March 2013

SUTHERLAND SALT SHAKER

Shaking things up in state and local tax.

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Delivered by Independent Contractors, Undelivered by P.L. 86-272: Order Fulfillment Activities Subject Out-of-State Seller to New York Corporation Franchise Tax

By Sahang-Hee Hahn and Prentiss Willson

The New York State Department of Taxation and Finance ruled in an Advisory Opinion that a Virginia corporation was subject to New York corporation franchise tax because it hired independent contractors to store its consigned inventory and to solicit orders from and deliver products to New York customers. In this case, the taxpayer consigned inventory to approximately 16 independent contractors located in New York, who maintained the taxpayer's inventory at in-state locations and delivered the products sold to New York customers. The taxpayer neither owned physical sales locations in New York nor paid rent to such independent contractors for storing inventory at their locations. The taxpayer did, however, retain title to its products until they were sold. The Department ruled that the taxpayer was "doing business," as defined under N.Y. Tax Law § 209(1), because the taxpayer owned the products that it consigned to its independent contractors until sold to New York customers. The Department further determined that the statutory "order fulfillment" exemption under N.Y. Tax Law § 209(2)(f) did not apply because the independent contractors did "more than just accept or just ship orders in New York State." The Department likewise took the position that P.L. 86-272 did not protect the taxpayer's activities because the independent contractors both solicited orders from New York customers and delivered the products to them. TSB-A-13(4)C, New York Dept. of Tax. & Fin. (Mar. 4, 2013).

Everything's Bigger in Texas, Even the Burden of Proof

By Christopher Chang and Timothy Gustafson

A prepaid telephone card and long-distance service provider's attempt to source phone card sales receipts outside of Texas was rebuffed by the Texas Comptroller because the taxpayer failed to carry its burden of proof. After initially sourcing 100% of its gross receipts to Texas and unsuccessfully claiming a cost-of-goods-sold deduction, the taxpayer, a Texas LLC, filed amended returns sourcing its phone card sales to the location of the out-of-state switch used to handle the customers' calls. Comptroller Staff argued that the taxpayer's gross receipts should be sourced based on the domicile of the calling card purchaser; however, because the taxpayer had not provided evidence of where the purchasers were domiciled, Staff argued the assessments should not be adjusted. Sidestepping the issue of the proper sourcing methodology for the services involved, the Comptroller held that the taxpayer did not satisfy its burden to show, by a preponderance of the evidence, that the assessments were erroneous. The "gaps" in the taxpayer's evidence included a failure to explain the nature of various maintenance and connection fees and how such fees should be sourced; a failure to explain or define terms used by the taxpayer on its summary schedules; and a failure to explain the disparity of revenues sourced to Texas across the taxpayer's various revenue streams. Texas Comptroller Decision No. 105,737 (Dec. 18, 2012).

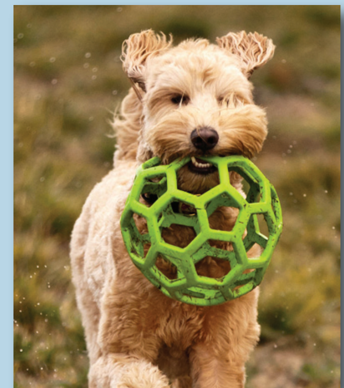
Publish This: Unpublished Michigan Case Rejects Department's Estimated Assessment in Favor of Statutory COP Sourcing Method

