2019 ABA/IPT Advanced Tax Seminars

Advanced State Income Tax Seminar
March 11 - 12

Advanced Sales/Use Tax Seminar
March 12 - 13

Advanced Property Tax Seminar
March 14 - 15

The Ritz-Carlton
New Orleans, LA
March 11 - 15, 2019
**Monday, March 11, 2019**

<table>
<thead>
<tr>
<th>Time</th>
<th>Session</th>
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<tbody>
<tr>
<td>7:30 - 8:30 am</td>
<td>Registration and Continental Breakfast</td>
</tr>
<tr>
<td>8:30 - 8:45 am</td>
<td>Welcome and Introductions (Please scan your badge before you enter this session)</td>
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<tr>
<td>8:45 - 9:45 am</td>
<td>Ready or Not: States Roll Out BIG Changes in Reaction to Federal Tax Cuts</td>
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<td>9:45 - 10:00 am</td>
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<tr>
<td>10:00 - 11:00 am</td>
<td>Tax Base Issues for Non-U.S. Companies (Please scan your badge before you enter this session)</td>
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<tr>
<td>11:05 am - 12:05 pm</td>
<td>Lunch (Presentation to follow immediately after lunch) (Please scan your badge before you enter for lunch)</td>
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<tr>
<td>12:10 - 12:40 pm</td>
<td>How to Effectuate Legislative Change: Working with the DOR, Lobbyists, Trade Groups, and the Legislature</td>
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<td>12:40 - 1:40 pm</td>
<td>Issues Associated with Alternative Tax Bases, Including Gross Receipts (Please scan your badge before you enter this session)</td>
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<td>1:55 - 2:50 pm</td>
<td>Networking Break</td>
</tr>
<tr>
<td>2:50 - 3:05 pm</td>
<td>State Tax Issues for Pass-Throughs and the Federal Partnership Audits (Please scan your badge before you enter this session)</td>
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<tr>
<td>3:05 - 4:10 pm</td>
<td>Combination and Unitary Arguments to Solve Taxpayer Problems</td>
</tr>
<tr>
<td>4:15 - 5:15 pm</td>
<td>Reception</td>
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**Tuesday, March 12, 2019**

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<tr>
<th>Time</th>
<th>Session</th>
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<tbody>
<tr>
<td>7:00 - 8:00 am</td>
<td>Continental Breakfast</td>
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<tr>
<td>8:00 - 8:50 am</td>
<td>State Income Tax Implications of Wayfair—Way Un-Fair? (Please scan your badge before you enter this session)</td>
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<tr>
<td>8:55 - 9:45 am</td>
<td>Working Around the State Tax Deduction Limitation – Is It Really Working?</td>
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<tr>
<td>9:45 - 10:00 am</td>
<td>Networking Break</td>
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<tr>
<td>10:00 - 10:50 am</td>
<td>Apportionment: Deep Dive into Determining Where the Benefit Is Received (Please scan your badge before you enter this session)</td>
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<tr>
<td>10:55 am - 11:45 am</td>
<td>Making More Effective Arguments – a Judge, a GC, and an Expert</td>
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<tr>
<td>11:45 am - 12:30 pm</td>
<td>Joint Lunch with Advanced Sales Tax Seminar</td>
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<tr>
<td>12:30 - 1:30 pm</td>
<td>Joint Session with Advanced Sales/Use Tax Seminar</td>
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<tr>
<td>1:30 pm</td>
<td>Seminar Concludes</td>
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**Wednesday, March 13, 2019**

<table>
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<tr>
<th>Time</th>
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<tbody>
<tr>
<td>7:00 - 8:00 am</td>
<td>Continental Breakfast</td>
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<tr>
<td>8:00 - 9:00 am</td>
<td>Update on Recent Developments in Sale and Use Tax: 2018 – 2019 (Please scan your badge before you enter this session)</td>
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<tr>
<td>9:00 - 10:00 am</td>
<td>Wayfair: Part I – Immediate Impacts</td>
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<tr>
<td>10:00 - 10:15 am</td>
<td>Networking Break</td>
</tr>
<tr>
<td>10:15 - 11:15 am</td>
<td>Wayfair: Part II – Broader Implications for Service Providers, International Sales and Other Taxes (Please scan your badge before you enter this session)</td>
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<tr>
<td>11:15 - 11:45 am</td>
<td>Lunch (Presentation to follow immediately after lunch) (Please scan your badge before you enter for lunch)</td>
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<tr>
<td>11:45 am - 12:30 pm</td>
<td>Tax Administrator’s Roundtable</td>
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<tr>
<td>12:50 - 1:50 pm</td>
<td>Statutory Construction in Sales and Use Tax – Key Concepts and Trends in Judicial Decision-Making (Please scan your badge before you enter this session)</td>
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<tr>
<td>1:50 - 2:50 pm</td>
<td>Part I: Sales and Use Tax Audit Notice In Hand – Help!</td>
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<tr>
<td>2:50 - 3:05 pm</td>
<td>Networking Break</td>
</tr>
<tr>
<td>3:05 - 4:05 pm</td>
<td>Part II: Sales and Use Tax Audit Notice In Hand – Help! (Please scan your badge before you enter this session)</td>
</tr>
<tr>
<td>4:05 - 5:05 pm</td>
<td>Managing Outsourced Audits: Tips for Dealing with Contract Sales Tax Auditors to Get to the Right Result</td>
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<tr>
<td>5:15 - 6:15 pm</td>
<td>Optional Session: Real Property Tax Fundamentals (Please scan your badge before you enter this session)</td>
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<tr>
<td>6:15 pm</td>
<td>Seminar Concludes</td>
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2019 ABA/IPT Advanced Tax Seminars

March 11 - 15, 2019

The Ritz-Carlton  ~  New Orleans, LA

American Bar Association, Section of Taxation
1050 Connecticut Ave. NW, Suite 400
Washington, DC 20036
http://www.americanbar.org/tax

As the national representative of the legal profession, the mission of the ABA Section of Taxation is to serve our members and the public through education and leadership to achieve an equitable, efficient, and workable tax system. The Tax Section puts all of the latest information on administrative and procedural developments right at your fingertips. Our publications, programs, and expert advice help you navigate the constantly changing landscape of tax law. To join the Section of Taxation, please visit: http://www.americanbar.org/join.

Institute for Professionals in Taxation®
1200 Abernathy Road NE, Bldg. 600, Suite L-2
Atlanta, GA 30328
www.ipt.org

The Institute, founded in 1976, is a 501(c)(3) not-for-profit educational association serving more than 5,000 members representing approximately 1,200 corporations, firms, and taxpayers throughout the United States and Canada. IPT is dedicated to the uniform and equitable administration of income, ad valorem, and sales & use taxes, to minimizing the cost of tax administration and compliance, and to the highest degree of professionalism.

IPT provides numerous educational opportunities for its members tailored to their professional needs by offering more than 20 annual live programs in the form of schools, symposiums, an annual conference, workshops, and seminars. IPT also hosts a library of webinars and on-demand programs to further educational needs.

The Institute recognizes professional excellence through its designation program, which offers the CMI (Certified Member of the Institute), the highest level of professional achievement in business taxation, in the disciplines of state income tax, property tax, and sales and use tax. IPT is also the first to recognize professional achievement in tax credits and business incentives for practitioners in credits and incentives with the CCIP designation (Certified Credits and Incentives Professional). Members who satisfy the education, experience and examination requirements can earn these designations. Learn more by visiting www.ipt.org.

PROGRAM ORGANIZERS

2019 ABA/IPT Advanced Property Tax Seminar
March 14 - 15, 2019

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
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<tbody>
<tr>
<td>3:30 - 5:00 pm</td>
<td>Registration</td>
</tr>
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</table>
| 5:15 - 6:15 pm | **Optional Session**: Real Property Tax Fundamentals  
(Please scan your badge before you enter this session)** |

**WEDNESDAY, MARCH 13, 2019**

<table>
<thead>
<tr>
<th>Time</th>
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<tbody>
<tr>
<td>7:15 - 8:15 am</td>
<td>Registration Continues and Continental Breakfast</td>
</tr>
</tbody>
</table>
| 8:15 - 8:30 am | Welcome and Introductions                                           
(Please scan your badge before you enter this session) |
| 8:30 - 9:40 am | External Obsolescence – It’s Real                                   |
| 9:40 - 10:30 am | Taxation of Privately-Owned Property Located on Native American Reservations – Is It or Isn’t It Taxable? |
| 10:30 - 10:45 am | Networking Break                                                    |
| 10:45 am - 12:15 pm | The Dark Store Saga Continues: What to Expect Next, and What to Do About It  
(Please scan your badge before you enter this session) |
| 12:15 - 12:45 pm | Lunch (Presentation to follow immediately after lunch)               
(Please scan your badge before you enter for lunch) |
| 12:45 - 1:30 pm | This Isn’t Baseball….Signals for a Real Estate Slowdown              |
| 1:40 - 2:25 pm | Dueling Assessment Jurisdictions                                    
(Please scan your badge before you enter this session) |
| 2:25 - 2:40 pm | Networking Break                                                    |
| 2:40 - 3:50 pm | Hot Trends and Issues in Property Tax                               
(Please scan your badge before you enter this session) |
| 3:50 - 4:05 pm | Networking Break                                                    |
| 4:05 - 5:05 pm | Cost Does Not Equal Value When Assessing Sports Facilities          
(Please scan your badge before you enter this session) |
| 5:05 - 6:05 pm | Networking Reception                                                |

