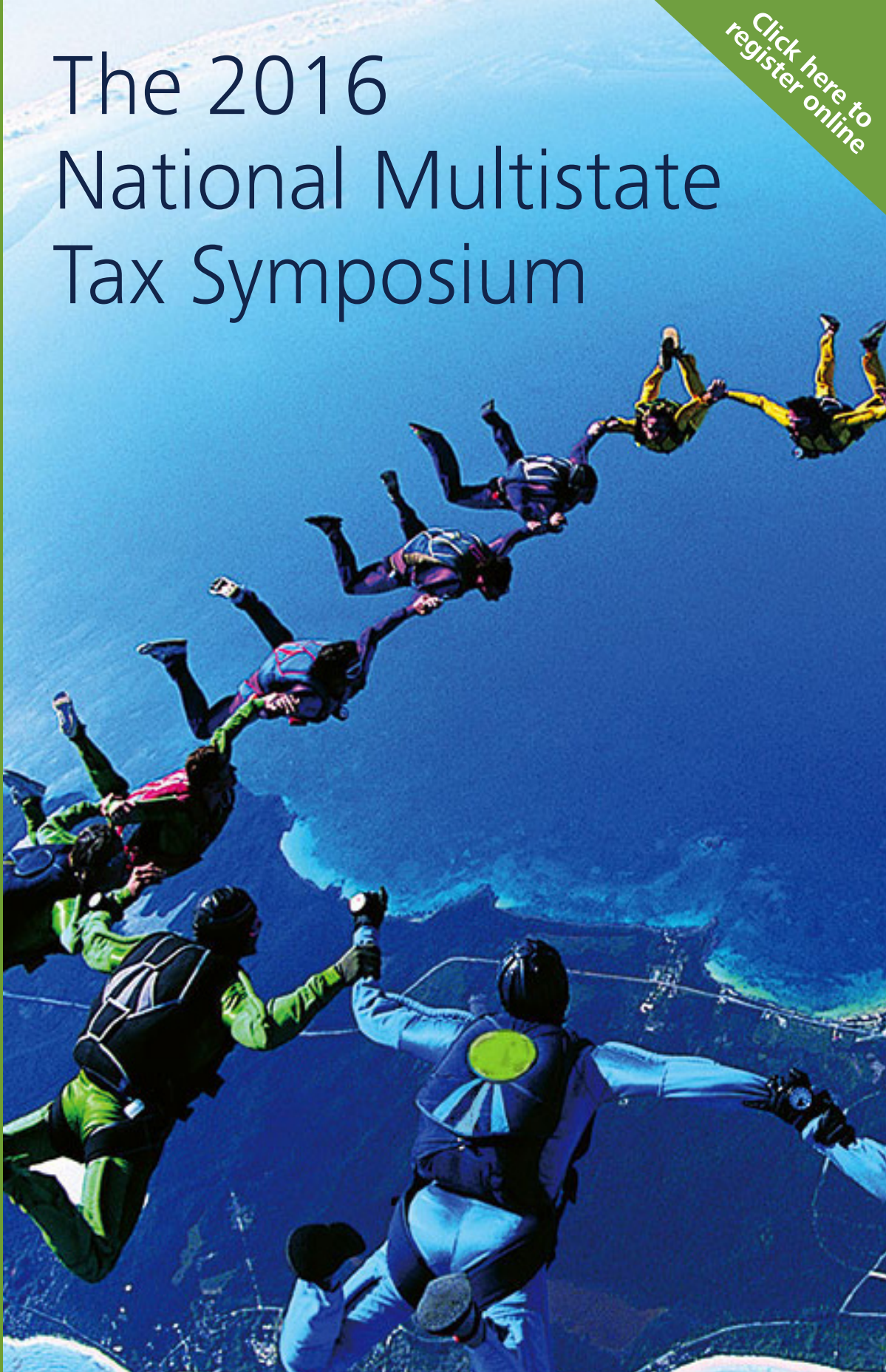


THE SHIFTING LANDSCAPE
TRANSFORMATIONAL CHANGES IN STATE TAXATION

The 2016 National Multistate Tax Symposium

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THE FLORIDA BAR

February 3-5, 2016
*Disney's Grand Floridian
Resort & Spa*

Deloitte.

