



2024 SALT BASICS SCHOOL
Georgia Tech Conference Center
May 19-24, 2024
Atlanta, GA

(3/28/2024)

Sunday, May 19, 2024

6:00 – 8:00 p.m.	Registration/Dinner/Networking
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Monday, May 20, 2024

All Tracks

6:45 – 7:45	Breakfast
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7:45 – 8:30	<p>Introductions of Staff, Facilities and Format</p> <p>Patrick Reynolds, COST Executive Officer Arthur Parham, Retired General Tax Advisor of Entergy Services LLC Charles Drury, COST Vice-President/Chief Operating Officer</p>
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8:30 – 9:00	<p>State and Local Practice Overview</p> <p><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.</p> <p><u>Instructors:</u> Duane Dobson, Ryan* John Fletcher, Jones Walker* Arthur Parham, Retired General Tax Advisor of Entergy Services LLC</p>
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9:30– 9:45	Refreshment & Networking Break
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9:00 – 11:00 (Refresh ment Break – 10:00 – 10:15)	<p>Foundational Concepts for SALT and Federal Concepts</p> <p><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.</p> <p><u>Instructors:</u> Nikki Dobay, Greenberg Traurig* John Fletcher, Jones Walker* Marilyn Wethekam, COST</p>
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11:00 – 12:30	<p>Financial Statements - Issues for the State Tax Professional</p> <p><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.</p> <p><u>Instructors:</u> Ryan Chadwell, PwC*</p>
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	Malcolm Williams, PwC*	
12:30 – 1:30	Lunch/Networking	
Income and SALT Tracks		Sales Track
1:30 – 3:15	<p>Basic Unitary/Filing Methods <u>Curriculum:</u> Overview of filing methods required by the various jurisdictions with particular emphasis on the unitary method.</p> <p><u>Instructors:</u> Nikki Dobay, Greenberg Traurig* Robert Porcelli, PwC*</p> <p>Refreshment & Networking Break</p>	<p>1:30 – 4:30</p> <p>Jurisdiction to Tax <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.</p> <p><u>Instructors:</u> Sherry Lam, Crowe* Christopher Lutz, Jones Walker * Scott Peterson, Avalara*</p> <p>Refreshment & Networking Break</p>
3:15 – 3:30		3:15 – 3:30
3:30 – 4:30	<p>State Income Tax Base I <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.</p> <p><u>Instructors:</u> Meredith Harper, Deloitte* Michael Paxton, Deloitte*</p>	
4:30 – 5:30	Facilitated Breakout – to cover all of today’s sessions	4:30 – 5:30
5:30 – 6:30		Facilitated Breakout – to cover all of today’s sessions
6:30 – 8:30	Vegas Night with COST – Sponsored by Blank Rome	
Tuesday, May 21, 2024		
7:00 – 8:00	Breakfast	
Income Tax Track		Sales Tax Track and SALT Track
8:00 – 12:00	<p>State Income Tax Compliance <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.</p> <p><u>Instructors:</u> Amy Camilleri, Pfizer</p>	<p>8:00 – 10:00</p> <p>Introduction to Sales Tax Theory/Definition of Key Terms <u>Curriculum:</u> Review history, theory and policy underlying sales taxation; define key terms and concepts used to implement the tax.</p> <p><u>Instructors:</u> Holly Boever, Deloitte* Liudmila Wilhelm, Deloitte*</p>

10:00 – 10:15	Jonathan Mieritz, Corteva Agriscience Arthur Parham, Retired General Tax Advisor of Entergy Services LLC Frances Sewell, Pfizer Patrick Waldo, Nationwide Michael Woo, Retired Refreshment & Networking Break		
12:00 – 1:00	Lunch/Networking	10:15 - 12:00	Sales Tax Base, Taxability and Characterization <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* Nick Saye, KPMG*
1:00 – 5:15	State Income Tax Compliance (cont'd.) <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.	12:00– 1:00	Lunch
2:45 – 3:00	Refreshment & Networking Break	1:00 – 1:45	Sales Tax Base, Taxability and Characterization (cont'd) <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* Nick Saye, KPMG*
		1:45 – 4:30	Sales Tax - Exempt and Non-Taxable Transactions <u>Curriculum:</u> Examine entity-level and activity-related exemptions; use of exemption certificates, and transactions outside scope of the statute. <u>Instructors:</u> Roberto Abrevaya, PwC* Jennifer Jensen, PwC*
		3:00 – 3:15	Refreshment & Networking Break
		4:30 – 5:30	Facilitated Breakout – to cover all of today's sessions
6:00 – 10:00	Evening Outing		

