



2024 SALT BASICS SCHOOL
Georgia Tech Conference Center
May 19-24, 2024
Atlanta, GA

(5/14/2024)

Sunday, May 19, 2024	
6:00–8:00	Registration/Dinner/Networking – The Club Room – 1 st Floor
Monday, May 20, 2024	
All Tracks	
6:45 – 7:45	Breakfast – The Dining Room – 1 st Floor
7:45 – 8:30	Introductions of Staff, Facilities and Format – Salon 3-4, 2 nd Floor Patrick Reynolds, COST Executive Officer Arthur Parham, Retired General Tax Advisor of Entergy Services LLC Charles Drury, COST Vice-President/Chief Operating Officer
8:30 – 9:00	State and Local Practice Overview – Salon 4, 2 nd Floor <u>Curriculum:</u> Overview of major types of state and local taxes, including income/franchise, sales/use, property, and employment taxes, credits, incentives and unclaimed property. This session will also include a <i>brief</i> discussion of jurisdiction and nexus. <u>Instructors:</u> Duane Dobson, Ryan* John Fletcher, Jones Walker* Arthur Parham, Retired General Tax Advisor of Entergy Services LLC
9:00 – 11:00	Foundational Concepts for SALT and Federal Concepts – Salon 4, 2 nd Floor <u>Curriculum:</u> This session will provide a basic understanding of the concepts found in the most important SALT cases and also provide a brief overview of the federal tax provisions that impact SALT. <u>Instructors:</u> Nikki Dobay, Greenberg Traurig* John Fletcher, Jones Walker* Marilyn Wethekam, COST
10:00 – 10:15	Refreshment & Networking Break
11:00 – 12:30	Financial Statements - Issues for the State Tax Professional – Salon 4, 2 nd Floor <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> Ryan Chadwell, PwC* Malcolm Williams, PwC*
12:30 – 1:30	Lunch/Networking – The Dining Room – 1 st Floor

Income and SALT Tracks		Sales Track	
1:30 – 3:15	<p>Basic Unitary/Filing Methods – Salon 4, 2nd Floor</p> <p><u>Curriculum:</u> Overview of filing methods required by the various jurisdictions with particular emphasis on the unitary method.</p> <p><u>Instructors:</u> Nikki Dobay, Greenberg Traurig* Robert Porcelli, PwC*</p>	1:30 – 4:30	<p>Jurisdiction to Tax – Conference Room 4, 2nd Floor</p> <p><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.</p> <p><u>Instructors:</u> Sherry Lam, Crowe* Christopher Lutz, Jones Walker * Scott Peterson, Avalara*</p>
3:15 – 3:30	Refreshment & Networking Break		
3:30 – 4:30	<p>State Income Tax Base I – Salon 4, 2nd Floor</p> <p><u>Curriculum:</u> Review of concepts involved in computing the state income tax base, including tie-in to federal return, modifications to federal tax base, multi-entity group filing options, business/non-business income determination, and allocation/apportionment.</p> <p><u>Instructors:</u> Meredith Harper, Deloitte* Michael Paxton, Deloitte*</p>	3:15 – 3:30	Refreshment & Networking Break
4:30 – 5:30	<p>Questions and Answers – Breakout to Review Today’s Concepts</p> <p>This final session of the day will be a breakout and question and answer period for students to review and apply the concepts presented today.</p>	4:30 – 5:30	<p>Questions and Answers – Breakout to Review Today’s Concepts</p> <p>This final session of the day will be a breakout and question and answer period for students to review and apply the concepts presented today.</p>
6:30 – 8:30	Vegas Night with COST – Sponsored by Blank Rome – Salon 1-3, 2 nd Floor		
Tuesday, May 21, 2024			
7:00 – 8:00	Breakfast – The Dining Room – 1 st Floor		
Income Tax Track		Sales Tax Track and SALT Track	
8:00 – 12:00	<p>State Income Tax Compliance – Salon 4, 2nd Floor</p> <p><u>Curriculum:</u> Comprehensive review of income tax compliance , including tax accounting, legislation, sample tax return preparation, estimated payments, RARs, amended returns, extensions, and best practices.</p> <p><u>Instructors:</u> Amy Camilleri, Pfizer Jonathan Mieritz, Corteva Agriscience Arthur Parham, Retired General Tax Advisor of Entergy Services LLC Frances Sewell, Pfizer Patrick Waldo, Nationwide Michael Woo, Retired</p>	8:00 – 10:00	<p>Introduction to Sales Tax Theory/Definition of Key Terms – Conference Room 4, 2nd Floor</p> <p><u>Curriculum:</u> Review history, theory and policy underlying sales taxation; define key terms and concepts used to implement the tax.</p> <p><u>Instructors:</u> Holly Boever, Deloitte* Liudmila Wilhelm, Deloitte*</p>

