



**NYU**

SCHOOL OF  
PROFESSIONAL STUDIES

# 36<sup>TH</sup> INSTITUTE ON STATE AND LOCAL TAXATION

## DECEMBER 4-5, 2017

**GRAND HYATT NEW YORK**

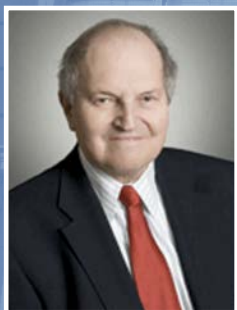
NEW YORK, NY

### PROGRAM CO-CHAIRS:

**Bruce P. Ely, Esq.**, *Partner,*  
*Bradley Arant Boult Cummings, Birmingham, AL*

**Carolynn S. Kranz, Esq.**, *Managing Member,*  
*Industry Sales Tax Solutions, Washington, DC*

### FINANCE AND LAW PROGRAMS



*A ceremony will be held during the Institute to honor the life and distinguished career of the late Paul H. Frankel, Chairman Emeritus of the NYU School of Professional Studies Institute on State and Local Taxation*

**NYU****SCHOOL OF  
PROFESSIONAL STUDIES**

## 36<sup>TH</sup> INSTITUTE ON STATE AND LOCAL TAXATION

### PROGRAM CO-CHAIRS:

**Bruce P. Ely, Esq.**, *Partner, Bradley Arant Boult Cummings, Birmingham, AL*

**Carolynn S. Kranz, Esq.**, *Managing Member, Industry Sales Tax Solutions, Washington, DC*

### NYU SCHOOL OF PROFESSIONAL STUDIES

**Dennis Di Lorenzo, BA**, *Harvey J. Stedman Dean*

### DIVISION OF PROGRAMS IN BUSINESS

**Martin Ihrig, MBS, PhD**, *Associate Dean and Clinical Professor*

### DEPARTMENT OF FINANCE AND LAW PROGRAMS

**Kathleen Costello, CMP**, *Assistant Director*

#### ADVISORY BOARD

**John P. Barrie, Esq.**, *Partner, Bryan Cave, Washington, DC & New York, NY*

**Mary T. Benton, Esq.**, *Partner, Alston & Bird, Atlanta, GA*

**Loren L. Chumley, Esq.**, *Principal, KPMG, Nashville, TN*

**Harley T. Duncan**, *Managing Director, KPMG, Washington, DC*

**Bruce P. Ely, Esq.**, *Partner, Bradley Arant Boult Cummings, Birmingham, AL*

**Peter L. Faber, Esq.**, *Partner, McDermott Will & Emery, New York, NY*

**Jeffrey A. Friedman, Esq.**, *Partner, Eversheds Sutherland (US), Washington, DC*

**Maryann B. Gall, Esq.**, *MBGallTax, Columbus, OH*

**Richard W. Genetelli, CPA**, *Managing Director, Genetelli Consulting Group, New York, NY*

**Susan K. Haffield, CPA**, *Partner, PricewaterhouseCoopers, Minneapolis, MN*

**Jack L. Harper, Esq., CPA**, *Vice President, Corporate Tax, Discover Financial Services, Riverwoods, IL*

**Joe Huddleston, Esq., LLD**, *Executive Director, EY, Washington, DC*

**Hollis L. Hyans, Esq.**, *Partner, Morrison & Foerster, New York, NY*

**Ginny Buckner Kissling**, *Chief Operating Officer, Ryan, Dallas, TX*

**Jack R. Kramer, MBA, JD, LLM**, *Principal, PricewaterhouseCoopers, New York, NY*

**Carolynn S. Kranz, Esq.**, *Managing Member, Industry Sales Tax Solutions, Washington, DC*

**Donna M. Lecky, Esq.**, *Managing Director, HealthVenture Capital, New Haven, CT*

**Douglas L. Lindholm, Esq.**, *Executive Director, Council On State Taxation, Washington, DC*

**Stephanie Anne Lipinski Galland, Esq.**, *Partner, Williams Mullen, Washington, DC*

**Fred O. Marcus, Esq.**, *Principal, Horwood Marcus & Berk Chartered, Chicago, IL*

**Gregory S. Matson, Esq.**, *Executive Director, Multistate Tax Commission, Washington, DC*

**J. William McArthur, Jr., Esq.**, *VP Tax Planning, TE Connectivity, Berwyn, PA*

**Timothy J. McCormally, Esq.**, *Director, KPMG, Washington, DC*

**Maureen Pechacek, CPA**, *Partner, PricewaterhouseCoopers, Minneapolis, MN*

**Richard D. Pomp, Esq.**, *Professor of Law, University of Connecticut, Hartford, CT*

**Jorge Rodriguez, Esq.**, *Principal, Rodriguez Law Firm, New York, NY*

**Arthur R. Rosen, Esq.**, *Partner, McDermott Will & Emery, Miami, FL & New York, NY*

**Jeffrey Saviano, Esq.**, *Global Tax Innovation Leader, EY, New York, NY*

**David J. Shipley, Esq.**, *Partner, McCarter & English, Newark, NJ*

**Daniel L. Stanley, Esq.**, *Partner, Honigman Miller Schwartz and Cohn, Lansing, MI*

**Christopher J. Sullivan, Esq.**, *Shareholder, Rath, Young and Pignatelli, PC, Concord, NH*

**Philip M. Tatarowicz, Esq., CPA**, *Professor, Graduate Tax Program, Georgetown Law, Washington, DC*

**William Townsend, Esq.**, *Of Counsel, Dean Mead, Tallahassee, FL*

**Jason R. Wyman, CPA**, *Partner, Deloitte Tax, Chicago, IL*

**Jamie C. Yesnowitz, Esq.**, *Principal, Grant Thornton, Washington, DC*

**GRAND HYATT NEW YORK**  
**NEW YORK, NY**  
DECEMBER 4-5, 2017

**SPONSORS**

The NYU School of Professional Studies thanks the following organizations for their contribution to the success of the Institute on State and Local Taxation:

