

2025 ABA-IPT ADVANCED TAX SEMINARS

The Ritz-Carlton New Orleans

📍 New Orleans, LA



**Advanced
State Income
Tax Seminar**
March 10 - 11, 2025

**Advanced
Sales & Use
Tax Seminar**
March 11 - 12, 2025

**Advanced
Property
Tax Seminar**
March 13 - 14, 2025

SCHEDULE AT-A-GLANCE

MONDAY, MARCH 10

7:00-8:00am	Registration and Continental Breakfast
8:00-8:20am	Welcome and Introductions
8:20-9:20am	Apportion Here, Apportion There – Source it Everywhere!
9:20-10:20am	Howdy Partner! Getting to Know How to Utilize Partnerships in State and Local Corporate Tax Planning
10:20-10:35am	Networking Break
10:35am-12:05pm	Secrets from Inside the Tax Department
12:05-12:50pm	Lunch
12:50-1:50pm	SALT Implications of the Other Fat Tuesday
1:50-2:50pm	All Rise! Insights from the Bench
2:50-3:10pm	Networking Break
3:10-4:10pm	New York, New York – The City So Nice, You May Get Taxed Twice
4:10-5:10pm	Keeping an Ethical Balance in a Rapidly Changing Technological Environment
5:15-6:15pm	Reception

TUESDAY, MARCH 11

7:00-8:00am	Continental Breakfast
8:00-8:50am	Artificial Intelligence: What Tax Professionals Need to Know
8:50-9:50am	How Gross Is It? Issues in Computing “Gross Receipts” for Sales Factor Purposes
9:50-10:05am	Networking Break
10:05-11:05am	Rocking Reserves! How to Manage Compliance Issues for Fun and Profit
11:05am-12:05pm	Big Easy Brawl
12:05pm	Seminar Concludes

Please see page 13 for full program agenda.

SCHEDULE AT-A-GLANCE

TUESDAY, MARCH 11

10:00am-12:45pm	Registration
12:45-1:05pm	Welcome and Introductions
1:05-2:15pm	Battle on the Bayou: Every Gator for Themselves
2:15-2:30pm	Networking Break
2:30-3:30pm	Unbundling the Bundled: Processing Guidance from SSUTA, MTC, and Texas Regulations
3:30-3:45pm	Networking Break
3:45-4:45pm	A Gumbo of Taxpayer-Friendly Ways to Interpret Tax Statutes (Including Overcoming Deference to Taxing Authorities and Narrow Views of Exemptions)
4:45-5:45pm	Jazzed-Up Jeopardy: Sales and Use Tax Edition
5:45-6:45pm	Reception

WEDNESDAY, MARCH 12

7:00-8:00am	Continental Breakfast
8:00-9:00am	Ethical Practice in an Era of Change: An Update of Tools and Rules
9:00-10:10am	Sales & Use Tax: Haunting Changes and Eerie Updates
10:10-10:25am	Networking Break
10:25-11:25am	How to Do the Fais-Do-Do, the Cajun AUDIT Dance
11:25am-12:25pm	Jazz Up (or Down!) Your Sales Price: The Hidden Sharps & Flats of the Sales Tax Base
12:25-1:15pm	Lunch
1:15-2:15pm	Steamboat Strategies: Navigating the Choppy Waters with Tax Administrators
2:15-3:25pm	The Big Muddy: Sales and Use Tax Apportionment Issues and Strategies
3:25-3:40pm	Networking Break
3:40-4:50pm	Rollin' Down the River: Exploring Sales Tax Issues in M&A Transactions
4:50-5:00pm	Networking Break
5:00-6:00pm	Real Property Tax Fundamentals (Optional)

Please see page 21 for full program agenda.

SCHEDULE AT-A-GLANCE

WEDNESDAY, MARCH 12

5:00-6:00pm	Real Property Tax Fundamentals (Optional)
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THURSDAY, MARCH 13

7:00-8:00am	Registration and Continental Breakfast
8:00-8:20am	Welcome and Introductions
8:20-9:20am	Hot Topics in Property Tax: a Nationwide Survey
9:20-9:40am	Networking Break
9:40-10:50am	A Market Report Based on Detailed Econometrics and Capital Market Trends Affecting Values
11:00am-12:10pm	Return to the Battle in the Bayou: Identification and Valuation of Intangibles
12:10-1:00pm	Lunch
1:00-2:00pm	A Focus on the Analysis and Methodology for the Adjustment to Sales Comparables: How to Make a "Good" Comp Look Bad, and a "Bad" Comp Look Golden
2:00-3:10pm	It's Really Real - Identifying, Quantifying and Proving Economic Obsolescence

3:10-3:30pm	Networking Break
3:30-4:30pm	A Deep Dive Into the Issues Involved in Repurposing and Adaptive Reuse
4:30-5:30pm	A Big, Easy Guide to Recent Trends in Property Tax Exemptions
5:30-6:30pm	Networking Reception

FRIDAY, MARCH 14

7:15-8:15am	Continental Breakfast
8:15-8:30am	Friday Morning Remarks
8:30-9:30am	A Study of the Extensive Impact of Renewable Energy Issues on Taxable Real Property Values
9:30-10:30am	Strategizing for Success: Tactical Preparation in Property Tax Matters
10:30-10:50am	Networking Break
10:50am-12:00pm	New and Evolving Ethical Issues for Property Tax Attorneys
12:00pm	Seminar Concludes

Please see page 31 for full program agenda.

SCOPE AND PURPOSE OF PROGRAM

The ABA-IPT Advanced State Income, Advanced Sales/Use, and Advanced Property Tax Seminars are designed for attorneys, accountants, tax directors, state and local tax managers, government tax officials, appraisers, property tax managers, commercial and industrial property managers, and others interested in sales, use, ad valorem taxation of property, and state income tax.

The increasing burden of state and local income, sales, use, and property taxes throughout the country requires an increasingly greater knowledge and understanding by those professionals who are responsible for managing and minimizing this burden. In addition, businesses must now focus more on the process for evaluating and selecting professionals who are needed to contest state and local tax matters. Over the course of three seminars, a distinguished and multidisciplinary faculty, including appraisers, government and private sector tax officials, tax managers, and state and local tax attorneys, will lead you in the practical examination of current state and local tax issues facing different businesses and industries. These programs devote substantial time to current issues in the field.



ABA OPEN MEETINGS POLICY

In accordance with the American Bar Association's open meetings policy, all ABA programs are open to the media for unless they are to conduct business sessions of a confidential nature. The Association retains the rights to its intellectual property.

Please note: by attending the conference, attendees have agreed to the terms of the American Bar Association Image/Audio/Video Release Form, which allows images, audio and video recorded on site to be used for educational and promotional purposes.

PROGRAM ORGANIZERS

American Bar Association, Section of Taxation

1050 Connecticut Ave. NW, Suite 400

Washington, DC 20036

americanbar.org/tax



As the national representative of the legal profession, the mission of the ABA Section of Taxation is to serve our members and the public through education and leadership to achieve an equitable, efficient, and workable tax system. The Tax Section puts all of the latest information on administrative and procedural developments right at your fingertips. Our publications, programs, and expert advice help you navigate the constantly changing landscape of tax law.

To join the Section of Taxation, please visit: americanbar.org/join.

Institute for Professionals in Taxation®

1100 Abernathy Road NE, Suite 750

Atlanta, GA 30328

ipt.org



The Institute for Professionals in Taxation (IPT) is a 501(c)(3) not-for-profit educational association dedicated to serving over 6,600 members representing approximately 1,200 corporations, firms, and business taxpayers across the United States and Canada (government officials or organizations do not qualify for membership). Founded in 1976, IPT is the premier organization focused on the education, certification, and ethical guidance of state and local tax (SALT) professionals specializing in property tax, sales and use tax, state income tax, value-added tax, and credits and incentives.

As the leading authority in SALT education, IPT offers world-class professional development opportunities, including 15 annual programs such as schools, symposiums, conferences, workshops, and seminars. The Institute also supports continuing education through live webinars and on-demand programs.

