

HOW TO MINIMIZE  
**STATE TAXATION OF  
MULTISTATE BUSINESS**

SPRING 2017 SEMINARS

**Advanced Interstate..... p. 2**

May 9-10  
Doubletree Ocean Point Resort & Spa  
North Miami Beach, FL

**Advanced Sales & Use ..... p. 3**

May 11-12  
Doubletree Ocean Point Resort & Spa  
North Miami Beach, FL

**Sales & Use Tax Planning ..... p. 4**

June 5-6 Embassy Suites Buckhead Atlanta, GA	June 19-20 Courtyard Upper East Side New York, NY	June 26-27 Sheraton Fisherman's Wharf San Francisco, CA
----------------------------------------------------	---------------------------------------------------------	---------------------------------------------------------------

**Interstate Tax Planning..... p. 5**

June 7-9 Embassy Suites Buckhead Atlanta, GA	June 21-23 Courtyard Upper East Side New York, NY	June 28-30 Sheraton Fisherman's Wharf San Francisco, CA
----------------------------------------------------	---------------------------------------------------------	---------------------------------------------------------------

**Program Details..... p. 6**

**Speakers ..... p. 6**

**Travel Information ..... p. 7**

**Registration ..... p. 8**

SPONSORED BY INTERSTATE TAX CORPORATION  
83 East Avenue, Suite 110, Norwalk, CT 06851  
Tel: (203) 854-0704; Fax: (203) 853-9510  
[www.interstatetaxcorp.com](http://www.interstatetaxcorp.com)

# ADVANCED INTERSTATE

May 9-10  
Doubletree Ocean Point Resort & Spa  
North Miami Beach, FL

■ *State and local tax practitioners will obtain in-depth analyses of current developments on state income taxation of multistate business, explore the planning opportunities arising therefrom, and learn practical approaches to the major issues in state and local taxation today. Course Level: Advanced; Delivery Method: Group-Live. No advance preparation required; however, prior attendance at Interstate Tax Planning, this course, or two years' experience in the field are suggested as prerequisites. NASBA Recommended Fields of Study: Taxes, Regulatory Ethics. Estimated continuing education credit: 16 based on a 50 minute hour, including 1 hour for ethics; 13.33 based on a 60 minute hour, including 1 hour for ethics.*

## Jurisdiction and Nexus

The latest interpretations by the states and the Multistate Tax Commission of *Wrigley* and *Quill*. State tax treatment of passive investment companies, financial institutions, service companies, credit card and Internet activities. Effect of having sales reps working at home, officers residing in-state, deliveries in company and third-party trucks, leased or mobile property, in-state affiliates, and other in-state activities. Impact of voluntarily registering to do business in a state. The growing use of economic nexus standards and their application in the income tax arena. Planning ideas for minimizing state income taxes.

## The Unitary Concept

An analysis of current cases interpreting the extent of a state's authority to apply the unitary concept in its many forms, e.g., domestic, worldwide, water's edge combination. Unique statutory and regulatory definitions. The MTC approach. Legislative developments. Structuring business to best take advantage of unitary reporting. Application of the unitary concept to non-income taxes.

## Business and Nonbusiness Income

Recent interpretations of the business/nonbusiness distinction by UDITPA and non-UDITPA states before and after *MeadWestvaco*. Determining "operational significance." Using the functional, transactional, and unitary tests to minimize state taxation of short and long-term investment income, dividends, capital gains, rents, royalties, 338(h)(10) income, and other intangibles. Effect of operating under centralized cash management, through divisions, partnerships, S corporations and LLCs on a business/nonbusiness determination. Treatment of complete and partial liquidations. Legislative developments; update on MTC efforts to reconsider the UDITPA definition of business income.

## Problems Session

Practical application of the concepts presented.

## Cost of Performance Versus Market Sourcing and Other Apportionment Issues

Characterizing business activities for purposes of apportionment. Does the company sell tangibles, intangibles, services, mixed products, or a combination? Discussion of sourcing issues and methods, including cost of performance and market sourcing. Treatment of installment, intercompany, drop shipment and dock sales; investment activities, service providers and specialized industries. Recent challenges to throwback and throwout rules. The increasing adoption of single factor sales formulas and what it means to multistate taxpayers. Proving distortion to obtain Section 18 alternative apportionment.

## Conformity, Addbacks Plus Other Tax Base Issues

Limitations imposed by states on the deductibility of NOLs, depreciation, taxes imposed by other states. State tax treatment of related party dividends and fees, foreign source income, federal obligations and 338(h)(10) transactions. Planning opportunities and arguments to rebut related party expense disallowance.

