The 2017 National Multistate Tax Symposium
Disappearing borders–positioning for greater certainty

February 1-3, 2017
Disney's Grand Floridian Resort & Spa
The 2017 National Multistate Tax Symposium

BONUS SESSIONS
Wednesday, February 1
2:00 p.m.–3:30 p.m.—Accounting for state income taxes
Doug Andersen, Partner, Deloitte Tax LLP
Chris Barton, Tax Managing Director, Deloitte Tax LLP
Panelists will address how various state income 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. Continued complexities in identifying and measuring deferred taxes, as well as assessing needs for valuation allowances, will also be discussed.

3:30 p.m.–5:00 p.m.—Florida tax developments
Moderator—Chris Snider, Tax Managing 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
Join Florida tax specialists as they discuss the latest noteworthy legislative, judicial, and administrative developments regarding Florida's corporate income, sales/use, and other unique taxes, including possibilities for the upcoming 2017 legislative session and select cases pending on the docket.

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 2

BONUS SESSION
7:30 a.m.–8:30 a.m.—Ethics—dilemmas facing state tax industry executives
Amy Eisenstadt, State Tax Counsel, General Electric Company
Lynn A. Gandhi, Partner, Honigman Miller Schwartz and Cohn LLP
Mitchell I. Horowitz, Shareholder, Buchanan Ingersoll & Rooney PC
Jumpstart your morning with this interactive course on ethics for state tax industry executives as the panel ponders ethical predicaments commonly faced using real-world hypotheticals. Listen in as the panel considers viable options, and weigh in on appropriate courses of action. Also, if you are currently facing an ethical dilemma of your own, tell us about it during registration and the panel will anonymously address it in class.

8:30 a.m.–8:45 a.m.—Welcome and opening remarks
Carrie Falkenhayn, Partner, National Service Line Leader—Multistate Tax Services, Deloitte Tax LLP
William R. Lane, Jr., Chair, Tax Section of the Florida Bar
William D. Townsend, Of Counsel, Dean, Mead & Dunbar

8:45 a.m.–9:45 a.m.—State of uncertainty: Scanning the sphere
Valerie Dickerson, Partner, Deloitte Tax LLP
Steven La Rosa, State Tax Director, Alexion
Douglas L. Lindholm, President, Council On State Taxation
Brian Toman, Partner, Reed Smith
Eminent state tax practitioners will scan the new normal for today's multistate and multinational business organizations – introducing how states are increasingly determined to capture income and receipts from transactions beyond their traditional boundaries. This session will help define the significant issues at stake and prepare you for a deeper dive toward potential resolutions.

9:45 a.m.–10:45 a.m.—Positioning for greater certainty: Perspective from tax general counsels
Moderator—Mike Bryan, Tax Managing Director, Deloitte Tax LLP
Jozel Brunette, Chief Counsel, State of California, Franchise Tax Board
Tony Hamm, Deputy General Counsel, Florida Department of Revenue
Gain insights into the perspectives of state tax agency general counsels as they share considerations and potential approaches to addressing the vexing issues facing state tax administration, including how they are responding and the types of solutions they'd like to see.

11:00 a.m.–12:00 p.m.—First “disappearing borders—Positioning for greater certainty” breakout session
(Breakout descriptions are on page 4)
12:00 p.m.–1:30 p.m.—Lunch and luncheon address: Lessons in leadership
Carey Lohrenz, Speaker, Aviator, Author
Join the Navy's first female Tomcat F-14 fighter pilot, as she shares the fundamentals that helped her win in the cockpit at Mach 2 and can help your team win in business. This keynote will challenge, inform, and inspire your team to move to higher levels of performance in difficult economic times and environments.

1:45 p.m.–2:45 p.m.—Second “disappearing borders—positioning for greater certainty” breakout session
3:00 p.m.–4:00 p.m.—Third “disappearing borders—positioning for greater certainty” breakout session
(Breakout descriptions are on page 3)

4:15 p.m.–5:15 p.m.—Disappearing borders—positioning for greater certainty
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
William Lasher, Senior Director, Indirect Taxes & Tax Policy, eBay Inc.
Douglas L. Lindholm, President, Council On State Taxation
Kristen Cove, Partner, Deloitte Tax LLP
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Douglas L. Lindholm, President, Council On State Taxation
A panel of experienced state tax professionals will offer their perceptions on how businesses may position themselves for greater certainty – in spite of states continuing to exert greater authority to capture income and transactional activity originating beyond their traditional borders.

