SUTHERLAND

SALT SHAKER

Shaking things up in state and local tax.

April 2013

California Court of Appeal: No Man May Profit From His Own Wrongdoing in a Court of Justice

By Saabir Kapoor and Pilar Mata

The California Court of Appeal reversed the trial court's decision in favor of the State Board of Equalization (BOE), holding that a taxpayer's evidence of communications with the BOE presented triable issues of material fact as to whether the BOE should be equitably estopped from relying on administrative exhaustion requirements. The taxpayer, D.R. Systems, Inc., argued that it filed a valid sales tax refund claim with the BOE when it wrote a letter, pursuant to the specific instructions of a BOE agent, explaining the taxpayer was owed a "large credit balance" that it had uncovered while performing a self-audit of prior year revenues. In order for a sales tax refund claim to be valid, California requires that the claim be in writing and state the specific grounds upon which the claim is founded. The BOE argued that the taxpayer's letter was not a valid refund claim because it did not specify grounds for a refund, and thus had not exhausted its administrative remedies before filing suit. Although the court agreed with the BOE that the taxpayer's communications did not constitute a valid refund claim, the court nevertheless found that the doctrine of equitable estoppel may be appropriately invoked to prevent an injustice to the taxpayer for failure to comply with a procedural requirement. Specifically, if the taxpayer could show at trial that its reliance on the BOE agent's statements was reasonable, the BOE should be estopped from raising the taxpayer's failure to exhaust administrative requirements as a defense. *D.R. Systems, Inc. v. Cal. State Bd. of Equalization*, Cal. Ct. App., Dkt. No. D060856 (March 7, 2013) (unpublished).

SUTHERLAND

In This Issue

The (True) Object of My Affection: A Nontaxable Stock Screening Service

By Saabir Kapoor and Andrew Appleby

The Colorado Department of Revenue (Department) determined that sales tax does not apply to a subscription fee for an interactive stock screening service. The taxpayer, a financial news and research organization, offered proprietary web-based stock screening tools to customers for a monthly subscription fee. To determine whether the subscription fee was subject to sales tax, the Department applied the state's true object test established in *City of Boulder v. Leanin' Tree, Inc.*, 72 P.3rd 361 (Colo. 2003), which looks to whether the transaction is commonly understood to be for tangible personal property or a service. The key factor distinguishing the taxpayer's product from other market survey publications was the interactive nature of the taxpayer's system. Customers had access to real-time data that could be used to create quasi-customized reports based on search and filter functionality options. In concluding that the taxpayer's product was a service under the true object test, the Department likened the taxpayer's product to an "information service" as defined in Ohio and New York. *See* Ohio Rev. Code § 5739.01(B)(3)(e), N.Y. Tax Law §§ 1105(c)(1), 1105(c)(9). Colorado does not subject information services to tax, and therefore the Department determined that the taxpayer's stock screening service was not subject to sales or use tax. PLR-12-007, Colo. Dept. of Rev. (published Apr. 8, 2013).

Alternate Universe in Colorado: Financial Institution Allowed to Use Alternative Apportionment