## Flow-Through Entities and Their Owners

Nexus, unitary, apportionment, tax base, conformity issues as applied to flow-through entities and their owners. Hot topics in this area such as how to handle non-resident owner withholding and coping with the various state tax reforms designed to reach the income of flow-through entities.

## Ethical and Procedural Issues

Ethical and strategic dilemmas involved in conducting state income tax audits and running the state tax department, including application of ethical standards set by the AICPA, ABA, local state CPA societies and bar associations. Determining the availability of refunds and the associated procedural requirements, such as payment under protest and "pay to play." Writing a protest; alternative dispute resolution; the right to an administrative appeal. Statute of limitations issues. Using non-refundable overpayments to offset deficiencies and interest.

## REGISTRATION

The registration fee is \$885 for the two-day conference and includes continental breakfast, refreshments, specially-prepared seminar materials, and a cocktail reception the first evening of the program. A \$30 discount is available if payment accompanies the registration form and is *received* by Interstate Tax Corporation no later than April 11, 2017. See pages 6-7 for participating speakers, hotel/airfare/car rental discounts and other details, page 8 to register, or call (203) 854-0704 for further information.

# ADVANCED SALES & USE

May 11-12  
Doubletree Ocean Point Resort & Spa  
North Miami Beach, FL

■ Sales and use tax practitioners will obtain in-depth analyses of current developments on the most critical topics in the field, explore the planning opportunities arising therefrom, and learn practical approaches to everyday problems from both the buyer's and seller's side of a multistate business. Course Level: Advanced; Delivery Method: Group-Live. No advance preparation required; however, prior attendance at Sales & Use Tax Planning, this course, or two years' experience in the field are suggested as prerequisites. NASBA Recommended Fields of Study: Taxes, Regulatory Ethics. Estimated continuing education credit: 16 based on a 50 minute hour, including 1 hour for ethics; 13.33 based on a 60 minute hour, including 1 hour for ethics.

## Jurisdiction and Nexus

Advanced issues in determining "substantial nexus" for sales and use tax purposes after *Quill*. What current business practices cause nexus: drop shipments, advertising, delivery in company-owned trucks, use of independent contractors, unpaid representatives, maintenance of inventory, occasional visits by employees? Affiliate and economic nexus. Consequences of using the Internet to conduct business, voluntarily registering to collect sales taxes and establishing "temporary nexus." Current status of "click-through" nexus statutes in the states that have enacted them. Using voluntary disclosure agreements and amnesty programs to best advantage.

## Manufacturing Exemptions

Determining whether a manufacturing exemption is available in a particular state and how far it extends — to manufacturing, processing, fabricating, packaging, R&D, testing, pollution control; to machinery, materials, chemicals, electricity, natural gas, computers, transportation equipment; to the production of intangibles; to retail or service industries. Must the final product be sold? Proving substantial transformation. Manufacturing incentives.

## The Streamlined Sales Tax Project

Detailed update and discussion on the current status of, and issues surrounding, the SSTP. Why the Streamlined Sales Tax Project has been important. Substantive state tax changes already made. Which states are participating and at what level? Related federal legislation. Prospects for the future.

## Ethical and Procedural Issues

Sufficiency of evidence and ethical issues on audit — maintaining exemption certificates and other records, including those kept electronically, defining good faith, using statistical sampling. The effect of Sarbanes-Oxley on recordkeeping for sales and use taxes; how to put internal controls in place to ensure that the sales and use tax department is run with ethics and integrity.

## Computer Software and Other Mixed Transactions

Sales and use tax treatment of computer software under the latest theories used by the states. Determining what is critical to its taxability: delivery method, content, licensing, technology transfer, or another distinguishing characteristic? Tax consequences of other mixed transactions involving both exempt and taxable elements, including use of the true object test to determine whether a particular transaction is entirely taxable or not taxable at all. Structuring the transaction to produce the best result.

## Cloud Computing, Information Services, Internet Services and Related Sourcing Issues

Identifying the type of service involved in a particular transaction — SaaS, ASP, information, communication, automated data processing, Internet, personal or individual, canned versus custom, or some other variation — and then determining whether that service is subject to sales or use tax. Sourcing issues for services, especially for those offered electronically or through "cloud computing," including how to deal with multiple or roaming users of the same service and more than one jurisdiction claiming the right to tax the same service transaction. Practical approaches to sourcing service transactions to minimize the possibility of double taxation.

