



(03/23/23)

Sponsored by		 	
Sunday, May 7, 2023			
All Tracks			
6:00 – 8:00 p.m.	Registration/Dinner/Networking		
Monday, May 8, 2023			
All Tracks			
7:45 – 8:30	<b>Introductions of Staff, Facilities and Format</b> Doug Lindholm, COST President/Chief Executive Officer Arthur Parham, Retired General Tax Advisor of Entergy Services LLC Charles Drury, COST Vice-President/Chief Operating Officer		
8:30 – 11:00	<b>State and Local Practice Overview</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, Greenberg Traurig* Duane Dobson, Ryan* John Fletcher, Jones Walker* Arthur Parham, Retired General Tax Advisor of Entergy Services LLC		
9:30– 9:45	<b>Refreshment &amp; Networking Break</b>		
11:00 –12:30	<b>Financial Statements - Issues for the State Tax Professional</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> Kelly Smith, PwC* Malcolm Williams, PwC*		
12:30 – 1:30	Lunch/Networking		
<b>Income and SALT Tracks</b>		<b>Sales Track</b>	
1:30 – 3:15	<b>Basic Unitary/Filing Methods</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, Greenberg Traurig*	1:30 – 5:30	<b>Jurisdiction to Tax</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*

	Robert Porcelli, PwC*		Christopher Lutz, HMB Legal Counsel *
3:15 – 3:30	<b>Refreshment &amp; Networking Break</b>	2:15 – 3:15	Facilitated Breakout
3:30 – 5:30	<b>State Income Tax Base I</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 filing options, business/non-business determination and allocation/apportionment. <u>Instructors:</u> Scott Bedunah, Deloitte*	3:15 – 3:30	<b>Refreshment &amp; Networking Break</b>
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6:30 – 8:30	<b>Vegas Night with COST – Sponsored by Blank Rome*</b>		
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8:00 – 12:00	<b>State Income Tax Admin. &amp; Compliance</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 Jonathan Mieritz, Corteva Agriscience* Arthur Parham, Retired General Tax Advisor of Entergy Services LLC Patrick Waldo, Nationwide Michael Woo, Retired	8:00 – 10:00	<b>Introduction to Sales Tax Theory/Definition of Key Terms</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> Jamie Gibbs, Deloitte* Hendrix Nghiem, Deloitte*
10:00 – 10:15	<b>Refreshment &amp; Networking Break</b>		
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6:15 – 8:15	<b>Evening Outing – Tour of AT&amp;T Stadium – Sponsored by Ryan*</b>				
<b>Wednesday, May 10, 2023</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.)</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 Jonathan Mieritz, Corteva Agriscience* Arthur Parham, Retired General Tax Advisor of Entergy Services LLC Patrick Waldo, Nationwide Michael Woo, Retired	8:00 – 11:15	<b>Sales Tax – Siting</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* Michael Garcia, Ryan*		
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		11:15– 12:15	<b>Sales &amp; Use Tax -Administration &amp; Compliance</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* Trisha Davidson, YETTER* Diane Yetter, YETTER*	11:15 – 12:00	<b>Property Taxes</b> <u>Curriculum:</u> An overview of property taxation and the various methods of valuation and imposition. <u>Instructors:</u> TBD, RSM* Fredrick Nicely, COST
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8:00 – 10:00	<b>Unitary Business Principle &amp; Apportionment</b> <i>Curriculum:</i> Examine the unitary business principle and its implications for formulary apportionment of multi-corporate groups; computation of factors: sales, property and payroll. <i>Instructors:</i> Andrew Plever, PwC* Malcolm Williams, PwC*	8:00– 12:00	<b>Sales &amp; Use Tax -Administration &amp; Compliance (cont'd)</b> <i>Curriculum:</i> 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. <i>Instructors:</i> Amee Appel, PwC* Trisha Davidson, YETTER* Diane Yetter, YETTER*	8:00 – 10:00	<b>Unitary Business Principle &amp; Apportionment</b> <i>Curriculum:</i> Examine the unitary business principle and its implications for formulary apportionment of multi-corporate groups; computation of factors: sales, property and payroll. <i>Instructors:</i> Andrew Plever, PwC* Malcolm Williams, PwC*
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1:00 – 4:00	<p><b>State Income Tax Base II</b>  <u>Curriculum:</u> In-depth focus on apportionment formula variations, special issues in apportionment, sourcing services &amp; intangible income; detailed analysis of tax base additions &amp; subtractions, multinational issues &amp; credits.  <u>Instructors:</u>  Greg Abbott, Moss Adams*  Matthew Snell, Moss Adams*</p>	1:00 – 5:30	<p><b>Sales &amp; Use Tax -Administration &amp; Compliance (cont'd.)</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.</p>	1:00 – 4:00	<p><b>State Income Tax Base II</b>  <u>Curriculum:</u> In-depth focus on apportionment formula variations, special issues in apportionment, sourcing services &amp; intangible income; detailed analysis of tax base additions &amp; subtractions, multinational issues &amp; credits.  <u>Instructors:</u>  Greg Abbott, Moss Adams*  Matthew Snell, Moss Adams*</p>
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4:00 – 5:30	<p><b>Pass-Through or Disregarded Entities</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 &amp; apportionment.  <u>Instructors:</u>  Brooke Nelson, RSM US*  Will Thistle, Bradley*</p>			4:00 – 5:30	<p><b>Pass-Through or Disregarded Entities</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 &amp; apportionment.  <u>Instructors:</u>  Brooke Nelson, RSM US*  Will Thistle, Bradley*</p>
<b>Evening - Free</b>					
<b>Friday, May 12, 2023</b>					
8:00 – 9:15	<p><b>State Tax Research Tools</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>Instructor:</u>  Matthew Mantle, Jones Walker</p>				
9:15 – 10:15	<p><b>Local Taxes</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*  Frank Gallo, Reed Smith*</p>				
10:15 – 10:45	Refreshment Break/Networking & Hotel Checkout				
10:45 – 11:45	<p><b>Evolving Unclaimed Property and VAT Issues</b>  <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?  <u>Instructors:</u></p>				

