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COMMUNICATIONS TAXATION 2013

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About TeleStrategies' Communications Taxation Conference:

TeleStrategies' 13th Annual Communications Taxation Conference brings together the nation's top tax professionals to address the challenging and amazingly complex domain of telecommunications taxation.

The program provides comprehensive coverage of all aspects of telecom tax, including:

- Key legal proceedings, judgments and case studies
- Emerging services: Cloud, M2M, content, wireless apps, subsidized transport
- Audit defense and tax recovery
- Transaction, income and property tax compliance updates
- VoIP, pre-paid, E-911 and other key FCC decisions
- Exemptions, property tax and equipment depreciation issues
- Federal/local fees and surcharges
- Sourcing, nexus, jurisdiction regulations across federal, state and local
- Industry-specific (wireline, wireless, content aggregators, ISPs, cable) updates
- Emerging regulatory and local legislation bellwethers
- Billing integration, interfaces, quality assurance, internal controls
- And more!

Whether you are new to telecom taxes, or an industry veteran, you will learn how to lower your tax bill, streamline tax operations, pro actively prepare for audits, better defend your company's audit position, leverage case studies/precedent to lower your tax liabilities, and, most importantly, network with your peers to learn from other's experiences.

Please don't hesitate to contact me for any reason about the program.

Sincerely,
Dr. Matthew Lucas, Program Chair

Agenda

WEDNESDAY – MAY 22, 2013

8:00 AM

Conference Opening Remarks

***Dr. Matthew Lucas**, Vice President, TeleStrategies*

8:15 - 9:30 AM

Executive Keynote - State of the Industry

PwC will share findings from their global research of consumer/end-user spending with like-for-like, five-year historical and forecast data across 13 industry segments in 48 countries. This state of the industry briefing will summarize key findings relevant to communications businesses in the US and globally, and share findings from the Global CEO Survey just released at the World Economic Forum. Topics considered include mobile wallets; growth of digital lockers and storing content in the cloud; new roles in the value chain; challenges around rights, royalties and piracy; understanding the connected consumer's new normal; the evolution of the media hub and the related tax challenges operators will face in light of these industry directions.

***Brian Goldstein**, Partner, PwC and Invited Panelists*

9:30 - 10:00 AM - MORNING COFFEE BREAK

10:00 - 11:00 AM - CONFERENCE SESSION A

Risk Management of Taxation Policy in the New-Age Telecom World; Developing a Successful Roadmap

Achieving the perfect balance between collecting too much tax and too little tax is easily one of the most daunting tasks facing today's telecom service providers. This session will consider the contemporary issues confronting tax managers as they formulate their tax policies to ensure that they neither over-tax nor under-tax consumers. Specific services addressed include VOIP; Unified Communications as a Service (UCaaS); Mobile Virtual Network Operator (MVNO) Services; and Machine-to-Machine Voice/Data Communication Services (M2M). The presenters will also look at tax implications of post-paid & pre-paid service.

***Liz Bopp**, Executive Director - Tax, AT&T*
***David J. Rubenstein**, CPA, Manager, Corporate Professional Services, Telecommunications & Utility Tax, CCH, a Wolters Kluwer business*
***Mike Sanders**, Chief Technology Strategist, SureTax*
***Moshe Weingarten**, Senior Technical Specialist, Corporate Professional Services, CCH, a Wolters Kluwer business*

10:00 - 11:00 AM - CONFERENCE SESSION B

Telecommunications Tax Engine Integration with a Billing System - Issues, Challenges and Opportunities

There are multitudes of issues companies need to consider when integrating a tax engine with a telecommunications billing system. This session will cover the integration challenges in detail, including: calculating applicable taxes, fees and surcharges; tax situs issues; customer exemptions; tax on tax issues; bill presentation; truth-in-billing issues; customization of tax decision matrices; scalability; testing and security issues. Additionally, the speakers will discuss issues and considerations regarding data custody and archive functions within the billing system and/or telecommunications tax engine to help ensure timely compliance reporting and the ability to maintain historical information.

