2020 ABA/IPT Advanced Tax Seminars

Advanced State Income Tax Seminar
March 16-17

Advanced Sales/Use Tax Seminar
March 17-18

Advanced Property Tax Seminar
March 19-20

Royal Sonesta Hotel
New Orleans, LA

Preliminary Program

ABA
American Bar Association
Tax Section
### Monday, March 16, 2020

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
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</thead>
<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</td>
</tr>
<tr>
<td>8:45 – 9:45 am</td>
<td>The Creeping Concept of Nexus: Trends, Traps and What Comes Next in 2020</td>
</tr>
<tr>
<td>9:45 – 9:55 am</td>
<td>Networking Break</td>
</tr>
<tr>
<td>9:55 – 10:55 am</td>
<td>TCJA as Applied by the States</td>
</tr>
<tr>
<td>10:55 – 11:10 am</td>
<td>Networking Break</td>
</tr>
<tr>
<td>11:10 am – 12:10 pm</td>
<td>What To Do With Public Law 86-272</td>
</tr>
<tr>
<td>12:10 – 12:40 pm</td>
<td>Lunch (Presentation to follow immediately after lunch)</td>
</tr>
<tr>
<td>1:55 – 2:50 pm</td>
<td>Audit Responses to Above the Line Audit Adjustments</td>
</tr>
<tr>
<td>2:50 – 3:05 pm</td>
<td>Networking Reception</td>
</tr>
<tr>
<td>3:05 – 4:10 pm</td>
<td>Primer on SALT Issues Arising in Mergers and Acquisitions</td>
</tr>
<tr>
<td>4:15 – 5:15 pm</td>
<td>Tax Issues Involving the Gig Economy</td>
</tr>
<tr>
<td>5:15 – 6:15 pm</td>
<td>Networking Reception</td>
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### Tuesday, March 17, 2020

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
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<tbody>
<tr>
<td>7:00 – 8:00 am</td>
<td>Continental Breakfast</td>
</tr>
<tr>
<td>8:00 – 8:50 am</td>
<td>Apportionment 2020</td>
</tr>
<tr>
<td>9:00 – 9:50 am</td>
<td>Apportionment (Partnership/Distributive Shares)</td>
</tr>
<tr>
<td>9:50 – 10:10 am</td>
<td>Networking Break</td>
</tr>
<tr>
<td>10:10 – 11:00 am</td>
<td>Confidentiality Versus Transparency and What is the Difference?</td>
</tr>
<tr>
<td>11:10 am – 12:00 pm</td>
<td>“And I’ll Huff, and I’ll Puff, and I’ll Blow Your [Argument] Down” – Statutory Construction - The Foundation of a Persuasive Income Tax Argument</td>
</tr>
<tr>
<td>12:00 – 12:30 pm</td>
<td>Joint Lunch with Advanced Sales Tax Seminar</td>
</tr>
<tr>
<td>12:30 – 1:30 pm</td>
<td>Ethical Dilemmas in a Technological World (Joint Session with Advanced Sales Tax Seminar)</td>
</tr>
<tr>
<td>1:30 pm</td>
<td>Seminar Concludes</td>
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### Tuesday, March 17, 2020

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
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<tbody>
<tr>
<td>10:30 – 11:45 am</td>
<td>Registration</td>
</tr>
<tr>
<td>11:45 am – 12:30 pm</td>
<td>Joint Lunch with Advanced State Income Tax Seminar</td>
</tr>
<tr>
<td>12:30 – 1:30 pm</td>
<td>Ethical Dilemmas in a Technological World (Joint Session with Advanced State Income Tax Seminar)</td>
</tr>
<tr>
<td>1:45 – 2:00 pm</td>
<td>Welcome and Introductions</td>
</tr>
<tr>
<td>2:00 – 3:15 pm</td>
<td>The Annual Big Easy Brawl</td>
</tr>
<tr>
<td>3:30 – 3:45 pm</td>
<td>Networking Break</td>
</tr>
<tr>
<td>3:45 – 5:00 pm</td>
<td>Update on Recent Developments in Sales and Use Tax: 2019–2020</td>
</tr>
<tr>
<td>5:00 – 6:00 pm</td>
<td>Networking Reception</td>
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### Wednesday, March 18, 2020

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
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<tbody>
<tr>
<td>7:30 – 8:00 am</td>
<td>Continental Breakfast</td>
</tr>
<tr>
<td>8:00 – 9:00 am</td>
<td>Printing Your Own Money for Tax Purposes! Sales Taxation of Freebies and Complimentary Goods and Services</td>
</tr>
<tr>
<td>9:00 – 10:15 am</td>
<td>Wayfair I – Implementing Wayfair: Emerging Trends in State Responses</td>
</tr>
<tr>
<td>10:15 – 10:30 am</td>
<td>Networking Break</td>
</tr>
<tr>
<td>10:30 – 11:15 am</td>
<td>Wayfair: Part II – Local Tax Issues &quot;Howdy Virtual Stranger! Brought Your Real Checkbook?&quot;</td>
</tr>
<tr>
<td>11:15 am – 12:15 pm</td>
<td>Audit Procedure: A Litigation Perspective</td>
</tr>
<tr>
<td>12:15 – 12:45 pm</td>
<td>Lunch (Presentation to follow immediately after lunch)</td>
</tr>
<tr>
<td>12:45 – 2:00 pm</td>
<td>Tax Administrator’s Roundtable</td>
</tr>
<tr>
<td>2:00 – 2:15 pm</td>
<td>Networking Break</td>
</tr>
<tr>
<td>2:15 – 3:15 pm</td>
<td>Mergers and Acquisitions: Transfer Taxes in the Purchase or Sale of a Business</td>
</tr>
<tr>
<td>3:15 – 4:15 pm</td>
<td>Tax Planning—How to Make Tax Laws Work for You, Instead of Against You?</td>
</tr>
<tr>
<td>4:15 – 4:30 pm</td>
<td>Networking Break</td>
</tr>
<tr>
<td>4:30 – 5:30 pm</td>
<td>The Future of Sales Tax Compliance</td>
</tr>
<tr>
<td>5:30 – 6:30 pm</td>
<td>Optional Session: Real Property Tax Fundamentals</td>
</tr>
<tr>
<td>6:30 pm</td>
<td>Seminar Concludes</td>
</tr>
</tbody>
</table>
# ABA/IPT Advanced Property Tax Seminar

**March 19 - 20, 2020**

## 2020 ABA/IPT Advanced Tax Seminars

### Program Organizers

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

**Institute for Professionals in Taxation®**
1100 Abernathy Road NE, Suite 750
Atlanta, GA 30328
[www.ipt.org](http://www.ipt.org)

The Institute, founded in 1976, is a 501(c)(3) not-for-profit educational association serving more than 6,000 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 many educational opportunities tailored to the specific needs of state and local tax professionals through more than 15 annual live programs in the form of schools, symposiums, an annual conference, workshops, and seminars. IPT also hosts an online library of webinars and on-demand programs to further educational needs.

The Institute is the only professional organization that educates, certifies and establishes strict codes of conduct for state and local income, property and sales & use tax and credits & incentives professionals who represent taxpayers (government officials or organizations do not qualify for membership). IPT’s designation program includes 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, and the CCIP designation (Certified Credits and Incentives Professional), which signifies achievement in tax credits and business incentives for practitioners in credits and incentives Members who satisfy the education, experience and examination requirements can earn these designations. Learn more by visiting [www.ipt.org](http://www.ipt.org).