## Accounting for Undisclosed Sales and Use Tax Liabilities

Discussion of obligations under FASB Statement No. 5 (FAS 5 or ASC 450) to book appropriate reserves for undisclosed sales and use tax liabilities. Impact of recent SEC orders related to failure to maintain appropriate internal controls and adequately reflect sales tax liabilities for both public and private companies. Identification of typical tax risk drivers which contribute to undisclosed liabilities. The impact of undisclosed liabilities on mergers and acquisitions. Strategies for identifying, quantifying and mitigating tax exposure, thus reducing undisclosed sales and use tax liabilities.

## Problems Session

Practical application of the concepts presented.

## REGISTRATION

The registration fee is \$885 for the two-day conference and includes continental breakfast, refreshments, specially-prepared seminar materials, and a cocktail reception the first evening of the program. A \$30 discount is available if payment accompanies the registration form and is *received* by Interstate Tax Corporation no later than April 13, 2017. An additional discount of \$60 may be taken only by those practitioners who attend *both* Advanced Interstate *and* Advanced Sales & Use (all four days). See pages 6-7 for participating speakers, hotel/airfare/car rental discounts and other details, page 8 to register, or call (203) 854-0704 for further information.

# SALES & USE TAX PLANNING

June 5-6

Embassy Suites Buckhead  
Atlanta, GA

June 19-20

Courtyard Upper East Side  
New York, NY

June 26-27

Sheraton Fisherman's Wharf  
San Francisco, CA

■ An intensive two-day immersion into the concepts, problems and planning opportunities involved with collecting and remitting sales, use and gross receipts taxes. This course is designed for the beginner to intermediate level practitioner; however, even the most experienced state tax professional will obtain practical ideas and valuable information arising from discussions of the latest administrative, judicial and legislative developments in sales and use taxation. Delivery Method: Group-Live. No prerequisites or advance preparation required. NASBA Recommended Fields of Study: Taxes, Regulatory Ethics. Estimated continuing education credit: 16 based on a 50 minute hour, including 1 hour for ethics; 13.33 based on a 60 minute hour, including 1 hour for ethics.

## Fundamental Concepts and the Streamlined Sales Tax Project

Sales, use, gross receipts taxes – their similarities and differences. Determining whether the tax is imposed on the purchaser or seller. Taxation of services, tangible personal property, contractors, corporate and partnership transactions. Sales and use taxes on the local level. The administrative aspect: licenses, permits, collection fees, exemption certificates, filing requirements. The effect of the Streamlined Sales Tax Project on promoting sales and use tax compliance and uniformity between the jurisdictions. Recent developments.

## Jurisdiction, Nexus and the Internet

Coping with increased sales tax collection and use tax remittance requirements. Impact of in-state order acceptance versus telephone, direct mail or Internet solicitation, drop shipments, distribution from out-of-state, delivery in company trucks, warehousing, national versus local advertising, collection, financing, other service activities. Destination and title passage issues. Economic, physical, electronic presence and their tax consequences. How to respond to nexus questionnaires. Recent administrative, court and legislative developments.

## Taxation of Services, Software, Leases and Other Special Transactions

Application of sales and use taxes to the various forms of computer software – canned, custom, electronic, load-and-leave; cloud computing and other services; installation and fabrication labor; repairs and warranties; leases, short-term rentals, installment sales, sale/leasebacks, leases with an operator; sales of assets in mergers, acquisitions, liquidations or corporate reorganizations; sales to government, exempt and charitable organizations; construction contractors. Supporting the exemptions – problems of proof. Planning and refund opportunities.

## Problems Session

Practical application of the concepts presented.

## Determining the Taxable Base

The inclusion or exclusion of specific items in determining the gross proceeds or sales upon which the tax is based. Treatment of cash and trade discounts, coupons, rebates, returns and allowances, transportation expenses, trade-ins, finance charges, repossessed property, bad debts and taxes paid to other jurisdictions. Impact of the separately stated rule on the taxability of gross receipts and how transactions may be structured to minimize the imposition of tax.

## Hot Topics in Sales and Use Taxation

The latest administrative, court and legislative developments on various hot topics in sales and use taxation such as: qualifying for the manufacturing and sale for resale exemptions; how states are taxing intercompany, Internet, telecommunication, advertising and other services; sourcing issues in multijurisdictional transactions on the state and local level; procedural limitations on refunds and assessments; and more, with a focus on the planning and refund opportunities arising therefrom.

