



(05/01/23)

Sponsored by					
Sunday, May 7, 2023					
All Tracks					
6:00 – 8:00 p.m.		Registration/Dinner/Networking – <i>Aviators A Meeting Room</i>			
Monday, May 8, 2023					
All Tracks					
6:45 – 7:45		Breakfast – <i>Aviators A Meeting Room</i>			
7:45 – 8:30		Introductions of Staff, Facilities and Format – <i>Enterprise 1 & 2 Meeting Room</i> Doug Lindholm, COST President/Chief Executive Officer Arthur Parham, Retired General Tax Advisor of Entergy Services LLC Charles Drury, COST Vice-President/Chief Operating Officer			
8:30 – 11:00		State and Local Practice Overview – <i>Enterprise 1 & 2 Meeting Room</i> <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> Nikki Dobay, Greenberg Traurig* Duane Dobson, Ryan* John Fletcher, Jones Walker* Arthur Parham, Retired General Tax Advisor of Entergy Services LLC			
9:30– 9:45		Refreshment & Networking Break			
11:00 –12:30		Financial Statements - Issues for the State Tax Professional – <i>Enterprise 1 & 2 Meeting Room</i> <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> Kelly Smith, PwC* Malcolm Williams, PwC*			
12:30 – 1:30		Lunch/Networking – <i>Aviators A Meeting Room</i>			
Income and SALT Tracks			Sales Track		
1:30 – 3:15		Basic Unitary/Filing Methods – <i>Enterprise 1 & 2 Meeting Room</i> <u>Curriculum:</u> Overview of filing methods required by the various states with a discussion of the unitary method.		1:30 – 5:30 Jurisdiction to Tax – <i>McKee Meeting Room</i> <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.	

	<i>Instructors:</i> Nikki Dobay, Greenberg Traurig* Robert Porcelli, PwC*	2:15 – 3:15	<i>Instructors:</i> Sherry Lam, Grant Thornton* Christopher Lutz, Jones Walker *
3:15 – 3:30	Refreshment & Networking Break	3:15 – 3:30	Refreshment & Networking Break
3:30 – 5:30	State Income Tax Base I – <i>Enterprise 1 & 2 Meeting Room</i> <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. <i>Instructors:</i> Scott Bedunah, Deloitte* Waltreese Carroll, Deloitte*	4:30 – 5:30	Facilitated Breakout
4:45 – 5:30	Facilitated Breakout		
6:30 – 8:30	Vegas Night with COST – <i>Sponsored by Blank Rome*</i> – <i>Aviators A Meeting Room</i>		
Tuesday, May 9, 2023			
7:00 – 8:00	Breakfast – <i>Aviators A Meeting Room</i>		
Income Tax Track		Sales Tax Track and SALT Track	
8:00 – 12:00	State Income Tax Admin. & Compliance – <i>Enterprise 1 Meeting Room</i> <u>Curriculum:</u> Review of income tax filing requirements, including legislation, form instructions vs. law, estimated payments, RARs, amended returns, extensions and best practices. <i>Instructors:</i> Susan Courson-Smith, Pfizer Jonathan Mieritz, Corteva Agriscience Arthur Parham, Retired General Tax Advisor of Entergy Services LLC Patrick Waldo, Nationwide Michael Woo, Retired	8:00 – 10:00	Introduction to Sales Tax Theory/Definition of Key Terms – <i>Enterprise 2 Meeting Room</i> <u>Curriculum:</u> Review history, theory and policy underlying sales taxation; define key terms and concepts used to implement the tax. <i>Instructors:</i> Jamie Gibbs, Deloitte* Hendrix Nghiem, Deloitte*
10:00 – 10:15	Refreshment & Networking Break		
12:00 – 1:00	Lunch/Networking – <i>Aviators A Meeting Room</i>	10:15 - 12:00	Sales Tax Base, Taxability and Characterization – <i>Enterprise 2 Meeting Room</i> <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. <i>Instructors:</i> Crystal Hildebrand KPMG* Teddy Karcasinas KPMG*

