

**Deloitte.**



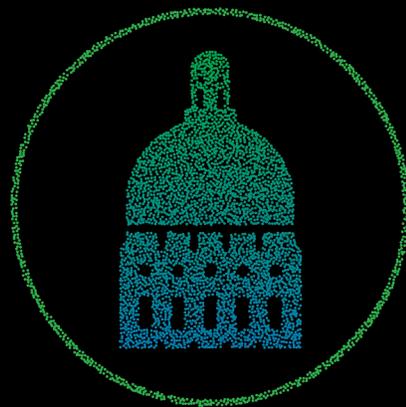
**Deloitte's National Multistate  
Tax Symposium West**

Move forward with confidence—  
State implications of tax reform

April 30–May 2, 2018  
Monarch Beach Resort  
Dana Point, CA

[Click here to  
register online](#)

# Deloitte's National Multistate Tax Symposium West



## Monday, April 30, 2018

**6:00 p.m.–8:00p.m.** Welcome reception

## Tuesday, May 1, 2018

**6:30 a.m.** Wellness activity—Yoga on the lawn

Join us early morning for a private yoga class set on a lawn overlooking the Pacific. Class is limited to 30 participants.

**7:15 a.m.–8:15 a.m.** Breakfast

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

**8:45 a.m.–9:45 a.m.** Move forward with confidence—Highlights and lesser-anticipated aspects of tax reform

Eminent tax practitioners will set the stage by discussing the federal tax changes that may have been unanticipated—including certain state taxation implications. Gain valuable insight into how your business may move forward in this new tax environment with informed decision-making from international, federal, and state tax planning and compliance perspectives.

**9:45 a.m.–10:45 a.m.** State tax overview of federal tax reform's international tax provisions

This session will introduce some of the most prominent international tax changes created by the 2017 Tax Reform Act—including the new transition tax, GILTI taxation, FDI deduction, and the BEAT—and provide a general overview of the associated multifaceted state tax implications involving federal conformity and state filing group differences. The panelists will also familiarize the audience with state income tax opportunities and risks that may arise from multinational organizational restructurings.

**10:45 a.m.–11:00 a.m.** Refreshment break

**11:00 a.m.–12:00 p.m.** Tax reform breakout 1 *(Breakout descriptions are on page 3)*

**12:00 p.m.–1:30 p.m.** Luncheon session—Tax policy in the age of Trump

Federal tax reform took center stage in Washington D.C. this past winter with enactment of the most comprehensive tax reform legislation in over 30 years. This luncheon session will explore what has happened with tax policy since, and what to watch going forward, as we head into the November midterm elections and beyond.

**1:45 p.m.–2:45 p.m.** Tax reform breakout 2 *(Breakout descriptions are on page 3)*

**3:00 p.m.–4:00 p.m.** Tax reform breakout 3 *(Breakout descriptions are on page 3)*

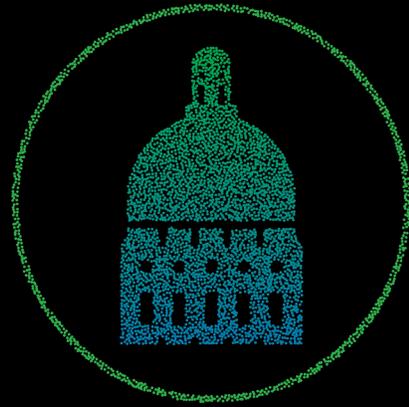
**4:00 p.m.–4:15 p.m.** Refreshment break

**4:15 p.m.–5:15 p.m.** State implications of tax reform—Perspectives from industry executives

A panel of state tax industry executives will share their thoughts on the 2017 Tax Reform Act and what it means for businesses navigating this new frontier. Hear what they have to say about the states' responses to the federal tax changes and the unique challenges and opportunities they anticipate going forward from both tax compliance and planning perspectives.

**6:30 p.m.** Dinner and entertainment

# Deloitte's National Multistate Tax Symposium West



## Wednesday, May 2, 2018

### 6:00 a.m. Wellness activity—Coastal run/walk

Join us early morning for a run/walk exploring Dana Point and the Monarch Beach Golf Links.