## Ethics and Managing the Sales and Use Tax Function

Structuring the sales and use tax function to maximize effectiveness while complying with personal ethical standards and those set by the AICPA, ABA, local state CPA societies and bar associations. Setting record retention policies, including best practices for converting to, and maintaining, electronic records that can be trusted. Motivating and training staff to apply sales and use tax laws correctly to both purchases and sales. Using software programs to manage exemption certificates and file sales and use tax returns. Procedures for filing refund claims, amending returns, and responding to notices.

## Preparing for Audits and Litigation

How to handle a sales or use tax audit, from the arrival of the audit notice to the post-audit review. Ethical considerations. Statistical samplings – their benefits and burdens. Analyzing whether to protest an assessment to the administrative, trial and appellate levels. Working effectively with outside counsel.

## REGISTRATION

The registration fee is \$885 for the two-day conference and includes continental breakfast, refreshments, specially-prepared seminar materials, and a cocktail reception the first evening of the program. A \$30 discount is available if payment accompanies the registration form and is received by Interstate Tax Corporation no later than four weeks before a conference date (May 8-GA, May 22-NY, May 29-CA). See pages 6-7 for participating speakers, hotel/airfare/car rental discounts and other details, page 8 to register, or call (203) 854-0704 for further information.

# INTERSTATE TAX PLANNING

June 7-9

Embassy Suites Buckhead  
Atlanta, GA

June 21-23

Courtyard Upper East Side  
New York, NY

June 28-30

Sheraton Fisherman's Wharf  
San Francisco, CA

■ An intensive three-day immersion into the concepts, problems and planning opportunities involved primarily with state income taxation of multistate business. This course is designed for the beginner to intermediate level practitioner; however, even the most experienced state tax professional will obtain valuable information and practical ideas arising from discussions of the latest administrative, judicial and legislative developments in interstate taxation. Delivery Method: Group-Live. No prerequisites or advance preparation required. NASBA Recommended Fields of Study: Taxes, Regulatory Ethics. Estimated continuing education credit: 24.5 based on a 50 minute hour, including 1 hour for ethics; 20.58 based on a 60 minute hour, including 1 hour for ethics.

## Jurisdiction and Nexus

Constitutional limitations on state powers to tax interstate business. Protected solicitation and *de minimis* activities under Public Law 86-272. Attributional and economic nexus. Consequences of selling over the Internet, through employees or independent contractors, advertising, delivering, owning or leasing property in a state, other issues. Dealing effectively with nexus questionnaires. The applicable standard for franchise, privilege, other non-income taxes and service companies.

## Unitary and Separate Accounting

Unitary, combined, consolidated and separate returns: When does the state or the taxpayer have the right to choose? Limitations on forced combination. Tests for determining when a business is unitary after *Container* and how they may be turned into planning opportunities for the astute tax practitioner.

## Business and Nonbusiness Income

The business/nonbusiness distinction as interpreted by UDITPA, Multistate Tax Compact and other states. The latest on the transactional versus functional tests. State taxation of capital gains, dividends, interest, rents and royalties after *ASARCO/Woolworth*, *Allied-Signal* and *MeadWestvaco*. Factor representation and adjustment opportunities.

## The Tax Base and Conformity Issues

State tax treatment of income from federal obligations, taxes paid to other jurisdictions, depreciation, net operating losses, 338(h)(10) transactions, passive investment companies, corporate distributions, foreign source income. State imposition of alternative minimum taxes and the use of other alternative tax bases. Planning and refund opportunities.

## Flow-Through Entities

State taxation of flow-through entities and their owners. Types of entities used. Conformity, nexus, unitary, apportionment and tax base issues. Planning opportunities.

## Ethics and Managing the State Tax Function

Structuring state tax planning, compliance and audit activities to maximize effectiveness while complying with personal ethical standards and those set by the AICPA, ABA, local state CPA societies and bar associations. Procedures for filing refund claims, amending returns, and responding to notices.

## The Property Factor

Relevant property and the timing of its inclusion. Capitalizing leasehold interests. Using original cost, net book value, basis or fair market value to measure the property factor. Impact of depreciation strategies on, and the role of inventories in, the formula. Situs issues. Treatment of specialized industries.

## The Payroll Factor

Scope of the payroll factor — wages, salaries and other personal service compensation. Treatment of management fees, partnership reimbursements, outside contractors, leased or shared employees, specialized industries. Ascertaining the place where services are performed — defining “incidental services” and “base of operations.” Using the cash versus accrual method.

