



2017 SALES TAX CONFERENCE AND AUDIT SESSION
February 26 – March 1, 2017
WESTIN RIVERWALK
SAN ANTONIO, TEXAS

SUNDAY, FEBRUARY 26, 2017	
5:30 – 8:00	Registration – <i>Navarro Pre-Function</i>
6:00 – 7:30	Welcome Reception – <i>Navarro B</i>
MONDAY, FEBRUARY 27, 2017	
7:30 – 5:30	Registration – <i>Navarro Pre-Function</i>
7:30 – 8:30	Continental Breakfast and Networking – <i>Navarro Pre-Function</i>
8:30 – 8:45	Welcome and Opening Remarks – <i>Navarro A</i> Douglas Lindholm, COST, Washington, DC Amy Thomas Laub, COST Chair, Nationwide Insurance Co., Columbus, OH Charles Drury, COST, Washington, DC
8:45 – 9:45	Debate over Nexus for Sales/Use Taxes – Are we Headed Towards a New Frontier? – <i>Navarro A</i> Some states, such as Alabama, are challenging <i>Quill's</i> physical presence test by regulation while others, such as South Dakota, are challenging it with the express consent of the state's legislature. A practicing attorney and a former state tax commissioner will debate these tactics and explore the constitutional issues and restrictions on extending the economic nexus concept to sales/use taxes. During their debate, they will provide an analysis of where <i>Quill</i> stands or teeters, including whether the issue will get to the U.S. Supreme Court and whether that Court would reverse <i>Quill</i> . Speakers: Jordan Goodman, Horwood, Marcus & Berk Chartered*, Chicago, IL Joe Huddleston, Ernst & Young LLP*, Washington, DC Todd Lard, Eversheds Sutherland (US) LLP*, Washington, DC
9:45 – 10:00	Refreshment Break & Networking – <i>Navarro Pre-Function</i>
10:00 – 10:55	Choice of 3 Breakouts
	Tilting at Windmills and Other Imaginary Dreams of Simplified Compliance – <i>Sabino Meeting Room</i> This presentation will cover the many actions that states are taking with the belief that that they are improving tax administration, but which businesses view as excessive, complicated and expensive. For example, some states want real-time tax collection (<i>e.g.</i> , Tennessee's Commissioner thinks their sellers' point of sale systems (POS) should have a real-time connection). Should these POS and e-commerce shopping carts be connected to government systems? In addition, what about states using those systems or similar systems to verify a sales tax exemption? The speakers will address the list of "horrors" and they will also make practical suggestions for ways to avoid those issues. Moderator: Pat Reynolds, COST, Washington, DC Speakers: Loren Chumley, KPMG LLP*, Nashville, TN Scott Peterson, Avalara*, Nashville, TN
	Mitigating the Risk and Increasing Rewards with Tax Credits and Incentives – <i>Encino Meeting Room</i> States and localities are anxious to attract businesses. A plethora of opportunities are available to businesses who are looking to expand or move operations. The speakers in this session will discuss these opportunities - how to get them and how to hold on to them. Speakers: Mike Eickhoff, Grant Thornton LLP*, Chicago, IL Sharon Welhouse, Ryan, LLC*, Austin, TX

	<p>Can States Regulate Remote Sellers into Submission to Collect the States' Taxes? – <i>Navarro A</i></p> <p>The presenters in this session will address the history of Colorado's 2010 notification and reporting legislation which culminated in the case <i>Direct Marketing Assoc. v. Brohl</i> (the U.S. Supreme Court denied review of this case on December 12, 2016). The impact of the <i>Direct Marketing Association</i> case and the Court's refusal to hear the case will be addressed in detail and will include an analysis of the case's effect on situations where a state attempts to impose onerous regulations on out-of-state businesses that are not subject to the state's taxing authority.</p> <p>Moderator: Fred Nicely, COST, Washington, DC</p> <p>Speakers: Clark Calhoun, Alston & Bird LLP*, Los Angeles, CA Matthew Schaefer, Brann & Isaacson, Lewiston, ME</p>
11:05 – 12:00	<p>Choice of 3 Breakouts</p> <p>Texas - Lone-Star State Update – <i>Navarro A</i></p> <p>The speakers will delve into sales and use issues in the State of Texas including issues with the state's margins tax. The session will include: a "State of Affairs" of what's happening at the Comptroller's Office, an overview of the recent Administrative developments and court decisions, new administrative rules, and potential legislation during the 2017 legislative session.</p> <p>Speakers: Kirk Lyda, Jones Day*, Dallas, TX Curtis Osterloh, Scott, Douglass & McConnico, LLP*, Austin, TX</p>
