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Wednesday, August 13, 2025

12:00 p.m. – 6:45p.m.	Registration
12:45 – 1:00 p.m.	Welcome and Introductions Charles Drury, COST Pat Reynolds, COST
1:00 – 2:15 p.m.	Significant Litigation, Legislative Proposals and Trends Across the United States, in addition to the litigation that is ongoing a growing number of states are exploring or enacting legislation to tax digital activities—ranging from digital advertising and data mining to the sale of digital products. This session will explore this accelerating trend, highlighting both enacted and pending proposals. In addition to state-level developments, the session will examine the broader implications of federal tax legislative proposals and executive orders (e.g., no longer minting the penny). How these intersect with or preempt state tax regimes will be covered. Moderator: Pat Reynolds, COST Speakers: Nicole Bryant, Grant Thornton* Jeff Friedman, Eversheds Sutherland(US)* Lindsay McAfee, Deloitte*
2:15 – 3:15 p.m.	Top 10 Income and Transactional Tax Cases Impacting the Technology Sector This session will delve into the most significant transactional and corporate income tax cases that are shaping the landscape on issues related to technology usage and the tech industry. The speakers will explore the implications of both pending and fully litigated cases, providing a comprehensive overview of the current legal environment (excluding the ongoing digital litigation covered in a separate

	session). The focus will be on identifying litigation trends and addressing other emerging issues related to the technology industry. Moderator: Marilyn Wethekam, COST Speakers: Stefi George, Akerman* Jordan Goodman, Kilpatrick Townsend & Stockton* Marc Simonetti, State Tax Law*
3:15 – 3:30 p.m.	Refreshment Break / Networking
3:30 – 4:30 p.m.	Choice of Two Breakouts
	State Treatment of Digital Products As digital commerce continues to outpace traditional retail, states face increasing pressure to modernize their sales and use tax systems to effectively capture revenue from digital products. However, the intangible nature of these goods—ranging from e-books and streaming services to SaaS and in-game purchases — poses unique definitional, sourcing, and compliance challenges. This session will explore the best practices and policy considerations for states seeking to properly tax digital products under their transactional tax regimes. This session will also address the MTC, SSUTA, and NCSL efforts to address the expansion of the base to digital products. Moderator: Fred Nicely, COST Speakers: Bethany Hunsaker, Grant Thornton* Steve Kranz, McDermott Will & Emery* Larry Mellon, Vertex*
	State Corporate Income Taxation of Foreign Income As multinational technology companies continue to expand their global footprints, states are increasingly reevaluating how they tax foreign source income. This session will explore the growing trend among states to include foreign earnings—such as Global Intangible Low-Taxed Income (GILTI), and foreign dividends—in their corporate income tax bases. The panelists will also discuss the revival of interest in legislation to require mandatory worldwide combined reporting (MWWCR). Moderator: Karl Frieden, COST Speakers: Erin Eakes, PwC* Michael Hilkin, McDermott Will & Emery* Christanna Springs, Deloitte*
4:35 – 5:35 p.m.	Choice of Two Breakouts
	Western States Review This session will discuss recent developments in Washington, Oregon and California that impact both technology companies and technology used in corporate operations for transactional, income and gross receipts taxes. Moderator: Pat Reynolds, COST Speakers: Carley Roberts, Pillsbury Winthrop Shaw Pittman* Shail Shah, Greenberg Traurig* Shirley Wei, BDO*
	Sourcing Issues for Income Tax – Including Local Tax Issues In today's technology-driven marketplace, businesses that sell digital products—such as software, streaming services, and cloud-based platforms—face unique challenges when apportioning revenue for state income tax purposes. Traditional apportionment rules, particularly those based on the sales factor, often struggle to keep pace with the intangible and borderless nature of digital commerce.