**PLATINUM SPONSORS**

**MORRISON  
FOERSTER**



**McCARTER  
& ENGLISH**  
ATTORNEYS AT LAW

**Deloitte.**



**GOLD SPONSORS**



**EVERSHEDS  
SUTHERLAND**



**SILVER SPONSORS**

**ALSTON & BIRD**



**Bloomberg  
BNA**



**McDermott  
Will & Emery**

**RODRIGUEZ  
LAW FIRM, PLLC**





# 36<sup>TH</sup> INSTITUTE ON STATE AND LOCAL TAXATION

## LEARNING OBJECTIVES OF THE 36<sup>TH</sup> INSTITUTE:

The Institute provides the perfect setting to meet practitioners from around the country. It's an opportunity to share ideas, exchange views, learn what others are doing, and earn credit for continuing education. At the Institute, you will:

- Learn about the year's most important state and local tax developments from a national perspective
- Obtain up-to-date analyses of state tax developments
- Explore the most important professional challenges and ethical dilemmas that are reshaping the profession
- Develop a working knowledge of the current issues in areas of state and local taxation, such as so-called economic nexus, recent and pending US Supreme Court cases, the use of pass-through entities, the effects of technology on state taxes, proposals to unify taxpayer reporting of federal RAR adjustments, market-based sourcing, state tax ramifications of cross-border transactions, the impact of GAAP-based tax reserves on the handling state tax audits and litigation, and more

## WHO SHOULD ATTEND?

The Institute is designed for the practitioner or in-house tax officer who must frequently anticipate and handle state and local tax matters. The Institute addresses all major areas of state and local taxation and attracts attorneys, accountants, state tax officials, tax directors, tax managers, and anyone seeking expert discussion of the latest in state tax technical, legislative, and planning developments.

## PLAN EARLY

We strongly advise you to register and make your hotel reservations as early as possible, as availability is limited. See the end of this brochure for more information on how to register and how to obtain a hotel room at the special NYU School of Professional Studies rate.



LexisNexis®

## NYU SCHOOL OF PROFESSIONAL STUDIES PUBLICATION

Matthew Bender & Co., a member of the LexisNexis Group, will publish the proceedings of the Institute. The proceedings of the 2016 Institute on State and Local Taxation are now available. For further information, please direct inquiries to Matthew Bender & Co. by phone at **937-610-5157** or by email at [david.t.soborski@lexisnexis.com](mailto:david.t.soborski@lexisnexis.com).

## AWARD CEREMONY

The NYU School of Professional Studies is pleased to present the annual NYU School of Professional Studies Paul H. Frankel Award for Outstanding Achievement in State and Local Taxation. NYUSPS selected Craig B. Fields, Esq., of Morrison & Foerster, to be this year's recipient, in recognition of his unparalleled contributions in all areas of state and local taxation. The award will be presented following the luncheon on **Monday, December 4, 2017**, and the celebration will continue during the reception.

## POST-LUNCHEON TRIBUTE

Please be our guest on **Monday, December 4, 2017** as we honor the life and distinguished career of the late Paul H. Frankel, Chairman Emeritus of the NYU School of Professional Studies Institute on State and Local Taxation. Lunch is included in the conference fee. However, you must confirm your attendance at the lunch when registering in order to receive a meal ticket. Registrants who do not RSVP to attend the lunch cannot be guaranteed a seat and will be seated subject to availability.

## NETWORKING RECEPTION

It's never been more valuable or vital to connect with colleagues at the NYU School of Professional Studies annual reception. On **Monday, December 4, 2017**, please be our guest at 5:15 p.m. for cocktails and hors d'oeuvres and meet our distinguished speakers. Also, enjoy this time to meet and network with state and local tax practitioners from around the country.

*The NYU School of Professional Studies reserves the right to change, with or without notice, any statement in this brochure concerning, but not limited to, rules, policies, tuition, fees, curriculum, courses, speakers, and programs.*

## DAY 1: MONDAY, DECEMBER 4

**Moderator:** **Bruce P. Ely, Esq.**, *Partner, Bradley Arant Boult Cummings, Birmingham, AL*

8 a.m.

### REGISTRATION AND DISTRIBUTION OF MATERIALS CONTINENTAL BREAKFAST

8:25 a.m.

#### WELCOMING REMARKS

**Kathleen Costello, CMP**, *Assistant Director, NYU School of Professional Studies, New York, NY*

8:30 a.m.

#### NEXUS: A REVIEW OF WHERE WE ARE AND WHERE WE'RE GOING

As states continue to seek expansion of their taxing jurisdiction, our nexus panel reviews 2017 developments, including court decisions, administrative releases, legislation, and proposed policies.

**Maryann B. Gall, Esq.**, *MBGallTax, Columbus, OH*

**June Summers Haas, Esq.**, *Partner, Honigman Miller Schwartz and Cohn, Lansing, MI*

**Arthur R. Rosen, Esq.**, *Partner, McDermott Will & Emery, New York, NY & Miami, FL*

9:25 a.m.