The 2016 National Multistate Tax Symposium

BONUS SESSIONS

Wednesday, February 3

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

Doug Andersen, Partner, Deloitte Tax LLP

Chris Barton, Director, Deloitte Tax LLP

The shifting state tax landscape continues to present challenges from both an income tax and non-income tax accounting perspective. In this session, accounting firm panelists will discuss how various state tax law changes may impact your overall tax rate and affect your financial statements—including implications for current state income tax expense, state deferred income tax, and unrecognized tax benefit positions. The panelists will also explore the complexities in identifying and measuring deferred taxes and assessing needs for valuation allowances, as well as financial accounting for indirect taxes.

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

Moderator—Chris Snider, Director, Deloitte Tax LLP

Tony Hamm, Deputy General Counsel, Florida Department of Revenue

Kevin Herzberg, Partner in charge, Tampa office, Grant Thornton LLP

Mark E. Holcomb, Partner, Madsen Goldman & Holcomb, LLP

Marshall Stranburg, Executive Director, Florida Department of Revenue

Rex D. Ware, Of Counsel, Radey Law Firm

Join noted Florida tax specialists as they provide updates and discuss the latest tax legislative developments in Florida, including what you may need to know about the upcoming 2016 Florida legislative session. The panelists will also highlight recently decided tax cases and “hot topics” currently on the docket in Florida courts, noteworthy Florida tax technical rulings, and various issues currently being addressed by 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 4

BONUS SESSION

7:30 a.m.–8:30 a.m.—Ethics and the state tax industry executive

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

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

Jeffrey L. Hyde, Senior State Tax Counsel, International Business Machines Corporation

Start the day early with this practical and interactive session on ethics for state tax industry executives as the panel explores real-life dilemmas facing today’s tax department professionals. Help weigh in on various courses of action via audience polling. Also, are you currently facing an ethical dilemma of your own? Submit your ethical concerns during registration for the panel to address anonymously in class.

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

Jim Barrett, Chair, Tax Section of The Florida Bar

Carrie Falkenhayn, Partner, National Service Line Leader—Multistate Tax Services, Deloitte Tax LLP

William D. Townsend, Of Counsel, Dean Mead

8:45 a.m.–9:45 a.m.—Transformational changes: Practical ramifications of recent US Supreme Court state tax decisions

Steve Kranz, Partner, McDermott Will & Emery LLP

Douglas L. Lindholm, President, Council On State Taxation

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

David Vistica, Director, Deloitte Tax LLP

2015 was a monumental year for state taxation as the US Supreme Court issued decisions in three landmark state tax cases—*Direct Marketing Ass’n vs. Brohl*; *Ala. Dep’t of Revenue vs. CSX Transportation Inc.*; and *Comptroller of the Treasury of Maryland vs. Wynne*—all of which may prove to have broader application and implications for both state and federal tax policy going forward, substantively and procedurally. This session will focus on the potential practical state and local tax ramifications of these decisions now and in the coming years.

9:45 a.m.–10:45 a.m.—State vs. taxpayer—Leveling the playing field: Perspectives from the ALJs

Moderator—Mike Porter, Principal, Deloitte Tax LLP

Roberta Moseley Nero, President and Commissioner, New York State Tax Appeals Tribunal/Division of Tax Appeals

Glenn Newman, Shareholder, Greenberg Traurig LLP, and past President of the New York City Tax Commission, and past President of the New York City Tax Appeals Tribunal

William L. Thompson, Chief Tax Tribunal Judge, Alabama Tax Tribunal

Gain insight into the perspectives of state administrative law judges from select tax tribunals as this panel addresses continuing and emerging state and local tax audit and administrative controversy trends. In this interactive session, learn how your business organization may take charge and proactively engage state taxing authorities as they scrutinize tax filing positions, day-to-day transactions, and business restructurings.

11:00 a.m.–12:00 p.m.—General breakout: Session 1

(Breakout descriptions are on page 4)

12:00 p.m.–1:30 p.m.—Lunch and Luncheon address

Mallory Weggemann, Professional Athlete

Mallory shares her incredible story of winning gold and setting a Paralympic Record in swimming in the 50-meter freestyle in London and her pursuit of the 2016 Paralympic Games in Rio de Janeiro. She currently holds 34 American Records and 15 World Records in swimming.

