



## Prospective Member Packet

The Prospective Member Packet contains many useful pieces that will give you a better idea of the many benefits that come along with COST Membership. Should you have any questions about COST or membership, please contact Judy Slotnik at [jslotnik@cost.org](mailto:jslotnik@cost.org) or 202-484-5227.

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# 5 Ways for Your Company to Get the Most Out of Its COST Membership

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## Stay Updated With COST Publications

COST publishes a variety of newsletters which both are emailed and accessible on the website. They are great resources for issue summaries and legislative updates. When company professionals join COST, they are automatically subscribed to the publications listed below:

### *COST Conscious*



*COST Conscious* – released bi-weekly; covers important technical information on cases, legislation and regulations, as well as COST accomplishments, upcoming activities, and other timely information.

### *Practitioner Connection*



*Practitioner Connection* – released bi-weekly; summarizes practitioner-authored articles posted to the Practitioner Articles in the State Tax Library tab on the website.

### *Legislative Alert*



*Legislative Alert* – released weekly while sessions are in; highlights the significant business state tax proposals and the politics & personalities driving them.

### *Events Outlook*



*Events Outlook* – released monthly; highlights and announces all COST events, including upcoming national and regional schools, conferences and meetings.

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## Attend COST Educational Programs



- SALT BASICS SCHOOL
- INTERMEDIATE/ADVANCED STATE INCOME AND SALES TAX SCHOOLS
- SALES TAX CONFERENCE/AUDIT SESSION
- INCOME TAX CONFERENCE/AUDIT SESSION
- ANNUAL MEETING
- PROPERTY TAX WORKSHOP
- COST REGIONAL MEETINGS THROUGHOUT THE COUNTRY

COST hosts many Educational Programs throughout the year.  
For a full calendar of programs, please visit our Calendar at [www.cost.org](http://www.cost.org).

## Testimonials...

*“COST is the premier state tax organization far and away. It has the size and more importantly talent to make a difference.”*

*“COST remains a valuable resource to my company for both our Gov’t Relations Staff as well as Tax Staff.”*

*“COST provides a platform to exchange ideas, form coalitions on critical issues that shape tax policy, and to connect with policy makers across the country.”*

*“COST is a top-notch organization. The staff is extremely knowledgeable about all state and local tax issues and very approachable.”*

*“The COST staff and members are excellent, supportive resources.”*

*“Great experiences – will definitely attend in the future. Took ten pages of notes and have many action items to take to management.”*

*“The opportunity to network with such a broad range of individuals was outstanding.”*

*“Hearing other folks and company’s audit reports, you cannot put a price on this; the information is priceless.”*

*“High quality training at an unbeatable price.”*

*“The Legislative Alerts are extremely valuable to me. It makes my job much easier to have all this info in one place.”*



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## Log on to the COST Website



(To obtain a login, email [help@cost.org](mailto:help@cost.org))

The COST website is a vast resource for members. Among its features are the following and much more...

- MEMBERS-ONLY DISCUSSION FORUMS
- ABILITY TO QUERY PRACTITIONERS THROUGH THE "ASK A SALT PRACTITIONER" FORUM
- MEMBERSHIP DIRECTORY / PRACTITIONER DIRECTORY
- PUBLICATIONS ARCHIVE
- CALENDAR OF COST MEETINGS & EVENTS, INCLUDING ARCHIVE OF MEETING MATERIALS
- PUBLIC CALENDAR OF OTHER STATE TAX EVENTS
- COST PRACTITIONER CONNECTION ARTICLES
- JOB BANK

# 4

## Get Involved!

COST provides many opportunities to volunteer and become more involved. Opportunities to expand your career within COST include:

- |  |  |
|--|--|
| <ul style="list-style-type: none"> <li>• VOLUNTEER FOR TASK FORCES <ul style="list-style-type: none"> <li>Financial Services</li> <li>Membership</li> </ul> </li> <li>• SUGGEST CONFERENCE TOPIC IDEAS</li> <li>• FACILITATE OR SPEAK AT A COST EVENT</li> </ul> | <ul style="list-style-type: none"> <li>• VOLUNTEER FOR COMMITTEES <ul style="list-style-type: none"> <li>Income/Franchise Tax</li> <li>Legal</li> <li>Legislative Policy</li> <li>Property Tax</li> <li>Sales &amp; Use Tax</li> <li>Unclaimed Property</li> </ul> </li> </ul> |
|--|--|

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## Contact Us

Feel free to contact any of the COST staff at anytime with questions, comments or concerns.