#### STATE TAXATION OF PARTNERSHIPS, LLCs, AND THEIR OWNERS AND AN OVERVIEW OF THE NEW FEDERAL PARTNERSHIP AUDIT/ASSESSMENT RULES

The most popular form of business entity selected these days is a pass-through entity (PTE), and none more so than the limited liability company. There are 50 different ways that states impose taxes on PTEs, and in most states, the rules are not clearly defined and even still evolving. New federal partnership audit rules, enacted in late 2015 and expected to be fully implemented in 2018, will have their state corollaries as state tax administrators, the MTC, and a task force representing tax professionals struggle to address the state complications that the federal rules do not begin to touch. The panel also provides the latest update on state legislation, judicial decisions, and administrative rulings that have a significant impact on PTEs.

**Bruce P. Ely, Esq.**, *Partner, Bradley Arant Boult Cummings, Birmingham, AL*

**Jonathan M. Horn, CPA, CGMA**, *Senior Manager, Tax Policy & Advocacy, AICPA, Washington, DC*

**Todd A. Hyman, CPA**, *Partner, Deloitte Tax, Philadelphia, PA*

**Steven N.J. Wlodychak, Esq.**, *Principal, Indirect Tax, EY, Washington, DC*

10:20 a.m.

#### REFRESHMENT BREAK

10:35 a.m.

#### REVIEW AND PREVIEW OF FEDERAL CONSTITUTIONAL ISSUES

The most significant constitutional cases in state taxation over the past year, both in the US Supreme Court and in the state courts, are surveyed.

**Jeffrey A. Friedman, Esq.**, *Partner, Eversheds Sutherland (US), Washington, DC*

**Richard D. Pomp, Esq.**, *Professor of Law, University of Connecticut, Hartford, CT; Adjunct Professor of Law, New York University School of Law*



# 36<sup>TH</sup> INSTITUTE ON STATE AND LOCAL TAXATION

11:25 a.m.

## MODERN TRANSACTIONS: STATE TAX IMPLICATIONS OF HOW WE DO BUSINESS

Technology has completely disrupted traditional business models—from retail, consumer, and manufacturing to services and hospitality; all businesses face change. Since tax laws don't always keep pace, businesses are left with making tax decisions and hoping for the best. In this session, the panelists describe new business models and products for retailers, consumer products, manufacturing, and service providers; discuss the sales tax and state income tax consequences of the new models; provide legislative, regulatory, and other guidance related to these unique transactions; and share insight/practical experiences with audits and their handling of these issues.

**Mary T. Benton, Esq.,** *Partner, Alston & Bird, Atlanta, GA*

**Susan K. Haffield, CPA,** *Partner, PricewaterhouseCoopers, Minneapolis, MN*

**Brian J. Kirkell, Esq.,** *Principal, Washington National Tax, RSM US, Washington, DC*

12 Noon–12:30 p.m.

## NETWORKING LUNCHEON

Lunch served.

12:30 p.m.

## TRIBUTE

After lunch, please be our guest as we honor the life and distinguished career of the late Paul H. Frankel, Chairman Emeritus of the NYU School of Professional Studies Institute on State and Local Taxation.

**Tribute led by: Hollis L. Hyans, Esq.,** *Partner, Morrison & Foerster, New York, NY*

**Douglas L. Lindholm, Esq.,** *Executive Director, Council On State Taxation, Washington, DC*

Please also join us as the annual NYU School of Professional Studies Paul H. Frankel Award for Outstanding Achievement in State and Local Taxation is presented to this year's recipient, Craig B. Fields, Esq., of Morrison & Foerster.

## NYU SCHOOL OF PROFESSIONAL STUDIES PAUL H. FRANKEL OUTSTANDING ACHIEVEMENT IN STATE AND LOCAL TAXATION AWARD RECIPIENT

**Craig B. Fields, Esq.,** *Partner, Morrison & Foerster, New York, NY*

1:25 p.m.

## UNIFORMITY NEEDED TO REPORT FEDERAL TAX ADJUSTMENT

Interested Parties have been working earnestly for more than a year to improve the process the states use for taxpayers to report federal tax adjustments. While the MTC published a proposed model statute back in 2003, it has not been widely adopted and needs updating to clarify when a taxpayer must report federal tax changes to the states and also to address the new federal partnership audit procedures. This session discusses those efforts and explains the model legislation the Interested Parties are asking the states' legislatures to enact.

**Deborah R. Bierbaum, MST,** *Assistant Vice President, External Tax Policy, AT&T Services, Bedminster, NJ*

**Pilar Mata, Esq.,** *State Tax Counsel, Tax Executives Institute, Washington, DC*

**Fred J. Nicely, Esq.,** *Tax Counsel, Council On State Taxation, Washington, DC*

2:10 p.m.

## WHAT YOUR MOTHER DIDN'T TEACH YOU ABOUT APPORTIONMENT

Come to this lively session on income tax apportionment! Learn about the latest developments in market-based sourcing, alternative apportionment methods, and the issues the panelists have been seeing in states where market sourcing audits are underway, as well as in states dealing with ongoing cost of performance positions.

**David E. Brunori, Esq.,** *Partner, Quarles & Brady, Washington, DC*

**Hollis L. Hyans, Esq.,** *Partner, Morrison & Foerster, New York, NY*

**Jamie C. Yesnowitz, Esq.,** *Principal, Grant Thornton, Washington, DC*

3 p.m.

