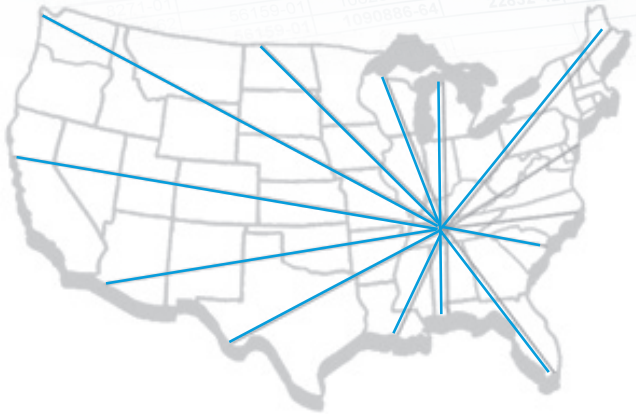
33rd ANNUAL

PAUL J. HARTMAN
STATE AND LOCAL TAX FORUM



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Loews Vanderbilt Hotel • Nashville, Tennessee
October 26-28, 2026
www.HartmanSaltForum.org

PROGRAM

MONDAY, OCTOBER 26, 2026
TAX PRACTICE MANAGEMENT
OR
DEVELOPMENTS IN INDIRECT TAX

TAX PRACTICE MANAGEMENT IN THE AGE OF AI *Symphony I Ballroom*

12:00 **Registration Opens**

12:55 **Welcome and Introductory Remarks**

1:00 **What do we mean by AI? –** AI is reshaping the state tax function, but what does it mean in practice? This session will demystify and explain the difference between machine learning, natural language processing, generative AI, and traditional automation, while exploring practical applications in compliance, audits, state tax analysis, and controversy. Attendees will gain a clear understanding of how AI can enhance research, data analysis, and decision-making. *(60 Min.)*

Robert Guth – Bass, Berry & Sims PLC
Ilya Lipin – Principal, BDO USA, P.C.
Brooks McElyea – Tax Partner, EY LLP

2:00 **Staying on Track: Guardrails and Governance Using AI –** AI is now indispensable for businesses, service providers, and tax authorities. But it's not all prompts and rainbows. This panel will address what organizations should do to establish protocols for when, how, and to what extent AI tools may be used, build effective AI habits within governance guardrails, manage notification expectations, preserve human oversight, and respond to protocol violations. *(60 Min.)*

Kendall Houghton – Partner, Alston & Bird LLP
Brian Kirkell – Principal, RSM US LLP
Andrea Muse – Editor in Chief, Tax Notes State, Tax Analysts

3:00 **Break**

3:15 **AI and Automation: An In-House Tax Perspective –** This panel of in-house SALT professionals will explore how companies use AI and automation to improve compliance, controversy, planning, data analysis, reporting, and workflow management. Panelists will also address the risks of losing accuracy, confidentiality, internal controls, and audit defensibility that can result from using AI as a substitute for human review, technical judgment, and institutional knowledge. *(60 Min.)*

Troy Deason (Moderator) – Managing Director, HCA Healthcare, Inc.
Dennis Rimkunas – Director, Head of U.S. Tax Audits and State and Local Tax, BNY
Alexandra Sampson – State Tax Counsel, The Hearst Corporation
Mark Yopp – Senior Managing Associate General Counsel, Verizon

4:15 **Getting the Best from Agentic AI –** This interactive panel will explore and provide examples of how SALT practitioners can think constructively about agentic AI and make the best use of its capabilities. Discussion will include the most effective prompts for SALT work, pitfalls to avoid, and what to know about the tax data AI agents have at their disposal. *(60 Min.)*

Chris Groves – Managing Director, KPMG LLP
Chuck O'Toole – Chief Content Officer, Tax Analysts
Michael Tedesco – Partner, Baker McKenzie

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 Opens**

12:55 **Welcome and Introductory Remarks**

1:00 **Are Data Mining and Social Media Taxes the New Gold Rush? –** Bills to impose data mining, digital advertising, or social media taxes have been introduced in more than a dozen states, sometimes with the support of both political parties, and thus far have been enacted in several jurisdictions. This panel will discuss the motivations behind this surge of legislation, possible legal constraints on the authority to impose these taxes, implementation and audit implications and challenges, and whether these taxes make good policy sense. *(60 Min.)*

Brian Hamer – Senior Counsel, Multistate Tax Commission
Fred Nicely – VP & COO, Council on State Taxation
Masha Yevzelman – Shareholder, Fredrikson & Byron, P.A.