**Dial (202) 484-5222**

### INCOME/FRANCHISE TAX

Staff Contact: Karl Frieden and Nikki Dobay

### LEGAL

Staff Contact: Karl Frieden and Catie Oryl

### ADVOCACY

Staff Contact: Ferdinand Hogroian

### LEGISLATIVE

Staff Contact: David Sawyer

### POLICY

Staff Contact: Aziza Farooki

### WESTERN STATES POLICY, ADVOCACY & LEGAL

Staff Contact: Nikki Dobay

### PROPERTY TAX

Staff Contact: Fred Nicely

### SALES & USE TAX

Staff Contact: Fred Nicely and Patrick Reynolds

### UNCLAIMED PROPERTY

Staff Contact: Patrick Reynolds

### VALUE ADDED TAX

Staff Contact: Karl Frieden

### MEMBERSHIP

Staff Contact: Judy Slotnik

### WEBSITE

Staff Contact: Caroline Galleher

### EDUCATION PROGRAMS & CONFERENCES

Staff Contact: Chuck Drury and Steve Rosander

### NATIONAL MEETINGS

Staff Contact: Karen Galdamez

### REGIONAL MEETINGS

Staff Contact: Karen Galdamez

### ADMINISTRATION

Staff Contact: Barbara Stanford

### COMMUNICATIONS

Staff Contact: Caroline Galleher

For a complete list of the COST staff by responsibility, click the COST Staff tab on our website, [www.cost.org](http://www.cost.org).

FOLLOW US:







[www.cost.org](http://www.cost.org)

# WHAT DOES COST OFFER?

## NATIONALLY RECOGNIZED EDUCATIONAL PROGRAMS

COST offers high quality education opportunities, featuring the hottest topics, delivered by the nations' most recognized experts. COST events include:

- SALT Basics School
- Sales Tax Conference and Audit Session
- Spring Audit Session and Income Tax Conference
- Intermediate/Advanced Sales and Use Tax School
- Intermediate/Advanced State Income Tax School
- Annual Meeting (including Members-Only Audit Sessions, Tax Policy Conference & Legal Symposium)
- Approximately 30 Regional Meetings held in cities throughout the U.S.

All COST programs qualify with state boards of accountancy and state bar associations for continuing education credits.

## ADVOCACY

COST's advocacy program is oriented towards active involvement on state tax issues of broad importance to the membership. COST advocates on behalf of its membership in the legislative, judicial and administrative arenas. COST's reputation as the nationwide voice of corporate taxpayers has garnered respect from the leadership of the National Conference of State Legislatures, the Federation of Tax Administrators, the National Governors Association, and even the Multistate Tax Commission. COST also serves as a resource on business tax issues to other organizations, including State Chambers of Commerce and state taxpayer associations, as those groups develop strategies to address complex state business tax matters.

COST disseminates information on pertinent legislative, judicial and regulatory developments through regular publications, and coordinates advocacy activities with members and certain other interested parties. COST files *amicus* briefs with state and federal courts, publishes studies on a variety of business tax policy issues, provides testimony (oral and written) before legislative and administrative bodies, meets regularly with state and federal policymakers, and brings together interested members to enhance advocacy activities on targeted issues.