### Wednesday, March 18, 2020

<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>
<tr>
<td>5:30 – 6:30 pm</td>
<td><strong>Optional Session:</strong> Real Property Tax Fundamentals</td>
</tr>
</tbody>
</table>

### Thursday, March 19, 2020

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>7:00 – 8:00 am</td>
<td>Registration and Continental Breakfast</td>
</tr>
<tr>
<td>8:15 – 8:30 am</td>
<td>Welcome and Introductions</td>
</tr>
<tr>
<td>8:30 – 9:45 am</td>
<td>The Assessors’ Dark Store Conspiracy Theory Revisited ... Again</td>
</tr>
<tr>
<td>9:45 – 10:30 am</td>
<td>Look Out Below – State Taxation of Minerals and Mineral Extraction</td>
</tr>
<tr>
<td>10:30 – 10:45 am</td>
<td>Networking Break</td>
</tr>
<tr>
<td>10:45 – 11:30 am</td>
<td>Federal and State Constitutional Issues in the Property Tax Arena</td>
</tr>
<tr>
<td>11:30 am – 12:30 pm</td>
<td>Hot Tubbing the Experts? Judicial Perspectives on Traditional and Innovative Approaches to Valuation Disputes</td>
</tr>
<tr>
<td>12:30 – 1:00 pm</td>
<td>Lunch (Presentation to follow immediately after lunch)</td>
</tr>
<tr>
<td>1:00 – 1:30 pm</td>
<td>Adventures in the Louisiana Legislature!</td>
</tr>
<tr>
<td>1:45 – 2:45 pm</td>
<td>Lost in the Shuffle: Business Personal Property Tax, and Asset and Inventory Tracking</td>
</tr>
<tr>
<td>2:45 – 3:00 pm</td>
<td>Networking Break</td>
</tr>
<tr>
<td>3:00 – 4:00 pm</td>
<td>Your Business Is Profitable – So Your Property Must Be Valuable?</td>
</tr>
<tr>
<td>4:00 – 4:45 pm</td>
<td>How to Make Friends and Influence People, and Maybe Achieve Tax Savings Through Tax Credits and Exemptions</td>
</tr>
<tr>
<td>4:45 – 6:00 pm</td>
<td>Hot Trends and Issues in Property Tax</td>
</tr>
<tr>
<td>6:00 – 7:00 pm</td>
<td>Networking Reception</td>
</tr>
</tbody>
</table>

### Friday, March 20, 2020

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>7:30 – 8:30 am</td>
<td>Continental Breakfast</td>
</tr>
<tr>
<td>8:45 – 9:45 am</td>
<td>Valuing the Fee Simple Interest for Tax Purposes in Situations not Involving “Dark Stores”</td>
</tr>
<tr>
<td>9:45 – 10:45 am</td>
<td>Computer Assisted Mass Appraisals</td>
</tr>
<tr>
<td>10:45 – 11:00 am</td>
<td>Networking Break</td>
</tr>
<tr>
<td>11:00 am – 12:00 pm</td>
<td>Ethical Issues for Property Tax Practitioners Related to Diversity and Implicit Bias</td>
</tr>
<tr>
<td>12:00 pm</td>
<td>Seminar Concludes</td>
</tr>
</tbody>
</table>
PROGRAM ORGANIZERS (Continued)

Chair, ABA Section of Taxation:
Thomas J. Callahan, Esq.
Thomson Hine LLP, Cleveland, OH

President, Institute for Professionals in Taxation®:
Janette M. Lohman, CMI, CCIP, Esq., CPA
Thompson Coburn LLP

ABA State & Local Taxes Committee Chair:
Mark F. Sommer, Esq.
Frost Brown Todd LLC

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

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

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Foster Garvey, PC

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 attorneys, accountants, tax directors, state and local tax managers, government tax officials, appraisers, property tax managers, commercial and industrial property managers, and others interested in sales, use, ad valorem taxation of property, and state income tax.

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.

REGISTRATION (via ABA Section of Taxation)

<table>
<thead>
<tr>
<th>Early-Bird Tuition (Deadline January 30, 2020)</th>
<th>Advance Tuition (Deadline March 12, 2020)</th>
<th>On-site</th>
</tr>
</thead>
<tbody>
<tr>
<td>One Seminar</td>
<td>$550</td>
<td>$625</td>
</tr>
<tr>
<td>Two Seminars</td>
<td>$925</td>
<td>$1025</td>
</tr>
<tr>
<td>All Three Seminars</td>
<td>$1,300</td>
<td>$1,500</td>
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</table>

Registrations must be completed in advance of the ABA/IPT Advanced Tax Seminars through the Section of Taxation or the ABA Service Center. There are five ways to register:

- **REGISTER ONLINE** using a credit card at [http://ambar.org/20taxipt](http://ambar.org/20taxipt).
- **MAIL** the REGISTRATION FORM with a check to the ABA Service Center - MTG/Event Registration Dept; TX 2003IPT, 321 N. Clark Street, Floor 16, Chicago, IL 60654. (Make check payable to the ABA Section of Taxation)
- **FAX** the FORM to ABA Section of Taxation, (202) 662-8682 and mail a check to the address in Chicago (see above).
- **EMAIL** the FORM to taxmeeting@americanbar.org and Tax Section staff will contact you for payment information.
- **PHONE** the ABA Section of Taxation, (202) 662-8670.

Faxed and mailed registrations must be accompanied by payment in the form of a check. Note: Fees are in U.S. currency. The following credit cards can be used: Visa, MasterCard and American Express. **All seminar registrations must be sent to the ABA Section of Taxation by March 12, 2020.** Confirmation that registration has been received will be sent via email. Names for registrants received after March 12, 2020, will not appear on printed registration list.

Cancellation Fee/Refunds/Substitutions

All cancellations and requests for refunds or substitutions must be received in writing by March 12, 2020. No refunds will be approved after that date; however, substitute registrants are welcome. All refund requests will incur a $50 cancellation fee. **Absolutely no refunds will be granted at the meeting.**
REGISTRATION (via ABA Section of Taxation)...Continued

To request a refund or a substitution, please send your written request to the ABA Registrar by fax to (202) 662-8682 or e-mail at taxmeeting@americanbar.org. By submitting the form, you are subject to payment due dates and cancellation fees.

Scholarship Information

A limited number of scholarships to defray tuition expenses are available for this program. To request a scholarship application, please email the ABA Tax Section at taxeserv@americanbar.org. Scholarship applications must be received no later than 30 days prior to the program. For programs with tuition costs over $500, qualifying attorneys will receive at least a 50% reduction in the registration fee.

Hotel Accommodations

The 2020 ABA/IPT Advanced Tax Seminars are being held at The Royal Sonesta, in New Orleans, Louisiana. A limited number of rooms have been reserved for Friday and Saturday nights. The reservation cut-off date is Thursday, February 6, 2020. You can make your reservations online or by telephone using the following:

- A dedicated booking website at: ABA/IPT Tax Seminars Hotel Reservations.
- Through Royal Sonesta central reservations by calling 1-855-463-3092 and referencing the Group Name: ABA/IPT Tax Seminars.

The Group Rate is $239.00, single/double occupancy, plus appropriate state and local taxes and fees. Rates include access to complimentary fitness center, business center, outdoor heated pool, and guest room wireless internet.

All reservations will be guaranteed by the individual’s credit card or check. Individuals with guaranteed reservations must cancel their reservations at least 72 hours prior to the scheduled day of arrival to avoid a one-night cancellation charge.