***Eric Vatinyan** – Senior Manager, KPMG*
***Scott Coffin**, Director Tax Technology, Time Warner Cable*

11:00 - 11:15 AM - SESSION BREAK

11: 15 - 12:15 PM - CONFERENCE SESSION A

Public Utility Commission & FCC Annual Reporting including FCC 499A and Qs

This session will review the detailed items contents on the annual PUC reports, tax issues, audit exposure areas, tax rating issues, reporting issues, and ties tax returns together. We will cover specific PUC and related returns, issues between corporate tax & PUC vs transaction tax, as well as PA RCT 101 and PA RCT 111 return issues as examples in the session. The basis of revenues (e.g. Goldberg rule, jurisdictional revenue) for the various tax and PUC returns will be discussed. This is an Advanced and Interactive session. It will address specifics and leave time for Q&A discussion.

***Mark Lammert**, President & CEO, Compliance Solutions, Inc.*

11: 15 - 12:15 PM - CONFERENCE SESSION B

Mastering the Human Side of Audit Management

There is much to gain from better understanding the auditor, not just the audit requirements. This interactive session will address how to steer the audit by connecting with the auditors at a personal level and also how to deal with other personalities (audit supervisor, business controllers and IT) to get what you need to successfully close the audit. This session deals with audit management at a whole new level — so bring your issues!

***Jen Galbreath**, Director of State and Local Tax Audits, Comcast*
***Peggi Rockefeller**, Chief Tax Officer - US Transaction Tax, Vertex*
Other panelists to be announced

12:15 - 1:30 PM - LUNCH SPONSORED BY SUTHERLAND ASBILL & BRENNAN

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1:30 - 2:30 PM - CONFERENCE SESSION A

Audit Trends and Defense Strategies

Carriers are spending an increasing amount of time and resources defending prior positions in the face of auditors armed with 20-20 hindsight. Meanwhile, the same jurisdictions are facing budget crises never before seen, thereby making audit recovery their first priority. This revamped session presents views from seasoned veterans regarding current and "hot off the presses" audit issues, as well as pragmatic perspectives on audit defense best practices and success strategies.

***Elizabeth Creager**, Executive Director – Tax, AT&T*
***Cindy Gonzales**, Assistant General Counsel - State and Local Tax, Verizon*
***Audra Mitchell**, State Tax Counsel, Sprint Nextel*
***Kathy Saxton**, Director, Deloitte Tax*

1:30 - 2:30 PM - CONFERENCE SESSION B

Sales and Excise Tax - Defense of Digital and 'Cloud' Products from State Taxation

There have been several significant tax developments in the area of digital goods and products over the past year. The session will address the key issues and arguments digital product providers should be aware of to defend against the various ways states and localities seek to subject them to both new and existing (e.g. telecommunications) sales and excise taxes, and provide advice regarding strategies for providers to possibly avoid or minimize the improper taxation of these services. The presenters will consider representative digital products and services, analyze various ways in which states seek to apply tax to these products and providers, and evaluate the latest developments in physical and attributional nexus, as well as the diverse sourcing rules (including the SSUTA rules) employed by states to reach such transactions.

***Gregg Roberts**, Morrison & Foerster LLP*
***Kirsten Wolff**, Morrison & Foerster LLP*

2:30 - 2:45 - SESSION BREAK

2:45 - 3:45 PM - CONFERENCE SESSION A

Making Sense of the New Stuff – What's around the Next Corner?

Telecoms continue to invest heavily in new transport technologies, third-party partnerships and content-delivery infrastructure to expand their revenue base and drive profitability. This session will take a forward-looking view concerning what's next for the telecom industry, and what evolving business models, products and services tax departments will likely be facing next year or the year after. Topics to be addressed include: 4G product strategies; software defined networks; directions in cloud/hosted/peering services; enterprise security as well as the evolving relationship between telcos and their social media/over-the-top partners (e.g., Apple, Google, Facebook).

***Dr. Matthew Lucas**, Vice President, TeleStrategies*
***Jim Nason**, Tax Managing Partner, Telecommunications, Deloitte Tax*

2:45 - 3:45 - CONFERENCE SESSION B

USF Contribution Rules: Reform, Revolt or Implosion

USF assessable revenues are in a downward, potentially irreversible spiral. This is due to the USF contribution rules excluding revenues from "information services," principally wireless and wireline broadband services and aggressive carrier migration to all-IP networks. This session will present the FCC's primary reform proposals, including a numbers-based and connections-based approaches, and the major themes raised in comments submitted by carriers, ISPs and other stakeholders, such as the instructions to the FCC Forms 499 at odds with underlying FCC rules and policies. The current FCC enforcement posture for non-compliance with USF contribution rules, as well as any major reform proposals adopted on or by May 2013, also will be addressed.

