



2026 SALT BASICS SCHOOL
Georgia Tech Conference Center
May 17 – 22, 2026
Atlanta, GA

(3/10/26)

Thanks to our sponsors.



Sunday, May 17, 2026	
4:00 – 8:00	Registration
6:00–8:00	Dinner/Networking
Monday, May 18, 2026	
All Tracks	
6:45 – 7:45	Breakfast
7:45 – 8:05	Introductions of Staff, Facilities and Format Patrick Reynolds, COST President and Executive Director Arthur Parham, Retired General Tax Advisor of Entergy Services LLC
8:05– 8:30	State and Local Practice Overview <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. Instructors: John Fletcher, Jones Walker* Arthur Parham, Retired General Tax Advisor of Entergy Services LLC
8:30 – 10:00	Foundational Concepts for SALT <u>Curriculum:</u> This session will provide a basic understanding of the concepts found in the most important SALT cases and provide a brief overview of the federal tax provisions that impact SALT. Instructors: Nikki Dobay, Greenberg Traurig* John Fletcher, Jones Walker* Marilyn Wethekam, COST
10:00 – 10:15	Refreshment & Networking Break
10:15-11:00	Federal Concepts That Impact SALT <u>Curriculum:</u> This session will explore key federal tax laws and judicial developments that shape state and local tax obligations for businesses. Attendees will gain practical insights into how federal legislation, regulations, and court decisions influence state conformity, nexus standards, and multistate compliance. Instructors: Nikki Dobay, Greenberg Traurig* John Fletcher, Jones Walker* Marilyn Wethekam, COST

11:00 – 12:30	Financial Statements - Issues for the State Tax Professional <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. Instructors: Ryan Chadwell, PwC* Malcolm Williams, PwC*			
12:30 – 1:30	Lunch/Networking			
Income and SALT Tracks		Sales Track		
1:30 – 3:15	Basic Unitary/Filing Methods <u>Curriculum:</u> Overview of filing methods required by the various jurisdictions with particular emphasis on the unitary method. Instructors: Nikki Dobay, Greenberg Traurig* Robert Porcelli, PwC*	1:30 – 4:30	Jurisdiction to Tax <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. Instructors: Sherry Lam, Crowe* Christopher Lutz, Jones Walker* Scott Peterson, Avalara*	
3:15 – 3:30	Refreshment & Networking Break		3:15 – 3:30	Refreshment & Networking Break
3:30 – 4:30	State Income Tax Base I <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. Instructors: Daniel Bailey, Deloitte* Michelle Stasny, Deloitte*	4:30 – 5:30	Question and Answers – Breakout to Review Today’s Concepts 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.	
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6:30 – 8:30	Vegas Night with COST – Sponsored by Blank Rome			
Tuesday, May 19, 2026				
7:00 – 8:00	Breakfast			
Income Tax Track		Sales Tax Track and SALT Track		
8:00 – 12:00	State Income Tax Compliance <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. Instructors: Amy Camilleri, Pfizer Jonathan Mieritz, Corteva Agriscience Arthur Parham, Retired General Tax Advisor of Entergy Services LLC Frances Sewell, Pfizer Patrick Waldo, Nationwide Insurance Michael Woo, Retired	8:00 – 10:00	Introduction to Sales Tax Theory/Definition of Key Terms <u>Curriculum:</u> Review history, theory and policy underlying sales taxation; define key terms and concepts used to implement the tax. Instructors: Ryan Robertson, Deloitte* Liudmila Wilhelm, Deloitte*	

10:00 – 10:15	Refreshment & Networking Break	10:00 – 10:15	Refreshment & Networking Break
12:00 – 1:00	Lunch/Networking	10:15 - 12:00	Sales Tax Base, Taxability and Characterization <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. Instructors: Nick Saye, KPMG* Dan Williams, KPMG*
1:00 – 5:15	State Income Tax Compliance (cont'd.) <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.	12:00– 1:00	Lunch/Networking
2:45 – 3:00	Refreshment & Networking Break	1:00 – 1:45	Sales Tax Base, Taxability and Characterization (cont'd) – Preston I/II <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 – 4:30	Sales Tax - Exempt and Non-Taxable Transactions – Preston I/II <u>Curriculum:</u> Examine entity-level and activity-related exemptions; use of exemption certificates, and transactions outside scope of the statute. Instructors:* Hudson Harrison, PwC Asher Norris, PwC*
		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)		