## The Sales Factor

Differences in sales factor weighting. Type of receipts included and the proper sourcing method to apply, including traditional cost of performance and the newer market rules. Treatment of returns, allowances, installment and occasional sales, discounts; services, rents, royalties, investment income, other intangibles. Throwback, throwout and dock sales.

## Current Developments

Current administrative, court and legislative developments on such critical interstate tax topics as: whether states may deny refunds of unconstitutional taxes or limit the applicability of NOLs; challenges to discriminatory state tax statutes; how states define the unitary concept and business/nonbusiness distinction; jurisdictional standards under *Wrigley*, *Quill*, *Geoffrey*; questions raised by newer taxing regimes such as those enacted by Ohio and Texas; apportionment sourcing issues for services and other industries; procedural traps for the unwary. Planning and refund opportunities.

## Problems Session

Practical application of the concepts presented.

## State and Multistate Tax Audits

The audit process — from information requests and extensions of the statute to the final conference. Ethical considerations. Dealing with the consequences of centralized versus decentralized records. Handling a Multistate Tax Commission audit. Conducting audits in an electronic environment.

## REGISTRATION

The registration fee is \$1175 for the three-day conference and includes continental breakfast, refreshments, specially-prepared seminar materials, and a cocktail reception the first evening of the program. A \$50 discount is available if payment accompanies the registration form and is received by Interstate Tax Corporation no later than four weeks before a conference date (May 10-GA, May 24-NY, May 31-CA). An additional discount of \$80 may be taken only by those practitioners who attend both *Sales & Use and Interstate Tax Planning* (all week). See pages 6-7 for participating speakers, hotel/airfare/car rental discounts and other details, page 8 to register, or call (203) 854-0704 for further information.



# PROGRAM DETAILS

**Registrations** will be confirmed by e-mail upon receipt of the completed application form and payment. Please use a separate form and individual e-mail address for each registrant and call us if you have not received your confirmation within 3 days of your faxed or telephone registration or one week of your mailed registration so that we can send a duplicate. Your e-mailed confirmation will include an admission ticket, a printed copy of which must be presented at Formal Registration (see below). All seminar fees must be paid in full before entry to the meeting room.

**Formal Registration** will take place on the first day of the conference outside the meeting room at 7:45 AM. Dress is business casual. For your comfort, we recommend that you bring a sweater or jacket due to fluctuations in meeting room temperature. Please print out your admission ticket and bring it with you to Registration, as you will need it to get your badge and course materials. Badges should be worn to ensure admission to each session of the seminar and to the cocktail reception given the first evening of each conference.

**The Meetings Start** at 8:15 AM on the first day, adjourn at 5:00 PM on the first day or days, and conclude at 4:00 PM on the last day. A seminar binder containing the materials and a full schedule will be handed out at Formal Registration.

**Cancellations, Transfers, Substitutions.** Cancellation qualifies for refund, less a nonrefundable registration fee of \$75, if received in writing by Interstate Tax Corporation no later than two weeks before a conference date. No refunds or transfers will be allowed for cancellations received after this date. Refunds for timely cancellation will be given after all the courses have concluded. Transfers are treated as cancellations and are subject to the same fees and timing limitations. Substitutions, with notice to Interstate Tax Corporation in writing, are permissible any time without penalty. For additional information regarding administrative policies such as complaint and refund, please contact our office at (203) 854-0704.

**Government Discounts are Available.** Please call (203) 854-0704 for further information.

**Continuing Education Credit** is required for attorneys and CPAs by many professional organizations and governmental agencies. Our courses are designed to meet CPE, enrolled agent and CLE credit standards. Please indicate on your Registration Form whether you are an attorney, CPA, or enrolled agent and in which state you are licensed. Those who request such credit on the registration form will receive a letter by mail *after the conference* certifying their attendance and the amount of credit hours earned. For questions concerning credit hours or approvals, please call us at (203) 854-0704.

**NASBA.** Interstate Tax Corporation 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 submitted to the National Registry of CPE Sponsors through its website: [www.nasbaregistry.org](http://www.nasbaregistry.org). Please note: Texas requires sponsors to register individually as continuing professional education sponsors. ITC is a registered sponsor in Texas (ID #000971).