1:00 – 5:15	State Income Tax Admin. & Compliance (cont’d.) – Enterprise 1 Meeting Room <u>Curriculum:</u> Review of income tax filing requirements, including legislation, form instructions vs. law, estimated payments, RARs, amended returns, extensions and best practices.	12:00– 1:00	Lunch – Aviators A Meeting Room		
2:45 – 3:00	Refreshment & Networking Break	1:00 – 2:45	Sales Tax Base, Taxability and Characterization (cont’d) – Enterprise 2 Meeting Room <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. Facilitated Breakout		
		1:45 –2:45			
		2:45 –3:00	Refreshment & Networking Break		
		3:00 – 5:30	Sales Tax - Exempt and Non-Taxable Transactions – Enterprise 2 Meeting Room <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* Andre Skates, PwC*		
6:00 – 10:00	Evening Outing – Tour of AT&T Stadium – Sponsored by Ryan*				
Wednesday, May 10, 2023					
7:00 – 8:00	Breakfast – Aviators A Meeting Room				
Income Tax Track			Sales Tax Track and SALT Track		
8:00 – 12:00	State Income Tax Admin. & Compliance (cont’d.) – Enterprise 1 Meeting Room <u>Curriculum:</u> Review of income tax filing requirements, including legislation, form instructions vs. law, estimated payments, RARs, amended returns, extensions and best practices. <u>Instructors:</u> Susan Courson-Smith, Pfizer Jonathan Mieritz, Corteva Agriscience Arthur Parham, Retired General Tax Advisor of Entergy Services LLC Patrick Waldo, Nationwide Michael Woo, Retired	8:00 – 11:15	Sales Tax – Siting – Enterprise 2 Meeting Room <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> Matt Davidson, EY* Michael Garcia, Ryan*		
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	Sales & Use Tax -Administration & Compliance – Enterprise 2 Meeting Room <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.	11:15 – 12:00	Property Taxes – McKee Meeting Room <u>Curriculum:</u> An overview of property taxation and the various methods of valuation and imposition. <u>Instructors:</u> Mo Bell-Jacobs, RSM* Fredrick Nicely, COST

			<u>Instructors:</u> Trisha Davidson, YETTER* Kelly R. Smith, Evolve Vacation Rental Network Inc. Mollie Swann, YETTER* Diane Yetter, YETTER*		
12:00 – 1:00	Lunch/Networking – <i>Aviators A Meeting Room</i>	12:15– 1:15	Lunch/Networking – <i>Aviators A Meeting Room</i>	12:00– 1:00	Lunch/Networking – <i>Aviators A Meeting Room</i>
1:00 – 3:15	State Income Tax Admin. & Compliance (REVIEW) – <i>Enterprise 1 Meeting Room</i> <u>Curriculum:</u> Review of income tax filing requirements, including legislation, form instructions vs. law, estimated payments, RARs, amended returns, extensions and best practices. <u>Instructors:</u> Susan Courson-Smith, Pfizer Jonathan Mieritz, Corteva Agriscience Arthur Parham, Retired General Tax Advisor of Entergy Services LLC Patrick Waldo, Nationwide Michael Woo, Retired	1:15 – 3:15	Sales & Use Tax -Administration & Compliance (cont...) – <i>Enterprise 2 Meeting Room</i> <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> Trisha Davidson, YETTER* Kelly R. Smith, Evolve Vacation Rental Network Inc. Mollie Swann, YETTER* Diane Yetter, YETTER*	1:00 – 2:15	Property Taxes (cont...) – <i>McKee Meeting Room</i> <u>Curriculum:</u> An overview of property taxation and the various methods of valuation and imposition. <u>Instructors:</u> Mo Bell-Jacobs, RSM* Fredrick Nicely, COST
3:15 – 3:30	Refreshment & Networking Break	3:15– 3:30	Refreshment & Networking Break	2:15 – 3:15	Legislation – <i>McKee Meeting Room</i> <u>Curriculum:</u> A session that will cover the basics of legislation and how it can be used to benefit the taxpayer. <u>Instructors:</u> Mo Bell-Jacobs, RSM* Brandi Drake, Charter Communications Aziza Farooki, COST Douglas Lindholm, COST
3:30 – 4:30	Gross Receipts and Net Worth Taxes – <i>Enterprise 1 Meeting Room</i> <u>Curriculum:</u> An overview of other methods of taxation that states are using to impose tax. <u>Instructor:</u> James Adams, EY*	3:30 – 4:30	Gross Receipts and Net Worth Taxes – <i>Enterprise 1 Meeting Room</i> <u>Curriculum:</u> An overview of other methods of taxation that states are using to impose tax. <u>Instructor:</u> James Adams, EY*	3:30 – 4:30	Gross Receipts and Net Worth Taxes – <i>Enterprise 1 Meeting Room</i> <u>Curriculum:</u> An overview of other methods of taxation that states are using to impose tax. <u>Instructor:</u> James Adams, EY*
4:30	Session adjournment for the Day!!				
6:00 – 8:00	RSM Leadership Reception (RSM Attendees Only) – <i>Maverick Meeting Room</i>				
6:00 – 8:30	Game Night with COST – <i>Aviators A Meeting Room</i>				

