



The 2021 National Multistate Tax Symposium

Leading through uncertainty—Navigating
multistate tax with confidence

February 1-5, 2021

Coming to you virtually for a few hours each day

The 2021 National Multistate Tax Symposium

All event sessions are shown in eastern standard time

DAY ONE: Monday, February 1

11:00am – 11:15am

Welcome and opening remarks

Kristen Cove, Partner, Deloitte Tax LLP

Valerie Dickerson, Partner, Deloitte Tax LLP

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

Michael O'Leary, Attorney, Chair, Tax section of the Florida Bar

11:15am – 12:15pm

Leading through uncertainty - Navigating Multistate tax with confidence

Moderator: Kristen Cove, Partner, Deloitte Tax LLP

Tyler Juckem, Staff Vice-President Taxation, Anthem Inc.

Steve LaRosa, Executive Director, Global Indirect & U.S. State Tax Leader, Alexion Pharmaceuticals, Inc.

Sarah Murray, Principal, Deloitte Tax LLP

Against the backdrop of the pandemic and 2020 elections, this panel of state tax industry executives and consultants will reflect on topmost issues facing today's multistate tax professionals – focusing on how we can confidently move forward in this volatile and complex world. This will include handling ongoing and upcoming "50-state" nuances and challenges, both tax-related and otherwise. The session will address accelerated business model and operational changes within corporate tax departments to cope with increased intricacy and demand in tax, and how to improve efficiency, add more value and adapt with initiative, tenacity, and resilience as a strategic partner with C-Suite executives and boards. Hear insights on prioritizing the issues and thoughts on how taxing authorities may move forward in this newer reality, as well as tax planning and restructuring considerations to proactively respond, recover and thrive.

1:00pm – 2:00pm & 2:15pm – 3:15pm

Elective options

Credits and incentives: Proactive partnering in search of viable changes

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

Marcus Panasewicz, Managing Director, Deloitte Tax LLP

Shail Shah, Partner, Reed Smith LLP

Tax credits and incentives (C&I)-related law changes are mainstay in today's newer reality, potentially encompassing statutory credit caps, "clawbacks" and other forms of reductions designed to address state and local government revenue declines. This session will consider leading practices for multistate tax department professionals to take a more proactive role in communicating with corporate governance and nontax leaders in the organization – including real estate teams, government affairs and relocation departments – to help drive C&I legislation and administrative changes that are more workable, practicable and constructive. After all, many companies already may be contemplating or undergoing supply chain modifications and/or adjustments in levels of investment in personnel and capital. The session additionally will highlight some newer C&I programs that support headcount retention and maintenance of capital investments.

Remote workforces: State and local tax considerations of the newer reality

Joe Garrett, Managing Director, Deloitte Tax LLP

Leah Robinson, Partner, Mayer Brown LLP

Stacey Sprinkle, Vice President- Tax Policy, Verizon

Work-from-home protocols may have shifted from temporary to longer-term with many companies reconsidering their workforce policies – focusing less on where work is done and more on how work is done. So, what does this all mean for corporate tax department professionals and the tax function generally? The panelists in this session will explore the gamut of resulting multistate tax issues and practical implications for businesses, including nexus, tax base, apportionment and sourcing/situsing considerations for income-based taxes, as well as non-income-based taxes (e.g. sales and use, property/occupancy, and gross receipts), at state and local levels. They also will discuss federal legislation that seeks to address some of the underlying open questions and concerns.

Leading practices for today's corporate tax departments: Inside perspectives

Bridget Foster, Partner, Deloitte Tax LLP

Doug Lindholm, President and Executive Director, Council On State Taxation (COST)

Aaron Solomon, Principal—Income Tax, The Walt Disney Company

This session will take a closer look at some critical issues facing today's corporate tax department professionals and then examine some day-to-day leading practices for efficiently confronting and addressing them. Listen in as fellow state tax industry executives share lessons learned from implementing "on the fly" various technologies and processes that are transforming businesses and tax departments in our new reality; complying with the tedious litany of state and local business tax and licensing obligations; and operating as a makeshift "center of excellence" for nontraditional state and local compliance matters involving human resource and payroll tax issues in our augmented remote workforce environment. The panelists also will share some tips on how they are proactively monitoring and preparing for what likely may be a very busy year of tax law changes in the upcoming 2021 state and local legislative sessions.