## REFRESHMENT BREAK

3:15 p.m.

## LIGHTNING ROUND OF HOT TOPICS

This session provides three installments of hot topics currently impacting state and local taxes. Each installment is designed to give the audience a quick update on what is happening and why they should be following these current developments.

- **STATE TAX ISSUES ASSOCIATED WITH ASSET MANAGEMENT COMPANIES:**

State and local governments have increased their focus on asset managers and the private funds they manage. Given that most asset managers and their funds are set up as flow-throughs, unique state and local tax issues are encountered, including economic nexus, sourcing of fees and intangibles, and tiering of state information. The discussion focuses on the challenges and opportunities for asset managers with their state and local tax filing obligations and positions.

**Brian J. Rebhun, Esq.,** *US Asset Management Tax Leader, PricewaterhouseCoopers, New York, NY*

- **FALSE CLAIMS ACT AND CLASS ACTION LAWSUITS:**

This presentation covers recent cases involving qui tam lawsuits and state False Claims Act proceedings and offers practical advice for planning to avoid problems and for contesting state attorney general and court proceedings.

**Peter L. Faber, Esq.,** *Partner, McDermott Will & Emery, New York, NY*

- **MOBILE WORKFORCE BILL UPDATE:**

The modern workforce isn't stationary, with many people traveling all over the country to do their jobs. But the current patchwork of state nonresident income tax laws is an onerous burden for employees who travel and the businesses that employ them. This presentation provides a brief overview of the Mobile Workforce State Simplification Act, addresses why a federal solution is the right answer, and discusses the legislative progress the Mobile Workforce Coalition has made in the last few years, including where the Coalition left off in the 114th Congress and what the plan is for moving the bill across the finish line in the 115th.

**Liz Malm, MA,** *Senior Policy Analyst & Economist, MultiState Associates, Alexandria, VA*

4 p.m.

## ETHICAL CHALLENGES FOR STATE TAX PROFESSIONALS IN AN ERA OF TRANSPARENCY

Taking the form of a game show, this ethics panel examines everyday occurrences in the state tax world and applies the different ethical standards. The session covers the ethical rules for CPAs and attorneys whether they are private practitioners, in-house professionals, or government employees working in the tax field. Changes to IRS Circular 230, federal whistleblower and False Claims Act rules, and the application of governing ABA and AICPA rules are explored and then applied to several scenarios using interactive technology to involve registrants in the session.

**William M. Backstrom, Jr., Esq.,** *Partner, Jones Walker, New Orleans, LA*

**Jordan M. Goodman, CPA, Esq.,** *Partner, Horwood Marcus & Berk Chartered, Chicago, IL*

**Glenn C. McCoy, Jr., Esq.,** *Director, KPMG, New York, NY*

5 p.m.

## DAY 1 WRAP-UP

5:15 p.m.

## NETWORKING RECEPTION

Join your fellow attendees for an opportunity to meet the speakers and to network with tax practitioners from around the country.

# 36<sup>TH</sup> INSTITUTE ON STATE AND LOCAL TAXATION

## DAY 2: TUESDAY, DECEMBER 5

**Moderator:** **Carolynn S. Kranz, Esq.**, *Managing Member, Industry Sales Tax Solutions, Washington, DC*

8 a.m.

### CONTINENTAL BREAKFAST

8:30 a.m.

#### DUE PROCESS—SIGNIFICANT CURRENT ISSUES

While there have been many advances in Due Process protections over the past several years, many significant issues still need to be addressed. This panel reviews some of the more significant recent developments and issues arising under the Due Process Clause. The issues addressed include Due Process limits on retroactive legislation, the expansion of independent tax tribunals, and substantive Due Process issues.

**Lila D. Disque, Esq.**, *Deputy General Counsel, Multistate Tax Commission, Washington, DC*

**Craig B. Fields, Esq.**, *Partner, Morrison & Foerster, New York, NY*

**Karl A. Frieden, Esq.**, *Vice President and General Counsel, Council On State Taxation, Washington, DC*

9:20 a.m.

#### STATE TAX ASPECTS OF CROSS-BORDER TRANSACTIONS AND FEDERAL LEGISLATION

Multistate companies with offshore operations or foreign entities with US operations have to navigate a complex array of intersecting and competing international and state tax rules. This session explores some of the ways in which states tax foreign source income of domestic entities and US source income of aliens. The panel considers federal and state conformity issues, state impact of proposed and recently enacted federal legislation, related-party transactions, worldwide combined reporting, tax havens, and nexus implications.

**Jack R. Kramer, MBA, JD, LLM**, *Principal, PricewaterhouseCoopers, New York, NY*

**Jorge Rodriguez, Esq.**, *Principal, Rodriguez Law Firm, New York, NY*

**Maria M. Todorova, Esq.**, *Partner, Eversheds Sutherland (US), Atlanta, GA*

10:10 a.m.

### REFRESHMENT BREAK

10:25 a.m.

#### TAX RESERVES—PRACTICAL APPLICATIONS OF ASC 450 AND ASC 740

This session provides an overview of the fundamentals of ASC 450 and ASC 740 requirements and analyzes case studies and examples of contingent liability treatment. In addition, it covers the distinction between US GAAP, ASC 450/ASC 740, and IFRS; direct and indirect state tax issues that should be considered under ASC 450/ASC 740; and various estimation methodologies for creating, documenting, and removing direct and indirect state tax reserves under ASC 450/ASC 740. It also covers strategies for practically managing communication around state tax reserves and being prepared to navigate external auditor reviews of ASC 450/ASC 740.