10:00 – 10:15	Refreshment & Networking Break		
12:00 – 1:00	Lunch/Networking – The Dining Room – 1 st Floor	10:15 - 12:00	<p>Sales Tax Base, Taxability and Characterization – Conference Room 4, 2nd Floor</p> <p><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.</p> <p><u>Instructors:</u> Nick Saye, KPMG* Dan Williams, KPMG*</p>
1:00 – 5:15	<p>State Income Tax Compliance (cont'd.) – Salon 4, 2nd Floor</p> <p><u>Curriculum:</u> Comprehensive review of income tax compliance, including tax accounting, legislation, sample tax return preparation, estimated payments, RARs, amended returns, extensions, and best practices.</p>	12:00– 1:00	Lunch – The Dining Room – 1 st Floor
2:45 – 3:00	Refreshment & Networking Break	1:00 – 1:45	<p>Sales Tax Base, Taxability and Characterization (cont'd) – Conference Room 4, 2nd Floor</p> <p><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.</p> <p><u>Instructors:</u> Nick Saye, KPMG* Dan Williams, KPMG*</p>
		1:45 – 4:30	<p>Sales Tax - Exempt and Non-Taxable Transactions – Conference Room 4, 2nd Floor</p> <p><u>Curriculum:</u> Examine entity-level and activity-related exemptions; use of exemption certificates, and transactions outside scope of the statute.</p> <p><u>Instructors:</u> Roberto Abrevaya, PwC* Jennifer Jensen, PwC*</p>
		3:00 – 3:15	Refreshment & Networking Break
		4:30 – 5:30	Questions and Answers – Breakout to Review Today's Concepts – The final session of the day will be a breakout and question and answer period for students to review and apply the concepts presented today.
6:00 – 9:00	Trivia Night with COST (optional) – Conference B, 2 nd Floor		
Wednesday, May 22, 2024			
7:00 – 8:00	Breakfast – The Dining Room – 1 st Floor		