Reservations requested after the room block is filled or beyond the Thursday, February 6, 2020 cut-off date, whichever comes first, are subject to availability. Rooms may still be available after the room block is filled or after the cut-off date, but not necessarily at the negotiated rate. Requests for accommodations after that date, or sooner if the block sells out, cannot be ensured. Note: The group block for these seminars tend to fill up quickly.

Location/Ground Transportation

The Royal Sonesta is located at 300 Bourbon Street, New Orleans, LA 70130. The hotel’s main number is (504) 586-0300. The hotel is approximately 15 miles from the Louis Armstrong New Orleans International Airport. Taxi cab fare is approximately $36.00 from the airport to the hotel.

Shuttle service is available from the airport to the hotel for $24.00 (per person, one-way) or $44.00 (per person, round-trip). The shuttle may make multiple stops. For more information, please call Airport Shuttle New Orleans at (866) 596-2699. Passengers can purchase tickets at the Airport at Airport Shuttle ticket booths located on the first level throughout the Baggage Claim area. Other transportation services, such as Uber and Lyft, are also available in New Orleans. Overnight parking at the hotel with in/out privileges cost $43. Daily valet only parking is available and cost $12 for up to 2 hours, $16 for 2 to 6 hours, $20 for 6 to 12 hours, and $45 for 12 to 24 hours of parking.

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.

State Income Tax

CLE: The ABA will seek 11.3 hours of CLE credit in 60-minute states, and 13.6 hours of CLE credit for this program in 50-minute states including 1 hour of CLE ethics credit in 60-minute states and 1.2 hours of CLE ethics credit in 50-minute states as needed. Credit hours are estimated and are subject to each state’s approval and credit rounding rules. Please visit the program website at https://www.americanbar.org/groups/taxation/events_cle/20ipt_resources/ for program CLE details or visit www.americanbar.org/mcle for general information on CLE at the ABA.
CLE...Continued

Sales and Use Tax

CLE: The ABA will seek 12.75 hours of CLE credit in 60-minute states, and 15.3 hours of CLE credit for this program in 50-minute states including 1 hour of CLE ethics credit in 60-minute states and 1.2 hours of CLE ethics credit in 50-minute states as needed. Credit hours are estimated and are subject to each state’s approval and credit rounding rules. Please visit the program website at https://www.americanbar.org/groups/taxation/events_cle/20ipt_resources/ for program CLE details or visit www.americanbar.org/mcle for general information on CLE at the ABA.

Property Tax

CLE: The ABA will seek 12 hours of CLE credit in 60-minute states, and 14.4 hours of CLE credit for this program in 50-minute states including 1 hour of CLE ethics credit in 60-minute states and 1.2 hours of CLE ethics credit in 50-minute states as needed. Credit hours are estimated and are subject to each state’s approval and credit rounding rules. Please visit the program website at https://www.americanbar.org/groups/taxation/events_cle/20ipt_resources/ for program CLE details or visit www.americanbar.org/mcle for general information on CLE at the ABA.

Full Program

CLE: The ABA will seek 34 hours of CLE credit in 60-minute states, and 40.9 hours of CLE credit for this program in 50-minute states including 2 hours of CLE ethics credit in 60-minute states and 2.4 hours of CLE ethics credit in 50-minute states as needed. Credit hours are estimated and are subject to each state’s approval and credit rounding rules. Please visit the program website at https://www.americanbar.org/groups/taxation/events_cle/20ipt_resources/ for program CLE details or visit www.americanbar.org/mcle for general information on CLE at the ABA.

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 13.5 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 one hour optional session qualifying for 1.2 CPE on Wednesday that participants can attend. (Please refer to program for more information).

Each of the Seminars has 60 minutes of ethics equal to 1.2 CPE 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. 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 Knowledge 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...
ABA/IPT Advanced Tax Seminars Are Now Mobile!...Continued

social events. The app for each of the programs will be available to registered attendees two weeks prior to the seminars.

Join the conversation on social media! Add #2020ABA/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 ABA 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 Section’s main office at 202-662-8670.

Please note: by attending the conference, attendees have agreed to the terms of the American Bar Association Image/Audio/Video Release Form, which allows images, audio and video recorded on site to be used for educational and promotional purposes.

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

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Monday, March 16

7:30 – 8:30 am
Registration and Continental Breakfast

8:30 – 8:45 am
Welcome and Introductions

President, Institute for Professionals in Taxation
Janette M. Lohman, CMI, CCIP, Esq., CPA
Thompson Coburn LLP
St. Louis, MO

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
West Conshohocken, PA

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

8:45 – 9:45 am
The Creeping Concept of Nexus: Trends, Traps and What Comes Next in 2020

Post-Wayfair, all but two states that impose sales and use tax moved quickly to require sellers to collect sales tax on online purchases, and the last two states are closing the distance. Now, Wayfair is leaking into additional areas as states greedily reach for more. Income taxes are the next frontier, ensuring that state and local tax will continue to be in flux throughout 2020. Getting prepared starts with understanding what’s new. Join this panel of experts as they discuss trends, traps and what comes next with the creeping concept of nexus.

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

- Describe factor presence – it was here pre-Wayfair
- Identify new business activities that trigger nexus
- Recognize looming compliance threats, if registering for sales tax – and know when to worry about income taxes?
- Explain how PL 86-272 has been affected

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

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

Daniel L. Stanley, Esq.
Partner
Honigman LLP
Lansing, MI

9:45 – 9:55 am
Networking Break

9:55 – 10:55 am
TCJA as Applied by the States

We have now had two years to observe the response by the states to the passage of the TCJA in 2017. There has never been a uniform approach by the states to the treatment of foreign source income and the response by the states to the TCJA has been anything but uniform. There have been a host of different approaches adopted by the states and some states have still not taken any action in response to the TCJA. This session will focus on
the ways in which the states have responded to the TCJA, the unintended consequences of state conformity with the TCJA and possible constitutional issues related to the taxation of foreign source income.

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

- Be familiar with the manner in which the states have responded to the TCJA and the possible implications
- Better understand the unintended consequences of state conformity with the TCJA
- Be familiar with the possible constitutional issues associated with the states response to the TCJA

**Moderator/Speaker:**
*S. Lucky DeFries, Esq.*
Stockholder
Coffman DeFries & Nothern, P.A.
Topeka, KS

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

*Snowden Rives*
Senior Manager
Washington National Tax/Multistate Tax Services
Deloitte Tax, LLP
Washington, DC

**Monday, March 16**

10:55 – 11:10 am
Networking Break

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**Monday, March 16**

11:10 am – 12:10 pm
**What To Do With Public Law 86-272**

Public Law 86-272 is now 60 years old. While P.L. 86-272 made sense in the pre-internet, manufacturing oriented economy of 1959, many commentators have called into question the law’s continuing relevance in a digital and services based world. This session will explore what P.L. 86-272 means in 2020 and how states, taxpayers and Congress will help determine the law’s future.