**Stephanie Csan, CMI**, *Managing Director, US Indirect Tax Services, Deloitte Tax, Parsippany, NJ*

**Maureen Pechacek, CPA**, *Partner, PricewaterhouseCoopers, Minneapolis, MN*

**Leah S. Robinson, Esq.**, *Partner, Mayer Brown, New York, NY*



11:15 a.m.

### **CURRENT AUDIT ISSUES—A PRACTICAL GUIDE FOR CONTROVERSY RESOLUTION**

Every interaction with auditors, supervisors, and hearing officers either helps to bring divergent interests together or tears them apart. State revenue demands, restrictive corporate budgets, and ever-changing tax regimes make audit management increasingly complicated and challenging. This session provides practical procedural and substantive tips that will pay dividends during audits. Whether the matter is resolved before assessment, after assessment, or is definitely headed to litigation, this session explores strategies from both the company and practitioner perspectives, as well as the dynamics at state revenue agencies that must be understood. The panel also incorporates hot audit trends into the discussion.

**Carolynn S. Kranz, Esq.,** *Managing Member, Industry Sales Tax Solutions, Washington, DC*

**Christopher J. Sullivan, Esq.,** *Shareholder, Rath, Young and Pignatelli, PC, Concord, NH*

12:05 p.m.

### **LUNCH RECESS**

1:15 p.m.

### **WHAT'S HAPPENING EVERYWHERE TODAY?**

Get ready for a jam-packed show! It's hard to cover the ever-changing state and local tax landscape, but an all-star team of "special reporters" provides a rundown of what you need to know about the most important SALT developments affecting taxpayers today, including the latest developments in Unclaimed Property. Included in this year's "Hardball" segment is a discussion of gross receipts tax proposals that have popped up in several states this year, typically as part of a comprehensive tax reform initiative. The "Hardball" panelists explore the reasons for the resurgence in their popularity and discuss why such taxes should never be part of a responsible program of tax reform. Then, stick around for "Meet the Press," a panel discussion of important new developments in the New York/New Jersey region.

**Moderator: Ginny Buckner Kissling,** *Chief Operating Officer, Ryan, Dallas, TX*

**Moderator: Douglas L. Lindholm, Esq.,** *Executive Director, Council On State Taxation, Washington, DC*

**Moderator: Fred O. Marcus, Esq.,** *Principal, Horwood Marcus & Berk Chartered, Chicago, IL*

**Moderator: J. William McArthur, Jr., Esq.,** *VP Tax Planning, TE Connectivity, Berwyn, PA*

### **SPECIAL REPORTERS:**

**Edwin P. Antolin, Esq.,** *Partner, Antolin Agarwal, Walnut Creek, CA*

**Jaye A. Calhoun, Esq.,** *Partner, Kean Miller, New Orleans, LA*

**John L. Coalson, Jr., Esq.,** *Partner, Alston & Bird, Atlanta, GA*

**Harley T. Duncan,** *Managing Director, KPMG, Washington, DC*

**Mark W. Eidman, Esq.,** *Senior Partner, Ryan Law Firm, Austin, TX*

**Richard W. Genetelli, CPA,** *Managing Director, Genetelli Consulting Group, New York, NY*

**Mitchell A. Newmark, Esq.,** *Partner, Morrison & Foerster, New York, NY*

**David J. Shipley, Esq.,** *Partner, McCarter & English, Newark, NJ*

**Diann L. Smith, Esq.,** *Counsel, McDermott Will & Emery, Washington, DC*

**Mark F. Sommer, Esq.,** *Member, Frost Brown Todd, Louisville, KY*

**Jason R. Wyman, CPA,** *Partner, Deloitte Tax, Chicago, IL*

**Jason M. Zorfas, Esq.,** *Executive Director, EY, Boston, MA*

**Producer: Michael Garcia,** *Director, Ryan, Dallas, TX*

4:30 p.m.

### **CONFERENCE CONCLUDES**

# 36<sup>TH</sup> INSTITUTE ON STATE AND LOCAL TAXATION

## GENERAL INFORMATION

### CONFERENCE FEE AND DISCOUNTS

The **conference fee of \$1,320** includes tuition, continental breakfast, refreshment breaks, lunch on day one, the reception on day one, and one set of course materials on a USB flash drive. Register by November 10, 2017, and receive a **15% early-bird discount (\$1,122)**. **Full-time government officials** and **full-time university professors** will receive a **30% discount (\$924)** if identification is submitted with the registration coupon. If two or more individuals from the same firm register at the same time, each person will qualify for the **20% team discount (\$1,056 each)**. Note: Promotion and discount codes, as well as team discounts, must be applied at the time of registration. Discounts cannot be combined or applied retroactively to existing registrations.

You may register online, by mail, or onsite at the conference. We can only accept credit card payments through the online payment portal. We do not accept faxed registrations or wire transfers as a form of payment. To register online for the **20% team discount**, please call **212-992-3320** or email [sps.tax@nyu.edu](mailto:sps.tax@nyu.edu) for a special discount code. To qualify, the team must be from the same firm and must register together. Each team member must register. Team discounts must be applied at the time of registration. Discounts cannot be combined or applied retroactively to existing registrations. To register online for the **30% full-time government official/full-time university professor discount**, please call **212-992-3320** or email [sps.tax@nyu.edu](mailto:sps.tax@nyu.edu) for a special discount code. To qualify, proof of employment will be required. Full and partial waivers of the conference fee based upon financial need are available as well. To request an application, please call **212-992-3320** or email your request to [sps.tax@nyu.edu](mailto:sps.tax@nyu.edu).

