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The 2019 National Multistate Tax Symposium

State tax reboot—The age of
Multistate

February 6-8, 2019
Disney's Grand Floridian
Resort & Spa

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The 2019 National Multistate Tax Symposium

BONUS SESSIONS

Wednesday, February 6

2:00 p.m.–3:30 p.m. Accounting for state taxes—Income and indirect taxes

Chris Barton, Managing Director, Deloitte Tax LLP

Kent Clay, Managing Director, Deloitte Tax LLP

Stephanie Csan, Managing Director, Deloitte Tax LLP

Tax department professionals face ongoing and growing challenges in accurately accounting for state tax law developments that may impact their business' overall tax rate and financial statements—both from ASC 740 and ASC 450 perspectives. Accounting firm panelists will take a closer look at the related implications for current state income tax expense, state deferred income tax, and uncertain tax positions. They will address how to assess risk for new and existing issues—including income tax nexus considerations in the wake of *Wayfair*, identify and measure deferred taxes, and assess the need for valuation allowances. The panel will also address post-*Wayfair* complexities in calculating and documenting loss contingency accruals for indirect taxes.

3:30 p.m.–5:00 p.m. Florida tax developments

Moderator: Chris Snider, Managing Director, Deloitte Tax LLP

Tony Hamm, Deputy General Counsel, Florida Department of Revenue

Kevin Herzberg, Central Region SALT Practice Leader, Grant Thornton LLP

Mark E. Holcomb, Partner, Dean, Mead & Dunbar

Maria Johnson, General Tax Administration Program Director, Florida Department of Revenue

Rex D. Ware, Senior Attorney, Moffa, Sutton, & Donnini, P.A

Florida tax specialists will share updates and insight on the latest Florida tax developments, including what you may need to know about the 2019 Florida legislative session and tax administration under Florida's new governor. The panelists will also highlight some recently decided Florida tax cases, tax technical rulings, and noteworthy controversies currently on the docket, as well as various other matters of focus at the Florida Department of Revenue.

6:00 p.m.–8:00 p.m. Welcome reception

Join The National Multistate Tax Symposium speakers and Advisory Board members at the Summerhouse Patio and Beach Bar for appetizers and cocktails. Network with fellow tax executives and prepare to enjoy the next two days.

DAY ONE: Thursday, February 7

BONUS SESSION

7:00 a.m.–8:30 a.m. Breakfast

7:30 a.m.–8:25 a.m. Ethical dilemmas facing state tax industry executives

Tom Cornett, Senior Manager, Deloitte Tax LLP

Lynn A. Gandhi, Partner, Honigman Miller Schwartz and Cohn LLP

Mitchell I. Horowitz, Shareholder, Buchanan Ingersoll & Rooney PC

Catch an early practical session on ethics for state tax industry executives as this returning panel candidly explores more dilemmas facing today's tax department professionals. Hear the panel consider viable courses of action on real-world situations, and help weigh in on the same with featured audience polling. Also, consider sharing your own ethical concerns with the speakers to address during class.

8:30 a.m.–8:45 a.m. Welcome and opening remarks

Valerie Dickerson, Partner, Deloitte Tax LLP

Mark Holcomb, Partner, Dean, Mead & Dunbar

Michael D. Minton, Chair, Tax Section of the Florida Bar

8:45 a.m.–9:45 a.m. State tax reboot—A fresh look and reassessment

Moderator: Valerie Dickerson, Partner, Deloitte Tax LLP

Rick Heller, Managing Director, Deloitte Tax LLP

Steve LaRosa, Senior Director, State & Local Tax, Alexion

Stacey Sprinkle, Vice President-Federal Tax Policy, Verizon

Roburt Waldow, Partner, SheppardMullin

Eminent state tax practitioners will set the stage in our post-“tax reform,” post-*Wayfair* environment, and consider how tax departments and multistate tax professionals should rethink and reapply the fundamentals of state and local taxation in the context of emerging issues and trends. Nexus, apportionment, restructurings/choice-of-entity, intercompany transactions, tax base, filing methods/unitary groups, audits and controversies, technology, and compliance—all deserve a fresh look in this new tax environment. The panelists will share tax-planning, compliance, and controversy perspectives and how businesses should consider moving forward in this new tax age—despite the lack of formal state guidance in many instances.

