

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

FALL 2018 SEMINARS

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Stamford, CT

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# ADVANCED INTERSTATE

November 12-13  
Sheraton Stamford  
Stamford, CT

■ *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 what constitutes nexus for state income tax purposes. 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. Potential effect of the *Wayfair* decision. 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.

## Tax Base & Conformity Issues, Including State Tax Consequences of Federal Tax Reform

Effect of *The Tax Cuts and Jobs Act*, including general conformity considerations, application by states of federal transition tax, anti-deferral rules, anti-base erosion provisions, interest expense limitation, immediate expensing, qualified business income deduction, and more. Planning opportunities, and developments in, state tax treatment of bonus depreciation, federal and state taxes, dividends, foreign source income, federal and municipal obligations, net operating losses, and related party expenses.

## 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."

## 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 October 15, 2018. See pages 6-7 for participating speakers, hotel/airfare discounts and other details, page 8 to register, or call (203) 854-0704 for further information.

# ADVANCED SALES & USE

November 14-15  
Sheraton Stamford  
Stamford, CT

■ 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 nexus for sales and use tax purposes after *Wayfair*. What are the limits, if any, for economic presence nexus? The unanswered questions of retroactivity, *de minimis* nexus and foreign commerce implications. Impact of traditional business practices such as drop shipments, advertising, delivery in company-owned trucks, use of independent contractors, unpaid representatives, maintenance of inventory, occasional visits by employees or representatives. Differences between registering to collect sales versus use taxes. Establishing "temporary nexus" and other safe harbors. Responding to nexus inquiries; 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 and the potential effect of the *Wayfair* decision.

## 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 October 17, 2018. 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 discounts and other details, page 8 to register, or call (203) 854-0704 for further information.

# SALES & USE TAX PLANNING

October 22-23  
Hyatt House Dallas Uptown  
Dallas, TX

December 3-4  
Hotel Intercontinental  
Chicago, IL

December 10-11  
Courtyard Marriott US Capitol  
Washington, DC

■ 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

Discussion of changing nexus standards- from physical to economic presence and the impact on collection and remittance requirements. Overview of U.S. Supreme Court decisions through *Wayfair* and state responses to date. Treatment of drop shipments, delivery in company trucks, warehousing, national versus local advertising, collections, financing, other service activities. Destination and title passage issues. How to respond to nexus questionnaires. Opportunities for voluntary disclosure and prospective compliance. Recent administrative, legislative and court 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, information, 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 (September 24-TX, November 5-IL, November 12-DC). See pages 6-7 for participating speakers, hotel/airfare discounts and other details, page 8 to register, or call (203) 854-0704 for further information.

# INTERSTATE TAX PLANNING

October 24-26  
Hyatt House Dallas Uptown  
Dallas, TX

December 5-7  
Hotel Intercontinental  
Chicago, IL

December 12-14  
Courtyard Marriott US Capitol  
Washington, DC

■ 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

Areas of state taxation impacted by federal tax reform. State tax treatment of income from federal and municipal obligations, federal and state taxes, depreciation, net operating losses, foreign source income, related party expenses. Effect of federal consolidated return regulations on the state income tax base. 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: how to identify discriminatory state tax statutes; limitations on the applicability of NOLs; challenges to the increasing use of economic nexus standards for income tax purposes and the potential effect of the *Wayfair* decision; how states are defining the unitary concept and business/nonbusiness distinction; 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 (September 26-TX, November 7-IL, November 14-DC). 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 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 at 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 and CLE credit standards. Please indicate on your Registration Form whether you are an attorney or CPA 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 Fall 2018 conference series. Conferences (INT-income, S&U-sales & use) and locations (*i.e.*, TX, CT, IL, DC) are indicated next to each name. Please note that some names may be added and/or changed.