To register by mail, complete the registration form and return it with a check or money order made payable to New York University. All registrations sent by mail must be received by 12 p.m. (Eastern Time) on **Thursday, November 30, 2017**. To register onsite, you may pay with check, money order, or credit card. To pay by credit card, all walk-ins will be required to self-register at available kiosks. For faster service, conference attendees should plan to register in advance online at [sps.nyu.edu/salt](https://sps.nyu.edu/salt). To register onsite, visit the NYU School of Professional Studies Registration Desk at the Grand Hyatt beginning at **8 a.m. on Monday, December 4, 2017**.



## PRESS BADGES

If your media outlet plans to cover the NYU School of Professional Studies 36th Institute on State and Local Taxation, please email coverage strategy and press credentials to [sps.press@nyu.edu](mailto:sps.press@nyu.edu).

## ELECTRONIC CONFIRMATION

An automated email confirmation will be sent to the email address provided to the NYU School of Professional Studies at the time of registration. Please use an individual email address for each registrant. If a confirmation is not received within two days of online registration submission (allow one to two weeks for registrations sent by mail), then please email [sps.tax@nyu.edu](mailto:sps.tax@nyu.edu) to request a duplicate copy.

## CANCELLATION AND SUBSTITUTION POLICY

A written request for cancellation must be emailed to [sps.tax@nyu.edu](mailto:sps.tax@nyu.edu) to the attention of Conference Administration. Requests received by **November 17, 2017** will receive a 100% tuition refund **less a \$200 cancellation fee**. Due to financial obligations incurred by the NYU School of Professional Studies, there are no refunds available after **November 17, 2017**. We are not able to arrange cancellation exceptions or to accept onsite cancellations. If you cannot attend but would like to send someone in your place, please send written notification by email to [sps.tax@nyu.edu](mailto:sps.tax@nyu.edu) no later than **November 30, 2017**.

## CONFERENCE LOCATION AND ACCOMMODATIONS

The Grand Hyatt New York is conveniently located in midtown Manhattan on Park Avenue at Grand Central Terminal. It is a short walk to nearby Broadway theatres, Fifth Avenue shopping, the Empire State Building, Times Square, and major museums. To provide a quality Institute at the best possible cost, NYUSPS has negotiated special room rates and has committed to a block of rooms at the Grand Hyatt New York. We ask you to support NYUSPS by reserving your sleeping accommodations within the room block. Your support allows us to keep our registration fees reasonable. Single or double occupancy rooms are available at the Grand Hyatt at the **NYUSPS group rate of \$379**. The Grand Hyatt has a limited number of rooms with two double beds. If you require a double room, please make your reservation as soon as possible. To make your reservation, call **888-421-1442** and identify yourself as attending the NYUSPS tax conference. New York City is one of the most popular destinations for holiday travel. We urge you to make your hotel and travel plans early to avoid disappointment. Hotel rooms can sell out prior to the cut-off date. These rooms will be held as a block, unless exhausted, until **November 9, 2017**, at which time they will be released to the general public.

## SPECIAL NEEDS

Participants who have special needs (physical or dietary) are encouraged to email [sps.tax@nyu.edu](mailto:sps.tax@nyu.edu) or to call the NYU School of Professional Studies Department of Finance and Law Programs at **212-992-3320** at **least two weeks prior** to the conference start date to indicate their particular requirement.

## AWARD CEREMONY

The NYU School of Professional Studies is pleased to present the annual NYU School of Professional Studies Paul H. Frankel Award for Outstanding Achievement in State and Local Taxation. NYUSPS selected Craig B. Fields, Esq., of Morrison & Foerster, to be this year's recipient, in recognition of his unparalleled contributions in all areas of state and local taxation. The award will be presented following the luncheon on **Monday, December 4, 2017**, and the celebration will continue during the reception.

## POST-LUNCHEON TRIBUTE

Please be our guest on **Monday, December 4, 2017** as we honor the life and distinguished career of the late Paul H. Frankel, Chairman Emeritus of the NYU School of Professional Studies Institute on State and Local Taxation. Lunch is included in the conference fee. However, you must confirm your attendance at the lunch when registering in order to receive a meal ticket. Registrants who do not RSVP to attend the lunch cannot be guaranteed a seat and will be seated subject to availability.



# 36<sup>TH</sup> INSTITUTE ON STATE AND LOCAL TAXATION

## CONFERENCE MATERIALS

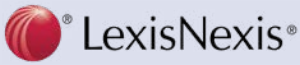
A set of course materials is provided to each registrant. As part of the conference fee, registrants will receive a USB flash drive at the time of check-in containing the course materials. In addition, registrants will receive an email from NYUSPS approximately two to three days before the Institute, which will contain a link and special password in order to access and to download and/or print the course materials. Free WiFi also will be available for attendees at the Institute. **Bound hard copies of the course materials will be available only upon advance request at an additional fee of \$200.** If you wish to have a printed set of materials available at the NYUSPS Registration Desk, please indicate this when registering and submit the additional fee of \$200. Printers will not be available at the conference. Please note that materials not provided to NYUSPS in advance may be available in hard copy onsite and/or may be emailed to registrants after the Institute upon request. However, last-minute materials will not be on the USB flash drive. If you are unable to attend the Institute but would like to receive a copy of the course materials (on a USB flash drive), please send your request to NYU School of Professional Studies, 36th Institute on State and Local Taxation Course Materials Order, 11 West 42nd Street, Suite 400A, New York, NY 10036; call **212-992-3320**; or email [\*\*sps.tax@nyu.edu\*\*](mailto:sps.tax@nyu.edu) to reserve your copy. See the Institute Registration Form for further details on how to order course materials.

