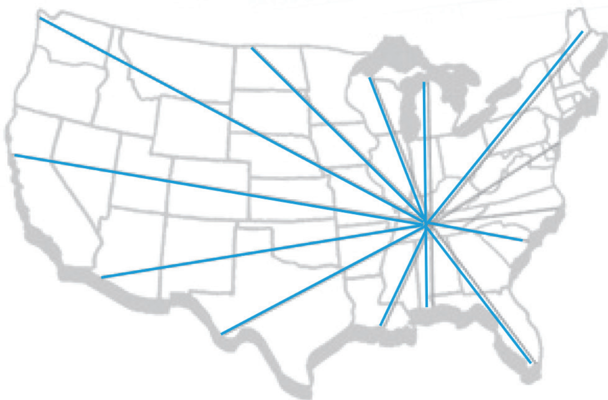
29th ANNUAL

PAUL J. HARTMAN
STATE AND LOCAL TAX FORUM

VANDERBILT UNIVERSITY LAW SCHOOL



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Loews Vanderbilt Hotel
Nashville, TN
October 19-21, 2022
www.HartmanSaltForum.org

FORUM INFORMATION

The 29th 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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PROGRAM

WEDNESDAY AFTERNOON, OCTOBER 19, 2022

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 **The Future of a Tax Department –** In another year of significant change and upheaval, including the "great resignation," managing a tax department effectively entails more than what was required just 5 years ago. Our corporate tax executive panelists will lead a probing discussion of tax technologies current and future, conduct of an in-house department versus outsourcing, and the impact of remote work as an employer. *(60 Min.)*

Carrie Cook, Vice President, Tax Operations & Policy, Albertsons Companies; Boise, ID

Brian Kaufman, Vice President, Tax Audits, Tax Counsel, Capital One Financial Corporation; McLean, VA

Jéanne Rauch-Zender, Editor in Chief, Tax Analysts; Falls Church, VA (Moderator)

Guenevere Stundon, Vice President of Tax, Dycom Industries, Inc.; Palm Beach Gardens, FL

2:00 **Practical Solutions Using Tax Data Management & Technology –** Artificial intelligence and process automation can reduce effort on time consuming tasks and allow your SALT team to focus on more important strategy decisions. This panel will discuss new technologies and automation platforms leveraging enhanced analytics, data management, and data visualization tools and the ways those tools can enable strategic planning and provide value beyond a traditional reporting function. *(60 Min.)*

Sheelagh Beaulieu, Executive Director, State Income Tax, CVS Health Corporation; Cumberland, RI

Michael Corrales, Partner, PwC; Washington, DC

Faranak Naghavi, Retired Partner/Senior Advisor/Client Serving Contractor, EY LLP; McLean, VA

3:00 **Break**

3:15 **Unexpected Audits: Why is This My Problem? –** At most companies, the tax department is not responsible for complying with payroll, withholding, unemployment, workers compensation, and unclaimed property obligations. Yet, when one of these "taxes" results in an audit, the tax department is often tasked with defending the audit. This session will provide a basic overview of these taxes, explain how best to defend the audits, and suggest best practices for potential appeals if the audit results in an assessment. *(60 Min.)*

Nicki Howard, Asst. General Tax Counsel, CSX Transportation, Inc.; Jacksonville, FL

Mark Sommer, Member, Frost Brown Todd LLC; Louisville, KY

Andrew Wagner, General Counsel, R.J. Corman Railroad Group, LLC; Nicholasville, KY

4:15 **Emerging Practices as the World Reopens –** As today's ever-changing and complex SALT landscape evolves, audits and assessments have remained constant. This panel will address emerging practices in audits and in the procedure for challenging assessments in administrative forums and courts, as those practices have developed as we return to a "new normal." The panel will also address alternatives to the traditional protest and appeal options to be considered by taxpayers. *(60 Min.)*

Craig Fields, Partner, Blank Rome LLP; New York, NY

John Paek, Principal, Deloitte Tax LLP; Atlanta, GA

Jorge Rodriguez, Senior Manager, RSM; New York, NY

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 **Multi-Channel Sales and Marketplace Facilitator Issues –** In the rush to adopt marketplace facilitator laws, states enacted a wide variety of provisions that often have critical differences, including what "marketplace" models are covered by the statutes. These inconsistencies have been worsened by a general lack of guidance on many basic aspects of the marketplace laws, including what products or services are captured, sourcing marketplace sales, the application of safe harbor provisions, and complications that arise when sellers use multiple channels to sell products. This panel will discuss these issues and provide clarity to help facilitators and sellers navigate the marketplace waters. *(60 Min.)*

