TeleStrategies® 18TH ANNUAL

COMMUNICATIONS TAXATION 2017

Miami

MAY 15-17, 2017 • JW MARRIOTT MARQUIS • MIAMI, FLORIDA

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ABOUT TELESTRATEGIES' COMMUNICATIONS TAXATION CONFERENCE:

TeleStrategies' 18th Annual Communications Taxation Conference brings together the nation's top tax professionals to address the challenging and complex domain of communications taxation. The program provides comprehensive coverage of all aspects of telecom taxation and regulatory updates, as well as specific break-out sessions covering:

- What to Expect from President Trump's FCC
- Sales and Excise Tax on Digital and Cloud Products
- SALT Property Classification Issues
- Corporate Income Tax Updates
- USF Audits, Enforcement and Contribution Reform
- Optimizing Taxes to Improve Margins and Reduce Customer Churn
- Mediation and Settlement Bureaus to Resolve State Tax Disputes
- Billing Considerations on Telecom Tax and Fee Line Items
- Unclaimed Property
- Tax Rate Validation
- USF Contribution Reform, Open Internet Reform and the Internet Tax Freedom Act
- Audit Defense Strategy
- Class Action Defense
- Nexus, Transactional Nexus, Trailing Nexus
- Business Licensing Obligations for IVoIP / Non-IVoIP
- Assessing the Next Wave of Telecom Tax Litigation
- Changes in Lease Reporting Accounting Rules
- Using Geospatial Data for Audit Defense
- Limited International Revenue Exemption
- Transaction Tax Audits
- And more!

Whether you are new to communications taxes and fees, or an industry veteran, the experts at Communications Taxation will show you how to lower your tax bill, improve compliance, streamline tax operations, pro actively prepare for audits, better defend your company's audit position, leverage case studies/precedent to lower your liabilities, prepare for "what's next" and, most importantly, network with your industry peers to learn and share experiences.

Sincerely,
Dr. Matthew Lucas, Program Chair
mlucas@telestrategies.com

CPE CREDITS

National Registry of CPE Sponsors

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Credits Available: 17.5 **Method of Presentation:** Group-Live **Advance Preparation:** None **Program Level:** Basic **Prerequisites:** None

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

MONDAY MAY 15, 2017

Pre-Conference Tutorial
Presented by Deloitte

9:00AM - 4:00PM (Full Day)
Eligible for 6.5 CPE Credits

UNDERSTANDING COMMUNICATIONS TAXATION

Led by Jim Nason, *Tax Managing Partner, Telecomunications, Deloitte Tax LLP*
With the Deloitte Tax Telecommunications Team

A longtime mainstay of the TeleStrategies' Communications Taxation event, this intense, but entertaining, introductory seminar continues to be refreshed and updated to cover not only the basics of our current tax system for communications, but a deeper dive into key tax and industry 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 professional.

I. OVERVIEW OF COMMUNICATIONS TAXATION

• Taxation of basic local, long distance, wireless, Internet, and video services
• Transaction taxation including gross receipts, sales, and telecommunications-specific taxes, fees and surcharges

II. SOURCING AND APPORTIONING TRANSACTION TAXES

• Understanding the Goldberg rule and its application in today's evolving communications marketplace
• Various state positions and formulas on interstate services

III. WIRELESS TAXATION INCLUDING PREPAID

• Sourcing of wireless services and the challenges in an evolving marketplace
• 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 telecommunications sale for resale exclusions and exempt customers
• Key differences among the jurisdictions regarding resale taxation

V. INTERNET AND EMERGING SERVICES TAXATION

• Taxation of Internet access and new/emerging services
• Differences in taxation of telephone, data, video and other related services
• Taxation of transport vs. content services vs. digital media vs. SaaS and the Internet of Things

VI. BUNDLED SERVICES TAXATION

• How are services being bundled, how are they taxed and what are the challenges to existing tax models?
• What approaches are the jurisdictions 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

• 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

• High level technical discussion of 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 today's communications company
• Overview of regulatory mandates and related fees (911, USF, and more)

X. TRANSACTION TAX SYSTEM/PROCESS FUNDAMENTALS

• The basics of what you need to know when implementing/upgrading an automated transaction tax solution
• Common pitfalls and opportunities

TUESDAY MAY 16: 8:00 - 11:00PM -- TAXATION PARTY!!

Join us for evening festivities overlooking the lights of Miami!
Serving light hors d'oeuvres & bar

AVALARA PRESENTS
Avana Nights

JW Marriott Rooftop Pool
Tuesday May 16th
8:00pm – 11:00pm

TUESDAY MAY 16, 2017 - BREAKFAST & KEYNOTES

7:15AM EXHIBITS AND REGISTRATION OPEN

Breakfast Sponsored by: KELLER AND HECKMAN LLP

8:00AM

WELCOME

Dr. Matthew Lucas – *Vice President, TeleStrategies*

8:00-8:50AM – EXECUTIVE KEYNOTE

THE FUTURE OF DATA IS THE FUTURE OF EVERYTHING

As our world moves toward ubiquitous connectivity there are 3 key trends that cannot be ignored: the increasing velocity of data, the power of abundant data, and the growing ability to connect everything. Data is not the by-product of these trends, data is, in fact, THE product. This discussion will take you from networks that change the economics of data collection, to how next generation providers are turning that data into action, and what it means for your tax department.

