

(08/07/22)

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Wednesday, August 10, 2022	
12:00 p.m. – 7:30 p.m.	Registration – Sierra Foyer
1:00 – 1:15 p.m.	Welcome and Introductions – Sierra Ballroom Charles Drury, COST, Washington, DC Karl Frieden, COST, Washington, DC
1:15 – 2:45 p.m.	Issues with Sales Taxation of Digital Business Inputs – Sierra Ballroom State sales and use taxes were intended to tax end user consumption. However, many states are expanding their tax bases to the digital economy and inadvertently (or intentionally) not exempting business-to-business digital transactions. This results in tax pyramiding and reduces the attractiveness of business investment in the state. The presenters will address this flaw in states’ sales tax systems and provide some solutions to minimize state taxation of digital business inputs. Proactive ways to advocate this issue, including the use of COST articles and its Sales Tax Systems Scorecard, as well as PITFA, will be part of the discussion. Moderators: Karl Frieden, COST, Washington, DC Fred Nicely, COST, Washington, DC Speakers: David Blum, Akerman*, Chicago, IL Trisha Fortune, Ryan*, San Jose, CA Steve Kranz, McDermott Will & Emery*, Washington, DC
2:45 – 3:00 p.m.	Refreshment Break / Networking – Tiburon/Sausalito
3:00 – 4:00 p.m.	Top 10 Technology Litigation Cases – Both Transactional and Income – Sierra Ballroom The important transactional and corporate income tax cases relevant to technology companies over the past year are covered in this session. The discussion will encompass both pending and fully litigated cases. Moderator: Damian Hunt, Amazon, Seattle, WA Speakers: Zal Kumar, Mayer Brown*, New York, NY Carley Roberts, Pillsbury Winthrop Shaw Pittman*, Sacramento, CA

4:05 – 5:05 p.m.	Choice of Two Breakouts
	<p>Video Streaming, Lodging, and Other Local Tax Issues – Sierra Ballroom Local taxes continue to create complex issues, often resulting in controversial audits and protracted litigation. This session will survey issues with local transactional taxes, including local government attempts to use right-of-way franchise fee laws to tax video streaming services. The panelists will discuss an STRI study that addresses problems relating to the decentralized administration of local lodging taxes. States’ efforts (some effective and others not) to reign in local disconformity will also be covered.</p> <p>Moderator: Fred Nicely, COST, Washington, DC</p> <p>Speakers: Leslie Lao, AirBnB, San Francisco, CA Priscilla Parrett, Vallejo, Antolin, Agarwal & Kanter*, Walnut Creek, CA Daniela Wilps, PwC*, Pittsburgh, PA</p>
	<p>Specific Sourcing/Appportionment Issues for Tech Companies for Income Tax Purposes – Redwood/Sequoia States in a meandering, plodding and frequently confusing fashion are addressing sourcing and related apportionment issues relating to high tech industries. This session will provide a review of where the states are at with their sourcing and apportionment methodologies, along with tips to best deal with the states’ approaches.</p> <p>Speakers: Yoni Fix, Reed Smith*, San Francisco, CA Robert Merten, Pillsbury Winthrop Shaw Pittman*, Sacramento, CA Jodie Scott, KPMG*, San Francisco, CA</p>
5:10 – 6:10 p.m.	<p>A Deep Dive into the OECD’s Pillar One and Two Project – Sierra Ballroom The OECD’s Pillar One and Two project will transform global income taxes more than any other changes over the last 100 years. This session will take a deep dive into the details and timing of the Pillar One and Two reforms including a discussion of the potential impact of global minimum taxes, international market sourcing rules, and the withdrawal of foreign country DSTs. The speakers will discuss some of the far-reaching implications of the greater focus on book income, special tax regimes for large corporations, above routine profits, and multilateral instruments. Finally, the panel will analyze the significant state tax ramifications of the OECD project, even if no federal tax reform is enacted in the U.S. in 2022.</p> <p>Moderator: Karl Frieden, COST, Washington, DC</p> <p>Speakers: Michael Lebovitz, Mayer Brown*, Los Angeles, CA Jessica Morgan, EY*, Cleveland, OH</p>
6:10 – 7:30 p.m.	<p>Welcome Reception – Courtyard Take this opportunity to start your tax networking with friends and colleagues in a casual atmosphere. Compare notes on today’s presentations.</p>
Thursday, August 11, 2022	
7:30 a.m. – 5:20 p.m.	Registration – Sierra Foyer
7:30 – 8:00 a.m.	Continental Breakfast / Networking – Tiburon/Sausalito
8:00 – 9:00 a.m.	Choice of Two Breakouts
	<p>Update on States’ Digital Services Tax Initiatives – Sierra Ballroom Maryland has enacted a digital advertising tax and other states have considered similar taxes along with gross receipts taxes on data and social media. These taxes are collectively referred to as digital services taxes (DSTs), and the presenters will provide background on their development in foreign countries as a temporary replacement for outdated national corporate income taxes. The presenters will then address the problems with state DSTs, including federal restrictions such as PITFA, as well as</p>

