The Prospective Member Packet contains many useful pieces that will give you a better idea of the many benefits that come along with COST Membership. Should you have any questions about COST or membership, please contact Judy Slotnik at jslotnik@cost.org or 202-484-5227.

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5 Ways for Your Company to Get the Most Out of Its COST Membership

Stay Updated With COST Publications

COST publishes a variety of newsletters which both are emailed and accessible on the website. They are great resources for issue summaries and legislative updates. When company professionals join COST, they are automatically subscribed to the publications listed below:

1. **COST Conscious** – released bi-weekly; covers important technical information on cases, legislation and regulations, as well as COST accomplishments, upcoming activities, and other timely information.

2. **Legislative Alert** – released weekly while sessions are in; highlights the significant business state tax proposals and the politics & personalities driving them.

3. **Events Outlook** – released monthly; highlights and announces all COST events, including upcoming national and regional schools, conferences and meetings.

4. **Practitioner Connection** – released bi-weekly; summarizes practitioner-authored articles posted to the Practitioner Articles in the State Tax Library tab on the website.

Testimonials...

“COST is the premier state tax organization far and away. It has the size and more importantly talent to make a difference.”

“COST remains a valuable resource to my company for both our Gov’t Relations Staff as well as Tax Staff.”

“COST provides a platform to exchange ideas, form coalitions on critical issues that shape tax policy, and to connect with policy makers across the country.”

“COST is a top-notch organization. The staff is extremely knowledgeable about all state and local tax issues and very approachable.”

“The COST staff and members are excellent, supportive resources.”

“Great experiences – will definitely attend in the future. Took ten pages of notes and have many action items to take to management.”

“The opportunity to network with such a broad range of individuals was outstanding.”

“Hearing other folks and company’s audit reports, you cannot put a price on this; the information is priceless.”

“High quality training at an unbeatable price.”

“The Legislative Alerts are extremely valuable to me. It makes my job much easier to have all this info in one place.”

Attend COST Educational Programs

- SALT BASICS SCHOOL
- INTERMEDIATE/ADVANCED STATE INCOME AND SALES TAX SCHOOLS
- SALES TAX CONFERENCE/AUDIT SESSION
- INCOME TAX CONFERENCE/AUDIT SESSION
- ANNUAL MEETING
- PROPERTY TAX WORKSHOP
- COST REGIONAL MEETINGS THROUGHOUT THE COUNTRY

COST hosts many Educational Programs throughout the year. For a full calendar of programs, please visit our Calendar at www.cost.org.
Get Involved!

COST provides many opportunities to volunteer and become more involved. Opportunities to expand your career within COST include:

- **VOLUNTEER FOR TASK FORCES**
  - Financial Services
  - Membership
- **SUGGEST CONFERENCE TOPIC IDEAS**
- **FACILITATE OR SPEAK AT A COST EVENT**
- **VOLUNTEER FOR COMMITTEES**
  - Income/Franchise Tax
  - Legal
  - Legislative
  - Policy
  - Property Tax
  - Sales & Use Tax
  - Unclaimed Property

The COST website is a vast resource for members. Among its features are the following and much more…

- MEMBERS-ONLY DISCUSSION FORUMS
- ABILITY TO QUERY PRACTITIONERS THROUGH THE “ASK A SALT PRACTITIONER” FORUM
- MEMBERSHIP DIRECTORY / PRACTITIONER DIRECTORY
- PUBLICATIONS ARCHIVE
- CALENDAR OF COST MEETINGS & EVENTS, INCLUDING ARCHIVE OF MEETING MATERIALS
- PUBLIC CALENDAR OF OTHER STATE TAX EVENTS
- COST PRACTITIONER CONNECTION ARTICLES
- JOB BANK

FOLLOW US:

Feel free to contact any of the COST staff at anytime with questions, comments or concerns.

