38th Institute on State and Local Taxation

December 16–17, 2019

Grand Hyatt New York
New York, NY

Program Co-Chairs:

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

June Summers Haas, Esq., Partner, Honigman, Lansing, MI
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LEARNING OBJECTIVES OF THE 38TH INSTITUTE:
The Institute on State and Local Taxation 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 obtain 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 trends in areas of state and local taxation, such as marketplace legislation, tax reform responses, market-based sourcing and apportionment, P.L. 86-272, partnership audits, and more.

WHO SHOULD ATTEND?
The Institute is designed for the practitioner 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.

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 2018 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.

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. To recognize his unparalleled contributions in all areas of state and local taxation, NYUSPS has selected J. William McArthur, Jr., Esq., former VP Tax Planning at TE Connectivity, as this year’s recipient. The award will be presented during the luncheon on Monday, December 16, and the celebration will continue during the reception.

NYUSPS PAUL H. FRANKEL MEMORIAL LUNCHEON ADDRESS
Please be our guest on Monday, December 16, as Peter Faber of McDermott Will & Emery recounts some of the lessons he learned in his long and illustrious career in federal, state and local tax law. Lunch is included in the conference fee. However, you must confirm your attendance at the lunch when registering 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 16, 2019, please be our guest at 5:15 p.m. for cocktails and hors d’oeuvres and meet our distinguished speakers personally. Also, enjoy this time to meet and network with state and local tax practitioners from around the country.

NYUSPS 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 16

Moderator: Harley T. Duncan, Managing Director, KPMG, Washington, DC

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.
OVERVIEW 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 state courts, are surveyed. Our commentators also preview important cases to watch in the coming year.
Jeffrey A. Friedman, Esq., Partner, Eversheds Sutherland US, Washington, DC
Richard D. Pomp, Esq., Professor of Law, University of Connecticut, Hartford, CT

9:20 a.m.
WAYFAIR WRIT LARGE: THE SPREAD OF ECONOMIC NEXUS
Wayfair certainly turned the state sales tax landscape on its head. But the implications go well beyond sales taxes. This panel discusses the lightning-fast spread of the economic presence nexus standard post-Wayfair and the explosion in laws imposing a collection responsibility on marketplace facilitators. The panel also discusses the potential implications of Wayfair for income tax nexus, the practical implications for multistate businesses, and the future of the Due Process clause post-Wayfair.
Moderator: Joe Huddleston, Esq., LLD, Managing Director, EY, Washington, DC
Craig B. Fields, Esq., Partner, Morrison & Foerster, New York, NY
Joe W. Garrett, Jr., Esq., Deputy Commissioner, Alabama Department of Revenue, Montgomery, AL
Shirley K. Sicilian, Esq., National Director of State and Local Tax Controversy, KPMG, Washington, DC

10:10 a.m.
REFRESHMENT BREAK

10:25 a.m.
DOES WAYFAIR AFFECT P.L. 86-272?
Wayfair has triggered a new look at Public Law 86-272 and its protections. This panel examines the background of the federal statute; recent non-Wayfair related developments; and possible Wayfair implications, including individual state actions and activity at the Multistate Tax Commission.
Moderator: Arthur R. Rosen, Esq., Partner, McDermott Will & Emery, Miami, FL & New York, NY
Valerie C. Dickerson, Esq., Partner, National Multistate Tax Leader, Deloitte Tax, Washington, DC
Brian A. Hamer, Esq., Counsel, Multistate Tax Commission, Washington, DC
Philip M. Tatarowicz, CPA, JD, LLM, Professor, Graduate Tax Program, Georgetown Law, Washington, DC

For more information, call 212-992-3320. Register online at sps.nyu.edu/salt
11:15 a.m.
COMBINED REPORTING AND THE RESURGENCE OF WORLDWIDE COMBINATION
States continue to consider the adoption of combined reporting as an approach to improving the state corporate net income tax. The speakers discuss current issues in the application of combined reporting with a look at renewed state interest in worldwide combination and the implications for tax compliance.
Mitchell A. Newmark, Esq., Partner, Morrison & Foerster, New York, NY
Michael Zargari, Esq., Director, PricewaterhouseCoopers, New York, NY

11:50 a.m.–1:20 p.m.
LUNCHEON
Please join us as the NYU School of Professional Studies Paul H. Frankel Award for Outstanding Achievement in State and Local Taxation is presented to J. William McArthur, Jr.