	This session will explore the evolving landscape of revenue apportionment for digital businesses, with a focus on market-based sourcing, the use of the single sales factor, characterization of digital products and emerging approaches used by the states. The recent developments in San Francisco are also part of the discussion. Moderator: Marilyn Wethekam, COST Speakers: Erinne Fuhring, PwC* Evan Hamme, Pillsbury Winthrop Shaw Pittman* Vik Kohli, Andersen*
5:45 – 7:30 p.m.	Welcome Reception Our friends at Greenberg Traurig will be hosting everyone to an evening of fun and food at Top Golf. The festivities will begin immediately following the sessions and conclude at 7:30 pm. Please join us for the entire time or any portion you can. Everyone is welcome!!
Thursday, August 14, 2025	
7:30 a.m. – 5:20 p.m.	Registration
7:30 – 8:00 a.m.	Continental Breakfast / Networking
8:00 – 9:00 a.m.	Tariffs Tariffs and Tariffs and Other Federally Created Issues As the federal government escalates the use of tariffs—particularly under the Trump Administration’s 2025 trade policy—states are beginning to feel the ripple effects across their economies and tax systems. These impacts and other global changes make supply chain activities uncertain and increase the costs of inputs which impact technology companies. How these costs impact sales price and the tax implications to both income taxes and sales taxes are critical to all who use technology, i.e., everyone. We’ll discuss how states have responded to these additional costs and what the options are for businesses. This session will also explore how tariffs on imported goods are reshaping state revenue forecasts and tax compliance obligations. Moderator: Fred Nicely, COST Speakers: Trisha Davidson, YETTER* Leah Durner, KPMG* Michael Heldebrand, EY*
9:05 – 10:05 a.m.	Choice of Two Breakouts
	Transfer Pricing As technology companies expand across jurisdictions and rely heavily on intangible assets, they are increasingly becoming the focus of aggressive state-level transfer pricing audits. Once primarily a federal and international tax concern, transfer pricing has now emerged as a key enforcement area for state revenue departments seeking to protect their tax bases in the digital economy. This session will explore how states are adapting transfer pricing rules and audit strategies to address the complexities of modern tech business models, including the adoption of the federal section 482 principles and the application of the economic substance and business purpose doctrines. Moderator: Marilyn Wethekam, COST Speakers: Jon Saviet, Deloitte* Sowmya Varadharajan, Crowe*
	Sales Taxation of Digital Business Inputs: Current Trends and Future Implications The ongoing expansion of the sales or gross receipts tax base to include business inputs continues to challenge technology companies, creating additional financial burdens. With more states seeking revenue from transactional tax sources, business-to-business (B2B) transactions are attractive revenue targets for states, further complicating compliance and operational efficiency. The panelists will discuss both the policy and operational implications of digital B2B taxation. Moderator:

	Karl Frieden, COST Speakers: Raymund Dagarag, BDO* Chris Engels, Crowe*
10:05 – 10:20 a.m.	Refreshment Break / Networking
10:20 – 11:20 a.m.	Choice of Two Breakouts
	Bundled Transactions and Multiple Points of Use (MPU) Does/Should the True Object test apply to digital products/digital goods and what's the best test that states should use? A discussion of the SSUTA's uniform definition of bundled transactions (is it really applied uniformly in all the SSUTA states?) and the MTCs work in this area are part of the discussion. Also, some states allow purchasers to use an apportionment/allocation process with the purchase of software that is used in multiple locations nationally and internationally. This session will cover the panelists' thoughts on best practices in the use of MPUs. Moderator: Pat Reynolds, COST Speakers: Michele Borens, Eversheds Sutherland(US)* Jin Choi, Andersen* Marc Simonetti, State Tax Law*
	Capital Expenditures and Incentives Technology companies frequently undertake substantial capital investments and R & D expenditures to develop new products or expand market reach. One way of mitigating this cost is to obtain credits and other incentives from the jurisdictions in which the investment is made or placed. The panelists in this session will cover the challenges of creating an incentives program, different deal structure options (and how to select the optimum one), getting the right people at the table, mitigating risks, so that you can maximize your investment dollars. Moderator: Karl Frieden, COST Speakers: Audrey Hayden, Sugar Creek* Michael Moore, EY*
11:25 a.m. – 12:25 p.m.	Choice of Two Breakouts
	Complex Marketplace Facilitator Laws – Best Practices Marketplace facilitator laws are on the books in all states imposing sales taxes. While there is some uniformity, some states have unique quirks with their marketplace facilitator provisions. This session will address the best practices to use when both a marketplace facilitator and seller are stuck in a sticky web on how to comply with each state's law/administration of these taxes. Also, there's always room to improve, so the speakers will address what steps should be taken to make this process work. Moderator: Fred Nicely, COST Speakers: David Blum, Akerman* Aruna Chittiappa, Pillsbury Winthrop Shaw Pittman* Diane Yetter, YETTER*
	Best Practices - Settle or Litigate Alternative Apportionment Cases When a taxpayer challenges a tax assessment, particularly one that involves apportionment issues, there will usually be an overriding question of whether the issue should be settled or litigated. The desire for "justice" must be balanced with the cost and time needed to attain it. This session will address the pros and cons that taxpayers should consider when deciding between settlement and litigation, including a disciplined method to evaluate the state's case. Moderator: Marilyn Wethekam, COST