	TBD, KPMG* Patrick Reynolds, COST
11:45 – 1:00	<b>Preparing for Audit Challenge &amp; Controversy</b> <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. <u>Instructors:</u> Kelly Butler, Ryan* John Murphy, Kolesar & Associates Daniel Stanley, Honigman*
1:00	Lunch/Networking
1:00	Basics School Adjourns

\* Denotes COST Practitioner Member

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1:00 – 4:00	<p><b>State Income Tax Base II</b>  <u>Curriculum:</u> In-depth focus on apportionment formula variations, special issues in apportionment, sourcing services &amp; intangible income; detailed analysis of tax base additions &amp; subtractions, multinational issues &amp; credits.  <u>Instructors:</u>  Greg Abbott, Moss Adams*  Matthew Snell, Moss Adams*</p>	1:00 – 5:30	<p><b>Sales &amp; Use Tax -Administration &amp; Compliance (cont'd.)</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.</p>	1:00 – 4:00	<p><b>State Income Tax Base II</b>  <u>Curriculum:</u> In-depth focus on apportionment formula variations, special issues in apportionment, sourcing services &amp; intangible income; detailed analysis of tax base additions &amp; subtractions, multinational issues &amp; credits.  <u>Instructors:</u>  Greg Abbott, Moss Adams*  Matthew Snell, Moss Adams*</p>
3:00 – 3:15	<b>Refreshment &amp; Networking Break</b>	3:00 – 3:15	<b>Refreshment &amp; Networking Break</b>	3:00 – 3:15	<b>Refreshment &amp; Networking Break</b>
3:15 – 4:00	Facilitated Breakout			3:15 – 4:00	Facilitated Breakout
4:00 – 5:30	<p><b>Pass-Through or Disregarded Entities</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 &amp; apportionment.  <u>Instructors:</u>  Brooke Nelson, RSM US*  Will Thistle, Bradley*</p>			4:00 – 5:30	<p><b>Pass-Through or Disregarded Entities</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 &amp; apportionment.  <u>Instructors:</u>  Brooke Nelson, RSM US*  Will Thistle, Bradley*</p>
<b>Evening - Free</b>					
<b>Friday, May 12, 2023</b>					
8:00 – 9:15	<p><b>State Tax Research Tools</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>Instructor:</u>  Matthew Mantle, Jones Walker</p>				
9:15 – 10:15	<p><b>Local Taxes</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*  Frank Gallo, Reed Smith*</p>				
10:15 – 10:45	Refreshment Break/Networking & Hotel Checkout				
10:45 – 11:45	<p><b>Evolving Unclaimed Property and VAT Issues</b>  <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?  <u>Instructors:</u></p>				

	TBD, KPMG* Patrick Reynolds, COST
11:45 – 1:00	<b>Preparing for Audit Challenge &amp; Controversy</b> <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. <u>Instructors:</u> Kelly Butler, Ryan* John Murphy, Kolesar & Associates Daniel Stanley, Honigman*
1:00	Lunch/Networking
1:00	Basics School Adjourns

\* Denotes COST Practitioner Member

(03/23/23)