By Zachary Atkins and Pilar Mata

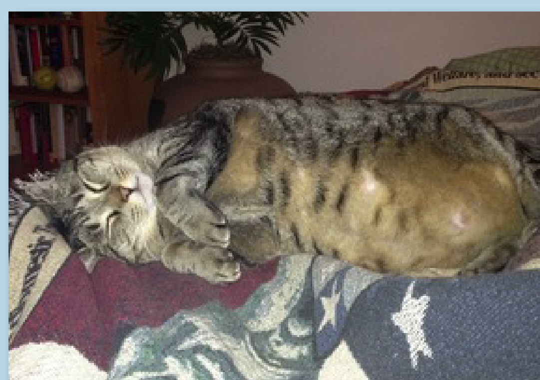
The Colorado Department of Revenue issued a private letter ruling permitting a financial institution to deviate from Colorado's special industry rules and use an alternative method of apportionment for corporate income tax purposes. The taxpayer, a savings and loan holding company with subsidiaries separately engaged in broker-dealer and banking activities, had substantial receipts from investment and trading assets and activities. Under Colorado's special regulation for financial institutions (Colo. Code Regs. § 201-3(1)(c)(xiii)), receipts from investment and trading assets and activities are sourced based on the location of the "regular place of business of the taxpayer," which is determined based on the location of the day-to-day decisions regarding the assets and activities. The taxpayer argued that an alternative apportionment methodology was warranted because this rule failed to reflect the location of the taxpayer's market and instead reflected the taxpayer's costs of performance. The Department concurred and, with respect to receipts from investment assets and activities, permitted the taxpayer to calculate its Colorado sales factor numerator based on the ratio of total deposits from Colorado customer accounts to total deposits from all customer accounts. Colorado Dep't of Revenue, PLR-13-001 (Jan. 24, 2013).

SALT PET(S) OF THE MONTH

Max and Elphie

Meet Maximus (Max, pictured napping) and Elphaba (Elphie, pictured with Jack), the lovable cats of Sutherland SALT's Jack Trachtenberg.

Max likes to think that his size makes him tough, as he walks around like the tough cat in the house, but as soon as visitors come to the door, he scrambles for cover under the bed. Never one to miss a meal, Max is now on a strict wet-food-only diet to help him shed his kitty curves. He is certain to remind Jack when it is time for breakfast, which, according to Max, is as soon as the sun rises.



Elphie, named for Elphaba from the musical Wicked, joined Jack after persistently coming to the back door of his house, begging for food. After deciding to nurse the sweet cat back to health while trying to locate her owner, Jack finally decided to keep her after no one claimed her. Despite Max's tough-guy image, it's Elphie who is secretly the bully of the house. Sweet and innocent at first meeting, Elphie loves to hide and wait for the perfect opportunity to startle Max with a sneak-attack pounce, which only makes his skittish nature worse. Her second-favorite pastime is bird hunting through the window, determined that someday she may catch one.

Max and Elphie say thanks for choosing them as the March Pet(s) of the Month!

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.

Double-Dipping in Delaware: Delaware Assesses Unclaimed Property Liability for Years Covered by Voluntary Disclosure Agreement

By Kathryn Pittman and Jack Trachtenberg

On April 17, 2013, Select Medical Corporation (Select Medical) filed suit in federal district court seeking to enjoin Delaware from enforcing an unclaimed property assessment issued for years that had been resolved already through the state's voluntary disclosure program. In 2006, Select Medical entered into Delaware's voluntary disclosure program for the years 1997-2001. As part of the voluntary disclosure process, Select Medical escheated approximately $17,000 to Delaware and paid approximately $300,000 in unclaimed property to states other than Delaware. On the same day that Delaware cashed Select Medical's escheatment check, it notified the company that it was being placed under audit. Using a third-party auditor, Delaware demanded payment of $297,436 for the period 1997-2001 based on an estimate that looked to the amount of property owed to other states from 2002-2008. Unable to resolve the matter with the state, Select Medical commenced a lawsuit and sought injunctive relief against the demand for payment, alleging that Delaware exceeded its authority under state law by estimating an unclaimed property liability through extrapolation of amounts paid to other states for a different period, even though Select Medical had actual records from which any liability could be determined and the owners of any unclaimed property identified. Select Medical also alleged a variety of federal common law and constitutional violations. Given Delaware's position as one of the most aggressive states in enforcing unclaimed property law, the trajectory of this litigation will be important, especially given the recent trend toward more aggressive unclaimed property enforcement in all states. Taxpayers who have previously entered into voluntary disclosure agreements or who are contemplating doing so should pay close attention to this case as it may frame new powers for the states with respect to escheatment. *SSelect Medical Corp. v. Del. Sec'y of Finance, Del. Dir. Of Rev., & Del. State Escheator,* Case No. 1:13-cv-00694-UNA (D. Del. Apr. 17, 2013).