***C. Douglas Jarrett**, Partner Keller and Heckman LLP*
***Gregory E. Kunkle**, Partner Keller and Heckman LLP*

2:45 - 3:45 PM - CONFERENCE SESSION C

Telecom 201 (Part 1/2): Creating a World Class Transaction Tax Department - Increased Simplicity & Understanding

This two-part presentation is for new and experienced telecom tax professionals, giving a walk-through of the "lifecycle" of a telecom tax department — specifically covering the principle areas of transaction taxes. This session (part 1) will focus on the first two key areas within a tax department: (1) sales and billing systems, purchases and automation, and (2) general ledger set up. The presenters will consider issues such as billing system mapping/coding, tax on tax, tax automation and discuss best practices in each area. The speakers will save plenty of time for Q&A.

***Shon Holyfield**, CEO, TTR, Inc.*
***Heather Pickett**, Assistant Manager, TTR, Inc.*

3:45 - 4:00 - SESSION BREAK

4:00 - 5:00 - CONFERENCE SESSION A

Telecommunications Tax Controversies ... the Good, the Bad and the Ugly

While communications companies have always been a favorite target of state tax administrators, the past year produced a number of cases that will have impacts into 2013 and beyond. This session will focus on the increasing scope and breadth of state tax controversies affecting the telecommunications industry. The speakers will present the leading decisions and ongoing controversies from the past year and assess how they may impact tax and financial reporting.

***Maria Biava**, Tax Counsel, Verizon*
***Eric Tresh**, Partner, Sutherland, Asbill & Brennan*
Additional panelists to be announced

4:00 - 5:00 - CONFERENCE SESSION B

Developing a Defendable Process with Parcel Level Data for Sales & Use and Property Taxes

Telecoms must have a defendable process for sales and use, telecom and special tax districts compliance, especially considering the myriad of tax, environmental and overlapping jurisdictional issues that challenge tax departments today. However, geographic imprecision is often the main source of erroneous property and sales/use calculation. The presentation will show how tax professionals can leverage geospatial data and location information to develop a more defendable process with parcel level data, determine levels of compliance and mitigate potential areas of concern before an audit occurs.

***Bob Meador**, Sr. Product Manager, CoreLogic*

4:00 - 5:00 - CONFERENCE SESSION C

Telecom 201 (Part 2/2): Creating a World Class Transaction Tax Department - Increased Simplicity & Understanding

This session (part 2) will continue the "lifecycle walk-through" of a telecom transaction tax department, focusing on (3) compliance and (4) audits. In this session, the presenters will consider issues such as tax compliance, bad debts, tax recovery, audit defense and discuss best practices in each area. This is an excellent opportunity for new and experienced telecom tax professionals to walk away with the ability to easily communicate what gets done within their group and possibly identify areas of improvement. There will be a Q&A at the end.

***Shon Holyfield**, CEO, TTR, Inc.*
***Heather Pickett**, Assistant Manager, TTR, Inc.*

5:00 - CONFERENCE RECEPTION SPONSORED BY COMPLIANCE SOLUTIONS, INC.

Compliance Solutions Inc.
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Telecom & Sales Tax Services
Corporate Income Tax Services
FCC & State Regulatory Services

THURSDAY – MAY 23, 2013

8:15 - 9:00 AM - GENERAL CONFERENCE SESSION

Universal Service Surcharges: Facing the Challenge of Proper Recovery and Compliance in a Changing Regulatory Environment

Federal Universal Service surcharges are not only one of the highest percentages in the tax and surcharge portion of most telecom bills, but they can also be the most challenging to calculate and report properly. This session will look at how emerging products and technologies fit under the FCC's current interpretation of Universal Service subject revenues; the impact bundling has on your obligations; whether safe harbor reporting right for you; the pending impact of transition from the High Cost Fund to the Connect America, what is subject to these charges and how you recover and remit them; and finally, the lawful extent of the FCC's regulatory reach and how that controversy affects USF application. These insights are not just valuable for individuals who complete their company's 499a, but also for anyone who is responsible for ensuring that surcharges are properly calculated on customer bills.

