



2023 Sales Tax Virtual Sessions

April 5 & 11, 2023

3:00 PM – 5:10 PM ET

3/17/23

Sponsored by:



WEDNESDAY, APRIL 5, 2023

3:00 – 4:00	<p>Top Transactional Tax Legislation/Cases in 2022 And What to Expect in 2023</p> <p>The speakers in this session will cover the most important transactional tax legislation and cases of 2022. They will also attempt to predict the future and provide their predictions for 2023. Importantly, the speakers will also proffer their input on how these issues could impact your business operations; and, of course, offer some suggestions to successfully resolve and/or mitigate them.</p> <p>Speakers: David Dorner, Reed Smith* Michael Hilkin, McDermott Will & Emery* Shirley Sicilian, KPMG* Marilyn Wethekam, HMB Legal Counsel*</p>
4:10 – 5:10	<p>Successfully Handling Difficult Sales Tax Audits</p> <p>The speakers in this session will prepare you to handle a major sales/use tax audits. They will focus on audit preparation, audit management, and post-audit strategies, including negotiating with an auditor or supervisor and presenting your position at subsequent administrative hearings. Additional subtopics include: document management, preliminary testing and sampling methods and procedures, and workpaper review.</p> <p>Speakers: Kent DeBruin, BDO* Drew Hemmings, Baker McKenzie* Nicole Johnson, Blank Rome*</p>
5:10	Adjourn

TUESDAY, APRIL 11, 2023

3:00 – 4:00	<p>It's Not Good to Leave Money on the Table: Top Sales and Use Tax Refund Opportunities</p> <p>Overpaying transactional taxes at any time, especially in times of economic uncertainty, represent missed opportunities. The speakers in this session will examine and assess selected sales and use tax overpayment/refund opportunities in selected areas including manufacturing, R&D, bad debt, software/multiple points of use, utility studies, and others. The speakers will cover what to look for, how to document "your case" and prepare to defend your refund position.</p> <p>Speakers: Chris Engels, Crowe* Michael Kerman, Mayer Brown* Kristy Kirk, Deloitte*</p>
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4:10 - 5:10	<p>What's Happening with Digital Service Taxes (DST) and Taxes on Digital Products? – The New Frontier</p> <p>States are increasingly looking at taxing DSTs and digital products. The presenters will cover the course of action after a bench ruling from the Circuit Court for Anne Arundel County that invalidated Maryland's digital advertising services tax in <i>Comcast, et al. v. Comptroller of the Treasury of Maryland</i>. Severance tax style "data" taxes will also be covered. This session will answer the following questions: Will states continue to look at DSTs? Which states are expanding their base to tax digital products? What's happening with the MTC's workgroup covering digital products? And, where's the SSUTA at with sourcing provisions for digital products that do not require an address? The speakers in this session will cover all of these issues and more.</p> <p>Moderator: Karl Frieden, COST</p> <p>Speakers: Jeff Friedman, Eversheds Sutherland (US)* Ferdinand Hogroian, PwC* Metisse Lutz, Deloitte*</p>
5:10	Adjourn

*Denotes COST Practitioner Partners