



April 7 - 8, 2022

Agenda

(4-6-22)

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**THURSDAY, APRIL 7, 2022**

1:00 – 1:10 ET	<p><b>Welcome and Opening Remarks</b> Douglas Lindholm, COST President &amp; Executive Director, Washington, DC Charles Drury, COST Vice-President &amp; Chief Operating Officer, Washington, DC</p>
1:10 – 2:10 ET	<p><b>The World is More Digital – Discussion of Transactional Tax Issues with Digital Products</b> The speakers in this session will address sales and use tax issues for software, digital products and information related services. Some state tax administrators are ill-advisedly seeking to tax digital products via administrative fiat and not clear legislation. This creates huge compliance issues. Sourcing issues will also be addressed with some states trying to tax digital products as tangible personal property (square peg) and yet source those products using a service sourcing methodology (round hole). Finally, the panelists will discuss the MTC’s new “Sales Taxation on Digital Products” project.</p> <p>Speakers: Karl Frieden, COST, Washington, DC Curtis Osterloh, Scott, Douglass &amp; McConnico*, Austin, TX</p>
2:20 – 3:20 ET	<p><b>Does the Permanent Internet Tax Freedom Act Have any Teeth?</b> This session will discuss various aspects of the Permanent Internet Tax Freedom Act (PITFA) that affect sellers and purchasers of digital goods, digital services, and other electronic commerce transactions. The panelists will focus on PITFA’s prohibition of multiple or discriminatory taxes on general business, as well as address constitutional concerns on the viability of PITFA stemming from the U.S. Supreme Court’s <i>Murphy</i> decision and some states (e.g., Maryland) asserting PITFA is an unlawful restriction to their taxing powers.</p> <p>Speakers: Bill Backstrom, Jones Walker*, New Orleans, LA Michael Wynne, Jones Day*, Chicago, IL Charles Kearns, Eversheds Sutherland (US)*, Washington, DC</p>
3:30 – 4:30 ET	<p><b>Successful Pursuit of Transactional Tax Refunds – From Audit Through Appeals – Raphael 1</b> This session will explore how to incorporate refunds into your audit to minimize your audit exposure and maximize your refund potential. This session will look at different techniques and strategize and provide considerations to think about that will help you add value to your tax department.</p> <p>Speakers: Jordan Goodman, HMB Tax Counsel*, Chicago, IL Susan Haffield, PwC*, Minneapolis, MN Ashley Rivera, Reed Smith*, Philadelphia, PA</p>

**FRIDAY, APRIL 8, 2022**

1:00 – 2:00 ET	<p><b>Top Transactional Tax Legislation/Cases in 2021 And What to Expect in 2022</b> The speakers in this session will cover the most important transactional tax legislation and cases of 2021 and what they expect will be the major issues and trends for 2022. The speakers will also cover how these issues impact your business operations and ways to successfully resolve and/or mitigate them.</p>
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	<p>Speakers:  Eugene Gibilaro, Blank Rome*, Tampa, FL  Darcy Kooiker, EY*, Olympia, WA  David Pope, Baker McKenzie*, New York, NY  Jamie Yesnowitz, Grant Thornton*, Washington, DC</p>
2:10 – 3:10 ET	<p><b>COST Members-Only Audit Session –States East of the Mississippi</b>  This is your chance to participate in a lively discussion of transaction tax audit issues in the Eastern states along with the ability to provide suggestions and audit strategies for dealing with them.</p> <p>Moderators:  Fredrick Nicely, COST, Washington, DC  Patrick Reynolds, COST, Washington, DC</p> <p>Facilitators:  Stephanie Gilfeather, Expedia Group, San Francisco, CA  Toni Mincic, Lumen Technologies, Broomfield, CO  Eric Siedentopf, COSTCO Wholesale, Issaquah, WA</p>
3:20 – 4:20 ET	<p><b>COST Members-Only Audit Session –States West of the Mississippi</b>  This is your chance to participate in a lively discussion of transaction tax audit issues in the Western states along with the ability to provide suggestions and audit strategies for dealing with them.</p> <p>Moderators:  Fredrick Nicely, COST, Washington, DC  Patrick Reynolds, COST, Washington, DC</p> <p>Facilitators:  Stephanie Gilfeather, Expedia Group, San Francisco, CA  Toni Mincic, Lumen Technologies, Broomfield, CO  Eric Siedentopf, COSTCO Wholesale, Issaquah, WA</p>

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