1:45 p.m.–2:45 p.m.—First “The shifting landscape—Transformational changes in state taxation” breakout session

3:00 p.m.–4:00 p.m.—Second “The shifting landscape—Transformational changes in state taxation” breakout session

(Breakout descriptions are on page 3)

4:15 p.m.–5:15 p.m.—The shifting landscape—Transformational changes in state taxation

Moderators—Valerie Dickerson, Partner, Deloitte Tax LLP, and **Robert R. Vonick**, Vice President and Senior Tax Counsel, The Walt Disney Company

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

Kristen Cove, Partner, Deloitte Tax LLP

Jeffrey L. Hyde, Senior State Tax Counsel, International Business Machines Corporation

Douglas L. Lindholm, President, Council On State Taxation

Stacey Sprinkle, Vice President—Federal Tax Policy, Verizon

Navigating the shifting landscape of state and local taxes in this global business environment has become increasingly complex and demanding with potential new state tax considerations and risks around every corner. This panel of eminent state tax specialists will thoughtfully consider what appears to be an increasing trend of state taxing authorities to scrutinize basic business-motivated transactions and restructurings in an effort to address perceived tax base mobility and profit-shifting motives. Most importantly, this panel will offer insights into how your business organization may take charge and proactively engage state taxing authorities—both pre- and post- audit and assessment—to help reduce unnecessary costs and the likelihood of litigation and increase your tax department's overall efficiency.

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 5

8:00 a.m.–9:00 a.m.—General breakout: Session 2

(Breakout descriptions are on page 4)

9:15 a.m.–10:15 a.m.—Legislative, administrative, and judicial developments in state taxation

Karl Frieden, Vice President and General Counsel, Council On State Taxation

Jeff Friedman, Partner, Sutherland Asbill & Brennan, LLP

Shona Ponda, Senior Manager, Deloitte Tax LLP

As the states continue to grapple with wanting to grow and enhance their respective economies while also responding to persistent budgetary pressures, this panel of multistate tax specialists will share the latest on recently enacted and pending state tax legislation, as well as the underlying “hot button” legislative trends. The session will also address select state tax administrative and judicial developments and how these changes and trends may impact your business today and in the coming years.

10:30 a.m.–11:30 a.m.—Post-audit and assessment—A ringside look at administrative resolutions

Moderator—Scott Frishman, Principal, Deloitte Tax LLP

Mike Bryan, Director, Deloitte Tax LLP

Arthur R. Rosen, Partner, McDermott Will & Emery LLP

Frank A. Yanover, Sales and Property Tax Director & Senior Tax Counsel, GE Capital

Go behind the scenes as this panel examines the complexities of managing post-assessment controversies through administrative resolution with a state taxing authority. This panel of leading industry and state tax specialists will role-play different perspectives in this administrative process, voicing competing concerns within and outside of the taxpayer's business organization. By examining these viewpoints, the panel will provide insights into the various state tax controversy issues that arise and should be deliberated, both prior to and during, the administrative appeals process.

11:30 a.m.–1:00 p.m.—Lunch and Luncheon address

Jonathon Traub, Principal, Deloitte Tax LLP

Jonathan Traub, managing principal of Deloitte Tax LLP's Tax Policy group, and former staff director for the House Ways and Means Committee from 2008–2012, will discuss tax policy issues that companies may want to keep their eyes on in advance of the November elections and beyond.

1:15 p.m.–2:15 p.m.—General breakout: Session 3

2:30 p.m.–3:30 p.m.—General breakout: Session 4

(Breakout descriptions are on page 4)

The shifting landscape—Transformational changes in state taxation breakout sessions

Pre-audit and assessment of state income taxes—What you can do now to better manage the inevitable

Bart Baer, Principal, Deloitte Tax LLP

Chris Campbell, Partner, Loeb & Loeb LLP

Jen Galbreath, Director—State & Local Tax Audits, Comcast

Businesses should proactively manage their daily corporate operations in preparation for future state income tax audits and potential assessments to help avoid unnecessary future costs, disruptions, and expensive litigation, as well as increase overall tax department efficiency. This session will explore leading practices for such preemptive risk management within a business organization—both global and domestic—including contemporaneous documentation policies to better substantiate your company's state income tax filing positions and restructurings, alternative apportionment options, voluntary disclosure and/or amnesty agreements, and administrative ruling requests.

