

Thursday

6:00PM – 9:00PM

State and Local Taxes Cash Bar and Executive Business Meeting Dinner X (*Executive Session*)

Friday

12:30PM – 1:00PM

State and Local Taxes Luncheon X (Ticketed Event)

1:00PM – 1:30PM

State and Local Taxes: A Review of Recent State & Local Tax Developments E

Moderator: Michael W. McLoughlin, Morrison & Foerster LLP, New York, NY

2:30PM – 6:00PM

State and Local Taxes E

Chair: Philip M. Tatarowicz, Ernst & Young LLP, Washington, DC

2:30pm

Current Problems and Issues with Origin Based Sourcing of Transactions. Will the embrace of origin based local taxes undermine Streamlined's claims of uniformity and simplicity? The SSTP recently changed its rules to allow membership by states that refuse to prohibit origin based local sales and use taxes. The panel will discuss the reasons for the SSTP's adoption of this rule change and repercussions for SSTP's claims of uniformity, simplicity and fairness. *Speakers:* Loren Chumley, KPMG LLP, Nashville, TN; Whitney Compton, Compton and Associates, Marietta, GA; Mark Engel, Bricker & Eckler LLP, Cincinnati, OH.

3:20pm

Vendor Liability Exposure for Tax Collection Duties. The recent Dell decision in Rhode Island and other litigation brought around the country raise issues with respect to the appropriate process for consumers to seek redress for over collection of tax, including the propriety of class actions and other consumer protection claims (seeking additional, non-tax damages) brought against vendors outside of the normal administrative refund claim process. The panel will explore cases and examples, and analyze the gaps that remain in the current Streamlined Sales Tax Agreement. *Speakers:* Susan A. Feeney, McCarter & English LLP, New York, NY; Jay Simpson, Shook Hardy & Bacon LLP, Kansas City, MO; Richard Tomeo, Robinson & Cole LLP, Hartford, CT.

4:10pm

Classifying the Income and Gains to Corporate Partners of Subchapter K Entities: A Survey of the Different State Approaches. Three SALT Committee members, each of whom is handling one or more cases or administrative appeals involving this issue, will review the varied approaches the state DORs and the courts are taking when classifying distributions of income from, or gains on, the sale of partnerships interests held by corporate partners. Are the two businesses unitary? If so, does the income or gain constitute apportionable business income? Does it matter if the entity is an LP or LLC vs. a general partnership or joint venture? Will the US Supreme Court's ruling in *Mead Westvaco* likely have an impact on this debate? *Hollis L. Hyans, Morrison & Foerster LLP; Fred M. Ackerson, McDermott Will & Emery LLP; Bruce P. Ely, Bradley Arant Rose & White LLP.*

5:00pm

Inside the Internet Tax Freedom Act Extension and the Wave of Telecommunications Tax Reform. Recent legislative action has preserved some tax advantages on the one hand and promoted greater equality on the other. The panel will discuss the political settlement and impact represented by the ITFA extension and the trends in reforming telecom taxes. *Speakers:* Dirk Giseburt, Davis Wright Tremaine LLP; Mark Haskins, Virginia Department of Taxation; Howard Symons, Mintz Levin Cohn Ferris Glovsky and Popeo PC; Stephen Krantz, Sutherland Asbill & Brennan

Saturday

9:00AM – 10:30AM

State and Local Taxes: Practitioners' Roundtable X (*Executive Session*)

An interactive discussion and roundtable that will cover current developments, recent cases, hot issues and burning questions posed by the attendees to their peers. The roundtable is not recorded so questions and answers can be discussed freely and impartially.

Moderator: Edward J. Bernert, Baker & Hostetler LLP, Columbus, OH.

Saturday

10:30AM – 11:00AM

State and Local Taxes Subcommittee: *The State and Local Tax Lawyer X*

Meeting of interested parties to discuss current and future issues of the SALT Committee's publication, *The State and Local Tax Lawyer*.