IPT sets the industry standard with its certification programs: the Certified Member of the Institute (CMI), recognizing expertise in property tax, sales and use tax, and state income tax, and the Certified Credits and Incentives Professional (CCIP), highlighting achievement in tax credits and business incentives. These designations represent the highest professional accomplishment, requiring rigorous education, experience, and examination.

IPT remains committed to advancing the profession by promoting the minimization of tax administration and compliance costs, upholding strict codes of professional conduct, and fostering a community of highly skilled, ethically grounded tax professionals. IPT is where tax PROs representing the SALT interests of businesses network, stay informed, advance their careers, and contribute to the betterment of the SALT community because when you **Know More, you PRO More**. Learn more at ipt.org.

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REGISTRATION

Registrations must be completed in advance of the ABA-IPT Advanced Tax Seminars through the Section of Taxation or the ABA Service Center.

REGISTER ONLINE by Thursday, March 6, 2025, using a credit card at ambar.org/25taxipt. Contact the ABA Section of Taxation, (202) 662-8670 or the ABA Service center, (800) 285-2221 with any questions.

Note: Fees are in U.S. currency. The following credit cards can be used: Visa, MasterCard and American Express. All seminars registration must be completed through the ABA Section of Taxation by Thursday, March 6, 2025. Confirmation that registration has been received will be sent via email.

(Early-Bird Tuition) By January 23, 2025

One Seminar:	\$725
Two Seminars:	\$1,095
All Three Seminars:	\$1,450

(Advance Tuition) After January 23, 2025

One Seminar:	\$775
Two Seminars:	\$1,145
All Three Seminars:	\$1,500

After March 6, 2025 and On-Site

One Seminar:	\$850
Two Seminars:	\$1,195
All Three Seminars:	\$1,550

All cancellations and requests for refunds or substitutions must be received in writing by **Thursday, February 27, 2025**. No refunds will be approved after that date; however, substitute registrants are welcome. All refund requests will incur a \$100 cancellation fee. **Absolutely no refunds will be granted at the meeting.** To request a refund or a substitution, please send your written request to the ABA Registrar by e-mail at taxmeeting@americanbar.org. By submitting your online registration, you are subject to payment due dates and cancellation fees.

SCHOLARSHIP INFORMATION

A limited number of scholarships to defray tuition expenses are available for this program. To request a scholarship application, please email the ABA Tax Section at taxlserve@americanbar.org. Scholarship applications must be received no later than 30 days prior to the program. For programs with tuition costs over \$500, qualifying attorneys will receive at least a 50% reduction in the registration fee.

HOTEL ACCOMMODATIONS

The ABA-IPT Advanced Tax Seminars are being held at The Ritz-Carlton, New Orleans. A limited number of rooms have been reserved for Friday and Saturday nights. The reservation cut-off date is Monday, **February 17, 2025**. You can make your reservations online or by telephone using the following:

- A dedicated booking website at: [ABA-IPT Tax Seminars Hotel Reservations](#).
- Through Ritz-Carlton central reservations by calling (800) 826-8987, and referencing the **Group Name: ABA-IPT Tax Seminars**.

The Group Rate is **\$309.00**, single/double occupancy, plus appropriate state and local taxes and fees. Rates include access to complimentary fitness center, and guest room wireless internet.

All reservations will be guaranteed by the individual's credit card or check. Individuals with guaranteed reservations must cancel their reservations at least 72 hours prior to the scheduled day of arrival to avoid a one-night cancellation charge.

Reservations requested after the room block is filled or beyond the **Monday, February 17, 2025**, cut-off date, whichever comes first, are subject to availability. Rooms may still be available after the room block is filled or after the cut-off date, but not necessarily at the negotiated rate. Requests for accommodations after that date, or sooner if the block sells out, cannot be ensured. **Note: The group block for these seminars tends to fill up quickly.**

The Ritz-Carlton is located at 921 Canal Street, New Orleans, LA 70112. The hotel's main number is (504) 524-1331. The hotel is approximately 13 miles from the Louis Armstrong New Orleans International Airport.

CONTINUING EDUCATION CREDIT

Continuing education credit for this program is available for tax professionals, attorneys, accountants, and appraisers who register and attend.

CLE (CONTINUING LEGAL EDUCATION)

State Income Tax Seminar: The ABA will seek 11.3 hours of CLE credit in 60-minute states, and 13.6 hours of CLE credit for this program in 50-minute states including 1 hour of CLE ethics credit in 60-minute states and 1.2 hours of CLE ethics credit in 50-minute states as needed. Credit hours are estimated and are subject to each state's approval and credit rounding rules. Please visit americanbar.org/mcle for general information on CLE at the ABA.

Sales and Use Tax Seminar: The ABA will seek 12.6 hours of CLE credit in 60-minute states, and 15.2 hours of CLE credit for this program in 50-minute states including 1 hour of CLE ethics credit in 60-minute states and 1.2 hours of CLE ethics credit in 50-minute states as needed. Credit hours are estimated and are subject to each state's approval and credit rounding rules. Please visit americanbar.org/mcle for general information on CLE at the ABA.

Property Tax Seminar: The ABA will seek 11.6 hours of CLE credit in 60-minute states, and 14 hours of CLE credit for this program in 50-minute states including 1.2 hour of CLE ethics credit in 60-minute states and 1.4 hours of CLE ethics credit in 50-minute states as needed. Credit hours are estimated and are subject to each state's approval and credit rounding rules. Please visit americanbar.org/mcle for general information on CLE at the ABA.

Full Program CLE: The ABA will seek 34.6 hours of CLE credit in 60-minute states, and 41.6 hours of CLE credit for this program in 50-minute states including 3.2 hours of CLE ethics credit in 60-minute states and 3.8 hours of CLE ethics credit in 50-minute states as needed. Credit hours are estimated and are subject to each state's approval and credit rounding rules. Please visit americanbar.org/mcle for general information on CLE at the ABA.

CPE (CONTINUING PROFESSIONAL EDUCATION)

Questions concerning Continuing Professional Education (CPE) credit should be directed to IPT at cwebb@ipt.org.

Advanced State Income Tax Seminar: Registrants attending the Advanced State Income Tax Seminar will receive approximately 13.6 continuing education credits for full attendance based on a 50-minute credit hour.

Advanced Sales and Use Tax Seminar: Registrants attending the Advanced Sales and Use Tax Seminar will receive approximately 14 continuing education credits for full attendance based on a 50-minute credit hour.

Advanced Property Tax Seminar: Registrants attending the Advanced Property Tax Seminar will receive approximately 12.8 continuing education credits for full attendance based on a 50-minute credit hour.

There is also a one-hour optional session qualifying for 1.2 CPE on Wednesday that participants from the Sales Tax and Property Tax Seminars can attend (Please refer to program for more information).

The State Income Tax and Sales & Use Tax Seminars have 60 minutes of ethics equal to 1.2 CPE credits; the Property Tax Seminar has 70 minutes of ethics equal to 1.4 CPE credits.

This ethics credit is applicable for the CMI/CCIP Continuing Education requirement and may be applicable for other continuing education requirements.

The Institute's designated members (CMIs/CCIPs) will receive hour-for-hour continuing education credits towards their requirements for actual session attendance (based on a 50-minute credit hour).

The Institute 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. Concerns regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.NASBARegistry.org. In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been based on a 50-minute hour. For more information regarding administrative policies, such as concerns and refund, please contact the IPT office at (404) 476-4224.

IPT also files for credit for the attendees of the Advanced Property Tax Seminar with the Texas Department of Licensing and Regulation.

As required by regulatory agencies, IPT must verify individual attendance at sessions in order to grant Continuing Education Credits. Each attendee's name badge has a unique barcode that identifies that individual. In order to obtain CE credit, attendees must have their bar-coded badge scanned during the first 15 minutes of each session. A lost name badge should be reported immediately to the registration desk in order to obtain a replacement. If any attendee does not participate in the barcode scanning, IPT will not be able to verify their attendance or award any credit in the future.