	<p>Penalties as Revenue Raisers – <i>Sabino Meeting Room</i></p> <p>Why should states increase tax rates when penalties can be used to increase revenue? State legislators are increasingly afraid to raise tax rates. As a result, some states have resorted to using revenue-raising penalties. This program discusses where states are increasing or imposing mandatory penalties and methods on how to beat back the penalties.</p> <p>Speakers: Mitchell Newmark, Morrison & Foerster LLP*, New York, NY Shirley Sicilian, KPMG LLP*, Washington, DC</p>
	<p>Internet of Things – What is It and Why Should I Care? – <i>Encino Meeting Room</i></p> <p>Have you heard about the concept of the "Internet of Things" (IoT)? If you feel left out because you do not know what it means, or where it came from, or is it just the latest buzz word, or what impact it will have on you as a tax professional – this session is for you. This in-depth session will explain how IoT became such a big term in today's technology lexicon and where it is headed. From telematics, the connected home and smart cities to the "connected cow", IoT is affecting organizations across the spectrum of industries. The presenters will discuss the implications and provide practical advice related to this shifting landscape and what every tax professional needs to know to tackle IoT today and into the future.</p> <p>Speakers: Brad Hairston, Alvarez & Marsal, LLC*, Dallas, TX James Nason, Deloitte LLP*, Parsippany, NJ</p>
12:00 – 1:00	Lunch & Networking – <i>Navarro B</i>
1:00 – 2:10	<p>Choice of 3 Breakouts</p> <p>Sales and Use Tax Automation and Best Practices for Communicating with IT Techies – <i>Navarro A</i></p> <p>The speakers in this session will discuss the best practices and challenges of automating the order-to-cash and procure-to-pay process, as well as automated solution options. They will focus on how technology solutions can assist in improving sales and use tax effectiveness and accuracy. Tax and technology folks often seem like they are using different languages. If your company doesn't have a full time tax technologist, do you know how to communicate effectively with IT? Given the dependence on IT by the Tax Department, knowing what to ask for and how to ask for it is critical. This session will help to ensure that happens</p> <p>Speakers: Ann Jackson, Deloitte LLP*, Houston, TX Chad Straube, DuCharme, McMillen & Associates, LLP*, Phoenix, AZ Diane Yetter, Yetter*, Chicago, IL</p>

	<p>You've Been Warned - States Applying Tax Anti-Abuse Doctrines to Transactional Taxes – <i>Sabino Meeting Room</i></p> <p>Many folks are familiar with the federal tax anti-abuse doctrines, such as substance over form and step transaction, and the recent federal codification of the economic substance doctrine as part of the federal health care legislation. However, states and their revenue departments are also becoming increasingly aggressive in applying these doctrines in the context of disputes with taxpayers regarding transactional tax issues (<i>e.g.</i>, corporate airplanes). This program will examine the recent state legislative, administrative, and judicial guidance with respect to these doctrines as they relate to non-income taxes (<i>e.g.</i>, sales and use taxes, real estate transfer taxes, and property taxes) as well as the impact of the recent federal codification of states' abilities to challenge the tax effect of transactions pursuant to the economic substance doctrine.</p> <p>Speakers: John Fletcher, Jones Walker LLP*, Jackson, MS Richard Nielsen, Pillsbury Winthrop Shaw Pittman LLP*, San Francisco, CA</p>
	<p>Preventing Transactional Tax Issues in M&A Transactions – <i>Encino Meeting Room</i></p> <p>Everyone needs to stay informed on transactional tax issues when a company goes through a merger and/or acquisition from both sides. This session will: 1) review the due diligence process and how sales tax issues are implicated; 2) identify types of M&A transactions that may be particularly tricky from a non-income tax perspective; 3) consider applicable sales tax exemptions in the M&A context; and 4) address bulk sale and successor liability issues.</p> <p>Speakers: Dan Bartholet, Grant Thornton LLP*, Minneapolis, MN Christine Hanhausen, Reed Smith LLP*, Philadelphia, PA</p>
2:20 – 3:30	<p>Choice of 3 Breakouts</p>
