



## 2022 SALT BASICS SCHOOL

May 15-20, 2022  
Atlanta, Georgia

(05/12/22)

Sunday, May 15, 2022			
All Tracks			
6:00 – 8:00 p.m.	Registration/Dinner/Networking – <i>The Club Room</i>		
Monday, May 16, 2022			
All Tracks			
7:45 – 8:30	<b>Introductions of Staff, Facilities and Format – Salon III/IV</b> Doug Lindholm, COST President/Chief Executive Officer, Washington, DC Arthur Parham, Retired General Tax Advisor of Entergy Services LLC, Winter Park, FL Charles Drury, COST Vice-President/Chief Operating Officer, Washington, DC		
8:30 – 11:00	<b>State and Local Practice Overview – Salon III/IV</b> <u>Curriculum:</u> Overview of major state taxes and state revenue programs including: income/franchise, sales/use, property and employment taxes; credits, incentives and unclaimed property. This session will also cover a <i>brief</i> discussion of jurisdiction and nexus. <u>Instructors:</u> Nikki Dobay, Eversheds Sutherland (US)*, Sacramento, CA Duane Dobson, Ryan*, Arlington, VA John Fletcher, Jones Walker*, Jackson, MS Arthur Parham, Retired General Tax Advisor of Entergy Services LLC, Winter Park, FL		
9:30– 9:45	<b>Refreshment &amp; Networking Break</b>		
11:00 –12:30	<b>Financial Statements - Issues for the State Tax Professional – Salon III/IV</b> <u>Curriculum:</u> Overview of tax accounting for above and below the line financial statement presentations and their impact on and relationship to state tax return preparation. <u>Instructors:</u> Andrew Plever, PwC*, Philadelphia, PA Kelly Smith, PwC*, Atlanta, GA		
12:30 – 1:30	Lunch/Networking – <i>The Dining Room</i>		
Income and SALT Tracks		Sales Track	
1:30 – 3:15	<b>Basic Unitary/Filing Methods – Salon III</b> <u>Curriculum:</u> Overview of filing methods required by the various states with a discussion of the unitary method. <u>Instructors:</u> Nikki Dobay, Eversheds Sutherland (US)*, Sacramento, CA Robert Porcelli, PwC*, McLean, VA	1:30 – 5:30	<b>Jurisdiction to Tax – Conference Room B</b> <u>Curriculum:</u> Review of the various restrictions on a state’s ability to impose taxes such as constitutional restrictions, federal legislation and judicial pronouncements. <u>Instructors:</u> Sherry Lam, Grant Thornton*, Fort Lauderdale, FL Christopher Lutz, HMB Legal Counsel *, Chicago, IL Scott Peterson, Avalara*, Seattle, WA
3:15 – 3:30	<b>Refreshment &amp; Networking Break</b>		
3:30 – 5:30	<b>State Income Tax Base I – Salon III</b> <u>Curriculum:</u> Review concepts involved in computing state income tax base, including tie-in to federal return, modifications to federal tax base, multi-corporate group	2:15 – 3:15	Facilitated Breakout