DAY TWO: Tuesday, February 2

11:00am – 12:00pm

State tax policy: Recent developments and trends in Multistate taxation

Moderator: Valerie Dickerson, Partner, Deloitte Tax LLP
Karl Frieden, Vice President/General Counsel, Council On State Taxation (COST)
Todd Lard, Partner, Eversheds Sutherland (US) LLP
Alexis Morrison-Howe, Principal, Deloitte Tax LLP

Post-election state legislatures endeavor to react as state and local governments continue to grapple with declining revenues and rising budget deficits from the pandemic. An onslaught of state tax legislation was considered during special sessions in the later of half of 2020, and this trend is expected to continue in 2021, bringing with it the potential for various types of traditional state and local tax increases – such as tax base expansion or rate increases – while others may come in newer forms of taxation. State and local tax specialists in the field will share the latest on trending state and local tax legislation and how these changes could affect your business. They additionally will touch on some noteworthy state tax administrative and judicial developments.

12:45pm – 1:45pm & 2:00pm – 3:00pm

Elective options

State taxation on worldwide income

Steve LaRosa, Executive Director- Global Indirect and U.S State Tax Leader, Alexion Pharmaceuticals, Inc.
Alysse McLoughlin, Partner, McDermott Will & Emery LLP
Jason Wyman, Partner, Deloitte Tax LLP

States continue to react to the global business paradigm by expanding their tax bases and apportionment reach to include more types of foreign source income and more types of entities (foreign and domestic) through unitary combined reporting, economic nexus standards, intercompany expense disallowance, “tax haven” legislation, and by disregarding affiliate transactions. This session will address some of the latest developments in state taxation of worldwide income, including how businesses may prepare to defend state audits or assessments arising from adjustments to intercompany charges, as well as related trends involving state conformity; 80/20 companies; GILTI; and other multinational issues/intercompany cross-border transactions. Learn factors to consider to better understand the potential tax hurdles and potential opportunities in these areas.

Multistate tax implications and potential M&A opportunities in a distressed market

Jordan Goodman, Partner, Horwood Marcus & Berk Chtd.
Kevin O'Brien, Vice President, State & Local Tax, 21st Century Fox (retired)
Brian Sullivan, Managing Director, Deloitte Tax LLP

With various sectors being impacted by the downturn, multistate tax professionals must recognize and proactively address state tax issues and execute state tax planning arising from mergers, acquisitions, and reorganizations. This session will focus on tax attribute planning, including the interaction between state versus federal rules and utilizing net operating loss carrybacks and carryforwards. The session also will cover i) the state income tax implications of corporate transactions within the context of various federal tax authorities, including distributions, contributions, liquidations, and tax-free reorganizations; ii) differences between the federal tax treatment of transactions under the consolidated return rules, state combined return treatment under specific state regimes, and separate state return treatment; iii) the due diligence process; and iv) post-restructuring integration prospects to achieve tax efficiencies.

Accounting for state taxes

Chris Barton, Managing Director, Deloitte Tax LLP
Marcy Stulce, Principal, Deloitte Tax LLP
Fred Thomas, Principal, Deloitte Tax LLP

Tax department professionals face ongoing and growing challenges in accurately accounting for state tax law developments that may impact their business's overall tax rate and financial statements—both from ASC 740 and ASC 450 perspectives. Panelists in this session will discuss how companies can analyze the impact of federal tax law changes to their state tax provisions, including implications for current state income tax expense, state deferred income tax, and unrecognized tax benefit positions. They will address how to risk assess for new and existing issues, identify and measure deferred taxes, and assess the need for valuation allowances. The panel also will address complexities in calculating and documenting loss contingency accruals for indirect taxes.

DAY TWO: Tuesday, February 2 (cont.)