***Toby Bargar**, Senior Tax Consultant, BillSoft*
***Rick Heller**, Director, Telecom Technology, Media & Telecommunications, Deloitte Tax*
***Brita Strandberg, Esq.**, Partner, Wiltshire & Grannis LLP*

8:15 - 9:00 AM - BREAKOUT SESSION — TRACK 1

OSS "Provisioning to Compliance" Made Easy

Tax departments typically rely on "off-line" reports to calculate or correct the financial data coming out of their service provisioning, billing platforms and other operations support systems. Such reports are often outdated or are difficult to reconcile with tax systems, resulting in inaccurate reporting and filings. In fact, our estimates show that carriers misreport their annual 911 fees by $50,000,000 alone! This session will present strategies for integrating tax and reporting systems with OSS applications to improve financial reporting accuracy and satisfy compliance.

***Matt LaHood**, CEO, GSAssociates*

8:15 - 9:00 AM - BREAKOUT SESSION — TRACK 2

Leveling the Playing Field with Tax Authorities

All communications companies are seeking a level playing field when it comes to audits, hearings and any dealings with taxing authorities. The states are increasingly becoming aggressive while using tools in their arsenal that are not available to taxpayers. Or are they? This session will discuss some of these basic issues of fairness surrounding taxpayer bills of rights, procedural fairness, interest differentials, sample planning, and other strategies to level the playing field.

***Dustin Davis**, Manager, Communications Transaction Tax, Ryan*
***Jim Kranjc**, Principal, Ryan*
***Steve Shashack**, Assistant Vice President – Transaction Tax, AT&T*

9:15 - 10:00 AM - GENERAL CONFERENCE SESSION

Sales Tax & Business License Nexus – Unwinding the Complex Rules

Nexus is a confusing matter — as it differs for various tax types, and the rules regarding sales tax and business license have considerable overlap. This session will help you make sense of the nexus issues. The presenters will discuss how unique sales tax and licensing nexus differ from state-to-state, how the way you sell and deliver your product/service impacts both sales tax and licensing nexus, how the failure to collect sales tax where required transfers the financial obligation from the customer to the retailer, how GRT jurisdictions raise the stakes in determining licensing nexus, as well as the risk of not registering or licensing properly and ideas for mitigating that risk.

***Robert Dumas**— Managing Partner, TaxConnex*
***Doug Starr**, VP Sales & Marketing, Business Licenses*

9:15 - 10:00 AM - BREAKOUT SESSION — TRACK 1

Telecom Tax Rating from an IT Perspective

Despite the integration capabilities of current software, it is often difficult to have disparate systems reliably communicate with one another and alert administrators when that communication has failed. Often it falls to the IT departments — or whoever in the organization has the most technical knowledge — to figure out how to make these systems work reliably and accurately. This session will cover issues common to technology departments in providing support for tax calculation and billing, and is geared for IT professionals AND Tax Managers that have to support telecom transaction tax. The presenters will look at the impact tax rating has on your business and the need for those in technology to understand how tax systems affect all areas of your business.

***Derek Cazel** – CTO, Compliance Solutions, Inc.*

9:15 - 10:00 AM - BREAKOUT SESSION — TRACK 2

Regulatory and Tax Issues Impacting Non-Interconnected VOIP and Other "One-way" VOIP Services

Generally speaking, Non-Interconnected VoIP services include one-way VoIP services and other Internet-based technologies that facilitate the transmission of voice communications without touching the public switched network. Ever since Congress passed the 21st Century Communications and Video Accessibility Act of 2010 (CVAA), the legal debate as to whether Non-Interconnected VoIP services constituted communications technology or information technology has all but been settled, as Non-Interconnected VoIP services have been declared a communications technology thus subjecting such services to a complex universe of regulations and, potentially, communications taxes. This session of legal experts will describe a variety of Non-Interconnected VoIP services and discuss the known universe of regulatory requirements which currently apply. Our panel will also address taxation of Non-Interconnected VoIP services.