**THURSDAY, MARCH 14, 2019**

<table>
<thead>
<tr>
<th>Time</th>
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</thead>
<tbody>
<tr>
<td>7:30 - 8:30 am</td>
<td>Continental Breakfast</td>
</tr>
</tbody>
</table>
| 8:30 - 9:30 am | Personal Property and Inventory: No Longer the Middle Child          
(Please scan your badge before you enter this session) |
| 9:30 - 10:45 am | Who Says the Market Approach Is Easy?                                
(Please scan your badge before you enter this session) |
| 10:45 - 11:00 am | Networking Break                                                    |
| 11:00 am - 12:00 pm | The High Ground – Ethical Property Tax Practice                      
(Please scan your badge before you enter this session) |
| 12:00 pm | Seminar Concludes                                                  |

**FRIDAY, MARCH 15, 2019**

<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>3:30 - 5:00 pm</td>
<td>Registration</td>
</tr>
</tbody>
</table>
| 5:15 - 6:15 pm | **Optional Session**: Real Property Tax Fundamentals  
(Please scan your badge before you enter this session)** |

Wi-Fi
Network Name: ABA/IPT Tax Seminars  
Password: tax2019 (case sensitive)
**Program Organizers**

**ABA/IPT Advanced State Income Tax Seminar Committee**

**Chair**
Leah S. Robinson, Esq.
Mayer Brown, LLP

**Vice Chair**
Matthew J. Landwehr, Esq.
Thompson Coburn LLP

**Committee**
- Gregg D. Barton, Esq.
  Perkins Coie LLP
- Edward J. Bernert, Esq.
  Baker & Hostetler LLP
- Eric J. Coffill, Esq.
  Pillsbury Winthrop Shaw Pittman LLP
- Raymond J. Freda, Esq.
  Andersen Tax LLC
- Stephanie Anne Lipinski-Galland, Esq.
  Williams Mullen PC
- June Summers Haas, Esq.
  Honigman LLP
- David A. Hughes, Esq.
  Horwood Marcus & Berk Chartered
- Glenn C. McCoy, Jr., CMI, Esq.
  KPMG LLP
- William T. Thistle, II, Esq., CPA
  Bradley Arant Boult Cummings LLP
- Judith B. VornDran, CPA, Esq.
  TaxOps SALT, LLC
- Margaret C. Wilson, CMI, Esq.
  Wilson Law Group LLC

**ABA/IPT Advanced Property Tax Seminar Committee**

**Chair**
Charles J. Moll, III, Esq.
McDermott Will & Emery LLP

**Vice Chair**
Thomas R. Wilhelmy, Esq.
Fredrikson & Byron, P.A.

**Committee**
- Angela W. Adolph, Esq.
  Kean Miller LLP
- Norman J. Bruns, Esq.
  Garvey Schubert Barer
- Pat Derdenger, Esq.
  Steptoe & Johnson LLP
- Mark A. Loyd, Esq., CPA
  Bingham Greenebaum Doll LLP
- Michele M. Whittington, Esq.
  Morgan Pottinger McGarvey
**SCOPE AND PURPOSE OF PROGRAM**

The ABA/IPT Advanced State Income, Advanced Sales/Use, and Advanced Property Tax Seminars are designed for state and local taxation practitioners, including attorneys, corporate tax consultants, tax directors and managers, government tax and revenue officials, property appraisers, and others practicing in state income, sales & use, and ad valorem taxation.

The increasing burden of state and local income, sales, use, and property taxes throughout the country requires an increasingly greater knowledge and understanding by those professionals who are responsible for managing and minimizing this burden. In addition, businesses must now focus more on the process for evaluating and selecting professionals who are needed to contest state and local tax matters. Over the course of three seminars, a distinguished and multidisciplinary faculty, including appraisers, government and private sector tax officials, tax managers, and state and local tax attorneys, will lead you in the practical examination of current state and local tax issues facing different businesses and industries. These programs devote substantial time to current issues in the field.

**Presentation Materials**

Written presentation materials will be available to registrants through the meeting website. In addition, all attendees will have access to hard copies of PowerPoint slides onsite. Those who are interested in the materials, but who are unable to attend the meeting, will be able to purchase access to the materials on the meeting website.

**Continuing Education Credit**

Continuing education credit for this program is available for tax professionals, attorneys, accountants, and appraisers who register and attend.

**CLE:** The ABA directly applies for and ordinarily receives CLE credit for ABA programs in AK, AL, AR, AZ, CA, CO, CT, DE, GA, GU, HI, IA, IL, IN, KS, KY, LA, ME, MN, MS, MO, MP, MT, NH, NJ, NM, NV, NY, NC, ND, OH, OK, OR, PA, SC, TN, TX, UT, VT, VA, VI, WA, WI, and WV. These states sometimes do not approve a program for credit before the program occurs. This transitional program is approved for both newly admitted and experienced attorneys in NY. Attorneys may be eligible to receive CLE credit through reciprocity or attorney self-submission in other states. For more information about CLE accreditation in your state, visit [https://www.americanbar.org/groups/taxation/events_cle/inpersoncle/](https://www.americanbar.org/groups/taxation/events_cle/inpersoncle/) or contact Tim Brady at tim.brady@americanbar.org.

**CPE:** Questions concerning continuing professional education (CPE) credit should be directed to IPT, telephone (404) 240-2300.

Registrants attending the Advanced State Income Tax Seminar will receive approximately 13.8 continuing education credits; those attending the Advanced Sales and Use Tax Seminar will receive approximately 14 and those attending the Advanced Property Tax Seminar will receive approximately 12.5 continuing education credits for full attendance based on a 50-minute credit hour.

There is also an optional one-hour session qualifying for CPE on Wednesday that participants can attend.

Each of the Seminars has 60 minutes of ethics equal to 1.2 CE credit. This ethics credit is applicable for the CMI/CCIP Continuing Education requirement and may be applicable for other continuing education requirements. The Institute’s designated members (CMIs/CCIPs) will receive hour-for-hour continuing education credits towards their requirements for actual session attendance (based on a 50-minute credit hour).

As required by regulatory agencies, IPT must verify individual attendance at sessions in order to grant Continuing Education Credits. Each attendee’s name badge has a unique barcode that identifies that individual. In order to obtain CE credit, attendees must have their bar-coded badge scanned during the first 15 minutes of each session. A lost name badge should be reported immediately to the registration desk in order to obtain a replacement. If any attendee does not participate in the barcode scanning, IPT will not be able to verify his/her attendance or award any credit in the future.

The Institute 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. Concerns regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: [www.NASBARegistry.org](http://www.NASBARegistry.org). For more information regarding administrative policies, such as concerns and refund, please contact the IPT office at (404) 240-2300.

IPT also files for credit for the attendees of the Advanced Property Tax Seminar, with the Texas Department of Licensing and Regulation.
Prerequisites: None
Program Level: Update
Recommended Field of Study: Taxes & Regulatory Ethics
Instructional Method: Group Live
Advanced Preparation Required: None

ABA/IPT Advanced Tax Seminars Are Now Mobile!
For the first time, you can download a Meeting App for each of the ABA/IPT Advanced Tax Seminars. This is your mobile guide to the session agenda, speaker information, presentations, up-to-date attendee list, sponsors, and social events. The app for the programs is available to registered attendees.

Join the conversation on social media! Add #2019ABA/IPT to your Seminar social media posts to share your experience, discuss topics, and join the discussion online. The newsfeed is readily available on the Mobile App so you can keep up on the buzz before, during, and after the meetings in New Orleans.

ABA OPEN MEETINGS POLICY
In accordance with the American Bar Association Open Meetings Policy, all ABA programs are open to the media unless they are to conduct business sessions of a confidential nature. The Association encourages media coverage of its activities. If you have questions about this policy, please contact the ABA Tax Section at (202) 662-8670.

CONTENT DISCLAIMER
All Workshop and Conference content, including live, recorded, and written presentations, represents the opinions of the authors and speakers and should not be construed to be those of either the American Bar Association or Section of Taxation unless adopted pursuant to the bylaws of the Association. Nothing contained herein is to be considered as the rendering of legal advice for specific cases, and readers are responsible for obtaining such advice from their own legal counsel. This Workshop and Conference content and any forms and agreements herein are intended for educational and informational purposes only. All rights reserved. No part of these materials may be reproduced, stored in a retrieval system, or transmitted, in any form by any means, electronic, mechanical, photocopying, recording, or otherwise, without the written permission of the American Bar Association.

IPT Policies
The Institute has a long-standing policy which prohibits any planned hospitality suites or entertaining by individual registrants for business solicitation purposes. Registrants attending the Seminars should make every effort to attend each social and business function, thereby supporting the program. The Institute has a policy prohibiting non-IPT literature and distribution of gifts (except in the sponsorship locations) and the solicitation of business during the Seminars. Use of IPT registration lists (any school, symposium, seminar or conference registration list, or the Membership Directory) for business solicitation is strictly prohibited.