2:00 **From Manual to Machine: How AI Is Reshaping Sales Tax Compliance –** AI is transforming sales tax compliance, from automated nexus analysis to real-time transaction classification. This session will examine where AI tools are delivering results, where they fall short, and what practitioners should know about liability, reliance on algorithmic determinations, and the evolving standard of care when advising internal or external clients. *(60 Min.)*

Stephen Bradshaw – State and Local Tax Partner, Bennett Thrasher, LLP
Samantha Breslow – Partner, Kilpatrick Townsend & Stockton LLP
Diane Yetter – President, Yetter Consulting Services, Inc.

3:00 **Break**

3:15 **Taxing the Digital Economy: Lessons Learned –** When it comes to indirect taxes, most of us have spent our careers evaluating how to apply sales tax laws to new and evolving technologies. This panel will explore current developments related to the taxation of digital goods and services and discuss the lessons they have learned from their experiences to shine a light on strategies for resolving challenges in this always changing world. *(60 Min.)*

DEVELOPMENTS IN INDIRECT TAX *(Continued)*

Clark Calhoun – Partner, Alston & Bird LLP
Daryl Hall – Vice President of Tax, Clear Channel Outdoor
Jennifer Jensen – Partner, PwC US Tax LLP

4:15 **Expanding the Scope of Taxes on Non-Digital Service –** As technology evolved in unexpected and previously unimaginable ways in recent years, indirect tax practitioners have focused on how taxes on tangible personal property might – or might not – apply to digital products. But now that the dust has largely settled on those issues, states are looking to expand their taxes to non-digital services. This panel will examine how sales and other indirect taxes are being imposed on services that were previously thought to be non-taxable, whether justified because of the new technology used to provide those services or by simply expanding the scope of taxable services. The speakers will also provide practical insight to help you understand and hold the line on these encroaching taxes. *(60 Min.)*

Grace Kyne – Principal, EY LLP
Eduardo Rubio – Senior Indirect Tax Manager, ADT LLC
Marc Simonetti – Partner, State Tax Law LLC
Mark Sommer – Chair of Tax, Benefits & Wealth Planning Group, FBT Gibbons LLP

5:15 **Adjourn**

ESTIMATED TOTAL CONTINUING EDUCATION CREDIT HOURS AVAILABLE:
240 minutes: CLE 4 hours: - CPE: 4.8 hours (4.5 NASBA)

MONDAY, OCTOBER 26, 2026
Symphony III Ballroom

5:15 – 7:00 **Reception –** *Sponsored by Tax Notes*

TUESDAY, OCTOBER 27, 2026
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 – Tax Consultant, Corteva Agriscience

9:00 **All About the Acronyms: State Taxation of Foreign-Source Income –** Foreign-source income can produce very different results for state tax purposes than it does federally. This session will provide a practical framework for analyzing the constitutional, conformity, income inclusion, deduction, apportionment, and reporting issues that are created when states seek to tax foreign income. *(60 Min.)*

Zack Atkins – Partner, Pillsbury Winthrop Shaw Pittman LLP
Alysse McLoughlin – Partner, Jones Walker LLP
Marilyn Wethekam – Of Counsel, Council on State Taxation

10:00 **Break**

10:15 **Big Gains, Bigger Questions: Rethinking State Taxation of High-Value Transactions –** This panel will trace the evolving state approaches to taxing large gains, from business versus non-business income distinctions and allocation frameworks to more aggressive regimes involving alternative apportionment, mark-to-market concepts, and commercial domicile. Panelists will highlight emerging risks, planning considerations, and audit trends affecting complex multistate structures. *(60 Min.)*

Karen Dean – SVP, Global Tax, Lumen Technologies
John Fletcher – Partner, Jones Walker LLP
Nicki Howard – Shareholder, Greenberg Traurig, LLP
Richard Pomp – Professor of Law, University of Connecticut & NYU

11:15 **Fault Lines in TPP Sourcing: When Delivery Isn't Determinative –** Single-sales-factor apportionment has exposed fault lines in traditional place-of-delivery sourcing for tangible personal property. Concentrating receipts in a single location can produce distorted results that may not reflect economic reality, raising renewed questions about alternative apportionment. This panel will examine recent case law and legislative developments and provide practical guidance for identifying risk and defending sourcing positions in this unsettled area. *(60 Min.)*

Joe Garrett – Tax Managing Director, Deloitte Tax LLP
Stephen Jasper – Member, Bass, Berry & Sims PLC
Breen Schiller – Shareholder, Greenberg Traurig, LLP

12:15 **Tax Analysts Award of Distinction Luncheon for State and Local Taxation –** The Tax Analysts Award of Distinction recognizes exceptional contributions that have strengthened state and local taxation through innovation, leadership, public service, and meaningful impact. Join colleagues from across the SALT community as we celebrate this year's honoree and their contributions to advancing more effective, transparent, and accountable tax systems.