Dial (202) 484-5222

INCOME/FRANCHISE TAX
Staff Contact: Karl Frieden

LEGAL
Staff Contact: Karl Frieden, Fred Nicely, and Stephanie Do

LEGISLATIVE
Staff Contact: Aziza Farooki and Pat Reynolds

POLICY
Staff Contact: Doug Lindholm

WESTERN STATES POLICY, ADVOCACY & LEGAL
Staff Contact: Stephanie Do

PROPERTY TAX
Staff Contact: Fred Nicely

SALES & USE TAX
Staff Contact: Fred Nicely and Patrick Reynolds

UNCLAIMED PROPERTY
Staff Contact: Patrick Reynolds

VALUE ADDED TAX
Staff Contact: Karl Frieden and Fred Nicely

MEMBERSHIP
Staff Contact: Judy Slotnik

WEBSITE
Staff Contact: Caroline Bunting

EDUCATION PROGRAMS & CONFERENCES
Staff Contact: Chuck Drury and Steve Rosander

NATIONAL MEETINGS
Staff Contact: Karen Galdamez

REGIONAL MEETINGS
Staff Contact: Tiffany Frazier

ADMINISTRATION
Staff Contact: Barbara Stanford

COMMUNICATIONS
Staff Contact: Caroline Bunting

For a complete list of the COST staff by responsibility, click the COST Staff tab on our website, www.cost.org.
What Is COST?
The Council On State Taxation (COST) is the premier state tax organization representing business taxpayers, noted by one prominent tax policy expert as the “Most Influential Nongovernmental Organization in the state tax policy arena.” COST is a nonprofit trade association consisting of approximately 550 multistate corporations engaged in interstate and international business. COST’s objective is to preserve and promote equitable and nondiscriminatory state and local taxation of multijurisdictional business entities.

Why Join COST?
COST membership is exclusive; only multistate businesses that are not engaged in tax advising or consulting may apply for membership. As a member of COST, a business will benefit from saving taxes as a result of identifying tax savings opportunities; training $$$ through participation in conferences and schools; professional staff time through participation in a national network of corporate state tax professionals sharing technical knowledge; and resources as a direct and indirect beneficiary of legislative activities and advocacy.

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What Does COST Offer?
Nationally Recognized Educational Programs
COST offers high quality education opportunities, featuring the hottest topics, delivered by the nations’ most recognized experts. COST events include:
- SALT Basics School
- Sales Tax Conference and Audit Session
- Spring Audit Session and Income Tax Conference
- Intermediate/Advanced Sales and Use Tax School
- Intermediate/Advanced State Income Tax School
- Annual Meeting / Fall Audit Session
- Canadian Tax Workshop for U.S. Companies
- Forum on U.S. SALT for European Companies
- Property Tax Workshop
- Approximately 30 Regional Meetings held in cities throughout the U.S.

All COST programs qualify with state boards of accountancy and state bar associations for continuing education credits.

Advocacy
COST’s advocacy program is oriented towards active involvement on state tax issues of broad importance to the membership. COST advocates on behalf of its membership in the legislative, judicial and administrative arenas. COST’s reputation as the nationwide voice of corporate taxpayers has garnered respect from the leadership of the National Conference of State Legislatures, the Federation of Tax Administrators, the National Governors Association, and even the Multistate Tax Commission. COST also serves as a resource on business tax issues to other organizations, including State Chambers of Commerce and state taxpayer associations, as those groups develop strategies to address complex state business tax matters.

COST disseminates information on pertinent legislative, judicial and regulatory developments through regular publications and coordinates advocacy activities with members and certain other interested parties. COST files amicus briefs with state and federal courts, publishes studies on a variety of business tax policy issues, provides testimony (oral and written) before legislative and administrative bodies, meets regularly with state and federal policymakers, and brings together interested members to enhance advocacy activities on targeted issues.

Networking Opportunities
One of the most often cited reasons for joining COST is the opportunity to network with other state tax professionals. Experienced state tax practitioners know very well that the answers to many state tax questions are often not accessible via research alone, or written down anywhere, but are based upon years of experience and discussions with peers. COST promotes networking opportunities through its on-line member forum (WWW.COSTORG), and at COST conferences, schools and regional meetings. COST members also participate in a number of issue specific task forces and committees, including Income/ Franchise Tax, Mobile Workforce, Property Tax, Unclaimed Property, Sales & Use Tax and Telecommunications Taxes.

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The Value and Benefit of COST Membership
COST Membership

- More than 50 years in existence
- Approximately 550 Corporate Members
- More than 120 Practitioner Connection Partners (Law, Accounting, Consulting and Service Providers)
COST’s Mission Statement

COST’s objective is to preserve and promote equitable and nondiscriminatory state and local taxation of multijurisdictional business entities.
Benefits of COST Membership

❖ Networking Opportunities
❖ COST Educational Programs
❖ COST Publications
❖ COST Studies, Articles & Special Reports
❖ COST Advocacy – Legislative & Regulatory Tracking & Reporting
❖ COST Amicus Briefs & Judicial Reports
❖ COST Practitioner Connection
❖ Visible Advocate for Industry
COST hosts the following educational offerings:

- SALT Basics School
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- Spring Audit Session & Income Tax Conference
- Intermediate/Advanced State Income Tax School
- Intermediate/Advanced Sales & Use Tax School
- CPA Canada/COST Forum U.S. Taxes for Canadian Companies
- Property Tax Workshop
- Canadian Taxes for U.S. Companies Workshop
- U.S. Taxes for European Companies Workshop
- Annual Meeting

For event details visit the COST Calendar: www.COST.org
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Advocacy

- Amicus Briefs
- Legislative and Regulatory Comments & Testimony
- Studies, Articles & Special Reports
- Policy Statements
- Legislative Alert

