2020 SALES TAX CONFERENCE AND AUDIT SESSION
February 25 – 28, 2020
LAS VEGAS, NV

2-14-20

THANKS **TO OUR SPONSORS:**

Avalara CertCapture | Baker McKenzie. | BARNWELL CONSULTING, LLC | Deloitte.
EVERSHEDS SUTHERLAND | MORRISON FOERSTER | Ryan | VirtualTaxOffice The Future of Tax Management is Here

TUESDAY, FEBRUARY 25, 2020	
1:00 – 7:30	**Registration – *Waldorf Ballroom Foyer***
1:00 – 6:00	**Special Technology Session: Demos – *Waldorf Ballroom B*** Technology, when properly designed and implemented can facilitate and enhance the performance of tax department personnel and reduce or eliminate many of the mundane, repetitive tasks. The presenters in this session will first update you on the technology available to improve your transaction tax business operations. This will be followed by breakout sessions with several vendors displaying their systems. Finally, there will be an industry-only session for everyone to discuss their observations. Regardless of the status of your technology implementation, this session will provide valuable information on current technology to enhance your operations. Moderators: Suzy Soo, LCR-Dixon*, San Francisco, CA Diane Yetter, Yetter*, Chicago, IL Technology Demos: Avalara CertCapture Deloitte DuCharme, McMillen & Associates Ernst & Young KPMG LCR-Dixon/Vertex PwC Thomson Reuters VirtualTaxOffice
3:30 - 5:30	**COST Board of Directors Meeting – *Waldorf Ballroom C*** This meeting is closed and is open only to COST Board Members
5:30 – 6:00	**STRI Board of Directors Meeting – *Waldorf Ballroom C*** This meeting is closed and is open only to STRI Board Members
6:30 – 7:30	**Reception – *Waldorf Ballroom A*** Don't miss this opportunity to meet fellow attendees and further discuss today's Technology Demos.
WEDNESDAY, FEBRUARY 26, 2020	
7:30 – 5:30	**Registration – *Waldorf Ballroom Foyer***
7:30 – 8:00	**Continental Breakfast and Networking – *Waldorf Ballroom Foyer***
8:00 – 8:15	**Welcome and Opening Remarks – *Waldorf Ballroom B*** Douglas Lindholm, COST President & Executive Director, Washington, DC Arthur Parham, COST Chair, Entergy Services, LLC, Winter Park, FL Charles Drury, COST Vice-President/Chief Operating Officer, Washington, DC
8:15 – 9:45	**The Top 15 Issues/Cases in 2020 – *Waldorf Ballroom B*** What are the major issues that will be evolving in the coming year? The speakers in this session will let you know what the issues are, how they may impact your companies and what their likely resolutions will be. Speakers: Jordan Goodman, HMB*, Chicago, IL Christine Maddison, Reed Smith*, Philadelphia, PA Mike Shaikh, Baker & McKenzie*, Palo Alto, CA

9:45 – 10:00	**Refreshment Break & Networking – *Waldorf Ballroom Foyer***
10:00 – 11:00	**Choice of 3 Breakouts**
	Navigating Compliance Post-*Wayfair* for Sellers and Purchasers – *Waldorf Ballroom B* Over a year after the US Supreme Court's *Wayfair* decision, remote sellers and marketplace facilitators continue to struggle with applying new state thresholds, effective dates, definitions, and other provisions. Many questions remain as companies update their processes and systems while monitoring for new remote seller and marketplace compliance requirements. This uncertainty in turn challenges purchasers in their use tax reporting obligations, including a renewed focus on direct pay and other methods of managing risk. The speakers in this session will examine challenges facing sellers, marketplaces, and purchasers and strategies for streamlining compliance and mitigating risk. Speakers: Nicole Boutros, Pillsbury Winthrop Shaw Pittman*, New York, NY Dorothy Lo, PwC*, San Francisco, CA
	Making Sense of Nexus Post *Wayfair* – *Waldorf Ballroom C* It's been almost 2 years since the *Wayfair* decision and states responded by enacting various economic and marketplace nexus provisions. This session will address steps that businesses need to take to regularly monitor changes in their nexus profile in response to changes in their business as it relates to creation of physical presence, monitoring economic nexus thresholds and participation with marketplace facilitators. We'll discuss what needs to be tracked and monitored as changes can result in the need to modify, cancel or submit a new registration. Speakers: Maria Todorova, Eversheds Sutherland (US)*, Atlanta, GA Diane Yetter, Yetter*, Chicago, IL