Truckin' It in Florida: Delivery in Company-Owned Vehicles Creates Sales Tax Nexus in Florida

By Madison Barnett and Prentiss Willson

The Florida Department of Revenue, adopting a recommended order of the Division of Administrative Hearings, ruled that a Georgia-based heavy equipment dealer had substantial nexus in Florida based on its delivery of equipment in company-owned trucks and its advertising in a Florida trade publication. The company's contacts with Florida were limited to 116 sales over a three-year period (with only one sale in 2002), delivery of the equipment using company-owned trucks operated by company employees, its occasional pick-up of trade-in equipment, and its placement of advertisements in a Florida trade publication. The Department ruled that such physical presence was sufficient to create substantial nexus because it was "regular and substantial," and "perhaps most significantly," the company "deliberately and systematically targeted Florida customers in its advertising." While the result may not be too surprising for the years where a large number of deliveries were made, one may question whether the ruling's reliance on activities in later tax years (e.g., 2004) to create nexus for prior tax years (e.g., 2002, where a single delivery was made) is supportable. *Rhinehart Equipment Co. v. Dep't of Revenue*, Dep't of Rev. Final Order (Mar. 25, 2013).

Class Dismissed! Georgia Court of Appeals Dismisses Sales Tax Refund Action Against Utility Company

By Jessica Kerner and Timothy Gustafson

The Georgia Court of Appeals dismissed a customer class action lawsuit seeking a sales tax refund from a utility company, holding that the applicable statutory provisions for claiming a refund of sales taxes did not authorize the customers to bring a direct refund cause of action against the seller. The utility company had charged its customers a nuclear power recovery fee and a municipal franchise fee, and then included the amount of these charges in the sales tax base. The customers did not challenge the utility company's authority to impose the fees, but they alleged that the fees are not subject to Georgia sales tax and brought a class action against the utility company under two statutory refund provisions. The court, however, held that neither statute created a cause of action against the seller. The court stated that the "unambiguous language" of the first statute at issue provided for a specific remedy; namely, that a person who has erroneously paid sales tax may either request a refund directly from the dealer or file a refund claim with the commissioner. If the latter course of action failed, the court explained, the person could bring an action against the department—not the dealer. The second statute at issue had been enacted to authorize Georgia's entrance into the Streamlined Sales and Use Tax Agreement with other states. The court noted that the Agreement required member states whose laws allow consumers to seek tax refunds from sellers to adopt seller-protection provisions, including the provision that a cause of action against a seller for over-collected sales tax does not accrue until a purchaser has provided written notice to the seller. The court held that this statute was intended only to adopt such seller-protection provisions and did not create a new cause of action against a seller. *Georgia Power Company v. Cazier et al.*, ___ S.E. 2d ___, 2013 WL 1277820 (Ga. Ct. App. 2013).

Throw It Back: Indiana Uses P.L. 86-272 to Throwback Foreign Sales

By Shane Lord and Andrew Appleby

The Indiana Department of State Revenue issued a Letter of Findings concluding that a taxpayer's sales of tangible personal property from Indiana to foreign countries were attributable to Indiana for income tax purposes because the taxpayer did not show that its activities in the foreign countries exceeded the protections of Public Law 86-272 (P.L. 86-272). For income tax purposes, Indiana requires the throwback of sales under its apportionment provisions when the sales involve tangible personal property shipped from Indiana to a purchaser in a state where the taxpayer is protected from income taxation under P.L. 86-272. The taxpayer asserted that its activities exceeded the protections of P.L. 86-272, so the throwback rule would not apply. The Department conceded, without analysis, that the taxpayer's activities in three countries for one tax period exceeded the protections of P.L. 86-272. However, the Department concluded that the taxpayer's activities for the remaining tax years and foreign countries did not exceed the mere solicitation of sales, and thus fell within the protections of P.L. 86-272 and were subject to Indiana's throwback rule. Ind. Dep't of State Rev., Ltr. of Findings No. 02-20120352 (Mar. 24, 2013).