12:45pm – 1:45pm & 2:00pm – 3:00pm

Elective options

Apportionment issues and trends in our newer reality

Sheelagh Beaulieu, Sr. Director, State Income Tax, CVS Health

Craig Fields, Partner, Blank Rome LLP

Samir Ramakrishna, Partner, Deloitte Tax LLP

In today's fast-tracked digitized business environment, companies may be even more challenged and unsure of how to apply state corporate income and franchise tax "market-based sourcing" rules to compute their sales factors. To further complicate matters, the advent of increased teleworking arrangements adds more ambiguity to the mix in determining the location of the "market" – or ascertaining where "costs of performance" occurs under more traditional sales factor sourcing rules – and remote work-related property and payroll amounts come into question in those taxing jurisdictions that still give weight to those factors. This session will dive into these various apportionment issues and consider practical documentary and compliance options for your organization; ways to plan for and manage related audits and disputes; and whether it makes sense to pursue proactive measures to reach an acceptable resolution.

DAY THREE: Wednesday, February 3

11:00am – 12:15pm

Leading through uncertainty: State and local indirect tax hot topics

Moderator: Scott Frishman, Principal, Deloitte Tax LLP

Kirsten Gulotta, Principal, Deloitte Tax LLP

Trevor Kwan, Tax Senior Manager, Netflix

Janette Lohman, Partner, Thompson Coburn LLP

With state and local government budgets stretched thin and their ensuing need for more stable revenues, this panel of indirect tax specialists will frame some developments in sales and use, gross receipts, excise and property taxation and how your business may be impacted. Among other trends, the panelists will consider how some jurisdictions are looking to tax digital advertising and other digital services; and given our new remote workforce environment, they will highlight emerging issues involving real and business personal property taxes, as well as indirect tax nexus and transaction siting – focusing on what your business can do now to prepare. The session also will touch on implementation issues concerning new remote seller and marketplace facilitator laws – reminding how they not only may impact some retailers and e-commerce, but also businesses selling SaaS, cloud, and digital goods/services to end users.

12:45pm – 1:45pm & 2:00pm – 3:00pm

Elective options

Property tax in today's newer reality

Paige Brown, GM State and Local Tax, Delta Air Lines, Inc.

Dave Hurrell, Managing Director, Deloitte Tax LLP

Breann E. Robowski, Partner, Pillsbury Winthrop Shaw Pittman LLP

In these unprecedented times, business property owners are considering ways to position themselves for the future. Panelists in this session will discuss affirmative steps that companies can take to align their property tax assessments with their economic circumstances, including identifying and quantifying economic obsolescence resulting from extreme conditions external to their businesses; using available statutory exclusions in personal property reporting; managing the economic climate during property tax appeal seasons to identify potential cash tax savings; and explore ways to plan and help control property values going forward. The panelists also will address property tax implications of business footprint changes and how local occupancy taxes fit into the equation, sharing insights on preparing for the underlying tax compliance obligations and proactively engaging with local taxing authorities to work out viable arrangements.

Tax base expansion under consumption-type taxes

Liz Bopp, Assistant Vice President – Tax, AT&T

Rick Heller, Managing Director, Deloitte Tax LLP

Marc Simonetti, Partner, Pillsbury Winthrop Shaw Pittman LLP

States and localities increasingly have been looking to broaden the tax bases of their sales, use, and other consumption-based taxes in an effort to generate what is arguably a more stable form of revenue generation during times of economic uncertainty than income-based taxes, and a more favorable and effective method of revenue generation than raising tax rates. This session will examine this trend in more detail, especially as it relates to taxing authorities attempting to tax streaming and other digital goods and services, certain advertising services, and other technology-based services – concentrating on how it may impact your business now and in the future. The panelists will take a closer look at the varying methods and approaches that select state and local jurisdictions are taking to impose taxes on such services, as well as compare how other countries and international organizations are choosing to address similar issues.

DAY THREE: Wednesday, February 3 (cont.)

12:45pm – 1:45pm & 2:00pm – 3:00pm

Elective options

A closer look at gross receipts taxes and select other local taxes

Lindsay LaCava, Partner, Baker & McKenzie LLP

Ngoc-Anh Phan, Sr. Manager, State & Local Tax Strategy, Compliance and Audits, Fortive

Robert Wood, Senior Manager, Deloitte Tax LLP

A growing trend among many state and local taxing jurisdictions is turning to gross receipts-based taxes and other less volatile forms of taxation on businesses rather than traditional income-based taxes – especially during economic downturns. This session will delve into the mechanics of how many of these gross receipts taxes (GRTs) work (e.g., Washington B&O, and some recent GRT developments in California, Nevada, Ohio, and Oregon), including related tax compliance and controversy issues from a practical standpoint, and potential planning considerations available for companies doing business in these jurisdictions. The panelists in this session also will address select other significant local business taxes, most notably New York City's Commercial Rent Tax and the City of Philadelphia's Business Income and Receipts Tax.