Maria Castilla, Tax Counsel, Block, Inc.; San Francisco, CA

Vanessa Frank, Director, Indirect Taxes, Americas, eBay; San Jose, CA

Matt Hedstrom, Partner, Alston & Bird LLP; New York, NY

Sarah McGahan, Managing Director, KPMG LLP; Houston, TX

2:00 **Sales Tax Audit Best Practices in the Digital Age –** What isn't digital these days? Taxing jurisdictions, like companies, are under pressure to digitize their processes and do more with data – and less with paper – when performing audits. COVID-19 only accelerated this transition by requiring taxing jurisdictions to conduct most audits remotely. This panel will discuss best practices dealing with audits in the current environment and discuss audit trends and techniques that have emerged as the tax world becomes more digital. *(60 Min.)*

Benjamin Bright, Director, HCA Healthcare; Nashville, TN

Maria Todorova, Partner, Eversheds Sutherland; Atlanta, GA

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

DEVELOPMENTS IN INDIRECT TAX *(Continued)*

3:00 **Break**

3:15 **Sales Taxation of Digital Goods, Advertising, and Services –** Each year, sales of digital goods and services continue to increase. Unfortunately, that has also resulted in an increase in taxability issues and disputes surrounding these items, including the unique issues related to attempts to tax advertising services. At this session, you will hear multiple perspectives on this challenging area of the SALT world and the various efforts that are being undertaken to create more uniformity for taxing digital sales. *(60 Min.)*

Karey Barton, Managing Director, KPMG LLP; Austin, TX

Nancy Prosser, General Counsel, Multistate Tax Commission; Washington, DC

Chris Wilson, Partner, Waller Lansden Dortch & Davis, LLP; Nashville, TN

4:15 **Internet of Things: The Convergence of Everything…Including Taxes –** The rapidly evolving ability to monitor everything creates unique challenges for indirect taxes, including characterization, taxability, and sourcing. When these issues are coupled with technology that is inextricably intertwined with communications, taxpayers and tax enforcement agencies alike often struggle to apply antiquated tax law to these new offerings. This panel will cut through the confusion and provide practical guidance for analyzing the taxability of these amorphous transactions. *(60 Min.)*

Jacqueline Orea, Managing Director, Andersen; Concord, CA

Kathy Saxton, Tax Managing Director, Deloitte Tax LLP; Atlanta, GA

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

5:15 **Adjourn**

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

WEDNESDAY, OCTOBER 19, 2022
Symphony III Ballroom

5:15 - 7:00 **Reception**

THURSDAY, OCTOBER 20, 2022
Symphony I and II Ballrooms

SALT FORUM SESSIONS

7:15 **Registration and Continental Breakfast**

7:50 **Welcome and Introductory Remarks**

8:00 **Views from Government Tax Administrators –** The full forum kicks off with a unique opportunity to hear directly from tax administrators about the current trends and concerns they are facing. At this session, senior state tax officials will candidly discuss the history, evolution, and current hot topics in state tax issues and provide their individual perspective on issues to watch over the next few years. *(60 Min.)*

Joe Huddleston, Managing Director, Tax Services, EY LLP; Washington, DC (Moderator)

Kristin Husat, General Counsel & Assistant Commissioner, TN Department of Revenue; Nashville, TN

Ray Langenberg, Special Counsel, Texas Comptroller of Public Accounts; Austin, TX

Luke Morris, Deputy Secretary, Louisiana Department of Revenue; Baton Rouge, LA

Frank O'Connell, Deputy Commissioner, Georgia Department of Revenue; Atlanta, GA

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

Bruce Fort, Senior Counsel, Multistate Tax Commission; Sante Fe, NM

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

Hollis Hyans, Attorney, Blank Rome – Retired; New York, NY

10:00 **Break**

10:15 **Extreme Apportionment – Bad Facts Make Bad Factors –** State taxing authorities have worked hard to reduce "nowhere income," but what about the opposite result of applying inconsistent state apportionment rules? Taxpayers are often caught between conflicting rules and forced to pay state-level income taxes on more than 100% of their income, sometimes more than 200%. This panel will discuss these all too common occurrences of extreme apportionment and provide tips and best practices for what taxpayers can do when bad facts make bad factors. *(60 Min.)*

Jeffrey Friedman, Partner, Eversheds Sutherland (US); Washington, DC

Stephen Jasper, Member, Bass Berry & Sims PLC; Nashville, TN

Brian Kirkell, Principal, RSM US LLP; Upper Marlboro, MD

11:15 **Allocation: Double Taxation and Other Issues –** Although apportionment often gets the headlines, allocation of large gains from the sale of a business, whether accomplished as the sale of assets or the sale of a business entity, and sourcing goodwill can result in just as many issues and can even result in double taxation of the allocated income. This panel will address these tricky allocation issues with a particular focus on the problems that arise with sourcing investment income. *(60 min.)*