	filing options, business/non-business determination and allocation/apportionment. <u>Instructors:</u> Susan Ferlianto, Deloitte*, Atlanta, GA Michael Paxton, Deloitte*, Atlanta, GA	3:15 – 3:30	<b>Refreshment &amp; Networking Break</b>
4:45 – 5:30	Facilitated Breakout	4:30 – 5:30	Facilitated Breakout
6:30 – 8:30	<b>Vegas Night with COST – Salon I/II/III – Sponsored by Blank Rome*</b>		
<b>Tuesday, May 17, 2022</b>			
<b>Income Tax Track</b>		<b>Sales Tax Track and SALT Track</b>	
8:00 – 12:00	<b>State Income Tax Admin. &amp; Compliance – Salon III</b> <u>Curriculum:</u> Review of income tax filing requirements, including legislation, form instructions vs. law, estimated payments, RARs, amended returns, extensions and best practices. <u>Instructors:</u> Susan Courson-Smith, Pfizer, Memphis, TN Arthur Parham, Retired General Tax Advisor of Entergy Services LLC, Winter Park, FL Frances Sewell, Pfizer, Memphis, TN Patrick Waldo, Nationwide, Columbus, OH Michael Woo, Retired, Daly City, CA	8:00 – 10:00	<b>Introduction to Sales Tax Theory/Definition of Key Terms – Conference Room B</b> <u>Curriculum:</u> Review history, theory and policy underlying sales taxation; define key terms and concepts used to implement the tax. <u>Instructors:</u> Doug Nagode, Deloitte*, Atlanta, GA Liudmila Wilhelm, Deloitte*, Atlanta, GA
10:00 – 10:15	<b>Refreshment &amp; Networking Break</b>		
12:00 – 1:00	Lunch/Networking – <i>The Dining Room</i>	10:15 – 12:00	<b>Sales Tax Base, Taxability and Characterization – Conference Room B</b> <u>Curriculum:</u> Analyze nature of sales vs. use taxes, including typical statutes and other authorities; explore application of form over substance doctrine and presumption for taxing tangible personal property. <u>Instructors:</u> Thomas Lopez, KPMG*, Atlanta, GA Nick Saye, KPMG*, Atlanta, GA
1:00 – 5:15	<b>State Income Tax Admin. &amp; Compliance (cont'd.) – Salon III</b> <u>Curriculum:</u> Review of income tax filing requirements, including legislation, form instructions vs. law, estimated payments, RARs, amended returns, extensions and best practices.	12:00– 1:00	Lunch – <i>The Dining Room</i>
2:45 – 3:00	<b>Refreshment &amp; Networking Break</b>	1:00 – 2:45	<b>Sales Tax Base, Taxability and Characterization (cont'd) – Conference Room B</b> <u>Curriculum:</u> Analyze nature of sales vs. use taxes, including typical statutes and other authorities; explore application of form over substance doctrine and presumption for taxing tangible personal property.
		1:45 – 2:45	Facilitated Breakout
		2:45 – 3:00	<b>Refreshment &amp; Networking Break</b>

		3:00 – 5:30	<b>Sales Tax - Exempt and Non-Taxable Transactions – Conference Room B</b> <u>Curriculum:</u> Examine entity-level and activity-related exemptions; use of exemption certificates, and transactions outside scope of the statute. <u>Instructors:</u> Hudson Harrison, PwC*, Atlanta, GA Jennifer Jensen, PwC*, Rockville, MD		
6:15 – 8:15	<b>Game Night with COST – Conference Room A</b>				
<b>Wednesday, May 18, 2022</b>					
<b>Income Tax Track</b>			<b>Sales Tax Track and SALT Track</b>		
8:00 – 12:00	<b>State Income Tax Admin. &amp; Compliance (cont'd.) – Salon III</b> <u>Curriculum:</u> Review of income tax filing requirements, including legislation, form instructions vs. law, estimated payments, RARs, amended returns, extensions and best practices. <u>Instructors:</u> Susan Courson-Smith, Pfizer, Memphis, TN Arthur Parham, Retired General Tax Advisor of Entergy Services LLC, Winter Park, FL Frances Sewell, Pfizer, Memphis, TN Patrick Waldo, Nationwide, Columbus, OH Michael Woo, Retired, Daly City, CA  <b>Refreshment &amp; Networking Break</b>	8:00 – 11:15	<b>Sales Tax – Situsing – Conference Room B</b> <u>Curriculum:</u> Review how states situs sales of tangible personal property, services, digital transactions, etc..., and how these methods can differ depending on a variety of factors. <u>Instructors:</u> Matt Davidson, EY*, Atlanta, GA Trisha Fortune, Ryan*, Tampa, FL		
10:15 – 10:30		10:15– 10:30	<b>Refreshment &amp; Networking Break</b>		
		10:30– 11:15	Facilitated Breakout		
		<b>Sales Tax Track</b>		<b>SALT Track</b>	
		11:15– 12:15	<b>Gross Receipts and Net Worth Taxes – Conference Room B</b> <u>Curriculum:</u> An overview of other methods of taxation that states are using to impose tax. <u>Instructor:</u> James Adams, EY*, Atlanta, GA	11:15 – 12:00	<b>Property Taxes – Salon VI</b> <u>Curriculum:</u> An overview of property taxation and the various methods of valuation and imposition.  <u>Instructor:</u> Mo Bell-Jacobs, RSM*, Washington, DC Fredrick Nicely, COST, Washington, DC
12:00 – 1:00	Lunch/Networking – <i>The Dining Room</i>	12:15– 1:15	Lunch/Networking – <i>The Dining Room</i>	12:00 – 1:00	Lunch/Networking – <i>The Dining Room</i>
1:00 – 2:30	<b>State Income Tax Admin. &amp; Compliance (REVIEW) – Salon III</b> <u>Curriculum:</u> Review of income tax filing requirements, including legislation, form instructions vs. law, estimated payments, RARs, amended returns, extensions and best practices.	1:15 – 3:30	<b>Sales &amp; Use Tax -Administration &amp; Compliance – Conference Room B</b> <u>Curriculum:</u> Review of vital issues associated with administration of the sales/use tax function, including: registration, exemption certificates, taxability decisions, software, return preparation, claims for refund. <u>Instructors:</u> Ameel Appel, PwC*, Chicago, IL	1:00 – 2:30	<b>Legislation – Salon VI</b> <u>Curriculum:</u> A session that will cover the basics of legislation and how it can be used to benefit the taxpayer. <u>Instructors:</u> Mo Bell-Jacobs, RSM*, Washington, DC Brandi Drake, Charter Communications, Charlotte, NC Aziza Farooki, COST, Washington, DC Douglas Lindholm, COST, Washington, DC