Sponsored by		 	
Sunday, May 7, 2023			
All Tracks			
6:00 – 8:00 p.m.	Registration/Dinner/Networking		
Monday, May 8, 2023			
All Tracks			
7:45 – 8:30	<b>Introductions of Staff, Facilities and Format</b> Doug Lindholm, COST President/Chief Executive Officer Arthur Parham, Retired General Tax Advisor of Entergy Services LLC Charles Drury, COST Vice-President/Chief Operating Officer		
8:30 – 11:00	<b>State and Local Practice Overview</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, Greenberg Traurig* Duane Dobson, Ryan* John Fletcher, Jones Walker* Arthur Parham, Retired General Tax Advisor of Entergy Services LLC		
9:30– 9:45	<b>Refreshment &amp; Networking Break</b>		
11:00 –12:30	<b>Financial Statements - Issues for the State Tax Professional</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> Kelly Smith, PwC* Malcolm Williams, PwC*		
12:30 – 1:30	Lunch/Networking		
Income and SALT Tracks		Sales Track	
1:30 – 3:15	<b>Basic Unitary/Filing Methods</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, Greenberg Traurig*	1:30 – 5:30	<b>Jurisdiction to Tax</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*

	Robert Porcelli, PwC*		Christopher Lutz, HMB Legal Counsel *
3:15 – 3:30	<b>Refreshment &amp; Networking Break</b>	2:15 – 3:15	Facilitated Breakout
3:30 – 5:30	<b>State Income Tax Base I</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 filing options, business/non-business determination and allocation/apportionment. <u>Instructors:</u> Scott Bedunah, Deloitte*	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 – Sponsored by Blank Rome*</b>		
<b>Tuesday, May 9, 2023</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</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 Jonathan Mieritz, Corteva Agriscience* Arthur Parham, Retired General Tax Advisor of Entergy Services LLC Patrick Waldo, Nationwide Michael Woo, Retired	8:00 – 10:00	<b>Introduction to Sales Tax Theory/Definition of Key Terms</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> Jamie Gibbs, Deloitte* Hendrix Nghiem, Deloitte*
10:00 – 10:15	<b>Refreshment &amp; Networking Break</b>		
12:00 – 1:00	Lunch/Networking	10:15 - 12:00	<b>Sales Tax Base, Taxability and Characterization</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> Crystal Hildebrand KPMG* Teddy Karcasinas KPMG*
1:00 – 5:15	<b>State Income Tax Admin. &amp; Compliance (cont'd.)</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
2:45 – 3:00	<b>Refreshment &amp; Networking Break</b>	1:00 – 2:45	<b>Sales Tax Base, Taxability and Characterization (cont'd)</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</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> Jeff Lemmons, PwC* TBD, PwC*		
6:15 – 8:15	<b>Evening Outing – Tour of AT&amp;T Stadium – Sponsored by Ryan*</b>				
<b>Wednesday, May 10, 2023</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.)</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 Jonathan Mieritz, Corteva Agriscience* Arthur Parham, Retired General Tax Advisor of Entergy Services LLC Patrick Waldo, Nationwide Michael Woo, Retired	8:00 – 11:15	<b>Sales Tax – Siting</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* Michael Garcia, Ryan*		
		10:15– 10:30	<b>Refreshment &amp; Networking Break</b>		
		10:30– 11:15	Facilitated Breakout		
10:15 – 10:30	<b>Refreshment &amp; Networking Break</b>		<b>Sales Tax Track</b>	<b>SALT Track</b>	
		11:15– 12:15	<b>Sales &amp; Use Tax -Administration &amp; Compliance</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* Trisha Davidson, YETTER* Diane Yetter, YETTER*	11:15 – 12:00	<b>Property Taxes</b> <u>Curriculum:</u> An overview of property taxation and the various methods of valuation and imposition. <u>Instructors:</u> TBD, RSM* Fredrick Nicely, COST
12:00 – 1:00	Lunch/Networking	12:15– 1:15	Lunch/Networking	12:00– 1:00	Lunch/Networking
1:00 – 3:15	<b>State Income Tax Admin. &amp; Compliance (REVIEW)</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>	1:15 – 3:15	<b>Sales &amp; Use Tax -Administration &amp; Compliance (cont...)</b> <u>Curriculum:</u> Review of vital issues associated with administration of the sales/use tax function including: registration, exemption certificates, taxability decisions,	1:00 – 2:15	<b>Property Taxes (cont...)</b> <u>Curriculum:</u> An overview of property taxation and the various methods of valuation and imposition. <u>Instructors:</u> TBD, RSM* Fredrick Nicely, COST