9:45 a.m.–10:45 a.m. Today's Commerce Clause and tomorrow's Multistate tax controversies

Jordan M. Goodman, Partner, Horwood Marcus & Berk Chtd.

Richard D. Pomp, Esq., Alva P. Loiselle Professor of Law, University of Connecticut

Jack Trachtenberg, Principal, Deloitte Tax LLP

In *Wayfair*, the US Supreme Court held that the dormant Commerce Clause requirement of “substantial nexus” no longer mandates a “physical presence” requirement in the context of South Dakota’s sales tax nexus law. In reaching this outcome, *Wayfair* potentially blurs historical distinctions between Due Process and Commerce Clause nexus, leaving businesses to contemplate going forward the extent to which the Commerce Clause may (or may not) limit the states’ power to tax and impose burdens on interstate commerce. In addition, various international tax provisions within the federal Tax Cuts and Jobs Act raise potential constitutional questions when the federal changes are applied at the state level. This panel of state tax specialists will consider the tax law implications of today’s Commerce Clause, its role in future state and local tax controversies and arguments, and what protections the Constitution and Congress may afford for multistate businesses in years to come.

11:00 a.m.–12:00 p.m. First “State tax reboot—The age of Multistate” breakout session

(Breakout descriptions are on page 4)

12:00 p.m.–1:30 p.m. Lunch and luncheon address: Tax policy today

Jonathan Traub, Principal, Deloitte Tax LLP

Federal tax law changes have taken center stage in Washington, D.C. for the last two years with enactment and subsequent implementation of the most comprehensive tax legislation in more than 30 years. This luncheon session will explore what has happened with tax policy since, including results from the November 2018 midterm elections, and the outlook ahead on the Hill.

1:45 p.m.–2:45 p.m. Second “State tax reboot—The age of Multistate” breakout session

3:00 p.m.–4:00 p.m. Third “State tax reboot—The age of Multistate” breakout session

(Breakout descriptions are on page 4)

4:15 p.m.–5:15 p.m. State tax reboot: The age of Multistate

Moderators: Valerie Dickerson, Partner, Deloitte Tax LLP and **Aaron Solomon**, Principal—Income Tax, The Walt Disney Company

William M. Backstrom, Jr., Practice Group Leader for the Tax, Trusts and Estates Practice Group, Jones Walker LLP

William Lasher, Senior Director, Indirect Taxes, eBay Inc.

Douglas L. Lindholm, President, Council On State Taxation

John Mimplitz, Vice President, Tax, Express Scripts, Inc.

Sarah Murray, Principal, Deloitte Tax LLP

Archana Warner, Director, State and Local Tax, Exelon Corporation

A panel of state tax industry executives and consultants will help decipher what the recent sweeping tax law changes may mean from a practical perspective for businesses navigating this new age of Multistate taxation. They will provide summary thoughts on the Constitutional and federal tax law changes, and the plethora of resulting state tax administrative and legislative actions and reactions. Hear their insights on how they prioritize the issues, predictions on how the states will move forward, the challenges that businesses are facing from tax compliance and systems solutions perspectives, and potential planning and restructuring considerations.

6:30 p.m. Dinner and fireworks

Join us for a relaxed dinner with your fellow conference colleagues, guests, and families. Enjoy great food with a few surprises for the kids, as well as an outdoor reception featuring drinks, dessert, and spectacular fireworks over the water.

DAY TWO: Friday, February 8

7:00 a.m.–8:00 a.m. Breakfast

Join your industry peers for informal networking time over breakfast before starting your day at the National Multistate Tax Symposium. Tables will be labeled for the industries that are represented by the attendees this year. Come meet your peers and join the conversation!

8:00 a.m.–9:00 a.m. General breakout: Session 1

(Breakout descriptions are on page 5)

9:15 a.m.–10:15 a.m. State tax policy: Recent developments in Multistate taxation

Nikki Dobay, Senior Tax Counsel, Council On State Taxation

Todd Lard, Partner, Eversheds Sutherland (US) LLP

Scott Schiefelbein, Managing Director, Deloitte Tax LLP

States continue to balance the ongoing reality of managing stretched budgets with their desire to generate and encourage greater economic growth within their respective jurisdictions. Listen in as multistate tax specialists share their views on the latest in state tax policy—including select recent state tax legislative trends, enactments and proposals, and administrative changes—with emphasis on those developments that are not in direct response to the recent federal and international tax changes. Panelists will consider what the recent November 2018 election cycle may bode for the states in the coming year, as well as select state tax judicial developments on their radar. Learn how these state tax changes, measures, and trends may affect your business, and explore avenues for potentially educating state taxing authorities on emerging issues and new “gray” areas.

