



State Amnesty Programs

Searching for additional revenue in the current economic climate, several states are providing new amnesty programs to incentivize taxpayers to remit tax voluntarily in return for full or partial waivers of penalty and interest.

Florida

Florida has approved a tax amnesty program to run from July 1, 2010, through September 30, 2010. Taxpayers are eligible for the amnesty program even if they are currently under audit, examination or civil investigation. Benefits of participating in the program include abatement of penalties, a reduced interest rate, and avoidance of any applicable criminal penalties. Taxpayers currently under audit can save up to 25% of interest owed on outstanding liabilities, and taxpayers that have not been contacted by the Florida Department of Revenue can save up to 50% of interest owed on outstanding liabilities.

State taxes included in this program are corporate income tax, sales tax, fuel tax, communications services tax, gross receipts tax and Florida intangible tax. Any local option tax administered by a local government is not included in the program unless the local government notified the Department by June 1, 2010, of its intention to participate.

New Mexico

The New Mexico Taxation and Revenue Department has announced a temporary amnesty program to run June 7, 2010 through

Special Tax Reform Council to Study Georgia's Tax Structure

On June 1, 2010, Georgia Governor Sonny Perdue signed into law House Bill 1405, which provides for the creation of the 2010 Special Council on Tax Reform and Fairness for Georgians. The Council is charged with “conducting a thorough study of the state’s current revenue structure.” The Council is expected to include in its review Georgia’s income, sale and use, and property taxes and must report its findings and recommendations no later than January 10, 2011. The 11-member Council is comprised of Georgia political, academic, and business leaders.

Most importantly, HB 1405 requires the Council’s recommendations to be referred to the newly created legislative committee, the Special Joint Committee on Georgia Revenue Structure, and requires the Committee

to introduce legislation during the 2011 session incorporating the Council’s recommendations “without significant changes.” The Committee may choose whether to pass the legislation containing the Council’s recommendations. If the Committee passes the legislation containing the Council’s recommendations as it is introduced or by substitute, then the House must vote the legislation up or down *without amendment*. If the legislation is passed by the House, the Senate also must hold an up or down vote on the identical legislation *without amendment*.

Given the procedural rules established, the work of the Council should be closely watched. The Council is expected to begin its study this summer.

Massachusetts Appellate Tax Board Applies Business Purpose Test in a Property Tax Case

The Massachusetts Appellate Tax Board held that a company’s subsidiary could not avail itself of the “stock in trade” property tax exemption, because it lacked both economic substance and a business purpose. The case, *MASSPCSCO v. Comm’r of Revenue, et al.*, Nos. C278479, C284149, C288621, F283510, F293338, F282451, F287119 (Ma. App. Tax Bd. May 7, 2010), involved a Delaware business trust organized to hold all of Sprint’s wireless telephone network equipment located in Massachusetts and lease such property back to Sprint Spectrum, a related entity. Property used for this purpose may qualify for a stock

in trade exemption.

Without an explicit reference to either an economic substance or business purpose requirement in the stock in trade exemption, the Board determined that a business purpose is required and relied on *Brown, Rudnick, Free & Gesmer v. Assessors of Boston*, 389 Mass. 298 (1983).

The Appellate Tax Board asserted several grounds in support of its determination that *MASSPCSCO* did not have a business purpose.

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State Amnesty Programs (cont.)

September 30, 2010. Individuals and businesses are eligible for the program for the following taxes and fees: personal income, gross receipts, withholding, liquor excise, corporate income, workers compensation, oil and gas production, weight distance, tobacco products, and compensating tax. Unlike the Florida program, state taxes that have already been assessed and taxpayers who that currently under audit or investigation are not eligible for the New Mexico program. The benefits to participating in the program include waiver of interest and abatement of penalties. The relief from interest and penalties under the program applies to unreported taxes that were due prior to January 1, 2010. It is notable that all interest is waived under the program if the tax due is paid within 180 calendar days of assessment.