7:00 – 8:00	Breakfast – <i>Aviators A Meeting Room</i>				
Income Tax Track		Sales Tax Track		SALT Track	
8:00 – 10:00	Unitary Business Principle & Apportionment – <i>Enterprise 1 Meeting Room</i> <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> Andrew Plever, PwC* Malcolm Williams, PwC*	8:00– 12:00	Sales & Use Tax -Administration & Compliance (cont'd) – <i>Enterprise 2 Meeting Room</i> <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> Trisha Davidson, YETTER* Kelly R. Smith, Evolve Vacation Rental Network Inc. Mollie Swann, YETTER* Diane Yetter, YETTER*	8:00 – 10:00	Unitary Business Principle & Apportionment – <i>Enterprise 1 Meeting Room</i> <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> Andrew Plever, PwC* Malcolm Williams, PwC*
10:00 – 10:15	Refreshment & Networking Break			10:00– 10:15	Refreshment & Networking Break
10:15 – 12:00	Restrictions on A State's Ability to Tax – <i>Enterprise 1 Meeting Room</i> <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 Mitchell Newmark, Blank Rome* Andres Vallejo, Vallejo, Antolin, Agarwal & Kanter*	10:00– 10:15	Refreshment & Networking Break	10:15 12:00	Restrictions on A State's Ability to Tax – <i>Enterprise 1 Meeting Room</i> <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 Mitchell Newmark, Blank Rome* Andres Vallejo, Vallejo, Antolin, Agarwal & Kanter*
12:00 – 1:00	Lunch/Networking – <i>Aviators A Meeting Room</i>	12:00 – 1:00	Lunch/Networking – <i>Aviators A Meeting Room</i>	12:00 – 1:00	Lunch/Networking – <i>Aviators A Meeting Room</i>
1:00 – 4:00	State Income Tax Base II – <i>Enterprise 1 Meeting Room</i> <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, Moss Adams* Matthew Snell, Moss Adams*	1:00 – 5:30	Sales & Use Tax -Administration & Compliance (cont'd.) – <i>Enterprise 2 Meeting Room</i> <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. Refreshment & Networking Break	1:00 – 4:00	State Income Tax Base II – <i>Enterprise 1 Meeting Room</i> <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, Moss Adams* Matthew Snell, Moss Adams*
3:00 – 3:15	Refreshment & Networking Break	3:00 – 3:15		3:00 – 3:15	Refreshment & Networking Break

3:15 – 4:00	Facilitated Breakout			3:15 – 4:00	Facilitated Breakout
4:00 – 5:30	<p>Pass-Through or Disregarded Entities – Enterprise 1 Meeting Room</p> <p><u>Curriculum:</u> Recognize the income and sales/use tax significance of various pass-through or disregarded entities, including federal treatment of the entity, state tax base implications, and impact on income allocation & apportionment.</p> <p><u>Instructors:</u> Brooke Nelson, RSM US* Will Thistle, Bradley*</p>			4:00 – 5:30	<p>Pass-Through or Disregarded Entities – Enterprise 1 Meeting Room</p> <p><u>Curriculum:</u> Recognize the income and sales/use tax significance of various pass-through or disregarded entities, including federal treatment of the entity, state tax base implications, and impact on income allocation & apportionment.</p> <p><u>Instructors:</u> Brooke Nelson, RSM US* Will Thistle, Bradley*</p>
Evening – Free					
Friday, May 12, 2023					
7:00 – 8:00	Breakfast – <i>Aviators A Meeting Room</i>				
8:00 – 9:15	<p>State Tax Research Tools – Enterprise 1 Meeting Room</p> <p><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.</p> <p><u>Instructor:</u> Matthew Mantle, Jones Walker*</p>				
8:00 – 1:00	RSM Leadership Briefing (RSM Attendees Only) – <i>Maverick Meeting Room</i>				
9:15 – 10:15	<p>Local Taxes – Enterprise 1 Meeting Room</p> <p><u>Curriculum:</u> Survey of various local taxes, including gross receipts, sales/use, and business operating taxes, with discussion of best practices for compliance.</p> <p><u>Instructors:</u> Nicole Crighton Vescio, KPMG* Frank Gallo, Reed Smith*</p>				
10:15 – 10:45	Refreshment Break/Networking & Hotel Checkout				
10:45 – 11:45	<p>Evolving Unclaimed Property and VAT Issues – Enterprise 1 Meeting Room</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> Jacque Harmse, KPMG* Patrick Reynolds, COST</p>				
11:45 – 1:00	<p>Preparing for Audit Challenge & Controversy – Enterprise 1 Meeting Room</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* John Murphy, Kolesar & Associates Daniel Stanley, Honigman*</p>				

1:00	Lunch/Networking – <i>Aviators A Meeting Room</i>
1:00	Basics School Adjourns

* Denotes COST Practitioner Member