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

NYU SCHOOL OF PROFESSIONAL STUDIES PAUL H. FRANKEL OUTSTANDING ACHIEVEMENT IN STATE AND LOCAL TAXATION AWARD RECIPIENT
J. William McArthur, Jr., Esq., former VP Tax Planning, TE Connectivity, Berwyn, PA

12:40 p.m.
NYU SCHOOL OF PROFESSIONAL STUDIES PAUL H. FRANKEL MEMORIAL LUNCHEON
ADDRESS: LESSONS FROM 55 YEARS AS A TAX LAWYER
For most of the past half-century, Peter Faber has been one of the preeminent practitioners in federal, state and local taxation—not only in New York, but across the country. He also has been a friend and active participant in the NYUSPS SALT Institute. On the occasion of his retirement, we have asked Peter to share some of the lessons he has learned that have made him a better practitioner and to provide his thoughts on making the SALT profession better and stronger.
Peter L. Faber, Esq., McDermott Will & Emery, New York, NY

1:20 p.m.
Most taxpayers have emerged from the other side of the first full filing season under the Tax Cuts and Jobs Act (TCJA). This panel explores some of the lessons learned and challenges that have arisen in the state implementation of TCJA. Issues addressed include the complexity from different state approaches to the IRC Section 163(j) interest limitation and ramifications of state reactions to the new NOL rules. Panelists also discuss the new international tax regime with a focus on state treatment of GILTI and FDII, appropriate factor representation for GILTI, and other related issues. Items for tax practitioners to monitor as we move forward with TCJA at the state level also are identified.
Moderator: Alysse McLoughlin, Esq., Partner, McDermott Will & Emery, New York, NY
Todd G. Betor, Esq., Counsel, Eversheds Sutherland US, Washington, DC
Karl A. Frieden, Esq., Vice President and General Counsel, Council On State Taxation, Washington, DC
Ocean Mills, Esq., State Tax Director, BlackRock, New York, NY
Jessica Morgan, CPA, Senior Manager, EY, Cleveland, OH

2:50 p.m.
REFRESHMENT BREAK

3:05 p.m.
SALES AND USE TAXATION BEYOND WAYFAIR
There is more happening in sales and use tax than Wayfair. This session discusses hot sales/use tax issues and developments beyond Wayfair. Topics addressed include efforts to expand the sales/use tax base, key developments in the exemption arena, and revised sourcing regimes, as well as new documentation and reporting requirements. The panel also examines developments in the taxation, sourcing, and audit of cloud computing and other technologies.
Moderator: Jorge Rodriguez, Esq., Managing Principal, Rodriguez Law Firm, New York, NY
Loren L. Chumley, Esq., Principal, KPMG, Nashville, TN
Susan K. Haffield, CPA, Partner, PricewaterhouseCoopers, Minneapolis, MN
Carolynn S. Kranz, Esq., Managing Member, Industry Sales Tax Solutions, Washington, DC
4 p.m.

DON'T GET CAUGHT IN THE ETHICS WEB—MANEUVERING AROUND STICKY SALT ISSUES IN A TECHNOLOGICAL WORLD

This presentation helps participants recognize and understand the proper application of various codes of ethics in order to guide and protect SALT practitioners, their employers, and our profession, when using new technology to provide SALT advice. Presenters discuss the ABA Model Rules, the AICPA Statement on Standards for Tax Services, and the role of IRS Circular 230 in governing the provision of tax services. The focus is on applying these ethical standards to situations involving ethical dilemmas caused by the use or misuse of new technology.

Jordan M. Goodman, Esq., Partner, Horwood Marcus & Berk, Chartered, Chicago, IL
Glenn C. McCoy, Jr., CMI, Esq., Director, KPMG, New York, NY
Christopher J. Sullivan, Esq., Shareholder, Rath, Young and Pignatelli, PC, Concord, NH

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.

DAY 2: TUESDAY, DECEMBER 17

8 a.m.

CONTINENTAL BREAKFAST

8:30 a.m.