The Institute is a not-for-profit organization that promotes professional certification, education, ethical practices, and discussion of issues of mutual concern with other tax professionals. IPT does, however, prohibit the solicitation of business at Institute-affiliated functions. Because this is difficult to define, it is requested that, if you feel that you are being solicited, you please advise the person soliciting you that his or her solicitation is unwanted. If the behavior persists, please notify the IPT staff immediately so the matter can be directly addressed. Attendees must comply fully with these official policy positions of the IPT Board of Governors.

Dress
For the seminars, dress is business casual, with a reminder; meeting room temperatures and personal comfort ranges vary widely. Since meeting rooms always seem cool, please bring a sweater or jacket.

Consent to Use of Photographic Images
Photos will be taken at this event, which may be used in ABA or IPT publications, multimedia presentations, or on the ABA or IPT websites, LinkedIn, Instagram, Twitter and Facebook pages and other ABA or IPT-related social media websites. Registration and attendance at, or participation in, the ABA/IPT Advanced Tax Seminars constitutes an agreement by the registrant/speaker/attendee to the ABA’s or IPT’s use and distribution of their image in photographs, videotapes, and electronic reproductions of the ABA/IPT Advanced Tax Seminars for educational and promotional purposes. Recording of sessions is strictly prohibited.
MONDAY, MARCH 11

7:30 - 8:30 am .......................... Lafayette Foyer, 2nd Level
Registration and Continental Breakfast

8:30 - 8:45 am .......................... Lafayette Ballroom, 2nd Level
Welcome and Introductions
President, Institute for Professionals in Taxation®:
Rick H. Izumi, CMI
ITA, LLC
Chatsworth, CA

ABA SALT Committee Chair:
Edward J. Bernert, Esq.
Baker & Hostetler LLP
Columbus, OH

ABA/IPT Advanced Tax Seminars Overall Chair:
Stewart M. Weintraub, Esq.
Chamberlain, Hrdlicka, White, Williams & Aughtry
West Conshohocken, PA

Local Host:
William M. Backstrom, Jr., Esq.
Jones Walker LLP
New Orleans, LA

8:45 - 9:45 am .......................... Lafayette Ballroom, 2nd Level
Ready or Not: States Roll Out BIG Changes in Reaction to Federal Tax Cuts
This session covers the most significant impacts of the federal Tax Cuts and Jobs Act (TCJA) on state taxation, including states’ legislative and administrative responses and anticipated judicial challenges. Impacts of TCJA on domestic operations, including net operating losses, interest deduction limitations, cost recovery, dividends received deduction and the pass-through deduction will be considered, as well as the effect of international provisions such as repatriation, GILTI, FDII and BEAT. Additionally, ASC 740 considerations related to the state and local tax impact of these changes will be discussed.

Learning Objectives:
After attending the session, the participant will be able to:

- Analyze state legislative and administrative responses to TCJA
- Assess potential judicial challenges to the SALT impacts of TCJA
- Summarize ASC 740 considerations impacted by TCJA

Moderator/Speaker:
Judith B. Vorndran, CPA, Esq.
State and Local Tax Partner
TaxOps SALT, LLC
Englewood, CO

 Speakers:
Susan Courson-Smith, CPA
Senior Director
Pfizer Inc.
Memphis, TN
Lynn A. Gandhi, Esq., LL.M., CPA
Partner
Honigman LLP
Detroit, MI
Mark E. Holcomb, Esq.
Shareholder
Dean, Mead & Dunbar
Tallahassee, FL

9:45 - 10:00 am .......................... Lafayette Foyer, 2nd Level
Networking Break
**Monday, March 11**

**10:00 - 11:00 am**  
*Lafayette Ballroom, 2nd Level*  
**Tax Base Issues for Non-U.S. Companies**  
Over the past several years, states have taken different and bolder measures to increase the tax base on which income/franchise taxes should apply. The rules in the continuously evolving state environment can be particularly challenging for non-U.S. entities. This panel will discuss the issues and considerations these rules present for non-U.S. entities that must navigate a decidedly non-uniform state tax landscape.

**Learning Objectives:**
After attending the session, the participant will be able to:

- Discuss the state tax jurisdiction concept of nexus in contrast to the Federal income tax permanent establishment concept
- Recognize various ways in which states are attempting to broaden their tax base
- Identify the differing approaches taken by states to compute a non-U.S. entity’s taxable income when such entity is not subject to Federal income tax

**Moderator/Spokesperson:**
**Stewart M. Weintraub, Esq.**  
Shareholder and SALT Practice Chair  
Chamberlain, Hrdlicka, White, Williams & Aughtry  
West Conshohocken, PA

**Speakers:**
**Mary Ann Horgan, JD**  
Director - State and Local Tax  
RELX Group  
Newton, MA

**Alysse McLoughlin, Esq.**  
Partner  
McDermott Will & Emery LLP  
New York, NY

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**11:05 am - 12:05 pm**  
*Lafayette Ballroom, 2nd Level*  
**Audit Responses to Above the Line Audit Adjustments**  
Businesses operating in more than one state (or country) often do so through multiple entities. These related entities often engage in transactions with each other, e.g., acquiring inventory, licensing intangibles, financing, or providing central management or administrative services. Using the equivalent of IRC § 482 powers or other discretionary authority, state revenue departments frequently challenge the pricing of intercompany transactions and seek to adjust taxable income. States also seek to address intercompany transactions through statutes requiring taxpayers to add back certain intercompany payments or by attempting to require certain entities (and their factors) to be included in (or excluded from) the state return. This panel will discuss these issues as well as strategies to combat proposed adjustments.

**Learning Objectives:**
After attending the session, the participant will be able to:

- Identify issues related to intercompany pricing arrangements
- Consider factors associated with statutory requirements to add back certain intercompany payments
- Evaluate attempts to force combined reporting
- Analyze the efficacy of various strategies and when to implement them
**Monday, March 11**

**Moderator/Speaker:**
*William T. Thistle, II, Esq., CPA*
Partner
Bradley Arant Boult Cummings LLP
Birmingham, AL

**Speakers:**
*Jonathan A. Feldman, Esq.*
Partner
Eversheds Sutherland (US) LLP
Atlanta, GA

*Jennafer N. Mesigian, Esq.*
Director - State Tax Controversy
PricewaterhouseCoopers LLP
Stamford, CT

**12:10 - 12:40 pm** .......................... *French Quarter Bar, 3rd Level Lunch*
(Presentation to follow immediately after lunch)

**12:40 - 1:40 pm** .......................... *French Quarter Bar, 3rd Level*
**How to Effectuate Legislative Change: Working with the DOR, Lobbyists, Trade Groups, and the Legislature**

This session is intended to explain how enactment of tax legislation occurs in the real world with all its bumps and missteps. The speakers will provide an understanding of the varying, often divergent, viewpoints of a tax commissioner and treasury staff, a lobbyist and association representative on the legislative process, in all of its unpredictable glory. This will be a roundtable discussion of tax issue management and real-life stories of the paths and pitfalls in legislative enactment and pathways to achieve consensus.

**Learning Objectives:**
After attending the session, the participant will be able to:
- Explain the basic process of bill enactment
- Identify the opportunities and roadblocks that may occur in navigating political forums

**Moderator/Speaker:**
*June Summers Haas, Esq.*
Partner
Honigman LLP
Lansing, MI

**Speakers:**
*Deborah R. Bierbaum*
AVP Tax, External Tax Policy
AT&T
Bedminster, NJ

*Peter N. Calcara, CAE*
Advocate - Vice President of Government Relations
Pennsylvania Institute of CPAs
Harrisburg, PA

*Janette M. Lohman, Esq., CMI, CCIP, CPA*
Partner
Thompson Coburn LLP
St. Louis, MO

**1:55 - 2:50 pm** .......................... *Lafayette Ballroom, 2nd Level*
**Issues Associated with Alternative Tax Bases, Including Gross Receipts**

This panel will identify and discuss issues particularly relevant in jurisdictions with taxes relying on alternative tax bases. For example, the panel will discuss what is gross income and its relevance in these alternative tax base jurisdictions. When gross income is a starting point for computing an alternative tax base, how much reliance can businesses place on federal tax laws and generally accepted accounting standards? Which receipts, such as pass-through receipts or those received as an agent, can be excluded from the tax base? Federal preemption provisions
applicable only to gross receipts taxes will be discussed. Finally, the Speakers will cover the hottest issues in their respective states of Ohio, Texas and Washington.

Learning Objectives:
After attending the session, the participant will be able to:

• Recognize issues as they arise in these alternative tax base jurisdictions and apply them by analogy to other jurisdictions
• Address unique post-Wayfair nexus issues for gross receipts compared with net income taxes
• Identify these issues, plan for them in your own business, or for your clients
• Share these issues with colleagues who are responsible for compliance, controversies, and planning in alternative tax base jurisdictions

Moderator/Speaker:
Gregg D. Barton, Esq.
Partner
Perkins Coie LLP
Seattle, WA

Speakers:
Edward J. Bernert, Esq.
Partner
Baker & Hostetler LLP
Columbus, OH

Christina A. Mondrik, Esq., CPA
Attorney and Owner
Mondrik & Associates
Austin, TX

3:05 - 4:10 pm. . . . . . . . . . . . . . . . . . . . . . . . . . . . . Lafayette Ballroom, 2nd Level
State Tax Issues for Pass-Throughs and the Federal Partnership Audits
This session will provide an analysis of the state tax issues that result from the Federal Partnership Audit rules and regulations.