	Improvements to Real Property - Taxation of the Construction Industry and Associated Parties (Vendors, Manufacturers and End Users) – *Atrium 1 Meeting Room* The speakers in this session will discuss how states impose sales and use tax and gross receipts tax against contractors and their counterparties. Attendees will receive practical insights and planning opportunities (and pitfalls to avoid) for construction contractors serving the private sector, government, or nonprofit clients and understand the state tax implications of each type of commonly-used construction contract. The varying methods used by the states to impose tax on construction parties will also be discussed. Speakers: Lynn Gandhi, Honigman*, Detroit, MI Scott Peterson, Avalara*, Nashville, TN
11:10 – 12:10	**Choice of 3 Breakouts**
	Use Tax Issues & Opportunities for Your Tech Spend – *Waldorf Ballroom C* As more companies move to the cloud, purchasers are facing crucial issues in determining taxability and situsing. This session will focus on hot issues and trends in this area and will also address how to handle overpayments of sales tax, and pulling the documentation together to support a refund claim of sales tax based on situsing issues. Speakers: Susan Haffield, PwC*, Minneapolis, MN Carolynn Kranz, Industry Sales Tax Solutions*, Washington, DC James Taylor, Alliance Data, Columbus, OH
	Remote Audits – Difficulties and Opportunities – *Waldorf Ballroom B* Presumably in an effort to reduce costs, states are increasingly resorting to performing audits remotely. The new opportunities and challenges this method presents to the taxpayer under audit and all of that will be discussed by the speakers in this session. Speakers: Nicole Johnson, Morrison & Foerster*, New York, NY Kameelah Kareen, KPMG*, Los Angeles, CA Ronald Papke, Henkel, Rocky Hill, CT
	Keep that Bundle of Joy: How to Deal with Bundled Transactions? – *Atrium 1 Meeting Room* Sales can be complicated, and can involve various, different aspects that are nonetheless inseparable from each other. Innovative products frequently combine or cross the definitional categories of a sales tax code that is at least a decade (and sometimes generations) behind. How do states differ on how they treat such bundled transactions? The speakers in this session will discuss these issues and will examine foundational

	questions of how to classify products and services, with a particular focus on the tension between "true object" tests and de minimis bundled transaction rules. Speakers: Matt Boch, Dover Dixon Horne*, Little Rock, AR Robert Merten, Pillsbury Winthrop Shaw Pittman*, Sacramento, CA
12:10 – 1:20	**Lunch & Networking – *Waldorf Ballroom A***
1:20 – 2:20	**Choice of 3 Breakouts**
	State Indirect Tax Complexities Post-*Wayfair* – *Waldorf Ballroom C* This panel of indirect tax specialists will explore the varying state and local tax responses to *Wayfair*, and touch on related roles of Congress and the Streamlined Sales Tax Governing Board. From a practical standpoint, the panel will discuss how *Wayfair* not only impacts some retailers and eCommerce, but also businesses selling SaaS, cloud, and digital goods/services to end users – including inbound companies with no U.S. permanent establishment that sell into the country. The session will focus on day-to-day considerations for related tax compliance – such as how internal IT systems, business models and processes may be impacted, as well as emerging issues over required recordkeeping, audit exposure and liability protections, and determining who is the "retailer" and "responsible party" in a transaction. The speakers also will consider how to articulate these issues to the non-tax business leaders in your company. Speakers: Trevor Kwan, Deloitte*, Los Angeles, CA Fred Nicely, COST, Washington, DC Leah Robinson, Mayer Brown*, New York, NY