	<p>Modernizing the Corporate Tax Department – What are the Benefits and Issues to Watch For – <i>Sabino Meeting Room</i></p> <p>Recent technological advances such as Asset Verification Services (AVS) and Optical Character Recognition (OCR) can ease the burden of the massive recordkeeping requirements of a tax department. For those unfamiliar with these technologies, the speakers will explain how they work, their history and their benefits. In addition, the key considerations in applying these technologies and their limitations will also be explored.</p> <p>Speakers: Will Ault, Crowe Horwath LLP*, New York, NY Erin Baldwin, Ryan LLC*, Dallas, TX</p>
	<p>Constitutional Issues with States Taxing the Global and Digital Economy with a Focus on Gross Receipts Taxes – <i>Navarro A</i></p> <p>In the global economy that is evolving around e-commerce, the State power to levy taxes increasingly raises thorny legal and policy issues. Emerging notions of nexus under the Commerce and Due Process Clauses may have significant implications for States' taxes. The speakers in this session will explore the jurisdictional boundaries of Ohio's gross receipts tax, the CAT, along with a brief discussion of the mechanics of the Internet and other technology. Gross receipts tax issues in Ohio and Washington will be the primary focus during this session, such as whether <i>Norton's</i> (340 U.S. 534) dissociation test is still good law.</p> <p>Moderator: Fred Nicely, COST, Washington, DC</p> <p>Speakers: Gregg Barton, Perkins Coie LLP*, Seattle, WA David Ebersole, McDonald Hopkins LLC*, Columbus, OH</p>
	<p>Hot Topics, Important Legislation, and Recent Litigation East of the Mississippi – <i>Encino Meeting Room</i></p> <p>The speakers in this session will cover the most significant developments that occurred in 2016 east of the Mississippi and what to watch out for in 2017.</p> <p>Speakers: Nicole Johnson, Morrison & Foerster LLP*, New York NY Lindsay LaCava, Baker & McKenzie LLP*, New York, NY</p>
3:30 – 3:45	<p>Refreshment Break & Networking – <i>Navarro Pre-Function</i></p>

3:45 – 5:30	<p>COST Members-Only Session – Eastern States’ Discussion on Handling Disputes and Dealing with Difficult Audits and Auditors – <i>Navarro A</i></p> <p>This is your chance to participate in a lively discussion of transaction tax audit issues in states east of the Mississippi River along with the ability to provide suggestions and audit strategies for dealing with them.</p> <p>Moderator: Stuart Hoins, First Data Corporation, Greenwood Village, CO Pat Reynolds, COST, Washington, DC</p>
5:45 – 6:00	First-Time Attendee/New Member Meet & Greet with Board and Staff Reception – <i>Navarro B</i>
6:00 – 7:15	Reception – Sponsored by Ryan – <i>Navarro B</i>
TUESDAY, February 28, 2017	
6:30 – 7:15	<p>Early Morning Walk</p> <p>Join COST Member Coordinator, Judy Slotnik, and fellow early-risers for a walk along the historic San Antonio Riverwalk. Get a jump on your day and enjoy an opportunity to meet other attendees and see some beautiful, historic sites. Meet in the lobby at 6:30.</p>
7:15 – 5:15	Registration – <i>Navarro Pre-Function</i>
7:15 – 8:00	Continental Breakfast – <i>Navarro Pre-Function</i>
8:00 – 9:15	<p>Top 10 State Transaction Tax Cases and Other Important Developments in 2016/2017 – <i>Navarro A</i></p> <p>The speakers in this session will identify and summarize the most relevant transaction tax cases and issues that arose during 2016 along with addressing cases and legislation to watch out for in 2017.</p> <p>Speakers: Kendall Houghton, Alston & Bird LLP*, Washington, DC Masha Yevzelman, Fredrikson & Byron, P.A.*, Minneapolis, MN</p>
9:15 – 10:30	<p>Tax Issues with Keeping Cloud-Computing Afloat – <i>Navarro A</i></p> <p>Businesses are increasingly using cloud-computing services, resulting in those businesses and their purchasers facing critical issues in determining taxability and situsing. This session will focus on hot issues and trends in this area, including Internet Tax Freedom Act pre-exemption on discriminatory taxes on e-commerce, problems with using exemption certificates, and concerns regarding false claim act (<i>qui tam</i>) and Class Action suits. Best practices for dealing with these ever-challenging issues will be provided.</p> <p>Speakers: Carolynn Kranz, Industry Sales Tax Solutions*, Washington, DC Stephen Kranz, McDermott Will & Emery LLP*, Washington, DC</p>
10:30 – 10:45	Refreshment Break & Networking – <i>Navarro Pre-Function</i>
