

(1/16/20)

Sunday, January 26, 2020			
All Tracks			
5:00 – 8:00 p.m.	Registration/Dinner/Networking – <i>Club Room</i>		
7:15 – 8:00 p.m.	COST Events App Orientation – <i>Club Room</i> Don't forget to bring your laptop or personal device that you plan to use during the week.		
Monday, January 27, 2020			
All Tracks			
7:45 – 8:30	Introductions of Staff, Facilities and Format – Salons 4, 5, 6 Doug Lindholm, COST President/Chief Executive Officer, Washington, DC Charles Drury, COST Vice-President/Chief Operating Officer, Washington, DC Arthur Parham, COST Chair, Entergy Services, LLC, Winter Park, FL		
8:30 – 11:00	State and Local Practice Overview – Salons 4, 5, 6 <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> Gerry Amoroso, Industrial Tax Consulting, Austin, TX Harley Duncan, KPMG*, Washington, DC Arthur Parham, Entergy Services, LLC, Winter Park, FL Breen Schiller, Horwood Marcus & Berk*, Chicago, IL		
9:45 – 10:00	Refreshment & Networking Break		
11:00 – 12:30	Financial Statements - Issues for the State Tax Professional – Salons 4, 5, 6 <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> Todd Ciborowski, PwC*, Atlanta, GA Kelly Smith, PwC*, Atlanta, GA		
12:30 – 1:30	Lunch – <i>Dining Room</i>		
Income and SALT Tracks		Sales Track	
1:30 – 3:15	Basic Unitary/Filing Methods – Salon 4 <u>Curriculum:</u> Overview of filing methods required by the various states with a discussion of the unitary method. <u>Instructors:</u> Todd Lard, Eversheds Sutherland (US)*, Washington, DC Robert Porcelli, PwC*, McLean, VA	1:30 – 5:30	Restrictions on A State's Ability to Tax – Salon 5, 6 <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*, Fort Lauderdale, FL

3:15 – 3:30	Refreshment & Networking Break		Christopher Lutz, Horwood Marcus & Berk*, Chicago, IL Scott Peterson, Avalara*, Nashville, TN
3:30 – 5:30	State Income Tax Base I – Salon 4 <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> Susan Ferlianto, Deloitte*, Atlanta, GA Cari Sorsa, Deloitte*, Atlanta, GA	2:15 – 3:15	Facilitated Breakout
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6:15 – 8:30	Vegas Night with COST – Sponsored by <i>Eversheds-Sutherland</i> – <i>Salon 4, 5, 6</i>		
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8:00 – 10:00	Unitary Business Principle & Apportionment – Salon 4 <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> Barbara Coulter, PwC*, Atlanta, GA Benjamin Muilenburg, PwC*, Sacramento, CA	8:00– 12:00	Sales & Use Tax -Administration & Compliance (cont'd) – Salon 5, 6 <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*, Chicago, IL Carolynn Kranz, Industry Sales Solutions*, Washington, DC Shane Ratigan, YETTER*, Chicago, IL Diane Yetter, YETTER*, Chicago, IL	8:00 – 10:00	Unitary Business Principle & Apportionment – Salon 4 <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> Barbara Coulter, PwC*, Atlanta, GA Benjamin Muilenburg, PwC*, Sacramento, CA
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12:00 – 1:00	Lunch – Dining Room	11:50– 12:50	Lunch – Dining Room	12:00– 1:00	Lunch – Dining Room

1:00 – 4:00	State Income Tax Base II – Salon 4 <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. <u>Instructors:</u> Greg Abbott, Alvarez Marsal Taxand*, Atlanta, GA Emilio Martinez, Alvarez Marsal Taxand*, Miami, FL	1:00 – 5:00	Sales & Use Tax -Administration & Compliance (cont'd.) – Salon 5, 6 <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 – 4:00	State Income Tax Base II – Salon 4 <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. <u>Instructors:</u> Greg Abbott, Alvarez Marsal Taxand*, Atlanta, GA Emilio Martinez, Alvarez Marsal Taxand*, Miami, FL
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6:30 – 8:30	Atlanta Hawks vs. Philadelphia 76ers – Join your fellow attendees for a fun night of basketball. Tickets and transportation are complimentary but space is limited. Buses will leave Georgia Tech Hotel at 6:30 p.m. and will return at the end of the game. Email kgaldamez@cost.org to reserve your spot.				
Friday, January 31, 2020					
All Tracks					
8:00 – 9:15	State Tax Research Tools – Salon 4, 5, 6 <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, New Orleans, LA				
9:15 – 10:15	Local Taxes – Salon 4, 5, 6 <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> Frank Gallo, Reed Smith*, Philadelphia, PA Robert Weyman, KPMG*, New York NY				