Income Tax Track		Sales Tax Track and SALT Track			
8:00 – 12:00	<p>State Income Tax Compliance (cont'd.) – Salon 4, 2nd Floor</p> <p><u>Curriculum:</u> Comprehensive review of income tax compliance , including tax accounting, legislation, sample tax return preparation, estimated payments, RARs, amended returns, extensions, and best practices.</p> <p><u>Instructors:</u> Amy Camilleri, Pfizer Jonathan Mieritz, Corteva Agriscience Arthur Parham, Retired General Tax Advisor of Entergy Services LLC Frances Sewell, Pfizer Patrick Waldo, Nationwide Michael Woo, Retired</p>	8:00 – 11:15	<p>Sales Tax – Siting – Conference Room 4, 2nd Floor</p> <p><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.</p> <p><u>Instructors:</u> Matt Davidson, EY* Michael Garcia, Ryan*</p>		
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	<p>Sales & Use Tax -Administration & Compliance – Conference Room 4, 2nd Floor</p> <p><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.</p> <p><u>Instructors:</u> Amanda Cusack, YETTER* Trisha Davidson, YETTER* Kelly R. Smith, Evolve Vacation Rental Network Inc. Diane Yetter, YETTER*</p>	11:15-12:00	<p>Property Taxes – Boardroom, 2nd Floor</p> <p><u>Curriculum:</u> An overview of property taxation and the various methods of valuation and imposition.</p> <p><u>Instructors:</u> Mo Bell-Jacobs, RSM* Fredrick Nicely, COST</p>
12:00 – 1:00	Lunch/Networking – The Dining Room – 1 st Floor	12:15-1:15	Lunch/Networking – The Dining Room – 1 st Floor	12:00-1:00	Lunch/Networking – The Dining Room – 1 st Floor
1:00-3:15	<p>State Income Tax Compliance (REVIEW) – Salon 4, 2nd Floor</p> <p><u>Curriculum:</u> Comprehensive review of income tax compliance , including tax accounting, legislation, sample tax return preparation, estimated payments, RARs, amended returns, extensions, and best practices.</p> <p><u>Instructors:</u></p>	1:15-3:15	<p>Sales & Use Tax -Administration & Compliance (cont...) – Conference Room 4, 2nd Floor</p> <p><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.</p> <p><u>Instructors:</u></p>	1:00-2:00	<p>Property Taxes (cont...) – Boardroom, 2nd Floor</p> <p><u>Curriculum:</u> An overview of property taxation and the various methods of valuation and imposition.</p> <p><u>Instructors:</u> Mo Bell-Jacobs, RSM* Fredrick Nicely, COST</p>

3:15-3:30	Amy Camilleri, Pfizer Jonathan Mieritz, Corteva Agriscience Arthur Parham, Retired General Tax Advisor of Entergy Services LLC Frances Sewell, Pfizer Patrick Waldo, Nationwide Michael Woo, Retired Refreshment & Networking Break	3:15-3:30	Amanda Cusack, YETTER* Trisha Davidson, YETTER* Kelly R. Smith, Evolve Vacation Rental Network Inc. Diane Yetter, YETTER* Refreshment & Networking Break	2:00-3:15 3:15-3:30	Understanding the Legislative Process – Boardroom, 2 nd Floor <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* Aziza Farooki, COST Douglas Lindholm, COST Refreshment & Networking Break
3:30-4:30	Gross Receipts and Local Taxes – Salon 4, 2 nd Floor <u>Curriculum:</u> An overview of other methods of taxation that states and local jurisdictions are using to impose tax. <u>Instructors:</u> James Adams, EY* Kelly R. Smith, Evolve Vacation Rental Network Inc.	3:30-4:30	Gross Receipts and Local Taxes – Salon 4, 2 nd Floor <u>Curriculum:</u> An overview of other methods of taxation that states and local jurisdictions are using to impose tax. <u>Instructors:</u> James Adams, EY* Kelly R. Smith, Evolve Vacation Rental Network Inc.	3:30-4:30	Gross Receipts and Local Taxes – Salon 4, 2 nd Floor <u>Curriculum:</u> An overview of other methods of taxation that states and local jurisdictions are using to impose tax. <u>Instructors:</u> James Adams, EY* Kelly R. Smith, Evolve Vacation Rental Network Inc.
4:30	Session Adjournment for the Day!!				
6:00-8:00	RSM Leadership Reception – Conference Room A, 2 nd Floor				
6:00-8:30	Evening Out (Optional) – Transportation to Lenox Mall or The Painted Duck				
Thursday, May 23, 2024					
7:00-8:00	Breakfast – The Dining Room – 1 st Floor				
Income Tax Track		Sales Tax Track		SALT Track	
8:00 – 10:00	Unitary Business Principle & Apportionment – Salon 4, 2 nd Floor <u>Curriculum:</u> Comprehensive examination of the unitary business principle, including unitary group composition and implications for formulary apportionment. <u>Instructors:</u> Benjamin Muilenburg, PwC* Andrew Plever, PwC*	8:00-12:00	Sales & Use Tax -Administration & Compliance (cont'd) – Conference Room 4, 2 nd Floor <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> Amanda Cusack, YETTER* Trisha Davidson, YETTER* Kelly R. Smith, Evolve Vacation Rental Network Inc. Diane Yetter, YETTER*	8:00 – 10:00	Unitary Business Principle & Apportionment – Salon 4, 2 nd Floor <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> Benjamin Muilenburg, PwC* Andrew Plever, 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 – Salon 4, 2 nd Floor <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 – Salon 4, 2 nd Floor <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 – The Dining Room – 1 st Floor	12:00- 1:00	Lunch/Networking – The Dining Room – 1 st Floor	12:00- 1:00	Lunch/Networking – The Dining Room – 1 st Floor
1:00 – 3:15	State Income Tax Base II – Salon 4, 2 nd Floor <u>Curriculum:</u> In-depth focus on apportionment formula variations, special issues in apportionment, sourcing services & intangible income; detailed analysis of tax base modifications, 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.) – Conference Room 4, 2 nd Floor <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 – 3:15	State Income Tax Base II – Salon 4, 2 nd Floor <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*
3:15 – 3:30	Refreshment & Networking Break	3:15 – 3:30	Refreshment & Networking Break	3:15 – 3:30	Refreshment & Networking Break
3:30 – 4:30	Pass-Through and Disregarded Entities – Salon 4, 2 nd Floor <u>Curriculum:</u> Recognize the income and sales/use tax significance of pass-through and disregarded entities, including federal treatment of the entity, state tax base implications, and impact on income allocation & apportionment. <u>Instructors:</u> Brooke Nelson, RSM US* Will Thistle, Bradley*			3:30 – 4:30	Pass-Through and Disregarded Entities – Salon 4, 2 nd Floor <u>Curriculum:</u> Recognize the income and sales/use tax significance of various pass-through and disregarded entities, including federal treatment of the entity, state tax base implications, and impact on income allocation & apportionment. <u>Instructors:</u> Brooke Nelson, RSM US* Will Thistle, Bradley*
4:30 – 5:30	Questions and Answers – Breakout to Review Today’s Concepts			4:30 – 5:30	Questions and Answers – Breakout to Review Today’s Concepts