## NETWORKING OPPORTUNITIES

One of the most often cited reasons for joining COST is the opportunity to network with other state tax professionals. Experienced state tax practitioners know very well that the answers to many state tax questions are often not accessible via research alone, or written down anywhere, but are based upon years of experience and discussions with peers. COST promotes networking opportunities through its on-line member forum ([www.cost.org](http://www.cost.org)), and at COST conferences, schools and regional meetings. COST members also participate in a number of issue specific task forces and committees, including FIN 48, property tax, unclaimed property, sales & use tax, income/franchise tax and telecommunications taxes.




## WHAT IS COST?

The Council On State Taxation (COST) is the premier state tax organization representing business taxpayers, noted by one prominent tax policy expert as the “Most Influential Nongovernmental Organization in the state tax policy arena.” COST is a nonprofit trade association consisting of nearly 600 multistate corporations engaged in interstate and international business. COST’s objective is to preserve and promote equitable and nondiscriminatory state and local taxation of multijurisdictional business entities.

## WHY JOIN COST?

COST membership is exclusive; only multistate businesses that are not engaged in tax advising or consulting may apply for membership. As a member of COST, a business will benefit from saving: taxes as a result of identifying tax savings opportunities; training \$\$\$ through participation in COST conferences and schools; professional staff time through participation in a national network of corporate state tax professionals sharing technical knowledge; and resources as a direct and indirect beneficiary of the legislative activities and advocacy of COST.



*COST provides a platform to exchange ideas, form coalitions on critical issues that shape tax policy, and to connect with policy makers both in the private and public sector across the country.*

*Scott Roberti, General Electric Company, Fairfield, CT*

*For almost 10 years, I have been with COST member companies and have found that the organization gets better and more valuable each year.*

*COST is our source for timely state tax issues and our educational resource for staff development. Its legislative efforts, peer-to-peer relationships, educational programs and regional meetings means there is something for all companies.*

*Cole Mills, C&S Wholesale Grocers, Keene, NH*

*One of the most important aspects of COST is that it genuinely caters to the multistate tax needs of its member companies.*

*Providing cutting edge educational programs and publications, acting as a clearing house for SALT resources, taking amicus positions on important SALT court cases and otherwise lobbying and weighing in on leading SALT legislation.*

*Janette Lohman, Thompson Coburn LLP, St. Louis, MO*





# **Council On State Taxation**

## **The Value and Benefit of COST Membership**





# COST Membership

- More than 45 years in existence
- Nearly 600 Corporate Members
- More than 125 Practitioner Connection Partners (Law, Accounting, Consulting and Service Providers)



# **COST's Mission Statement**

**COST's objective is to preserve and promote equitable and nondiscriminatory state and local taxation of multijurisdictional business entities.**



# Benefits of COST Membership

- ❖ **Networking Opportunities**
- ❖ **COST Conference Information & Agendas**
- ❖ **COST Publications**
- ❖ **COST Studies, Articles & Special Reports**
- ❖ **COST Advocacy – Legislative & Regulatory Tracking & Reporting**
- ❖ **COST *Amicus* Briefs & Judicial Reports**
- ❖ **COST Practitioner Connection**
- ❖ **Visible Advocate for Industry**



# COST Calendar

**COST hosts the following educational offerings:**

For event details  
visit the COST  
calendar:

[www.COST.org](http://www.COST.org)

- SALT Basics School
- Sales Tax Conference & Audit Session
- Spring Audit Session & Income Tax Conference
- Intermediate/Advanced State Income Tax School
- Intermediate/Advanced Sales & Use Tax School
- CPA Canada/COST Forum U.S. Taxes for Canadian Companies
- Property Tax Workshop
- Canadian Taxes for U.S. Companies Workshop
- Annual Meeting



# COST Publications

- **COST Conscious** – A biweekly publication authored by COST staff and distributed electronically to COST members only. The purpose is to communicate timely information about COST accomplishments, upcoming activities or services, and membership activities, as well as important technical information on cases, legislation and regulations.
- **COST Practitioner Connection** - A biweekly publication summarizing articles posted by COST Practitioner Connection members (over 90 law, accounting and consulting firms). This publication also includes a listing of upcoming events offered by practitioners. COST members and COST Practitioner Connection members may receive this publication.
- **Legislative Alert** – A regular email publication highlighting significant business tax proposals in the state capitals and the politics and personalities driving them. Many companies rely on the Legislative Alert as a SOX 404 control mechanism. COST members and COST Practitioner Connection members may receive this publication.
- **Events Outlook** – A monthly publication announcing all upcoming COST Conferences and Schools, Regional Meetings, and Task Force Meetings.