	Hot Topics – East of the Mississippi – *Waldorf Ballroom B* This session will cover litigation and legislative issues east of the Mississippi River. If you have extensive operations east of the Mississippi, this session is designed to keep you up to date and will help keep you out of trouble—you will be in "the know" with what's going on east of the Mississippi. Speakers: Daniel Roy, Faegre Baker Daniels, Indianapolis, IN David Shipley, McCarter & English*, Newark, NJ Mark Sommer, Frost Brown Todd*, Louisville, KY
	Gross Receipts Taxation Developments on the West Coast – Grosser Than Ever! – *Atrium 1 Meeting Room* With the enactment of the new Oregon CAT, the Portland and San Francisco GRTs, and super charged B&O rates on financial institutions, gross receipts taxes appear to be making a comeback—at least on the West Coast. During this session, the speakers will provide the latest update on the new Oregon CAT, following the release of the Department's initial rules and the 2020 legislative session. In addition, while imposing tax liability only on large businesses (*e.g.*, the Portland GRT and B&O surtaxes) may be politically popular, many taxpayers are discussing whether, when, and where to challenge these new regimes on constitutional grounds. Speakers: Nikki Dobay, COST, Portland, OR Stephen Kranz, McDermott Will & Emery*, Washington, DC
2:30 – 3:30	**Choice of 3 Breakouts**
	Hot Topics – West of the Mississippi – *Waldorf Ballroom B* This session will cover litigation and legislative issues west of the Mississippi River. If you have extensive operations west of the Mississippi, this session is designed to keep you up to date and will help keep you out of trouble—you will be in "the know" for all the important transaction tax issues west of the Mississippi. Speakers: Curtis Osterloh, Scott Douglass & McConnico*, Austin, TX Andres Vallejo, Reed Smith*, San Francisco, CA Steve Young, Holland & Hart*, Salt Lake City, UT
	Dreaded Reserves - ASC 450 in a *Wayfair* Landscape – *Waldorf Ballroom C* The speakers in this session will discuss specific sales and use tax risk issues in light of the US Supreme Court's *Wayfair* decision.

	Speaker Leighanne Scott, Caplin & Drysdale*, Washington, DC Mark Stefan, EY*, San Francisco, CA
	The Stream is Still Flowing – Update on the Streamlined Sales Tax Agreement – *Atrium 1 Meeting Room* Over the last couple of years questions over the importance and relevance of the Streamlined Sales Tax Project have been raised by almost all the attendees at the COST Sales Tax Conference. This session will cover issues the Streamlined Sales Tax Governing Board is working on post-*Wayfair* to stay relevant and will discuss its future in attempting to simplify and provide additional uniformity to the states' sales and use taxes. Speakers: Christie Comanita, Streamlined Sales Tax Governing Board, Westby, WI Carolynn Kranz, Industry Sales Tax Solutions*, Washington, DC Fred Nicely, COST, Washington, DC Patrick Reynolds, COST, Washington, DC
3:30 – 3:45	**Refreshment Break & Networking – *Waldorf Ballroom Foyer***
3:45 – 5:30	**COST Members-Only Audit Session –Phase 1 - Focused Discussion on Handling Disputes and Dealing with Difficult Audits and Auditors – *Waldorf Ballroom B*** This is your chance to participate in phase 1 of a lively discussion of transaction tax audit issues in the states along with the ability to provide suggestions and audit strategies for dealing with them. Moderators: Fred Nicely, COST, Washington, DC Pat Reynolds, COST, Washington, DC Facilitators: Steve Barela, Arizona Public Service Company, Phoenix, AZ John Goss, Newell Brands, Atlanta, GA Anthony Solomon, American Water Works, Camden, NJ Barbara Barton Weiszhaar, HP Inc., Plano, TX
5:45 – 6:00	**First-Time Attendee/New Member Meet & Greet with Board and Staff Reception – *Waldorf Ballroom Foyer C*** If you are a first-time attendee and/or new member, please come early to get a head start on your networking.
