The 2015 National Multistate Tax Symposium

February 4–6, 2015
Disney’s Grand Floridian Resort & Spa

Click here to register online
BONUS SESSIONS

Wednesday, February 4
2:00 p.m.–3:30 p.m. — Accounting for State Taxes
Doug Andersen, Partner, Deloitte Tax LLP
Nick Cotroneo, Partner, Deloitte Tax LLP

Accounting firm panelists in this session will explore differences and distinctions between accounting for income and non-income taxes. Also, panelists will consider complexities in identifying and measuring deferred taxes and assessing needs for valuation allowances. Finally, panelists will discuss how recent state income tax law changes may affect your financial statements, with a focus on impacts to current state income tax expense, state deferred income tax, and unrecognized tax benefit positions.

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
Marshall Stranburg, Executive Director, Florida Department of Revenue
Rex D. Ware, Of Counsel, Buchanan Ingersoll & Rooney PC

Join and interact with our panelists of noted Florida tax specialists as they discuss the potential state tax implications of the 2014 elections, as well as the prior and upcoming Florida legislative sessions. They will also highlight topical judicial and administrative developments covering Florida’s corporate income tax, sales/use taxes, and other taxes unique to the Sunshine State.

5:15 p.m.–6:00 p.m. — Diversity: A Business Imperative
Moderator — Jorge Caballero, Partner, Deloitte Tax LLP
Erik J. Burgos, State and Local Tax Director, General Dynamics Corporation
Lori Hoetzlein, Director — Tax, MasTec, Inc.

Please join us for some light refreshments and a panel discussion. In an increasingly global and diverse business environment, having a diverse workforce at all levels is becoming a business imperative for a growing number of organizations. A panel of industry and professional service firm tax leaders will discuss achieving diversity in tax teams, the challenges of retaining and advancing diverse professionals, and successes in meeting this business imperative.

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 5

BONUS SESSION

7:30 a.m.–8:30 a.m. — Ethics and the State Tax Industry Executive
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. Using practical hypotheticals, the panel will ponder ethical predicaments potentially faced by industry professionals. Listen in as the panel considers viable options, and weigh in on the “correct” course of action.

8:30 a.m.–8:45 a.m. — Welcome and Opening Remarks
Cristin Keane, Chair, Tax Section of The Florida Bar
William D. Townsend, Of Counsel, Dean, Mead, Egerton, Bloodworth, Capouano & Bozarth, P.A.

8:45 a.m.–9:45 a.m. — Understanding the “State” of International and Federal Tax Reform
Moderator — Carrie Falkenhayn, Partner, National Service Line Leader — Multistate Tax Services, Deloitte Tax LLP
Bobby L. Burgner, Senior Tax Counsel and Director — Global Indirect Taxes, General Electric Company
Harrison Cohen, Director, Deloitte Tax LLP
Don Griswold, Partner, Crowell & Moring LLP

This panel of tax professionals will review the state tax implications stemming from the interplay of evolving international and federal taxation regimes. The discussion will focus on how ongoing global and federal tax reforms, directed at combating wide-ranging issues such as tax base mobility, profit-shifting, and corporate inversions, may impact state taxation regimes and your business organization’s overall state tax posture.

9:45 a.m.–10:45 a.m. — State Tax Administration: We Are All in this Together
Moderator — Mike Porter, Principal, Deloitte Tax LLP
Mike Bryan, Director, New Jersey Division of Taxation

The discussion will focus on how ongoing global and federal tax reforms, directed at combating wide-ranging issues such as tax base mobility, profit-shifting, and corporate inversions, may impact state taxation regimes and your business organization’s overall state tax posture.

BONUS SESSIONS

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 & Luncheon Speaker Address
David Schatsky, Senior Manager, Deloitte LLP

In the last several years interest in artificial intelligence (AI) has surged. Venture capital investments in companies developing and commercializing AI-related products and technology have exceeded $2 billion since 2011. Technology companies have invested billions more acquiring AI startups. What does all of this really mean for businesses? Learn what AI is and what it’s not. We will explore the factors underlying the remarkable recent progress in the field, how organizations in every sector are already adopting AI technologies, and which business processes may be most affected by AI in the near future, and why AI technologies are likely to become increasingly important in our economy. We will also look at some fascinating hints of what may be coming from the field.