PASS-THROUGH ENTITIES—LATEST DEVELOPMENTS AFFECTING STATE TAXATION OF PARTNERSHIPS, LLCs, AND THEIR OWNERS

IRS statistics continue to show that pass-through entities (PTEs) such as partnerships, limited liability companies, and S corporations are the preferred form of business organization. Despite their popularity, differing approaches to state taxation of PTEs create complexities and leave many open questions. States struggle with whether to tax at the entity level or at the owner level, as well as the allocation and apportionment of income for multistate PTEs. In a new wrinkle, several states have adopted entity-level taxes as a possible work-around to the cap on the deduction of state and local taxes imposed in the TCJA. Finally, in response to new federal partnership audit rules, many states are updating their rules and adopting significant parts of a model approach to reporting federal adjustments developed jointly by industry, practitioners, and state tax authorities. This panel provides an update on these and other significant developments.

Moderator: Bruce P. Ely, Esq., Partner, Bradley Arant Boult Cummings, Birmingham, AL
Todd A. Hyman, CPA, Partner, Deloitte Tax, Philadelphia, PA
Kelvin M. Lawrence, Esq., Partner, Dinsmore & Shohl, Columbus, OH
Steven N.J. Wlodychak, Esq., Principal, EY, Washington, DC

9:25 a.m.

STATE TAX ISSUES IN MERGERS AND ACQUISITIONS

State and local tax issues are sometimes overlooked or given short shrift in executing corporate transactions. This panel discusses the state tax concerns in mergers, acquisitions, and reorganizations, including state income, sales and use, withholding and transfer tax issues, as well as successor liability. The panel also looks at due diligence issues including nexus, uncertain tax positions and availability of tax and accounting records, as well as post-transaction issues such as tax sharing, escrows, tax filings, and transition issues.

Moderator: David J. Shipley, Esq., Partner, McCarter & English, Newark, NJ
William M. Backstrom, Jr., Esq., Partner, Jones Walker, New Orleans, LA
Michael R. Raley, Esq., Senior Director, State Taxes, VF Corporation, Greensboro, NC
Sherri H. York, CPA, Partner, RSM US, Charlotte, NC

For more information, call 212-992-3320. Register online at sps.nyu.edu/salt
10:30 a.m.
TAX DEPARTMENT OF THE FUTURE: TECHNOLOGY IN THE TAX FUNCTION
New technologies are transforming the shape, operations, and functions of in-house tax departments. They also are transforming the business of practitioners and consultants. This session discusses new technology tools to manage the corporate tax function and explores how those tools, along with data analytics, create operational efficiencies and how technology is changing the skill set needed by both in-house tax professionals and outside service providers. The panel also discusses trends in outsourcing Corporate Tax Departments.
Moderator: Jack L. Harper, Esq., CPA, Vice President, Corporate Tax, Discover Financial Services, Riverwoods, IL
Andrew Gold, CPA, Partner, Deloitte Tax, Houston, TX
Tov B. Haueisen, Esq., Principal, PricewaterhouseCoopers, New York, NY
Amy Thomas Laub, CPA, Director, State and Local Tax, Nationwide Insurance Company, Columbus, OH

11:20 a.m.
RECENT DEVELOPMENTS IN ALLOCATION AND APPORTIONMENT
A common refrain of state corporate income taxation is, “It’s all about the apportionment.” The panel addresses recent legislative and case law developments in the multistate apportionment of income. The presentation focuses on the practical application of market-based sourcing for sales of services and intangibles in its many different forms, cost of performance sourcing in jurisdictions still using that method, and alternative apportionment challenges. The panel also compares and contrasts sales tax and income tax sourcing of service-based transactions.
Moderator: Hollis L. Hyans, Esq., Senior Counsel, Morrison & Foerster, New York, NY
Lindsay LaCava, Esq., Partner, Baker McKenzie, New York, NY
Alexandra Sampson, Esq., State Tax Counsel, Hearst Corporation, Charlotte, NC
Jamie C. Yesnowitz, Esq., Principal, Grant Thornton, Washington, DC

12:15 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. Included in this year’s “Hardball” segment is an update on the expanding use of gross receipts taxes as a revenue source—by both state and local governments—and related traps for the unwary taxpayer. Then, stick around for “Meet the Press” and a panel discussion on important developments in the New York/New Jersey/Pennsylvania region.
Moderator: Ginny Buckner Kissling, Global President and Chief Operating Officer, Ryan, Dallas, TX
Moderator: Douglas L. Lindholm, Esq., President and 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., former VP Tax Planning, TE Connectivity, Berwyn, PA
SPECIAL REPORTERS:

Edwin P. Antolin, Esq., Partner, Antolin Agarwal, Walnut Creek, CA
Jonathan A. Block, Esq., Partner, Pierce Atwood, Portland, ME
Clark R. Calhoun, Esq., Partner, Alston & Bird, Atlanta, GA
Jaye A. Calhoun, Esq., Partner, Kean Miller, New Orleans, LA
Michelle DeLappe, Esq., Principal, Foster Garvey, Seattle, WA
Maria Eberle, Esq., Partner, Baker McKenzie, New York, NY
Stephanie Anne Lipinski Galland, Esq., Partner, Williams Mullen, Washington, DC
Richard W. Genetelli, CPA, Managing Director, Genetelli Consulting Group, New York, NY
Gregory S. Matson, Esq., Executive Director, Multistate Tax Commission, Washington, DC
Fred J. Nicely, Jr., Esq., Senior Tax Counsel, Council On State Taxation, Wooster, OH
Kyle O. Sollie, Esq., Partner, Reed Smith, Philadelphia, PA
Mark F. Sommer, Esq., Member and Practice Group Leader, Frost Brown Todd, Louisville, KY
Jason R. Wyman, CPA, Partner, Deloitte Tax, Chicago, IL
Producer: Michael Garcia, Director, Ryan, Dallas, TX

4:20 p.m.
DAY 2 WRAP-UP

4:30 p.m.
CONFERENCE CONCLUDES
GENERAL INFORMATION

CONFERENCE FEE AND DISCOUNTS
The conference fee of $1,340 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 18, 2019, and receive a 15% early-bird discount ($1,139). Full-time government officials and full-time university professors will receive a 30% discount ($938) 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 ($1,072 each). Note: Promotion and discount codes, as well as team discounts, must be applied at the time of registration. Discounts cannot be applied retroactively to existing registrations, or combined with any other offers.

You may register online, by mail, or onsite at the conference. Credit card payments can only be accepted through the online payment portal. Faxed registrations are not accepted, nor are 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 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 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.

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 noon (EST) on Thursday, December 12, 2019. To register onsite, visit the NYU School of Professional Studies Registration Desk at the Grand Hyatt beginning at 8 a.m. on Monday, December 16, 2019. Walk-ins 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.
PRESS BADGES
If your media outlet plans to cover the NYU School of Professional Studies 38th Institute on State and Local Taxation, please email coverage strategy and press credentials to 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 to request a duplicate copy.

CANCELLATION AND SUBSTITUTION POLICY
A written request for cancellation must be emailed to sps.tax@nyu.edu to the attention of Conference Administration. Requests received by November 29, 2019 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 29, 2019. The School is 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 no later than December 12, 2019.

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. Please support NYUSPS by reserving your sleeping accommodations within the room block. Your support allows the School to keep conference fees reasonable. Single or double occupancy rooms are available at the Grand Hyatt at the NYUSPS group rate of $299. 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 800-233-1234 and identify yourself as attending the NYUSPS tax conference. New York City is one of the most popular destinations for holiday travel. These rooms will be held as a block, unless exhausted, until November 22, 2019, at which time they will be released to the general public. Book your reservation in advance as hotel rooms can sell out prior to the cutoff date.

DIETARY REQUIREMENTS AND ACCESSIBILITY NEEDS
Participants who have special dietary requirements or accessibility needs are advised to email sps.tax@nyu.edu or to call the Department of Finance and Law Programs at 212-992-3320 by December 3, 2019 to indicate their particular requirement(s). Special dietary requirements must be indicated by this deadline to receive a special meal for the Monday luncheon.

AWARD CEREMONY
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NYUSPS PAUL H. FRANKEL MEMORIAL LUNCHEON ADDRESS
The NYU School of Professional Studies dedicated this luncheon address at the annual Institute on State and Local Taxation in honor of the late Paul H. Frankel. Paul was chairman emeritus of the Institute, a valued member of the Advisory Board, and a cherished member of the NYU community. Please be our guest on Monday, December 16, as Peter Faber of McDermott Will & Emery recounts some of the lessons he learned in his long and illustrious career in federal, state, and local tax law. Lunch is included in the conference fee; however, you must confirm your attendance at the lunch when registering 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.