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

- Recognize how P.L. 86-272 applies to the modern economy
- Identify recent challenges raised by taxpayers against P.L. 86-272
- Discuss how states might begin interpreting P.L. 86-272 in light of recent technological advances

**Moderator/Interpreter:**
*David A. Hughes, Esq.*
Partner
Horwood Marcus & Berk Chartered
Chicago, IL

**Speakers:**
*Brian Hamer, Esq.*
Counsel
Multistate Tax Commission
Washington, D.C.

*Jennifer Weidler Karpchuk, Esq.*
Partner
Cozen O’Connor
Philadelphia, PA

*Christopher T. Lutz, Esq.*
Partner
Horwood Marcus & Berk Chartered
Washington, D.C.
Monday, March 16

12:10 – 12:40 pm
Lunch
(Presentation to follow immediately after lunch)

12:40 – 1:40 pm

Tax insurance policies can cover taxes, interest, penalties, and costs stemming from transactions that fail to qualify for the intended treatment. A representations and warranties insurance (RWI) policy obtained in connection with an M&A deal can protect the buyer from unanticipated breaches of the seller’s representations. But these policies are rarely obtained with an eye towards state and local taxes. During this session, a tax insurance broker and a tax policy underwriter will discuss when these policies should be considered, what the policies should cover, and what traps to avoid when obtaining them.

Learning Objectives:
After attending the session, the participant will be able to:
• Explain the roles that tax insurance can play in transactions
• Identify what to look for or avoid in insurance

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

Speakers:
Justin Pierce Berutich
Senior Vice President
Euclid Transactional
New York, NY

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

Monday, March 16

Mark McTigue
Senior Vice President
MARSH
New York, NY

1:55 – 2:50 pm
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

Moderator/Speaker:
William T. Thistle, II, Esq.
Partner
Bradley Arant Boult Cummings LLP
Birmingham, AL
Monday, March 16

Speakers:
Matthew C. Boch, Esq.
Member
Dover Dixon Horne PLLC
Little Rock, AR

Lynn A. Gandhi, Esq., LLM, CPA
Partner
Honigman LLP
Detroit, MI

2:50 – 3:05 pm
Networking Break

3:05 – 4:10 pm
Primer on SALT Issues Arising in Mergers and Acquisitions
With the ever changing state and local corporate income tax landscape and the accelerating pace of corporate mergers and acquisitions, now, more so than ever, is a good time to sharpen your knowledge of the basic tenets of mergers and acquisitions. This session will provide an overview of the issues and potential traps facing both buyers and sellers from a state and local tax perspective. For buyers, it is paramount to understand what is being acquired and how it will impact its go forward state tax profile. For sellers, it is necessary to take a fresh look at sourcing gains/losses under new state sourcing regimes. The panel will also include an overview of the lifecycle of a transaction and will include a discussion on transfer taxes and related planning that can help minimize potential transactional liabilities.

Learning Objectives:
After attending the session, the participant will be able to:
• Explain the overall lifecycle of a transaction including the role of various parties
• Consider state and local tax issues that arise in pre-transactional restructuring
• Identify state and local tax issues specific to both buyers and sellers

Monday, March 16

• Discuss new issues arising after federal tax reform ("TCJA")
• Analyze the various state and local transfer taxes that could arise as a result of the transaction

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

Speakers:
Todd G. Betor, Esq.
Counsel
Eversheds Sutherland (US) LLP
Washington, D.C.

Zal Kumar, Esq.
Partner
Mayer Brown LLP
New York, NY

4:15 – 5:15 pm
Tax Issues Involving the Gig Economy
Temporary and flexible jobs are becoming more commonplace in the workforce as companies look to hire independent contractors and freelancers paid by the job (or "gig") instead of full-time employees. The way such individuals are paid for their work creates a number of challenging tax issues involving the treatment of wage income, self-employment income, or a combination of the two. Involved in this analysis is the question of what constitutes an independent contractor for tax purposes. Our panel will discuss and analyze these issues.

Learning Objectives:
After attending the session, the participant will be able to:
• Describe the workplace trend involving gig workers
• Identify key trends and topics surrounding tax issues caused by the Gig economy
Monday, March 16

- Explain the significance of the “independent contractor” designation
- Discuss related issues surrounding withholding, reporting, non-reporting, and under-reporting of income

**Moderator/Speaker:**
**Eric J. Coffill, Esq.**
Senior Counsel
Eversheds Sutherland (US) LLP
Sacramento, CA

**Speakers:**
**Leanora Perillo**
Senior Manager – Tax Controversy
Expedia Group
Seattle, WA

**Selvi Stanislaus**
Executive Officer
California Franchise Tax Board
Sacramento, CA

5:15 – 6:15 pm
Networking Reception

Tuesday, March 17

7:00 – 8:00 am
**Continental Breakfast**

8:00 – 8:50 am
**Apportionment 2020**
An update of recent apportionment developments. The practical application of market-based sourcing for services and intangibles, cost of performance sourcing, and how to make an alternative apportionment challenge.

**Learning Objectives:**
After attending the session, the participant will be able to:
- Describe the basic principles of apportionment, and market-based sourcing
- Explain the difference between market-based sourcing and costs of performance
- Analyze the recent MTC proposals for amending Section 17 and 18 of UDITPA
- Explore the differences between use, benefit, and delivery

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

**Speakers:**
**David E. Flores, CPA, MBT**
Tax Director
Allergan
Madison, NJ

**Nicole L. Johnson, Esq.**
Partner
Morrison & Foerster LLP
New York, NY
**Tuesday, March 17**

**Richard D. Pomp, JD**  
Alva P. Loiselle Professor of Law  
University of Connecticut School of Law  
Hartford, CT

9:00 – 9:50 am  
**Apportionment (Partnership/Distributive Shares)**  
Apportionment is not just for corporations anymore! States are proactively looking at partnerships and pass-through entities to determine how the income/distributions for the partnerships/pass through entities are being apportioned or allocated to the equity owners. This session will analyze how states are determining the allocation/apportionment calculations and how taxpayers can respond to the states’ position.

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

- Explain the basis that the states are using in deciding the allocation/apportionment of the partnership or pass-through entity distributions
- Identify possible responses and positions that a taxpayer can use to respond to the states’ positions
- Discuss some points in developing partnership and pass through allocations/distributions

**Moderator/Speaker:**  
**Stephanie Anne Lipinski Galland, Esq.**  
Partner  
Williams Mullin  
Washington, DC

**Speakers:**  
**Debra S. Herman, Esq.**  
Partner  
Hodgson Russ LLP  
New York, NY

9:50 – 10:10 am  
**Networking Break**

10:10 – 11:00 am  
**Confidentiality Versus Transparency and What is the Difference?**  
Confidentiality of much, but not all, taxpayer information is accepted and expected. Transparency of governmental decisions, policies, interpretations and practices is often a desired goal and is considered to be an important aspect of good government. The lack of transparency in certain tax incentive programs has made the news, and certain groups are lobbying for transparency with respect to taxes paid. What happens when the policies of confidentiality and transparency collide? How do different states implement and apply the policies? Why do we accept significantly more disclosure, such as the amount of taxes paid, in property taxes versus income taxes? When and why are the outcomes different at times in administrative versus judicial proceedings? Where does the recent trend of requiring disclosure of how much a company paid in taxes fit? This panel will attempt to address the various views, think about how companies might respond, educate the audience on existing laws, and try to stimulate a policy discussion of what the law should be.