By Madison Barnett and Jack Trachtenberg

The Michigan Court of Appeals ruled in two consolidated cases that the state's estimated corporate income tax assessments were invalid because the taxpayers' sales factors were improperly calculated using an alternative population-based formula rather than the statutory costs of performance (COP) formula. The two taxpayers were out-of-state book publishers that entered into a joint venture to develop, market and sell books in Michigan from locations outside of the state. The court upheld the lower court's determination that affidavits submitted by the taxpayer sufficiently established the sourcing of all of the developing publisher's service revenue outside of Michigan under the COP sourcing method. By rejecting the Department's assertions regarding the sufficiency of the taxpayers' COP evidence, the case illustrates that taxpayers should be wary of states' attempts to reject COP sourcing by making it practically impossible for taxpayers to prove the location of every cost for every transaction. The case is also procedurally interesting because the court ruled that, so long as a taxpayer provides its in-state and everywhere sales figures, the Department cannot force a taxpayer to produce a 50-state apportionment summary, a document which is frequently requested by state auditors. *JRS Distribution Co. v. Mich. Dep't of Treas.,* No. 302441 (Mich. App. Dec. 11, 2012) (unpublished); *Publications Int'l, Ltd. v. Dep't of Treas., No. 307350* (Mich. App. Dec. 11, 2012) (unpublished).

SALT PET OF THE MONTH

Cooper



Meet Cooper, the three-year-old Labradoodle of Washington, D.C. SALT Partner Todd Lard and his partner, Brian. Cooper lives in the Capitol Hill neighborhood of D.C., and his biggest claim to fame (and Todd's greatest life accomplishment to date) was being named "Best Dog" in the annual pet photo contest in his neighborhood paper, *The Hill Rag*. The *Hill Rag's* pet photo contest is a cutthroat competition among Capitol Hill's numerous doggies; after he received the award, several neighbors jealously pointed out that their dog had seen Cooper's picture in the paper.

Apart from being a local celebrity, Cooper's favorite pastime is catching and fetching his green soccer ball. He could fetch the ball all day, and when he knows it's time to go home, he grabs the ball and prances around to avoid Todd. Cooper also loves the water, especially swimming and fetching floaties in the Potomac River and in the U.S. Capitol building fountains.

On the weekends, Cooper likes to go to nearby Congressional Cemetery and play chase with other dogs. He loves weaving in and around the tombstones and finding mud holes to scope out. While it may seem weird to play in a cemetery, the Congressional Cemetery dog-walking experience is remarkable. Historic Congressional Cemetery houses the graves of many important Washington figures, such as John Philip Sousa, Matthew Brady and J. Edgar Hoover. It became run-down and neglected, but in the 1980s, dog walkers cleaned up the property. Now, the cemetery is a great place to explore local history, and it still has a strong and large dog-walking program in what amounts to a 35-acre, off-leash dog park.

Cooper was a frequent visitor to the offices of Todd's former employer, the Council On State Taxation. Here's hoping Capitol Hill's "best dog" can make an appearance at the new Sutherland office as well!

SALT Pet of the Month: It's Your Turn!!

In response to many requests, the Sutherland SALT practice invites you to submit your pet (or pets) as candidates for SALT Pet of the Month. Please send us a short description of why your pet is worthy of such an honor, along with a picture or two. Submissions should be directed to Katie O'Brien at katie.obrien@sutherland.com.

Oregon's Definition of Business Income Still Less Than Crystal Clear

By Zachary Atkins and Andrew Appleby

The Oregon Supreme Court held that a taxpayer's sale of an FCC license as part of a liquidation generated apportionable business income. The taxpayer, Crystal Communications, Inc., sold all of its assets to AT&T, including an FCC license. The gain on the FCC license was treated by the taxpayer as nonbusiness income allocable outside of Oregon. The Oregon Supreme Court determined that the gain met Oregon's UDITPA-based definition of business income (a statutory definition) and the Oregon Department of Revenue's additional definition of business income (a rule-based definition), the latter of which treats income from the sale of property as business income if the property was used in the taxpayer's trade or business while owned by the taxpayer. The court rejected the taxpayer's contention that the Department's second definition of business income impermissibly overreaches because it captures income that is not captured by the UDITPA definition. The court concluded that the definitions could be construed harmoniously—especially if the second definition is interpreted consistently with the California Supreme Court's opinion in *Hoechst Celanese Corp. v. Franchise Tax Board,* 25 Cal. 4th 508 (Cal. 2001), cert. den., 534 U.S. 1040. The court found that the Department's interpretation of the two definitions in this case was reasonable. Although it declined to rule on the taxpayer's uniformity claim, the court sent strong signals that the alleged differences in the treatment of financial institutions and public utilities and other multistate businesses do not violate the Uniformity Clause of the Oregon Constitution. *Crystal Comms., Inc. v. Dep't of Revenue,* SC S059271 (Or. 2013).

