



EARLY BIRD DISCOUNT
Register by **January 9, 2017**

2017 | Illinois CPA Society

January 26, 2017 | Chicago, IL

State & Local Tax Conference

Recent Developments and Need-to-Know Updates for Taxation of the Digital Economy.



ILLINOIS CPA SOCIETY®
www.icpas.org

- Taxing digital and cloud-based transactions
- State income and sales tax nexus issues resulting from digital and cloud activities
- Navigating the various Departments of Revenue

State & Local Tax Conference

Why Should You Attend this Conference?

We are living in a rapidly evolving digital world. It is more critical than ever to stay abreast of all the state and local taxation regulations of these digital transactions. This year's conference will provide you with the latest updates on taxation of service providers, software delivery methods and the cloud. Plus, you'll better understand nexus issues resulting from digital and cloud activities and participate in an engaging discussion on personal and business ethics. Stay ahead of your peers with this comprehensive review as you earn 8 CPE credits!

Agenda at a Glance

7:30 am - 8:15 am	Registration and Networking Breakfast
8:15 am - 8:30 am	Welcome Remarks and Administrative Details
8:30 am - 9:20 am	Taxability Challenges with Software, Software Solutions and Software Delivery Methods
9:20 am - 10:10 am	Taxation on Service Providers
10:10 am - 10:25 am	Networking Break
10:25 am - 11:15 am	Navigating Nexus Issues from Digital and Cloud Activity
11:15 am - 12:05 pm	Panel Discussion: Meet and Hear from Key Departments of Revenue Representatives
12:05 pm - 12:45 pm	Networking Luncheon
12:45 pm - 1:35 pm	Outrageous Cases: How to Protect Yourself
1:35 pm - 2:25 pm	Chicago and Other Local Taxes on Digital and Cloud Transactions
2:25 pm - 2:40 pm	Networking Break
2:40 pm - 4:20 pm	Why It's Hard to be Good: In Life and Business

Early Bird: Register by January 9, 2017 and **SAVE \$25**

Top Reasons to Attend:

- 1** Hear recent SALT litigation decisions across the US including cases before the US Supreme Court
- 2** Learn the taxability challenges of software and cloud services
- 3** Understand the impact of state income and sales tax nexus issues, laws, and regulations

Conference Details:

Chicago

Date: January 26, 2017 | **Course Code:** C42342

Location: Illinois CPA Society Learning Suites, 550 W. Jackson Blvd, Suite 900, Chicago, IL 60661

Time: 7:30 am registration; 8:15 am - 4:20 pm program

Early Bird Registration: \$330 members | \$415 non-members

Regular Conference Registration: \$355 members | \$440 non-members

Credits: Earn 8 CPE Credits including 6 Taxation, 2 Behavioral Ethics, 6.5 CLE Credits, 6 EA Credits

Simulcast | **Course Code:** C42426

How to Register:

Online:

To register online, visit us at the Illinois CPA Society's website:

www.icpas.org

Phone:

Call us from 8:00 am to 5:00 pm, Monday through Friday at:

800.993.0407 then dial 4

100% Satisfaction Guarantee

We strive to deliver the highest quality educational experience. If you are not satisfied, call us at 800.993.0407, option 4, and we will make it right.



Program materials will be placed on our website to allow attendees to download or print in advance. Attendees will receive an email with a link to access these materials prior to the conference date.

All program information is subject to change. Please verify upon registration.

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7:30 am – 8:15 am REGISTRATION & CONTINENTAL BREAKFAST

8:15 am – 8:30 am WELCOME ADDRESS & OVERVIEW OF THE DAY

Conference Chair: David C. Blum, CPA, JD, Akerman LLP, Chicago, IL

8:30 am – 9:20 am

Taxability Challenges with Software, Software Solutions and Software Delivery Methods

1 Taxation

Speakers: Mary Pat Kohberger, Director, Deloitte Tax-Multistate, Chicago, IL

Lenore Vidal, JD, Director-Taxes, Forsythe Technology, Inc., Skokie, IL

Receive an update on the complexity of applying sales tax to software, software services, data processing and digital goods. Learn the latest developments in this rapidly evolving area of the law.

Key Takeaway:

- Understand how cloud services are taxed

9:20 am – 10:10 am

Taxation on Service Providers

1 Taxation

Speaker: Lawrence Ewing, CPA, MST, Director, CohnReznick LLP, Chicago, IL

Apportionment and sourcing rules for service providers can create challenges when determining state income. In addition, the way which states tax – or don't tax – these services can be difficult to determine. Gain insight on a variety of tax rules that apply to the service industry, in particular the consulting and software sectors.

Key Takeaways:

- Learn the discrepancy between a market-based sourcing and performance sourcing
- Identify differences in sales and use taxation of traditional software and web-based applications

10:10 am – 10:25 am NETWORKING BREAK

10:25 am – 11:15 am

Navigating Nexus Issues from Digital and Cloud Activity

1 Taxation

Speakers: David Kupiec, CPA, JD, Managing Partner, Kupiec & Martin, LLC, Chicago, IL

Natalie Martin, JD, Partner, Kupiec & Martin, LLC, Chicago, IL

Assess the impact of state income and sales tax nexus issues resulting from online activities. Plus, receive an overview of the latest nexus laws and regulations.