Learning Objectives:
After attending the session, the participant will be able to:

• Describe the main points of the federal rules and regulations
• Identify the key state issues that result from the application of the federal rules and regulations
• Identify the “missing” guidance of the federal positions and how those “missing” points can cause issues in the application of the federal rules and regulations to state-level filing positions
• Explain what alternative positions a taxpayer can take to mitigate any inconsistencies between the federal and state audit regimes

Moderator/Speaker:
Stephanie Anne Lipinski-Galland, Esq.
Partner
Williams Mullen PC
Washington, DC

Speakers:
Zal Kumar, Esq.
Partner - State and Local Tax
Mayer Brown LLP
New York, NY

Daniel B. De Jong, Esq.
Senior Manager
KPMG LLP
Washington, DC

2:50 - 3:05 pm. . . . . . . . . . . . . . . . . . . . . . . . . . . . . Lafayette Foyer, 2nd Level
Networking Break
**Combination and Unitary Arguments to Solve Taxpayer Problems**

This session will address important trends and issues related to unitary and combined reporting. The speakers will also focus on opportunities to use combined reporting to address common issues faced by corporate taxpayers, such as using combination to avoid addback provisions, utilizing “trapped” net operating losses, addressing transfer pricing adjustments, and improving apportionment outcomes.

**Learning Objectives:**

After attending the session, the participant will be able to:

- Identify key trends and hot topics surrounding unitary and combined reporting
- Explain how combined reporting can be used to improve return positions and/or address proposed audit adjustments
- Recognize how and why Departments of Revenue may challenge combined and unitary reporting in such circumstances

**Moderator/Speaker:**

*Rex D. Ware, Esq.*
Senior Attorney
Moffa, Sutton & Donnini P.A.
Tallahassee, FL

**Speakers:**

*Aaishah Hashmi, LLM Taxation*
Corporate Tax Counsel
District of Columbia, Office of Tax and Revenue
Washington, DC
**Tuesday, March 12**

7:00 - 8:00 am. ......................... Lafayette Foyer, 2nd Level
Continental Breakfast

8:00 - 8:50 am. ......................... Lafayette Ballroom, 2nd Level
State Income Tax Implications of Wayfair—Way Un-Fair?
As the post-Wayfair landscape begins to take shape, it is clear that the application of the conclusion in the decision goes beyond issues surrounding additional sales taxes due from remote sellers. This session will provide a discussion of the implications for State and Foreign taxes as a result of Wayfair. The panelists will review the authority of the states’ to pursue business taxes using economic nexus, substantial nexus, and/or the adoption of factor presence nexus standards. In addition, the authority of a state to utilize the tax policies of European countries will be discussed as well as the retroactive application of Wayfair in non-sales tax cases. Finally, the panelists will give an overview of various state responses to the Wayfair decision from an income tax perspective.

Learning Objectives:
After attending the session, the participant will be able to:

- Identify historical developments of income tax nexus
- Recognize the current state of income tax nexus, including P.L. 86-272
- Identify the key states where state taxing authorities or legislatures have addressed the Wayfair decision as it relates to business taxes
- Explain the impact that the Wayfair decision has on business and income taxes
- Identify, and possibly avoid, pitfalls in a post-Wayfair world

Moderator/Speaker:
Glenn C. McCoy, Jr., CMI, Esq.
Director
KPMG LLP
New York, NY

8:55 - 9:45 am. ......................... Lafayette Ballroom, 2nd Level
Working Around the State Tax Deduction Limitation – Is It Really Working?
In response to Federal Tax Reform in 2017, several states quickly enacted or considered enacting laws to mitigate the impact of the new state tax deduction limitation. One method enacted by the states attempts to couple state tax payments with federal charitable deductions. Another method attempts to shift nondeductible state tax burdens from individuals to various corporate and flow-through entities, the deductions of which are not similarly limited. Our panel will analyze these new “workarounds” and will evaluate the efficacy of these approaches. They will also discuss the Internal Revenue Service’s response and the ongoing debate between the state and federal governments.

Learning Objectives:
After attending the session, the participant will be able to:

- Review state statutory constructs for mitigating the impact of the state tax deduction limitation
- Compare the costs and benefits associated with each state’s approach
- Analyze the efficacy of these programs as to whether they conflict with federal tax laws or IRS policies

Speakers:
*William M. Backstrom, Jr., Esq.*
Attorney/Partner
Jones Walker LLP
New Orleans, LA

*Kimberly Robinson, Esq.*
Secretary
Louisiana Department of Revenue
Baton Rouge, LA

*Marshall Stranburg, Esq.*
Deputy Executive Director
Multistate Tax Commission
Washington, DC
Tuesday, March 12

- Evaluate the IRS responses and the potential outcomes should litigation arise

Moderator/Speaker:
Raymond J. Freda, Esq.
Managing Director
Andersen Tax LLC
New York, NY

Speakers:
Jaye A. Calhoun, Esq.
Partner
Kean Miller LLP
New Orleans, LA
Laurie Stoeckmann, Esq.
Partner
Ernst & Young LLP
New York, NY

9:45 - 10:00 am. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . Lafayette Foyer, 2nd Level
Networking Break

10:00 - 10:50 am. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . Lafayette Ballroom, 2nd Level
Apportionment: Deep Dive into Determining Where the Benefit Is Received
As states have been migrating to a variety of market-based sourcing approaches for assignment of sales of other than tangible personal property, the general trend has been to look to a “benefits received” principle. Problems arise in the practical application of this principle because frequently state rules are not comprehensive enough to cover the wide variety of circumstances in which the issue is presented and/or states differ on how the principle is to be applied.

Learning Objectives:
After attending the session, the participant will be able to:
- Gain an overview of various state market sourcing rules (in comparison to cost-of-performance)

Tuesday, March 12

- Compare and contrast the various state approaches
- Identify potential opportunities and pitfalls under the state approaches
- Discuss difficulties in reconciling inconsistent state approaches

Moderator/Speaker:
Eric J. Coffill, Esq.
Senior Counsel
Pillsbury Winthrop Shaw Pittman LLP
Sacramento, CA

Speakers:
David A. Hughes, Esq.
Partner
Horwood Marcus & Berk Chartered
Chicago, IL
Jennifer Weidler Karpchuk, Esq.
Senior Counsel
Chamberlain, Hrdlicka, White, Williams & Aughtry
West Conshohocken, PA

10:55 - 11:45 am. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . Lafayette Ballroom, 2nd Level
Making More Effective Arguments – a Judge, a GC, and an Expert
This session will address the types of arguments that tend to be the most successful at various stages of a controversy (i.e., audit, litigation). For example, will you make any headway arguing a constitutional issue to an auditor? Will a judge care about the impact on revenue collection? How do you use third-party experts most effectively?

Learning Objectives:
After attending the session, the participant will be able to:
- Identify the best arguments to make at each level
- Be mindful of arguments that—while not likely to succeed—should be made anyway to preserve your rights
- Recognize how to efficiently use experts
Tuesday, March 12

Moderator/Speaker:
Leah S. Robinson, Esq.
Partner
Mayer Brown LLP
New York, NY

Speakers:
Gilbert Brewer, JD
Senior Assistant Director of Tax Policy
Washington Department of Revenue
Olympia, WA

Richard D. Pomp, JD
Alva P. Loiselle Professor of Law
UCONN School of Law
Hartford, CT

The Honorable Martha B. Wentworth
Judge
Indiana Tax Court
Indianapolis, IN

11:45 am - 12:30 pm  ................. French Quarter Bar, 3rd Level
Joint Lunch with Advanced Sales/Use Tax Seminar

12:30 - 1:30 pm  ........................ Lafayette Ballroom, 2nd Level
Joint Session with Advanced Sales/Use Tax Seminar Ethics in
Action from Wayfair to Technology: A Panel Discussion of Ethical
Issues and Developments in the “New” State Tax World
In this session, the panel will discuss the various ethical dilemmas that are
present in the state tax environment. Topics include: what to do pre and
post-Wayfair, differences between accounting and legal ethical standards,
conflicts of interest, form over substance, and evidence presentation and
auditors’ requests. Special attention is given to ethical dilemmas that arise
in the new world of technology.