10:30 a.m.–11:30 a.m. State officials panel—States' perspectives on the new normal

Moderator: Michael Bryan, Managing Director, Deloitte Tax LLP

Jozel Brunett, Chief Counsel, California Franchise Tax Board

Joe W. Garrett, Jr., Deputy Commissioner, Alabama Department of Revenue

Alana Stamas, General Counsel, Iowa Department of Revenue

Moderated by a former state tax administrator, this panel of state tax agency officials will provide you with their perspectives and insights on “tax reform,” nexus post-*Wayfair*, and how they anticipate their respective jurisdictions to respond to multistate taxation’s “new normal”—both from administration compliance and overall policy points of view. Join us as these prominent officials share their thoughts on some important issues and trends facing the states and business organizations today.

11:30 a.m.–1:00 p.m. Lunch and luncheon address: Your brain is good at inclusion...except when it's not

Dr. Steve Robbins, Chief “What if” Officer, S. L. Robbins and Associates

In a world filled with human differences, issues of inclusion and diversity are fundamentally issues of human behavior. During this session, Dr. Steve Robbins will share his life experiences and utilize his academic background to provide a foundation for discussing, addressing, and thinking more about our diverse world and what it means to create an inclusive culture, including being more open minded amongst our differences and recognizing unconscious biases.

1:15 p.m.–2:15 p.m. General breakout: Session 2

2:30 p.m.–3:30 p.m. General breakout: Session 3

(Breakout descriptions are on page 5, choose 3)

“State tax reboot—The age of Multistate” breakouts

The path forward for sales and use tax reporting

Rick Heller, Managing Director, Deloitte Tax LLP

Janette M. Lohman, Partner, Thompson Coburn LLP

Stacey Sprinkle, Vice President-Federal Tax Policy, Verizon

Explore state and local tax responses to *Wayfair* from an indirect tax compliance perspective—including the role of Congress and the Streamlined Sales Tax Governing Board. From a real-world standpoint, indirect tax specialists in this session will discuss how *Wayfair* not only impacts some retailers and eCommerce, but also businesses selling SaaS, Cloud, and digital goods/services to end users. The speakers also will consider how the decision may impact inbound companies with no US permanent establishment (PE) that sell into the United States. The session will focus on the practical considerations for related tax compliance, including how internal IT systems, business models, and processes may be impacted.

State tax consequences of international restructurings

Jeff Friedman, Partner, Eversheds Sutherland (US) LLP

Sarah Murray, Principal, Deloitte Tax LLP

Panelists in this session will familiarize the audience with, and take a closer look at, state income tax considerations and risks that may arise from multinational organizational restructurings in light of the federal Tax Cuts and Jobs Act, including multifaceted state tax implications involving federal conformity and state filing group differences. The session will dive into some common state tax issues related to cross-border restructurings and transactions, such as nonconformity to IRC Sec. 1248 (involving recharacterization of gain on certain transfers of controlled foreign corporation (CFC) stock as a dividend of CFC E&P), nonconformity to IRC Sec. 245A (involving deductions for dividends received from certain foreign subsidiaries), separate company state impacts, and treatment in states where a taxpayer is filing worldwide or that impose “tax haven” inclusion rules.

State treatment of federal Tax Cuts and Jobs Act's foreign income and GILTI

Susan Courson-Smith, Senior Director - Global Tax, Pfizer

Alyse McLoughlin, Partner, McDermott Will & Emery LLP

Ken Jewell, Managing Director, Deloitte Tax LLP

Dig into the state tax aspects of, and planning for, the varying state treatment of Subpart F income and foreign dividends—especially when considering combined group composition and/or separate return filings, and underlying apportionment factor issues. This session will closely examine the underlying state tax issues associated with global intangible low-taxed income (GILTI), including related apportionment factor computations, as well as foreign-derived intangible income (FDII). Panelists in this session also will address other related nuanced state coupling and/or decoupling issues, including documentation that may be necessary for state corporate income and franchise tax compliance and reporting purposes.