# Advocacy

- *Amicus* Briefs
- Legislative and Regulatory Comments & Testimony
- Studies, Articles & Special Reports
- Policy Statements
- Legislative Alert

[Click here](#) to view COST's State Tax Library, which archives all of COST's public advocacy.



# COST Committees / Task Forces

## COMMITTEES:

- Income / Franchise Tax
- Legal
- Legislative
- Policy
- Property Tax
- Sales & Use Tax
- Unclaimed Property

## TASK FORCES:

- Financial Services
- Membership
- Program Planning



# COST Liaison Activity

COST Staff actively participates as a liaison to the business community in the following organizations:

- Streamlined Sales Tax Project / Business Advisory Council
- Multistate Tax Commission
- Federation of Tax Administrators
- State Chambers of Commerce
- National Conference of State Legislatures
- Council of State Governments
- ...and many more!



# [www.cost.org](http://www.cost.org)

- Discussion Forums:
  - More than 3000 Topics in the Members Forum
  - More than 1000 Topics in the Practitioner Forum
- Practitioner Articles – More than 5000 Submissions
- Job Bank
- Publications
- Fully Searchable / Completely Archived



# 6 Ways to Be Involved

1. Attend Conferences/Schools/Regional Meetings
2. Subscribe to COST Publications
3. Logon to [www.cost.org](http://www.cost.org)
4. Participate in Conference Calls, Task Forces, Coalitions, Sub-Committees, etc.
5. Respond to COST Surveys
6. VOLUNTEER! – Facilitator, Speaker, etc.





# Joining COST

Membership dues are based on your company's annual revenue.

Annual Revenue	2017 Dues Rate
Less than \$2 Billion	\$3,000
\$2 Billion - \$25 Billion	\$5,000
Over \$25 Billion	\$7,000

All employees of your company – tax, government affairs, legal and other professionals who have an interest may participate in COST.

[Click here](#) for additional membership information.

[Click here](#) to complete an application.



# Contact Information

## Judy Slotnik

Membership Coordinator  
Council On State Taxation  
122 C Street, NW  
Suite 330  
Washington, DC 20001  
[jslotnik@cost.org](mailto:jslotnik@cost.org)  
(202) 484-5227



## 2017 Membership Application

122 C Street, NW; Suite 330

Washington D.C. 20001

Telephone: (202) 484-5222; Fax: (202) 484-5229

\*Note: Applying online at [www.cost.org](http://www.cost.org) will expedite the application process.

The Council On State Taxation (COST) is the premier state tax organization representing business taxpayers, noted by one prominent tax policy expert as the “Most Influential Nongovernmental Organization in the state tax policy arena.” COST is a nonprofit trade association consisting of nearly 600 multistate corporations engaged in interstate and international business. COST’s objective is to preserve and promote equitable and nondiscriminatory state and local taxation of multijurisdictional business entities.