**Estimated Continuing Education Credits** are 16 based on a 50-minute hour, including 1 hour for ethics, and 13.33 based on a 60-minute hour, including 1 hour for ethics, for all 2 day courses (Advanced Interstate, Advanced Sales & Use, Sales & Use Tax Planning). Our 3-day course, Interstate Tax Planning, qualifies for 24.5 estimated continuing education credits based on a 50-minute hour, including 1 hour for ethics, and 20.58 based on a 60-minute hour, including 1 hour for ethics. Please note that not all state boards accept half credits.

**CPE Recommended Credits** are in the following NASBA Fields of Study: Taxes, Regulatory Ethics. In accordance with the Standards of the National Registry of CPE Sponsors, CPE credits are based on a 50-minute hour.

**Tape or Digital Recording** of Interstate Tax Corporation meetings is prohibited. Please turn off all electronic devices, including cell phones and e-mail devices, upon entering the meeting room.

# SPEAKERS

Listed below are the speakers scheduled to participate in the Spring 2017 conference series. Conferences (INT-income, S&U-sales & use) and locations (*i.e.*, FL, GA, NY, CA) are indicated next to each name. Please note that some names may be added and/or changed based on availability.

**Edwin Antolin**, Attorney, Antolin Law Group, Walnut Creek, CA (INT-CA)

**Mary Benton**, Partner, Alston & Bird LLP, Atlanta, GA (INT-FL)

**Julian Chavez**, Senior Manager, Ernst & Young LLP, San Francisco, CA (S&U-CA)

**Laura Deneke**, Senior Tax Consultant, Ernst & Young LLP, Seattle, WA (S&U-CA)

**Diane Dorr**, Senior Manager, KPMG LLP, New York, NY (S&U-NY)

**Laura Elder**, Principal, Ernst & Young LLP, Boca Raton, FL (S&U-FL)

**Raymond Freda**, Managing Director, Andersen Tax LLC, New York, NY (S&U-FL, NY)

**Jeffrey Glickman**, Partner, Habif, Arogeti & Wynne, LLP, Atlanta, GA (S&U-FL, GA; INT-GA)

**John Harper**, Director, KPMG LLP, Los Angeles, CA (INT-CA)

**Debra Herman**, Partner, Hodgson Russ LLP, New York, NY (INT-NY)

**Katie Jaques**, Instructor, San Diego State University, San Diego, CA (INT-FL, CA)

**Dale Kim**, Partner, Ernst & Young LLP, New York, NY (INT-FL, GA, NY)

**Jeremiah Lynch**, Principal, Ryan, LLC, New York, NY (S&U-FL)

**Mark McCormick**, Partner, Ernst & Young LLP, Atlanta, GA (INT-GA)

**Caryl Nackenson-Sheiber**, Attorney, Norwalk, CT (S&U, INT-FL, GA, NY, CA)

**Brian Pedersen**, Managing Director, Alvarez & Marsal Taxand, LLC, San Francisco, CA (INT-CA)

**Frank Schaefer**, Managing Director, Grant Thornton LLP, Iselin, NJ (INT-FL, GA, NY)

**Mark Siegel**, Director, PricewaterhouseCoopers LLP, Atlanta, GA (INT-GA)

**Jeff Thompson**, Senior Tax Manager, Ernst & Young LLP, Atlanta, GA (S&U-GA)

**Joseph Vinatieri**, Partner, Bewley Lassleben Miller, Whittier, CA (S&U-CA)

**Aaron Young**, Partner, Reed Smith LLP, New York, NY (INT-NY)

**Matt Zagotti**, Director, Ryan, LLC, Baton Rouge, LA (S&U-GA, NY, CA)

# TRAVEL INFORMATION

**Hotel Accommodations** are arranged and paid for by the registrants themselves. A block of rooms at discounted rates has been reserved at each of the hotels listed below until approximately one month before the conference dates; thereafter, reservations will be taken on a space and rate available basis. Please call the hotel directly, not the 800 number, and mention Interstate Tax Corporation to receive our sleeping room discounts and any amenities given specially to our group, such as reduced parking and/or complimentary in-room Internet access, where applicable. If you have any difficulty reserving a sleeping room at the discounted rate, *even after the cut-off date*, please call our Meeting Coordinator at (203) 854-0704 for assistance. We urge you to make your hotel reservations early to avoid disappointment, as our room blocks sometimes sell out before the cut-off dates.