The Department instructs taxpayers to consider the assessment period when determining how far back to file returns. This period is generally three years, or seven years for non-filers. The Department has developed a clever Web site, www.taxrelief.newmexico.gov, to advertise the amnesty program. The Web site contains detailed information describing the amnesty process and written agreement.

As other states (Pennsylvania and Massachusetts) wrap up their amnesty programs this month, taxpayers should evaluate these two new programs and look for other states seeking additional revenue to implement similar initiatives in the near future.

Patent Issued for Computerized Contingent Fee State Tax Audits

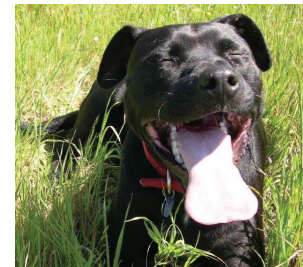
On May 1, 2010, the United States Patent and Trademark Office issued a patent to Chainbridge Software, Inc., for a “computer-implemented method” to conduct contingent fee state tax audits. The patent application claims that Chainbridge created a computer software program that can identify and perform a transfer pricing analysis on a state taxpayer based on publicly available information. Specifically, the application claims that by using “state corporate income tax data” the program can identify taxpayers that have transactions with related companies (controlled transactions) and that it can perform a transfer pricing analysis on the taxpayer by determining a ratio of “operating profit to sales.” This ratio is then compared to the “operating profit to sales” for a plurality of companies in the taxpayer’s industry. Based

on the results of this analysis, Chainbridge submits that it can determine whether a taxpayer has avoided state corporate income taxes. Further, Chainbridge states in its application that it is able to generate (through the use of the computer program) state corporate income tax adjustments to correct the claimed avoidance of state corporate income taxes in a particular state.

Suffice it to say (and to put it politely), we remain skeptical of the results of such audits. A number of states have engaged Chainbridge (e.g., New Jersey) to use the computer program to generate state corporate income tax adjustments. Other states have informally acknowledged that they have rebuffed Chainbridge’s marketing efforts.

SALT PET OF THE MONTH

Mikka’s “Shakes” the Clown



Shakes is a shy and gentle pit bull mix, who is quite the multistate pup. He was rescued by Sutherland summer associate (and aspiring SALT team member) Mikka Gee Conway (University of Minnesota Law School, 2011) and her husband, Mike, in 2004, after being abandoned near a dumpster in North Hollywood, California. Currently living comfortably in Minneapolis, Minnesota, where green grass, trails, squirrels, and rabbits are plentiful, Shakes eagerly awaits his move to Washington D.C. where he hopes to jump into the political scene with all four paws.

This handsome fellow is aptly named for the title character in “Shakes the Clown,” the 1991 cult classic starring Bobcat Goldthwait (critically acclaimed as “the Citizen Kane of alcoholic clown movies”). In keeping with clown custom, Shakes has a large repertoire of tricks including shaking hands, sitting up, high-fiving, rolling over and playing dead. His funniest trick is howling along with the answering machine, or whenever he hears Mikka say, “Please leave a message after the beep.” With such a personality, Shakes will be in good company with the other Sutherland SALT pets.

Captive REIT Structure Cannot Be Disregarded, Says Minnesota Supreme Court

In *HMN Financial, Inc. and Affiliates v. Comm'r*, No. A09-11654 (Minn. May 20, 2010), the Minnesota Supreme Court held that the Commissioner lacked the authority to disregard a captive real estate investment trust (REIT) structure, which was motivated solely by tax avoidance, but complied fully with the state tax laws.

The case concerned a captive REIT, Home Federal REIT, Inc. (HF REIT), owned by Home Federal Holding, Inc. (HF Holding), a holding company that qualified as a foreign corporation under Minnesota law.

HF REIT paid substantially all of its income to HF Holding in the form of dividends. HF Holding, an REIT for both federal and Minnesota income tax purposes, took corresponding dividends and paid deductions, nearly reducing its taxable income to zero. As a qualified foreign corporation under Minnesota law, HF Holding was excluded from the Minnesota combined report and its income effectively was not taxed for Minnesota corporate income tax purposes. HF Holding, in turn, paid dividends to its sole shareholder, HF Bank. On the unitary group's combined report, the dividends were reported as "deemed dividends," and under Minnesota law, were eligible for an 80% dividends-received deduction, thereby reducing the group's tax exposure to 20 cents for every dollar of income generated by HF REIT.