U.S. Bankruptcy Court Puts the W[H]AM-O on Oregon's Joint and Several Liability Claim for Corporate Excise Taxes on Bankrupt WAMU Parent

By Todd Betor and Pilar Mata

Oregon's $29 million corporate excise tax claim against the taxpayers' parent company was held to violate both the Due Process and Commerce Clauses of the U.S. Constitution by the U.S. Bankruptcy Court for the District of Delaware. Oregon claimed that Washington Mutual, Inc. (WMI) was liable for its subsidiaries' tax because WMI had (as the parent corporation) filed consolidated corporate tax returns on behalf of itself and its subsidiaries and therefore could be held jointly and severally liable for the tax due. WMI maintained that its inclusion in the consolidated group was required and was not a concession that it was doing business in Oregon, and that if WMI was liable for its subsidiaries' tax under Oregon law, the tax was unconstitutional. The court agreed, finding that the imposition of the tax upon WMI was in violation of the Due Process Clause because WMI and its subsidiaries were separate legal entities; WMI's sole source of income related to Oregon was dividends received from its related subsidiaries (of which no portion of the $29 million claim was related); and WMI received no income from its subsidiaries' use of its trademarks within the state. The court further held that WMI could not be liable for the tax based on the Commerce Clause because WMI did not satisfy the "substantial nexus" test set forth in *Complete Auto Transit*. In reaching this holding, the court declined to apply a physical presence or economic presence standard to Oregon's corporate excise tax, though it conceded that economic presence was a factor to be considered when determining whether WMI possessed a substantial nexus with Oregon. *In re: Washington Mutual, Inc.,* 485 B.R. 510 (Bankr. D. Del. 2012).

Division Imposes Penalties on UPS, New Jersey Appellate Court Returns to Sender

By David Pope and Timothy Gustafson

The abatement of late payment and tax amnesty penalties was upheld in favor of several United Parcel Services (UPS) subsidiaries by the New Jersey Superior Court, Appellate Division. The taxpayers and their parent company utilized a cash management system designed to ensure that all subsidiaries had access to cash for daily operations and to maximize the return received by the parent on its overall cash reserves. The New Jersey Division of Taxation determined that the taxpayers' payments constituted loans on which interest should have been imputed, and then assessed tax with interest and penalties. On appeal, the court stated, in part and parcel, that the taxpayers' initial failure to pay tax was reasonable because the tax consequences of the cash management system presented an issue of first impression in New Jersey and that the Division acted unreasonably in first stating that the penalties would be waived upon payment of taxes due, but then imposing the penalties when the taxpayers challenged the Division's assessment. Additionally, the court ruled that the "mandatory" amnesty penalty did not apply because of the uncertainty surrounding the taxpayers' liability for certain taxes and because the Division's assessments were issued after the close of the amnesty period. The court also noted that the language of the amnesty penalty statute was ambiguous, and the relevant legislative history specifically stated that amnesty penalties would not be applied to deficiencies assessed through routine audits. *United Parcel Service General Services Co. v. Director, Division of Taxation,* N.J. Super. Ct., App. Div., Dkt. No. A-0940-10T3 (Mar. 7, 2013).