10:45 – 12:15	<p>State Tax Administrators’ Roundtable - Get the Latest Scoop from Key Sales Tax Administrators. Plenty of Time Will Be Allotted for Q&A’s – <i>Navarro A</i></p> <p>This roundtable discussion will feature key state sales tax administrators discussing the latest news, developments, and outlook from a transaction tax perspective. These administrators will provide insights on what their states are planning in the transaction tax arena for 2017 and beyond. Moderated by an experienced accounting advisor, this session will provide an opportunity to ask those important questions we all seem to have, either confidentially or face-to-face.</p> <p>Moderator: Mark Eidman, Ryan, LLC*, Austin, TX</p> <p>Panelists: Karey Barton, Associate Deputy Comptroller for Tax, Texas Comptroller of Public Accounts, Austin, TX Tony Mastin, Executive Director, Oklahoma Tax Commission, Oklahoma City, OK Rouen Reynolds, Director, Sales & Use Tax Division, Alabama Dept. of Revenue, Montgomery, AL Kevin Richard, Deputy Secretary, Louisiana Department of Revenue, Baton Rouge, LA</p>
12:15 – 12:35	<p>COST’s New Sales Tax Scorecard – Best & Worse of Sales Tax Administration – <i>Navarro A</i></p> <p>This session will cover COST’s new sales tax scorecard. The focus will be on the states that need the most improvement for how they administer their sales and use taxes.</p> <p>Speakers: Karl Frieden, COST, Washington, DC Ferdinand Hogroian, COST, Washington, DC Fredrick Nicely, COST, Washington, DC</p>
12:35 – 1:35	Lunch – Networking – <i>Navarro B</i>

1:35 – 2:35	<p>Choice of 3 Breakouts</p>
	<p>Understanding California's Technology Transfers Provisions – <i>Sabino Meeting Room</i> This session will focus on California where the Board of Equalization Regulations 1507 (Technology Transfer Agreements) and 1502 (Computer, Programs, and Data Processing) have been the subject of two significant litigation cases, both of which were decided against the Board. This issue also impacts property taxes and the speakers will cover that aspect as well. The speakers will discuss the Board's current efforts to set new policy and rules and regarding when an agreement to transfer software is a "technology transfer agreement."</p> <p>Moderator: Nikki Dobay, COST, Portland, OR</p> <p>Speakers: Joan Armenta-Roberts, PwC*, San Jose, CA Eric Coffill, Eversheds Sutherland (US) LLP*, Sacramento, CA</p> <hr/> <p>Don't Drop The Ball On Drop Shipments and Inventory Transfers – <i>Encino Meeting Room</i> State treatments of drop shipments vary as much as any other type of transaction increasing the possibility of errors or traps. This presentation will focus on the proper treatment of drop shipments taking into account the varying state treatments so taxpayers can avoid the land mines. This session will also address issue with inventory transfers from one location (<i>e.g.</i>, warehouse) to another.</p> <p>Speakers: Brett Carter, Bradley Arant Boult Cummings LLP*, Nashville, TN Mark Loyd, Bingham Greenebaum Doll LLP*, Louisville, KY</p> <hr/> <p>Taxing Uber and AirB2B – Transactional Tax Issues with the Sharing Economy – <i>Navarro A</i> The sharing economy is growing rapidly and new sharing business models do not fit old income, sales and/or use tax laws and principles. As the sharing economy continues to grow, taxing jurisdictions are struggling to address whether to tax, how to tax and how to source revenue from sharing economy companies. Fundamental questions remain to be answered about the tax liabilities of companies that act as facilitators in this new economy (short term property rentals, vehicle ride sharing, etc.). This session will identify the emerging industries affected by this confusion, how this impacts sellers, intermediaries and buyers and the upcoming trends, cases, law changes and planning opportunities that result from the emerging sharing economy.</p> <p>Speakers: Peter Larsen, Akerman LLP*, Jacksonville, FL Jack Trachtenberg, Reed Smith LLP*, New York, NY</p>
2:45 – 3:45	<p>Choice of 3 Breakouts</p>
	<p>Western States Update: Hot Topics, Important Legislation, and Recent Litigation in the Wild, Wild West – <i>Navarro A</i> Things are different in the wild, wild West -- from New Mexico's expansive gross receipts tax to the simplifications to Arizona's transaction privilege tax scheduled to go into effect on January 1, 2017 and California's bleeding-edge developments -- it's never boring out here. This distinguished panel will address the hottest topics confronting taxpayers, summarize important recent legislative changes, and describe important new cases in the Western United States.