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

- Recognize the tensions between confidentiality and transparency, and when they may wish to assert one or the other on their behalf or on behalf of one of their clients
- Recognize the pressure on governments to divulge information shared with it either in tax reporting or incentive programs
Tuesday, March 17

- Recognize times when governments might be required to divulge such shared information
- Know when they might be able to learn about how similarly situated taxpayers were treated
- Be able to debate the policy issues associated with transparency versus confidentiality

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

Speakers:
Jaye Calhoun, Esq.
Partner
Kean Miller, LLP
New Orleans, LA

Michael S. Kelley, Esq.
State Tax Director
Microsoft Corporation
Redmond, WA

11:10 am – 12:00 pm


Effective use of the Rules of Statutory Construction (which ones to use and when to use them) may be the difference between a persuasive income tax argument and one that is blown away. This panel will identify and explain important Rules of Statutory Construction, whether it matters if the Rule was derived from the common law or by statute, and the role, if any, of deference to agency interpretations. The panel will also discuss whether a statute or regulation must be ambiguous to use the Rules or whether the Rules are to be used to determine if ambiguity exists. Has everything we thought we knew about statutory construction changed under recent United States Supreme Court precedent? This panel will address these questions and discuss how the Rules of Statutory Construction can be used effectively to win your case.

Learning Objectives:
After attending the session, the participant will be able to:
- Discuss the basic principles behind the Rules of Statutory Construction as applied in the framework of state and local tax law
- Explain how to effectively use the Rules of Statutory Construction to advocate for a favorable interpretation of taxing statutes and regulations
- Recognize and avoid common traps for the unwary related to the Rules of Statutory Construction

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

Speakers:
Mark F. Sommer, Esq.
Practice Group Leader
Frost Brown Todd LLC
Louisville, KY

Jennifer C. Waryjas, Esq.
Associate
Jones Day
Chicago, IL

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

For more information visit: http://ambar.org/20taxipt
Tuesday, March 17

12:00 – 12:30 pm
Joint Lunch with Advanced Sales/Use Tax Seminar
(Presentation to follow immediately after lunch)

12:30 – 1:30 pm
Ethical Dilemmas in a Technological World
(Joint Session with Advanced Sales Tax Seminar)

Technology is supposed to make life easy, but its use can cause ethical dilemmas too. This presentation will help you avoid those dilemmas by assisting participants in recognizing and understanding how the various codes of ethics apply to the technology used by SALT practitioners, their employers, and clients, when using new technology to prepare and give SALT advice. Presenters will discuss the ABA Model Rules, the AICPA Statement on Standards for Tax Services, the IPT Canons of Ethics, and the role of IRS Circular 230 in governing the provision of tax services. The focus will be on applying these ethical standards to situations involving ethical dilemmas caused by the use or misuse of new technology.

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

• Recall the ABA Model Rules relating to tax return preparation and tax practice
• Identify the AICPA Statement on Standards for Tax Services
• Discuss the role of the Ethical standards of the Internal Revenue Service contained in Circular 230
• Recall the IPT Canons of Ethics
• Apply these ethical standards to situations involving ethical dilemmas caused by the use or misuse of new technology

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

Tuesday, March 17

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

1:30 pm
Seminar Concludes
Tuesday, March 17

10:30 – 11:45 am
Registration

11:45 am – 12:30 pm
Joint Lunch with Advanced State Income Tax Seminar

12:30 – 1:30 pm
Ethical Dilemmas in a Technological World
(Joint Session with Advanced State Income Tax Seminar)

Technology is supposed to make life easy, but its use can cause ethical dilemmas too. This presentation will help you avoid those dilemmas by assisting participants in recognizing and understanding how the various codes of ethics apply to the technology used by SALT practitioners, their employers, and clients, when using new technology to prepare and give SALT advice. Presenters will discuss the ABA Model Rules, the AICPA Statement on Standards for Tax Services, the IPT Canons of Ethics, and the role of IRS Circular 230 in governing the provision of tax services. The focus will be on applying these ethical standards to situations involving ethical dilemmas caused by the use or misuse of new technology.

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

• Recall the ABA Model Rules relating to tax return preparation and tax practice
• Identify the AICPA Statement on Standards for Tax Services.
• Discuss the role of the Ethical standards of the Internal Revenue Service contained in Circular 230
• Recall the IPT Canons of Ethics
• Apply these ethical standards to situations involving ethical dilemmas caused by the use or misuse of new technology

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

Tuesday, March 17

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

1:45 – 2:00 pm
Welcome and Introductions
President, Institute for Professionals in Taxation®:
Janette M. Lohman, CMI, CCIP, Esq., CPA
Thompson Coburn LLP
St. Louis, MO

ABA SALT Committee Chair:
Mark F. Sommer, Esq.
Frost Brown Todd LLC
Louisville, KY

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

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

2:00 – 3:15 pm
The Annual Big Easy Brawl
The Annual “Big Easy Brawl” is back! A test of ideas and perspectives on current and trending SALT issues and policies - and a bit of controversy - with Professor Rick Pomp and Jordan Goodman. The two SALT Sages bring years of experience to share insights and discuss divergent positions to complicated SALT controversies.
Tuesday, March 17

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

• Analyze 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
• Recall the most important recent SALT cases and discuss the basis and reasoning of the decisions
• Recognize trending SALT issues that will allow attendees to plan for possible implications for their clients and industries

Moderator/Speaker:
Stephanie Anne Lipinski Galland, Esq.,
Partner
Williams Mullin
Washington, DC

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

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

3:30 – 3:45 pm
Networking Break

3:45 – 5:00 pm
Update on Recent Developments in Sales and Use Tax: 2019–2020

This session provides an update on sales and use tax developments in 2019–2020. 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

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

• Discuss the most important sales and use tax developments of 2019–2020
• Identify recent legislative, judicial and administrative developments in sales and use tax

Moderator/Speaker:
Andrew W. Yates, Esq.
Attorney
Alston & Bird LLP
Atlanta, GA

Speakers:
Jennifer Weidler Karpchuk, Esq.
Partner
Cozen O’Connor
Philadelphia, PA

Faranak Naghavi, CPA
Partner, Indirect Tax
Ernst & Young LLP
Washington, DC

5:00 – 6:00 pm
Networking Reception
Wednesday, March 18

7:30 – 8:00 am
Continental Breakfast

8:00 – 9:00 am
Printing Your Own Money for Tax Purposes! Sales Taxation of Freebies and Complimentary Goods and Services
States and localities are increasingly looking to tax complimentary goods and services at the full value forgone by Business. Auditors are looking to impose tax on rewards program benefits and points programs. This panel will discuss this alarming trend and how to handle these issues on audit and in litigation.

Learning Objectives:
After attending the session, the participant will be able to:
- Identify the types of customer incentive programs being challenged on audits
- Develop strategies for addressing audit issues
- Consider options for structuring programs so as to avoid problems on audit

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

Speakers:
Gregg D. Barton, Esq.
Partner
Perkins Coie, LLP
Seattle, WA

Jason DeCuir, Esq.
Principal
Ryan Consulting
Baton Rouge, LA

Wednesday, March 18

9:00 – 10:15 am
Wayfair I – Implementing Wayfair: Emerging Trends in State Responses
This session will focus on state implementation of South Dakota v. Wayfair nearly two years after the landmark decision. Topics will include state simplification efforts, roll-out of state economic nexus thresholds (or not – FL and MO, where are you?), non-conformity (what’s up in KS and NH?), retroactive enforcement (MA cookie nexus?), enactment of marketplace provider responsibilities, and efforts in LA (Walmart) and SC (Amazon) to impose marketplace collection/remittance responsibilities under existing sales tax laws. The panel will also identify remaining unanswered compliance questions and potential opportunities to protect taxpayer interests through voluntary disclosure and amnesty programs.