2:30 – 3:30	<b>Gross Receipts and Net Worth Taxes – Salon III</b> <u>Curriculum:</u> An overview of other methods of taxation that states are using to impose tax. <u>Instructor:</u> James Adams, EY*, Atlanta, GA		Trisha Davidson, YETTER*, Chicago, IL Diane Yetter, YETTER*, Chicago, IL	2:30 – 3:30	<b>Gross Receipts and Net Worth Taxes – Salon VI</b> <u>Curriculum:</u> An overview of other methods of taxation that states are using to impose tax. <u>Instructor:</u> James Adams, EY*, Atlanta, GA
3:30	<b>Session adjournment for the Day!!</b>				
3:30	<b>Evening On Your Own</b>				
<b>Thursday, May 19, 2022</b>					
<b>Income Tax Track</b>		<b>Sales Tax Track</b>		<b>SALT Track</b>	
8:00 – 10:00	<b>Unitary Business Principle &amp; Apportionment – Salon III</b> <u>Curriculum:</u> Examine the unitary business principle and its implications for formulary apportionment of multi-corporate groups; computation of factors: sales, property and payroll. <u>Instructors:</u> Barbara Coulter, PwC*, Atlanta, GA Andrew Plever, PwC*, Philadelphia, PA	8:00– 12:00	<b>Sales &amp; Use Tax -Administration &amp; Compliance (cont'd) – Salon V</b> <u>Curriculum:</u> Review of vital issues associated with administration of the sales/use tax function, including: registration, exemption certificates, taxability decisions, software, return preparation, claims for refund. <u>Instructors:</u> Amee Appel, PwC*, Chicago, IL Trisha Davidson, YETTER, Chicago, IL Diane Yetter, YETTER*, Chicago, IL	8:00 – 10:00	<b>Unitary Business Principle &amp; Apportionment – Salon III</b> <u>Curriculum:</u> Examine the unitary business principle and its implications for formulary apportionment of multi-corporate groups; computation of factors: sales, property and payroll. <u>Instructors:</u> Barbara Coulter, PwC*, Atlanta, GA Andrew Plever, PwC*, Philadelphia, PA
10:00 – 10:15	<b>Refreshment &amp; Networking Break</b>	10:00– 10:15	<b>Refreshment &amp; Networking Break</b>	10:00 - 10:15	<b>Refreshment &amp; Networking Break</b>
10:15 – 12:00	<b>Restrictions on A State's Ability to Tax – Salon III</b> <u>Curriculum:</u> Review of the various restrictions on a state's ability to impose taxes such as constitutional restrictions, federal legislation and judicial pronouncements. <u>Instructors:</u> Karl Frieden, COST, Washington, DC Mitchell Newmark, Blank Rome*, New York, NY Andres Vallejo, Vallejo, Antolin, Agarwal & Kanter*, Walnut Creek, CA			10:15 – 12:00	<b>Restrictions on A State's Ability to Tax – Salon III</b> <u>Curriculum:</u> Review of the various restrictions on a state's ability to impose taxes such as constitutional restrictions, federal legislation and judicial pronouncements. <u>Instructors:</u> Karl Frieden, COST, Washington, DC Mitchell Newmark, Blank Rome*, New York, NY Andres Vallejo, Vallejo, Antolin, Agarwal & Kanter*, Walnut Creek, CA
12:00 – 1:00	Lunch/Networking – <i>The Dining Room</i>	12:00 – 1:00	Lunch/Networking – <i>The Dining Room</i>	12:00 – 1:00	Lunch/Networking – <i>The Dining Room</i>
1:00 – 4:00	<b>State Income Tax Base II – Salon III</b>	1:00 – 5:30		1:00 – 4:00	<b>State Income Tax Base II – Salon III</b>