Wednesday, May 22, 2024

7:00 – 8:00	Breakfast				
Income Tax Track		Sales Tax Track and SALT Track			
8:00 – 12:00	<p>State Income Tax Compliance (cont'd.) <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.</p> <p><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</p>	<p>8:00 – 11:15</p> <p>Sales Tax – Siting <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.</p> <p><u>Instructors:</u> Matt Davidson, EY* Michael Garcia, Ryan*</p>	<p>10:15- 10:30</p> <p>Refreshment & Networking Break</p>		
			<p>10:30- 11:15</p> <p>Facilitated Breakout</p>		
10:15 – 10:30	Refreshment & Networking Break	Sales Tax Track		SALT Track	
		<p>11:15- 12:15</p> <p>Sales & Use Tax -Administration & Compliance <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* Kelly R. Smith, Evolve Vacation Rental Network Inc. Diane Yetter, YETTER*</p>	<p>11:15- 12:00</p> <p>Property Taxes <u>Curriculum:</u> An overview of property taxation and the various methods of valuation and imposition.</p> <p><u>Instructors:</u> Mo Bell-Jacobs, RSM* Fredrick Nicely, COST</p>		
12:00 – 1:00	Lunch/Networking		12:15- 1:15	Lunch/Networking	
1:00- 3:15	<p>State Income Tax Compliance (REVIEW) <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.</p>	1:15- 3:15	<p>Sales & Use Tax -Administration & Compliance (cont...) <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- 2:15	<p>Property Taxes (cont...) <u>Curriculum:</u> An overview of property taxation and the various methods of valuation and imposition.</p> <p><u>Instructors:</u> Mo Bell-Jacobs, RSM* Fredrick Nicely, COST</p>

3:15-3:30	<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 Refreshment & Networking Break	3:15-3:30	<u>Instructors:</u> Amanda Cusack, YETTER* Trisha Davidson, YETTER* Kelly R. Smith, Evolve Vacation Rental Network Inc. Diane Yetter, YETTER* Refreshment & Networking Break	2:15-3:15	Legislation <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* Aziza Farooki, COST Refreshment & Networking Break
3:30-4:30	Gross Receipts and Local Taxes <u>Curriculum:</u> An overview of other methods of taxation that states and local jurisdictions are using to impose tax. <u>Instructor:</u> James Adams, EY*	3:30-4:30	Gross Receipts and Local Taxes <u>Curriculum:</u> An overview of other methods of taxation that states and local jurisdictions are using to impose tax. <u>Instructor:</u> James Adams, EY*	3:30-4:30	Gross Receipts and Local Taxes <u>Curriculum:</u> An overview of other methods of taxation that states and local jurisdictions are using to impose tax. <u>Instructor:</u> James Adams, EY*
4:30	Session Adjournment for the Day!!				
6:00-8:00	RSM Leadership Reception				
6:00-8:30	Game Night with COST				
Thursday, May 23, 2024					
7:00-8:00	Breakfast				
Income Tax Track		Sales Tax Track		SALT Track	
8:00-10:00	Unitary Business Principle & Apportionment <u>Curriculum:</u> Comprehensive examination of the unitary business principle, including unitary group composition and implications for formulary apportionment. <u>Instructors:</u> Benjamin Muilenburg, PwC* Andrew Plever, PwC*	8:00-12:00	Sales & Use Tax -Administration & Compliance (cont'd) <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* Kelly R. Smith, Evolve Vacation Rental Network Inc. Diane Yetter, YETTER*	8:00-10:00	Unitary Business Principle & Apportionment <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> Benjamin Muilenburg, PwC* Andrew Plever, PwC*
10:00-10:15	Refreshment & Networking Break			10:00-10:15	Refreshment & Networking Break
10:15-12:00	Restrictions on A State's Ability to Tax	10:00-10:15	Refreshment & Networking Break	10:15-12:00	Restrictions on A State's Ability to Tax

	<p><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.</p> <p><u>Instructors:</u> Karl Frieden, COST Mitchell Newmark, Blank Rome* Andres Vallejo, Vallejo, Antolin, Agarwal & Kanter*</p>				<p><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.</p> <p><u>Instructors:</u> Karl Frieden, COST Mitchell Newmark, Blank Rome* Andres Vallejo, Vallejo, Antolin, Agarwal & Kanter*</p>
12:00 – 1:00	Lunch/Networking	12:00-1:00	Lunch/Networking	12:00-1:00	Lunch/Networking
1:00 – 3:15	<p>State Income Tax Base II</p> <p><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.</p> <p><u>Instructors:</u> Greg Abbott, Moss Adams* Matthew Snell, Moss Adams*</p>	1:00–5:30	<p>Sales & Use Tax -Administration & Compliance (cont’d.)</p> <p><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 – 3:15	<p>State Income Tax Base II</p> <p><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.</p> <p><u>Instructors:</u> Greg Abbott, Moss Adams* Matthew Snell, Moss Adams*</p>
3:15 – 3:30	Refreshment & Networking Break	3:15 – 3:30	Refreshment & Networking Break	3:15 – 3:30	Refreshment & Networking Break
3:30 – 4:30	<p>Pass-Through and Disregarded Entities</p> <p><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.</p> <p><u>Instructors:</u> Brooke Nelson, RSM US* Will Thistle, Bradley*</p>			3:30 – 4:30	<p>Pass-Through and Disregarded Entities</p> <p><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.</p> <p><u>Instructors:</u> Brooke Nelson, RSM US* Will Thistle, Bradley*</p>
4:30 – 5:30	Facilitated Breakout – to cover all of today’s Sessions			4:30 – 5:30	Facilitated Breakout – to cover all of today’s Sessions
Evening – Free					

Friday, May 24, 2024

All Tracks

7:00 – 8:00	Breakfast
8:00 – 9:15	State Tax Research Tools <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, Jones Walker*
8:00 – 1:00	RSM Leadership Briefing (RSM Attendees Only)
9:15 – 10:15	Unclaimed Property and VAT Issues <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> Jacque Harmse, KPMG* Patrick Reynolds, COST
10:15 – 10:45	Refreshment Break/Networking & Hotel Checkout
10:45 – 12:00	Preparing for Audit Challenges & Controversies <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	Lunch/Networking
12:00	Basics School Adjourns

* Denotes COST Practitioner Member