12:50 **The SALT Wall of Shame –** Enjoy your lunch while listening to a vibrant discussion of cases, legislation, and policy decisions that never should have happened. This will be a lighthearted presentation to remind attendees that common sense can often save judicial and legislative resources. *(35 Min.)*

Billy Hamilton – Columnist, Tax Notes State

Nicole Johnson – Partner, Blank Rome LLP

1:30 **Digital Ad Taxes: Panacea or a Bill of Goods? –** More states are moving toward imposing taxes on digital advertising. This session will provide a description of the different approaches states have taken to tax advertising. The speakers will also address the policy and legal implications of these taxes. Get ready for a spicy debate! *(60 Min.)*

Jeff Friedman – Partner, Eversheds Sutherland (US) LLP

Brian Oliner – General Counsel, Federation of Tax Administrators

Richard Pomp – Professor of Law, University of Connecticut & NYU

2:30 **Everything Everywhere All at Once: AI Is Not Just ChatGPT! –** Artificial Intelligence is all the rage, but what is AI? Meaningful differences among AI applications may drive tax consequences and related obligations. In this session, we will explore the scope of AI and its various applications, from self-driving vehicles to intelligent chatbots to medical research analysis. The panelists will discuss the broader scope of AI, and how evolving technology impacts the imposition of direct and indirect taxes. *(60 Min.)*

Eric Anderson – Managing Director, Andersen

Mo Bell-Jacobs – Senior Manager, RSM US LLP

Daniel Dubin – Partner, Alston & Bird LLP

3:30 **Break**

3:45 **Administration Insights: A State Tax Leaders Roundtable –** This panel brings together state tax administrators to offer front-line perspectives on how their agencies are deploying AI, as well as the growing impact of taxpayer use of AI on compliance and controversy. The panel will also explore issues related to data centers, developments in estate and wealth taxation, and the practical challenges states face in maintaining revenue and closing budget gaps during periods of fiscal pressure. *(60 Min.)*

Greg Matson (Moderator) – Counsel, Eversheds Sutherland (US) LLP

Sharonne Bonardi – Executive Director, Federation of Tax Administrators

Amanda Hiller – Acting Commissioner, New York State Department of Taxation and Finance

James R. Kamm – Tax Commissioner, Nebraska Department of Revenue

McKinley Wooten, Jr. – Secretary, North Carolina Department of Revenue

4:45 **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 and administrative decisions. The panel will also discuss tips, risks, opportunities, and mitigation ideas to consider as administrators, taxpayers, and tax practitioners encounter these developments. *(60 Min.)*

Carolynn Kranz – Managing Member, Kranz & Associates, PLLC

Stephen Kranz – Partner, McDermott Will & Schulte LLP

Justin Stringfield – Partner, KPMG LLP

Chris Wilson – Partner, Holland & Knight LLP

5:45 **Adjourn**

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

WEDNESDAY, OCTOBER 28, 2026

Symphony I and II Ballrooms

SALT FORUM SESSIONS

7:00 **Continental Breakfast**

7:30 **Rethinking Ethics: The Impact of AI on State & Local Tax Professionals –** As technology, regulatory scrutiny, and client expectations evolve, fundamental ethical principles remain constant. This session will use hypotheticals and audience surveys to examine how standards of integrity, objectivity, and professional responsibility apply in the context of AI-driven compliance tools, automation, and emerging risk areas. *(60 Regulatory Ethics Min.)*

Jedediah Bodger – Vice President Tax, Sierra Nevada Company, LLC

Matthew Landwehr – Partner, Thompson Coburn LLP

Glenn McCoy, Jr. – Principal, National Tax, Ryan LLC

8:30 **OBBB Aftershocks: The State Conformity Battles Continue –** Fifteen months after enactment of the One Big Beautiful Bill, the state tax landscape continues to evolve. While many states have updated their conformity statutes, others have selectively decoupled from key federal provisions or adopted unique conformity approaches. This session will examine where the states stand today, highlight the policy debates shaping conformity decisions, and identify the areas where uncertainty remains. The panel will also explore how the states' conformity decisions impact state tax planning, compliance, ASC 740, and future legislative activity. *(60 Min.)*

Barbara Coulter – State and Local Tax Partner, PwC US Tax LLP

Nikki Dobay – Shareholder, Greenberg Traurig, LLP

Jessica Morgan – Partner, EY LLP

Jared Walczak – Senior Fellow, Tax Foundation

9:30 **Government Networking Break –** Representatives from invited State Departments of Revenue, as well as the FTA and MTC, will be stationed at tables in the break area, ready to make your acquaintance and quickly connect on your issues!