3:00 – 3:15	<u>Curriculum:</u> In-depth focus on apportionment formula variations, special issues in apportionment, sourcing services & intangible income; detailed analysis of tax base additions & subtractions, multinational issues & credits. <u>Instructors:</u> Greg Abbott, BDO*, Atlanta, GA Michael Person, BDO*, Nashville, TN	3:00 – 3:15	<b>Sales &amp; Use Tax -Administration &amp; Compliance (cont'd.) – Salon V</b> <u>Curriculum:</u> Review of vital issues associated with administration of the sales/use tax function, including: registration, exemption certificates, taxability decisions, software, return preparation, claims for refund.	3:00 – 3:15	<u>Curriculum:</u> In-depth focus on apportionment formula variations, special issues in apportionment, sourcing services & intangible income; detailed analysis of tax base additions & subtractions, multinational issues & credits. <u>Instructors:</u> Greg Abbott, BDO*, Atlanta, GA Michael Person, BDO*, Nashville, TN
3:15 – 4:00	<b>Refreshment &amp; Networking Break</b>  Facilitated Breakout		<b>Refreshment &amp; Networking Break</b>	3:15 – 4:00	<b>Refreshment &amp; Networking Break</b>  Facilitated Breakout
4:00 – 5:30	<b>Pass-Through or Disregarded Entities – Salon III</b> <u>Curriculum:</u> Recognize the income and sales/use tax significance of various pass-through or disregarded entities, including federal treatment of the entity, state tax base implications, and impact on income allocation & apportionment. <u>Instructor:</u> Patrick Doyle, RSM US*, New York, NY Will Thistle, Bradley*, Birmingham, AL			4:00 – 5:30	<b>Pass-Through or Disregarded Entities – Salon III</b> <u>Curriculum:</u> Recognize the income and sales/use tax significance of various pass-through or disregarded entities, including federal treatment of the entity, state tax base implications, and impact on income allocation & apportionment. <u>Instructor:</u> Patrick Doyle, RSM US*, New York, NY Will Thistle, Bradley*, Birmingham, AL
6:00 – 8:00	<b>RSM Leadership Reception (RSM Attendees Only) – Conference Room A</b>				
<b>Friday, May 20, 2022</b>					
8:00 – 1:00	<b>RSM Leadership Briefing (RSM Attendees Only) – Conference Room B</b>				
<b>All Other Attendees</b>					
8:00 – 9:15	<b>State Tax Research Tools – Salon I - III</b> <u>Curriculum:</u> Practical tips on conducting basic SALT research, including online databases and hardcopy text, with a brief assessment of select commercial resources; and preparing an effective file memo. <u>Instructors:</u> Matthew Mantle, Jones Walker, New Orleans, LA				
9:15 – 10:15	<b>Local Taxes – Salon I - III</b> <u>Curriculum:</u> Survey of various local taxes, including gross receipts, sales/use, and business operating taxes, with discussion of best practices for compliance. <u>Instructors:</u> Nicole Crighton Vescio, KPMG*, New York NY Frank Gallo, Reed Smith*, Philadelphia, PA				
10:15 – 10:45	Refreshment Break/Networking & Hotel Checkout				
10:45 – 11:45	<b>Evolving Unclaimed Property and VAT Issues – Salon I - III</b>				

	<p><u>Curriculum</u>: Overview of emerging issues associated with unclaimed property; and review of operation of a VAT and is a national state-based VAT in the U.S. future?</p> <p><u>Instructors</u>: Patrick Nathan, KPMG*, Atlanta, GA Patrick Reynolds, COST, Washington, DC</p>
11:45 – 1:00	<p><b>Preparing for Audit Challenge &amp; Controversy – Salon I - III</b></p> <p><u>Curriculum</u>: Practical tips on dealing with auditor proposed changes, including best practices for responding to notices of proposed assessments and preparing for informal and formal hearings with the state departments of revenue.</p> <p><u>Instructors</u>: Kelly Butler, Ryan*, Houston, TX Daniel Stanley, Honigman*, Lansing, MI</p>
1:00	Lunch/Networking – <i>The Dining Room</i>
1:00	Basics School Adjourns

\* Denotes COST Practitioner Member