Learning Objectives:
After attending the session, the participant will be able to:
• Assess the ethical implications related to the Wayfair decision
• Examine the differences between Legal and Accounting
ethics standards
• Navigate through ethical issues concerning conflicts of
interest, form over substance, and evidence presentation and
auditors’ requests
• Identify and analyze ethical dilemmas in the state tax
environment in a new world of technology

Moderator/Speaker:
Brian S. Goldstein, Esq.
Tax Partner
PricewaterhouseCoopers LLP
New York, NY

Speaker:
Matthew J. Landwehr, Esq.
Partner
Thompson Coburn LLP
St. Louis, MO

1:30 pm
Seminar Concludes
Tuesday, March 12

10:30 - 11:45 am. Lafayette Foyer, 2nd Level Registration

11:45 am - 12:30 pm. French Quarter Bar, 3rd Level Joint Lunch with Advanced State Income Tax Seminar

12:30 - 1:30 pm. Lafayette Ballroom, 2nd Level Joint Session with Advanced State Income Tax Seminar

Ethics in Action from Wayfair to Technology: A Panel Discussion of Ethical Issues and Developments in the “New” State Tax World

In this session, the panel will discuss the various ethical dilemmas that are present in the state tax environment. Topics include: what to do pre and post-Wayfair, differences between accounting and legal ethical standards, conflicts of interest, form over substance, and evidence presentation and auditors’ requests. Special attention is given to ethical dilemmas that arise in the new world of technology.

Learning Objectives:
After attending the session, the participant will be able to:

• Assess the ethical implications related to the Wayfair decision
• Examine the differences between Legal and Accounting ethical standards
• Navigate through ethical issues concerning conflicts of interest, form over substance, and evidence presentation and auditors’ requests
• Identify and analyze ethical dilemmas in the state tax environment in a new world of technology

Moderator/Speaker:
Brian S. Goldstein, Esq.
Tax Partner
PricewaterhouseCoopers LLP
New York, NY

1:30 - 1:45 pm. Lafayette Foyer, 2nd Level Networking Break

1:45 - 2:00 pm. Lafayette Ballroom, 2nd Level Welcome and Introductions

President, Institute for Professionals in Taxation®:
Rick H. Izumi, CMI
ITA, LLC
Chatsworth, CA

ABA SALT Committee Chair:
Edward J. Bernert, Esq.
Baker & Hostetler LLP
Columbus, OH

ABA/IPT Advanced Tax Seminars Overall Chair:
Stewart M. Weintraub, Esq.
Chamberlain, Hrdlicka, White, Williams & Aughty
West Conshohocken, PA

Local Host:
William M. Backstrom, Jr., Esq.
Jones Walker LLP
New Orleans, LA

2:00 - 3:30 pm. Lafayette Ballroom, 2nd Level The Annual Big Easy Brawl

Join Professor Richard D. Pomp, Jordan M. Goodman, and Jaye A. Calhoun in an in-depth, point-counter-point discussion of trending SALT issues! Participate in an outstanding session of insightful commentary and observations with several of the country’s leaders in SALT.

Speaker:
Matthew J. Landwehr, Esq.
Partner
Thompson Coburn LLP
St. Louis, MO
Tuesday, March 12

Learning Objectives:
After attending the session, the participant will be able to:

- Identify major developments in today’s state and local tax world and spot trends in the SALT area to anticipate potential problems and find potential solutions
- Recognize positions that taxpayers and states are currently taking and issues affecting positions multi-state taxpayers may see in the future
- Recall the most important recent SALT cases and better comprehend the basis and reasoning of the decisions
- Analyze key decisions and legislative actions that have established new laws and determine the potential positive and negative effects of these new developments

Moderator/Speaker:
Jaye A. Calhoun, Esq.
Partner
Kean Miller LLP
New Orleans, LA

Speakers:
Jordan M. Goodman, Esq., CPA
Partner
Horwood Marcus & Berk Chartered
Chicago, IL

Richard D. Pomp, JD
Alva P. Loisel Professor of Law
UCONN School of Law
Hartford, CT

3:30 - 3:45 pm . . . . . . . . . . . . . . . . . . . . . . . . . . . . . Lafayette Foyer, 2nd Level
Networking Break

3:45 - 5:15 pm . . . . . . . . . . . . . . . . . . . . . . . . . . . . . Lafayette Ballroom, 2nd Level
Sales and Use Tax Issues with the Cloud
– There’s No App for That

In light of Wayfair, remote sellers of cloud and digital services are faced with increased challenges of multistate compliance in an area that is rapidly evolving and lacks uniformity. This session will focus on hot issues and trends in the area of cloud and digital services, including legislative and policy developments, the use of exemption certificates, and sourcing issues. This session will discuss best practices for dealing with these ever-challenging issues both on audit and in planning.

Learning Objectives:
After attending the session, the participant will be able to:

- Identify trends and developments in the taxation of cloud and digital services
- Discuss issues related to the sourcing of cloud and digital services
- Evaluate potential sales and use tax exemptions and the use of exemption certificates with respect to cloud and digital services
- Apply best practices for dealing with sales and use taxation of cloud and digital services in planning and audits

Speaker/Moderator:
Robert L. Mahon, Esq.
Partner
Perkins Coie LLP
Seattle, WA

Continued on next page...
**TUESDAY, MARCH 12**

**Speakers:**
- Carolyn S. Kranz, JD, CPA  
  Chief Operating Officer  
  Industry Sales Tax Solutions, LLC  
  Washington, DC  
- James R. Taylor, CPA, JD  
  Vice President  
  State & Local Tax  
  Alliance Data  
  Columbus, OH

**5:15 - 6:15 pm. Lafayette Foyer, 2nd Level**

**Networking Reception**

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**WEDNESDAY, MARCH 13**

**7:00 - 8:00 am. Lafayette Foyer, 2nd Level**

**Continental Breakfast**

**8:00 - 9:00 am. Lafayette Ballroom, 2nd Level**

**Update on Recent Developments in Sales and Use Tax: 2018 - 2019**

This session provides a brief update on sales and use tax developments in 2018-2019. It is a handy reference to new developments and may include some developments that have escaped your attention, but that may be useful to your company, business or practice. This session includes developments that were too varied to be discussed in sessions devoted to more specific and limited topics.

**Learning Objectives:**

After attending the session, the participant will be able to:
- Recognize the most important sales and use tax developments of 2018-2019
- Identify recent legislative, judicial and administrative developments in sales and use tax

**Moderator:**
- Andrew W. Yates, Esq.  
  Attorney  
  Alston & Bird LLP  
  Atlanta, GA

**Speakers:**
- Edward J. Bernert, Esq.  
  Partner  
  Baker & Hostetler LLP  
  Columbus, OH  
- James G. Busby, Jr., Esq., CPA  
  Senior Member  
  The Cavanagh Law Firm, P.A.  
  Phoenix, AZ  
- Faranak Naghavi, CPA  
  Partner, Indirect Tax  
  Ernst & Young LLP  
  Washington, DC
Wednesday, March 13

9:00 - 10:00 am ......................... Lafayette Ballroom, 2nd Level
Wayfair: Part I – Immediate Impacts
This session will focus on Wayfair’s impact on remote sellers and marketplace providers, including the new test under the dormant Commerce Clause, navigating unanswered questions and state responses, and options to protect taxpayers’ interests, including voluntary disclosures and amnesty programs. A separate session immediately following will address the broader implications of Wayfair.

Learning Objectives:
After attending the session, the participant will be able to:

- Discuss Wayfair’s effects on nexus for remote sellers and marketplace providers
- Identify remaining unanswered questions in the wake of Wayfair, including the dual purposes under the Commerce Clause of preventing discrimination and undue burdens on Interstate Commerce
- Recognize and distinguish various state approaches to implementing Wayfair
- Evaluate options to protect taxpayers’ interests after Wayfair, including litigation, voluntary disclosures and amnesty programs

Moderator:
Lynn A. Gandhi, Esq., LL.M., CPA
Partner
Honigman LLP
Detroit, MI

Speakers:
Martin I. Eisenstein, Esq.
Senior Partner
Brann & Isaacson
Lewiston, ME

Wednesday, March 13

Bruce Johnson, Esq.
Senior Vice President, Tax Policy
Taxometry
South Jordan, UT

10:00 - 10:15 am ....................... Lafayette Foyer, 2nd Level
Networking Break

10:15 - 11:15 am ...................... Lafayette Ballroom, 2nd Level
Wayfair: Part II – Broader Implications for Service Providers, International Sales and Other Taxes
Beyond its potential impact on remote sellers of goods and marketplace providers, Wayfair portends broader effects for service providers and international sellers, as well as implications for income and other business activity taxes, financial accounting, and mergers and acquisitions. This session will focus on these far-reaching implications of Wayfair, and consider evolving trends in the development of both nexus principles and other potential limitations on state taxing authority.

Learning Objectives:
After attending the session, the participant will be able to:

- Discuss the effects of Wayfair on service providers and international sellers
- Recognize potential constitutional implications in applying or seeking to extend Wayfair
- Evaluate the impact of Wayfair on nexus for income, business activity, and other tax purposes
- Identify implications of Wayfair on financial accounting and mergers and acquisitions

Continued on next page...
Wednesday, March 13

Moderator:
Mark E. Holcomb, Esq.
Shareholder
Dean, Mead & Dunbar
Tallahassee, FL

Speakers:
Valerie C. Dickerson
Partner
Washington Multistate National Tax
Deloitte Tax LLP
Washington, DC

Scott Peterson
Vice President of Tax Policy and Government Relations
Avalara, Inc.
Nashville, TN

Matthew P. Schaefer, Esq.
Attorney
Brann & Isaacson
Lewiston, ME

11:15 - 11:45 am .................. Grand Ballroom Salon II, 2nd Level
Lunch
(Presentation to follow immediately after lunch)

11:45 am - 12:35 pm ............... Grand Ballroom Salon II, 2nd Level
Tax Administrator’s Roundtable
A multitude of changes affecting state and local taxes has practitioners
and their clients striving to keep up. Many compliance questions remain.
This panel of senior tax administrators will discuss the top administration,
policy, and compliance issues facing practitioners and industry in each of
their respective states. The panelists will discuss best practices for client
representation.