The Commissioner disregarded the captive REIT structure for lack of either "economic substance" or a "business purpose" and ordered HMN Financial to pay approximately \$2.5 million in additional taxes. On appeal, the Tax Court upheld the Commissioner's order.

The Minnesota Supreme Court reversed the Tax Court's decision and

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Recently Seen and Heard

May 12, 2010

TEI Seattle

Seattle, WA

Michele Borens, Jeff Friedman and Steve Kranz on Apportionment – Sales Factor Sourcing of Services – What Is Your "Market"?; Digital Goods Update – Where Has It Been and Where Is It Going?; RAR Reporting – Pitfalls and Challenges; and Legislation and Litigation Update

May 17-19, 2010

COST Spring Audit Session/Income Tax Conference

Four Seasons Hotel – Austin, TX

Jeff Friedman on To Do or Not To Do: Participating in Amnesties and VDAs

May 18-19, 2010

Telestrategies Communications Taxation 2010

Navy Pier – Chicago, IL

Steve Kranz on Fighting the Good Fight – Communication Industry Efforts to Ensure Sound Tax Policy in a Deficit Environment

Eric Tresh on Send Lawyers, Guns and Money – A Review of This Year's Significant State and Local Tax Controversies and What Taxpayers Are Doing to Fight Back

May 18-19, 2010

TEI 2010 IRS Audits and Appeals Seminar

Westin O'Hare Hotel – Rosemont, IL

Marc Simonetti on State Tax Consequences of Federal Tax Controversies

May 20, 2010

TEI Denver Chapter SALT Meeting

Lakewood Country Club – Denver, CO

Steve Kranz on State Legislative Scorecard

May 21, 2010

National Conference of State Legislatures Spring Executive Committee Meeting

Brown Palace Hotel – Denver, CO
Steve Kranz on State Taxation of Telecommunications and Electronic Commerce

May 21, 2010

Georgetown Law Center's State and Local Tax Institute

Georgetown University Law Center – Washington, DC

Marc Simonetti on The Troubled Economy: Losses, Debt Restructuring, Cancellation of Indebtedness Income, Conformity – A State and Local Tax Perspective

May 24, 2010

TEI Baltimore/Washington Chapter Meeting

Hidden Creek Golf & Country Club – Reston, VA

Michele Borens and Pilar Mata on SALT Current Developments

June 6-9, 2010

Federation of Tax Administrators 2010 Annual Meeting

Grand Hyatt Buckhead – Atlanta, GA
Eric Tresh on Corporate Income Tax – Alternative Apportionment and Section 18 Issues

June 7, 2010

TEI Atlanta Chapter International Committee Meeting

Atlanta, GA

Scott Wright on State and Local Tax Considerations for Foreign-Owned Entities

June 14, 2010

Sutherland SALT Roundtable

Sutherland Offices – Atlanta, New York and Washington DC

Sutherland SALT on California Legislation and Litigation



Bats! Sutherland's reception in conjunction with the COST Spring Audit Session/Income Tax Conference in Austin, TX

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Captive REIT Structure Cannot Be Disregarded, Says Minnesota Supreme Court (cont.)

held that Minnesota law does not vest the Commissioner with “sweeping statutory authority to disregard tax-avoidance business structures” when a taxpayer fully complies with the requirements of all relevant statutes in structuring its business. Also, common law does not authorize the Commissioner to ignore statutes that allow certain business structures favorable tax treatment. The Court declined the Commissioner’s invitation to read into the language of the relevant statutes either a business purpose or economic substance requirement even if those statutes allowed preferential tax treatment. The Court explained that “[i]f Minnesota statutes allow a favorable tax treatment, neither our court nor the Commissioner has the power to disregard those statutes and impose a different tax treatment. And, if we conclude that a taxpayer has complied with the relevant statutes, that ends our analysis.” *Id.* Since HMN Financial’s captive REIT structure fully complied with Minnesota tax law, the Commissioner lacked the authority to disregard it even if the structure itself was motivated purely by tax avoidance. *HMN Financial* presents an interesting development and precedent in the evolving area of business purpose.