Key Takeaways:

- The impact of taxing internet sales on you and your clients
- Understand the digital and cloud activities that may create state tax nexus

11:15 am – 12:05 pm

Panel Discussion: Meet and Hear from Key Departments of Revenue Representatives

1 Taxation

Moderator: Christopher F. Beaulieu, CPA, MST, Principal, CliftonLarsonAllen LLP, Oak Brook, IL

Panelists: Vince Cacioppo, Program Administrator Collections, Illinois Department of Revenue, Springfield, IL

Joel Flores, Deputy Director, Finance, City of Chicago, Chicago, IL

Dan Hall, Audit Bureau Manager, Illinois Department of Revenue, Springfield, IL

Gary Michals, Tax Compliance Administrator, Cook County Department of Revenue, Chicago, IL

Kevin A. Richards, MBA, CGFM, Account Processing, Program Administrator, Illinois Department of Revenue, Springfield, IL

Brenda Towers, Program Administrator, Taxpayer Services, Illinois Department of Revenue, Springfield, IL

Learn how to best navigate the Illinois, Cook County and Chicago Departments of Revenue.

Key Takeaways:

- Understand the various roles of each government department
- Receive tips to help you streamline your inquiries to ensure quick results

12:05 pm – 12:45 pm **NETWORKING LUNCHEON**

12:45 pm – 1:35 pm

Outrageous Cases: How to Protect Yourself

1 Taxation

Speakers: Joseph F. Bigane, III, CPA, MST, Managing Director, JFB Tax Consulting LLC, Glen Ellyn, IL

Jennifer Zimmerman, JD, Partner, Horwood Marcus & Berk, Chtd. Chicago, IL

States are taking increasingly scrutinous positions on audits, which at times, can lead taxpayers to feel compelled to litigate, even in instances where it may be to their detriment. Discuss recent cases that highlight some of the more extreme positions that states have taken, and hear steps to take to help defend against these positions.

Key Takeaways:

- Gain understanding of recent SALT litigation decisions across the US including cases before the US Supreme Court
- Receive status update of SALT cases on appeal across the US

1:35 pm – 2:25 pm

Chicago and Other Local Taxes on Digital and Cloud Transactions

1 Taxation

Speaker: Stanley R. Kaminski, JD, CPA, Partner, Duane Morris LLP, Chicago, IL

Review the various taxes that apply to digital and cloud transactions in the City of Chicago. Discuss whether other local government taxes could be applied as well. Understand how recent court decisions on nexus and home rule may have future impacts on digital and cloud-based transaction taxes.

Key Takeaways:

- Get a sense of how local governments and the courts will lean on these local tax laws in the future
- Become better equipped to identify, respond to and structure transactions which are subject to digital or cloud service taxation

2:25 pm – 2:40 pm NETWORKING BREAK

2:40 pm – 4:20 pm

Why It's Hard to be Good: In Life and Business

2 Behavioral Ethics

Speaker: Al Gini, Ph.D, Professor of Business Ethics, Chair, Department of Management, Quinlan School of Business, Loyola University, Chicago IL

Business serves as the moral metronome for society. But, ethics in our private life or business is often hard to achieve. Why? Because ethics requires us to be concerned about the rights and well-being of others. Learn how to manage your day to day activities using the most honest and ethical tactics and strategies.

Key Takeaways:

- Learn to transcend the simplistic equation of “me, myself, and I” while becoming more just, rational, and objective
- Take a look at the ethics behind recent hacks on corporations such as Sony and Yahoo

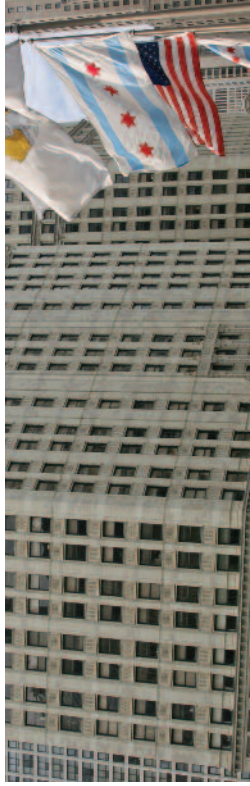
Program Agenda

Special Thanks to Our Task Force:

Conference Chair: David Blum, CPA, JD, Akerman LLP, Chicago, IL
Caryl Aronson, CPA, Wipfli LLP, Buffalo Grove, IL
Christopher F. Beaulieu, CPA, MST, CliftonLarsonAllen LLP, Oak Brook, IL
Lawrence Ewing, CPA, MST, CohnReznick LLP, Chicago, IL
David Kupiec, CPA, JD, Kupiec & Martin, LLC, Chicago, IL
Hon. Julie-April Montgomery (ret.), JD, MBA, LLM, Chicago, IL

Upcoming Conferences

November 10	Des Plaines	IRS/Tax Practitioners Symposium
November 17	Rosemont	Not-for-Profit
November 18	Chicago	Women's Leadership Forum
November 30 December 1	Rosemont Springfield	Accounting & Auditing
December 2	Springfield	Not-for-Profit
December 7	Chicago	Advanced Topics in Flow-Through Taxation Half-day
December 13	Rosemont	Employee Benefits
March 23, 2017	Rosemont	Controllers



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