***Michael P. Donahue**, Partner, Marashlian & Donahue*
***Allison D. Rule**, Senior Attorney, Marashlian & Donahue*

10:15 - 11:00 AM - GENERAL CONFERENCE SESSION

Managing Exemptions - Minimizing Exposure

Managing tax exemptions — such as ETCs, government agencies and non-profits — is remarkably complex. Often due to systems and business process limitations, many providers are forced to collect and remit all taxes thus creating risks and financial exposures. Unfortunately, retail exemptions are only half of the battle since providers must also manage Wholesaler-Reseller relationships to ensure proper exemption from supplier pass-throughs of USF and other regulatory fees. This panel will look at both retail and wholesaler exemptions, and discuss how to minimizing tax exposure using customer exemption management processes and controls. The panel will also look at the FCCs "Carrier's Carrier Rule" and USAC, as the carrier exemption process is in the midst of a monumental shift from "entity-wide" to "service-specific" exemptions; a change which, if implemented, will impact every entity in the service delivery chain.

***Jonathan S. Marashlian**, Managing Partner, Marashlian & Donahue*
***David J. Rubenstein**, CPA, Manager, Corporate Professional Services, Telecommunications & Utility Tax, CCH, a Wolters Kluwer business*
***Mike Sanders**, Chief Technology Strategist, SureTax*
***Joe Solana**, President, GSAssociates*
***Moshe Weingarten**, Senior Technical Specialist, Corporate Professional Services, CCH, a WoltersKluwer business*

10:15 - 11:00 AM - BREAKOUT SESSION — TRACK 1

Sales Tax Audit and Reverse Audit Issues, Opportunities and Trends including Implications of the Substantial Increase in Mobile Data Usage

This session will cover current sales tax audit and refund issues impacting the Industry with a primary focus on the substantial increase in mobile data traffic and its implications on telecommunications, broadband and Internet equipment exemptions. The speakers will discuss recent approaches used by state taxing authorities to limit these equipment exemptions. Additional discussion topics will be recent administrative decisions impacting these exemptions, other ongoing controversies from the past year as well as audit defense best practices and success strategies. Additionally, the speakers will discuss current sales tax issues related to the taxability of mobile data services.

***Peter Stirling**, Managing Director, KPMG*
***Jeremy Blocher**, Senior Manager, KPMG*
***Elizabeth Creager**, Executive Director Tax, AT&T*

10:15 - 11:00 AM - BREAKOUT SESSION — TRACK 2

(Machine + Machine) + Voice = X

On one side of the equation, we have the evolution of M2M from a data service to a data and voice service, enhancing the value to end customers. Think of the opportunities for asset tracking, vehicle telematics or remote medicine. On the other side of the equation are many unknowns. Who is the customer? What are the tax implications? Are there increased audit risks? Our team will lead an interactive discussion, to identify the unknowns and suggest strategies to balance the equation.

***Tiffany DeBerry** – Tax Supervisor, Corporate Tax, Sprint*
***Rob Marino** – Manager, Tax Research, Vertex*

11:15 - 12:00 PM - GENERAL CONFERENCE SESSION

Top Ten Issues Faced by Telecommunications Tax Departments

Move over Dave Letterman and check out our top ten issues facing telecommunications. From antiquated billing systems, class action lawsuits, and constantly changing services and products, and much, much more. We'll have you on the end of your seats as we host an interactive discussion on how these issues can be addressed practically on a day to day basis.

***Jamie M Brenner**, Director - State and Local Tax, PwC*
and Invited Panelists

11:15 - 12:00 PM - BREAKOUT SESSION — TRACK 1

Handling the Bundle Tax Nightmare

With marketing departments always coming up with ways to bundle products, what are the tax consequences of these bundles? There is potential for non-taxable items to be taxed if they are included in a bundle. The discussion will include different states' Books and Records rules to show how states handle bundles differently and how non-taxable items could potentially be taxed. Another discussion point will be the different tax possibilities involved with bundling cell phone service with cell phones and cell phone accessories, as different combinations could be offered (i.e. free cell phone with a cell phone service contract, a reduced price cell phone with a cell phone service contract, free cell phone with cell phone service (no contract), etc..). There are many different possible tax consequences depending on these combinations and which states the bundles are sold.

***Jason Darland**, Tax Research Analyst, BillSoft*

11:15 - 12:00 PM - BREAKOUT SESSION — TRACK 2

"I am Exempt from all Taxes and I want a Refund!" - Sales Tax Exemption for Services

Managing the various federal and state exemptions applicable to the tax types billed by telecommunications services today is an enormous challenge. This session will consider each of the taxes on a state and federal level; provide a detailed analysis of the applicable exemptions; and present the various methods that an organization can utilize to ensure tax exemptions are kept current. The presenters will also give best practices and experience for organizing applicable documentation using a centralized and paperless environment that can be readily synced and matched against auditor requested data.