An in-depth look at taxation and relationships in online marketplaces

Stephanie Csan, Managing Director, Deloitte Tax LLP

Stephanie Gilfeather, Senior Manager - Indirect Tax, Expedia Group

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

Panelists in this session will highlight some critical issues in complying with statutes imposing sales and use tax collection and remittance duties in online marketplace scenarios, and what they may mean for your tax planning and compliance functions. On the buy side, they will consider how businesses may be more vulnerable to multiple taxation on purchased goods and services given the i) landscape of vendors and marketplace participants that may include remote sellers, marketplace facilitators, and referrers—all with their own sets of rules and obligations; and ii) intricacies of tracking tax payments and accruals across multiple supply chains. They will explore transactions between marketplaces and sellers and whether they may constitute data processing services or other taxable services; consequences for emerging niche marketplaces; and some practical tips for indirect tax compliance systems and processes to help allay underlying risks.

DAY FOUR: Thursday, February 4

11:00am – 12:00pm

Multistate controversies during a pandemic

Moderator: Ken Reichel, Partner, Deloitte Tax LLP

William M. Backstrom, Jr., Partner, Jones Walker LLP

Sheelagh Beaulieu, Sr. Director, State Income Tax, CVS Health

Jack Trachtenberg, Principal, Deloitte Tax LLP

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

How do you remotely contest, resolve an audit or productively attend an administrative hearing in this newer normal? The mechanics of performing controversy-related work have changed drastically in the past several months. Panelists in this session will focus on practical matters in efficiently managing remote audit and administrative controversies now and in the future, offering some tips on how to address various aspects of tax audit examinations – including the opening conference, audit plans, and information requests – and accompanying data management and technology considerations. The panelists additionally will offer suggestions on effective ways to proactively engage with state and local taxing authorities in our newer reality to pursue alternative apportionment options, voluntary disclosure and/or amnesty agreements, administrative ruling requests and tax settlements.

12:45pm – 1:45pm & 2:00pm – 3:00pm

Elective options

Managing and growing Multistate tax talent in work-from-home environments

Jeff Friedman, Partner, Eversheds Sutherland (US) LLP

Parrish Ivy, Principal, Deloitte Tax LLP

Gary Perler, Principal, Deloitte Tax LLP

Aaron Solomon, Principal—Income Tax, The Walt Disney Company

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

COVID-19 and the resulting public safety concerns prompted companies to implement work-from-home protocols and introduce new ways of working. In the past several months, we have experienced – in some form or another — the reduced focus on the corporate tax department's physical location and increased collective effort to function effectively as a virtual tax team by leveraging digital capabilities, connected platforms, tools and techniques, robotics and automation. If corporate tax department professionals continue to operate more virtually in the medium and long terms, how can we all stay better engaged to continue to grow our multistate tax talent? Listen in as a panel of state tax industry executives share their experiences on virtual coffee breaks and happy hours and provide overall thoughts on managing and nurturing talent in our newer normal.

DAY FOUR: Thursday, February 4 (cont.)

12:45pm – 1:45pm & 2:00pm – 3:00pm

Elective options

Corporate social responsibility: Teaming for sustainable tax solutions

Mark Holcomb, Partner, Dean Mead & Dunbar

Anesh Mehta, Managing Director, Deloitte Tax LLP

John Mimplitz, Vice President, Tax, Cigna Corporation

The COVID-19 pandemic caused most states to end their last fiscal year with a decline in general funds for the first time since the Great Recession, leaving taxing authorities to find ways to cope with the shortfalls. This session will consider views on whether, and if so to what extent, companies have social responsibilities to their surrounding communities and how corporate tax department professionals may proactively manage and influence forthcoming tax law and policy changes by teaming with their government affairs departments. Panelists on this session will discuss leading practices for pursuing policy compromises or alternative options that may be mutually beneficial for companies and society – such as short-term, rather than long-term, tax increases in the form of temporary fees or surcharges to address the immediate needs of the community but not lasting punitive measures that outlive public need.