### Company Information (please print) *See Page 3 for the Application Process and Membership Eligibility.*

Company Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City, State, ZIP: \_\_\_\_\_

Telephone: \_\_\_\_\_ Fax: \_\_\_\_\_

Website: \_\_\_\_\_

Description of Business: \_\_\_\_\_

Company’s Annual Revenue: \_\_\_\_\_

Referred By: \_\_\_\_\_

### Company Contacts (please print) *Information will be used for the COST Membership Directory; please attach a separate spreadsheet if additional space is needed.*

*NOTE: COST membership is on a company basis. COST is actively involved in advocacy and education efforts in all aspects of state and local taxes, including income/franchise taxes, sales/use taxes, property taxes, gross receipts taxes, VATs, and unclaimed property reporting. Accordingly, please list all professionals working in each of these tax areas, including state government affairs professionals.*

<b>Name:</b> _____	<b>Name:</b> _____
<b>Title:</b> _____	<b>Title:</b> _____
<b>Address:</b> _____	<b>Address:</b> _____
_____	_____
_____	_____
<b>Telephone:</b> _____	<b>Telephone:</b> _____
<b>Fax:</b> _____	<b>Fax:</b> _____
<b>Email:</b> _____	<b>Email:</b> _____
<b>Tax area:</b> _____	<b>Tax area:</b> _____

<p><b>Government Affairs Contact:</b></p> <p><b>Name:</b> _____</p> <p><b>Title:</b> _____</p> <p><b>Address:</b> _____</p> <p>_____</p> <p>_____</p> <p><b>Telephone:</b> _____</p> <p><b>Fax:</b> _____</p> <p><b>Email:</b> _____</p> <p><b>Tax area:</b> _____</p>	<p><b>Unclaimed Property Contact:</b></p> <p><b>Name:</b> _____</p> <p><b>Title:</b> _____</p> <p><b>Address:</b> _____</p> <p>_____</p> <p>_____</p> <p><b>Telephone:</b> _____</p> <p><b>Fax:</b> _____</p> <p><b>Email:</b> _____</p> <p><b>Tax area:</b> _____</p>
<p><b>Legal Department Contact:</b></p> <p><b>Name:</b> _____</p> <p><b>Title:</b> _____</p> <p><b>Address:</b> _____</p> <p>_____</p> <p>_____</p> <p><b>Telephone:</b> _____</p> <p><b>Fax:</b> _____</p> <p><b>Email:</b> _____</p> <p><b>Tax area:</b> _____</p>	<p><b>Name:</b> _____</p> <p><b>Title:</b> _____</p> <p><b>Address:</b> _____</p> <p>_____</p> <p>_____</p> <p><b>Telephone:</b> _____</p> <p><b>Fax:</b> _____</p> <p><b>Email:</b> _____</p> <p><b>Tax area:</b> _____</p>

### State Activity (please print)

Please list the ten most important states to your company and then numerically rank them in descending order of importance (1 being the most important) for each of the four critical items listed below (e.g., New Jersey: Tax Burden 6; Revenue 4; Employees 8; and Investment 2).

	STATE	TAX BURDEN	REVENUE	EMPLOYEES	INVESTMENT
A					
B					
C					
D					
E					
F					
G					
H					
I					

## Application Process and Membership Eligibility

- Please complete all items on this application.
- Dues will be prorated, beginning the next succeeding quarter after approval by the Board of Directors. Dues will be billed annually thereafter.
- Any business entity, including but not limited to C or S Corporations, general or limited partnerships, limited liability companies or partnerships and joint ventures, which is not primarily engaged in the business of preparing tax returns for corporate taxpayers, advising and/or consulting for profit in any aspect of corporate taxes, or the selling for profit of tax related services to corporate clients, shall be eligible for membership upon election by the Board.
- Membership shall be by majority vote of the Board of Directors of the Corporation who shall have the right to refuse and/or accept any application for membership for any reason it shall deem sufficient.

**NOTE:** In accordance with IRS § 6033 (e)(1), members of the Council on State Taxation are notified that the estimated portion of their 2017 dues that is allocable to nondeductible lobbying expenses is 50%. A voluntary contribution to COST advocacy efforts is not deductible as a charitable contribution; however, such contribution is deductible to the same extent as the annual dues.

**Please mail or fax completed application to:**  
**Council On State Taxation**  
**122 C Street, NW; Suite 330**  
**Washington D.C. 20001**  
**Telephone: (202)484-5222 Fax: (202)484-5229**