Corporate Partner Loses Gamble on Indiana Deduction for Partnership Income

By Todd Betor and Pilar Mata

In a Letter of Findings, the Indiana Department of Revenue disallowed a corporate partner's attempt to deduct flow-through income from a limited liability company as "foreign source dividends and other adjustments" on its Indiana corporate income tax return. Indiana requires corporate partners to report their share of partnership income, whether distributed or undistributed, on their income tax returns, with certain adjustments for intercompany and related party transactions. If a corporate partner is unitary with a partnership, only nonbusiness income can be removed from a corporate partner's apportionable base. The taxpayer, an Indiana corporation, held a majority interest in an Indiana limited liability company (LLC) that elected to be treated as a partnership for U.S. federal income tax purposes, and which owned an Indiana LLC that was a disregarded entity for U.S. federal income tax purposes and conducted a gaming business in Indiana. The taxpayer argued that it was not domiciled in Indiana and thus, under *Riverboat Development, Inc. v. Department of State Revenue*, 881 N.E.2d 107 (Ind. Tax Ct. 2008), the taxpayer did not have to report or pay tax on the flow-through income. The Department disagreed, not only finding the taxpayer to be incorporated in and operating in Indiana, but also that *Riverboat Development* was distinguishable because that case involved a non-resident shareholder's receipts of "intangibles," and no "intangibles" were at issue in this case. Finally, the Department found that the taxpayer and the LLCs were unitary because the taxpayer earned its income solely from business in Indiana as the majority member of the LLCs and from managing the gaming LLC's daily business operations. Consequently, the Department determined that the taxpayer's flow-through income from the LLCs was nondeductible business income that was attributable to Indiana and subject to Indiana corporate income tax. Ind. Dep't of State Rev., Ltr. Of Findings No. 02-20100152 (Mar. 1, 2013).

In State Equal Protection Jurisprudence, the Hits Just Keep on Coming

By Zachary Atkins and Timothy Gustafson

The Iowa Supreme Court passed on an opportunity to breathe life into equal protection jurisprudence and, instead, rejected Qwest Corporation's challenge under the Iowa Constitution to a property tax regime that taxes the personal property of incumbent local exchange carriers (ILECs) but not competitive long distance telephone companies (CLDTCs) or wireless service providers. In 1973, the Iowa legislature enacted a phase-out of the state's personal property tax generally, but telephone companies continued to be taxed on their real and personal property. In 1995, the legislature created an exemption for the personal property of CLDTCs in an effort to foster competition in the "facilities-based" telephone market in Iowa. Wireless service providers, like CLDTCs, are and have been subject to tax only on their real property. Rejecting Qwest's challenge to the constitutionality of this regime, the court held that a rational basis existed for relieving new market entrants like CLDTCs of certain barriers to entry, such as a tax on personal property, to promote competition in a market long-dominated by ILECs, which continued to benefit from their previously held monopolies. The court also held that a rational basis existed for treating wireless service providers differently than ILECs because the two could be viewed as operating in distinct markets, and the legislature could have concluded that competition in the wireless market was sufficiently robust. *Qwest Corp. v. Iowa State Bd. of Review*, Case No. 11-1543 (Iowa 2013).