Learning Objectives:
After attending the session, the participant will be able to:
- Identify trends in state implementation of Wayfair
- Discuss state economic nexus thresholds for remote sellers and marketplace providers
- Identify remaining unanswered compliance questions after Wayfair
- Evaluate options to protect taxpayers’ interests after Wayfair, including voluntary disclosure and amnesty programs

Moderator/Speaker:
Mark E. Holcomb, Esq.
Shareholder
Dean, Mead & Dunbar
Tallahassee, FL
Wednesday, March 18

**Speakers:**

*Harley T. Duncan*
Managing Director, State & Local Tax
KPMG LLP
Washington, DC

*Inna Volfson*
Senior Manager, Washington National Tax, Indirect Taxes
Deloitte Tax LLP
Boston, MA

10:15 – 10:30 am
**Networking Break**

10:30 – 11:15 am
**Wayfair II – Local Tax Issues “Howdy Virtual Stranger! Brought Your Real Checkbook?”**

After the *Wayfair* decision, administrators in local taxing jurisdictions now are considering the new, nationwide reach of their tax systems. What constitutional protections remain for remote sellers against unduly burdensome local taxation? This session will explore the issues and traps for the unwary that result from being virtually present in small town Louisiana, Colorado and Alabama and other locations (Nome, Alaska, anyone?) for use tax collection purposes. All of the expense of taking a road trip to the nooks and crannies of America, but none of the fun.

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

- Review the impact of the *Wayfair* decision on local tax collection systems, focusing on the most complicated ones
- Identify unique local compliance burdens and where issues may arise
- Consider what constitutional protections remain and when to challenge an assertion of taxing jurisdiction

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**Moderator/Speaker:**

*Jaye Calhoun, Esq.*
Partner
Kean Miller, LLP
New Orleans, LA

**Speakers:**

*Rhonda Sparlin, CPA*
Partner
Rubin Brown, LLP
Denver, CO

*Drew M. Talbot, Esq.*
Partner
Rainer, Anding & Talbot
Baton Rouge, LA

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

11:15 am – 12:15 pm
**Audit Procedure: A Litigation Perspective**

This session will cover audit procedure from a litigation perspective as well as the basics of challenging an assessment both within the taxing agency and in court. The primary focus will be on ways in which businesses can best prepare for litigation in the early stages of an audit. In addition, attendees will learn when to challenge audit findings and when to engage outside counsel to assist in fighting an assessment or refund denial. This panel will also cover the basics of sales and use tax litigation, including remedies in administrative court, circuit court, and appeals.

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

- Prepare information for an audit
- Recognize common audit issues that can impact litigation
- Identify when to engage outside counsel
Wednesday, March 18

- Discuss the reasons to challenge audit findings within the taxing agency
- Evaluate whether to settle or appeal outside the taxing agency
- Explain the basics of sales and use tax litigation

**Speakers:**

*Karen Dean, Esq.*
Tax Counsel & Senior Director
CenturyLink
Broomfield, CO

*Jeanette Moffa, Esq.*
Associate Attorney
Moffa, Sutton, & Donnini, P.A.
Fort Lauderdale, FL

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

**12:15 – 12:45 pm**

**Lunch**
(Presentation to follow immediately after lunch)

**12:45 – 2:00 pm**

**Tax Administrator’s Roundtable**

The sales and use tax world is in flux, and practitioners and their clients are striving to keep up. State tax administrators are tasked with implementing new post-*Wayfair* economic nexus and marketplace rules while working to apply existing laws to ever-changing technologies and services. This panel of current and former senior tax administrators from around the country will discuss the top administration, policy, and compliance issues facing practitioners and industry in each of their respective states. Current administrators will be engaged in debate by former Iowa Department of Revenue Commissioner Courtney Kay-Decker on the real world impacts of their policies.

**Learning Objectives:**

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

- Identify how each Administrator’s state has responded to *Wayfair*, including implementing economic nexus and marketplace developments
- 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 key issues in each state

**Moderator:**

*Olga J. Goldberg, Esq.*
Counsel
Pierce Atwood, LLP
Portland, ME

**Speakers:**

*Gil Brewer, Esq.*
Senior Assistant Director of Tax Policy
Washington State Department of Revenue
Olympia, WA

*Michael T. Fatale, Esq.*
Deputy General Counsel
Massachusetts Department of Revenue
Boston, MA

*Courtney Kay-Decker, Esq.*
Of Counsel
(Former Commissioner, Iowa Department of Revenue)
Lane & Waterman LLP
Davenport, IA

*Kimberly Lewis Robinson, Esq.*
Secretary
Louisiana Department of Revenue
Baton Rouge, LA
Wednesday, March 18

2:00 – 2:15 pm
Networking Break

2:15 – 3:15 pm
Mergers and Acquisitions: Transfer Taxes in the Purchase or Sale of a Business

While income tax considerations are often central to buying and selling a business, sales, use, and other transfer taxes can be critical in at least two respects. The speakers will first explore the sales, use, and transfers taxes that can apply to the sale of a business and common exemptions that may apply. In most cases, these transfer taxes arise in the context of an asset sale, but speakers will also discuss the increasingly material real property transfer taxes on the sale of equity. Second, the speakers will also explore issues related to the pre-existing sales and use tax liabilities of a target business, including nexus risks, exemption documentation, bulk sale notices, and successor liability issues. These pre-closing sales and use tax risks will generally be a concern for buyers regardless of whether the acquisition is structured as an asset or equity transaction.

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

• Identify the sales, use, and transfer taxes applicable to entity transactions and asset transactions
• Evaluate potential sales, use, and transfer tax exemptions, including casual or isolated sale exemptions
• Analyze pre-closing sales and use tax risks of a target business
• Assess alternatives for mitigating pre-closing liabilities and risks, including due diligence considerations, indemnifications, bulk sale notices, and successorship notices

Wednesday, March 18

3:15 – 4:15 pm
Tax Planning—How to Make Tax Laws Work for You, Instead of Against You?

Hear advice from three experts who have experienced tax planning as corporate insiders, government administrators and consulting and legal practitioners. The speakers will discuss the need for tax planning and the dangers of not planning. Governments are planning to get more income usually without forcing legislators to vote to increase taxes. Taxpayers need pro-active plans to counter governments attempts to increase revenue at the expense of taxpayers. The panelists will also cover specific parameters of tax planning and specific tax planning tools. This includes examining taxpayer favorable and unfavorable court decisions, statutes and regulations for ‘what if’ opportunities. They will discuss the pros and cons of some of the more common tax strategies including direct pay permits and procurement companies and solicit audience ideas and participation.
Wednesday, March 18

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

- Analyze statutes, proposed legislation, case law and regulations for tax planning opportunities
- Examine business transactions to develop plans to minimize tax liabilities
- Review existing business structures to locate sales tax saving opportunities
- Avoid the dangers of no tax planning and faulty tax planning
- Identify potential resources for out-of-the-box tax planning

Moderator/Speaker:
J. Whitney Compton, Esq.
Partner
Barnwell Consulting LLC
Atlanta, GA

Speakers:
Trisha C. Fortune, CMI, CPA
Principal
Ryan, LLC
San Jose, CA

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

4:15 – 4:30 pm
Networking Break

Wednesday, March 18

4:30 – 5:30 pm
The Future of Sales Tax Compliance

The speakers will discuss the future of sales tax compliance and reporting—near term and long term. Technology is rapidly changing the landscape for collection agents, marketplace providers, inbound organizations and governmental agencies. Topics include how technology such as blockchain could simplify tax remittances to states and withholding obligations to the states and how real-time reporting may evolve. They will also consider the legal obligations that could change as technology changes the burdens. The speakers will also discuss how reporting is being handled globally and how technological innovation is increasing the importance of indirect taxation. The presentation may touch upon issues of inefficiency regarding current reporting requirements and the burden on taxpayers and jurisdictions. Further, the discussion will also address how state revenue agencies may use transactional data to ensure taxpayer compliance as well as the use/sale of data collected.