Prerequisites: Basic knowledge of taxation

Program Knowledge Level: Advanced

Recommended Field of Study: Taxes & Regulatory Ethics

Instructional Method: Group Live

Advanced Preparation Required: None

MONDAY, MARCH 10

● 7:00 - 8:00 am

Registration and Continental Breakfast

● 8:00 - 8:20 am

Welcome and Introductions

Trisha C. Fortune, CMI, CPA

President, Institute for Professionals in Taxation®
Ryan, LLC
San Jose, CA

Steven P. Young, Esq.

Chair, SALT Committee, ABA Section of Taxation
Holland & Hart LLP
Salt Lake City, UT

Charles J. Moll, III, Esq.

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San Francisco, CA

Matthew J. Landwehr, Esq.

Chair, ABA-IPT Advanced State Income Tax Seminar
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St. Louis, MO

● 8:20 - 9:20 am

Apportion Here, Apportion There – Source it Everywhere!

This session will discuss recent apportionment and sourcing updates from throughout the country, including evaluating current judicial updates and trends, analyzing statutory and administrative developments, and identifying cases to watch.

Learning Objectives:

After attending this session, participants will be able to:

- Identify the latest sourcing and apportionment judicial, statutory and administrative developments in key states
- Recognize the potential impact of these developments in other states
- Advise clients and/or employers on updates and trends

Moderator:

Jennifer W. Karpchuk, Esq.

Shareholder
Chamberlain Hrdlicka
Philadelphia, PA

Speakers:

Rebecca Kennedy

Director, State Direct Tax Lead
Nestle USA, Inc.
Arlington, VA

Drew VandenBrul, CPA

Managing Director
Grant Thornton Advisors LLC
Philadelphia, PA

Masha M. Yevzelman, Esq.

Shareholder
Fredrikson & Byron P.A.
Minneapolis, MN

MONDAY, MARCH 10

● 9:20 - 10:20 am

Howdy Partner! Getting to Know How to Utilize Partnerships in State and Local Corporate Tax Planning

This panel will focus on the role partnerships play in state and local corporate tax planning including the benefits and potential pitfalls. Time will be spent on developing a more robust understanding of the issues surrounding formation, operation, and disposition of partnerships. The panel will devote time to covering aspects of nexus, income characterization, flow through and apportionment in conjunction with the structuring issues that arise THEREFROM."

Learning Objectives:

After attending this session, participants will be able to:

- Describe the benefits and pitfalls of using partnerships in corporate tax structures
- Recognize discrete state and local issues on the formation, operation, and disposition of partnership interests
- Identify primary state and local tax implications arising from use of partnerships including nexus, income characterization and apportionment

Moderator/Speaker:

Raymond J. Freda, Esq.

Managing Director
Andersen
New York, NY

Speakers:

Richard L. Jones, Esq.

Tax Attorney
Sullivan & Worcester LLP
Boston, MA

● **Speakers (cont.)**

Steven P. Young, Esq.

Partner
Holland & Hart LLP
Salt Lake City, UT

● 10:20 - 10:35 am

Networking Break

● 10:35 am - 12:05 pm

Secrets from Inside the Tax Department

Ever wondered what goes on in the minds of top tax directors? Join us for a lively and insightful session where the panel uncover the secrets to building and optimizing an in-house tax department. From deciding what to insource versus outsource, to managing team dynamics and leveraging cutting-edge software, this session has it all. They'll also dive into the exciting world of how AI could be used and explore other innovative practices. Get ready to walk away with practical tips and strategies to take your tax department to the next level!

Learning Objectives:

After attending this session, participants will be able to:

- Recognize the key factors in structuring an in-house tax department and making insourcing versus outsourcing decisions
- Develop best practices for fostering a collaborative and productive team environment
- Evaluate and implement tax software solutions to streamline processes
- Determine how AI can enhance accuracy and efficiency
- Apply innovative practices to boost your department's performance

(Speakers continued on next page)

MONDAY, MARCH 10

● 10:35 am - 12:05 pm

Secrets from Inside the Tax Department *(cont.)*

Moderator:

Judith B. Vorndran, JD, CPA

Partner
TaxOps, LLC
Colorado

Speakers:

Brian P. Kaufman, Esq.

Vice President Tax Audits, Litigation & Tax Counsel
Capital One Financial Corporation
McLean, VA

April Marie Nevarez, CMI

Director - Indirect Tax
Michaels Stores, Inc.
Irving, TX

James R. Asay

Director - Corporate Tax
Semptra
San Diego, CA

● 12:05 - 12:50 pm

Lunch

● 12:50 - 1:50 pm

SALT Implications of the Other Fat Tuesday

The panel will address state income tax issues that arise as a result of the states' conformity to federal taxable income. They will discuss the impact of the 2024 Presidential Election – and the possible federal tax changes resulting therefrom – on state income taxes. The speakers will also address issues that arise as a result of state conformity to federal taxable income, specifically with regard to the state treatment of income from the purchase and sale of federal tax credits. Finally, the panel will discuss the states' ability to make changes to federal taxable income in state income tax audits.

Learning Objectives:

After attending this session, participants will be able to:

- Explain how federal tax changes impact the computation of state income taxes
- Discuss the state taxation of income from the purchase and sale of federal tax credits
- Consider the ability of state tax departments to make changes to federal taxable income on audit

(Speakers continued on next page)

MONDAY, MARCH 10

● 12:50 - 1:50 pm

SALT Implications of the Other Fat Tuesday *(cont.)*

Moderator:

S. Lucky DeFries, Esq.

Stockholder
Morris Laing Law Firm
Topeka, KS

Speakers:

Susan Courson-Smith, CPA

Senior Director
Pfizer Inc.
Memphis, TN

Kathleen Quinn, Esq.

Partner
Jones Walker LLP
New York, NY

Andrew Woodman, LLM

Chief Tax Officer
Sumitomo Mitsui Banking Corporation
New York, NY

● 1:50 - 2:50 pm

All Rise! Insights From the Bench

We are pleased to welcome four prominent judges from the Arkansas, Indiana, Louisiana, and Minnesota Tax Courts, who will share their insights and observations from years inside the courtroom. The judges will touch on a variety of topics, including standard of review, statutory construction, equity arguments, the use of experts, and other procedural issues. This session will provide SALT practitioners with a unique chance to gain insight and learn valuable lessons from tax court judges.

Learning Objectives:

After attending this session, participants will be able to:

- Identify best practices for litigating a state tax case
- Describe how rules of statutory construction impact decisions by state tax court judges
- Discuss the analytical framework that state tax court judges apply to render decisions
- Recognize about the role that expert witnesses can play in a state tax case

Moderator:

William T. Thistle, II, Esq.

Partner
Bradley Arant Boult Cummings LLP
Birmingham, AL

Speakers:

Matthew C. Boch, Esq.

Tax Appeals Commissioner
Arkansas Department of Inspector General
Little Rock, AR

Honorable Francis “Jay” Lobrano

Judge, Chairman
Louisiana Board of Tax Appeals
Baton Rouge, LA

MONDAY, MARCH 10

● Speakers (cont.)

Honorable Wendy S. Tien

Judge
Minnesota Tax Court
Saint Paul, MN

Honorable Martha Blood Wentworth

Senior Judge
Indiana Tax Court
Indianapolis, IN

● 2:50 - 3:10 pm

Networking Break

● 3:10 - 4:10 pm

New York, New York – The City So Nice, You May Get Taxed Twice

New York State and New York City each have some of the most complex tax regimes in the country. Many taxpayers have to deal with both, sometimes reaching opposite results in the same tax year. This session will address the intricacies of dealing with NYS and NYC taxes and their administrators without falling into traps for the unwary.

Learning Objectives:

After attending this session, participants will be able to:

- Describe the differences in NYS and NYC tax laws
- Recognize the differences in how the NYS Department of Taxation and the NYC Department of Finance administer the similar language differently
- Recognize the important timing considerations when either a NYC or NYS audit will close before the other

(Speakers continued on next page)

● Moderator/Speaker: (cont.)

Alysse McLoughlin, Esq.
Partner
Jones Walker LLP
New York, NY

Speakers:

Zal Kumar, Esq.