### 7:00 a.m.–8:00 a.m. Breakfast

### 8:00 a.m.–9:00 a.m. Emerging technologies and tax reform—Keeping your tax department current

The panelists in this session will discuss what 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 Tax departments—including innovative ways these technologies are transforming businesses and Tax departments in this new post-tax reform era. The panelists will encourage audience participation, as they consider “what’s actually working” now as companies advance to automate routine tax functions and manage their data.

### 9:00 a.m.–9:15 a.m. Refreshment break

### 9:15 a.m.–10:15 a.m. State tax policy—Recent developments in multistate taxation

States continue to grapple with their responses to the recently enacted federal tax reforms as they attempt to manage tight budgets and encourage economic growth within their jurisdictions. Listen in as multistate tax specialists share their views on the 2017 Tax Reform Act’s impact on state tax policy—including select recent state tax legislative enactments and proposals, administrative developments, and a handful of trending cases. Learn how these changes may affect your business and explore avenues for educating state taxing authorities.

### 10:20 a.m.–11:20 a.m. State officials panel—States’ approach to tax reform

Moderated by a former Chief Counsel of the California Franchise Tax Board, this panel of state officials including California, Oregon and others, will provide you with their insights and perspectives on the 2017 Tax Reform Act and what they anticipate in their jurisdictions in response to it. Join us as these prominent officials share their thoughts on some important state tax-related issues facing the states and business organizations today.

### 11:30 a.m.–1:00 p.m. Luncheon session—Expanding nexus challenges in the new economy—Thoughts on *Wayfair*

This luncheon session will focus on litigation before the U.S. Supreme Court that could result in the demise of Quill’s physical presence nexus standard, with additional commentary on Congressional pursuits to do the same. The panelists will also reflect on how the states are pushing forward with statutory and/or regulatory sales, use, and indirect tax economic nexus provisions, and what this could mean for your business going forward.

### 1:15 p.m.–2:15 p.m. General breakout 1 (Breakout descriptions are on page 3)

### 2:30 p.m.–3:30 p.m. General breakout 2 (Breakout descriptions are on page 3)

## Tax reform breakouts—Please select three sessions

### Tax reform and ASC 740—State tax considerations

This session will discuss how companies can analyze the impact of the 2017 Tax Reform Act and federal accounting method elections to their state tax provisions, including implications for current state income tax expense, state deferred income tax, and unrecognized tax benefit positions. These accounting specialists will also tackle the ongoing complexities in identifying and measuring deferred taxes and assessing needs for valuation allowances, as well as the practical implications of common state uncertain tax positions.

### Tax reform and pass-through entity structures—State tax considerations

Within the framework of the recently enacted federal tax reforms and the 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—including conformity to the new 20% deduction of qualified business income (QBI), and other new rules now applicable to either flow-through entities and/or their owners. The session will also address underlying choice of entity considerations and the new federal audit regime from a state perspective.

### Debt-related considerations arising from federal tax reform

Multistate organizations may wish to reevaluate their existing debt structures, including external debt alignment, due to resulting implications of federal tax reform. This session will examine state tax base-related and filing group/methodology issues that may arise from some new federal provisions involving debt, such as the limitations on the deduction for interest under Internal Revenue Code (IRC) Sec. 163(j) and other provisions. Learn how your business may navigate through these budding questions.

### State treatment of federal deemed and actual dividends and GILTI—A deeper dive

Delve further into some state tax aspects of, and planning for, the new federal “transition tax,” and the varying state treatment of Subpart F income and foreign dividends—especially when taking into account combined group composition and/or separate return filings. The session will also closely examine the underlying state tax issues associated with the federal “GILTI” category of income for controlled foreign corporations and “FDII.”

### State treatment of federal tax reform's base-broadening provisions

This session will focus on the state treatment of, and nuanced state coupling and/or decoupling issues arising from, various federal income tax base-broadening provisions under the 2017 Tax Reform Act—such as repeal of the IRC Sec. 199 deduction; limitations on the federal interest expense deduction under IRC section 163(j); elimination of the 50% deduction for business-related entertainment expenses; and net operating loss modifications. The session will also touch on similar conformity issues involving the new immediate federal expensing provisions under IRC Sec. 168(k).