## Miami Beach, FL Seminars May 9-12, 2017

### Doubletree Ocean Point

17375 Collins Avenue  
Miami Beach, FL 33160  
(786) 528-2500

*Discounted Rates: \$195 Single/Double*

**The hotel is located** directly on the beach, walking distance from many eateries and shops, and a short car or bus ride away from South Beach, Aventura Mall, and Bal Harbour Shops. Among the hotel's amenities are a zero-entry beachside pool, two Jacuzzis, steam/sauna, professionally managed health spa, state of the art fitness center, an on-site cafe and market as well as a fine-dining restaurant offering magnificent ocean views. ITC's rate of \$195 is for a spacious one-bedroom apartment with a full living and dining room, fully-equipped kitchen, washer and dryer, and private terrace overlooking the ocean. There is an additional resort fee of \$20 per room per day, which includes Internet access, local and toll-free calls, 2 beach chairs, 2 bottled waters and a 25% discount for dinner (5pm-10pm daily) in the View Restaurant.

**The Doubletree Ocean Point** is 25 minutes from Fort Lauderdale Airport and 35 minutes from the Miami International Airport. It may be reached from Fort Lauderdale via Airport Express at (954) 561-8888, go-airportshuttle.com, or Miami via Super Shuttle at (305) 871-2000, supershuttle.com. Valet parking is available at the hotel for \$28 per day overnight or \$8 per day for commuters.

## Atlanta, GA Seminars June 5-9, 2017

### Embassy Suites Atlanta Buckhead

3285 Peachtree Road NE  
Atlanta, GA 30305  
(404) 261-7733

*Discounted Rates: \$159 Single/Double*

**The hotel is located** in upscale Buckhead, one of the wealthiest, hippest and most fashionable areas of Atlanta. It is close to many dining, entertainment and shopping options (including Lenox Square and Phipps Plaza just 1½ blocks away) and easily accessible to the World of Coca-Cola Museum, Martin Luther King Jr Center, CNN Center, Stone Mountain Park, the Atlanta History Center, and other historic and cultural attractions. Among the hotel's amenities are a heated indoor/outdoor pool and whirlpool, full service fitness center, and its own Ruth's Chris Steak House. The Embassy Suites is an all-suite hotel, offering ITC attendees cooked-to-order breakfast daily and a nightly Manager's Reception.

**The Embassy Suites Atlanta Buckhead** is just 150 yards from the Marta Buckhead station, 30 minutes from Hartsfield-Jackson International Airport, and may be reached from the airport via Atlanta Shuttle at (404) 641-0962, atlantashuttle.net. ITC attendees are offered complimentary sleeping room Internet access, reduced-rate self parking for \$20 overnight or \$10 per day for commuters, and complimentary van service within a 1-mile radius.

**Airline and Car Rental Discounts** are available. Discounts up to 10% off round trip airfare on Delta Air Lines may be obtained by visiting Delta.com and entering Meeting Event Code NMPZH for all four weeks of conferences. Please select "Advanced Search" before proceeding to "Find Flights" in order to identify the discounted rate. Discounts on car rentals may be obtained by visiting Avis at Avis.com and entering Discount Code D002760.

## New York, NY Seminars June 19-23, 2017

### Courtyard Marriott Upper East Side

410 East 92nd Street  
New York, NY 10128  
(212) 410-6777

*Discounted Rates: \$259 Single/Double*

**The hotel is located** in the vibrant Yorkville residential neighborhood in Manhattan, easily accessible to all the cultural and entertainment attractions New York has to offer, including Central Park, the theatre district, museums, and more. It is within walking distance of Carl Schurz Park (a picturesque 14.9 acre park with a walking promenade offering beautiful views of the East River and Gracie Mansion), many restaurants, Madison Avenue shopping and more. The Courtyard offers complimentary wireless Internet access throughout the hotel and a fitness center with sauna and steam.

**The Courtyard Upper East Side** is 15 minutes from LaGuardia, 30 minutes from JFK, 45 minutes from Newark International and may be reached from all three airports via Super Shuttle at 800-258-3826, supershuttle.com. The hotel is 1.5 blocks from the new Second Avenue Subway, which offers service directly to the West Side in the heart of the theatre district and a short walk to the Lexington Avenue Subway. Parking is available half a block away at Glenwood Brittany Parking, 441 East 92nd Street, (212) 860-9627, for \$30/day overnight or \$15/day for commuters (both prices include tax).