Pass the Kleenex: Massachusetts Appeals Court Affirms Appellate Tax Board's Decision in Kimberly-Clark Case

By Zachary Atkins and Jack Trachtenberg

The Commonwealth notched another win before the Massachusetts Appeals Court in a case of first impression affirming corporate excise tax assessments based on a disallowance of the taxpayers' interest and royalty expenses for pre-addback (pre-2002) and addback tax years (post-2001). Under a clear and convincing evidence standard, the court held that the taxpayers' intercompany notes and related book entries did not create bona fide debt because the "debt" was unsecured, the notes did not contain any default or collateral provisions, and the notes were never repaid. Thus, disallowance of the intercompany interest expense was affirmed by the court. With respect to the royalty and rebate expenses, the court further held that disallowance of such expenses was not unreasonable because the taxpayers failed to demonstrate that tax avoidance was not a principal purpose of the restructuring and resulting royalty payment system. In affirming the royalty expense disallowance, the court specifically noted the circular flow of funds between the taxpayers, a parent and a wholly-owned subsidiary that owned and managed the intellectual property in question; the lack of evidence of any licensing agreements with third parties; and the taxpayers' documented recognition that restructuring their intellectual property ownership and management system would result in significant tax savings. The Massachusetts Supreme Judicial Court denied the taxpayers' application for review. *Kimberly-Clark Corp. v. Comm'r of Revenue,* Case No. 11-P-632 (Mass. App. Ct. Jan. 11, 2013).

More News is Bad News for Publisher in Vermont: Newspaper Coupon Books Not Exempt from Sales and Use Tax

By Scott Booth and Prentiss Willson

The Vermont Supreme Court held that coupon books distributed monthly, within a free weekly newspaper and also separately distributed on news racks, were not "component parts" of the newspaper, and thus were not exempt from Vermont sales and use tax as newspapers. Vermont exempts newspapers and tangible personal property that becomes an ingredient or "component part" of the newspaper from the sales and use tax. While "component part" is not defined in the sales and use tax law, the Commissioner of Taxes relied heavily on *Hannaford Bros. Co. v. Dep't of Taxes*, 547 A.2d 1353-55 (Vt. 1988), which held that preprinted advertising supplements, inserted into newspapers to advertise the products and prices of a third-party grocery chain, were not integral components of the newspapers. Noting that the coupons would not be taxable if included in the pages of the newspaper itself, the Commissioner concluded that "the taxpayer's choice of format and method of distribution results in a taxable event." Further, because the coupon books did not include any news content, did not typically command their own following, and were not separately indexed sections of the newspaper, the Commissioner concluded they were not component parts of the newspaper. The Vermont Supreme Court deferred to the Commissioner's decision, finding no "compelling indication of error" in the decision. Vermont joins the growing list of states narrowly construing their sales tax exemptions and giving significant deference to the state tax agency's findings given the "experience and expertise of the agency." *World Publications, Inc. v. Vermont Dep't of Taxes,* 2012 Vt. 78 (Nov. 2, 2012).

A "Wynne" for Maryland Taxpayers: Double Taxation of Pass-Through Income Ruled Unconstitutional

By Mary Alexander and Prentiss Willson

The disallowance of a credit for income taxes paid to other states against Maryland's county income tax was ruled unconstitutional as a violation of the dormant Commerce Clause by the Court of Appeals of Maryland. Maryland's income tax, which includes both state and county components, is imposed on all income of a Maryland resident, whether earned within or outside Maryland. Maryland allows a credit for taxes paid outside the state to be taken against a resident's state income tax but does not allow the same credit against a resident's county income tax. The Wynnes, Maryland residents and owners of a 2.4% interest in an S corporation, reported the income earned from the S corporation on their Maryland income tax return and claimed a credit for their pro rata share of the taxes paid by the S corporation outside the state, reducing both their state and county income tax. The Comptroller disallowed the credit taken against the Wynnes' county income tax, creating a situation where the same income was being taxed by both Maryland and the other states where the S corporation paid tax—i.e., double taxation. On appeal, the court determined that the "operation of the credit with respect to the county tax may affect the interstate market for capital and business investment, and, accordingly, implicate the dormant Commerce Clause." Thus, the court concluded the "failure of the Maryland income tax law to allow a credit against the county tax" violated the dormant Commerce Clause because it was not fairly apportioned, and it discriminated against interstate commerce. A motion for reconsideration was filed by the Maryland Comptroller requesting the court to reconsider its decision or alternatively to declare that its decision will operate only prospectively for non-parties. *Maryland State Comptroller of the Treasury v. Brian Wynne, et ux.*, No. 107, September Term 2011 (Md. filed Jan. 28, 2013).