</p> <p>Moderator: Nikki Dobay, COST, Portland, OR</p> <p>Speakers: Richard L. Anklam, New Mexico Tax Research Institute, Albuquerque, NM James G. Busby, Jr., The Cavanagh Law Firm*, Phoenix, AZ Daniel L. Thompson, Thompson Tax & Associates, LLC*, Novato, CA Steven P. Young, Holland & Hart LLP*, Salt Lake City, UT</p> <hr/> <p>SSUTA Issues Related to Remote Sales Collection – <i>Sabino Meeting Room</i> This session will cover Streamlined Sales and Use Tax Agreement (SSUTA) issues. This interactive session will cover initiatives to get more states to join the SSUTA, states out of compliance with the SSUTA (GA, IN & MN), POA/Limited Authority & VDAs, liability relief, post transaction issues (returns), credit for sales/use taxes paid to other states (<i>Wynne</i> internal consistency issue), and whether the SSUTA states should adopt a uniform substantial nexus standard.</p> <p>Moderators: Fred Nicely, COST, Washington, DC Pat Reynolds, COST, Washington, DC</p>

	<p>Speakers: Craig Johnson, Streamlined Sales Tax Governing Board, Inc., Westby, WI Carolynn Kranz, Industry Sales Tax Solutions*, Washington, DC Stephen Kranz, McDermott Will & Emery LLP*, Washington, DC</p> <p>Booking Receipts & Reserves – Best Practices to Keep Management Happy – <i>Encino Meeting Room</i> The speakers in this session will cover the GAAP and FASB rules to keep you out of trouble with the financial reporting obligations of transaction taxes. Former FAS 5 and current ASC 450 and other important guidelines will be covered so that attendees will be aware of the parameters that govern financial reporting.</p> <p>Speakers: Steve Barela, Arizona Public Service Company, Phoenix, AZ Faranak Naghavi, Ernst & Young LLP*, Washington, DC Rachel Pope, Tractor Supply Company, Brentwood, TN</p>
3:45 – 4:00	Refreshment Break & Networking – <i>Navarro Pre-Function</i>
4:00 – 5:15	Choice of 3 Breakouts
	<p>Extrapolation and Sampling - Best Practices to Contest Their Use and Methodology – <i>Navarro A</i> Many states' statistical sampling models have not kept pace with the sophisticated tools available. Understanding the model used in an audit can provide opportunities to challenge the model on both technical and practical bases, allowing taxpayers to control the result and ensure fairness during the audit. The speakers in this session will provide a tutorial regarding the most current models used by the states, the most common errors made in setting up the sample, and a plain English approach to a successful challenge.</p> <p>Speakers: Lynn Gandhi, Honigman Miller Schwartz and Cohn, LLP*, Detroit, MI Carolee Smith, CMS Energy Corporation, Jackson, MI</p> <p>Unclaimed Property – Delaware Landmark Legislation Seeks to Remedy issues in Temple-Inland Decision - Where are we Now? – <i>Sabino Meeting Room</i> Last year was a busy year in the unclaimed property world as a federal district court judge ruled that Delaware's audit tactics "shocked the conscience" in the <i>Temple-Inland</i> case. In response to that ruling, Delaware has enacted legislation to address the <i>Temple-Inland</i> litigation. This legislation will impact any Delaware incorporated or formed legal entities. Some of the key changes to be discussed in this session include: (a) reduction of lookback periods, (b) enactment of matching statute of limitations and record retention periods, (c) options for holders under audit, (d) compliance review program, etc. Join us for an informative session on DE law change and other issues and their impact on the holder community, third party audit firms, other states, etc.</p> <p>Moderator: Pat Reynolds, COST, Washington, DC</p> <p>Speakers: Joseph Carr, BDO USA, LLP*, Chicago, IL Michael Wynne, Reed Smith LLP*, Chicago, IL</p> <p>Minimize Exemption Certificate Chaos – <i>Encino Meeting Room</i> Exemption certificates create a plethora of problems. Purchasers promise to provide them but refuse after the sale, there are issues with how they are stored and available for easy retrieval, and auditors can be very picky on which forms are used and how they are completed. This session will confirm you are not alone in dealing with these issues and provide best practices to deal with exemption certificate issues.</p> <p>Moderator: Fred Nicely, COST, Washington, DC</p> <p>Speakers: Ed Ben, Altus Group US, Inc*, Sparks, MD Katherine Neggors, General Electric Company, Ft. Myers, FL</p>
5:30 – 7:30	Vendor Fair Reception – <i>Navarro B</i>
WEDNESDAY, MARCH 1, 2017	
6:30 – 7:15	Early Morning Run Join COST West Coast Counsel, Nikki Dobay, and fellow early-risers for a run along the historic San Antonio Riverwalk. Get a jump on your day and enjoy an opportunity to meet other attendees and see some beautiful, historic sites. Meet in the lobby at 6:30.