## San Francisco, CA Seminars June 26-30, 2017

### Sheraton Fisherman's Wharf

2500 Mason Street  
San Francisco, CA 94133  
(415) 362-5500

*Discounted Rates: \$269 Single/Double*

**The hotel is located** in the heart of the famous Fisherman's Wharf neighborhood, San Francisco's most popular destination. It offers a heated outdoor pool, state-of-the-art fitness center, outdoor living room with firepits, and two restaurants, including Link Cafe in the lobby. Stroll out the front door to visit the city's historic waterfront, sample delicious seafood, view spectacular sights, such as the Golden Gate Bridge and the San Francisco Bay, or indulge in the unique shopping opportunities nearby. The Sheraton is just steps away from Pier 39, the Maritime Museum, Ghiradelli Square, and the ferry to Alcatraz Island.

**The Sheraton Fisherman's Wharf** is 25 minutes from San Francisco International Airport and 40 minutes from Oakland International. It may be reached from both airports via Super Shuttle at (800) 258-3826, supershuttle.com, or Airport Express at (415) 775-5121, airportexpresssf.com. ITC attendees are offered complimentary sleeping room Internet access and reduced rate self-parking for \$36/day for commuters or overnight plus tax. Lower priced parking is available at a number of lots in close proximity to the hotel and may be found at sanfrancisco.bestparking.com.

# STATE TAXATION OF MULTISTATE BUSINESS SPRING 2017 REGISTRATION FORM

Sponsored By:

## INTERSTATE TAX CORPORATION

83 East Avenue, Suite 110  
Norwalk, CT 06851  
(203) 854-0704  
interstatetaxcorp.com

### Look Inside For:

- TOPICS & SPEAKERS
- CPE/CLE CREDIT
- NETWORKING OPPORTUNITIES
- COMPREHENSIVE TRAINING AND UPDATES ON INTERSTATE TAX ISSUES

#### Attention Mailroom:

If the individual on the mailing label is no longer employed, please forward this important announcement to the successor.

**PLEASE DO NOT DETACH—RETURN ENTIRE PAGE WITH ORIGINAL MAILING LABEL.**

#### ADVANCED INTERSTATE-\$885\*

- May 9-10, Miami Beach, FL  
 Early Payment Discount (\$30)\*\*

#### ADVANCED SALES & USE-\$885\*

- May 11-12, Miami Beach, FL  
 Early Payment Discount (\$30)\*\*  
 Discount All 4 Days (Adv.) (\$60)

#### SALES & USE TAX PLANNING-\$885\*

- June 5-6, Atlanta, GA  
 June 19-20, New York, NY  
 June 26-27, San Francisco, CA  
 Early Payment Discount (\$30)\*\*

#### INTERSTATE TAX PLANNING-\$1175\*

- June 7-9, Atlanta, GA  
 June 21-23, New York, NY  
 June 28-30, San Francisco, CA  
 Early Payment Discount (\$50)\*\*  
 Discount All 5 Days (S&U & INT) (\$80)

#### CONTINUING EDUCATION CREDIT

- Attorney     CPA     Enrolled Agent  
 License # \_\_\_\_\_  
 Accrediting Org. \_\_\_\_\_

(e.g., Texas Board of Accountancy)

\*All fees must be paid in U.S. dollars.

**TOTAL** \_\_\_\_\_

\*\*Registrations must be received with payment by Interstate Tax Corporation at least 4 weeks before a conference date to qualify for Early Payment Discounts.

#### FEES

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**TO REGISTER:** Please complete this form and send the entire page with full payment to Interstate Tax Corporation. Use photocopies for additional registrants (and yourself, if you wish to keep the brochure intact). Credit card registrations may be made by fax: (203) 853-9510, or phone: 203-854-0704, or you may mail your registration (with check or credit card authorization) to:

Registrar, Interstate Tax Corporation, Dept. WS  
83 East Avenue, Suite 110, Norwalk, CT 06851

Name \_\_\_\_\_

Title \_\_\_\_\_

Organization \_\_\_\_\_

Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_

Phone \_\_\_\_\_

E-mail \_\_\_\_\_

#### Priority Code

Please help us expedite your registration. Enter the Priority Code listed on the mailing label above, even if the label was addressed to someone else. Thank you!

Check enclosed (payable to Interstate Tax Corporation)

I authorize you to charge my  Visa     MasterCard     Amex  
Card # \_\_\_\_\_

Sec. Code \_\_\_\_\_ Billing Address Zip Code \_\_\_\_\_

Cardholder Name \_\_\_\_\_

Signature \_\_\_\_\_ Exp. Date \_\_\_\_\_