Leading practices for proactively managing your state income tax audits, assessments, and administrative disputes

John Amato, Senior Tax Counsel Director—State Income Tax Audits, General Electric Company

Mike Bryan, Director, Deloitte Tax LLP

Kathryn Friel, Partner, Jones Walker LLP

Extensive and detailed state income tax audits and assessments are more often the norm than the exception for many multinational and/or multistate business organizations in today's business environment. However, once presented with an audit or assessment, businesses may still have numerous available options and opportunities to respond proactively. This session will address various aspects of tax audit examinations—such as the opening conference, audit plans, information requests, and data management/technology considerations—as well as leading practices for managing post-assessment administrative controversies and their state-by-state nuances. The session will also touch on alternative dispute resolution, settlement, and litigation.

Indirect/sales/use and gross receipts taxation—A practical approach for managing risk and controversy both pre-and post-audit assessment

Stephanie Csan, Director, Deloitte Tax LLP

Marc Simonetti, Partner, Sutherland Asbill & Brennan, LLP

Stacey Sprinkle, Vice President—Federal Tax Policy, Verizon

This session will discuss leading practices for businesses to proactively prepare for potential state indirect and/or gross receipts tax audit and assessments. The discussion will include leading practices for addressing, from an indirect/gross receipts tax perspective, day-to-day corporate operations and risk—including contemporaneous data collection, technology considerations, sampling agreements, reverse audits, voluntary disclosure and/or amnesty agreements, and administrative ruling requests. The session will also focus on successfully managing ongoing indirect/gross receipts tax audits and the state-by-state nuances of administrative controversies, as well as potential opportunities for alternative dispute resolution, settlement, and litigation.

General breakout sessions

State income taxation of pass-through entities

Bruce P. Ely, Co-chair, SALT Practice Group, Bradley Arant Boult Cummings LLP

Todd Hyman, Partner, Deloitte Tax LLP

Today's corporate organizational structures often encompass some element of flow-through entities. Join our pass-through entity specialists as they discuss the growingly uniform, yet still distinct, state income tax treatment of partnerships and limited liability companies—such as apportionment factor flow-through, unitary considerations, impact of intercompany transactions, entity-level taxation, and tax withholding.

Hot topics in credits and incentives

Theresa Foxley, Managing Director, Corporate Recruitment and International Trade, Utah Governor's Office of Economic Development

Bruce Kessler, Senior Manager, Deloitte Tax LLP

William Lasher, Senior Director, Indirect Taxes & Tax Policy, eBay Inc.

Encouraging economic growth through state statutory credits and negotiated incentives is an increasing priority for many states as they compete for potentially promising commercial and industrial developments. As such, there are numerous credits and incentives opportunities to consider—both recently enacted and revised, as well as longstanding. This session will address current legislative trends as well as potential credits and incentives opportunities, including practical methods to effectively secure them and proactive approaches to retaining benefits previously earned.

State transfer pricing—Preparing for increased scrutiny of intercompany transactions

Mike Bryan, Director, Deloitte Tax LLP

Paul Buchman, Senior Director, State Taxes, Tyco International

Peter L. Faber, Partner, McDermott Will & Emery LLP

Multinational companies are facing increased examination by the states of their intercompany transfer pricing arrangements. Many states are challenging the pricing of intercompany transactions through IRC § 482—type statutes and regulations, or are simply negating the effect of these transactions through the use of their discretionary adjustment powers, “addback” statutes, or assertion of nexus on out-of-state entities—with some even engaging outside consultants to better equip their revenue authorities to execute these measures. This session will address the latest developments in this area, and how businesses may prepare to defend state audits or assessments arising from an adjustment to intercompany charges by developing “exam-ready” transfer pricing documentation.