For more information, call 212-992-3320. Register online at sps.nyu.edu/salt | 11
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, containing 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, 38th Institute on State and Local Taxation Course Materials Order, 11 West 42nd Street, Suite 422, New York, NY 10036; call 212-992-3320; or email 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 38th Institute on State and Local Taxation Registration Desk will open and materials will be available beginning at 8 a.m. on Monday, December 16, 2019. 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
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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.

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 Institute meets the educational requirements of many organizations and agencies with mandatory CLE/CPE filing requirements. It is highly recommended that registrants contact the NYUSPS Department of Finance and Law Programs at 212-992-3320 or at sps.tax@nyu.edu at least 30 days prior to the Institute start date to ensure the availability of credit for a specific MCLE state, as NYUSPS 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. 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.
REGISTRATION INSTRUCTIONS

ONLINE REGISTRATION

- Visit 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 and mail it with a check or money order payable to New York University to: NYUSPS Budget Office, New York University, 7 East 12th Street, 12th Floor, New York, NY 10003, Attention: 38th Institute on State and Local Taxation. Payment must accompany the registration form. Fill out a separate form for each registration. All registrations sent by mail must be received by 12 noon (EST) on Thursday, December 12, 2019. An email confirmation of registration will be sent to the email address provided to the NYU School of Professional Studies.

Onsite: To register onsite, visit the NYU School of Professional Studies Registration Desk at the Grand Hyatt beginning at 8 a.m. on Monday, December 16, 2019. You may pay by check, money order, or credit card, and if paying by credit card, you will be required to self-register at one of the available kiosks. For faster service, Institute attendees should plan to register in advance online at sps.nyu.edu/salt.

Note: Each person attending the 38th 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 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 for a special discount code. To qualify, proof of employment will be required. Credit card payments can only be accepted through the online payment portal. Faxed registrations are not accepted, nor are wire transfers as a form of payment.

For further information regarding administrative policies, such as complaints and refunds, or for help registering, please call our conference administrators at 212-992-3320 or email sps.tax@nyu.edu.
38TH INSTITUTE ON STATE AND LOCAL TAXATION
REGISTRATION FORM

Online:  sps.nyu.edu/salt
Mail To:  NYU School of Professional Studies Budget Office,
         7 East 12th Street, 12th Floor, New York, NY 10003
         Attention: 38th Institute on State and Local Taxation

Check one for registration and payment:
☐ Individual Registration—$1,340
☐ Early-Bird 15% Individual Discount Registration—$1,139
   To qualify, your registration must be received by November 18.
☐ Full-Time Government Official/Full-Time University Professor 30% Discount Registration—$938 each
   To qualify, please enclose identification.
☐ Team 20% Discount Registration—$1,072 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:
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, 38th Institute on State and
Local Taxation Course Materials Order, 11 West 42nd Street, Suite 422, New York, NY 10036;
call 212-992-3320; or email sps.tax@nyu.edu to reserve your copy. Reserve your copy by December
13, 2019, after which a copy cannot be guaranteed. 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 when shipping orders outside the continental US. Please make checks or
money order payable to New York University or email sps.tax@nyu.edu to learn how to pay by credit
card. Materials are mailed at the conclusion of the 38th Institute on State and Local Taxation.
Please send me: ☐ 38th Institute on State and Local Taxation Course Materials

Name:
Firm:
Address:
City:  State:  Zip Code:
Email:  Business Phone:

For more information, call 212-992-3320. Register online at sps.nyu.edu/salt | 15
DECEMBER 16–17, 2019

PROGRAM CO-CHAIRS:

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

June Summers Haas, Esq., Partner, Honigman, Lansing, MI

DON'T MISS PROGRAMS ON:

• Sales Tax Issues in the Aftermath of Wayfair, State Tax Issues in Mergers and Acquisitions, and the TCJA as Applied by the States
• Maneuvering Around Sticky SALT Issues in a Technological World, and Technology in the Tax Function
• A Special “What's Happening Everywhere Today?” Panel Providing an In-Depth Review of Significant Developments from Regions Across the Country

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

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

For more information, call 212-992-3320
visit sps.nyu.edu/salt
email sps.tax@nyu.edu

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