Tax Principal
Ernst & Young LLP
New York, NY

Trevor Mauck, Esq.

Partner
Baker McKenzie LLP
New York, NY

● 4:10 - 5:10 pm

Keeping an Ethical Balance in a Rapidly Changing Technological Environment

Generative artificial intelligence (“GAI”) has changed the landscape for virtually every business and industry. Tax professionals must ensure that AI systems are transparent, unbiased, and secure. Key ethical concerns include protecting the confidentiality of taxpayer data and maintaining accountability for GAI-driven decisions. The presenters will examine the key principles outlined in ABA Formal Ethics Opinion 512, other applicable ABA Model Rules, the AICPA’s Statement on Standards for Tax Services that includes new provisions governing a CPA’s use of GAI, and IPT’s Canons of Ethics, and apply them to situations involving real ethical dilemmas caused by the use or misuse of both GAI and other modern technology.

(Speakers continued on next page)

MONDAY, MARCH 10

● 4:10 - 5:10 pm

Keeping an Ethical Balance in a Rapidly Changing Technological Environment (cont.)

Learning Objectives:

After attending this session, participants will be able to:

- Review the ethical implications of integrating GAI into legal practice, focusing on maintaining compliance with the eight (8) Model Rules most relevant to its use
- Review the newly enacted provisions regarding GAI included in the AICPA Statement of Standards for Tax Services and the IPT's Canons of Ethics
- Discuss why it is important to develop best practices for ethically managing the use of GAI, including the training and supervision of attorneys, CMIs, CPAs, and staff
- Apply these ethical standards to situations involving ethical dilemmas caused by the use or misuse of artificial technology and other modern technology

Moderator/Speaker:

Glenn C. McCoy, Jr., CMI, Esq.

Principal, National Tax
Ryan, LLC
New York, NY

Speaker:

Janette M. Lohman, CMI, CCIP, CPA, Esq.

Partner
Thompson Coburn LLP
St. Louis, MO

● 5:15 - 6:15 pm

Reception

TUESDAY, MARCH 11

- 7:00 - 8:00 am
Continental Breakfast

- 8:00 - 8:50 am
Artificial Intelligence: What Tax Professionals Need to Know

Artificial Intelligence – or AI – is everywhere these days or so it seems. We are constantly hearing about it and maybe even experimenting with it... if your company or firm allows it. This technology is becoming more common in the workplace but there are serious considerations – legal, ethical and contractual - that need to be evaluated before you start using AI. Whether you work in industry, an accounting firm, consulting firm or law firm, this session will help you understand how to best use this technology in your everyday work.

Learning Objectives:

After attending this session, participants will be able to:

- Explain ethical constraints of AI and how to overcome bias
- Determine risks related to hallucinations and how to validate the results before using them
- Identify security risks and safeguards to implement to protect confidentiality
- Recognize contractual terms between purchasers and your suppliers and their use of AI

Moderator:

David A. Hughes, Esq.

Partner
Kilpatrick Townsend & Stockton
Chicago, IL

Speakers:

Austin Murray, Esq.

CEO
Prophit.ai
Cleveland, OH

- Speakers (cont.)**

Trevor Smith, CMI

State & Local Tax Senior Manager
Crowe LLP
Indianapolis, IN

Diane L. Yetter, CPA

President
YETTER - Sales Tax Institute
Chicago, IL

- 8:50 - 9:50 am

How Gross Is It? Issues in Computing "Gross Receipts" for Sales Factor Purposes

Last year, this committee presented a program on gross income for gross receipts tax purposes. The goal in such cases is usually to minimize gross income. At the time, it was observed that there were issues in common with determining gross receipts for sales factor purposes. In the case of the sales factor, it can be favorable to some taxpayers to maximize gross receipts if it means the denominator is enlarged. Even though UDIPTA and consequently, many states, rely on the phrase "gross receipts" to define sales for sales factor purposes, the term gross receipts is usually not defined, except maybe to provide some exceptions that have been adopted over the years. There have been some new cases addressing the topic and the panel will discuss those, and the factors often going into whether something is a gross receipt for sales factor purposes. For example, is it relevant that the amounts are included in business income or the base, and similarly, what if it is in federal tax or financial statement gross income? Is there a statutory analysis and other factors that support a conclusion that it need not be in the base or gross income? This panel will address those issues.

(Speakers continued on next page)

TUESDAY, MARCH 11

● 8:50 - 9:50 am

How Gross Is It? Issues in Computing “Gross Receipts” for Sales Factor Purposes (cont.)

Moderator/Speaker:

Gregg D. Barton, Esq.

Partner
Perkins Coie LLP
Seattle, WA

Speakers:

Christopher L. Doyle, Esq.

Partner
Hodgson Russ
Buffalo, NY

Stefi George, Esq.

Partner
Akerman, LLP
New York, NY

● 9:50 - 10:05 am

Networking Break

● 10:05 - 11:05 am

Rocking Reserves! How to Manage Compliance Issues for Fun and Profit

Get ready to rock your understanding of reserves and ASC 740 in this session on valuation allowances. Reserves are the safety nets reflecting uncertainty associated with a company's tax position and must be robust enough to cover potential tax liabilities if challenged by tax authorities. Set on a “more-likely-than-not” basis, these reserves often err on the side of caution, leading to bloated balances that can shake up the P&L and demand true-ups as conditions shift. This session dives into the tricky terrain of accounting for and disclosing reserves, helping you to reduce risk and manage compliance obligations.

● Learning Objectives:

After attending this session, participants will be able to:

- Discuss the need for and method of accounting for reserves
- Assess how uncertain tax positions impact tax reserves
- Apply techniques for accurate calculation and reporting
- Plan for and adapt to the latest updates and guidance
- Assess real-world scenarios illustrating key concepts and applications

Moderator:

Jaye A. Calhoun, CMI, Esq.

Partner
Kean Miller LLP
New Orleans, LA

Speakers:

Nicole L. Johnson, Esq.

Partner
Blank Rome LLP
New York, NY

Toni (Stimmler) Mincic

Senior Director Tax Controversy & Transformation
Lumen Technologies
Broomfield, CO

Loveve Williams, MS

Senior Manager-SALT
TaxOps, LLC
Lakewood, CO

TUESDAY, MARCH 11

● 11:05 am - 12:05 pm

Big Easy Brawl

Since controversy never ends and there is always two different points to every “story”, Professor Richard Pomp and Jordan Goodman Esq. reconvene to bring us the “pros and cons” and the “you can’t be serious” perspectives to the hot income/franchise tax issues of the day.

Learning Objectives:

After attending this session, participants will be able to:

- Unravel Complexities of state income and franchise tax controversies
- Employ possible legal strategies for navigating income and franchise tax challenges
- Recognize on how current trends and case law could shape future tax liabilities and compliance risks

Moderator/Speaker:

Stephanie Lipinski Galland, Esq.

Principal
Miles & Stockbridge P.C.
Richmond, VA

Speakers:

Jordan M. Goodman, Esq., CPA

Partner
Kilpatrick Townsend & Stockton LLP
Chicago, IL

Richard D. Pomp, JD

Alva P. Loiselle Professor of Law
UConn School of Law
Hartford, CT

● 12:05 pm

Seminar Concludes

TUESDAY, MARCH 11

● 10:00 am - 12:45 pm

Registration

● 12:45 - 1:05 pm

Welcome and Introductions

Trisha C. Fortune, CMI, CPA

President, Institute for Professionals in Taxation®

Ryan, LLC

San Jose, CA

Steven P. Young, Esq.

Chair, SALT Committee, ABA Section of Taxation

Holland & Hart LLP

Salt Lake City, UT

Charles J. Moll, III, Esq.

ABA-IPT Advanced Tax Seminars Overall Chair

McDermott Will & Emery LLP

San Francisco, CA

Olga J. Goldberg, Esq.