Multistate Tax Commission Update

The Multistate Tax Commission (MTC) continues to be busy with multiple projects, including revising sourcing receipts from sales of services under Section 17 of the Uniform Division of Income for Tax Purposes Act (UDITPA) and drafting a model Colorado-type sales and use tax notice and reporting statute.

On May 24, 2010, the MTC held an executive committee meeting. The Executive Director’s Report for the 10-month period (July 1, 2009 - April 30, 2010) was presented and noted the following items:

- a. The MTC completed three income tax audits in the last 10 months. It has nine income tax audits currently open. The average number of states participating in an income and franchise tax audit was 27.
 - b. The MTC completed 10 sales tax audits during this same time period. The average number of states participating in a sales and use tax audit was 12.
 - c. The total amount assessed (not collected) for all audits during the last 10 months was \$130,408,936. This averaged \$6,520,447 per state.
- National Nexus Program (Voluntary Disclosure Program):
- a. Sixty-four new taxpayers participated in the last 10 months.
 - b. A total of \$59,838,592 was collected by the participating states. This is a return on investment of \$67.90 for each \$1 paid in National Nexus Program fees by the participating states.
 - c. From 2006 through April 30, 2010, the amount collected annually by the Program for the states has increased from approximately \$6 million to almost \$60 million (with almost no increase in the cost of the program). In both 2009 and 2010, a significant part of the collection was due to one taxpayer.

Other nexus developments: The MTC staff (at the request of the MTC Nexus Committee) now has started researching business entities proactively to determine if an entity has nexus with a state and is appropriately registered.

The Sales and Use Tax Uniformity Subcommittee will meet via teleconference on June 21 at 3:30 p.m. EDT to discuss the drafting of its “Sales and Use Tax Notice and Reporting Statute.” This project involves drafting a model statute purporting to require vendors with no nexus with a state to provide notice to customers regarding customers’ use tax payment obligations, and to report sales into the taxing state to the customers and the state revenue authority. The public can listen and participate in the meeting by dialing 888.809.4012, conference code 101912. Materials for the meeting will be posted at www.mtc.gov/uploadedFiles/Multistate_Tax_Commission/Uniformity/Minutes/6-21-2010%20SU%20Uniformity%20SubcommitteeTeleconf%20Agenda.pdf.

The Income and Franchise Tax Uniformity Subcommittee will meet via teleconference on June 22 at 3:30 p.m. EDT to discuss the following projects: (a) Income Earned by Non-Corporate Income Taxpayers Derived from an Ownership Interest in a Partnership or LLC; (b) Multistate Tax Compact Article IV.17 – Sales Factor Sourcing for Transactions other than Sales of Tangible Personal Property; and (c) Model Mobile Workforce Statute. The public can listen and participate in the meeting by dialing 888-809-4012, Conference Code: 101912. Materials for the meeting will be posted at www.mtc.gov/uploadedFiles/Multistate_Tax_Commission/Uniformity/Minutes/6-22-2010%20IF%20Uniformity%20SubcommitteeTeleconf%20Agenda.pdf.

Sutherland Welcomes Four New SALT Associates - Expands Group to 22

We are proud to introduce the newest members of our team. With these additions in Atlanta and Washington, we now have 22 attorneys dedicated full-time to advising clients on state and local tax matters.



Zack Atkins, who joins us in Atlanta, earned his LL.M. in Taxation from New York University School of Law. Zach previously interned in the Commercial Transactions and Tax Division of the Office of the Attorney General of Georgia, and as a Corporate and Sales and Use Tax Intern with the Georgia Department of Revenue, Tax Law and Policy Group. Zack received his J.D. from Emory University School of Law.

Michael Colavito will join us later this month in Washington where he will

consult clients on income and sales tax matters. His experience includes tax planning, restructurings, administrative protests, and FIN 48 analysis. Mike earned his LL.M. in Taxation from New York University School of Law and received his J.D. from Seton Hall University School of Law.