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

- Explain the potential for future technologies in state tax function and the legal ramifications of that technology
- Identify current state compliance trends and the legal responsibility to collect tax
- Evaluate state tax technology domestically and globally and examine what’s next

Speakers:
Brian S. Goldstein, Esq.
Tax Partner and US Indirect Tax Leader
PricewaterhouseCoopers LLP
New York City, NY

Nonie Manion
Revenue Tax Specialist
Fast Enterprises, LLC
Centennial, CO
Wednesday, March 18

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

NEW: Optional Session for Interested Advanced Sales Tax Seminar Attendees

5:30 – 6:30 pm
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 issues in 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.

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
• Prepare to discuss in-depth hot issues in property tax including "Dark Store" Theory, leased fee, and others

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

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

6:30 pm
Seminar Concludes
Wednesday, March 18

3:30 – 5:00 pm
Registration

NEW: Optional session for Interested Advanced Property Tax Seminar Attendees who want a refresher before the full program begins.

5:30 – 6:30 pm
Real Property Tax Fundamentals

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

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

Thursday, March 19

7:00 – 8:00 am
Registration and Continental Breakfast

8:15 – 8:30 am
Welcome and Introductions

President, Institute for Professionals in Taxation®:
Janette M. Lohman, CMI, CCIP, Esq., CPA
Thompson Coburn LLP
St. Louis, MO

ABA SALT Committee Chair:
Mark F. Sommer, Esq.
Frost Brown Todd LLC
Louisville, KY

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

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

8:30 – 9:45 am
The Assessors’ Dark Store Conspiracy Theory Revisited ... Again

This popular topic returns and is once again a program not to be missed. The title of this theory has been clarified to more accurately reflect its heritage and the role of the IAAO in the inception and spread of this dramatic deviation from generally accepted appraisal practices. In a cutting edge new program with updated focus and authorities, a panel of nationally known speakers with extensive experience will discuss the current status of the Assessors’ Dark Store Conspiracy Theory as it continues to be invoked, sometimes successfully and sometimes not, in politicized media forums, in tax tribunals and courtrooms, in recent and proposed legislation,
and in additional publications of the Appraisal Institute and the IAAO. The importance of understanding this radical conspiracy theory becomes even more paramount as it is now discussed by the assessment community with application not merely to Dark Stores, but to all “Dark Properties” including distribution warehouses, multi-tenant office buildings, and even residential apartment properties.

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

- Recognize and discuss the legal concepts and generally accepted appraisal practices necessarily incorporated into the fee simple valuation of the market value of real property which are distorted in the Assessor’s Dark Store Conspiracy Theory
- Respond and rebut arguments and testimony which distort those generally accepted appraisal practice without appropriate support from state legislatures, authoritative judicial decisions, or any authoritative appraisal organization
- Discover the most effective evidence to address the fundamental concepts incorporated into the Assessor’s Dark Store Conspiracy Theory
- Conduct direct and cross examination testimony to effectively focus on the appraisal, legal and evidentiary issues raised by the Assessor’s Dark Store Conspiracy Theory
- Identify the key components of the decisions to date and the various legislative initiatives which have been enacted or proposed but not enacted, including the constitutional ramifications when analyzed under equal protection and due process precedent and principles
- Analyze and anticipate the threatened extension of the Assessor’s Dark Store Conspiracy Theory to all “Dark Property”, including not only retail stores but also commercial, industrial and investment properties

**Thursday, March 19**

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

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

**Todd Jones, MAI, CRE, FRICS**
Principal
RealAdvice
Tampa, FL

**David Lennhoff, MAI, CRE, FRICS, AI-GRS**
Senior Director
Altus Group
Tysons, VA

**Mary O’Connor, CMI, ASA, CRE, CFE**
Partner, Forensic and Valuation Services
Sikich LLP
Chicago, IL

**Linda Terrill, Esq., LLM**
Attorney
Property Tax Law Group
Overland Park, KS

9:45 – 10:30 am
**Look Out Below – State Taxation of Minerals and Mineral Extraction**

Minerals are typically subject to two different forms of taxation in the abstract. They are either considered real property and thus subject to ad valorem taxation, or they are taxed based on their extractive value pursuant to an
Thursday, March 19

extraction tax. This session aims to provide a survey as to the differences between the two, as well as a discussion of the current issues that each type of tax on minerals face. The session will discuss a general overview of both ad valorem and extraction tax principles.

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

- Discuss a general understanding of the basics of the ad valorem taxation of minerals
- Explain the basics of the extraction tax methodology for minerals
- Identify current issues relating to taxation of minerals

Moderator/Speaker:
*Michele M. Whittington, Esq.*
Member
Morgan Pottinger Mcgarvey
Lexington, KY

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

*Floyd “Kin” Sayre, Esq.*
Partner
Bowles Rice LLP
Martinsburg, WV

10:30 – 10:45 am
Networking Break

Thursday, March 19

10:45 – 11:30 am
Federal and State Constitutional Issues in the Property Tax Arena
State and Federal Constitutional issues have become a more frequent issue for property taxes. This panel will discuss the parameters of these constitutional issues.

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

- Discuss the application of the due process, equal protection and commerce clause provisions of the US Constitution and the uniformity clause provision of state constitutions to property taxes
- Explain how to prove violations of these provisions

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

Speakers:
*Karen H. Bauernschmidt, Esq.*
Attorney
Karen H. Bauernschmidt Co., LPA
Cleveland, OH

*Norman J. Bruns, Esq.*
Principal
Foster Garvey, PC
Seattle, WA

*Clark R. Calhoun, Esq.*
Partner
Alston & Bird, LLP
Atlanta, GA
Thursday, March 19

11:30 am – 12:30 pm
Hot Tubbing the Experts? Judicial Perspectives on Traditional and Innovative Approaches to Valuation Disputes
This session features judges from two states that pioneered the use of specialized tax courts. The panelists will share their perspectives on the property tax valuation disputes they are asked to resolve by trial or otherwise. The session will cover both traditional approaches and more recent innovations, such as concurrent evidence (popularly known as hot tubbing the experts). This is a rare opportunity to see property tax disputes from the decision maker’s perspective.

Learning Objectives:
After attending the session, the participant will be able to:
• Step back from your usual role (tax manager, advocate, expert witness) and imagine how the decision maker sees the issues
• Structure your case with an eye toward what is helpful and what is unhelpful to the decision maker
• Select approaches with a track record of working and avoid approaches that don’t work
• Open your mind to innovations that might be on the way

Moderator:
Norman J. Bruns, Esq.
Principal
Foster Garvey, PC
Seattle, WA

Speakers:
The Honorable Robert T. Manicke
Judge
Oregon Tax Court
Salem, OR

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

Additional Speakers TBA

12:30 – 1:00 pm
Lunch
(Presentation to follow immediately after lunch)

1:00 – 1:30 pm
Adventures in the Louisiana Legislature!
Join Julie Stokes and Phyllis Sims for a fun presentation on life in the Louisiana Legislature. Julie is an accountant and former state representative who will discuss her valiant efforts to promote Louisiana tax reform during her tenure in the Legislature. Phyllis is a tax partner and lobbyist with Kean Miller, LLP, and will discuss her career in lobbying in Louisiana. Expect alligator wrestling, crawfish and beignets, and information about how the Boudin (sausage) is made in Baton Rouge!