Debt-related considerations arising from the federal Tax Cuts and Jobs Act

Alexis Morrison-Howe, Senior Manager, Deloitte Tax LLP

Marc Simonetti, Partner, Pillsbury

Jim Taylor, VP, State & Local Tax, Alliance Data

Multistate organizations may wish to reevaluate their existing debt structures, including external debt alignment, due to resulting implications of the federal Tax Cuts and Jobs Act. This session will examine state tax base-related and filing group/methodology issues that may arise from some new federal tax provisions involving debt, such as the limitations on the deduction for interest under IRC Sec. 163(j) and other provisions. Learn how your business may navigate the maze of evolving questions and considerations in this area.

General breakout sessions

Challenging state sales tax regimes

William M. Backstrom, Jr., Practice Group Leader for the Tax, Trusts and Estates Practice Group, Jones Walker LLP

Mike Bryan, Managing Director, Deloitte Tax LLP

Douglas L. Lindholm, President, Council On State Taxation

While *Wayfair* overruled “physical presence” as a requirement for Commerce Clause substantial nexus, the Court did not explicitly rule on the other *Complete Auto* elements by which state tax laws are tested for constitutional soundness. However, in noting that South Dakota’s law provides for a safe harbor for small sellers and no retroactive imposition of tax, as well as the State’s participation in the Streamlined Sales and Use Tax Agreement, the Court hinted that concerns of “undue burdens” may be avoided. This session will closely examine how states are implementing their sales and use tax regimes in this context—including tax collection and remittance for remote sellers, online marketplaces, and referrers—and how businesses may proactively apprise state taxing authorities about the uniformity and fairness issues at play.

Sales factor deep dive—Defining today’s “Market”

Sheelagh Beaulieu, Director, State Income Tax, CVS Caremark Corporation

Craig B. Fields, Partner, Morrison & Foerster LLP

Elizabeth Jankowski, Senior Manager, Deloitte Tax LLP

As states continue the move toward a heavily weighted sales factor and market-based sourcing of corporate income from services and intangibles, taxpayers still find themselves left with confusing and sometimes conflicting guidance on how to satisfactorily implement the new rules. Despite the sometimes lengthy interpretive regulations, exactly who is the customer and where is the market? How far down the transaction chain does a taxpayer need to look? Also, what data points does a taxpayer require to figure out its “market,” and how does it source sales of intercompany services? This session will address the practical issues and consider documentary and compliance options for your organization, including what may be a “reasonable approximation” for market-sourcing purposes and proactive options to pursue alternative apportionment.

Pass-through entity structures—New state tax considerations

Chris Campbell, Principal, Deloitte Tax LLP

Kate Pascuzzi, State Tax Counsel, ConocoPhillips

Marilyn A. Wethekam, Partner, Horwood Marcus & Berk Chtd.

Within the framework of the new federal partnership audit regime and recently enacted federal tax law changes that have underlying state-level adoption issues at play, pass-through entity specialists in this session will address some of the latest state tax issues facing businesses with flow-through entity structures. The speakers will take a close look at the new federal audit regime from a state perspective, including progress on the Multistate Tax Commission’s draft model statute for reporting federal partnership audit adjustments. The panelists will also address some new choice of entity considerations, conformity to the new federal 20 percent deduction of qualified business income (QBI), and other federal rules now applicable to either flow-through entities and/or their owners.

State tax controversies—Reshuffling the deck

Nicki Howard, Senior Tax Counsel, CSX Transportation

Leah Robinson, State & Local Tax Partner, Mayer Brown

Jack Trachtenberg, Principal, Deloitte Tax LLP

Are taxpayers feeling they are in check or checkmate? Is it time to rethink strengthening and maintaining return-filing positions? This session will discuss some less conventional approaches to resolving tax disputes with the state tax agencies and mitigating risk. The session will also cover arising state tax controversies and potential approaches to resolution in the administrative forums.

Technology, robotics, and automation: Keeping your Tax department current

Tyler P. Juckem, Staff VP Taxation, Anthem, Inc.