10:00 **The Changing Landscape: State Taxation of Pass-Through Entities –** This panel will review all things PTE, including the MTC Partnership Tax Project, state PTE tax developments after the increased SALT cap, election foot-faults, adoption of the MTC Model Partnership Audit/RAR Act, developments in taxing and sourcing gains on PTE ownership interests, and other significant state PTE cases and rulings from the past year. *(60 Min.)*

Chris Barber – Director of Operations, Multistate Tax Commission

Bruce Ely – Of Counsel, Bradley LLP

Kelvin Lawrence – Partner, Vorys, Sater, Seymour and Pease LLP

11:00 **When the Formula Fails: Mismatched Metrics, Distorted Results, and Constitutional Limits on State Taxation –** As states and local jurisdictions continue to modernize apportionment rules, taxpayers increasingly face situations where the metrics used to source income bear little relationship to actual economic activity. The result can be double taxation, nowhere income, or significant distortions that raise constitutional concerns. This session will explore the growing tension between state sourcing regimes and constitutional apportionment principles, highlighting emerging controversies, litigation trends, and practical strategies for addressing inequitable outcomes. *(60 Min.)*

Aruna Chittiappa – Partner, Pillsbury Winthrop Shaw Pittman LLP

Amber Rutherford – Tax Managing Director, Deloitte Tax LLP

Andres Vallejo – Partner, Vallejo Antolin Agarwal & Kanter LLP

12:00 **Lunch – SALT Trivia**

Eric Anderson – Managing Director, Andersen

1:00 **Intergovernmental Tax Disputes: When Taxing Authorities Fight Each Other –** As fiscal pressures and tax complexity increase, disputes for tax dollars among federal, state, and local taxing authorities are becoming more frequent and consequential. This panel will explore recent intergovernmental conflicts over sourcing, municipal taxing authority, preemption, and the limits on state taxation or regulation of multistate entities. *(60 Min.)*

Andrew Appleby – Associate Professor of Law, University of Tennessee Winston College of Law

Michael Fatale – General Counsel, Massachusetts Department of Revenue

Eugene J. Gibilaro – Partner, Blank Rome LLP

Jennifer Karpchuk – Partner, Holland & Knight LLP

2:00 **Credits & Incentives: What's Really on the Menu? –** Credits and incentives are rarely one-size-fits-all. This session will take attendees behind the scene to explore how companies and states are structuring creative credits and incentives deals in today's competitive, and increasingly scrutinized, environment. Panelists will discuss "off-menu" opportunities, why data center incentives are drawing fire, and what recent case studies reveal about negotiation strategy, compliance, clawbacks, and public perception. *(60 Min.)*

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

Nicole Gagliastre – Credits & Incentives Tax Director, PwC US Tax LLP

Laura Moran – Director, Andersen

Raj Varma – Managing Director, KPMG LLP

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:

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https://www.loewshotels.com/vanderbilt-hotel/group-paul-j-hartman-2026
(800)-235-6397

$329 Per Night
Mention Code: PAUO25

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 prior to September 28, 2026. 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 attendees. 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.

MATERIALS:

All program materials, including PowerPoints and speaker biographies, will be available to all registered attendees through the Forum's website, www.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: 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, 2026. 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.

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 33rd Annual Paul J. Hartman State and Local Tax Forum to be held at the Loews Vanderbilt Hotel, Nashville, Tennessee October 26, 27 & 28, 2026.

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

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State(s) *State(s)*

REGISTRATION FEES (Check all that apply)

Monday, October 26, 2026*

Option 1: Tax Practice Management
❏ All In-person Participants:_____ $400
❏ All Virtual Participants: _____ $325

-OR-

Option 2: Developments in Indirect Tax
❏ All In-person Participants:_____ $400
❏ All Virtual Participants: _____ $325

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

Tuesday/Wednesday, October 27 & 28, 2026

SALT FORUM
❏ In Person - Practitioners: _____$1000
❏ In Person - Government Representatives: _____ $650
❏ Virtual - Practitioners: _____ $700
❏ Virtual - Government Representatives: _____ $450

Discount for Attending All 3 Days ❏ Less $50.00 _____-_____

Should you desire your CLE hours reported to Tennessee, please include the appropriate fee as shown: ❏ Tennessee _____ $38

TOTAL TO BE REMITTED: $_____

Method of Payment:

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

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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 33rd 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, Tennessee. 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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