In Virginia, Arm's-Length Still Leads to Overreach

By Timothy Gustafson and Prentiss Willson

The Virginia Tax Commissioner overturned the Department of Taxation's adjustments to a taxpayer's nonresident Virginia income tax return based on a determination that certain transactions between related entities were indeed conducted at arm's-length, contrary to the Department's prior findings. The nonresident taxpayer was the majority owner of both an out-of-state LLC as well as a Virginia-based S Corporation. The LLC's only client was the Virginia S Corp. The S Corp., a financial and retirement services provider, paid the LLC fees for investment and asset management services performed on behalf of the S Corp.'s clients. On the nonresident tax return filed by the taxpayer, the loss passed through from the S Corp. was attributed to Virginia while the income passed through from the LLC was attributed to the taxpayer's state of residency. The Department determined that the fees paid from the S Corp. to the LLC were not at an arm's-length rate and attributed all of the taxpayer's share of the LLC's income to Virginia, exercising its authority under Virginia Code section 58.1-446 to "equitably adjust the tax" where two commonly owned corporations structure an arrangement to improperly reflect the business done in Virginia. On appeal, the Commissioner disagreed with the Department's adjustments, determining that the LLC, which incurred reasonable operating costs in light of its business activities, had economic substance and that the fees paid by the S Corp. to the LLC were comparable to the fees paid to an unrelated third-party provider, i.e., were at arm's length. However, the Commissioner returned the case to the Department for a reassessment upon finding that portions of both the LLC's income (received from its only client – the S Corp.), and the taxpayer's salary as one of the LLC's two employees, were attributable to the 74 days that the taxpayer performed work on behalf of the LLC in Virginia. Rulings of the Tax Commissioner, No. 12-219 (December 21, 2012).

Cracking the Code: No Nexus in Utah for Internet Gift Code Seller

By Kathryn Pittman and Andrew Appleby

The Utah Department of Revenue concluded that gift codes sold by an out-of-state seller (Gift Code Issuer) to Utah consumers were not subject to sales and use tax and that specified activities conducted by third parties in Utah relating to such sales of gift codes did not create nexus for the Gift Code Issuer or its affiliates. The Gift Code Issuer sold gift codes to Utah consumers directly via the Internet and to third-party wholesalers that resold the gift codes to consumers and retailers at brick-and-mortar stores for resale, some of which were in Utah. Such gift codes were redeemable by consumers for goods and services to be purchased from Internet retailers. Some Internet retailers were affiliated with the Gift Code Issuer, but none had a physical presence in Utah, and sales of tangible personal property by such affiliates to Utah consumers were delivered via common carrier. Where the Gift Code Issuer sold gift codes to consumers directly via the Internet, the Department determined such codes represented an intangible right to acquire goods and thus were not sales of tangible personal property subject to Utah sales and use tax. Where the Gift Code Issuer sold gift codes to wholesalers, the Department determined that neither the Gift Code Issuer nor its Internet retailer affiliates had nexus under the U.S. constitution or Utah law because they did not have a physical presence or any market-related activities in Utah. Finally, the Department determined that the third parties conducting activities in Utah did not create nexus for either the Gift Code Issuer or its Internet retailer affiliates under Utah's recently enacted affiliate nexus statute because the related seller and ownership requirements of the statute were not met with regard to such third parties. Utah Priv. Ltr. Rul. 12-010 (Feb. 8, 2013).