6:00 - 7:00	**Reception** – ***Sponsored by Avalara* – *Waldorf Ballroom Foyer C*** Network, network, and network – grab some refreshments and appetizing snacks and chat with some new friends to conclude the first full day of the COST Sales Tax Conference.
7:30	**Group Dinner** Everyone is invited to join other COST members for dinner at Best Friend at Park Restaurant – at MGM Las Vegas! Don't miss this opportunity to mingle with fellow tax professionals and expand your professional network. Please stop by the Registration Desk to let us know that you will be there or contact Judy Slotnik. Folks will pay their own way.
THURSDAY, FEBRUARY 27, 2020	
6:45 – 7:45	**Early Morning Walk** Join COST Membership Coordinator Judy Slotnik and fellow early-risers for a brisk walk through the streets of Las Vegas. Get a jump on your day and enjoy an opportunity to meet other attendees and see some beautiful sites. Meet in the hotel lobby at 6:45.
7:15 – 5:00	**Registration – *Waldorf Ballroom Foyer***
7:15 – 8:15	**Continental Breakfast & Networking – *Waldorf Ballroom Foyer***
8:15 – 9:45	**State Tax Administrators' Roundtable - Get the Gospel from Key Sales Tax Administrators - Plenty of Time Will Be Allotted for Q&A – *Waldorf Ballroom B*** This roundtable discussion will feature key state sales tax administrators discussing the latest news, developments, and outlook from a transaction tax perspective in their respective states. These administrators will also provide insights on what their states are planning in the transaction tax arena for 2019 and beyond. This session will provide an opportunity to ask important questions, either confidentially or face-to-face, directly to the sales tax administrators. Moderator: James Eads, Ryan*, Austin, TX

	Panelists: Stewart Binke, Administrator, Tax Policy, Michigan Department of Revenue, Detroit, MI Teresa Bostick, Administrator, Tax Policy, Texas State Comptroller, Austin, TX Jerilynn Gorden, Deputy General Counsel, Illinois Department of Revenue, Chicago, IL Lee Ann Rouse, Senior Manager, Sales Tax, Alabama Department of Revenue, Birmingham, AL Bill Steves, Audit Tax Manager, Nevada Department of Taxation, Carson City, NV
9:45 – 10:00	**Refreshment Break & Networking – *Waldorf Ballroom Foyer***
10:00 – 11:00	**Sales Tax Base Expansion – How to Keep States Focused on Correctly Expanding the Base– *Waldorf Ballroom B*** This session will cover the COST Sales Tax Systems Scorecard and the COST Administrative Scorecard, and will address other initiatives across the country to improve the administration of transaction taxes. What can we do to improve the "F" graded states (Colorado, Louisiana, and New Mexico) and reduce the states' taxes on business inputs? This panel will also explore how states can improve their sales tax systems based on lessons learned from the Canadian GST and the European Union VAT. Speakers: Karl Frieden, COST, Washington, DC Fred Nicely, COST, Washington, DC Pat Reynolds, COST, Washington, DC
11:00 – 11:30	**Best Way to Effectively Use COST Resources – Website & Legislative/Legal Advocacy – *Waldorf Ballroom B*** This session will cover COST's website and ways to navigate it to provide you with the information you need. COST directory, forums, testimony, studies, calendar of events, etc. will be covered. Also, COST's legislative and legal advocacy efforts will be discussed. Speakers: Charles Drury, COST, Washington, DC Doug Lindholm, COST, Washington, DC
11:35 – 12:35	**Choice of 3 Breakouts**
	Dealing with the "L" (Local Transaction Taxes) – *Waldorf Ballroom C* Don't forget the L in SALT. Much like the federal and state governments within which they operate, local taxing jurisdictions may seek to generate revenue through added or higher taxes while simultaneously trying to attract and maintain certain business investment in their localities through fewer or lower taxes. Local jurisdiction taxes have become increasingly complex. The speakers in this session will discuss some of the latest locally-imposed taxes in light of federal and state constitutional limitations – including whether these limitations apply at the local level – as well as within the context of surrounding local business and community debate. For instance, does a *Wayfair* analysis need to be performed separately for home rule cities in Colorado or each transaction district in California? Why does the San Francisco gross receipts tax borrow from federal combined return concepts? And more. The speakers will also cover select controversies, legislation and administrative developments in property taxation, and how they may impact your business. Speakers: Eric Anderson, Andersen Tax*, San Francisco, CA Jaye Calhoun, Kean Miller*, New Orleans, LA