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

Alysse McLoughlin, Attorney, Jones Walker LLP; New York, NY

Breen Schiller, Principal, EY LLP; Chicago, IL

Marilyn Wethekem, Partner, HMB Legal Counsel; Chicago, IL

12:15 **Lunch – A Beginners Guide to Crypto –** More and more often, taxpayers, practitioners, and administrators are discussing tax issues related to bitcoin, distributed ledger, and cryptocurrency, but what are they even talking about? This lunch presentation will provide a basic understanding of digital asset technology as the fundamental first step to learning how this new class of assets (and their associated transactions) should be taxed. *(35 Min.)*

Jamison Sites, Digital Asset Tax Lead, RSM US LLP; Washington, DC

1:15 **Cryptocurrency…NFTs…the Metaverse…and Taxes! –** As the virtual world changes the way we do business, execute transactions, and consume entertainment, tax practitioners face a challenge. The state and local tax laws are catching up to the blockchain but leave many unanswered questions. This session will identify policy issues, attempt to make sense of the metaverse, and help you understand how to approach varying state tax issues related to this new frontier. *(60 Min.)*

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

Clark Calhoun, Partner, Alston & Bird LLP; Atlanta, GA

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

2:15 **The Ins and Outs of State NOL Deductions And Credits –** Net operating losses and tax credits are important tax attributes for many companies. NOLs are a necessary part of any good income tax system, taking the sting out of a lumpy earnings history, and tax credits are often allowed by state legislatures to incentivize specific actions. Despite this, state legislatures also often restrict NOLs and tax credits in ways that undermine their intended policy benefits. This session will analyze these issues and help you minimize the risks to NOLs and maximize the usefulness of credits. *(60 Min.)*

Barbara Coulter, Partner, PwC; Atlanta, GA

Lorie Fale, Partner, Akerman LLP; Miami, FL

Kyle Sollie, Chairman, Reed Smith LLP; Philadelphia, PA

3:15 **Break**

3:30 **The New Frontier in Mergers and Acquisitions –** This past year has been a historic one for deal volume. In this session, the speakers will cover unique issues on diligence, discuss how to navigate the role of representations and warranties insurance, and provide practical guidance to successfully close a transaction from both a buy-side and sell-side perspective.*(60 Min.)*

William Backstrom, Partner, Jones Walker LLP; New Orleans, LA

Karen Dean, Vice President, Tax Planning & Controversy, Lumen Technologies; Broomfield, CO

David Machemer, Partner, HMB Legal Counsel; Chicago, IL

Leighanne Scott, Partner, PwC; Washington, DC

4:30 **Top 10 Sales and Use Tax Developments –** 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 discuss tips, risks, opportunities, and mitigation ideas to consider as you encounter these developments. *(60 Min.)*

Carolynn Kranz, Managing Member, Kranz & Associates/ISTS; Doylestown, PA

Stephen Kranz, Partner, McDermott Will & Emery LLP; Washington, DC

Justin Stringfield, Tax Managing Director, KPMG LLP; Nashville, TN

5:30 **Adjourn**

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

FRIDAY, OCTOBER 21, 2022

Symphony I and II Ballrooms

SALT FORUM SESSIONS

7:00 **Continental Breakfast**

7:30 **New Ethical Challenges Emerge as the COVID-19 Pandemic Fades –** The COVID-19 pandemic has caused unexpected changes and disruptions to society, including to the legal and accounting professions. Despite these challenges, attorneys and accountants must still comply with their ethical obligations. Several state bar and CPA associations have published guidance to help their members with their ethical duties during COVID-19. This session will highlight some of the emerging ethical issues that counsel and CPAs should consider as the pandemic wanes. *(60 Regulatory Ethics Min.)*

Jedediah Bodger, Vice President Tax, Sierra Nevada Corporation; Sparks, NV

Lila Disque, Deputy General Counsel, Multistate Tax Commission; Washington, DC

Janette Lohman, Partner, Thompson Coburn LLP; St. Louis, MO

Glenn McCoy, Principal, Ryan LLC; New York, NY

8:30 **Break**

8:45 **Managing the Risks of a Remote Workforce –** In the last decade, remote work has become a fixture of the modern workplace. More employees are demanding the ability to work from home, and more companies are finding it necessary to fill positions with employees in far-flung locations. This can create chaos for human resources and tax compliance personnel and have unexpected tax consequences for those who are not prepared. This panel will consider how to manage the multi-state income tax withholding, local income tax withholding, unemployment insurance, and entity-level tax consequences of a remote workforce. *(60 Min.)*