7:00 – 8:00		Breakfast				
Income Tax Track			Sales Tax Track and SALT Track			
8:00 – 12:00	State Income Tax Compliance (cont'd.) <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. Instructors: Amy Camilleri, Pfizer Jonathan Mieritz, Corteva Agriscience Arthur Parham, Retired General Tax Advisor of Entergy Services LLC Frances Sewell, Pfizer Patrick Waldo, Nationwide Insurance Michael Woo, Retired	8:00 – 11:15	Sales Tax – Siting <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. Instructors: Matt Davidson, EY* Michael Garcia, Ryan*			
		10:15 – 10:30	Refreshment & Networking Break			
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12:00 – 1:00	Lunch/Networking		Sales Tax Track		SALT Track	
1:00 – 2:45 2:45 - 3:00	State Income Tax Compliance (REVIEW) <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. Refreshment & Networking Break	11:15-12:15	Sales & Use Tax -Administration & Compliance <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. Instructors: Trisha Davidson, YETTER* Kelly R. Smith, Evolve Vacation Rental Network Inc. TBD		11:15 – 12:00	Property Taxes <u>Curriculum:</u> An overview of property taxation and the various methods of valuation and imposition. Instructor: TBD
		12:15-1:15	Lunch/Networking		12:00-1:00	Lunch/Networking
		1:15-2:45	Sales & Use Tax -Administration & Compliance (cont...) <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.		1:00-2:00	Property Taxes (cont...) <u>Curriculum:</u> An overview of property taxation and the various methods of valuation and imposition.
		2:45-3:00	Refreshment & Networking Break		2:00-2:45	Legislative Activism (with Adv Sales) <u>Curriculum:</u> This session will focus on how state tax professionals can work to proactively achieve legislative and tax policy success rather than simply react to legislative change imposed by others. Instructors:

					Aziza Farooki, COST Mo Bell-Jacobs, RSM* TBD
				2:45-3:00	Refreshment & Networking Break
3:00– 4:00	Gross Receipts and Local Taxes <u>Curriculum:</u> An overview of other methods of taxation that states and local jurisdictions are using to impose tax. Instructors: James Adams, EY* TBD	3:00- 4:00	Gross Receipts and Local Taxes <u>Curriculum:</u> An overview of other methods of taxation that states and local jurisdictions are using to impose tax. Instructors: James Adams, EY* TBD	3:00-4:00	Gross Receipts and Local Taxes <u>Curriculum:</u> An overview of other methods of taxation that states and local jurisdictions are using to impose tax. Instructor: James Adams, EY* TBD
4:00- 5:00	Introduction to AI in SALT This session examines how artificial intelligence is transforming state and local tax administration, compliance, and policy. Attendees will learn about emerging AI tools, practical use cases, and the legal and ethical considerations that tax professionals must navigate as these technologies evolve. Instructors: Cara Campbell, Amazon Eugina Lim, Amazon	4:00- 5:00	Introduction to AI in SALT This session examines how artificial intelligence is transforming state and local tax administration, compliance, and policy. Attendees will learn about emerging AI tools, practical use cases, and the legal and ethical considerations that tax professionals must navigate as these technologies evolve. Instructors: Cara Campbell, Amazon Eugina Lim, Amazon	4:00- 5:00	Introduction to AI in SALT This session examines how artificial intelligence is transforming state and local tax administration, compliance, and policy. Attendees will learn about emerging AI tools, practical use cases, and the legal and ethical considerations that tax professionals must navigate as these technologies evolve. Instructors: Cara Campbell, Amazon Eugina Lim, Amazon
5:00	Session Adjournment for the Day!!				
6:00– 8:00	Evening Activity (Optional)				
Thursday, May 21, 2026					
7:00– 8:00	Breakfast				
Income Tax Track		Sales Tax Track		SALT Track	
8:00 – 10:00	Unitary Business Principle & Apportionment <u>Curriculum:</u> Comprehensive examination of the unitary business principle, including unitary group composition and implications for formulary apportionment. Instructors: Andrew Plever, PwC* Kelly Smith, PwC*	8:00- 12:00	Sales & Use Tax -Administration & Compliance (cont'd) <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. Instructors: Trisha Davidson, YETTER* Kelly R. Smith, Evolve Vacation Rental Network Inc. TBD	8:00- 12:00	Unitary Business Principle & Apportionment <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. Instructors: Andrew Plever, PwC* Kelly Smith, PwC*
10:00- 10:15	Refreshment & Networking Break	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 <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. Instructors: Karl Frieden, COST Mitchell Newmark, Blank Rome* Andres Vallejo, VAAK*			10:15 – 12:00	Restrictions on A State’s Ability to Tax <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. Instructors: Karl Frieden, COST Mitchell Newmark, Blank Rome* Andres Vallejo, VAAK*
12:00 – 1:00	Lunch/Networking	12:00– 1:00	Lunch/Networking	12:00 – 1:00	Lunch/Networking
1:00 – 3:15	State Income Tax Base II <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. Instructors: Greg Abbott, Baker Tilly* Matthew Snell, Baker Tilly*	1:00 – 5:15	Sales & Use Tax -Administration & Compliance (cont’d.) <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 <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. Instructors: Greg Abbott, Baker Tilly* Matthew Snell, Baker Tilly*
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 <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. Instructors: TBD TBD			3:30 – 4:30	Pass-Through and Disregarded Entities <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. Instructors: TBD TBD
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.			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.
Evening – Free					
Friday, May 22, 2026					
All Tracks					
7:00 – 8:00	Breakfast				
8:00 – 9:15	State Tax Research Tools <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.				

	Instructor: Matt Mantle, Dentons*
9:15 – 10:15	Unclaimed Property and VAT Issues <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. Instructors: Patrick Nathan, KPMG* Pat Reynolds, COST
10:15 – 10:45	Refreshment Break/Networking & Hotel Checkout
10:45 – 12:00	Preparing for Audit Challenges & Controversies <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. Instructors: Kelly Butler, Ryan* John Murphy, Kolesar and Associates*
12:00	Lunch/Networking
12:00	Basics School Adjourns

*Denotes COST Practitioner Member