1:45 p.m.–2:45 p.m. — First “Navigating State Taxation in a Global Business Environment” Breakout Session
3:00 p.m.–4:00 p.m. — Second “Navigating State Taxation in a Global Business Environment” Breakout Session
(Breakout descriptions are on page 3)
4:15 p.m.–5:15 p.m. — Navigating State Taxation in a Global Business Environment
Moderators — Valerie Dickerson, Partner, Deloitte Tax LLP and Bob 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
Bobby L. Burgner, Senior Tax Counsel and Director — Global Indirect Taxes, General Electric Company
Douglas L. Lindholm, President, Council On State Taxation
Richard Prem, Vice President, Indirect Taxes & Tax Reporting, Amazon.com
Jason Wyman, Partner, Deloitte Tax LLP
The global business paradigm coupled with our borderless technology-driven economy is today's reality and tomorrow's mainstay standard — all of which begs the question of how taxpayers must navigate the resulting 50+ state and local tax jurisdictional implications. To this end, this panel will explore the practical state corporate income tax implications and considerations inherent to multinational restructurings and transactions, including their own perspectives on how some states are reacting to the wider-ranging tax base mobility and profit-shifting outcomes. The panelists will also comment on how far they perceive states are reaching, and what they believe is in the states’ “toolkits” for scrutinizing these global business dealings. Are these leading practices to mitigate some of the potential state tax hurdles, and possibly even potential opportunities to proactively pursue? And, whether engaged as a purchaser or a provider, how might U.S. international tax rules on the character and sourcing of cloud computing revenue impact state corporate income and indirect taxpayers? Participate and listen in as this panel of eminent state tax professionals contemplates and navigates through these cutting-edge matters.

6:30 p.m. — Dinner Event: Dinner & 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, desert, and spectacular fireworks over the water.

DAY TWO: Friday, February 6

General Breakout
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. — State Tax Legislative, Judicial, and Administrative Developments — What's Happened and What's on the Horizon
Valerie Dickerson, Partner, Deloitte Tax LLP
Karl Frieden, Vice President and General Counsel, Council On State Taxation
Jeff Friedman, Partner, Sutherland Asbill & Brennan, LLP
This panel of multistate tax specialists will share the latest on significant recently enacted and proposed state tax legislation, as well as other “trending” judicial and administrative state tax developments. Also, hear their “top 5” picks for pending court cases to watch this coming year, and help weigh in on how these various changes would affect your business.

10:30 a.m.–11:30 a.m. — A Lively Debate with Huddleston, Lindholm, and Pomp
Joe Huddleston, Executive Director, Multistate Tax Commission
Douglas L. Lindholm, President, Council On State Taxation
Richard D. Pomp, Esq., Alpa P. Loiselle Professor of Law, University of Connecticut
This entertaining and informative closing-day debate has morphed into a Symposium favorite. Join in again to watch three luminaries of multistate taxation debate the leading-edge hot topics in state tax litigation and legislation, such as taxpayers use of the Multistate Tax Compact’s factor weighting, implications of the recently adopted UDITPA, Article IV provisions on apportionment and tax base, burden of proof standards on alternative filing positions, as well as federal legislation addressing state nexus and taxation.

11:30 a.m.–1:00 p.m. — Lunch & Luncheon Address: The Economic Outlook: How National Trends are Playing Out at the State Level
Patricia Buckley, Director, Deloitte LLP
The U.S. economic recovery continues to pick up steam, but what does this look like at the state level? Patricia will discuss how economic and policy developments playing out at the national level are felt at the state level.