10:15 – 10:45	Refreshment Break/Hotel Checkout
10:45 – 11:45	<p>Evolving Unclaimed Property and VAT Issues – <i>Salon 4, 5, 6</i></p> <p><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?</p> <p><u>Instructors:</u> Patrick Reynolds, COST, Washington, DC Philippe Stephanny, KPMG*, Washington, DC</p>
11:45 – 1:00	<p>Preparing for Audit Challenge & Controversy – <i>Salon 4, 5, 6</i></p> <p><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.</p> <p><u>Instructors:</u> Kelly Butler, Ryan*, Dallas, TX John Murphy, Kolesar & Associates, Reno, NV Daniel Stanley, Honigman*, Lansing, MI</p>
1:00	Basics School Adjourns – Lunch is Available in the Dining Room

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Friday, January 31, 2020					
All Tracks					
8:00 – 9:15	State Tax Research Tools – Salon 4, 5, 6 <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, New Orleans, LA				
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10:15 – 10:45	Refreshment Break/Hotel Checkout
10:45 – 11:45	<p>Evolving Unclaimed Property and VAT Issues – <i>Salon 4, 5, 6</i></p> <p><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?</p> <p><u>Instructors:</u> Patrick Reynolds, COST, Washington, DC Philippe Stephanny, KPMG*, Washington, DC</p>
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1:00	Basics School Adjourns – Lunch is Available in the Dining Room

(1/16/20)

Sunday, January 26, 2020			
All Tracks			
5:00 – 8:00 p.m.	Registration/Dinner/Networking – <i>Club Room</i>		
7:15 – 8:00 p.m.	COST Events App Orientation – <i>Club Room</i> Don't forget to bring your laptop or personal device that you plan to use during the week.		
Monday, January 27, 2020			
All Tracks			
7:45 – 8:30	Introductions of Staff, Facilities and Format – Salons 4, 5, 6 Doug Lindholm, COST President/Chief Executive Officer, Washington, DC Charles Drury, COST Vice-President/Chief Operating Officer, Washington, DC Arthur Parham, COST Chair, Entergy Services, LLC, Winter Park, FL		
8:30 – 11:00	State and Local Practice Overview – Salons 4, 5, 6 <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> Gerry Amoroso, Industrial Tax Consulting, Austin, TX Harley Duncan, KPMG*, Washington, DC Arthur Parham, Entergy Services, LLC, Winter Park, FL Breen Schiller, Horwood Marcus & Berk*, Chicago, IL		
9:45 – 10:00	Refreshment & Networking Break		
11:00 – 12:30	Financial Statements - Issues for the State Tax Professional – Salons 4, 5, 6 <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> Todd Ciborowski, PwC*, Atlanta, GA Kelly Smith, PwC*, Atlanta, GA		
12:30 – 1:30	Lunch – <i>Dining Room</i>		
Income and SALT Tracks		Sales Track	
1:30 – 3:15	Basic Unitary/Filing Methods – Salon 4 <u>Curriculum:</u> Overview of filing methods required by the various states with a discussion of the unitary method. <u>Instructors:</u> Todd Lard, Eversheds Sutherland (US)*, Washington, DC Robert Porcelli, PwC*, McLean, VA	1:30 – 5:30	Restrictions on A State's Ability to Tax – Salon 5, 6 <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*, Fort Lauderdale, FL