	<p>best practices to explain to state policy makers why these initiatives are not needed and represent bad tax policy.</p> <p>Speakers: Joe Crosby, MultiState Associates*, Alexandria, VA Steve Kranz, McDermott Will & Emery*, Washington, DC Lindsay McAfee, Deloitte Tax*, San Francisco, CA</p>
	<p>Mitigating Tech Industry Property Taxes and Tax Incentive Issues – Redwood/Sequoia Property taxes are often the largest single state and local tax obligation incurred by businesses, including technology enterprises. The presenters will address valuation issues faced by the technology sector and strategies for fair valuations. The panellists will also discuss methods to obtain, retain, and expand property tax incentives.</p> <p>Speakers: Jeff Binkley, Ryan*, Atlanta, GA Breann Robowski, Pillsbury Winthrop Shaw Pittman*, Palo Alto, CA</p>
9:05 – 10:05 a.m.	<p>Choice of Two Breakouts</p>
	<p>Conundrums with the States’ Marketplace Facilitator Laws – Sierra Ballroom Is uniformity obtainable now that all 45 states with sales taxes, D.C., and Alaska with its local sales taxes, have some version of a marketplace facilitator law? The presenters in this session will address issues with the states’ marketplace laws, including how multiple facilitator (tiered) transactions are handled and marketplace seller issues. The panelists will also analyze the states’ expanding collection requirements to other taxes and fees (some not centrally administered by a state agency).</p> <p>Speakers: Kathleen Cornett, Alston & Bird*, Atlanta, GA Joe Crosby, MultiState Associates*, Washington, DC Mark Stefan, EY*, San Jose, CA</p>
	<p>State Taxation of Foreign Source Income – Redwood/Sequoia The state taxation of foreign source income continues to be one of the hottest issues for technology companies. The panelists will discuss current developments including the ongoing implications for state corporate income taxation of the federal adoption of GILTI, and the Biden administration’s proposed changes to GILTI. The speakers will also cover other related issues including tax haven statutes and the state taxation of foreign dividends.</p> <p>Speakers: Erinne Fuhring, PwC*, San Jose, CA Josh Grossman, Grant Thornton*, San Francisco, CA Shail Shah, Reed Smith*, San Francisco, CA</p>
10:05 – 10:20 a.m.	<p>Refreshment Break / Networking – Tiburon/Sausalito</p>
10:20 – 11:20 a.m.	<p>Choice of Two Breakouts</p>
	<p>Tips for Tax Automation for the Technology Industry – Sierra Ballroom When representing a technology company, you are used to continued advances and changes in the way your company does business. Technology used for tax compliance is also not stagnant and there are improvements to simplify compliance with a multitude of complicated state tax laws. The presenters in this session will provide tax automation tips for both transactional taxes and income taxes.</p> <p>Speakers: Steven Cohen, Deloitte Tax*, New York, NY Sam Guevara, Ryan*, Irvine, CA</p>
	<p>Remote Workers and Other Issues of the Gig Economy – Redwood/Sequoia The Pandemic-related acceleration of remote working has created or exacerbated a number of state and local tax issues. The panelists will discuss the implications of remote working on multistate personal income tax filing and withholding responsibilities, corporate income tax sourcing, and employment taxes. The speakers will also address independent contractor rules relating to the Gig economy.</p>