Navigating State Taxation in a Global Business Environment Breakouts:

State Corporate Income Tax Obstacles & Potential Opportunities in Domestic and International Reorganizations and Transactions
Paul Thomas, Director, Deloitte Tax LLP
Marc W. Sperethkem, Partner, Horowitz Marcus & Berk Chtd.
Companies continue to broaden their international footprint — for instance, by engaging in multinational intercompany debt structures and financing — and, as a result, must consider the state corporate income tax consequences, including unanticipated pitfalls as well as potential opportunities. This session will discuss how many states are reacting 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) — via unitary combined reporting, “tax haven” legislation, economic nexus standards, intercompany expense disallowance, and by disregarding certain affiliate transactions. Learn and weigh in on what factors your business organization may wish to consider to help understand the state corporate income tax hurdles and possible opportunities arising from domestic and global business transactions and restructurings.

State Tax Controversy Trends Related to Global Issues
Paul Buchman, Senior Director, State Taxes, Tyco International
Robert Carleo, Director, Deloitte Tax LLP
Peter L. Faber, Partner, McDermott Will & Emery LLP
As businesses organization continue to engage in various multinational restructurings and intercompany transactions, this session will focus on related emerging state audit and controversy trends and, with your added input, how states are scrutinizing these global business dealings (i.e., state taxing authority “toolkits”) — such as relying on discretionary authority / transfer pricing principles, intercompany “addback” statutes, business purpose / sham transaction doctrines, forced combination, or economic nexus. This session will also offer practical suggestions for your organization to consider regarding how to support and defend your state corporate income and indirect tax filing positions in this arena.

Cross-border Cloud Computing: The State / International Tax Debate
Carolyn S. Iafrate Kranz, Chief Operating Officer, Industry Sales Tax Solutions
Jim Nason, Partner, Deloitte Tax LLP
Stacey Sprinkle, VP, Federal Tax Policy, Verizon
In today’s technology-driven economy, many companies utilize cloud computing in one form or another, and this has dramatically changed how businesses operate from both a global and domestic perspective. Whether engaged as a purchaser or a provider — from an outbound and inbound perspective. Cloud computing allows users remote access to software, storage, and hardware, as well as provides efficient digital access to content and services worldwide. But, this new business model has created significant tax issues as jurisdictions struggle to modify their existing laws and guidelines to accommodate the transformation. This session will touch on the IRS’s ongoing examination of how the cloud and the digital world will operate for federal income tax purposes — such as determining the character, sourcing, and reporting of the underlying revenue earned under U.S. international tax rules — and what this might mean for state income and indirect tax purposes when approaching “the cloud.” The session will also briefly address the OECD’s suggested guidance / principles for national governments and taxing authorities to consider in this area.
General Breakouts:

Finding the "Market": Practical Approaches to Market-based Sourcing
Laurie H. Beaudet, Senior Director, Corporate Tax, CME Group
Kristen Cove, Partner, Deloitte Tax LLP
Jordan M. Goodman, Partner, Horwood Marcus & Berk Chtd.

States have enacted a distinctly vast array of sourcing rules for apportioning income from services and intangible property intended to reflect the "market" for such income. As a result, businesses and state tax authorities alike are wrestling with the underlying differences and how to practically comply. This session will highlight the various market sourcing provisions, such as where benefit is received, where the customer is located, where service is delivered, performed, and received, along with "cascading" combinations — examining the often "blurred" implementation by taxpayers facing data collection challenges, as well as potential arbitrary use by states as an enforcement tool on audit. Other state-specific rule differences will be covered, including the diverse types of income subject to these provisions. The course will also touch on the Multistate Tax Commission’s recently revised model statute on market sourcing, and the underlying model regulations in process.

Credit & Incentive Influx: Getting and Retaining What You Bargained for
John Amato, Senior Tax Counsel, Director — State Income Tax Audits, General Electric Company
Doug Tyler, Director, Deloitte Tax LLP
Jeff Vesely, Partner, Pillsbury Winthrop Shaw Pittman LLP

Is your organization successfully taking advantage of the tax credits and financial incentives that apply to your business activities? In an environment where state government budgetary pressures continue to mount and tax expenditures / relief measures are highly scrutinized — often by the same state authorities in charge of administering them — this session will address practical methods to help secure state statutory and negotiated credits and incentives, as well as proactive approaches to retaining benefits previously earned.

