

30th ANNUAL

PAUL J. HARTMAN  
STATE AND LOCAL TAX FORUM

# Tax Administrators Roundtable

Tuesday, October 24, 2023

# Roundtable Participants

- **Sharonne Bonardi**, Executive Director, Federation of Tax Administrators
- **David Gerregano**, Commissioner, Tennessee Department of Revenue
- **Frank O'Connell**, State Revenue Commissioner, Georgia Department of Revenue
- **Joe Garrett** (Moderator), Tax Managing Director, Deloitte Tax LLP

- Topic 1: *Post-COVID Lessons Learned & Going Forward*
- Topic 2: *Tax Policy / Substantive Tax Developments*
- Topic 3: *Tax Technology: Impact on Administration & Compliance*
- Topic 4: *Federal Conformity After TCJA, CARES, IRA & CHIPS*
- Topic 5: *Federal / State / Local Tax Administration*

# Post-COVID Lessons Learned & Going Forward

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- Impact on Operations
- Post-COVID-19 Changes

# Tax Policy / Substantive Tax Developments

# Tax Policy / Substantive Tax Developments

- Apportionment & Sourcing
- Guidance on Modern Technologies & Tax Implications?
- PTETs & BBA Audit Rules
- Public Law 86-272 & MTC Interpretation
- Credits, Incentives, & Federal Legislation
- Resources & Harmonization

# Tax Technology: Impact on Administration & Compliance



# Tax Technology: Impact on Administration & Compliance

- Leveraging Technology for Compliance, Fraud Detection, and Services
- Compliance Problems (Credits, NOLs, Consolidated Returns, Passthrough Attributes)
- Increasing Business e-File (DOR/Taxpayer Win-Win Opportunity)
- Process vs. Substance and Software Schema Requirements
- Taxpayer Portals and Accessibility
- Roles of the FTA

# Federal Conformity After TCJA, CARES, IRA & CHIPS

- Conformity Complexity
- Retroactivity, Timing, Fixed vs. Rolling Conformity
- Separate Company vs. Consolidated Conformity
- Partial Conformity for Federal Incentives
- Conformity, Kraft, and Federal Foreign Commerce Discrimination
- Leveraging Best Practices

# Federal / State / Local Tax Administration

## Federal / State / Local Tax Administration

- Coordination with the Federal Government
- Coordination with Local Governments

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