Director, Andersen

1:00 **Adding SALT to Today's International Tax 'Menu'** – As the U.S. and International tax environment continues to change on a daily basis, this panel will explore a range of topics of state tax conformity or nonconformity to various federal and international topics, such as TCJA, international tax agreements, GILTI, and more. In addition, the speakers will discuss the complexities that both taxpayers and state tax authorities face in this changing global environment. (60 Min.)

Benjamin Bacon – Tax Principal, PwC US Tax LLP

Becky Kennedy – Director - State Direct Tax, Nestle USA, Inc

Amy Letourneau – Senior Manager, Washington National Tax, RSM US LLP

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 put his winning streak on the line when he takes on decided underdog Goodman. Could this be the year that Goodman breaks through? (60 Min.)

Jordan Goodman – Partner, Kilpatrick Townsend & Stockton LLP

Richard Pomp – Professor, 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

<https://www.loewshotels.com/vanderbilt-hotel/110225-paul-j-hartman-2025>

(800)-235-6397

\$309 Per Night

Mention Code: PJH116

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 29, 2025. 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.

32nd 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 17, 2025. 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 at (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 32nd Annual Paul J. Hartman State and Local Tax Forum to be held at the Loews Vanderbilt Hotel, Nashville, Tennessee October 27, 28 & 29, 2025.

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: _____

EMAIL: _____

CONTINUING EDUCATION CREDIT IS DESIRED IN THE FOLLOWING STATES:

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

REGISTRATION FEES (Check all that apply)

Monday, October 27, 2025*

Option 1: Tax Practice Management

☐ All In-person Participants: _____ \$350
☐ All Virtual Participants: _____ \$275

-OR-

Option 2: Developments in Indirect Tax

☐ All In-person Participants: _____ \$350
☐ All Virtual Participants: _____ \$275

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

Tuesday/Wednesday, October 28 & 29, 2025

SALT FORUM

☐ In Person - Practitioners: _____ \$950
☐ In Person - Government Representatives: _____ \$600
☐ Virtual - Practitioners: _____ \$650
☐ Virtual - Government Representatives: _____ \$400

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 32nd 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

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

Vice President, Board of Trustees

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

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 US Tax LLP
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.
Greenberg Traurig LLP
Chicago, Illinois

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

Justin Stringfield, CPA
KPMG LLP
Nashville, Tennessee

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

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

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

Mark Yopp, Esq.
Verizon
Basking Ridge, New Jersey

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

32nd ANNUAL

PAUL J. HARTMAN
STATE AND LOCAL TAX FORUM

October 27-29, 2025
Loews Vanderbilt Hotel
Nashville, TN