Ken Jewell, Director, Deloitte Tax LLP
Marc Simonetti, Partner, Sutherland Asbill & Brennan, LLP
John Wertz, Vice-President, Senior Tax Counsel, Viacom

Last year, after much anticipation and media buildup, New York did in fact enact sweeping tax legislation that changed many aspects of its state tax law. This session will focus on the major changes applicable to New York’s corporate franchise tax in 2015 — including the unification of Article 32 (Franchise Tax on Banking Corporations) into Article 9-A (Franchise Tax on Business Corporations) and the modifications to the net income tax base, the State’s move to a bright-line statutory nexus threshold, as well as significant apportionment / sourcing and combined reporting reforms.

Determining What’s Unitary: Combined Filing Requirements and Options
Peter Leonardis, Senior State Tax Counsel, AIG
Alyssie McLoughlin, Partner, McDermott Will & Emery LLP
David Vistica, Director, Deloitte Tax LLP

This session will explore state nuances related to the composition of a combined reporting group and the ever-evolving definition of “unitary,” including aspects to consider in water’s edge vs. worldwide combined reporting, inclusion of foreign affiliates and 80/20 companies, addressing elective combination mechanisms, and the continuing trend of both combination/de-combination audits. The treatment of flow-through entities and related apportionment issues, as well as utilization of NOLs and credits, will also be discussed.

Practical Approaches for Addressing State Tax Audits
E. Scott Ewing, Director, Deloitte Tax LLP
Craig B. Fields, Partner, Morrison & Foerster LLP
Brian O’Leary, Senior Vice President, Tax Counsel, NBCUniversal Media, LLC

This session will focus on proactive preparations for tackling state tax audits to help avoid unnecessary costs, disruptions or expensive litigation and help increase overall efficiency in your tax department. The course will address tax audit examination matters such as the opening conference, audit plans, information requests, and data management / technology considerations for complex business organization and flow-through entity structures. Learn what kinds of issues are being raised by state auditors and stances taken in certain states, as well as how to better substantiate and validate your own multistate tax filing positions.

Indirect Tax Global Convergence: Leading Practices
Anthony C. Gulotta, Esq., Managing Partner, Gulotta Law Group, P.C.
William Lasher, Senior Director — Indirect Taxes, eBay Inc.
Karen Warner, Partner, Deloitte Tax LLP

Indirect taxes — including sales, use, excise, value-added (VAT), and goods / services (GST) — generally represent a significant liability for multinational businesses and, correspondingly, a significant revenue source for taxing jurisdictions both domestic and international. To this end, the challenge for corporate tax departments to establish and maintain effective and efficient indirect tax systems / technology processes to address reporting and sourcing, such as multiple points of use, has never been greater. This session will explore leading practices from both an outbound and inbound perspective to address cross-border transactions and potential double taxation resulting from inconsistencies in the application of VAT/GST to global trade, as well as if and how these international tax regimes and the OECD’s new “International Guidelines” for creating a global standard may interact with our own domestic federal, state and local indirect tax regimes.

Exploring Proactive State Resolutions — VDAs, Amnesty, and Alternative Apportionment
Stephanie Anderson, Senior Tax Counsel, Amazon.com

This session will provide an update on important sales, use and other indirect tax developments. Join these specialists as they cover recent trends and issues regarding affiliate and “click-through” nexus and related federal “remote seller” legislation, the tax treatment of virtual currency, as well as the taxation of 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 2015 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 www.deloitte.com/us/MultistateTaxSymposium. An early bird registration price will be available through the end of 2014 at the cost of $795. Starting in January, 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, Florida. A limited number of rooms are reserved for participants at the rate of $261, 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 $261 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 multi-day 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 $70. 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. Guests can make a booking as soon as they have purchased their flights 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 (at a charge) and Thursday's Dinner Event. The Welcome Reception is geared toward adults, with appetizers and drinks.

Continuing Education
Up to 18 CPE Credits, Accounting, Taxes & Specialized Knowledge 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 16 hours of General CLE credits, and 1 hour of Ethics. This program also qualifies for 16 Certification Credits in State and Federal Government and Administrative practice, and 16 Certification Credits in Tax Law.

Cancellation
Refunds will be issued for cancellations received prior to January 9, 2015.

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Symposium Site
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www.deloitte.com/us/MultistateTaxSymposium