3:15 – 3:30	Susan Courson-Smith, Pfizer Jonathan Mieritz, Corteva Agriscience* Arthur Parham, Retired General Tax Advisor of Entergy Services LLC Patrick Waldo, Nationwide Michael Woo, Retired	3:15- 3:30	software, return preparation, claims for refund. <i>Instructors:</i> Amee Appel, PwC* Trisha Davidson, YETTER* Diane Yetter, YETTER*	2:15 – 3:15	<b>Legislation</b> <i>Curriculum:</i> A session that will cover the basics of legislation and how it can be used to benefit the taxpayer. <i>Instructors:</i> Mo Bell-Jacobs, RSM* Brandi Drake, Charter Communications Aziza Farooki, COST Douglas Lindholm, COST
3:15 – 3:30	<b>Refreshment &amp; Networking Break</b>	3:15- 3:30	<b>Refreshment &amp; Networking Break</b>	3:15 – 3:30	<b>Refreshment &amp; Networking Break</b>
3:30 – 4:30	<b>Gross Receipts and Net Worth Taxes</b> <i>Curriculum:</i> An overview of other methods of taxation that states are using to impose tax. <i>Instructor:</i> James Adams, EY*	3:30 – 4:30	<b>Gross Receipts and Net Worth Taxes</b> <i>Curriculum:</i> An overview of other methods of taxation that states are using to impose tax. <i>Instructor:</i> James Adams, EY*	3:30 – 4:30	<b>Gross Receipts and Net Worth Taxes</b> <i>Curriculum:</i> An overview of other methods of taxation that states are using to impose tax. <i>Instructor:</i> James Adams, EY*
4:30	<b>Session adjournment for the Day!!</b>				
6:00 – 8:30	<b>Game Night with COST</b>				
<b>Thursday, May 11, 2023</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</b> <i>Curriculum:</i> Examine the unitary business principle and its implications for formulary apportionment of multi-corporate groups; computation of factors: sales, property and payroll. <i>Instructors:</i> Andrew Plever, PwC* Malcolm Williams, PwC*	8:00– 12:00	<b>Sales &amp; Use Tax -Administration &amp; Compliance (cont'd)</b> <i>Curriculum:</i> 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. <i>Instructors:</i> Amee Appel, PwC* Trisha Davidson, YETTER* Diane Yetter, YETTER*	8:00 – 10:00	<b>Unitary Business Principle &amp; Apportionment</b> <i>Curriculum:</i> Examine the unitary business principle and its implications for formulary apportionment of multi-corporate groups; computation of factors: sales, property and payroll. <i>Instructors:</i> Andrew Plever, PwC* Malcolm Williams, PwC*
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</b> <i>Curriculum:</i> Review of the various restrictions on a state's ability to impose taxes such as constitutional restrictions, federal legislation and judicial pronouncements. <i>Instructors:</i> Karl Frieden, COST Mitchell Newmark, Blank Rome* Andres Vallejo, Vallejo, Antolin, Agarwal & Kanter*	10:00– 10:15	<b>Refreshment &amp; Networking Break</b>	10:15 12:00	<b>Restrictions on A State's Ability to Tax</b> <i>Curriculum:</i> Review of the various restrictions on a state's ability to impose taxes such as constitutional restrictions, federal legislation and judicial pronouncements. <i>Instructors:</i> Karl Frieden, COST Mitchell Newmark, Blank Rome*



					Andres Vallejo, Vallejo, Antolin, Agarwal & Kanter*
12:00 – 1:00	Lunch/Networking	12:00 – 1:00	Lunch/Networking	12:00 – 1:00	Lunch/Networking
1:00 – 4:00	<p><b>State Income Tax Base II</b>  <u>Curriculum:</u> In-depth focus on apportionment formula variations, special issues in apportionment, sourcing services &amp; intangible income; detailed analysis of tax base additions &amp; subtractions, multinational issues &amp; credits.  <u>Instructors:</u>  Greg Abbott, Moss Adams*  Matthew Snell, Moss Adams*</p>	1:00 – 5:30	<p><b>Sales &amp; Use Tax -Administration &amp; Compliance (cont'd.)</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.</p>	1:00 – 4:00	<p><b>State Income Tax Base II</b>  <u>Curriculum:</u> In-depth focus on apportionment formula variations, special issues in apportionment, sourcing services &amp; intangible income; detailed analysis of tax base additions &amp; subtractions, multinational issues &amp; credits.  <u>Instructors:</u>  Greg Abbott, Moss Adams*  Matthew Snell, Moss Adams*</p>
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3:15 – 4:00	Facilitated Breakout			3:15 – 4:00	Facilitated Breakout
4:00 – 5:30	<p><b>Pass-Through or Disregarded Entities</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 &amp; apportionment.  <u>Instructors:</u>  Brooke Nelson, RSM US*  Will Thistle, Bradley*</p>			4:00 – 5:30	<p><b>Pass-Through or Disregarded Entities</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 &amp; apportionment.  <u>Instructors:</u>  Brooke Nelson, RSM US*  Will Thistle, Bradley*</p>
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8:00 – 9:15	<p><b>State Tax Research Tools</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>Instructor:</u>  Matthew Mantle, Jones Walker</p>				
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	TBD, KPMG* Patrick Reynolds, COST
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1:00	Lunch/Networking
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