

**2:00PM – 4:00PM**

**The Ongoing Controversy About State and Local Nexus Issues- Is There a Resolution In Sight? E**

The panelists (practitioners and state tax representatives) will outline and discuss the cutting-edge "substantial nexus" issues facing multistate taxpayers across the country, including *Geoffrey*, recent decisions in *Lanco* and *MBNA*, attributional/affiliate nexus, "flash" nexus caused by drop-shipments; pending federal legislation that would establish nexus safe-harbors for all tax types and recent developments in the application of P.L. 86-272, and FIN 48 implications.

*Panelists:* Art Rosen, McDermott Will & Emery LLP, New York, NY

Scott D. Smith, LeClair Ryan, Washington, DC

*Sponsored by:* State and Local Taxes