Andy Gold, Partner, Deloitte Tax LLP

Emily VanVleet, Partner, Deloitte Tax LLP

Panelists in this session will discuss what tax executives should know about how emerging technologies, robotics, and automation are altering the ways companies operate, as well as creating complexities, demands, and potential opportunities for tax departments. In this new age of multistate taxation, learn how these technologies literally are transforming businesses and tax departments. Audience participation in this class is highly encouraged as the panelists intend to share insights on “what’s actually working” now as companies move forward in automating their routine tax functions and managing their data.

Credits, incentives, and domestic reinvestment—A closer look

Linda Bonelli, Partner, Deloitte Tax LLP

Brian O’Leary, Senior Vice President, Tax Counsel, NBCUniversal Media, LLC

Art Rosen, Partner, McDermott Will & Emery LLP

This session will contemplate how the recent federal tax law changes may cause some businesses to revise their spending and investment decisions—including avenues for reinvesting domestically in various state and local jurisdictions. The credits and incentives specialists on this panel will then explore some top federal and state credits and discretionary incentives that your business may wish to consider in this new age of multistate taxation—including some potential traps for the unwary that may be averted with proper planning, documentation, execution, and maintenance.

Additional information

What The National Multistate Tax Symposium is all about

The 2019 National Multistate Tax Symposium provides a world-class, value-driven educational forum where leading authorities throughout the state tax industry address the latest developments and current issues in areas of state and local taxes. The Symposium offers an extensive curriculum focused on a broad base of issues presented from a practical standpoint. This forum will provide an opportunity for interaction with leading practitioners, peers, and colleagues from across the country.

Who should attend

Multistate tax professionals, including vice presidents of tax, tax directors, state tax directors, state tax managers, and other multistate tax specialists, seeking expert discussion of the latest in state tax technical, legislative, and planning developments.

How to register

Due to limited availability for this conference, we strongly advise you to register early by [clicking here](#). Early bird registration is available at the cost of \$895. Starting January 7, 2019 the cost will increase to \$995. This includes tuition, evening events, and all group meals throughout the conference.

Accommodations

The Symposium will be held at Disney's Grand Floridian Resort & Spa, Orlando, Florida. A limited number of rooms are reserved for participants at the rate of \$295, plus applicable tax. Please do not contact the hotel directly. You will have an opportunity to select your desired hotel reservations when you register, including additional days before and after the conference.

Benefits available to registrants

Disney's Grand Floridian Resort & Spa is offering the special rate of \$295 for two days prior to and two days following The National Multistate Tax Symposium (based on hotel space and special rate availability). Special theme park tickets are available to The Symposium attendees, their guests, and family members. You can save time and money with an advance purchase discount. Links to more information on these benefits are available on our registration site.

The 2019 National Multistate Tax Symposium Advisory Board

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Symposium site

Disney's Grand Floridian Resort & Spa, 4401 Grand Floridian Way, Lake Buena Vista, FL 32830-1000, USA, +1 406 824 3000

www.deloitte.com/us/MultistateTaxSymposium

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Transportation

Disney's Grand Floridian Resort & Spa is approximately 45 minutes from Orlando International Airport. The cost of a taxi is approximately \$75. Private car service to and from Orlando International Airport can be arranged by calling Mears Transportation at +1 407 423 5566. The cost is \$104 from the airport and \$89 from the hotel. Disney's Magical Express service, which provides complimentary transportation from Orlando International Airport and delivery of your bags to your room, is available to you as well. You can make a booking as soon as your flights are purchased by calling +1 407 827 6777.

Attire

Business casual attire is appropriate for daytime sessions. Casual attire is encouraged for Wednesday's welcome reception and Thursday's dinner event. A sweater or jacket may be appropriate for evening events.

Evening events—Guest attendance

Wednesday's welcome reception is a networking event geared toward adults with appetizers and drinks. Thursday's family friendly event will have dinner, drinks, several activities, and special guests for you and your children to enjoy!

Continuing education

Up to 17.5 CPE credits based on breakout selection in the subject areas of Taxes, Accounting, and Specialized Knowledge. Credit amount may be dependent on session selection. [Click here for more information](#). Florida Bar members who attend this program will receive 20.5 hours of general CLE credits, 1 hour of ethics credit, and 1 hour of technology credit. This program also qualifies for 20.5 certification credits in international law, international litigation & arbitration state and federal government and administrative practice, and tax law.

Cancellation

Refunds will be issued for cancellations received prior to January 4, 2019.

For more information:

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