Bay State Snafu: Trust Me, I'm a Wicked Smaht Financial Institution

By Scott Booth and Timothy Gustafson

The Massachusetts Appellate Tax Board ruled that an out-of-state corporation's subsidiary qualified as a financial institution by virtue of the lending activities undertaken by the trusts in which it held beneficial ownership and from which the subsidiary derived more than 50% of its gross income. Under Massachusetts' statutory "catchall" provision (Mass. G.L. c. 63, § 1(e)), a corporation "in substantial competition with financial institutions. . .[that] derives more than 50 per cent of its gross income. . .from lending activities" qualifies as a financial institution. To support the *subsidiary's* claim that it was properly characterized as a financial institution, it established to the Board's satisfaction that the trusts owned student loan portfolios that had been securitized by its parent and affiliates, and the trusts also engaged in a number of "lending activities" regularly performed by other banks securitizing student loans, within the meaning of the catchall. Further, because the trusts were correctly characterized as partnerships for federal and state purposes, the trusts' activities were properly attributed to the subsidiary. Therefore, the Board ruled that the subsidiary should be separately taxed as a financial institution because it derived substantially all of its income from the trusts' lending activities, which were in substantial competition with financial institutions and were attributable to the subsidiary. Based on its ruling, the Board also concluded that the subsidiary was entitled to apportion its income as a financial institution but that all of its property (i.e., the loans) was to be assigned to the subsidiary's commercial domicile in Massachusetts in the absence of a regular place of business outside of the state. *Marblehead Corp. v. Comm'r of Revenue*, Dkt. No. C293487 (Mass. App. Tax Bd. Apr. 17, 2013).

Brr! Bundle Up to Collect Sales Tax on Entire Transaction in Massachusetts

By David Pope and Timothy Gustafson

Pursuant to a letter ruling request, the Massachusetts Department of Revenue determined that a taxpayer's bundled sale of software and services related to Internet-based marketing and customer communications solutions was subject to Massachusetts sales tax. The taxpayer provided different types of software to its subscribers, which organized customer reviews, questions, answers, stories of the taxpayer's subscribers, and extracted insights on customer preferences. The taxpayer provided the software either by embedding it on a subscriber's website or as "software-as-a-service." As part of the bundled transaction, the taxpayer also provided certain non-taxable services, including a monitoring service that filtered any obscene or illegal customer inputs and a social media marketing advisor service. The Department first determined that all of the taxpayer's software was subject to sales tax regardless of the method of delivery pursuant to Computer Industry Services and Products Regulation, 830 CMR 64H.1.3(3). Then, applying Massachusetts's "object of the transaction" test to determine whether the bundled sale was taxable, the Department stated that the non-taxable services were deemed inconsequential when bundled with the taxable software. Although the Department concluded that sales tax applied to the total bundled product, it stated that the non-taxable services would not be subject to sales tax if the taxpayer sold such services as a separate, unbundled option. Massachusetts Letter Ruling No. 13-2 (Mar. 11, 2013).

Tried and "True Object" Test: Michigan Court of Appeals Finds Mass Document Printing Not a Service

By Suzanne Palms and Andrew Appleby

The Michigan Court of Appeals held that a taxpayer was not liable for additional single business tax (SBT) and use tax because the taxpayer was making sales of tangible personal property at its Michigan facility rather than performing a service. The taxpayer's business activities at issue consisted of "mass printing of documents," the content of which was delivered to the taxpayer electronically by its customers. The State argued that the taxpayer provided a service, while the taxpayer argued it was making sales of tangible personal property. The court relied on *Catalina Mktg. Sales Corp. v. Dep't of Treas.*, 678 N.W.2d 619 (Mich. 2004), and applied the "incidental to service" or "true object" test to find that the taxpayer was in the business of producing tangible personal property at the facility. The court determined that the taxpayer's customers created the intangible content, and the taxpayer simply printed it on paper for delivery. Thus, the true object of the transaction was the printed document. The "true object" test is often used in the sales and use tax context, but this case is unique because the court applied the test not only in the use tax context but also in the SBT context. *HOV Servs., Inc. v. Dep't of Treas.*, Dkt. No. 309575 (Mich. Ct. App. Mar. 21, 2013) (unpublished).