	State's Use of Anti-Abuse Doctrines in the Sales Tax Arena - Does the Transaction Have a Valid Business Purpose? – *Atrium 1 Meeting Room* Through examples and case studies, presenters will explore and explain the encroachment of income tax anti-abuse doctrines into the sales tax arena, and how they can impact business and transaction structures. Speakers: Bill Backstrom, Jones Walker*, New Orleans, LA Brian Kirkell, RSM*, Washington, DC
	Avoiding Sales Tax Landmines in M&A Deals Post-*Wayfair* – *Waldorf Ballroom B* The *Wayfair* decision which resulted in enactment of economic nexus sales tax provisions in 43 states can impact M&A for both purchasers and sellers. A buyer may unknowingly acquire an unanticipated compliance burden if a seller has a high volume of sales or transactions in previously inactive states, and a tax exposure problem, if the seller's products and services were subject to sales tax that was not timely collected and remitted. Unpreparedness for due diligence may negatively impact the purchase price. This session will bring you up-to-date on the latest procedures that should be employed by buyers and sellers post-*Wayfair* to ensure that a desired result is achieved in M&A.

	Speakers: Ilya Lipin, BDO*, Philadelphia, PA Robert Michaelis, Grant Thornton*, Boston, MA
12:35 – 1:35	**Lunch & Networking – *Waldorf Ballroom A***
1:35 – 2:35	**Choice of 3 Breakouts**
	States' Taxation of Digital Products - Best Compliance Practices – *Waldorf Ballroom B* The speakers in this session will cover digital taxation on a multistate basis - who is taxing what and where are they taxing it. They will discuss how to manage multistate sales tax compliance for both sales taxes and use taxes and sourcing considerations for digital products, services and software. The speakers will also provide an overview of internal systems and process control approaches, pain points, and associated risks. Moderator: Karl Frieden, COST, Washington, DC Speakers: Faranak Naghavi, EY*, New York, NY Timothy Noonan, Hodgson Ross*, Buffalo, NY
	Data Analytics, Visualization, and Automation – Use by States and Effective Use by Business – *Waldorf Ballroom C* Organizations create increasingly large amounts of data in connection with their business operations and rely on analytics, visualization, and automation software to coordinate and make sense of this data. These tools have the potential to revolutionize state tax compliance and appeals, enabling taxpayers to support filing positions and refund claims with a level of detail previously unattainable with traditional database platforms and spreadsheets. As a result, many organizations are pushing their tax departments to adopt big data software tools and methods. In this session, the speakers will address some ways in which tax departments are leveraging emerging technologies to more efficiently bring greater transparency and visualization to vast amounts of data, improve state tax planning and meet growing intricate state tax compliance requirements – including ways to bring together tax professionals and automation to amplify their collective capabilities and cultivate needed talent and skills for the digital future. Speakers: Michael Czupowski, Deloitte*, Boca Raton, FL David Gutowski, Reed Smith*, Philadelphia, PA
	Sales/Use Tax Issues with An International Focus – Mobile Workforce – *Atrium 1 Meeting Room* The speakers in this session will focus on use taxes created by a domestic and international mobile workforce that are commonly overlooked. This program will explore areas of use tax compliance that need to be considered with a mobile workforce. Use taxes are frequently on the radar with respect to domestic entities and employees in the organization. However, with a globally mobile workforce, use taxes are becoming exposures for companies in the organization that never comprehended having a liability. The speakers will explore how to think about, address, and mitigate the issues. Speakers: Charlie Kearns, Eversheds Sutherland (US)*, Washington, DC Mitchell Newmark, Morrison & Foerster*, New York, NY
2:45 – 3:45	**Choice of 3 Breakouts**