Learning Objectives:
After attending the session, the participant will be able to:
• Identify the impact of Wayfair and other state and local tax
developments on each of the Administrators’ states and the
respective states’ responses
• Advise clients or their companies about key issues they
may be facing in each of the Administrators’ states
• Evaluate the best methods to address and resolve the key
issues in each state

Moderator:
Olga Goldberg, Esq.
Counsel
Pierce Atwood, LLP
Portland, ME

Speakers:
Bryan Barbin, Esq.
Deputy Secretary for Taxation
Pennsylvania Department of Revenue
Harrisburg, PA

Karey W. Barton
Associate Deputy Comptroller for Tax
Texas Comptroller of Public Accounts
Austin, TX

Jessica Brown, Esq.
Assistant General Counsel
District of Columbia, Office of Tax and Revenue
Washington DC

Kimberly L. Robinson, Esq.
Secretary
Louisiana Department of Revenue
Baton Rouge, LA
Wednesday, March 13

12:50 - 1:50 pm. Lafayette Ballroom, 2nd Level

Sales and use tax issues often turn on how the tax laws and regulations are construed by taxing authorities and courts. The interpretation of the tax law raises a host of statutory construction canons and entails debate over reading the words used by lawmakers. This session will focus on key concepts in construing tax law and trends in how judges decide disputes over what the law means. The panel has a wealth of experience with statutory construction in a number of different contexts and settings.

Learning Objectives:
After attending the session, the participant will be able to:
• Identify trends and developments in administrative and judicial construction of sales and use tax law
• Discuss the principles of statutory construction at issue in typical sales and use tax controversies
• Evaluate strategies to advance the most persuasive statutory construction arguments in particular controversies and cases

Moderator/Speaker:
Stephanie Anne Lipinski-Galland, Esq.
Partner
Williams Mullen PC
Washington, DC

Speakers:
The Honorable Cade R. Cole
Vice-Chair & Local Tax Judge
Louisiana Board of Tax Appeals
Lake Charles, LA

Doug Sigel, Esq.
Practice Group Leader, Sales and Use and Income Tax
Ryan Law Firm, LLP
Austin, TX

Wednesday, March 13

1:50 - 2:50 pm. Lafayette Ballroom, 2nd Level
Part I: Sales and Use Tax Audit Notice In Hand – Help!

This double session will take you from that sense of dread experienced upon opening the State’s audit announcement through all steps leading to a successful resolution—through audit, through protest, and even on through litigation.

The diverse and experienced panelists will offer their insight and years of experience in these circumstances, from both in-house and outside advisor perspectives.

Learning Objectives:
After attending the session, the participant will be able to:
• Identify best practices, tactics and strategies for sales tax controversy from audit through litigation and learn how to manage and defend an audit while keeping an eye towards potential litigation
• Gain practical tips and guidance for successful audit preparation and defense, and provide best practices for avoiding missteps and potentially damaging issues
• Recognize the “hot spots” and problem areas which have tripped up many a “cookbook” audit, evaluate the merits, the costs, the timeline and the final score needed to successfully conclude an audit
• Apply the practical benefits learned from attending the session to the next sales and use tax dispute in which you are involved
• Identify tools and strategies to prepare for audits, including reviews of prior audits by the same state, discussions with other taxpayers, self-audit for overpayments and underpayments [using internal or external assets]
• Identify best practices for the ‘rules’ of the audit engagement. Require agreement on sampling, access to taxpayer’s employees etc. Obtain a timeline for the audit examination, statute of limitations waivers, etc.

Continued on next page...
**Wednesday, March 13**

**Moderators:**
*J. Whitney Compton, Esq.*  
Partner  
Barnwell Consulting, LLC  
Atlanta, GA  

*Mark F. Sommer, Esq.*  
Attorney  
Frost Brown Todd LLC  
Louisville, KY

**Speakers:**

*Jedediah R. Bodger*  
Senior Director of Taxation  
Sierra Nevada Corporation  
Sparks, NV  

*Vickie J. Friedman*  
Director – Sales & Use Taxes  
CSX Transportation, Inc.  
Jacksonville, FL  

*Vickie Hurst*  
Director Indirect Tax  
LafargeHolcim  
Dundee, MI

2:50 - 3:05 pm. *Lafayette Foyer, 2nd Level*  
Networking Break

3:05 - 4:05 pm. *Lafayette Ballroom, 2nd Level*  
**Part II: Sales and Use Tax Audit Notice In Hand – Help!**

This double session will take you from that sense of dread experienced upon opening the State’s audit announcement through all steps leading to a successful resolution – through audit, through protest, and even on through litigation.

The diverse and experienced panelists will offer their insight and years of experience in these circumstances, from both in-house and outside advisor perspectives.

**Learning Objectives:**
After attending the session, the participant will be able to:

- Identify best practices, tactics and strategies for sales tax controversy from audit through litigation and learn how to manage and defend an audit while keeping an eye towards potential litigation
- Gain practical tips and guidance for successful audit preparation and defense, and provide best practices for avoiding missteps and potentially damaging issues
- Recognize the “hot spots” and problem areas which have tripped up many a “cookbook” audit, evaluate the merits, the costs, the timeline and the final score needed to successfully conclude an audit
- Apply the practical benefits learned from attending the session to the next sales and use tax dispute in which you are involved
- Discuss the different levels of appeal, at audit and beyond, and the goals and opportunities for a taxpayer at each level and gain insight into the preparation necessary to have a successful administrative and/or judicial action
- Identify the limitations on litigation imposed by the factual presentations and determinations made during the audit

**Moderators:**

*J. Whitney Compton, Esq.*  
Partner  
Barnwell Consulting, LLC  
Atlanta, GA  

*Mark F. Sommer, Esq.*  
Attorney  
Frost Brown Todd LLC  
Louisville, KY

Continued on next page...
Wednesday, March 13

Speakers:
Jedediah R. Bodger
Senior Director of Taxation
Sierra Nevada Corporation
Sparks, NV

Vickie J. Friedman
Director – Sales & Use Taxes
CSX Transportation, Inc.
Jacksonville, FL

Vickie Hurst
Director Indirect Tax
LafargeHolcim
Dundee, MI

4:05 - 5:00 pm Lafayette Ballroom, 2nd Level
Managing Outsourced Audits: Tips for Dealing with Contract Sales Tax Auditors to Get to the Right Result
Due to budget constraints, collectors are increasingly looking to outsource auditing functions and this trend raises unique challenges and opportunities for businesses. It’s important to know how to protect your business from aggressive tactics and inappropriate disclosure of information when dealing with auditors whose compensation may depend on the collection of tax. This panel will discuss the growing trend and the commonly encountered issues as well as strategies to keep the audit on track, cooperative, and geared toward getting to the right tax result.

Learning Objectives:
After attending the session, the participant will be able to:
• Review policies and practices followed by collectors working with contract auditors
• Consider taxpayer rights and protections and when to raise these issues
• Analyze the efficacy of various strategies and when to implement them
• Evaluate typical collector approaches and the potential outcomes should litigation arise

Wednesday, March 13

Moderator/Speaker:
Jaye A. Calhoun, Esq.
Partner
Kean Miller LLP
New Orleans, LA

Speakers:
Theresa Auda
Tax Manager - US Indirect Tax
Johnson & Johnson
Titusville, NJ

Karen S. Dean, Esq.
Tax Counsel & Senior Director, Audit & Appeals
CenturyLink
Broomfield, CO

William T. Thistle, II, Esq., CPA
Partner
Bradley Arant Boult Cummings LLP
Birmingham, AL

(See optional session on the next page)
NEW: Optional Session for Interested Advanced Sales Tax Seminar Attendees

5:15 - 6:15 pm .................................. Lafayette Ballroom, 2nd Level
Real Property Tax Fundamentals
Get a refresher on the “nuts and bolts” of determining and advocating for a tax value for a property and on common property tax exemptions. Get insights into valuations, classifications and exemption issues that impact real property taxation. This session will provide a groundwork for the more in-depth coverage of the sessions in the Advanced Property Tax Seminar. Learn about hot issues in property tax including, “Dark Store” Theory, leased fee, and others.