## CONFERENCE CHECK-IN AND COURSE MATERIALS PICK-UP

The NYU School of Professional Studies 36th Institute on State and Local Taxation Registration Desk will open and materials will be available beginning at **8 a.m. on Monday, December 4, 2017**. Proper photo identification is required for badge retrieval. One set of conference materials on a USB flash drive per paid registrant is provided at time of badging. Badges must be displayed in all public spaces throughout the conference.







## NYU SCHOOL OF PROFESSIONAL STUDIES PUBLICATION

Matthew Bender & Co., a member of the LexisNexis Group, will publish the proceedings of the Institute. The proceedings of the 2016 Institute on State and Local Taxation are now available. For further information, please direct inquiries to Matthew Bender & Co. by phone at **937-610-5157** or by email at [david.t.soborski@lexisnexis.com](mailto:david.t.soborski@lexisnexis.com).

## SPONSORSHIP AND EXHIBIT OPPORTUNITIES

For information on becoming an Institute Sponsor or exhibiting at the conference, please contact Kathleen Costello at **212-992-3320** or at [kathleen.costello@nyu.edu](mailto:kathleen.costello@nyu.edu).

## CONTINUING EDUCATION CREDIT

The NYU School of Professional Studies is a recognized leader in professional continuing education. The NYU School of Professional Studies Department of Finance and Law Programs has been certified by the New York State Continuing Legal Education Board as an Accredited Provider of continuing legal education in the State of New York. This conference meets the educational requirements of many organizations and agencies with mandatory CLE/CPE filing requirements. We urge you to contact our office at **212-992-3320** or at [sps.tax@nyu.edu](mailto:sps.tax@nyu.edu) at least **30 days prior** to the conference start date to ensure the availability of credit for a specific MCLE state, as we cannot guarantee that credit will be applied for in all cases.

## ESTIMATED CONTINUING EDUCATION CREDITS

**13.0 based upon a 60-minute hour, including 1.0 ethics credit**

**15.5 based upon a 50-minute hour, including 1.0 ethics credit**

Except where indicated, CLE credits are in the categories of professional practice/practice management. CLE boards define a credit hour as either 60 minutes or 50 minutes. Recommended CPE credits are in the following New York State subject area: Taxation. NASBA Fields of Study: Taxes; Regulatory Ethics. In accordance with the Standards of the National Registry of CPE Sponsors, CPE credits are based upon a 50-minute hour. Please note that not all state boards accept half credits.

## NASBA



The NYU School of Professional Studies Department of Finance and Law Programs is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors through its website: [nasbaregistry.org](http://nasbaregistry.org). Delivery Method: Group-Live. Program Level: Overview. NASBA Fields of Study: Taxes; Regulatory Ethics. Prerequisite: No prerequisite. Advanced Preparation: No advanced preparation required.

New York and Texas require sponsors to individually register with their states as continuing professional education sponsors; the NYU School of Professional Studies is a registered sponsor in the State of New York (Sponsor ID# 000493) and the State of Texas (Sponsor ID# 000439).

A certificate of attendance is given to each registrant and validated upon completion of the program. For questions concerning credit hours or approvals, please call **212-992-3320** or email [sps.tax@nyu.edu](mailto:sps.tax@nyu.edu).

# 36<sup>TH</sup> INSTITUTE ON STATE AND LOCAL TAXATION

## REGISTRATION INSTRUCTIONS

### ONLINE REGISTRATION

- Visit [sps.nyu.edu/salt](https://sps.nyu.edu/salt)
- Highly recommended for fastest response
- Automated email confirmation will be sent to the email address provided to the NYU School of Professional Studies at the time of registration
- Please use an individual email address for each registrant
- Major credit cards accepted: American Express®, Discover®, MasterCard®, or VISA®

### OTHER REGISTRATION OPTIONS

**Mail:** To register by mail, complete the registration form, return it with a check or money order payable to New York University, and mail to NYU School of Professional Studies Budget Office, 7 East 12th Street, 12th Floor, New York, NY 10003, Attention: 36th Institute on State and Local Taxation. Payment must accompany the registration form. An email confirmation of registration will be sent to the email address provided to the NYU School of Professional Studies. Fill out a separate form for each registration. All registrations sent by mail must be received by 12 p.m. (Eastern Time) on **Thursday, November 30, 2017**.

**Onsite:** To register onsite, you may pay by check, money order, or credit card. To pay by credit card, all walk-ins will be required to self-register at available kiosks. For faster service, conference attendees should plan to register in advance online at [sps.nyu.edu/salt](https://sps.nyu.edu/salt). To register onsite, visit the NYU School of Professional Studies Registration Desk at the Grand Hyatt beginning at **8 a.m. on Monday, December 4, 2017**.

