



**2025 SALT BASICS SCHOOL**  
**Marriott Quorum by the Galleria**  
**May 18-23, 2025**  
**Dallas/Addison, TX**

(3-24-25)

Sunday, May 18, 2025	
6:00–8:00	Registration/Dinner/Networking
Monday, May 19, 2025	
All Tracks	
6:45 – 7:45	Breakfast
7:45 – 8:30	<b>Introductions of Staff, Facilities and Format</b> Patrick Reynolds, COST Executive Officer Arthur Parham, Retired General Tax Advisor of Entergy Services LLC Charles Drury, COST Vice-President/Chief Operating Officer
8:30 – 9:00	<b>State and Local Practice Overview</b> <u>Curriculum:</u> Overview of major types of state and local taxes, including income/franchise, sales/use, property, and employment taxes, credits, incentives and unclaimed property. This session will also include a <i>brief</i> discussion of jurisdiction and nexus.  <u>Instructors:</u> Duane Dobson, Ryan* John Fletcher, Jones Walker* Arthur Parham, Retired General Tax Advisor of Entergy Services LLC
9:00 – 11:00	<b>Foundational Concepts for SALT and Federal Concepts</b> <u>Curriculum:</u> This session will provide a basic understanding of the concepts found in the most important SALT cases and also provide a brief overview of the federal tax provisions that impact SALT.  <u>Instructors:</u> Nikki Dobay, Greenberg Traurig* John Fletcher, Jones Walker* Marilyn Wethekam, COST
10:00 – 10:15	<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> Ryan Chadwell, 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 jurisdictions with particular emphasis on the unitary method.  <u>Instructors:</u> Nikki Dobay, Greenberg Traurig* Robert Porcelli, PwC*	1:30 – 4:30	<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, Crowe* Christopher Lutz, Jones Walker *
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>State Income Tax Base I</b> <u>Curriculum:</u> Review of concepts involved in computing the state income tax base, including tie-in to federal return, modifications to federal tax base, multi-entity group filing options, business/non-business income determination, and allocation/apportionment.  <u>Instructors:</u> Scott Bedunah, Deloitte* Waltreese Carroll, Deloitte*		
4:30 – 5:30	<b>Questions and Answers – Breakout to Review Today’s Concepts</b> This final session of the day will be a breakout and question and answer period for students to review and apply the concepts presented today.	4:30 – 5:30	<b>Questions and Answers – Breakout to Review Today’s Concepts</b> This final session of the day will be a breakout and question and answer period for students to review and apply the concepts presented today.
6:30 – 8:30	<b>Vegas Night with COST – Sponsored by <i>Blank Rome</i></b>		
Tuesday, May 20, 2025			
7:00 – 8:00	Breakfast		
Income Tax Track		Sales Tax Track and SALT Track	
8:00 – 12:00	<b>State Income Tax Compliance</b> <u>Curriculum:</u> Comprehensive review of income tax compliance, including tax accounting, legislation, sample tax return preparation, estimated payments, RARs, amended returns, extensions, and best practices.  <u>Instructors:</u> Amy Camilleri, Pfizer Jonathan Mieritz, Corteva Agriscience Arthur Parham, Retired General Tax Advisor of Entergy Services LLC Frances Sewell, Pfizer 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* Becca Thompson, KPMG*
1:00 – 5:15          2:45 – 3:00	<b>State Income Tax Compliance (cont’d.)</b> <u>Curriculum:</u> Comprehensive review of income tax compliance, including tax accounting, legislation, sample tax return preparation, estimated payments, RARs, amended returns, extensions, and best practices.  <b>Refreshment &amp; Networking Break</b>	12:00– 1:00	Lunch/Networking
		1:00 – 1:45	<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.  <u>Instructors:</u> Crystal Hildebrand, KPMG* Becca Thompson, KPMG*
		1:45 – 4:30	<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* Andre Skates, PwC*
		3:00 – 3:15	<b>Refreshment &amp; Networking Break</b>
		4:30 – 5:30	Questions and Answers – Breakout to Review Today’s Concepts – The final session of the day will be a breakout and question and answer period for students to review and apply the concepts presented today.
6:00 – 9:00	<b>Trivia Night with COST</b> (optional)		
Wednesday, May 21, 2025			
7:00 – 8:00	Breakfast		