Lindsey Napier, who joins us in Atlanta, served as Legal Counsel to the Ways and Means Committee of the Georgia House of Representatives for the past three-and-a-half years. She advised state legislators and industry leaders on the legal, fiscal, and practical impacts of state tax policy. Lindsey was also involved in drafting, analyzing, and refining tax bills, resolutions and constitutional amendments. Lindsey received her

J.D. from Georgia State University College of Law.



Melissa Smith, who joins us in Washington, D.C., has her LL.M. in Taxation from Georgetown University Law Center. Melissa was a Fellow with the Council On State Taxation where she researched and developed a 50-state study on tax administrative procedures and participated in the drafting petitions for certiorari and briefs to the U.S. Supreme Court. She was also involved in monitoring and analyzing tax policy, legislation and litigation. Melissa received her J.D. from the University of Houston Law Center.

Stay tuned to future editions of the *SALT Shaker* to learn more about our newest team members (and their pets!).

Oklahoma Enacts Sales and Use Tax Double Whammy: Affiliate Nexus and “Colorado-Style” Reporting Requirements

Similar to a growing number of states, the Oklahoma legislature recently enacted a new sales and use tax affiliate nexus provision with its passage of HB 2359. HB 2359 also includes “Colorado-style” sales and use tax reporting requirements for out-of-state retailers. The legislation is currently awaiting action from the Governor’s Office. The new legislation is effective July 1, 2010.

Oklahoma’s affiliate nexus legislation provides that a retailer will be presumed to be engaged in business in the state, and therefore subject to tax collection requirements, if any member of its controlled group is doing business in the state. The presumption is rebuttable if the in-state retailer did not engage in activities on behalf of the out-of-state retailer. In addition, an out-of-state retailer may be subject to an Oklahoma sales and use tax registration and collection requirement if the out-of-state retailer holds a substantial interest in,

or is owned in whole or in substantial part by:

- A business that maintains a distribution house, sales house, warehouse or similar place of business in Oklahoma that delivers property sold by the retailer to consumers;
- A retailer maintaining a place of business in the state, and the retailer sells the same or a substantially similar line of products as the retailer in Oklahoma and does so under the same or a substantially similar business name; or
- A retailer maintaining a place of business in the state and the Oklahoma facilities or Oklahoma employees of the related Oklahoma retailer are used to advertise, promote or facilitate sales by the out-of-state retailer.

Interestingly, the legislation also applies to online auction Web sites, which were not addressed in other states’ legislation. The retailers to which the legislation applies must provide notification to their customers on invoices. The legislation also includes a Retailer Compliance Initiative to encourage out-of-state retailers to collect and remit use taxes on purchases made to customers in the state. In exchange for agreeing to register and collect tax in the future, the Tax Commission will not pursue previously uncollected use taxes. The reporting requirements will become effective July 1, 2010, as long as the Oklahoma Tax Commission adopts rules and regulations addressing the legislation prior to July 1.

Indiana DOR Rules Information Online Services Are Subject to Sales Tax

The Indiana Department of Revenue has issued a letter ruling regarding the taxability of online information services. In Letter of Findings 09-0746 (May 27, 2010), the Department rejected the taxpayer's argument that purchases of automobile reports and sales information transferred electronically were not subject to sales tax, finding instead that the taxpayer had purchased tangible personal property. Because the analyzed transactions are sales of electronically delivered goods or services, the Department's position appears to be a violation of section 333 of the Streamlined Sales and Use Tax Agreement, of which Indiana is a member state.

The taxpayer in this letter ruling operated a business selling new and used cars. As part of its business, it purchased various services provided over the Internet. The Department's finding relied heavily on the following statement in its Sales Tax Information Bulletin No. 8 (May 2002):

The sale of statistical reports, graphs, diagrams or any other information produced or compiled by a computer and sold or reproduced for sale in substantially the same form as it is so produced is considered to be the sale of tangible personal property unless the information from which such reports was compiled was furnished by the same person to whom the finished report is sold.