Unitary combined reporting regimes—Ongoing issues for your organization

Ken Jewell, Director, Deloitte Tax LLP

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

Margaret Wilson, Partner, Wilson Agosto LLP

This session will focus on how states are implementing their mandatory unitary combined reporting taxation regimes from a practical perspective—such as determining the appropriate “taxpayer,” which entities are included in the report and underlying “tax haven” jurisdiction issues, elective combination mechanisms, net operating loss utilization methods, coordination with federal consolidated return rules, apportionment, treatment of intercompany transactions, and trapped credit application.

A closer look at *qui tam* “whistleblower” and class action lawsuits—How your business organization may be at risk

Deborah Bierbaum, Executive Director, External Tax Policy, AT&T

Tom Cornett, Senior Manager, Deloitte Tax LLP

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

This session will provide an overview of how various state consumer protection, unfair trade practices, *qui tam*, and class action lawsuits against businesses are increasingly being tapped as an alternative avenue for claimants to resolve their disputes over the interpretation of state tax statutes. Get perspectives on model statutes and legislation that can potentially reduce the associated exposure for businesses, including underlying refund claims, from such lawsuits, and how your business may proactively help manage this risk.

State income tax apportionment—What you need to know now

Kristen Cove, Partner, Deloitte Tax LLP

Arthur J. Parham, Jr., General Tax Advisor, Entergy Service Inc.

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

Apportionment remains of significant importance for multistate businesses from a state income tax perspective as state sales factor sourcing rules, together with throwback and throw-out rules, continue to change and evolve. This session will discuss the practical implication of these rules for your business, including related technology concerns and data-gathering constraints. This session will also update you on recent developments surrounding the Multistate Tax Compact litigation, and how these developments may impact your organization.

Managing your company's tax department—Leveraging the power of data and technology

Chris LaFollette, Staff Vice President, Tax, Anthem, Inc.

Andy Gold, Partner, Deloitte Tax LLP

Michael D. Sontag, Member—State and Local Tax Group, Bass Berry & Sims

With rising expectations to always do more with less, making the right decisions at the right time for your business's tax department has never been more difficult. By capitalizing upon the wealth of data now available, you may be able to gain valuable insights to help guide your actions. This session will explore trends in the use of data analytics and how companies can leverage their data to gain a more focused understanding of their tax posture, improve efficiencies, and add value through the tax function. Learn what questions to ask of your data, how visualization tools can be leveraged to focus your planning, and efficiencies that may be gained through leveraging technology within the state tax function.

Hot topics in indirect tax

Rick Heller, Director, Deloitte Tax LLP

Andres Vallejo, Partner, Morrison & Foerster LLP

This session will provide an update on important areas within sales, use, and other indirect taxation. Join these specialists as they cover select developments related to affiliate and “click-through” nexus, virtual currency, tangible personal property, digital goods and services, computer software, manufacturing, contracting, and Internet sales.

Additional information

What The National Multistate Tax Symposium is all about

The 2016 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 at <http://www2.deloitte.com/us/en/pages/tax/events/national-multistate-tax-symposium.html>. An early bird registration price will be available through the end of 2015 at the cost of \$795. Starting January 6, the cost will increase to \$895. 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, FL. A limited number of rooms are reserved for participants at the rate of \$269, 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 \$269 for three days prior to and three 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, and Disney's special half-day and multiday Meeting/Convention Theme Park tickets are designed to fit any agenda. You can save time and money with an advance purchase discount. Links to more information on these benefits are available on our registration site.

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 \$90 from the airport and \$75 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

Your guests are invited to attend Wednesday's welcome reception and Thursday's dinner event. The welcome reception is geared toward adults, with appetizers and drinks. You can RSVP for these events when registering.

Continuing education

Up to 17.5 CPE Credits, Accounting, Taxes, and Specialized Knowledge and Applications (under consideration). Credit amount may be dependent on session selection. [Click here for more information](#). Florida Bar members who attend this program will receive 19 hours of General CLE credits, and 1 hour of Ethics. This program also qualifies for 19 Certification Credits in State and Federal Government and Administrative practice, and 19 Certification Credits in Tax Law.

Cancellation

Refunds will be issued for cancellations received prior to January 8, 2016.

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Symposium site

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<http://www2.deloitte.com/us/en/pages/tax/events/national-multistate-tax-symposium.html>