Learning Objectives:
After attending the session, the participant will be able to:

• Discuss the three primary approaches to value: cost, sales comparison, and income capitalization
• Consider common property tax exemptions, including nonprofits
• Recognize the hot issues in property tax, including “Dark Store” Theory, leased fee, and others

Moderator/Speaker:
Mark A. Loyd, Esq., CPA
Partner and Tax and Employee Benefits Department Chair
Bingham Greenebaum Doll LLP
Louisville, KY

Speaker:
Charles J. Moll, III, Esq.
Partner
McDermott Will & Emery LLP
San Francisco, CA

6:15 pm
Seminar Concludes
**Thursday, March 14**

7:15 - 8:15 am. .............................................*Lafayette Foyer, 2nd Level*
Registration Continues and Continental Breakfast

8:15 - 8:30 am. .............................................*Lafayette Ballroom, 2nd Level*
Welcome and Introductions

President, Institute for Professionals in Taxation®,
*Rick H. Izumi, CMI*
ITA, LLC
Chatsworth, CA

ABA SALT Committee Chair:
*Edward J. Bernert, Esq.*
Baker & Hostetler LLP
Columbus, OH

ABA/IPT Advanced Tax Seminars Overall Chair:
*Stewart M. Weintraub, Esq.*
Chamberlain, Hrdlicka, White, Williams & Aughtry
West Conshohocken, PA

Local Host:
*William M. Backstrom, Jr., Esq.*
Jones Walker LLP
New Orleans, LA

8:30 - 9:40 am. .............................................*Lafayette Ballroom, 2nd Level*
External Obsolescence – It’s Real
Assessors often seem to think that economic obsolescence is a figment of a taxpayer’s imagination, when in fact, it is very real. Traditional notions of economic obsolescence include external factors such as industry changes or job market issues; however, factors such as climate change and tariffs can also impact a property’s value. This session will discuss traditional and non-traditional factors that can affect the value of a property, and how to quantify the impact of these factors.

Learning Objectives:
After attending the session, the participant will be able to:

- Identify and compare various external factors that can diminish the value of the property
- Quantify the effect of those external factors on a property’s value
- Effectively analyze and use external obsolescence deductions to lower the assessment on property

Moderator:
*Michele M. Whittington, Esq.*
Member
Morgan Pottinger McGarvey
Lexington, KY

Speakers:
*Cynthia M. Fraser, Esq.*
Principal
Garvey Schubert Barer
Portland, OR

*Clara Lee, Esq.*
Senior Tax Counsel
The Wonderful Company
Los Angeles, CA

*John Russell Ray, II*
Senior Vice President
BVA Group
Plano, TX

9:40 - 10:30 am. .................................*Lafayette Ballroom, 2nd Level*
Taxation of Privately-Owned Property Located on Native American Reservations – Is It or Isn’t It Taxable?
The economic development of reservation lands has seen an increase in privately-owned building projects on reservation (Trust) land, whether shopping centers, hotels, entertainment venues or other ventures.
Reservation land and Native American-owned improvements are definitely not subject to state and local property tax. But what about privately-owned improvements? Are those improvements subject to state and local property tax or might federal law preempt such taxation? The Bureau of Indian Affairs in 2013 issued final regulations dealing with the leasing of privately-owned land that suggested the property taxation of privately-owned permanent improvements located on reservation land, as well as a possessory interest tax, is preempted by federal law and regulations dealing with the leasing of reservation land. Since then, there has been an upswing in the number of cases dealing with the property taxation of such property. Needless to say, local taxing agencies have been pushing back. This session will examine the case law dealing with the property taxation of privately-owned property on reservations as well as the taxation of privately-owned possessory interests in Native American-owned property.

Learning Objectives:
After attending the session, the participant will be able to:

- Identify those situations where federal preemption of privately-owned property could apply
- Assess the difference between property taxation of privately-owned property on leased Trust land and the taxation of a possessory interest in Tribal property
- Discuss with clients the possible property tax and possessory interest tax ramifications of locating a business or project on a reservation

Moderator/Speaker:
Pat Derdenger, Esq.
Partner
Steptoe & Johnson LLP
Phoenix, AZ

Speaker:
Craig A. Houghton, Esq.
Chair, Tax Practice Group
Baker Manock & Jensen PC
Fresno, CA

Thursday, March 14

The Dark Store Saga Continues: What to Expect Next, and What to Do About It

The IAAO’s Dark Store Theory for the assessment of big-box retail properties continues to present what is quite arguably the most profoundly politicized and heated controversy in the property tax world. The impact of this presentation is magnified as the IAAO Dark Store Theory threatens to spread not only to additional states but also to other property types across the country. This program, building upon presentations in prior years, will now focus on how the IAAO Dark Store Theory has been presented and opposed, and the resulting rulings thus far by courts and tribunals in decisions across the country. This year’s presentation will again follow a structured question and answer format designed to explore and respond to the Dark Store controversy from the many legal perspectives which have been advanced. The discussion will examine the legal support and appraisal significance of the IAAO Dark Store Theory, the intended purpose and objectives of the IAAO Special Committee who authored the revised IAAO white paper, and the instances in which the IAAO Dark Store Theory departs from traditionally accepted appraisal and assessment methodology. The panel will also review the preliminary and anticipated upcoming responses of the various state legislatures to the Dark Store Theory; the legal discussion then will also consider the constitutional ramifications of the Dark Store controversy and the various decisions and legislative proposals and actions addressing it.

Learning Objectives:
After attending the session, the participant will be able to:

- Analyze the legal and valuation concepts embedded in the Dark Store Theory, and whether those legal valuation concepts are supported by existing legal precedent and generally accepted appraisal practices
- Discover the most effective arguments and analyses to address and evidence the concepts which may be
incorporated into the Dark Store Theory in the valuation of big-box retail properties

- Identify the key components of the decisions to date and the various legislative initiatives which have been enacted or proposed, including the constitutional ramifications when analyzed under equal protection and due process principles
- Study the threatened extension of the Dark Store Theory to other types of commercial, industrial and investment properties

**Moderator:**
*Thomas R. Wilhelmy, Esq.*
Attorney
Fredrikson & Byron, P.A.
Minneapolis, MN

**Speakers:**
*Thomas M. Atherton, Esq.*
Attorney
Bose McKinney & Evans LLP
Indianapolis, IN

*Nora Ann Devine, Esq.*
Associate Attorney
Steven B. Pearlman & Associates
Chicago, IL

*Judy S. Engel, Esq.*
Attorney
Fredrikson & Byron, P.A.
Minneapolis, MN

**Thursday, March 14**

**12:15 - 12:45 pm**  
*Grand Ballroom Salon II, 2nd Level*  
Lunch  
(Presentation to follow immediately after lunch)

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**Thursday, March 14**

**12:45 - 1:30 pm**  
*Grand Ballroom Salon II, 2nd Level*  
**This Isn’t Baseball….Signals for a Real Estate Slowdown**

The baseball analogies (we are in “extra innings”) for predicting how close to, or how far from, the real estate industry may be from a slowdown have lost their charm. This economic cycle is closer to the end than to its beginning, so this discussion will cover what might trigger a slowdown, what indicators to watch, and how to prepare.

**Learning Objectives:**
After attending the session, the participant will be able to:

- Identify the triggers for a slowdown in the real estate markets
- Prepare for such a slowdown

**Speaker:**
*Susan Tjarksen*
Managing Director  
Midwest Multifamily Advisory Group  
Cushman & Wakefield  
Chicago, IL

**1:40 - 2:25 pm**  
*Lafayette Ballroom, 2nd Level*  
**Dueling Assessment Jurisdictions**

This session will discuss the problems caused when more than one assessing jurisdiction seeks to tax part or all of the same property, including single transactions involving property located in more than one jurisdiction, property straddling borders, movable property, etc.

**Learning Objectives:**
After attending the session, the participant will be able to:

- Recognize these situations, and acquire tools for resolving these issues

Continued on next page...
Thursday, March 14

Moderator:
Charles J. Moll, III, Esq.
Partner
McDermott Will & Emery LLP
San Francisco, CA

Speakers:
William T. Sullivan, Esq.
Counsel
Norton Rose Fulbright US LLP
San Antonio, TX
Kenneth R. West, Esq.
of Counsel
Vorys, Sater, Seymour and Pease LLP
Washington, D.C.

2:25 - 2:40 pm. Lafayette Foyer, 2nd Level
Networking Break

2:40 - 3:50 pm. Lafayette Ballroom, 2nd Level
Hot Trends and Issues in Property Tax
Learn about what property tax issues and trends are hot all over
the country. We'll be talking about trends in valuation approaches,
exemptions, Tax Cuts and Jobs Act and more. If it's not an issue in your
state yet, it may very well be soon!

Learning Objectives:
After attending the session, the participant will be able to:
• Discuss the latest judicial, statutory and administrative
developments in key states
• Be better equipped to advise clients and/or employers
• Recognize the potential impact of these developments in
other states

Thursday, March 14

Moderator:
Charles J. Moll, III, Esq.
Partner
McDermott Will & Emery LLP
San Francisco, CA

Speakers:
Mark A. Loyd, Esq., CPA
Partner and Tax and Employee Benefits Department Chair
Bingham Greenebaum Doll LLP
Louisville, KY
Rebecca M. Archer, Esq.
Lead Deputy County Counsel
San Mateo County
San Francisco, CA
Sara Sorenson, Esq.
Property Tax, Real Estate & Business Law Attorney
Sorenson Law, LLC
Atlanta, GA

3:50 - 4:05 pm. Lafayette Foyer, 2nd Level
Networking Break

4:05 - 5:05 pm. Lafayette Ballroom, 2nd Level
Cost Does Not Equal Value When Assessing Sports Facilities
Major league ballparks, professional football stadiums, and NBA/NHL
arenas may be home to different sports and different teams, but they all
have one thing in common—their costs typically exceed their value. This
panel will provide insight to the unique issues that taxpayers and taxing
authorities face when valuing professional sports facilities.