	<p>Moderator: Erica Kenney, COST, Denver, CO</p> <p>Speakers: Eric Myszka, Grant Thornton*, Los Angeles, CA Mike Shaikh, Baker McKenzie*, Palo Alto, CA</p>
11:25 a.m. – 12:25 p.m.	<p>What's Up with The Metaverse, NFTs, Crypto and More – And What are the SALT Issues – Sierra Ballroom</p> <p>The Metaverse, NFTs, Crypto currency, and other developing platforms create unique state and local tax issues with state tax legislators and administrators attempting to fill in the gaps with their current (often outdated) tax laws. This session will cover these issues including some recent state actions to tax these products (e.g., Washington with NFTs).</p> <p>Speakers: Matthew Hedstrom, Alston & Bird*, New York, NY Kameelah Kareem, KPMG*, Los Angeles, CA</p>
12:25 – 1:30 p.m.	<p>Lunch – Networking – Courtyard</p>
1:30 - 2:30 p.m.	<p>How Important is Knowing Your Customers' Location for Sourcing Digital Products & Related Privacy Concerns – Sierra Ballroom</p> <p>For sales and use tax purposes, states want sales and use taxes on digital products primarily sourced using purchaser address information; for corporate income tax purposes, most states expect taxpayers to know where their customers received a product (or benefit if treated as a service). Unlike the delivery of tangible personal property that requires address information, digital products can be sold without obtaining an address from a customer (e.g., gift card, crypto currency, etc.). How should this be addressed? Should states require some address information, default to "origin" location, etc.? The presenters in this session will address these issues, SSUTA and MTC initiatives, along potential privacy concerns.</p> <p>Speakers: Trisha Fortune, Ryan*, San Jose, CA Mark Yopp, Baker McKenzie*, New York, NY</p>
2:35 – 3:35 p.m.	<p>Choice of 2 Breakouts</p>
	<p>Best Practices for Handling Complex Technology Industry Audits – Sierra Ballroom</p> <p>This session will turn those tax audit cloudy skies into clear blue skies. The technology sector has its own unique challenges with tax audits, especially with some state tax agencies imposing taxes on products not existing at the time a definition was placed into a state's tax law. The presenters will explain best practices for dealing with statutory and regulatory ambiguities, and more broadly with how to manage audits effectively and efficiently. Waivers, documentation requests, sampling, and negotiating settlements are covered in this session.</p> <p>Speakers: Stefi George, Akerman*, New York, NY Andres Vallejo, Vallejo, Antolin, Agarwal & Kanter*, Walnut Creek, CA</p>
	<p>Transfer Pricing at the State Level – Redwood/Sequoia</p> <p>State transfer pricing audits have accelerated over the last few years. This session will analyze the various state approaches to transfer pricing, including similarities with and differences from federal transfer pricing audits. The panelists will also discuss how to prepare for and handle a state transfer pricing audit, particularly as it relates to technology company issues.</p> <p>Speakers: Michael Kerman, Mayer Brown*, Washington, DC Matthew Kramer, Grant Thornton*, San Francisco, CA Lindsay LaCava, Baker McKenzie*, New York, NY</p>
3:35 – 3:50 p.m.	<p>Refreshment Break / Networking – Tiburon/Sausalito</p>
3:50 – 5:20 p.m.	<p>Ask The Experts – Sierra Ballroom</p> <p>Really, free advice from practitioners? That's right! This is your chance to question practitioners and get their views on state and local tax issues related to your technology operations and issues. The</p>

	<p>panel will answer questions that have been submitted by attendees as well as discussions they've had with attendees during the Workshop that would be of interest to other attendees. Finally, the panel will address trends they expect to see in 2022 and beyond, as they apply to the technology industry as well as the use and impact of technology in general.</p> <p>Moderators: Stephanie Do, COST, Santa Barbara, CA Erica Kenney, COST, Denver, CO</p> <p>Panelists: Edwin Antolin, Vallejo, Antolin, Agarwal & Kanter*, Walnut Creek, CA Jeff Binkley, Ryan, Atlanta, GA David Blum, Akerman*, Chicago, IL Joe Crosby, MultiState Associates*, Alexandria, VA Yoni Fix, Reed Smith*, San Francisco, CA Josh Grossman, Grant Thornton*, San Francisco, CA Matthew Hedstrom, Alston & Bird*, New York, NY Carl Joseph, EY*, Irvine, CA Steve Kranz, McDermott Will & Emery*, Washington, DC Lindsay LaCava, Baker McKenzie*, New York, NY Eran Liron, PwC*, San Jose, CA Galina Philipovitch, Deloitte Tax*, San Jose, CA Jodie Scott, KPMG*, San Francisco, CA Jeff Vesely, Pillsbury Winthrop Shaw Pittman*, San Francisco, CA</p>
5:20 – 6:30 p.m.	<p>Reception – Courtyard All attendees are welcome to attend a closing reception to network with other attendees and sponsors and speakers. Please take advantage of this opportunity to round out your Workshop experience.</p>
6:30 p.m.	<p>Workshop Adjourns</p>

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