Chair, ABA-IPT Advanced Sales Tax Seminar

Pierce Atwood LLP

Portland, ME

● 1:05 - 2:15 pm

Battle on the Bayou: Every Gator for Themselves

Get ready for a high-stakes, debate-style duel where sales and use tax updates meets New Orleans flair. Come for the legal drama, stay for the banter, and maybe a little Bourbon Street “inspiration”!

Learning Objectives:

After attending this session, participants will be able to:

- Unravel Complexities: Decode the latest twists in sales and use tax law
- Assess Strategies: Compare competing legal strategies for navigating sales tax challenges
- Predict Outcomes: Gain insights on how current trends and case law could shape future tax liabilities and compliance risks

Moderator/Speaker:

Stephanie Lipinski Galland, Esq.

Principal

Miles & Stockbridge P.C.

Richmond, VA

Speakers:

Jordan M. Goodman, Esq., CPA

Partner

Kilpatrick Townsend & Stockton LLP

Chicago, IL

Richard D. Pomp, JD

Alva P. Loiselle Professor of Law

UConn School of Law

Hartford, CT

● 2:15 - 2:30 pm

Networking Break

TUESDAY, MARCH 11

● 2:30 - 3:30 pm

Unbundling the Bundled: Processing Guidance from SSUTA, MTC, and Texas Regulations

As company's technological products and services evolve, it has become increasingly difficult (and sometimes unpredictable) as to how sales tax will apply to such transactions—either as a bundle, a taxable service, or a nontaxable service. There have been attempts at uniform guidance from the Streamlined Sales Tax Project and the Multistate Tax Commission, which will be covered in the session. Additionally, the session will cover recent developments and rulings in the states. Recently, Texas proposed amended regulations addressing the taxability of data processing services versus other types of nontaxable services. The session will also address recent developments from the Multistate Tax Commission's Taxation of Digital Products Uniformity Project.

Learning Objectives:

After attending this session, participants will be able to:

- Describe recent guidance and general rules regarding the taxability of bundled goods and services
- Analyze the applicability of bundled taxation rules with respect to digital goods and services
- Predict the taxability implications by state for given types of bundled sales or other services

● Moderator/Speaker:

Alla Raykin, Esq.

Attorney
Eversheds Sutherland (US) LLP
Atlanta, GA

Speakers:

Michael J. Hilkin, Esq.

Partner
McDermott Will & Emery LLP
New York, NY

Ilya Lipin, JD, LLM

Tax Principal
BDO USA, P.C.
Philadelphia, PA

● 3:30 - 3:45 pm

Networking Break

● 3:45 - 4:45 pm

A Gumbo of Taxpayer-Friendly Ways to Interpret Tax Statutes (Including Overcoming Deference to Taxing Authorities and Narrow Views of Exemptions)

Taxpayers and their representatives can feel that the odds are stacked against them in contesting state taxes. The good news is that there have been some favorable developments in case law across the country that can be useful in evaluating tax positions and responding to taxing authorities. This session will review developments and consider practical applications of these principles going forward.

(Speakers continued on next page)

TUESDAY, MARCH 11

● 3:45 - 4:45 pm

A Gumbo of Taxpayer-Friendly Ways to Interpret Tax Statutes (Including Overcoming Deference to Taxing Authorities and Narrow Views of Exemptions) (cont.)

Learning Objectives:

After attending this session, participants will be able to:

- Identify recent legal trends that are favorable to taxpayers such as decreased deference toward the taxing authorities and rejection of the narrow application of exemptions
- Discuss recent tax cases and some significant non-tax cases that support this new trend
- Examine how to apply these principles even before litigation, including evaluating the risks of litigation

Moderator/Speaker:

Edward J. Bernert, Esq.

Adjunct Professor
Capital University Law School
Columbus, OH

Speakers:

Gregg D. Barton, Esq.

Partner
Perkins Coie LLP
Seattle, WA

Jaye A. Calhoun, CMI, Esq.

Partner
Kean Miller LLP
New Orleans, LA

● 4:45 - 5:45 pm

Jazzed-Up Jeopardy: Sales and Use Tax Edition

This ain't your ordinary tax seminar; we're mixing up a cocktail of sales and use tax questions that will challenge even the most seasoned experts. Join our contestants as we spin through the miscellaneous indirect rhythms of emerging issues, risk mitigation, and strategic planning.

Learning Objectives:

After attending this session, participants will be able to:

- Recognize current trends and challenges in sales and use tax compliance
- Apply strategies to mitigate risks and reduce sales and use taxes
- Develop proactive approaches to manage sales and use tax audits
- Evaluate effective solutions to complex sales and use tax challenges

(Speakers continued on next page)

TUESDAY, MARCH 11

- **Jazzed-Up Jeopardy: Sales and Use Tax Edition** *(cont.)*

Moderator:**Sonia Shaikh, Esq.**

Counsel

Miles & Stockbridge P.C.

Washington, DC

Speakers:**DiAndria Green, JD, LLM**

SALT Partner

Bennett Thrasher PC

Atlanta, GA

Aaron C. Johnson, Esq., JD, LLM

Partner

Ballard Spahr LLP

Seattle, WA

Jennifer W. Karpchuk, Esq.

Shareholder

Chamberlain Hrdlicka

Philadelphia, PA

- 5:45 - 6:45 pm

Reception

WEDNESDAY, MARCH 12

- 7:00 - 8:00 am

Continental Breakfast

- 8:00 - 9:00 am

Ethical Practice in an Era of Change: An Update of Tools and Rules

This interactive and informative panel will address current developments in legal and accounting professional responsibility and ethics. The panelists will discuss recent updates, decisions, and pronouncements on the ABA Model Rules of Professional Conduct, IRS Circular 230, and the AICPA Statements of Standards of Tax Services (SSTS). Red Light/Green Light is Back! Attendees will be tested on their ethics knowledge in scenarios involving the current uses of technology, with a focus on artificial intelligence and social media, the ethical pitfalls of use of such tools, maintenance of ethical standards within a tax practice, and multi-jurisdictional practice issues.

Learning Objectives:

After attending this session, participants will be able to:

- Review and identify applicable ABA Model Rules of Professional Conduct impacting utilization of artificial intelligence (AI) with a focus on Generative AI (GAI) tools
- Identify and describe changes to the AICPA Statement of Standards for Tax Services applicable to representation of clients in tax practice
- Discuss the role of the ethical standards of the IRS contained in Circular 230
- Compare and assess the application of these ethical standards to scenarios based on changes in applicable rules and advancements in technology

(Speakers continued on next page)

WEDNESDAY, MARCH 12

● 8:00 - 9:00 am

Ethical Practice in an Era of Change: An Update of Tools and Rules (cont.)

Moderator/Speaker:

Olga J. Goldberg, Esq.

Partner

Pierce Atwood LLP

Portland, ME

Speaker:

Jedediah R. ("Jed") Bodger, Esq.

Vice President of Tax

Sierra Nevada Company, LLC

Sparks, NV

● 9:00 - 10:10 am

Sales & Use Tax: Haunting Changes and Eerie Updates

This session will offer an overview of significant legislative, judicial, and administrative developments in sales and use tax for 2024 and the early months of 2025. The panelists will highlight key changes that may not be addressed in sessions focused on narrower, specialized topics.

Learning Objectives:

After attending this session, participants will be able to:

- Identify the key legislative, judicial, and administrative changes in sales and use tax for 2024 and early 2025
- Discuss themes emerging from the 2024-2025 sales and use tax developments
- Analyze insights into the broader implications of recent sales and use tax updates for businesses and tax professionals

● 9:00 - 10:10 am

Sales & Use Tax: Haunting Changes and Eerie Updates (cont.)

Moderator/Speaker:

Masha M. Yevzelman, Esq.

Shareholder

Fredrikson & Byron P.A.

Minneapolis, MN

Speakers:

Grace E. Kyne, JD

Principal

Ernst & Young LLP

Boston, MA

Daniel Mudd, Esq.