"Shell" Game? Taxpayer Operating Multi-Service Internet Data Center Entitled to New York State Sales and Use Tax Exemption for Purchases of Tangible Personal Property

By Jessica Kerner and Pilar Mata

In an Advisory Opinion, the New York State Department of Taxation and Finance held that a taxpayer developing a data center for Internet services is eligible for the State's sales and use tax exemption pertaining to Internet data centers. In order to qualify for the exemption, the tangible personal property must be located or installed in a facility or structure which is an Internet data center and required for and directly related to the provision of Internet website services for sale by the operator of the center. In this case, the taxpayer planned to provide three primary types of services to its customers: (1) "powered shell" space, which will be partially furnished by the taxpayer for data center operations and partially furnished by customers with equipment designed to meet the customer's individual data center needs; (2) "turn-key" data center operations, which will be fully furnished by the taxpayer; and (3) carrier and network space, which will house network provider equipment and support uninterrupted Internet access. The Department determined that upon completion of the facility, the taxpayer will be an operator of an Internet data center because the taxpayer will operate the center in a high security environment and will provide uninterrupted Internet access relative to the services to be offered to the taxpayer's customers. Therefore, the Department held that the taxpayer is entitled to claim the sales and use tax exemption for purchases of machinery, equipment and other tangible personal property that will be used in the center. TSB-A-12(30)S, New York Dept. of Tax & Fin. (Dec. 3, 2012).

A Federal Contractor, the Missouri DOR and a Rabbi Trust Walk Into a Bar: Taxpayer Has Last Laugh in Missouri Nonbusiness Income Ruling

By Madison Barnett and Timothy Gustafson

The Missouri Administrative Hearing Commission ruled that interest income and capital gains generated by a "rabbi trust"—a trust established to fund a nonqualified deferred compensation plan for the taxpayer's officers—constituted nonbusiness income under the Uniform Division of Income for Tax Purposes Act (UDITPA). The trust income failed the transactional test because the taxpayer, a federal contractor tasked with managing U.S. Department of Labor Job Corps Centers, did not regularly engage in making investments in the trust. Further, the income failed the functional test because there "was no relevant 'acquisition' involved in the trust"; the trustee (not the taxpayer) managed and disposed of trust assets; and the taxpayer "exercised no control over the Trust and could not access the trust corpus or income." Thus, the Commission concluded, the income "was not attributable to the acquisition, management, and disposition of property constituting an integral part of [the taxpayer's] regular business." In addition, the Commission called into question the validity of the Department of Revenue's expansive regulation defining a "taxpayer's trade or business" as "all transactions and activities of the taxpayer which are dependent upon or contribute to the operations of the taxpayer's economic enterprise as a whole," finding that the regulation "could constitute" an impermissible expansion of the UDITPA business income definition. *MINACT, Inc. v. Dir. of Revenue*, No. 10-1951 RI (Jan. 28, 2013).

Come See Us

April 16-18, 2013
TEI IRS Audits & Appeals Seminar
Westin O'Hare – Chicago, IL
Carley Roberts and **Pilar Mata** on State Tax Exam Issues

April 18, 2013
NYU/KPMG 12th Annual Tax Lecture Series
NYU School of Law – New York, NY
Jeff Friedman on U.S. Branches of Foreign Corporations

April 25, 2013
TEI Northeast Wisconsin Chapter Meeting
Appleton, WI
Todd Lard on State Tax Updates

April 28-May 2, 2013
COST Intermediate/Advanced Sales and Use Tax School
Georgia Tech Hotel & Conference Center – Atlanta, GA
Jonathan Feldman on Manufacturing/Construction Sales and Use Tax Issues