***Samantha Maqueo**, CMI, Senior Tax Specialist, Cox*
***Robert Marshek**, Director of Operations, Imaging Science & Services*
Other speakers to be announced

PROGRAM CONCLUDES - 12:00 PM

Registration Information

REGISTRATION FEE: Three ways to save!

1. Register by April 12th and save $200
2. Special Two for One Offer – Pay for one person and the second person can attend for free when you register by April 12.
3. First 30 people to register for the conference and pre-conference seminar only pay for the price of the conference!

	Before 4/12	After 4/12
☐ **Tutorial and Conference**	$1,295	$1,495
☐ **Conference Only**	$995	$1,195
☐ **Tutorial Only**	$495	$695

PLEASE NOTE: Attendance at this conference is open to tax professionals employed by communications service providers, tax software and research vendors and those companies advising communications service providers (consultants, attorneys, and accountants). We respectfully request that employees and contractors to state and local governments and contract auditors NOT attend.

FOUR EASY WAYS TO REGISTER:

1 BY PHONE: Call 703-734-7050 for immediate registration.

2 ON-LINE: Go to **www.telestrategies.com**

3 BY MAIL: Complete the registration form and mail to:
TeleStrategies, P.O Box 7443, McLean, VA 22106

4 BY FAX: Complete the registration form and fax to: 703-556-3959

Payment Information: Registration fee must be paid prior to event.
Transfers and Substitutions: Transfers and substitutions are permissible up to 24 hours in advance of conference date.
Cancellations and No-Shows: If you are unable to attend, there is no penalty if your cancellation is received in writing two weeks prior to the conference date. Cancellations after that date are subject to a 25% service charge. Registrants who do not attend and who do not cancel before the conference date are liable for the full registration. If the conference is cancelled, TeleStrategies is not responsible for any airfare, hotel or other costs incurred by the registrant.

PREPAYMENT REQUIRED:
(Payment in full is required before attendance.)

☐ My check in enclosed in the amount of $__________________.
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FREE COLLEAGUE REGISTRATION: By April 12, each paid registrant can invite a colleague to join them at no additional cost. If you have not identified your guest at this time, you may register them a future time by calling the TeleStrategies registrar at 703-734-7050 and referencing your registration.

REGISTRANT'S INFO:

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TUTORIAL 1: TUESDAY - MAY 21, 2013

9:00AM - 4:30PM

Pre-Conference Tutorial 1 (Full Day, 7 CPE Credits)

Understanding Communications Taxation

Led by:
***Jim Nason**, Tax Managing Partner, Telecommunications, Deloitte Tax LLP, with the Deloitte Tax Telecommunications Team*

A mainstay of the TeleStrategies Communications Taxation event, this intense introductory seminar continues to be refreshed and updated to cover not only the basics of our current tax system for communications service providers, but a deeper dive into key tax considerations associated with "cutting edge" services and applications. This is a must for people new to the communications space or those that want a refresher of Communications Tax 101+. The first part of the program continues to be focused on the core aspects of telecom taxation with the afternoon taking on the more challenging issues facing today's communications tax professional.

9:00AM

I. OVERVIEW OF COMMUNICATIONS TAXATION

- Taxation of basic local, long distance, wireless, and video services
- General taxes including gross receipts, sales, and telecommunications-specific taxes

II. SOURCING AND APPORTIONING TRANSACTION TAXES

- Understanding the Goldberg rule when it applies and when it does not
- State's position and formulas on interstate services

III. WIRELESS TAXATION INCLUDING PREPAID

- Sourcing of wireless services and the challenges
- Tax issues specific to wireless service providers as well as the applicability of various taxes and surcharges

IV. EXEMPT CUSTOMERS, SALES FOR RESALE AND TAXATION

- Understanding gross receipt taxes and telecommunications sale for resale exclusions and exempt customers
- Key differences among the states regarding resale taxation

V. INTERNET AND EMERGING SERVICES TAXATION

- Taxation of Internet access and new/emerging services
- Differences in taxation of telephone, data, TV and other related services
- Taxation of transport vs. content services vs. digital media

VI. BUNDLED SERVICES TAXATION

- What services are being bundled, how are they taxed and what are the challenges to existing tax models?
- What approaches are the states using to tax these bundles? Is there an answer to: what constitutes "books and records"?