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 3
8:00 a.m.–9:00 a.m.—General breakout: Session 1
(Breakout descriptions are on page 4)

9:15 a.m.–10:15 a.m.—Legislative, administrative, and judicial developments in state taxation
Christopher Campbell, Principal, Deloitte Tax LLP
Karl Frieden, Vice President and General Counsel, Council On State Taxation
Jeff Friedman, Partner, Sutherland Asbill & Brennan, LLP
As states balance the need for increased revenue generation with the simultaneous promotion of “tax relief” and reduced tax burdens by state lawmakers and other elected officials, this panel of multistate tax specialists will share their views on recently enacted and pending state tax legislation, as well as other important state tax judicial and administrative developments. Gain perspective on how these changes and latest trends may affect your business. Panelists may even speculate on what the recent election cycle may bode for the states.

10:30 a.m.–11:30 a.m.—A lively debate with Pomp, Lindholm, and Brunori
David Brunori, Research Professor, The George Washington University
Douglas L. Lindholm, President, Council On State Taxation
Richard D. Pomp, Esq., Alva P. Loiselle Professor of Law, University of Connecticut
Sit back and enjoy this spirited discussion among three luminaries of multistate taxation – Richard Pomp, the noted state tax law professor, author, and expert witness; Doug Lindholm, the President of The Council On State Taxation , and David Brunori, former Deputy Publisher at Tax Analysts – as they debate some of the more far-reaching and esoteric topics impacting state tax policy, including state sovereignty and taxation powers in the midst of evolving federal and international taxation regimes, and the ideal “win-win” result for properly planned, managed, and implemented state economic development programs.

11:30 a.m.–1:00 p.m.—Lunch and luncheon address: Tax policy in 2017: What we have seen and what to watch for
Jonathon Traub, Principal, Deloitte Tax LLP
In January 2017, a new President and a new Congress will be sworn into office, potentially shifting the direction of the country on a variety of issues, including tax policy. This federal tax policy specialist will take a look at the tax priorities of our new President and of leaders in Congress and evaluate the prospect for substantial changes in the federal tax code.

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 4)
Disappearing borders—positioning for greater certainty
Convergence of state, federal, and international taxes: Couple or decouple?
Mike Porter, Principal, Deloitte Tax LLP
Marc Simonetti, Partner, Sutherland Asbill & Brennan, LLP
Dan White, State and Local Tax Director, H&R Block
Recent and emerging federal and international developments surface and resurface wide-ranging state conformity issues: generally, whether or not, and if so, to what extent, states conform to these federal and global tax concepts and provisions. This session will endeavor to bring some order to the chaos by examining select federal corporate income tax conformity areas of concern for the states, including application of the new federal Section 385 Treasury regulations to intercompany debt, application of IRC Section 7874, and coordination with federal consolidated return rules.

States' taxing authority: How far will they reach?
Ken Jewell, Tax Managing Director, Deloitte Tax LLP
Steven La Rosa, State Tax Director, Alexion
Alysse McLoughlin, Partner, McDermott Will & Emery LLP
States' attempts to capture state revenue through expanded “nexus” concepts, unitary group member inclusion, and “market”-targeted sourcing mechanisms threaten established precedents and challenge historical notions of safe harbors – for both domestic and foreign entities. The panelists will discuss nexus and spotlight waters’ edge leakage, including foreign affiliates and 80/20 companies, and the impact of tax haven jurisdiction laws – providing insight on the interplay of these topics and their potential impact on your state tax posture. This session will address these impending controversies as well as how your business may manage the associated risks and compliance responsibilities.

Intercompany transactions—preparing for continued scrutiny
Craig B. Fields, Partner, Morrison & Foerster LLP
Katie Friel, Senior Tax Counsel, Entergy Services, Inc.
Alexis Morrison-Howe, Senior Manager, Deloitte Tax LLP
This session will explore how states are challenging transactions between affiliates through IRC § 482-type state provisions and discretionary adjustment powers in transfer pricing arrangements, debt versus equity analysis in recharacterizing hybrid structure intercompany debt, interpretation of statutory related-party expense disallowance provisions, and interstate information sharing. Learn how your business may practically cope with this reality and prepare to defend state audits or assessments arising from adjustments to intercompany charges.

Indirect/sales/use tax—expanding nexus challenges in the new economy
Jordan M. Goodman, Partner, Horwood Marcus & Berk Chtd.
Stacey Sprinkle, Vice President–Federal Tax Policy, Verizon
Dwayne Van Wieren, Partner, Deloitte Tax LLP
Panelists in this session will deliberate on developing cases and controversies involving the scope of state and local taxing power over out-of-state businesses, and the continued expanded reach by these jurisdictions in requiring such businesses to register and collect indirect/sales/use taxes – focusing on what your business can do now to prepare. This session will address how states are pushing the boundaries further with statutory and/or regulatory economic nexus provisions as well as Congressional pursuits that would alternatively codify, or result in the demise of, Quill’s physical presence nexus standard.
Market-based sourcing—where is the market?
Erik J. Burgos, State and Local Tax Director, General Dynamics Corporation
Kristen Cove, Partner, Deloitte Tax LLP
Marilyn A. Wethekam, Partner, Horwood Marcus & Berk Chtd.
As states continue the move toward a heavily weighted sales factor and market-based sourcing of corporate income from services and intangibles, taxpayers often find themselves with little real-world guidance on how to appropriately implement these new rules – i.e., exactly who is the customer and where is the benefit received; how far down the transaction chain does a taxpayer need to look to determine its market? Also, what data points does a taxpayer require to figure out its “market,” and how does a taxpayer source sales of intercompany services? This session will address these issues and consider documentary and compliance options for your organization, including what is a “reasonable approximation” for market sourcing purposes.