Click here to view COST’s State Tax Library, which archives all of COST’s public advocacy.
COMMITTEES:
- Income / Franchise Tax
- Legal
- Legislative
- Policy
- Property Tax
- Sales & Use Tax
- Unclaimed Property

TASK FORCES:
- Financial Services
- Membership
- Program Planning
COST Staff actively participates as a liaison to the business community in the following organizations:

- Streamlined Sales Tax Project / Business Advisory Council
- Multistate Tax Commission
- Federation of Tax Administrators
- State Chambers of Commerce
- National Conference of State Legislatures
- Council of State Governments
- …and many more!
www.cost.org

- Discussion Forums:
  - More than 3000 Topics in the Members Forum
  - More than 1000 Topics in the Practitioner Forum
- Practitioner Articles – More than 5000 Submissions
- Job Bank
- Publications
- Fully Searchable / Completely Archived
6 Ways to Be Involved

1. Attend Conferences/Schools/Webinars and Regional Meetings
2. Subscribe to COST Publications
3. Logon to www.cost.org
4. Participate in Conference Calls, Task Forces, Coalitions, Sub-Committees, etc.
5. Respond to COST Surveys
6. VOLUNTEER! – Facilitator, Speaker, etc.
Joining COST

Membership dues are based on your company’s annual revenue.

<table>
<thead>
<tr>
<th>Annual Revenue</th>
<th>Dues Rate</th>
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<tbody>
<tr>
<td>Less than $2 Billion</td>
<td>$3,300</td>
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<tr>
<td>$2 Billion - $25 Billion</td>
<td>$6,000</td>
</tr>
<tr>
<td>Over $25 Billion</td>
<td>$9,000</td>
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All employees of your company – tax, government affairs, legal and other professionals who have an interest may participate in COST.

Click here for additional membership information. Click here to complete an application.
Contact Information

Judy Slotnik
Membership Coordinator
Council On State Taxation
122 C Street, NW
Suite 330
Washington, DC 20001
jslotnik@cost.org
(202) 484-5227
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### Company Information (please print) See Page 3 for the Application Process and Membership Eligibility.

<table>
<thead>
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<th>Company Name:</th>
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<td>Mailing Address:</td>
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<td>City, State, ZIP:</td>
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<td>Website:</td>
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<td>Description of Business:</td>
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<tr>
<td>Company’s Annual Revenue:</td>
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<tr>
<td>Referred By:</td>
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### Company Contacts (please print) Information will be used for the COST Membership Directory; please attach a separate spreadsheet if additional space is needed.

**NOTE: COST membership is on a company basis. COST is actively involved in advocacy and education efforts in all aspects of state and local taxes, including income/franchise taxes, sales/use taxes, property taxes, gross receipts taxes, VATs, and unclaimed property reporting. Accordingly, please list all professionals working in each of these tax areas, including state government affairs professionals.**

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<td></td>
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Please list the ten most important states to your company and then numerically rank them in descending order of importance (1 being the most important) for each of the four critical items listed below (e.g., New Jersey: Tax Burden 6; Revenue 4; Employees 8; and Investment 2).

<table>
<thead>
<tr>
<th>STATE</th>
<th>TAX BURDEN</th>
<th>REVENUE</th>
<th>EMPLOYEES</th>
<th>INVESTMENT</th>
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Application Process and Membership Eligibility

- Please complete all items on this application.
- Dues will be prorated, beginning the next succeeding quarter after approval by the Board of Directors. Dues will be billed annually thereafter.
- Any business entity, including but not limited to C or S Corporations, general or limited partnerships, limited liability companies or partnerships and joint ventures, which is not primarily engaged in the business of preparing tax returns for corporate taxpayers, advising and/or consulting for profit in any aspect of corporate taxes, or the selling for profit of tax related services to corporate clients, shall be eligible for membership upon election by the Board.
- Membership shall be by majority vote of the COST Board of Directors who shall have the right to refuse and/or accept any application for membership for any reason it shall deem sufficient.

NOTE: In accordance with IRS § 6033 (e)(1), members of the Council on State Taxation are notified that the estimated portion of their dues that is allocable to nondeductible lobbying expenses is 50%. A voluntary contribution to COST advocacy efforts is not deductible as a charitable contribution; however, such contribution is deductible to the same extent as the annual dues.

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<th>COST DUES STRUCTURE</th>
<th>Rate</th>
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<tr>
<td>Less than $2 Billion</td>
<td>$3,300</td>
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<tr>
<td>$2 Billion - $25 Billion</td>
<td>$6,000</td>
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<tr>
<td>Over $25 Billion</td>
<td>$9,000</td>
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</table>

“Annual revenue” includes the revenue of all affiliates/entities served by the corporate tax department.

Please mail, fax or e-mail completed application to:
Council On State Taxation
122 C Street, NW; Suite 330
Washington D.C. 20001
Telephone: (202) 484-5227 Fax: (202) 484-5229
Judy Slotnik: JSlotnik@cost.org