Final session of the day will be a breakout and questions and answer period for students to review and apply the concepts presented today.

Final session of the day will be a breakout and questions and answer period for students to review and apply the concepts presented today.

Evening – Free

Friday, May 24, 2024

All Tracks

7:00 – 8:00	Breakfast – The Dining Room – 1 st Floor
8:00 – 9:15	<p>State Tax Research Tools – Salon 4, 2nd Floor</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 tips on preparing an effective file memo.</p> <p><u>Instructor:</u> Matthew Mantle, Dentons *</p>
8:00 – 1:00	RSM Leadership Briefing (RSM Attendees Only)
9:15 – 10:15	<p>Unclaimed Property and VAT Issues – Salon 4, 2nd Floor</p> <p><u>Curriculum:</u> Overview of issues associated with unclaimed property; review of VAT concepts; discussion of whether a national state-based VAT may eventually be adopted.</p> <p><u>Instructors:</u> Patrick Nathan, KPMG* Patrick Reynolds, COST</p>
10:15 – 10:45	Refreshment Break/Networking & Hotel Checkout
10:45 – 12:00	<p>Preparing for Audit Challenges & Controversies – Salon 4, 2nd Floor</p> <p><u>Curriculum:</u> Practical tips on dealing with proposed audit adjustments, including best practices for responding to notices of proposed assessments and preparing for hearings with state tax agencies.</p> <p><u>Instructors:</u> Kelly Butler, Ryan* John Murphy, Kolesar & Associates Daniel Stanley, Honigman*</p>
12:00	Lunch/Networking – The Dining Room – 1 st Floor
12:00	Basics School Adjourns

* Denotes COST Practitioner Member