Learning Objectives:
After attending the session, the participant will be able to:
• Know when a legislative solution is the best approach to solving a tax problem
• Discuss what costumes and camouflage work best when trying to get tax legislation passed
• Decide the best way to avoid getting bitten when hanging out with a Louisiana state legislator and a Louisiana alligator

Introduction by:
TBA
Thursday, March 19

Speakers:
Phyllis Sims, Esq.
Of Counsel
Kean Miller, LLP
Baton Rouge, LA

Julie S. Stokes, CPA
CEO of Flame Consulting, LLC
& CFO of Stokes & Associates, Inc.
New Orleans, LA

1:45 – 2:45 pm
Lost in the Shuffle: Business Personal Property Tax, and Asset and Inventory Tracking

In many states, business personal property is generally subject to personal property tax. The assets subject to these taxes often includes assets that may have been written off for GAAP accounting purposes. As such, the identification and tracking of such assets may create confusion and difficulty for tax professionals. The presenters will provide a general overview of the business personal property tax rules and practical guidance for the identification and tracking of such items and assets for tax reporting purposes. Current issues and developments relating to personal property will also be discussed.

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

• Explain the basics of business personal property tax
• Discuss current issues and developments relating to business personal property
• Identify issues where book accounting (GAAP) and tax practitioners may differ in the need to track such assets and be able to provide potential solutions for the tax reporting needs
• Assess current trends with regard to the tracking and reporting of business personal property tax for tax purposes

2:45 – 3:00 pm
Networking Break

3:00 – 4:00 pm
Your Business Is Profitable – So Your Property Must Be Valuable? Advanced Issues In The Income Approach

An income approach can be easy to describe, but anything but straightforward in its application. Among other things: small changes in input can lead to large changes in value; exempt intangibles can be subsumed within the resulting value; how does one appropriately determine a capitalization or discount rate.

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

• Recognize the appropriate methodologies to be used in your appraisals
• Rebut the inappropriate use of the inputs by your opponent
• Identify opportunities and pitfalls in the income approach

Moderator/Speaker:
Charles J. Moll, III, Esq.
Partner
McDermott Will & Emery LLP
San Francisco, CA
Thursday, March 19

Speakers:
Ronald P. Little, MAI
President
National Realty Consultants
Houston, TX

Tracy M. Turner, Esq.
Partner
Brusniak Turner Fine LLP
Dallas, TX

4:00 – 4:45 pm
How to Make Friends and Influence People, and Maybe Achieve Tax Savings Through Tax Credits and Exemptions

There is more than one way to skin a cat, and taking advantage of tax credits and exemptions is just one more way to reduce property tax liability. This session will discuss tax credit transactions as well as common property tax exemptions, and will highlight opportunities and strategies available through these mechanisms to maximize tax savings.

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

• Recognize opportunities to incorporate tax credit transactions into property tax planning
• Compare and analyze costs vs. benefits in tax credit structures
• Apply exemption strategies to minimize property taxes

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

Thursday, March 19

Speakers:
Susan Pease Langford, Esq.
Member
Butler Snow LLP
Atlanta, GA

Mackenzie Smith Ledet
Director
Stonehenge Capital
Baton Rouge, LA

Additional Speakers TBA

4:45 – 6:00 pm
Hot Trends and Issues in Property Tax

Learn about what property tax issues and trends are hot all over the country. The speakers will discuss trends in valuation approaches, exemptions, constitutional arguments, and the latest emerging trends. 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:

• Identify 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

Moderator/Speaker:
Mark A. Loyd, Esq., CPA
Partner and Tax and Employee Benefits Department Chair
Bingham Greenebaum Doll LLP
Louisville, KY
Thursday, March 19

Speakers:
*Thomas E. Downey, Jr., Esq.*
Attorney
Downey & Associates, P.C.
Centennial, CO

*Wayne Hamilton*
Vice President, Specialty Tax
Walmart, Inc.
Bentonville, AR

*Annette Prehn, CMI*
Tax Manager, State/Local Tax and Incentives
Owens-Illinois, Inc.
Perrysburg, OH

*Daniel R. Smith, Esq.*
Principal, General Counsel
Popp Hutcheson PLLC
Austin, TX

6:00 – 7:00 pm
Networking Reception

Friday, March 20

7:30 – 8:30 am
Continental Breakfast

8:45 – 9:45 am
**Valuing the Fee Simple Interest for Tax Purposes in Situations Not Involving “Dark Stores”**
The fee simple standard remains a vital element of property taxation in many states. In recent years, much of the attention on this topic has focused on the dark stores concept. Identifying and valuing the fee simple interest, however, has importance separate and apart from its application to dark stores. The panel will consider new developments including recent case law addressing the distinction between fee simple and leased fee and the May 2019 Exposure Draft issued by the Fee Simple Task Force of the International Association of Assessing Officers (“IAAO”). The panel then will discuss what these developments mean for professionals attempting to establish fee simple values.

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

- Reference some of the important case law, especially cases decided recently, distinguishing fee simple from leased fee values
- Analyze the Exposure Draft of the IAAO on fee simple and compare that with other authorities including the analysis provided by The Appraisal Institute
- Develop a useful means of ensuring the use of the fee simple value when state law employs that standard

**Moderator/ Speaker:**
*Edward J. Bernert, Esq.*
Partner
Baker & Hostetler LLP
Columbus, OH

For more information visit: [http://ambar.org/20taxipt](http://ambar.org/20taxipt)
Friday, March 20

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

Jaye Calhoun, Esq.
Partner
Kean Miller, LLP
New Orleans, LA

David C. Wilkes, Esq., FRICS
Managing Attorney
Wilkes Law Group, PLLC
Tarrytown, NY

9:45 – 10:45 am
Computer Assisted Mass Appraisals

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

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

Speaker:
Allan S. Dornfest, AAS
Property Tax Policy Bureau Chief
Idaho State Tax Commission
Boise, ID

10:45 – 11:00 am
Networking Break

11:00 am – 12:00 pm
Ethical Issues for Property Tax Practitioners Related to Diversity and Implicit Bias

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 appeals with an emphasis on how unconscious biases can hinder diversity and effective representation in property tax matters.

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

Speakers:
Nora Devine, Esq.
Associate Attorney
Steven B. Pearlman & Associates
Chicago, IL

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

12:00 pm
Seminar Concludes
Mark Your Calendars...

2021 Advanced Tax Seminars
Royal Sonesta ~ New Orleans, LA

<table>
<thead>
<tr>
<th>Seminar</th>
<th>Dates</th>
</tr>
</thead>
<tbody>
<tr>
<td>ADVANCED STATE INCOME TAX SEMINAR</td>
<td>MARCH 15-16</td>
</tr>
<tr>
<td>ADVANCED SALES/USE TAX SEMINAR</td>
<td>MARCH 16-17</td>
</tr>
<tr>
<td>ADVANCED PROPERTY TAX SEMINAR</td>
<td>MARCH 18-19</td>
</tr>
</tbody>
</table>

For more information visit: http://ambar.org/20taxipt