Leading tax departments through changes in a digital world

Kristi Doyle, Director, Tax COE, Johnson Controls

Andy Gold, Partner, Deloitte Tax LLP

Paul Isabella, Director, Income Tax, CVS Health

RJ Littleton, Partner, Deloitte Tax LLP

This session addresses what multistate tax executives should know about how emerging technologies are altering the ways companies operate; disrupting standard business models; and creating complexities, demands, and potential opportunities for corporate tax departments—including innovative ways these technologies are transforming businesses in our newer remote workforce reality. The movement of enterprise applications from physical data centers to cloud-based systems affords companies the opportunity to continue transforming the way their tax departments operate. The panelists will consider “what’s actually working” now as companies advance to automate routine tax functions and manage their data, often in remote work settings.

DAY FIVE: Friday, February 5

11:00am – 12:00pm

Tax Policy in 2021 and Beyond: Updates from the Hill

Shahira Knight, Principal, Policy & Government Relations, Deloitte LLP

Jon Traub, Principal, Deloitte Tax LLP

With the November 2020 votes cast, Americans have spoken and chosen the men and women they want as their leaders on the Hill and in the White House. This session will summarize key election results and discuss the implications for tax policy in 2021 and beyond, including who the key decision-makers on tax policy may be, whether tax increases or tax cuts are on the table, and when we might see action on important tax items. The session also will consider how Washington may attempt to build on its response to the economic and health challenges of the coronavirus pandemic, and what might happen to key pieces of the 2017 Tax Cuts and Jobs Act.

12:15pm – 1:15pm

State tax officials panel—States’ perspectives on the new normal

Moderator: Matt Polli, Partner, Deloitte Tax LLP

Diana Beinart, Deputy Commissioner – General Counsel, City of New York, Department of Finance

Jozel Brunett, Chief Counsel, California Franchise Tax Board

Joe Garrett, Managing Director, Deloitte Tax LLP

Nancy Prosser, General Counsel, Multistate Tax Commission

State taxing authorities and multistate tax industry executives share many common realities these days – for example, having to do more with fewer staffing resources, and acclimating to a more virtual workforce environment. To help keep your business “in the know,” listen in as this panel gives us an inside perspective on challenging issues facing today’s state tax administrators, including how they may be responding to state and local budget shortfalls and the types of administrative and legislative solutions they would like to see. These current and former state tax officials will address administrative controversies in the age of COVID, as well as whether, and if so how, the states may be willing to partner with the business community to come up with mutually beneficial and viable tax-related arrangements in our new normal.

DAY FIVE: Friday, February 5 (cont.)

1:45pm – 2:45pm

Ethics—Dilemmas facing state tax industry executives

Mitchell I. Horowitz, Shareholder, Buchanan Ingersoll & Rooney P.C.

Robert Waldow, Principal, Deloitte Tax LLP

This interactive course on ethics for state tax industry executives will ponder some of today's ethical predicaments using practical hypotheticals from our newer remote working and social distancing reality. Listen in as the panel considers feasible options and help weigh in on potential courses of action through audience polling.

2:45pm – 3:45pm

Florida tax developments

Moderator: Chris Snider, Managing Director, Deloitte Tax LLP

Robert DuCasse, Revenue Program Administrator, Corporate Income/Documentary Stamp Tax, Florida Department of Revenue

Kevin Herzberg, Partner, Grant Thornton LLP

Mark Holcomb, Partner, Dean Mead & Dunbar

Eric Peate, Chief Assistant General Counsel, General Tax Section, Florida Department of Revenue

Nicole Santiago, General Counsel, Florida Department of Revenue

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

Participants in this session will get an update on the latest tax developments in Florida as our Florida tax specialists focus on the impact of the 2020 elections and pandemic and share their thoughts on the upcoming 2021 legislative session. The panelists will discuss noteworthy cases and “hot topics” in Florida courts, Florida tax technical rulings, and various matters of attention at the Florida Department of Revenue.

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