	Statutory Construction in Sales and Use Tax – *Waldorf Ballroom C* The speakers in this session will focus on key concepts in construing tax law and trends in how judges decide disputes over what the law means. They will identify trends and developments in administrative and judicial construction of sales and use tax law discuss the principles of statutory construction at issue in sales and use tax controversies and evaluate strategies to advance the most persuasive statutory construction arguments in particular controversies and cases. Speakers: Zal Kumar, Mayer Brown*, New York, NY Douglas Sigel, Ryan Law*, Austin, TX
	Can a Business Avoid Class Action and Tax False Claims Act Cases?: A View from the Trenches – *Waldorf Ballroom B* The speakers in this session will discuss the state of tax-related FCA and Consumer Fraud and Deceptive Practices laws, using anecdotes from experience in litigating such cases to illustrate important points regarding risks to taxpayers and tax policy, litigation strategy, impact on state audits, and slick practices of tax whistleblowers and their attorneys.

	Speakers: John Allan, Jones Day*, Atlanta, GA Breen Schiller, HMB*, Chicago, IL
	Achieve World Peace (at least at work) by Coordinating Sales/Use Tax with Other State Taxes – *Atrium 1 Meeting Room* The speakers in this session will illustrate that, despite the trend in deep specialization in SALT, it remains necessary to be a well-rounded professional with broad SALT expertise to ensure coordination on SALT and other tax matters. They will show how seemingly isolated state tax decisions can have technical and pragmatic business considerations and that a sales and use tax decision may impact other SALT, and non-tax, areas. They will also explain how to leverage data from one specific area in SALT to another and ensure that reconciliations between the two areas are accurate. Finally, they will advocate the need to update tax matrices to identify which taxes are registered/being filed in each state, and reconciling reasons for outliers. Speakers: Dana Lance, Grant Thornton*, San Jose, CA Shirley Sicilian, KPMG*, Washington, DC
3:45 – 4:00	**Refreshment Break & Networking – *Waldorf Ballroom Foyer***
4:00 – 5:00	**Choice of 3 Breakouts**
	Indirect Tax Sampling – How to Take Control of Your Audit Sample – *Waldorf Ballroom C* Audit sampling, when properly utilized, saves time and money during audits as it minimizes the need to comb through seemingly limitless amounts of documentation. However, as with any use of statistics, the output is only as good as the data that is input. The speakers in this session will cover the most common practices in the audit sampling area. They will highlight the best procedures to employ when using audit sampling and areas to address to avoid misuse by all parties. Speakers: Jason McGlamery, Ryan*, Dallas, TX Gina Pizzo, Alvarez & Marsal Taxand*, Houston, TX
	Unclaimed Property Update – *Atrium 1 Meeting Room* This session will focus on recent significant developments in the unclaimed property arena, including the use of estimation in unclaimed property audits, state attempts to use unclaimed property laws to expand the nature of the obligation to the creditor, the escheatment of foreign-owned property, and whether federal common law is applicable only to disputes between states. The speakers will also discuss recent legislation, including the Revised Uniform Unclaimed Property Act and the ABA Model Unclaimed Property Act. Speakers: Chris Hopkins, Crowe*, New York, NY Patrick Reynolds, COST, Washington, DC
	It Was Exempt – Right? Proactive Steps to Document and Support So You Can Win Your Case – *Waldorf Ballroom B* Although exemption rules can follow familiar patterns, often preserving the exemptions is given little attention. This panel will focus on practical aspects of preserving exemptions. Issues to be covered include: (1) Documentation: What do I need to obtain and keep and how long must I keep it? ; (2) Can I document the eligibility for an exemption after the fact? If so, how far after the fact?; (3) How does the documentation fit into my next sales and use tax audit?; and, (4) Due diligence and preserving the exemption following an acquisition. Speakers: Craig Fields, Morrison & Foerster*, New York, NY Jerry Lynch, Crowe*, New York, NY
5:15 – 6:15	**Reception – *Waldorf Ballroom Foyer C*** Don't miss this opportunity to continue your sales tax networking with friends and colleagues in a casual atmosphere. It's a great way to discuss today's sessions.