3:15 – 3:30	Refreshment & Networking Break		Christopher Lutz, Horwood Marcus & Berk*, Chicago, IL Scott Peterson, Avalara*, Nashville, TN
3:30 – 5:30	State Income Tax Base I – Salon 4 <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> Susan Ferlianto, Deloitte*, Atlanta, GA Cari Sorsa, Deloitte*, Atlanta, GA	2:15 – 3:15	Facilitated Breakout
4:45 – 5:30	Facilitated Breakout	3:15 – 3:30	Refreshment & Networking Break
		4:30 – 5:30	Facilitated Breakout
6:15 – 8:30	Vegas Night with COST – Sponsored by <i>Eversheds-Sutherland</i> – <i>Salon 4, 5, 6</i>		
Tuesday, January 28, 2020			
Income Tax Track		Sales Tax Track and SALT Track	
8:00 – 12:00	State Income Tax Admin. & Compliance – Salon 5, 6 <u>Curriculum:</u> Review of income tax filing requirements, including software, form instructions vs. law, estimated payments, RARs, amended returns, mailing requirements. <u>Instructors:</u> Susan Courson-Smith, Pfizer, Memphis, TN Frances Sewell, Pfizer, Memphis, TN Patrick Waldo, Nationwide, Columbus, OH Michael Woo, Retired, San Ramon, CA	8:00 – 10:00	Introduction to Sales Tax Theory/Definition of Key Terms – Salon 4 <u>Curriculum:</u> Review history, theory and policy underlying sales taxation; define key terms and concepts used to implement the tax. <u>Instructors:</u> Kathy Saxton, Deloitte*, Atlanta, GA Liudmila Wilhelm, Deloitte*, Atlanta, GA
10:00 – 10:15	Refreshment & Networking Break		
12:00 – 1:00	Lunch – <i>Dining Room</i>	10:15 – 12:00	Sales Tax Base, Taxability and Characterization – Salon 4 <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> Scott Jackson, KPMG*, Atlanta, GA Thomas Lopez, KPMG*, Atlanta, GA
1:00 – 5:15	State Income Tax Admin. & Compliance (cont'd.) – Salon 5, 6 <u>Curriculum:</u> Review of income tax filing requirements, including software, form instructions vs. law, estimated payments, RARs, amended returns, mailing requirements.	12:00– 1:00	Lunch – <i>Dining Room</i>
2:45 – 3:00	Refreshment & Networking Break	1:00 – 2:45	Sales Tax Base, Taxability and Characterization (cont'd) – Salon 4 <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 2:45 –3:00	Facilitated Breakout Refreshment & Networking Break

		3:00 – 5:30	Sales Tax - Exempt and Non-Taxable Transactions – Salon 4 <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*, Dallas, TX Brian Tan, PwC*, Dallas, TX		
6:30 – 9:30	Trivia and Game Night with COST – Conference B – Join your fellow attendees for a night of trivia and fun at Georgia Tech. The fun will start at 6:30; trivia will start at 7:30 pm. Prizes will be given to the winning team.				
Wednesday, January 29, 2020					
Income Tax Track			Sales Tax Track and SALT Track		
8:00 – 12:00	State Income Tax Admin. & Compliance (cont'd.) – Salon 4 <u>Curriculum:</u> Review of income tax filing requirements, including software, form instructions vs. law, estimated payments, RARs, amended returns, mailing requirements. <u>Instructors:</u> Susan Courson-Smith, Pfizer, Memphis, TN Frances Sewell, Pfizer, Memphis, TN Patrick Waldo, Nationwide, Columbus, OH Michael Woo, Retired, San Ramon, CA	8:00 – 11:15	Sales Tax – Situsing – Salon 5, 6 <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> Karen Currie, EY*, Dallas, TX Joe Fichera, Ryan*, Houston, TX		
10:15 – 10:30	Refreshment & Networking Break	10:15– 10:30	Refreshment & Networking Break		
		10:30– 11:15	Facilitated Breakout		
			Sales Tax Track	SALT Track	
		11:15– 12:15	Gross Receipts and Net Worth Taxes – Salon 5 <u>Curriculum:</u> An overview of other methods of taxation that states are using to impose tax. <u>Instructor:</u> James Adams, EY*, Atlanta, GA	11:15 - 12:00	Legislation – Salon 6 <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> Deborah Bierbaum, AT&T, Bedminster, NJ Nikki Dobay, COST, Portland, OR Aziza Farooki, COST, Washington, DC
12:00 – 1:00	Lunch – Dining Room	12:15– 1:15	Lunch – Dining Room	12:00- 1:00	Lunch – Dining Room
1:00 – 2:30	State Income Tax Admin. & Compliance (REVIEW) – Salon 4 <u>Curriculum:</u> Review of income tax filing requirements, including software, form instructions vs. law, estimated payments, RARs, amended returns, mailing requirements.	1:15 – 3:30	Sales & Use Tax -Administration & Compliance – Salon 5 <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*, Chicago, IL	1:00– 1:45	Legislation (cont'd) – Salon 6
				1:45 – 2:30	Property Taxes – Salon 6 <u>Curriculum:</u> An overview of property taxation and the various methods of valuation and imposition. <u>Instructor:</u> Fred Nicely, COST, Washington, DC