	Speakers: Michael Bowen, Akerman* Breen Schiller, Greenberg Traurig* Geoff Way, KPMG*
12:25 – 1:30 p.m.	Lunch – Networking
1:30 - 2:30 p.m.	Choice of Two Breakouts
	AI Session AI can be a powerful tool for improving SALT compliance and addressing the challenges of varying tax rules across states. This panel will discuss several ways in which AI can help companies navigate these complexities such as automating tax classification & compliance and evaluating and managing audit risks. Moderator: Karl Frieden, COST Speakers: Kristin Born, PwC* Michael McMahon, KPMG* Venkat Venkatesan, EY*
	Property Tax There are ways to proactively deal with adverse legislation and litigation over property valuations. This session will cover that along with concerns with recent efforts by state legislators to seek controls on residential property values that could leave business property owners stuck picking up the property tax tab. Best ways to handle the dreaded property tax appeal process will also be covered. Moderator: Fred Nicely, COST Speakers: Bradley Marsh, Greenberg Traurig* Charles Moll, McDermott Will & Emery* Kristen Sharp, Pillsbury Winthrop Shaw Pittman*
2:35 – 3:35 p.m.	Best Practice: Pushing for Good Tax Policy This plenary session will cover strategies for the enactment of good legislation and the killing of bad legislation. It's not an easy task, but this will give businesses best practices on how to proactively work to get good tax administration enacted and minimize the enactment of bad tax legislation. Moderator: Pat Reynolds, COST Speakers: Nikki Dobay, Greenberg Traurig* Stuart Jeffries, Grant Thornton*
3:35 – 3:50 p.m.	Refreshment Break / Networking
3:50 – 5:20 p.m.	Ask The Experts Really? Free advice from practitioners? That's right! This is your chance to question practitioners and get their views on state and local tax issues related to your technology operations and issues. The panel will answer questions that have been submitted by attendees as well as discussions they've had with attendees during the Workshop that would be of interest to other attendees. Finally, the panel will address trends they expect to see in 2025 and beyond, as they apply to the technology industry as well as the use and impact of technology in general. Moderators: Pat Reynolds, COST Marilyn Wethekam, COST Panelists: Eric Anderson, Andersen* Raymund Dagarag, BDO*

	Jordan Goodman, Kilpatrick Townsend & Stockton* Oksana Jaffe, KPMG* Lindsay McAfee, Deloitte* Larry Mellon, Vertex* Carley Roberts, Pillsbury Winthrop Shaw Pittman* Tom Stonkus, Grant Thornton* Jenica Wilkins, EY* Diane Yetter, YETTER*
5:20 – 6:30 p.m.	Reception All attendees are welcome to attend a closing reception to network with other attendees and sponsors and speakers. Please take advantage of this opportunity to round out your Workshop experience.
6:30 p.m.	Workshop Adjourns

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