### Filing methods, state apportionment, and tax reform—New issues and considerations

Join us as we explore filing method options and state apportionment and allocation considerations in light of the 2017 Tax Reform Act. New categories of income beg the question of how filing groups will be impacted and what options are available for apportioning or allocating the income. This session will consider such emerging issues, including underlying documentation that may be necessary for state corporate income and franchise tax compliance purposes.

## General breakouts—Please select two sessions

### Indirect tax planning and compliance—What you can do now (Part 1)

As the states continue to test the boundaries of their scope and power over out-of-state businesses, indirect taxation rules are facing their own unique set of “tax reforms.” This session will examine the myriad of sales and use tax nexus issues at play—beyond just *Wayfair*—with emphasis on what your business can do now to prepare, including some “no regrets tax planning and modeling” for compliance purposes. Also, as we move into a services and digital goods-based economy, we will consider the complex taxability and sourcing issues that may arise.

### Indirect tax planning and compliance—What you can do now (Part 2)

In this session, we will take a closer look at how non-income tax law changes and developments (i.e., those involving state gross receipts-based taxes and indirect/sales/use taxes) may impact financial accounting and reporting decisions made in the calculation of your contingency accruals. The panelists will encourage audience participation, as they consider practical approaches to help your business proactively manage risk in this area.

### Infrastructure and domestic reinvestment—What you should know

This session will contemplate how the recently enacted federal tax reforms and current administration's sizeable infrastructure plans may cause some businesses to revise their spending and investment decisions—including interesting 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 opportunities that your business should consider in this new environment.

### Western states roundtable

Join us for some latest state tax updates from Arizona, California, Colorado, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, and Washington.

## Additional information

### What the Deloitte National Multistate Tax Symposium West is all about

The 2018 National Multistate Tax Symposium West 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 West 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. This event is open to in-house tax professionals only.

### Registration fee

Due to limited availability for this conference, we strongly advise you to register early by [clicking here](#). An early bird registration price is available at the cost of \$795. Starting March 30, 2018, the cost will increase to \$895. Registration fees include all registrants' meals.

### Location and accommodation

The Symposium West will be held at the Monarch Beach Resort, Dana Point in California. A limited number of rooms are reserved for participants at the rate of \$320, plus a discounted resort fee of \$20, and a room tax of 10.22% and occupancy tax of 10.22%. Please **do not** contact the hotel directly. Shoulder dates are subject to availability.

### Meals

All meals and receptions will be provided for paid attendees beginning with a welcome reception on Monday, April 30 and concluding with lunch on Wednesday, May 2. One adult guest per attendee is welcome to attend Monday's welcome reception, and Tuesday's dinner at the cost of \$25 per event. Guests must be registered in advance of the Symposium.

### Additional benefits available to registrants:

- Valet Parking—Discounted valet parking, \$30 a day.
- Spa Services—10% discount on all available spa services, at the Miraval Life in Balance Spa. Book here: <http://www.monarchbeachresort.com/miraval-spa-dana-point/>
- Golf—For individual or group rates (for 12 or more) contact <https://www.monarchbeachgolf.com/BOOK-TEE-TIMES/>

### Transportation

The Monarch Beach resort is approximately 25 miles from John Wayne-Orange County Airport (SNA), 41 miles from Long Beach Airport (LGB), and 60 miles from Los Angeles International Airport (LAX).

- The cost of a taxi is approximately \$36 one way, from John Wayne-Orange County Airport (SNA).
- Private car service to and from John Wayne-Orange County Airport (SNA) can be arranged by calling Experience Classic Express Car Service at +1 800 914 8494, or by texting at +1 714 273 2612. The cost is \$64 one way.

### Attire

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

### Continuing education

Up to 12 CPE credits, Taxes, Accounting, and Specialized Knowledge. Credit amount may be dependent on session selection. [Click here](#) for more information.

### Cancellation

Refunds issued for cancellations received prior to April 16, 2018.

### For more information:

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#### Registration and hotel accommodations

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[www.deloitte.com/us/multistate-tax-symposium-west](http://www.deloitte.com/us/multistate-tax-symposium-west)

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