Income Tax Track			Sales Tax Track and SALT Track		
8:00 – 12:00          10:15 – 10:30	<b>State Income Tax Compliance (cont'd.)</b> <u>Curriculum:</u> Comprehensive review of income tax compliance, including tax accounting, legislation, sample tax return preparation, estimated payments, RARs, amended returns, extensions, and best practices.  <u>Instructors:</u> Amy Camilleri, Pfizer Jonathan Mieritz, Corteva Agriscience Arthur Parham, Retired General Tax Advisor of Entergy Services LLC Frances Sewell, Pfizer Patrick Waldo, Nationwide Michael Woo, Retired		8:00 – 11:15	<b>Sales Tax – Situsing</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*	
	<b>Refreshment &amp; Networking Break</b>		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>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> Amanda Cusack, YETTER* 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> Mo Bell-Jacobs, RSM*
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 Compliance (REVIEW)</b> <u>Curriculum:</u> Comprehensive review of income tax compliance, including tax accounting, legislation, sample tax return preparation, 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, software, return preparation, claims for refund.	1:00- 2:00	<b>Property Taxes (cont...)</b> <u>Curriculum:</u> An overview of property taxation and the various methods of valuation and imposition.  <u>Instructors:</u> Mo Bell-Jacobs, RSM*

3:15-3:30	<p>Amy Camilleri, Pfizer Jonathan Mieritz, Corteva Agriscience Arthur Parham, Retired General Tax Advisor of Entergy Services LLC Frances Sewell, Pfizer Patrick Waldo, Nationwide Michael Woo, Retired</p> <p><b>Refreshment &amp; Networking Break</b></p>	3:15-3:30	<p><u>Instructors:</u> Amanda Cusack, YETTER* Trisha Davidson, YETTER* Diane Yetter, YETTER*</p> <p><b>Refreshment &amp; Networking Break</b></p>	2:00-3:15	<p><b>Understanding the Legislative Process</b> <u>Curriculum:</u> A session that will cover the basics of legislation and how it can be used to benefit the taxpayer.</p> <p><u>Instructors:</u> Mo Bell-Jacobs, RSM* Aziza Farooki, COST Douglas Lindholm, COST</p>
3:15-3:30				3:15-3:30	<b>Refreshment &amp; Networking Break</b>
3:30-4:30	<p><b>Gross Receipts and Local Taxes</b> <u>Curriculum:</u> An overview of other methods of taxation that states, and local jurisdictions are using to impose tax.</p> <p><u>Instructors:</u> James Adams, EY* Scott Adams, AT&amp;T</p>	3:30-4:30	<p><b>Gross Receipts and Local Taxes</b> <u>Curriculum:</u> An overview of other methods of taxation that states, and local jurisdictions are using to impose tax.</p> <p><u>Instructors:</u> James Adams, EY* Scott Adams, AT&amp;T</p>	3:30-4:30	<p><b>Gross Receipts and Local Taxes</b> <u>Curriculum:</u> An overview of other methods of taxation that states, and local jurisdictions are using to impose tax.</p> <p><u>Instructors:</u> James Adams, EY* Scott Adams, AT&amp;T</p>
4:30	<b>Session Adjournment for the Day!!</b>				
6:00-8:00	<b>RSM Leadership Reception</b>				
6:00-8:30	<b>Evening Out (Optional)</b>				
Thursday, May 22, 2025					
7:00-8:00	Breakfast				
<b>Income Tax Track</b>		<b>Sales Tax Track</b>		<b>SALT Track</b>	
8:00-10:00	<p><b>Unitary Business Principle &amp; Apportionment</b> <u>Curriculum:</u> Comprehensive examination of the unitary business principle, including unitary group composition and implications for formulary apportionment.</p> <p><u>Instructors:</u> Benjamin Muilenburg, PwC* Andrew Plever, PwC*</p>	8:00-12:00	<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> <p><u>Instructors:</u> Amanda Cusack, YETTER* Trisha Davidson, YETTER* Diane Yetter, YETTER*</p>	8:00-10:00	<p><b>Unitary Business Principle &amp; Apportionment</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.</p> <p><u>Instructors:</u> Benjamin Muilenburg, PwC* Andrew Plever, PwC*</p>
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	<p><b>Restrictions on A State’s Ability to Tax</b> <u>Curriculum:</u> Review of the various restrictions on a state’s ability to impose taxes such as</p>			10:15-12:00	<p><b>Restrictions on A State’s Ability to Tax</b> <u>Curriculum:</u> Review of the various restrictions on a state’s ability to impose taxes such as</p>