Information services are not statutorily taxed in Indiana, leaving this Information Bulletin as the only basis for treating these electronically delivered goods or services as tangible personal property. However, section 333 of the Agreement excludes the inclusion of "any product transferred electronically" from the definition of tangible personal property. Indiana currently taxes "specified digital products" as provided for in the Agreement. However, if a streamlined state chooses to tax other products delivered electronically, it must do so explicitly, and not as part of its imposition of tax on tangible personal property, in order to remain compliant with the Agreement.

Washington Issues Emergency Regulations Addressing New Legislation

In response to significant changes to the Washington Business & Occupation (B&O) Tax resulting from the passage of Senate Bill 6143 (SB 6143) on April 21, 2010, the Washington Department of Revenue issued a series of emergency rules on June 1, 2010, to provide taxpayers interim guidance.

Prior to June 1, 2010, substantial nexus was determined in Washington based on a slightest physical presence standard. After June 1, 2010, a factor presence or economic nexus standard applies to "apportionable activities" including service activities, royalties, printing and publishing, and other enumerated businesses. New emergency rule WAC 458-20-19401 clarifies that the economic nexus standard applies only to the enumerated apportionable activities. Non-apportionable activities are only subject to the B&O tax if the taxpayer has a physical presence in Washington. A taxpayer that is engaged in both apportionable activities and non-apportionable activities would use two different nexus standards in determining whether it has substantial nexus for its different revenue streams. We believe that this is a nexus first.

WAC 458-20-19402 also provides guidance on Washington's new apportionment provisions. Multistate businesses engaged in apportionable activities in Washington that meet the economic nexus standard will apportion their income for B&O tax purposes according to a single factor receipts methodology. This new methodology only applies for B&O tax purposes.

SB 6143 provides that receipts are sourced based on a market-based methodology. WAC 458-20-19402 explains that income is attributed to a state based on a cascading method as follows:

- First, the income is attributed to the state where the customer received the benefit of the taxpayer's service. This must be determined for each activity.
- If the benefit is received in more than one state, the income is attributed to the

state in which the benefit of the service was primarily received. If neither of the aforementioned rules apply then the taxpayer's gross income is sourced as follows, in cascading order: (1) the state from which the customer ordered the service; (2) the state to which the billing statements or invoices are sent to the customer; (3) the state from which the customer sends payment to the taxpayer; (4) the state where the customer is located as indicated by the customer's address shown on its business records or obtained in the course of business; and finally, (5) if none of the above rules apply, the income is attributed to the commercial domicile of the taxpayer.

- Special apportionment rules were issued for royalties in WAC 458-20-19403. Royalty income is generally attributed to the state where the customer used the taxpayer's intangible property, determined on a license use basis, or if the property is used in more than one state, where the property was primarily used. If these provisions do not apply, the following rules apply, in cascading order: (1) the office of the customer from which the royalty agreement was negotiated; (2) the state where the billing statement or invoices are sent to the customer; (3) the state from which the customer sends payment to the taxpayer; or (4) the state where the customer is located.

The apportionment provisions are particularly important because a taxpayer that does not have payroll or property in Washington will only meet the new B&O factor presence nexus standard if it has more than \$250,000 of Washington receipts. Washington receipts would be determined under the sourcing provisions. Permanent rules are expected to be adopted later this summer. Stay tuned!

Economic nexus for nonresident businesses is established for apportionable activities if any of the following conditions are met:

- a. More than \$50,000 of property in Washington;
- b. More than \$50,000 of payroll in the state;
- c. More than \$250,000 of receipts from the state; or
- d. At least 25% of the taxpayer's total property, total payroll, or total receipts in the state.

Georgia Streamlined Sales Tax Legislation Signed into Law, Amnesty on the Way

On May 27, 2010, Georgia Governor Sonny Perdue signed into law House Bill 1221, the legislation intending to bring Georgia into full compliance with the Streamlined Sales and Use Tax Agreement. Effective January 1, 2011, the legislation adopts the Agreement's definitions, incorporates the sourcing rules and provides amnesty for certain sellers. As a result, Georgia is expected to become the 24th state to join the Streamlined Sales Tax Governing Board.