Learning Objectives:
After attending the session, the participant will be able to:
• Recognize the basic approaches to valuing professional
sports facilities
• Identify and the unique issues that arise when attempting to
determine the property’s taxable value
**Thursday, March 14**

**Moderator/Speaker:**  
*Stewart M. Weintraub, Esq.*  
Shareholder and SALT Practice Chair  
Chamberlain, Hrdlicka, White, Williams & Aughty  
West Conshohocken, PA

**Speakers:**  
*Jaye A. Calhoun, Esq.*  
Partner  
Kean Miller LLP  
New Orleans, LA  
*Troy M. Van Dongen, Esq.*  
Partner  
McDermott Will & Emery LLP  
San Francisco, CA  
*Bryan Younge, MAI, ASA, FRICS*  
Executive Vice President, Valuation & Advisory Specialty Practice Leader  
-Hospitality, Gaming & Leisure  
Newmark Knight Frank  
Chicago, IL  

5:05 - 6:05 pm  
*Networking Reception*

**Friday, March 15**

7:30 - 8:30 am  
*Continental Breakfast*

8:30 - 9:30 am  
**Personal Property and Inventory: No Longer the Middle Child**  
Property tax often focuses on bricks and mortar, while the importance of personal property and inventory may have been underappreciated if not actually overlooked. This panel will address the historical and current status of personal property and inventory reporting, and highlight opportunities and strategies to maximize tax savings.

**Learning Objectives:**  
After attending the session, the participant will be able to:  
- Recognize with a better understanding of the current and historical standards for valuation of personal property and inventory  
- Analyze valuation issues in different jurisdictions  
- Apply valuation strategies to optimize taxes on personal property and inventory

**Moderator/Speaker:**  
*Angela W. Adolph, Esq.*  
Partner  
Kean Miller LLP  
Baton Rouge, LA

**Speakers:**  
*Daniel Kistler, ASA*  
Director Energy Services  
KE Andrews  
Dallas/Fort Worth, TX  
*Donna K. Lawrence, CMI*  
Property Tax Manager  
Denbury Resources, Inc.  
Plano, TX
Who Says the Market Approach Is Easy?

The sales comparison approach may seem like the most straightforward and least controversial of the three traditional approaches to value. For a variety of legal and appraisal reasons, that can be dangerous thinking. This session features a panel of experienced practitioners discussing a selection of advanced problems encountered in the sales comparison approach to value. Topics to be discussed include jurisdictional exceptions that favor or disfavor the sales comparison approach; purchase price allocations and other challenges in using complex sales; doing a fee simple appraisal in a world of leased fee comps; appraising a value-add property in a world of stabilized comps; and the use of post valuation date evidence in proving a retrospective value.

Learning Objectives:

After attending the session, the participant will be able to:

• Identify opportunities and pitfalls in the sales comparison approach

• Analyze your appraiser’s use of the sales comparison approach, including compliance with any special requirements of local law

• Critique and rebut inappropriate use of sales by your opposing expert

Moderator:
Norman J. Bruns, Esq.
Principal
Garvey Schubert Barer
Seattle, WA

Speakers:
Robert W. Clark, ASA
Partner
Stancil & Co.
Irving, TX

Mary A. O’Connor, ASA, CFE
Partner
Sikich LLP
Chicago, IL

10:45 - 11:00 am
Lafayette Foyer, 2nd Level
Networking Break

11:00 am - 12:00 pm
Lafayette Ballroom, 2nd Level
The High Ground – Ethical Property Tax Practice

The focus on this ethics presentation for accountants, attorneys, and consultants will be on property tax representations and the application of the ethics rules in property tax conferences, appeals and hearings. Other useful rules will also be discussed.

Learning Objectives:

After attending the session, the participant will be able to:

• Recognize various codes of ethics that apply to, guide and protect property tax practitioners, their employers and our profession

• Identify situations that may compromise ethical conduct

Moderator/Speaker:
Mark A. Loyd, Esq., CPA
Partner and Tax and Employee Benefits Department Chair
Bingham Greenebaum Doll LLP
Louisville, KY

Speaker:
Bailey Roese, Esq.
Attorney
Bingham Greenebaum Doll LLP
Louisville, KY

12:00 pm
Seminar Concludes
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2019 ABA/IPT Advanced Tax Seminars

19th Annual U.S. and Europe Tax Practice Trends Conference
Le Méridien Etoile
Paris, France
April 3-5, 2019

2019 May Tax Meeting
Grand Hyatt
Washington, DC
May 9-11, 2019

12th Annual U.S. and Latin America Tax Practice Trends Conference
Mandarin Oriental
Miami, FL
June 12-14, 2019

2019 Fall Tax Meeting
Hyatt Regency
San Francisco, CA
October 3-5, 2019

20th Annual Philadelphia Tax Conference
The Union League
Philadelphia, PA
October 28-29, 2019

2020 May Meeting
Marriott Marquis
Washington, DC
April 30 - May 2, 2020

2020 Fall Tax Meeting
Marriott Marquis
New York, NY
September 24-26, 2020

The Sales & Use Tax Deskbook, 2017-2018 Edition
Designed for in-house tax professionals, attorneys, and accountants, this multistate resource compiles information about sales and use taxes from every state that imposes them.

Regular Price: $285 • Tax Section Member Price: $225

The Property Tax Deskbook, 2018 Edition
This comprehensive guide provides taxpayers and tax practitioners with an essential, reliable, and annually updated compendium of information about the property tax in all 50 states and the District of Columbia.

Regular Price: $285 • Tax Section Member Price: $225

Guide to Multijurisdictional Admission to Practice Requirements for State & Local Tax Lawyers, 2017-2018
Designed for state and local tax lawyers who engage in multijurisdictional practice, this new guide synthesizes the admission to practice requirements when representing clients in informal and formal administrative matters and in litigation in each state, the District of Columbia, and key municipalities.

Regular Price: $60 • Tax Section Member Price: $46

The Tax Lawyer
The nation’s premier peer-reviewed tax law journal now publishes state and local tax content throughout the year and is a benefit to Section of Taxation members. Visit ambar.org/TaxLawyerJournal for submission instructions.
IPT UPCOMING PROGRAMS

ANNUAL CONFERENCE
43rd Annual Conference
Hyatt Regency Hill Country Resort
San Antonio, TX
June 23 - 26, 2019

PROPERTY TAX
Property Tax School
Hilton DFW Lakes Executive Conference Center
Grapevine, TX
August 4 - 8, 2019

Real Property Tax School
Georgia Tech Hotel & Conference Center
Atlanta, GA
August 18 - 23, 2019

Personal Property Tax School
AT&T Executive Education & Conference Center
Austin, TX
October 20 - 25, 2019

Property Tax Symposium
Hyatt Regency Seattle
Seattle, WA
November 10 - 13, 2019

STATE INCOME TAX
State Income Tax Schools I & II
Delamar West Hartford Hotel
West Hartford, CT
July 15 - 19, 2019

SALES TAX
Sales Tax School II
Georgia Tech Hotel & Conference Center
Atlanta, GA
May 5 - 10, 2019

Sales Tax Symposium
The Ritz-Carlton Orlando, Grande Lakes
Orlando, FL
September 22 - 25, 2019

CREDITS AND INCENTIVES
Credits and Incentives School
Hilton DFW Lakes Executive Conference Center
Grapevine, TX
August 5 - 9, 2019

2019 Credits & Incentives Symposium
Hyatt Regency Seattle
Seattle, WA
November 12 - 15, 2019

VALUE ADDED TAX
VAT Symposium
The Ritz-Carlton Orlando, Grande Lakes
Orlando, FL
September 25 - 26, 2019

IPT PUBLICATIONS
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Books_and_Surveys

State Business Income Taxation
The approximately 500-page treatise, along with CD, includes contributions from some of the most highly regarded state business income tax professionals in the nation, and is of substantial scope. The book is priced at $100 for IPT members; $125 for employees of companies with IPT members; and $175 for non-members.

Property Taxation
Published on a convenient flash drive, this new edition is a revised and expanded version of the popular 3rd edition and serves as a manual or reference for the business or property tax professional. It provides an in-depth analysis compiled and edited by experienced property tax practitioners. The flash drive costs $100 for IPT members; $125 for those employed by companies with IPT members; and $175 for non-members.

Sales and Use Taxation
Published on a convenient flash drive, this text provides the beginner sales and use tax practitioner with a thorough introduction to the profession. It includes comprehensive coverage of all key issues and references federal, state and local practice, statutes and case law. The flash drive costs $100 for IPT members; $125 for those employed by companies with IPT members; and $175 for non-members.

Third-Party Drop Shipment Survey
14th Edition, July 2018
This monographic survey of forty-five states and the District of Columbia presents a third-party drop shipment fact pattern with 10 questions asked relating to each state’s treatment of the transaction. The cost of the survey is $200.00 for IPT members; $225 for those employed by companies with IPT members; and $275 for non-members.
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March 16-17

ADVANCED SALES/USE TAX SEMINAR
March 17-18

ADVANCED PROPERTY TAX SEMINAR
March 19-20

Royal Sonesta
New Orleans, LA