To Be or Not to Be Investment Income? New York Division of Tax Appeals Rules on Nature of Dividend Income Used to Fund Equity Compensation Plan

By Christopher Chang and Jack Trachtenberg

The New York State Division of Tax Appeals (DTA) ruled that the dividend income received by a taxpayer holding company from its minority ownership in a publicly traded corporation constituted "investment income" for purposes of New York's Article 9-A franchise tax on business corporations. The holding company held stock in American International Group, Inc. (AIG), which functioned as an equity compensation plan by using the return on the stock to compensate its shareholders, all of whom were AIG senior executives. The State argued that the AIG dividends were not investment income because the holding company's intent in acquiring the AIG stock was to benefit the AIG executives, not to "invest in" the stock "for its own account." Using a common dictionary definition of the term "investment," the DTA held that the dividends were investment income derived from investment capital because the holding company acquired the AIG stock in exchange for its own capital, held the stock for some 35 years, and during its period of ownership stood to gain or lose on the acquisition based upon the performance of the issuer of the stock. The DTA rejected the State's attempt to read a "motive" requirement into the statutory and regulatory provisions, stating that "[n]either the motive for making an acquisition of a given type of item otherwise qualifying as investment capital, nor the investor's subsequent use of the returns gained from that acquired item (i.e., dividends and capital appreciation over time) serve to negate that fact that such acquisition was an investment." *Matter of C.V. Starr & Co., Inc.*, Division of Tax Appeals, DTA No. 824121 (April 18, 2013).

"Inspirational Shopping" Does Not Create Income Tax Nexus in New York

By Mary Alexander and Andrew Appleby

The New York State Department of Taxation and Finance determined that a women's apparel company's "inspirational shopping" trips were not sufficient to be considered "doing business" in the state for corporate franchise tax purposes. Petitioner was a traditional remote seller headquartered outside of New York. Petitioner's employees occasionally traveled to New York for two to three days to meet with potential merchandise vendors and to go on "inspirational shopping" trips, but Petitioner did not have any sales representatives promoting or soliciting sales in the state. As of May 31, 2008, Petitioner had also terminated its online web affiliate linking program with New York-based web affiliates. Although a "close question," the Department concluded that, pursuant to Section 1-3.2 of the Business Corporation Franchise Tax Regulations, Petitioner's occasional trips did not rise to the level of "doing business" in the state. However, the Department noted that if Petitioner was engaged in solicitation activity protected by Public Law 86-272, as well as the occasional trips, then Petitioner would be considered to be "doing business" in New York. N.Y. Adv. Op. TSB-A-13(6)C (Apr. 11, 2013).

Case Foreclosed: Tax Injunction Act Bars Federal Court Challenge to Tax Foreclosure Proceeding

By Maria Todorova and Jack Trachtenberg

The U.S. District Court for the Southern District of Ohio ruled that the Tax Injunction Act (TIA) served as a jurisdictional bar, depriving the court of subject matter jurisdiction in a case involving claims of a discriminatory real property foreclosure proceeding and unpaid property taxes. The taxpayers challenging the foreclosure used the real property for religious activities and claimed they filed three applications seeking tax-exempt status for the parcel. The county, however, reassessed the parcel's value on the grounds that it had received only one application for a tax exemption, which was untimely. The reassessment resulted in a tax foreclosure proceeding in which the trial court entered a judgment against the taxpayers for the real property taxes owed. The taxpayers appealed to federal district court alleging, under 42 U.S.C. § 1983, violations of the First and Fourteenth Amendments to the U.S. Constitution, as well as the Americans with Disabilities Act (ADA). The court held that subject matter jurisdiction was lacking under the TIA because the taxpayers were actually challenging a foreclosure proceeding brought to collect a tax liability despite the fact their action was styled as a discrimination suit under the ADA and section 1983. The court further explained that the TIA applied because the taxpayers could have availed themselves of multiple "plain, speedy, and efficient" remedies under state law, including administrative and judicial appeal procedures for challenging tax valuations. This case is a good reminder that the federal courts often interpret the TIA broadly, and taxpayers are likely to continue the uphill jurisdictional battle to bringing a challenge in federal court, regardless of the type of claims asserted, where the ultimate relief sought is to inhibit the assessment, levy or collection of tax under state law. *Heskett v. Athens County*, No. 2:11-CV-00890 (S.D. Ohio Mar. 19, 2013).

