



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

(05/11/26)

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 also 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* Kyle Stewart, 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 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* Liudmilla 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. 2:45 – 3:00 Refreshment & Networking Break	12:00– 1:00	Lunch/Networking
		1:00 – 1:45	Sales Tax Base, Taxability and Characterization (cont'd) <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 <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 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	10:15 – 10:30	Refreshment & Networking Break	

12:00 – 1:00	Lunch/Networking	Sales Tax Track		SALT Track	
1:00 – 2:45	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.	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. Diane Yetter, YETTER*	11:15 – 2:00	Choice of Sessions from either Basics School Tracks, Int/Adv Income Tax School or Int/Adv Sales Tax Schools
		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.	2:00-2:45	State Legislative Process and Advocacy for State Tax Professionals (with Adv Inc) <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*
ALL TRACKS				
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* Kelly R. Smith, Evolve Vacation Rental Network Inc.			
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: Justin Shanahan, PwC* TBD			
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 and SALT Tracks			Sales Tax 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: Willam Ellis, PwC* Andrew Plever, 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. Diane Yetter, YETTER*
10:15 – 10:30	Refreshment & Networking Break		10:15 – 10:30	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*			

12:00-1:00	Lunch/Networking		
1:00 – 2:00	<p>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: Brian Myers, Crowe* Will Thistle, Bradley Arant*</p>	1:00 – 5:15	<p>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.</p>
2:00 – 4:30	<p>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*</p>		
3:15 – 3:30	Refreshment & Networking Break		
4:30 – 5:30	<p>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.</p>		
Evening – Free			
Friday, May 22, 2026			
All Tracks			
7:00 – 8:00	Breakfast		
8:00 – 9:15	<p>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.</p>		

	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: James Hinton, Ryan* John Murphy, Kolesar and Associates*
12:00	Lunch/Networking
12:00	Basics School Adjourns

*Denotes COST Practitioner Member