FRIDAY, FEBRUARY 28, 2020	
6:45 – 7:30	**Early Morning Run** Join COST Senior Tax Counsel Nikki Dobay and fellow early-risers for a run through Las Vegas. Get a jump on your day and enjoy an opportunity to meet other attendees. Meet in the hotel lobby at 6:45.
7:00 – 11:45	**Registration – *Waldorf Ballroom Foyer***
7:00 – 8:15	**Continental Breakfast – *Waldorf Ballroom Foyer***

7:15 – 8:15	**Early Morning Ethics Talk: Ethics and Professional Responsibilities for Attorney and Transaction Tax Professionals – *Waldorf Ballroom B*** It's early, but what a great time to learn about ethics! Come to this early morning session and be awakened by entertaining (and informative) speakers. They will cover new and breaking ethical issues related to transaction taxes. ***(PLEASE NOTE – THERE WILL BE A SEPARATE REGISTRATION SIGN IN SHEET FOR THIS SESSION AND ATTENDEES MUST ARRIVE AND SIGN IN BY 7:15 AM IN ORDER TO OBTAIN CPE.)*** Speakers: Nicole Ford, Baker & McKenzie*, Dallas, TX Masha Yevzelman, Fredrikson & Byron*, Minneapolis, MN
8:20 – 8:45	**Sales Tax Committee Meeting – Open to Everyone – *Waldorf Ballroom B*** Bring your ideas to discuss the transaction tax issues that COST should focus on along with providing transaction tax topics for this year's transaction tax workshop, the COST Annual Meeting (Dallas TX – October), and next year's Sales Tax Conference. Issues COST should advocate as a result of *Wayfair* will also be discussed. Moderators: Fred Nicely, COST, Washington, DC Patrick Reynolds, COST, Washington, DC Facilitators: Steve Barela, Arizona Public Service Company, Phoenix, AZ John Goss, Newell Brands, Atlanta, GA
8:45 – 9:45	**Improving Management of Indirect Taxes and Highlighting Value of Those Operations – *Waldorf Ballroom B*** You and your group work hard. This session will give you great take-aways on how to continue improving your operations along with making sure you get the well-deserved credit and notice for your efforts. Moderator: Fred Nicely, COST, Washington, DC Speakers: Barbara Barton Weiszhaar, HP Inc., Plano, TX James Fergus, JP Morgan Chase, Columbus, OH Eric Siedentopf, COSTCO Wholesale, Issaquah, WA William Taylor, Turner, Atlanta, GA
9:45 – 10:10	**Refreshment Break & Networking, and Hotel Check Out – *Waldorf Ballroom Foyer***
10:10 – 11:45	**COST Members-Only Audit Session – Phase 2 Focused Discussion on Handling Disputes and Dealing with Difficult Audits and Auditors – Including Local Tax Jurisdictions & "Real-Time" Tax Remittance Initiatives – *Waldorf Ballroom B*** This is your chance to participate in Phase 2 of a lively discussion of transaction tax audit issues in states, including an additional focus on local tax jurisdictions and some "real-time" remittance initiatives. Join your fellow COST members in providing suggestions and audit strategies to deal with these issues. Moderators: Fred Nicely, COST, Washington, DC Patrick Reynolds, COST, Washington, DC Facilitators: Steve Barela, Arizona Public Service Company, Phoenix, AZ John Goss, Newell Brands, Atlanta, GA
11:45	**Sales Tax Conference Adjourns**

*Denotes Practitioner Partners