	constitutional restrictions, federal legislation and judicial pronouncements.  <i>Instructors:</i> Karl Frieden, COST Mitchell Newmark, Blank Rome* Andres Vallejo, Vallejo, Antolin, Agarwal & Kanter*				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 – 3:15	<b>State Income Tax Base II</b> <u>Curriculum:</u> In-depth focus on apportionment formula variations, special issues in apportionment, sourcing services & intangible income; detailed analysis of tax base modifications, multinational issues & credits.  <i>Instructors:</i> Greg Abbott, Moss Adams* Matthew Snell, Moss Adams*	1:00–5:30	<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.  <b>Refreshment &amp; Networking Break</b>	1:00 – 3:15	<b>State Income Tax Base II</b> <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.  <i>Instructors:</i> Greg Abbott, Moss Adams* Matthew Snell, Moss Adams*
3:15 – 3:30	<b>Refreshment &amp; Networking Break</b>	3:15 – 3:30		3:15 – 3:30	<b>Refreshment &amp; Networking Break</b>
3:30 – 4:30	<b>Pass-Through and Disregarded Entities</b> <u>Curriculum:</u> Recognize the income and sales/use tax significance of pass-through and disregarded entities, including federal treatment of the entity, state tax base implications, and impact on income allocation & apportionment.  <i>Instructors:</i> Jimmy Long, Bradley* Brooke Nelson, Altec			3:30 – 4:30	<b>Pass-Through and Disregarded Entities</b> <u>Curriculum:</u> Recognize the income and sales/use tax significance of various pass-through and disregarded entities, including federal treatment of the entity, state tax base implications, and impact on income allocation & apportionment.  <i>Instructors:</i> Jimmy Long, Bradley* Brooke Nelson, Altec
4:30 – 5:30	<b>Questions and Answers – Breakout to Review Today's Concepts</b> Final session of the day will be a breakout and questions and answer period for students to review and apply the concepts presented today.			4:30 – 5:30	<b>Questions and Answers – Breakout to Review Today's Concepts</b> Final session of the day will be a breakout and questions and answer period for students to review and apply the concepts presented today.
<b>Evening – Free</b>					

Friday, May 23, 2025	
All Tracks	
7:00 – 8:00	Breakfast
8:00 – 9:15	<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 tips on preparing an effective file memo.  <u>Instructor:</u> Matthew Mantle, Dentons *
9:15 – 10:15	<b>Unclaimed Property and VAT Issues</b> <u>Curriculum:</u> Overview of issues associated with unclaimed property; review of VAT concepts; discussion of whether a national state-based VAT may eventually be adopted.  <u>Instructors:</u> Patrick Reynolds, COST Sachin Vishwanath, KPMG*
10:15 – 10:45	Refreshment Break/Networking & Hotel Checkout
10:45 – 12:00	<b>Preparing for Audit Challenges &amp; Controversies</b> <u>Curriculum:</u> Practical tips on dealing with proposed audit adjustments, including best practices for responding to notices of proposed assessments and preparing for hearings with state tax agencies.  <u>Instructors:</u> Kelly Butler, Ryan* John Murphy, Kolesar & Associates Daniel Stanley, Honigman*
12:00	<b>Lunch/Networking</b>
12:00	<b>Basics School Adjourns</b>

\* Denotes COST Practitioner Member