Come See Us

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

May 7, 2013
Los Angeles County Bar Association Tax Practitioners Conference
Westin Bonaventure – Los Angeles, CA
Prentiss Willson on Recent Developments in SALT Litigation

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 7, 2013
TEI Nashville Spring Seminar
Franklin Marriott Cool Springs – Nashville, TN
Todd Lard on Hot State Tax Cases

May 8, 2013
TEI Houston Chapter 25th Annual Tax School
Hyatt Regency-Downtown – Houston, TX
Andrew Appleby and **Timothy Gustafson** on Transaction and Property Tax Planning in Asset Acquisitions

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 16-17, 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
Carley Roberts on Top 10 State Income/ Franchise Tax Cases and Issues to Watch in 2013
Marc Simonetti 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

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

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

April 24-25, 2013
The Business Council for New York State 2013 Conference on State Taxation
Albany, NY
Jack Trachtenberg on Corporate Tax Reform/ Key Policy Issues in Income and Sales Tax

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
Atlanta, GA
Jonathan Feldman on Manufacturing/ Construction Sales and Use Tax Issues

April 28-May 2, 2013
COST Intermediate/Advanced State Income Tax School
Atlanta, GA
Jeff Friedman on Determining the Corporate Income Tax Base

The Sutherland SALT Team

Michele Borens
202.383.0936
michele.borens@sutherland.com

Jonathan A. Feldman
404.853.8189
jonathan.feldman@sutherland.com

Jeffrey A. Friedman
202.383.0718
jeff.friedman@sutherland.com

Todd A. Lard
202.383.0909
todd.lard@sutherland.com

Carley A. Roberts
916.241.0502
carley.roberts@sutherland.com

Marc A. Simonetti
212.389.5015
marc.simonetti@sutherland.com

Eric S. Tresh
404.853.8579
eric.tresh@sutherland.com

W. Scott Wright
404.853.8374
scott.wright@sutherland.com

Douglas Mo
916.241.0505
douglas.mo@sutherland.com

Prentiss Willson
916.241.0504
prentiss.willson@sutherland.com

Pilar Mata
202.383.0116
pilar.mata@sutherland.com

Jack Trachtenberg
212.389.5055
jack.trachtenberg@sutherland.com

Mary C. Alexander
202.383.0881
mary.alexander@sutherland.com

Andrew D. Appleby
212.389.5042
andrew.appleby@sutherland.com

Zachary T. Atkins
404.853.8312
zachary.atkins@sutherland.com

Madison J. Barnett
404.853.8191
madison.barnett@sutherland.com

Todd G. Betor
202.383.0855
todd.betor@sutherland.com

Scott A. Booth
202.383.0256
scott.booth@sutherland.com

Christopher N. Chang
212.389.5068
christopher.chang@sutherland.com

Miranda K. Davis
404.853.8242
miranda.davis@sutherland.com

Timothy A. Gustafson
916.241.0507
tim.gustafson@sutherland.com

Sahang-Hee Hahn
212.389.5028
sahang-hee.hahn@sutherland.com

Saabir Kapoor
202.383.0819
saabir.kapoor@sutherland.com

Charles C. Kearns
202.383.0864
charlie.kearns@sutherland.com

Jessica L. Kerner
212.389.5009
jessica.kerner@sutherland.com

Shane A. Lord
404.853.8091
shane.lord@sutherland.com

Suzanne M. Palms
404.853.8074
suzanne.palms@sutherland.com

Kathryn Pittman
202.383.0836
kathryn.pittman@sutherland.com

David A. Pope
212.389.5048
david.pope@sutherland.com

Maria M. Todorova
404.853.8214
maria.todorova@sutherland.com