April 28-May 2, 2013
COST Intermediate/Advanced State Income Tax School
Georgia Tech Hotel & Conference Center – Atlanta, GA
Jeff Friedman on Determining the Corporate Income Tax Base

April 30, 2013
Sutherland Tax Education Series IX
Sutherland's Office – Atlanta, GA
Jonathan Feldman and **Madison Barnett** on State and Local Tax Issues to Watch in 2013

May 7, 2013
NYSBA 17th Annual New York State and City Tax Institute
Concierge Conference Center – New York, NY
Marc Simonetti and **Jack Trachtenberg** on Ethical Dilemmas

May 8, 2013
TEI Houston Chapter Tax School
Hyatt Regency-Downtown – Houston, TX
Andrew Appleby and **Timothy Gustafson** on Taxes in M&A Transactions

May 9-11, 2013
ABA Section of Taxation May 2013 Meeting
Grand Hyatt – Washington, DC
Marc Simonetti on Because I Said So: Forced Combination, Alternative Apportionment and Taxpayer Transparency Concerns

May 15, 2013
Media Industry Tax Conference
Wild Dunes Resort – Isle of Palms, SC
Jeff Friedman and **Eric Tresh** on State and Local Tax Watch List

May 17, 2013
TEI New Jersey Chapter Meeting
Meadow Wood Manor – Randolph, NJ
Marc Simonetti and **Andrew Appleby** on Latest and Greatest State Tax Litigation

May 20-22, 2013
COST Spring Audit Session/Income Tax Conference
Ritz-Carlton – New Orleans, LA
Marc Simonetti and **Jack Trachtenberg** on The Art of Settlement: Reaching a Win/Win with Tax Administrators

May 21-23, 2013
Telestrategies Communications Taxation 2013
Peabody Hotel – Orlando, FL
Todd Lard and **Eric Tresh** on Telecommunications Tax Controversies...the Good, the Bad and the Ugly

June 9-12, 2013
TEI Region VIII Conference
Hyatt Regency Mission Bay – San Diego, CA
Michele Borens and **Jeff Friedman** on State Tax Update

June 13, 2013
The 17th Annual Multistate Tax Institute
Country Springs Hotel – Waukesha, WI
Jeff Friedman on Hot Topics in State Income Tax

June 19-21, 2013
Interstate Tax Corporation Interstate Tax Planning Conference
Courtyard Upper East Side – New York, NY
Michele Borens and **Jeff Friedman** on How the Interstate Tax System Works/Jurisdiction & Nexus
Michele Borens on The Unitary Concept

June 26-30, 2013
TEI Region VII Conference
Westin – Hilton Head, SC
Jeff Friedman and **Eric Tresh** on State Tax Roundtable – Planning and Techniques

Recently Seen and Heard

March 6, 2013
TEI Orange County Chapter Meeting
Experian – Costa Mesa, CA
Michele Borens on Legislative Update and Tax Controversy

March 17-20, 2013
TEI 63rd Midyear Conference
Grand Hyatt – Washington, DC
Eric Tresh and **Jack Trachtenberg** on Class Action Lawsuits and False Claims Act Suits: Protecting Your Company

March 18-19, 2013
ABA/IPT Advanced Income Tax Conference
Ritz-Carlton – New Orleans, LA
Prentiss Willson on Impact of MTC and Its Pending Proposals on Industry

March 19-20, 2013
ABA/IPT Advanced Sales/Use Tax Conference
Ritz-Carlton – New Orleans, LA
Todd Lard on Between a Rock and a Hard Place: Third-Party Enforcement Actions

March 21, 2013
COST Southeast Regional State Tax Seminar
Bank of America – Charlotte, NC
Todd Lard and **Scott Booth** on Discussion of State Tax Cases, Issues and Policy Matters to Watch in 2013 and Beyond
Todd Lard and **Maria Todorova** on Third-Party Enforcement of State Tax Assessments

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