Partner

Frost Brown Todd LLP

Louisville, KY

Guinevere Seaward, JD, LLM

Principal

Grant Thornton Advisors LLC

Washington, DC

● 10:10 - 10:25 am

Networking Break

● 10:25 - 11:25 am

How to Do the Fais-Do-Do, the Cajun AUDIT Dance

This dance-focused session will take you from that sense of dread, experienced upon that voicemail or opening the State's audit letter through all dance steps leading to a successful resolution – through audit, through protest, with a little more added thereto. At the end, you will know the steps to dance the Audit Fais-Do-Do like a pro!

(Speakers continued on next page)

WEDNESDAY, MARCH 12

● 10:25 - 11:25 am

How to Do the Fais-Do-Do, the Cajun AUDIT Dance (cont.)

Learning Objectives:

After attending this session, participants will be able to:

- Identify best practices, tactics and strategies for sales tax controversy from audit through protest and learn how to manage and defend an audit while keeping an eye towards potential dispute resolution
- Ascertain the different levels of appeal, at audit and beyond, and the goals and opportunities for a taxpayer at each level and gain insight into the preparation necessary to have a successful administrative and/or judicial action
- Incorporate practical tips and guidance for successful audit preparation and defense, and provide best practices for avoiding mis-steps and potentially damaging issues
- Apply the practical benefits learned from attending the session to the next Sales and Use tax dispute in which you are involved
- Recognize best practices for avoiding missteps and potentially economically damaging issues
- Identify the “hot spots” that often surface in an audit and protest so you can be dancing like a Cajun at your successful conclusion

Moderator/Speaker:

Mark F. Sommer, Esq.

Partner and Practice Group Leader
Frost Brown Todd LLP
Louisville, KY

● **Speakers (cont.)**

Kyle M. Brehm, MBA, Esq.

Shareholder
Fredrikson & Byron, P.A.
Minneapolis, MN

Nicki N. Howard, Esq.

Assistant General Tax Counsel
CSX Transportation, Inc.
Atlanta, GA

● 11:25 am - 12:25 pm

Jazz Up (or Down!) Your Sales Price: The Hidden Sharps & Flats of the Sales Tax Base

Every day there are countless transactions involving non-cash consideration, taxable and non-taxable components bundled together, or other special circumstances (e.g., convenience fees, inflation fees, transportation and deliver fees, shipping and handling charges for purchases and for returns, finance charges, commissions and other payments to agents, gratuities and service charges, seller discounts, coupons, rebates, vouchers, customer loyalty programs, etc.). With continuing efforts by the states to discover ways to expand the sales and use tax base, including by recharacterizing certain of these economic incentives offered by sellers, it is important for businesses and their counsel to understand how sales and use taxes may be applicable these transactions and/or their various component parts. This session will review the complexity of such sales and use tax rules, examine recent developments regarding several states' efforts to broaden the sales and use tax base in this context, and examine the various approaches that states are taking to recharacterize such transactions.

(Speakers continued on next page)

WEDNESDAY, MARCH 12

● 11:25 am - 12:25 pm

Jazz Up (or Down!) Your Sales Price: The Hidden Sharps & Flats of the Sales Tax Base (cont.)

Learning Objectives:

After attending this session, participants will be able to:

- Analyze developments in the sales and use tax law regarding additions and subtractions from the sales tax base
- Identify certain types of economic incentives that state tax authorities consider in determining the sales and use tax base
- Discuss the various approaches that states are taking to recharacterizing the sales tax base

Moderator:

Jeanette Moffa, Esq.

Partner
Moffa, Tax Law
Fort Lauderdale, FL

Speakers:

James G. Busby, Jr., Esq., CPA

Senior Member
The Cavanagh Law Firm, P.A.
Phoenix, AZ

Kathleen Cornett, Esq.

Counsel
Alston & Bird, LLP
Atlanta, GA

Geoffrey Gunnerson, Esq.

Counsel
Snell & Wilmer L.L.P.
Salt Lake City, UT

● 12:25 - 1:15 pm

Lunch

● 1:15 - 2:15 pm

Steamboat Strategies: Navigating the Choppy Waters with Tax Administrators

States have often been called the “laboratories of democracy.” State and local tax practitioners understand that this idea extends to the taxing realm, too, where the majority of tax policy in this country is made. Once an afterthought, and due in no small part to gridlock at the federal level, state and local taxes feature more prominently than ever in businesses’ and individuals’ tax planning considerations and provide no shortage of controversy matters. Tax administrators are at the forefront of recommending changes to tax policy and to implementing the changes. This panel of current senior-level administrators from around the country will discuss the most prominent administrative, policy and compliance issues they are seeing in their respective states and what issues they expect to emerge in the coming years.

Learning Objectives:

After attending this session, participants will be able to:

- Identify recent changes to each represented state’s sales and use taxing regime
- Discuss each represented state’s recent legislative and administrative efforts regarding the taxation of digital goods and services, and what efforts are on the horizon
- Evaluate the best methods to address and resolve key issues in each state
- Recognize emerging issues identified by the state administrators

(Speakers continued on next page)

WEDNESDAY, MARCH 12

● 1:15 - 2:15 pm

Steamboat Strategies: Navigating the Choppy Waters with Tax Administrators *(cont.)*

Moderator:

Jason R. Brown, Esq.

Managing Partner, State & Local Tax,
Planning and Controversy
Advantous Law LLC
Baton Rouge, LA

Speakers:

Richard J. Nelson

Secretary
Louisiana Department of Revenue
Baton Rouge, LA

Joshua Pens

Director of Tax Policy
Colorado Department of Revenue
Denver, CO

Marita Sciarrotta

Acting Director
New Jersey Division of Taxation
Trenton, NJ

Andrew O. Furuseth

Director, Sales and Use Tax Division
North Carolina Department of Revenue
Raleigh, North Carolina

● 2:15 - 3:25 pm

The Big Muddy: Sales and Use Tax Apportionment Issues and Strategies

This session will focus on strategies for managing sales and use taxes of purchases of goods and services that are purchased and used in multiple jurisdictions, including the use of procurement companies and multiple point of use exemptions. The panelist will also discuss the application of use tax on property used in multiple jurisdictions and explore the legal and constitutional issues associated imposing an unapportioned use tax on such property.

Learning Objectives:

After attending this session, participants will be able to:

- Explain the sales and use taxation of goods and services purchased and used in multiple jurisdictions
- Analyze the use of procurement companies and other strategies to minimize sales and use taxes on goods and services purchased
- Identify legal and constitutional issues associated with the application of use tax on goods used in multiple jurisdictions

Moderator:

Robert L. Mahon, Esq.

Partner, Firmwide Chair, Tax Practice
Perkins Coie LLP
Seattle, WA

Speakers:

Jesse R. ("Jay") Adams, III, Esq.

Partner
Jones Walker LLP
New Orleans, LA

Laurin McDonald, Esq.

Counsel
Eversheds Sutherland (US) LLP
Atlanta, GA

WEDNESDAY, MARCH 12

- 3:25 - 3:40 pm
Networking Break

- 3:40 - 4:50 pm
Rollin' Down the River: Exploring Sales Tax Issues in M&A Transactions

This session will explore the resolution of sales and use tax issues that arise in asset and stock transactions, from the perspectives of both buyers and sellers. The panel will review best practices in tax due diligence and discuss options for resolution of issues that arise during a deal. They will also explore how the availability of rep & warranty insurance may affect business transactions as well as other opportunities for tax insurance.

Learning Objectives:

After attending this session, participants will be able to:

- Identify sales tax exposure items and assess the magnitude of potential exposure related to each item
- Create a plan to evaluate options for resolution of sales tax issues identified during due diligence
- Discuss and analyze scenarios for the use of insurance to solve for exposure items arising from an M&A transaction or in connection with sales and use tax compliance

- **Moderator:**
Clark R. Calhoun, Esq.
Partner
Alston & Bird, LLP
Atlanta, GA

Speakers:

Brian Kirkell, Esq.
Principal
RSM US LLP
McLean, VA

Mary Pat Kohberger
Managing Director
Deloitte Tax LLP
Chicago, IL

- 4:50 - 5:00 pm
Networking Break

WEDNESDAY, MARCH 12

5:00 - 6:00 pm

Real Property Tax Fundamentals (Optional)

Get a refresher on the nuts and bolts of determining and advocating for a tax value for a property and on common property tax exemptions. Get insights into issues in valuations, classifications and exemption issues that impact real property taxation. This session will provide a groundwork for the more in-depth coverage of the sessions in the Advanced Property Tax Seminar.