**Edwin P. Antolin**, Attorney, Antolin Argarwal LLP, Walnut Creek, CA (INT-TX)

**Samantha K. Breslow**, Associate, Horwood, Marcus & Berk, Chicago, IL (INT-IL)

**Matthew F. Cammarata**, Associate, Morrison & Foerster LLP, New York, NY (INT-CT)

**Judy Y. Cheng**, Senior Manager, KPMG LLP, New York, NY (S&U-CT)

**Diane E. Dorr**, Managing Director, KPMG LLP, New York, NY (S&U-CT)

**Gwen Evans**, Principal, RyanWest, LLC, Dallas, TX (S&U-TX, CT)

**C. Eric Fader**, Managing Director, BDO US LLP, Chicago, IL (S&U-IL)

**Raymond J. Freda**, Managing Director, Andersen Tax, LLC, New York, NY (INT-TX; S&U-IL, DC)

**June Summers Haas**, Partner, Honigman, Miller, Schwartz & Cohn LLP, Lansing, MI (S&U-DC)

**John B. Harper**, Director, KPMG LLP, Nashville, TN (INT-IL)

**Debra S. Herman**, Partner, Hodgson Russ LLP, New York, NY (INT-CT, DC)

**Michael J. Hilkin**, Associate, Morrison & Foerster LLP, New York, NY (INT-CT)

**Katie Jaques**, State & Local Tax Consultant, San Diego, CA (INT-TX)

**Michael J. Keefe**, Senior Manager, Ernst & Young LLP, Stamford, CT (S&U-CT)

**Dale Y. Kim**, Partner, Ernst & Young LLP, New York, NY (INT-TX, CT, DC)

**Caryl Nackenson-Sheiber**, Attorney, Norwalk, CT (S&U, INT-TX, CT, IL, DC)

**Amy Nogid**, Counsel, Mayer Brown LLP, New York, NY (INT-CT)

**Brian D. Pedersen**, Managing Director, Alvarez & Marsal Taxand, LLC, San Jose, CA (INT-TX, IL, DC)

**Frank Schaefer**, Executive Director, Grant Thornton LLP, Iselin, NJ (INT-DC)

**Joseph A. Vinatieri**, Partner, Bewley, Lasselben & Miller, LLP, Whittier, CA (S&U-TX)

**Michael J. Wasser**, Senior Manager, Ernst & Young LLP, Washington, DC (S&U-CT)

**Matt Zagotti**, Director, Ryan, LLC, Baton Rouge, LA (S&U-TX, IL, DC)

# 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 rate 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 Conference 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.

## Dallas, TX Seminars October 22-26, 2018

**Hyatt House Dallas Uptown**  
2914 Harry Hines Boulevard  
Dallas, TX 75201  
(214) 965-9990

*Discounted Rates: \$143 Single/Double*

**The hotel is located** in the heart of uptown Dallas and the Harwood district, just 2 blocks from the American Airlines Center and a short distance from the Dallas Arts District and the West End. Victory Park and a variety of restaurants are within walking distance as well. The Hyatt offers complimentary wireless Internet access throughout the hotel, a 24-hour fitness center, outdoor pool, the H Bar, serving dinner daily, and the Guest Market, offering snacks and sundries 24 hours a day. Each sleeping room has a fully-equipped kitchen with refrigerator, microwave, dishwasher and stove, flat panel cable TV and separate workspace. ITC's room rate includes complimentary hot breakfast with made-to-order omelets daily in the hotel restaurant.

**The Hyatt Dallas Uptown** is 15 minutes from Dallas Love Field airport, 30 minutes from DFW, and may be reached from either airport via Yellow Checker Shuttle, (214) 841-1900, yellowcheckershuttle.com. ITC attendees are offered complimentary parking in a gated and covered garage plus shuttle service within a 5-mile radius to local area restaurants and attractions.

## Chicago, IL Seminars December 3-7, 2018

**Intercontinental Chicago**  
505 N Michigan Avenue  
Chicago, IL 60611  
(312) 944-4100

*Discounted Rates: \$159 Single/Double*

**The hotel is located** in the heart of Chicago's Magnificent Mile, within steps of all the best Chicago has to offer: shopping, entertainment, museums, restaurants and more. It is across the street from the Shops at North Bridge and within walking distance of Water Tower Place, the Art Institute, the Navy Pier, Field Museum, Shedd Aquarium, the Museum of Contemporary Art, and other cultural attractions. Among the hotel's amenities are a state-of-the-art fitness center, indoor swimming pool, sauna, concierge, 24-hour business center, high-speed Internet access, and 3 restaurants, including its very own Starbucks and Michael Jordan's steakhouse.