Pursuant to the Agreement, Georgia's streamlined amnesty period will run from October 1, 2010, through the end of 2011 if Georgia is admitted as a "contingent member." Alternatively, if approved as an

associate member, Georgia will be required to provide continuous streamlined amnesty from October 1, 2010, until 12 months after it is approved as a full member. In either case, sellers that register under the Agreement will be provided amnesty for unpaid taxes, penalties, and interest during the time the seller was not registered in Georgia.

Eligibility for streamlined amnesty is similar to typical amnesty programs, but the terms of the amnesty are more substantial. Namely, sellers have to meet the following requirements to qualify: (1) a seller must not have been registered to collect Georgia sales tax in the 12-month period prior to the amnesty period, (2) a seller must not have received an audit notice, where such audit

remains unresolved, and (3) a seller must remain registered and collect and remit sales and use taxes for 36 months once it participates in the amnesty. Georgia's potential streamlined amnesty does contain a few important caveats. First, amnesty will be available only for those companies that register under the Agreement's voluntary registration system. Registering under that system means the seller *must collect use tax in all "full member" states*, even if the seller is not legally required to do so. Second, Georgia's streamlined amnesty only applies to sales or use tax that should have been collected by a seller; it does not apply to use taxes owed by a purchaser.

Come See Us

June 16, 2010

Sutherland Tax Education Series VIII

Sutherland Office - Atlanta, GA

Marc Simonetti on Section 7701(o) - The Newly Codified Economic Substance Doctrine

Eric Tresh on Announcement 2010-9 and Schedule UTP - Requests for Tax Accrual Workpapers and the Reporting of Uncertain Tax Positions on Tax Returns

June 17, 2010

COST Pacific Northwest Regional State Tax Seminar

Seattle, WA

Michele Borens, Jeff Friedman and Steve Kranz on Latest and Great State Tax Litigation

Jeff Friedman and Steve Kranz on Digital Age SALT Issues - Applying Old Rules to New Technology
Michele Borens and Jeff Friedman on Evolving Combined Reporting Issues

June 21, 2010

Interstate Tax Corporation Interstate Tax Planning Conference

Jolly Madison Towers - New York, NY

Jeff Friedman on How the Interstate Tax System Works/Jurisdiction and Nexus and The Unitary Concept

June 27-30, 2010

IPT 34th Annual Conference

Marriott Desert Ridge - Phoenix, AZ

Steve Kranz on The Taxation of Digital Goods - Equality or Desperation

Marc Simonetti on Protecting FIN 48 Workpapers: Best Practices Following Textron

Eric Tresh on Convergence in the Communication Industry and Impact on Asset Valuation

July 11-14, 2010

Southeastern Association of Tax Administrators Annual Conference

Little Rock, AR

Steve Kranz moderating the Commissioner's Roundtable

July 12-16, 2010

TEI State and Local Tax Course

Indiana University/Purdue University Campus - Indianapolis, IN

Eric Tresh on Introduction to State Franchise and New Worth Taxes

Diann Smith and Pilar Mata on Managing Protests and a Mock State Appellate Hearing

July 22-25, 2010

TEI 2010 Region VII Conference

Westin Hilton Head Resort - Hilton Head Island, SC

Jeff Friedman and Eric Tresh on State Tax Roundtable - Planning and Techniques

July 28, 2010

Multistate Tax Commission 43rd Annual Conference

Best Western Hood River Inn - Hood River, Oregon

Jeff Friedman on Transparency and State Tax Administration: What Taxpayer Information Is and Should be Transparent

August 13, 2010

Manufacturers' Education Council 2010 Annual Ohio Tax Course

Cherry Valley Lodge - Granville, OH

Diann Smith on Major Trends and Multistate Tax Issues including Aggressive State Tax Actions

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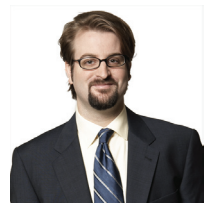
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