Learning Objectives:

After attending this session, participants will be able to:

- Discuss the three primary approaches to value: cost, sales comparison, and income capitalization
- Describe common property tax exemptions, including nonprofits
- Discuss important issues in property tax including “Dark Store” Theory, leased fee, and others

Speakers:

Dawn R. Gabel

Senior Attorney
Ryan Legal Services
Scottsdale, AZ

Charles J. Moll, III, Esq.

Partner
McDermott Will & Emery LLP
San Francisco, CA

WEDNESDAY, MARCH 12

● 5:00 - 6:00 pm

Real Property Tax Fundamentals (Optional)

Get a refresher on the nuts and bolts of determining and advocating for a tax value for a property and on common property tax exemptions. Get insights into issues in valuations, classifications and exemption issues that impact real property taxation. This session will provide a groundwork for the more in-depth coverage of the sessions in the Advanced Property Tax Seminar.

Learning Objectives:

After attending this session, participants will be able to:

- Discuss the three primary approaches to value: cost, sales comparison, and income capitalization
- Describe common property tax exemptions, including nonprofits
- Discuss important issues in property tax including “Dark Store” Theory, leased fee, and others

Moderator TBD

Speakers:

Dawn R. Gabel

Senior Attorney
Ryan Legal Services
Scottsdale, AZ

Charles J. Moll, III, Esq.

Partner
McDermott Will & Emery LLP
San Francisco, CA

THURSDAY, MARCH 13

● 7:00 - 8:00 am

Registration and Continental Breakfast

● 8:00 - 8:20 am

Welcome and Introductions

Trisha C. Fortune, CMI, CPA

President, Institute for Professionals in Taxation®
Ryan, LLC
San Jose, CA

Steven P. Young, Esq.

Chair, SALT Committee, ABA Section of Taxation
Holland & Hart LLP
Salt Lake City, UT

Charles J. Moll, III, Esq.

ABA-IPT Advanced Tax Seminars Overall Chair
McDermott Will & Emery LLP
San Francisco, CA

Thomas R. Wilhelmy, Esq.

Chair, ABA-IPT Advanced Property Tax Seminar
Ryan Law Firm, PLLC
Minneapolis, MN

THURSDAY, MARCH 13

8:20 - 9:20 am

Hot Topics in Property Tax: a Nationwide Survey

This session is designed to bring attendees up to date on important property tax developments, especially in key states and their potential impact across the nation – including valuation issues, exemption issues, constitutional challenges, as well as legislative, administrative and practice developments, and more!

Learning Objectives:

After attending this session, participants will be able to:

- Identify the latest judicial, statutory and administrative developments in key states
- Advise clients and/or employers
- Recognize the potential impact of these developments in other states

Moderator/Speaker:

Mark A. Loyd, CMI, Esq., CPA

Partner & Co-Leader, Tax National Practice Group
Dentons
Louisville, KY

Speaker:

Lynn S. Linné, Esq.

Shareholder
Fredrikson & Byron P.A.
Minneapolis, MN

Breann Elise Robowski, Esq., L.L.M.

Partner
Pillsbury Winthrop Shaw Pittman LLP
Palo Alto, CA

9:40 - 10:50 am

A Market Report Based on Detailed Econometrics and Capital Market Trends Affecting Values

This will be a dynamic overview of econometrics, demographic changes, and capital markets with the corresponding effects on the various property types.

Learning Objectives:

After attending this session, participants will be able to:

- Explain how different property types are trending on both the supply and demand side
- Describe what they ultimately mean for rents, vacancies, and valuations
- Recognize that the capital markets environment has clear effects on transaction velocity and pricing and ultimately informs future sales comparables used by the appraisal community

Moderator:

Thomas R. Wilhelmy, Esq.

Partner, Property Tax Group Leader,
Minnesota
Ryan Law Firm, PLLC
Bloomington, MN

Speaker:

Mike Jaworski

Managing Director of Financial Services Division
CREModels
St. Petersburg, FL

9:20 - 9:40 am

Networking Break

THURSDAY, MARCH 13

● 11:00 am - 12:10 pm

Return to the Battle in the Bayou: Identification and Valuation of Intangibles

This panel will follow up upon last year's discussion regarding the current debate over identifying non-assessable intangible assets in hotels. The speakers will provide the most current update about that on-going debate, and will expand the discussion to identifying and valuing intangible assets in other types of properties.

Learning Objectives:

After attending this session, participants will be able to:

- Identify the current status of the debate across the country involving hotel intangible assets
- Recognize the presence of intangible assets in other types of properties
- Discuss methodologies for valuing those intangible assets

Moderator/Speaker:

Charles J. Moll, III, Esq.

Partner

McDermott Will & Emery LLP

San Francisco, CA

Speakers:

David C. Lennhoff, MAI, CRE, AI-GRS

Principal

Lennhoff Real Estate Consulting, LLC

Gaithersburg, MD

Suzanne R. Mellen, MAI, CRE, FRICS, ISHC

Senior Managing Director

HVS Consulting and Valuation

San Francisco, CA

● 12:10 - 1:00 pm

Lunch

● 1:00 - 2:00 pm

A Focus on the Analysis and Methodology for the Adjustment to Sales Comparables: How to Make a "Good" Comp Look Bad, and a "Bad" Comp Look Golden

The panel will delve into the analysis and adjustments necessary when developing and utilizing the Sales Comparison Approach to value. This will include adjustments required by both USPAP and The Appraisal of Real Estate, 15th edition, including adjustments necessary when utilizing "leased-fee" sales in a fee simple appraisal. And, by identifying the overlap of the sales comparison approach to the income approach, our speakers will illustrate the pitfalls which occur when appropriate adjustments are not made when developing the market capitalization rate —pitfalls inherent in both the Sales Approach and the Income Approach to value.

Learning Objectives:

After attending this session, participants will be able to:

- Understand and use a variety of adjustments when developing the sales comparison approach to value
- Recognize that there are a large number of adjustments that can, and typically should, be made to every property included as a sales comp
- Both defend and undermine an appraiser's sales comps, by utilizing adjustments for differences in physical and economic characteristics between comparable properties, as well for differences in the property rights conveyed

(Speakers continued on next page)

THURSDAY, MARCH 13

● 1:00 - 2:00 pm

A Focus on the Analysis and Methodology for the Adjustment to Sales Comparables: How to Make a “Good” Comp Look Bad, and a “Bad” Comp Look Golden *(cont.)*

Learning Objectives:

After attending this session, participants will be able to:

- Ensure that the proper adjustments are made in developing a capitalization rates based on the sale of comparable properties

Moderator:

Raymond Gray, Esq.

Partner
Gray Winston & Hart, PLLC
Austin, TX

Speakers:

Mac Bottum, MAI

President
Mackenzie S. Bottum and Associates
Addison, TX

David C. Lennhoff, MAI, CRE, AI-GRS

Principal
Lennhoff Real Estate Consulting, LLC
Gaithersburg, MD

● 2:00 - 3:10 pm

It's Really Real - Identifying, Quantifying and Proving Economic Obsolescence

Join this esteemed panel with extensive backgrounds on economic obsolescence. Attendees will gain a deeper understanding of economic obsolescence and learn accepted appraisal techniques to prove it. The discussion will include pointers to address reticence from fact-finders and decision-makers to accept economic obsolescence deductions.

Learning Objectives:

After attending this session, participants will be able to:

- Explain economic obsolescence and differentiate it from other types of obsolescence
- Identify economic obsolescence in a particular property or class of properties
- Apply appraisal techniques to quantify economic obsolescence
- Present proofs to increase the ability to win the often elusive economic obsolescence deduction
- Address case law related to economic obsolescence

Moderator/Speakers:

Jeffrey D. Gordon, Esq.

Partner
Archer & Greiner, P.C.
Princeton, NJ

Michele M. Whittington, Esq.