**The Intercontinental** is 30 minutes from O'Hare International airport, 20 minutes from Midway airport, and may be reached from both airports via Airport Express Shuttle at (888) 284-3826, airportexpress.com. ITC attendees are offered reduced-rate overnight valet parking for \$50/day, including tax; lower priced parking is available 4 blocks away from the hotel for approximately \$30 per day overnight or \$15 per day for commuters at SP Plus City Front Plaza, 240 East Ohio Street. Other discount parking lots in close proximity to the hotel may be found at [chicago.bestparking.com](http://chicago.bestparking.com).

**Airline Discounts are Available.** Discounts up to 10% off round trip airfare on Delta Air Lines may be obtained by visiting [Delta.com](http://Delta.com) and entering Meeting Event Code NMRU8 for all four weeks of conferences. Please select "Advanced Search" before proceeding to "Find Flights" in order to identify the discounted rate.

## Stamford, CT Seminars November 12-15, 2018

**Sheraton Stamford**  
700 E Main Street  
Stamford, CT 06901  
(203) 358-8400

*Discounted Rates: \$165 Single/Double*

**The hotel is located** just a few steps from the Stamford Town Center Shopping Mall, which has over 200 stores, restaurants to suit any taste, such as The Cheesecake Factory, Plan B Burger, Kona Grill, Capital Grille, and Pieology, and its own multiplex movie theatre. The city of Stamford has much to offer as well, including a vibrant nightlife, live theatre performances, and many eateries. Among the hotel's amenities are an indoor pool, fitness center by Core Performance, 24-hour business center, and 3 restaurants, including Link Cafe, featuring Starbucks coffee and cafe items.

**The Sheraton Stamford** is 25 minutes from Westchester Airport, 45 minutes from Manhattan, 45 minutes from LaGuardia, and 1 hour from JFK. It may be reached by taxi from Westchester Airport, by train via Amtrak or Metro North (both of which stop a quarter mile from the hotel), or through Red Dot Shuttle at (800) 673-3368, [ridethedot.com](http://ridethedot.com), from LaGuardia or JFK. ITC attendees are offered complimentary guest room high speed Internet access, reduced parking at \$5.00 per day for commuters or overnight, and free shuttle service within a 5-mile radius to local area restaurants and attractions.

## Washington, DC Seminars December 10-14, 2018

**Courtyard Marriott US Capitol**  
1325 2nd St NE  
Washington, DC 20002  
(202) 898-4000

*Discounted Rates: \$169 Single/Double*

**The hotel is located** in downtown Washington, DC, a short walk to Union Station, which offers a wide variety of entertainment, dining and shopping options, and Union Market, a trendy revitalized food hall. It is an easy Metro ride to the U.S Capitol, the National Mall, the White House, and other historical and cultural attractions. The Courtyard offers complimentary wireless Internet access throughout the hotel, an indoor pool, a 24-hour fitness center and 2 restaurants, including The Bistro, serving breakfast and dinner daily, and Au Bon Pain, which is located on the first floor of the hotel. Please note: ITC's discounted room rate includes daily breakfast for one at The Bistro. More than a dozen other restaurants are located nearby.

**The Courtyard DC/US Capitol** is just steps away from the NoMa-Gallaudet (New York Avenue) Metro stop on the Red line, one Metro stop from Union Station where Amtrak stops, 10 minutes from Reagan National Airport, and 45 minutes from Dulles International. It may be reached from both airports via Super Shuttle at (800) 258-3826, [www.supershuttle.com](http://www.supershuttle.com). The hotel offers valet parking for \$42 per day overnight or \$28 per day for commuters. To find other lower priced lots in the area, please visit [washingtondc.bestparking.com](http://washingtondc.bestparking.com).

# STATE TAXATION OF MULTISTATE BUSINESS FALL 2018 REGISTRATION FORM

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

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