2:30 – 3:30	Gross Receipts and Net Worth Taxes – Salon 4 <u>Curriculum:</u> An overview of other methods of taxation that states are using to impose tax. <u>Instructor:</u> James Adams, EY*, Atlanta, GA		Carolynn Kranz, Industry Sales Solutions*, Washington, DC Shane Ratigan, YETTER*, Chicago, IL Diane Yetter, YETTER*, Chicago, IL	2:30 – 3:30	Gross Receipts and Net Worth Taxes – Salon 4 <u>Curriculum:</u> An overview of other methods of taxation that states are using to impose tax. <u>Instructor:</u> James Adams, EY*, Atlanta, GA
3:30	Session adjournment for the Day!!				
3:30	Evening On Your Own				
Thursday, January 30, 2020					
Income Tax Track		Sales Tax Track		SALT Track	
8:00 – 10:00	Unitary Business Principle & Apportionment – Salon 4 <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> Barbara Coulter, PwC*, Atlanta, GA Benjamin Muilenburg, PwC*, Sacramento, CA	8:00– 12:00	Sales & Use Tax -Administration & Compliance (cont'd) – Salon 5, 6 <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*, Chicago, IL Carolynn Kranz, Industry Sales Solutions*, Washington, DC Shane Ratigan, YETTER*, Chicago, IL Diane Yetter, YETTER*, Chicago, IL	8:00 – 10:00	Unitary Business Principle & Apportionment – Salon 4 <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> Barbara Coulter, PwC*, Atlanta, GA Benjamin Muilenburg, PwC*, Sacramento, CA
10:00 – 10:15	Refreshment & Networking Break	9:30 – 9:50	Refreshment & Networking Break	10:00- 10:15	Refreshment & Networking Break
10:15 – 12:00	Restrictions on A State's Ability to Tax – Salon 4 <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> Karl Frieden, COST, Washington, DC Mitchell Newmark, Morrison Foerster*, New York, NY Andres Vallejo, Reed Smith*, San Francisco, CA			10:15– 12:00	Restrictions on A State's Ability to Tax – Salon 4 <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> Karl Frieden, COST, Washington, DC Mitchell Newmark, Morrison Foerster*, New York, NY Andres Vallejo, Reed Smith*, San Francisco, CA
12:00 – 1:00	Lunch – Dining Room	11:50– 12:50	Lunch – Dining Room	12:00– 1:00	Lunch – Dining Room

1:00 – 4:00	State Income Tax Base II – Salon 4 <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. <u>Instructors:</u> Greg Abbott, Alvarez Marsal Taxand*, Atlanta, GA Emilio Martinez, Alvarez Marsal Taxand*, Miami, FL	1:00 – 5:00	Sales & Use Tax -Administration & Compliance (cont'd.) – Salon 5, 6 <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 – 4:00	State Income Tax Base II – Salon 4 <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. <u>Instructors:</u> Greg Abbott, Alvarez Marsal Taxand*, Atlanta, GA Emilio Martinez, Alvarez Marsal Taxand*, Miami, FL
3:00 – 3:15	Refreshment & Networking Break	2:35 – 2:50	Refreshment & Networking Break	3:00 – 3:15	Refreshment & Networking Break
3:15 – 4:00	Facilitated Breakout			3:15 – 4:00	Facilitated Breakout
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Friday, January 31, 2020					
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1:00	Basics School Adjourns – Lunch is Available in the Dining Room