Member
Morgan Pottinger McGarvey
Lexington, KY

(Speakers continued on next page)

THURSDAY, MARCH 13

● 2:00 - 3:10 pm

It's Really Real - Identifying, Quantifying and Proving Economic Obsolescence (cont.)

Speakers:

Nathan Fineman, ASA

Managing Director, Property Tax
DMA - DuCharme, McMillen & Associates,
Inc.
Indianapolis, IN

J. Kieran Jennings, CMI, Esq., CRE

Managing Partner
Siegel Jennings Co., L.P.A.
Cleveland, OH

Kathy G. Spletter, ASA

Vice President
Stancil & Co.
Irving, TX

● 3:10 - 3:30 pm

Networking Break

● 3:30 - 4:30 pm

A Deep Dive Into the Issues Involved in Repurposing and Adaptive Reuse

The modern world is often marked by empty or underutilized buildings and raw but developable land. Market examples are often discussed from coast to coast involving proposed or recently undertaken projects to convert office buildings, headquarters buildings, hotels, apartment buildings, retail buildings, or industrial buildings-for which there is no identifiable and sufficient market demand - into a new and different use which is currently in demand. Such an alternative use, and corresponding market value, adds a new and necessary layer of analysis to many property tax appeals. This presentation by a highly skilled panel from the full array of professional discipline will discuss the complex and integrated issues and analyses required by repurposing and adaptive reuse from the many perspectives.

Learning Objectives:

After attending this session, participants will be able to:

- Identify the properties for which the concept of repurposing or adaptive reuse poses a necessary step in the property tax appeal valuation analyses
- Analyze the application of the fundamental factors of highest and best use – physically possible, legally permissible, financially feasible and maximally productive – to the subject property under the existing use as well as under the repurposed or adaptive reuse

(Speakers continued on next page)

THURSDAY, MARCH 13

● 3:30 - 4:30 pm

A Deep Dive Into the Issues Involved in Repurposing and Adaptive Reuse (cont.)

Learning Objectives:

After attending this session, participants will be able to:

- Focus on the critical physical, legal and market based factors involving use and the necessary features of size, utilities, and support raised by a potential change in use
- Evaluate the repurposed or adaptive reuse in the context of the value based on the existing use, and the risks and rewards associated with both paths forward

Moderator/Speaker:

Thomas R. Wilhelmy, Esq.

Partner, Property Tax Group Leader,
Minnesota
Ryan Law Firm, PLLC
Bloomington, MN

Speakers:

Peter Helland, MAI, AI-GRS

Senior Vice President
Newmark Valuation & Advisory
Chicago, IL

Donna VanderVries, CAE, CPA, Esq., Certified General Appraiser

Equalization Director, Muskegon County,
Michigan
President, International Association of
Assessing Officers
Muskegon, MI

● 4:30 - 5:30 pm

A Big, Easy Guide to Recent Trends in Property Tax Exemptions

While property tax exemption statutes vary by jurisdiction, many trends can be seen in recent years that transcend state lines. Governments continue to seek ways to expand revenue collection while keeping their residential taxpayers happy. Some jurisdictions have tried to appease residential taxpayers by implementing or expanding homestead exemptions. Others have attempted to reduce the number of exemptions for historically exempt properties, leading to large, unexpected tax bills. Still others are attempting to come up with alternative arrangements for those well-settled property tax exemptions through PILOT (Payment in Lieu of Taxes) arrangements. This program will explore how these recent developments have affected taxpayers operating in a variety of industries.

Learning Objectives:

After attending this session, participants will be able to:

- Explore recent trends in property tax exemptions throughout the country
- Utilize information gleaned from recent cases and legislation to predict future obstacles to exemption
- Assess long-standing exemptions for potential attack and strategically advise clients on new and existing projects
- Apply recent lessons learned to practice

Moderator/Speaker:

Sara S. Rapkin, Esq.

Shareholder
Reinhart Boerner Van Deuren s.c.
Milwaukee, WI

(Speakers continued on next page)

THURSDAY, MARCH 13

- 4:30 - 5:30 pm
A Big, Easy Guide to Recent Trends in Property Tax Exemptions *(cont.)*

Speakers:**Alex Paul Genato, Esq.**

Partner

Archer & Greiner, P.C.

Princeton, NJ

Bradley D. Hasler, Esq.

Partner

Dentons

Indianapolis, IN

- 5:30 - 6:30 pm
Networking Reception

FRIDAY, MARCH 14

- 7:15 - 8:15 am
Continental Breakfast

- 8:15 - 8:30 am
Friday Morning Remarks

- 8:30 - 9:30 am
A Study of the Extensive Impact of Renewable Energy Issues on Taxable Real Property Values

The renewable energy industry continues to evolve, and states' methods of dealing with it continue to evolve as well. This session will focus on a number of issues from the emerging renewable energy industry, including valuation of battery storage facilities, data storage centers, solar farms, and carbon capture and storage facilities. This session will also address how NIMBY (Not In My Back Yard) issues manifest in valuation and taxation matters at the local and state levels.

Learning Objectives:

After attending this session, participants will be able to:

- Recognize the complex issues inherent in valuation of renewable energy properties
- Describe the approaches to valuation and taxation of renewable energy properties
- Anticipate the issues likely to arise in renewable property tax appeals

(Speakers continued on next page)

FRIDAY, MARCH 14

● 8:30 - 9:30 am

A Study of the Extensive Impact of Renewable Energy Issues on Taxable Real Property Values (cont.)

Moderators/Speakers:

Angela W. Adolph, Esq.

Partner
Kean Miller LLP
Baton Rouge, LA

Raymond R. Gray, Esq.

Partner
Gray Winston & Hart
Austin, TX

Speaker:

Jordan Gleason

Principal
Cornerstone Government Affairs
Baton Rouge, LA

● 9:30 - 10:30 am

Strategizing for Success: Tactical Preparation in Property Tax Matters

This session will offer practical advice from experienced practitioners on how to build a strong property tax case based on evidence and strategic considerations. Concepts of team-building, communication, foundations of evidence concepts and law as well as story-telling will be discussed toward a wholistic view of best practices for building your property tax case.

● **Learning Objectives:**

After attending this session, participants will be able to:

- Discuss best practices for property tax case development
- Prepare a compelling property tax case for a court or tribunal
- Develop strategic and tactical approaches to property tax litigation
- Evaluate evidence for maximum strategic use

Moderator/Speaker:

Sara C. Sorenson, Esq.

Attorney
Preferred Tax Service, Inc.
Atlanta, GA

Speakers:

Jerry Aucoin, CMI

Senior Manager, Property Tax
Walmart, Inc.
Austin, TX

Kenneth West, Esq.

Partner
Ryan Law Firm PLLC
Washington, DC

● 10:30 - 10:50 am

Networking Break

FRIDAY, MARCH 14

● 10:50 am - 12:00 pm

New and Evolving Ethical Issues for Property Tax Attorneys

The session will address emerging ethical issues today's property tax attorneys will face. Topics include ethical concerns related to artificial intelligence, avoiding inadvertent violations of an attorney's ethical obligations, and best practices for attorneys to comply with their responsibilities to clients, prospective clients, courts, and others. The session will assist both attorneys and clients in understanding complex ethical issues that affect the attorney-client relationship and any property tax engagement.

Learning Objectives:

After attending this session, participants will be able to:

- Identify ethical issues
- Respond to those issues in an ethical manner
- Recognize various codes of ethics that apply to, guide, and protect property tax practitioners, their employers, and the profession

Moderator/Speaker:

Wiley Barker, Esq.

Partner and General Counsel
Crowley Fleck PLLP
Helena, MT

Speakers:

Glenn C. McCoy, Jr., CMI, Esq.

Principal, National Tax
Ryan, LLC
New York, NY

Clare Roubion, Esq.

Attorney
Louisiana Legal Ethics, LLC
Lafayette, LA

● 12:00 pm

Seminar Concludes

PRESENTATION MATERIALS

Written presentation materials will be available to registrants through the meeting website and mobile app.

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