Note: Each person attending the 36th Institute must register individually by using a separate form, or in a separate online registration session. **Sharing registrations is NOT permitted.** Only registered attendees are eligible to receive continuing education credits. To register online for the **20% team discount**, please call **212-992-3320** or email [sps.tax@nyu.edu](mailto:sps.tax@nyu.edu) for a special discount code. To qualify, the team must be from the same firm and must register together. Each team member must register. Team discounts must be applied at the time of registration. Discounts cannot be applied retroactively to existing registrations, or combined with any other offers. To register online for the **30% full-time government official/full-time university professor discount**, please call **212-992-3320** or email [sps.tax@nyu.edu](mailto:sps.tax@nyu.edu) for a special discount code. To qualify, proof of employment will be required. We can only accept credit card payments through the online payment portal. We do not accept faxed registrations or wire transfers as a form of payment.

For further information regarding administrative policies, such as complaints and refunds, or if you need help registering, please call our conference administrators at **212-992-3320** or email [sps.tax@nyu.edu](mailto:sps.tax@nyu.edu).

## 36<sup>TH</sup> INSTITUTE ON STATE AND LOCAL TAXATION REGISTRATION FORM

**Online:** [sps.nyu.edu/salt](http://sps.nyu.edu/salt)

**Mail To:** NYU School of Professional Studies Budget Office,  
7 East 12th Street, 12th Floor, New York, NY 10003  
Attention: 36th Institute on State and Local Taxation

**Check one for registration and payment:**

- ☐ Individual Registration—**\$1,320**
- ☐ Early-Bird 15% Individual Discount Registration—**\$1,122**  
**To qualify, your registration must be received by November 10.**
- ☐ Full-Time Government Official/Full-Time University Professor 30% Discount Registration—**\$924** each  
**To qualify, please enclose identification.**
- ☐ Team 20% Discount Registration—**\$1,056** each  
**To qualify, the team must be from the same organization and register together. Each team member must register. Team discounts must be applied at the time of registration. Discounts cannot be applied retroactively to existing registrations, or combined with any other offers.**

**LUNCHEON TICKET—Please indicate whether you will attend the luncheon (check one):**

- ☐ I will attend the Monday Luncheon
- ☐ I cannot attend the Monday Luncheon

*Registrants who do not RSVP to attend the luncheon will be assigned a seat subject to availability.*

**PRINTED COURSE MATERIALS—Extra option for an additional fee**

We are going green; to help defray costs, printed materials are available for an additional \$200. Check here if you want a bound copy of the course materials and include the \$200 fee.

☐ **Printed Materials for \$200**

As part of the conference fee, **registrants will be provided access to download and/or print the course materials prior to the Institute and also will receive a USB flash drive** at the time of check-in containing the course materials.

I am a/n ☐ CPA ☐ ATTORNEY ☐ OTHER

I require ☐ CLE Credit ☐ CPE Credit

FOR CLE ONLY: For which state(s) is CLE credit being requested? State:

*Print or type clearly. This information will appear on the attendee list and on your badge.*

Name: \_\_\_\_\_

Firm: \_\_\_\_\_

Title: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

Zip Code: \_\_\_\_\_

Email\*: \_\_\_\_\_

Business Phone: \_\_\_\_\_

*(\*Email is required—registration confirmations are sent via email.)*

## CAN'T ATTEND?

If you are unable to attend the Institute but would like to receive a copy of the course materials, please send your request to NYU School of Professional Studies, 36th Institute on State and Local Taxation Course Materials Order, 11 West 42nd Street, Suite 400A, New York, NY 10036; call **212-992-3320**; or email [sps.tax@nyu.edu](mailto:sps.tax@nyu.edu) to reserve your copy. Reserve your copy by December 1, 2017. We cannot guarantee a selection after December 1. The price for one set of materials on a USB flash drive is \$200. There is no additional charge for shipping and handling in the continental US. Please add an additional \$20 for shipping orders outside the continental US. Please make checks or money order payable to New York University.

**Materials are mailed at the conclusion of the 36th Institute on State and Local Taxation.**

Please send me: ☐ **36th Institute on State and Local Taxation Course Materials**

Name: \_\_\_\_\_

Firm: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

Zip Code: \_\_\_\_\_

Email: \_\_\_\_\_

Business Phone: \_\_\_\_\_

# 36<sup>TH</sup> INSTITUTE ON STATE AND LOCAL TAXATION

**DECEMBER 4-5, 2017**

**PROGRAM CO-CHAIRS:**

**Bruce P. Ely, Esq., Partner,**  
*Bradley Arant Boult Cummings, Birmingham, AL*

**Carolynn S. Kranz, Esq., Managing Member,**  
*Industry Sales Tax Solutions, Washington, DC*

A ceremony will be held during the Institute to honor the life and career of the late Paul H. Frankel, Chairman Emeritus of the NYU School of Professional Studies Institute on State and Local Taxation

**NYUSPS PAUL H. FRANKEL AWARD FOR  
OUTSTANDING ACHIEVEMENT IN STATE AND  
LOCAL TAXATION WILL BE PRESENTED TO:**

**Craig B. Fields, Esq., Morrison & Foerster,**  
*New York, NY*

For more information, call **212-992-3320**  
visit [sps.nyu.edu/salt](http://sps.nyu.edu/salt)  
email [sps.tax@nyu.edu](mailto:sps.tax@nyu.edu)

PG17-012 09/17



**NYU** | SCHOOL OF  
PROFESSIONAL STUDIES

**Institute on State and Local Taxation**  
**Department of Finance and Law Programs**  
11 West 42nd Street, Suite 400A  
New York, NY 10036

**ATTENTION MAIL ROOM:** If the individual whose name is on the label is no longer employed, please forward this material to his/her successor.