Maria Eberle, Partner, Baker & McKenzie LLP; New York, NY

Kelvin Lawrence, Partner, Dinsmore & Shohl LLP; Columbus, OH

Kimberly Magner, Vice President, Corporate Taxes, JM Family Enterprises, Inc.; Deerfield Beach, FL

9:45 **Break**

10:00 **Market Sourcing and Factor Presence Nexus Trends –** Which comes first: nexus (chicken) or apportionment (egg)? In this session, the speakers will discuss trends regarding states' adoption of market-based sourcing of services and factor presence nexus standards, constitutional issues raised by those trends as seen in recent litigation, as well as the PL 86-272 concerns that seemingly always come along for the ride. *(60 Min.)*

Richard Cram, Director, National Nexus Program, Multistate Tax Commission; Washington, DC

Joe Garrett, Tax Managing Director, Deloitte Tax LLP; Birmingham, AL

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

11:00 **Goodman v. Pomp – Heavyweight Battle –** Goodman v. Pomp Live! Jordan M. Goodman and Professor Richard D. Pomp return to square off and determine who is the heavyweight champion of all things SALT! Join us for a wide-ranging debate covering all corners of the state and local tax landscape. *(60 Min.)*

Jordan Goodman, Partner, HMB Legal Counsel; Chicago, IL

Rick Pomp, Professor, NYU/UConn; West Hartford, CT

12:00 **Lunch and Break**

1:00 **The Continued Struggle to Make Sense of Multistate Taxation of Pass-Through Entities –** In just the last two years, new state judicial and administrative decisions have called into question how and where multistate pass-through entities and their owners should be subject to state income tax, and no one seems certain or happy about the possible ramifications of those decisions. This panel will discuss these seemingly inconsistent decisions, the new and ambitious uniformity project on the state taxation of partnerships being undertaken by the Multistate Tax Commission, the explosion of recently-enacted state pass-through entity taxes, and other important SALT developments affecting America's most popular form of business entity. *(60 Min.)*

Courtney Clark, Multistate Tax Services Partner, Deloitte Tax LLP; Columbus, OH

Bruce Ely, Partner, Bradley LLP; Birmingham, AL

Tanya Svoyskaya, Partner, PwC; Washington, DC

Steven Wlodychak, Retired Principal, EY LLP & Columnist, Tax Analysts; Vienna, VA

2:00 **Conformity, "Conscious Coupling/Decoupling," and Inadvertent Disconnects – State Issues from Federal Taxes –** State conformity with the federal Internal Revenue Code and the Consolidated Return Regulations is one of the most complex topics in state corporate income taxation. This panel will explore why understanding state conformity (or non-conformity) with federal statutes and regulations has become even more important, given the enactment of significant federal tax legislation like TCJA and CARES Act. Panelists will not only discuss considerations for separate reporting states but also explore the often-surprising implications in combined reporting states. *(60 Min.)*

Ocean Mills, State Tax Director & Head of US Tax Controversy, BlackRock, Inc.; New York, NY

Jessica Morgan, Senior Manager, EY LLP; Cleveland, OH

Alexis Morrison-Howe, Tax Principal, Deloitte Tax LLP; Concord, MA

Robert Ozmun, Partner, PwC; Boston, MA

3:00 **Adjourn**

ESTIMATED TOTAL CONTINUING EDUCATION CREDIT HOURS AVAILABLE FRIDAY:

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 THURSDAY & FRIDAY:

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 WEDNESDAY, THURSDAY & FRIDAY:

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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PAUL J. HARTMAN
STATE AND LOCAL TAX FORUM

HOTEL INFORMATION:

Make hotel reservations direct:

Loews Vanderbilt Hotel
2100 West End Avenue, Nashville, TN 37203
https://www.loewshotels.com/vanderbilt-hotel/paul-j-hartman-2022
1-877-879-7818

$309 Per Night
Mention Code "PJH022"

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 1-877-879-7818 or use the link above to book online prior to September 19, 2022. 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.

MATERIALS:

All program materials, including PowerPoints and outlines 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 12, 2022. 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: Wednesday 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. Thursday/Friday 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.

NATIONAL REGISTRY OF CPE SPONSORS

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 29th Annual Paul J. Hartman State and Local Tax Forum to be held at the Loews Vanderbilt Hotel, Nashville, Tennessee October 19, 20 & 21, 2022.

NAME: ______________________________

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

NAME ON BADGE: ______________________________

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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)

Wednesday, October 19, 2022*

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.*

Thursday/Friday, October 20 & 21, 2022

SALT FORUM
❏ In Person - Practitioners:__________$925
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❏ Virtual - Practitioners: __________$575
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Should you desire your CLE hours reported to Tennessee, please include the appropriate fee as shown:
❏ Tennessee __________$38

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Method of Payment:

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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

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