7:00 – 12:00	Registration – <i>Navarro Pre-Function</i>

7:00 – 8:15	Continental Breakfast – Navarro Pre-Function
7:00 – 8:00	<p>Early Morning Ethics Coffee Talk: Ethics and Professional Responsibilities for Transaction Tax Professionals – Navarro A</p> <p>It's never too early to learn about ethics. Come to this early morning session and be entertained by these speakers as they cover new and breaking ethical issues related to transactional taxes.</p> <p>Speakers: Charolette Noel, Jones Day*, Dallas, TX Marilyn Wethekam, Horwood, Marcus & Berk Chartered*, Chicago, IL</p>
8:00 – 8:15	<p>Sales Tax Committee Meeting – Open to Everyone – Navarro A</p> <p>Bring your ideas to discuss future transaction tax studies and topics for the next conference.</p> <p>Moderators: Fred Nicely, COST, Washington, DC Pat Reynolds, COST, Washington, DC</p> <p>Sales Tax Committee Co-chairs: Steve Barela, Arizona Public Service Company, Phoenix, AZ Rachel Pope, Tractor Supply Company, Brentwood, TN</p>
8:15 – 9:00	<p>Will Congress Act? What's Going to Happen in Washington, D.C. – Navarro A</p> <p>This session will address the challenges for the states and businesses in obtaining federal legislation to provide the states with remote seller collection authority along with addressing new initiatives the states may push to “encourage” remote sellers to collect the states taxes. Will any federal legislation pass and will it address sourcing issues with digital goods? And, what impact any US Supreme Court decision will have on increasing/decreasing the chances of federal legislation will be discussed.</p> <p>Moderators: Fred Nicely, COST, Washington, DC Pat Reynolds, COST, Washington, DC</p> <p>Presenters: Deborah Bierbaum, AT&T, Bedminster, NJ Jeffrey Friedman, Eversheds Sutherland (US) LLP*, Washington, DC Craig Johnson, Streamlined Sales Tax Governing Board, Inc., Westby, WI Katherine Negggers, General Electric Company, Ft. Myers, FL Warren Townsend, Wal-Mart Stores, Inc., Bentonville, AR</p>
9:00 – 9:45	<p>Taking the Loco Out of Local Tax Administration – Managing Local Taxes in AL, AZ, CO and LA – Navarro A</p> <p>Presenters in this session will give tips on how to best deal with compliance and audit issues from the locals in AL, AZ, CO, and LA. Also, steps the locals and states are taking (or may take) to ease the compliance and audit.</p> <p>Moderators: Fred Nicely, COST, Washington, DC Pat Reynolds, COST, Washington, DC</p> <p>Panelists: J.A. Cline, Jr, Field Auditor, RDS, Baton Rouge, LA Jonathan Gerth, RDS, Birmingham, AL Lee Grafstrom, League of Arizona Cities and Towns, Phoenix, AZ Don Korte, City and County of Denver, Denver, CO</p>
9:45 – 10:05	Refreshment Break & Networking, and Hotel Check Out – Navarro Pre-Function
10:05 – 11:45	<p>COST Members-Only Session – Western States' Discussion on Handling Disputes and Dealing with Difficult Audits and Auditors – Navarro A</p> <p>This is your chance to participate in a lively discussion of transaction tax audit issues in states west of the Mississippi River along with the ability to provide suggestions and audit strategies for dealing with them.</p> <p>Moderators: Doug Lindholm, COST, Washington, DC Rachel Pope, Tractor Supply Company, Brentwood, TN</p>
11:45	Sales Tax Conference Adjourns
12:00 – 1:30	Board of Directors Meeting – Sabino Meeting Room
1:30 – 2:00	STRI Board of Directors Meeting – Zapata Meeting Room

*Denotes Practitioner Partners