VII. CURRENT TRENDS AND DEVELOPMENTS IN THE TAXATION OF TELECOMMUNICATIONS

- What are the big issues taking center stage in administrative decisions and the courts?
- What is on the mind of tax policymakers in state and local jurisdictions?

VIII. TELECOMMUNICATIONS SERVICES: AN OPERATIONAL TUTORIAL

- Become more conversant with how telecommunications services are delivered.
- What a telecommunications professional needs to know to "talk the talk"!

IX. REGULATION, FEES, SURCHARGES AND OTHER CHARGES (WHEN IS A TAX NOT A TAX?)

- Basic understanding of regulatory issues, concerns and changes facing the communications company
- Overview of regulatory mandates and related fees (911, USF, and more)

X. TRANSACTION TAX SYSTEM/PROCESS FUNDAMENTALS

- Hear what you need to know in implementing/upgrading an automated transaction tax solution
- Common pitfalls and opportunities

4:30PM - TUTORIAL CONCLUDES

TUTORIAL 2: TUESDAY - MAY 21, 2013

1:00PM - 5:00PM

Pre-Conference Tutorial 2 (Half-Day, 4.5 CPE Credits)

"Hot Issues in Taxation for Communications Companies"

Presented by:
Brian Goldstein, Partner, State and Local Tax, PwC
Larry Fee, Partner, State and Local Tax, PwC
Jamie M Brenner, Director, State and Local Tax, PwC

This pre-conference session explores a selection of emerging communications industry taxation issues our clients are grappling with today. From tax considerations around cloud to handling an audit to getting the most out of your billing systems, our aim is to give you the background and current thinking around these complex areas to make you more valuable at your company while also making your job easier. We will do a deep dive into each of the areas, yet tax professionals at any level are invited to join the discussion.

1:00 –2:45 PM — PRESENTATION AND PANEL DISCUSSION

USF, the Tax, Fee, Surcharge, or Whatever That Just Keeps on Giving (Headaches)

This session will take a deep dive into FUSF accessibility, compliance and return mechanics, the audit process, recent FCC orders, and significant pitfalls and traps. In addition, we will be covering SUSF.

2:45 –3:00 PM — BREAK

3:00 –4:40 PM — PRESENTATION AND PANEL DISCUSSION

Is it Data Service or Internet Access? That is the Question

With the continuing blurring line between data service and Internet access, many telecommunications companies are caught in the middle between tax authorities and their customers (and their class action lawyers). Join us for an in-depth, interactive discussion on what we see our industry players doing and share your insights, tips, struggles, and solutions with your peers.

4:40 –5:00 PM — FINAL Q&A

* The two-day conference offers 12 hours of CPE. Deloitte pre-conference offers 7 hours of CPE. PwC pre-conference offers 4 hours of CPE. Attendees must sign in and sign out to receive CPE credit.

Hotel Info

http://www.telestrategies.com/tax/hotel.htm

TeleStrategies is pleased to host the 2013 Communications Taxation Conference at the **Peabody Orlando Hotel.**

Please contact the hotel directly for reservations. Mention that you are with the TeleStrategies Communications Taxation group to receive the discounted rate of $199.

Please make your reservations by **Monday May 6** to receive the discounted rate. TeleStrategies cannot guarantee the special rate once the room block is full, or after May 6.

You may view the hotel's website and book your reservation at https://resweb.passkey.com/go/telestrategies2013

About the Peabody Orlando Hotel:
Luxuriate in the modern comforts of The Peabody Orlando, strategically located in the heart of Orlando's world-renowned attractions, performing and visual arts. The grandeur of this Orlando luxury hotel must be experienced first-hand. Soaring marble halls, stately palm trees, cascading waterfalls, exotic orchids, priceless art and artifacts, combine to form the perfect backdrop. The Peabody Club occupies the top three floors, and is exclusively available by private access. The beautifully decorated and equipped guest rooms provide an unmatched level of personal comfort and indulgence. The Peabody Dream Bed® by Simmons Beautyrest® ensures sound, undisturbed sleep.www.peabodyorlando.com

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Method of presentation: Group-Live
Program level: Basic
Prerequisites: None
Advance preparation: None

For more information regarding administrative policies such as complaint resolution, please call TeleStrategies at 703-734-7050.

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