Corporate ownership in pass-throughs: State income tax issues
Paul Buchman, Senior Director, State Taxes, Tyco International
Bruce P. Ely, Co-chair, SALT Practice Group, Bradley Arant Boult Cummings LLP
Todd Hyman, Partner, Deloitte Tax LLP
Many corporate organizational structures encompass various types of flow-through entities – often in the form of limited liability companies and joint ventures. Pass-through entity specialists in this session will address the diverse state income tax treatment of flow-through entities and what this means from a practical standpoint for its corporate shareholders and partners, including the impact of the new federal partnership tax audit rules from a state tax perspective. They will also discuss some of the latest state flow-through entity-related legislation and rulings – covering areas involving apportionment factor flow-through, unitary groups, intercompany transactions, entity-level taxation, and tax withholding.

Credits and incentives: Managing beyond procurement
William M. Backstrom, Jr., Practice Group Leader for the Tax, Trusts and Estates Practice Group, Jones Walker LLP
Brian O’Leary, Senior Vice President, Tax Counsel, NBCUniversal Media, LLC
Kevin Potter, Tax Managing Director, Deloitte Tax LLP
Promoting economic development and job growth through state statutory credits and negotiated incentives is a priority for many states as they compete for new or expanding business. This panel of credits and incentives specialists will address current state legislative trends in this area within the context of surrounding public perception – focusing on practical methods and documentation policies for companies to help effectively manage and retain C&I benefits previously procured on subsequent audit, and foster transparency to withstand civic scrutiny.

What am I buying/selling? Indirect tax characterization of tech products
Scott Brandman, Partner, Baker and McKenzie LLP
Kirsten Gulotta, Tax Managing Director, Deloitte Tax LLP
Linda O’Donohue, Sales Tax Leader, GE Capital Corporation
Indirect/sales/use tax specialists in this session will consider the application of such taxes to emerging technology – discussing how proper characterization is important for both vendors and purchasers analyzing potential tax obligations and accruals for these new products and/or services, and offering distinct practical approaches for characterization that go beyond the often misclassified “cloud computing” category and traditional “true object” analyses. Participants will come away with a suggested framework for analyzing and documenting the taxability of electronically delivered products/services to help prepare for potential audits and/or qui tam “whistleblower” and class action lawsuits.

Indirect/sales/use tax - nexus and sourcing transactions—common problems
Richard Heller, Tax Managing Director, Deloitte Tax LLP
William Lasher, Senior Director, Indirect Taxes & Tax Policy, eBay Inc.
Jack Trachtenberg, Counsel, Reed Smith LLP
In today's new economy where many taxpayers find themselves dealing in unique forms of bundled transactions, software, and digital products/technology, traditional state indirect/sales/use tax sourcing rules that look through to the transaction's "place of receipt" fall short because vendors often do not know where their products are being "received," and such receipt may be in multiple user locations. This session will consider practical approaches for such businesses to gather the requisite data and document their transactions for purposes of accurately collecting and reporting the appropriate amounts of taxes in the state and local tax jurisdictions where they do business.

Accounting for state indirect and other transaction-based taxes
Stephanie Csan, Tax Managing Director, Deloitte Tax LLP
Shanna Steed, Tax Principal - Tax Operations & Domestic Parks & Resorts, The Walt Disney Company
Gary Yeats, Vice President, Corporate Taxes/Tax Counsel, Valassis Communications, Inc.
Panelists in this session will take a closer look at how non-income tax law changes and developments (e.g., those involving state gross receipts-based taxes and indirect/sales/use taxes) may affect the calculation of your documented and recorded loss contingency accruals for financial reporting purposes. The panelists will encourage audience participation as they consider leading documentation and recording practices to help your business proactively manage risk in this area.
Additional information

What The National Multistate Tax Symposium is all about
The 2017 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. An early bird registration price will be available through the end of 2017 at the cost of $895. Starting January 1, 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 $275, 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 $275 for three days prior to and three days following The 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 2017 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

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
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 18 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 21.5 hours of general CLE credits and 1 hour of ethics. This program also qualifies for 21.5 certification credits in state and federal government and administrative practice and 21.5 certification credits in tax law.

Cancellation
Refunds will be issued for cancellations received prior to January 6, 2017.

For more information:

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