Allen Proithis – *President, Sigfox*
Josef Brunner – *CEO, Relayr*
David King – *CEO, Foghorn*
Brian Goldstein – *Tax Partner, PwC*
Rob Mesirow (Moderator) – *Partner, PwC*

8:55-9:45AM – INDUSTRY KEYNOTE

WHAT TO EXPECT FROM PRESIDENT TRUMP'S FCC

New administrations typically bring changes in communications policies with them. But without question, the changing of the guard under the Trump administration portends to be unlike most – leaving most in the telecom industry with no idea about what to expect on a range of issues from Net Neutrality, USF, to tax reform. This panel will feature Mark Jamison (member of Trump's FCC transition team) along with panel hosts Brita Strandberg and Jonathan Marashlian, to peer into the crystal ball to identify and discuss key issues that will likely be tackled by the FCC, contrasting the potential changes in policies with those of the prior Commission and discussing the short and long-term impact on telecommunications tax and compliance.

Mark Jamison – *FCC landing team advisor to President Donald Trump;*
Tricia Paoletta – *FCC landing team advisor to President Donald Trump; Partner, Harris, Wiltshire & Grannis LLP*
Brita Strandberg – *Chair, Audits/Enforcement, Harris, Wiltshire& Grannis*
Jonathan Marashlian – *Managing Partner, The CommLaw Group and CEO of The Commpliance Group*

9:45-10:15AM NETWORKING & EXHIBITS

SESSION 1 -- TUESDAY 10:15-11:00AM

WHAT IS REAL(TY)?: SALT PROPERTY CLASSIFICATION ISSUES FOR TELECOMS

The distinction between real and personal property is a foundational classification affecting the application of almost all types of taxes—property, sales/use, and sometimes even income taxes. Whether dealing with fiber optic cables or cell towers, telecoms seem to face more problems with this question than any other industry. This panel will consider common law principles and special rules and will discuss how to minimize risk and maximize value when faced with unclear classifications.

Matthew Boch – *Member, Dover Dixon Horne PLLC*
Dustin Davis – *Principal, Ryan LLC*
David Hughes – *Partner, Horwood, Marcus & Berk Chartered*

WE ARE SELLING WHAT!?

Telecommunications industry marketing and sales departments are constantly rolling out new advertising and sales offerings. One seemingly simple change to how your company sells service could make your company non-compliant with state and local telecommunications tax laws. This session will cover why educating company marketing and sales teams is critical to mitigating tax exposure and financial losses. Specific topics covered include prepaid vs. postpaid telecommunications service, tax inclusive and other "simplified" service plans, bundled service plans, offers with "free" wireless devices, and sales that include your company billing on behalf on another company.

Audra Mitchell – *Tax Managing Director, KPMG*
Elizabeth Bopp – *Executive Director - Tax, AT&T*
John Barnes – *Sr. Director, Transaction Tax, T-Mobile*
Jeremy Blocher – *Senior Manager, KPMG*

CLASS ACTIONS/QUI TAM ACTIONS – PERFECTION REQUIRED

The recent trend of class action and whistleblower lawsuits related to under/over collection of sales/use tax puts telecom retailers in a no win situation when it comes to uncertain and/or complex compliance issues. This session will explore this trend, its impact on sales tax compliance, and what companies can do in an effort to reduce their risk/exposure in this area. Topics covered include understanding: how plaintiff's lawyers are utilizing class action and whistleblower lawsuits in the sales/use tax area; the impact of these cases on sales/use tax compliance; and what steps can be taken by retailers to reduce their risk/exposure related to these claims.

Adam Beckerink – *Counsel, Baker & McKenzie LLP*

11:00-11:15AM NETWORKING & EXHIBITS

Break Sponsored by: MORRISON FOERSTER

SESSION 2 - TUESDAY 11:15-12:15PM

YOU'VE DONE YOUR RETURN. NOW WHAT?

How long does it take to pull support for your audit? Do you have the ability to really analyze your data? Is it in a consistent, workable format? Are you prepared for due diligence, integration and planning for mergers and acquisitions? Having access to, and control of, your data is critical! Share your challenges and learn an approach and best practices for handling these challenges.

Peggi Rockefeller – *Chief Tax Officer – Transaction Tax, Vertex, Inc.*
John Cowan – *Managing Director, Solutions Office, Vertex, Inc.*
Dominic Zambrano – *Sr Director State and Local Tax, Comcast Corporation*

MAKING UNIVERSAL SERVICE GREAT AGAIN! AUDITS, ENFORCEMENT, AND THE HORIZON FOR CONTRIBUTION REFORM

With its uniquely arcane and sometimes conflicting rules, universal service contribution is no laughing matter. Our experts will kick off this interactive session by discussing the top five audit pitfalls, the challenge of FCC inaction on USF appeals, and questions that FCC guidance or Form 499-A instructions address but don't resolve. The panel will provide an overview of the current state of play in federal USF contribution issues, including how the new administration's stance on the Open Internet Order and recent contribution decisions will shape the debate. The session will then be open for your questions.

Danielle Frappier – *Partner, Davis Wright Tremaine*
Carl R. Geppert – *Partner, Telecommunications Industry Leader, KPMG*

HOW TO GET COMFORTABLE THAT YOUR TAX RATES ARE ACCURATE (PART 1)

Your boss asks, "Are our tax rates accurate?" What she or he is really asking is whether your customers are charged the correct tax? Having accurate rates is only half the battle. What are BEST practices to ensure you have all the information needed to make your accurate tax rates work? Customer address information, verifying the accuracy of customer addresses, monthly or quarterly nexus checks, and more. Learn how others in industry get behind the scenes (even before a tax rate is assigned to a location) to ensure that accurate tax rates result in accurate customer billings.

Conan Royce – *Director, TTR, Inc.*
Jennifer Kepler – *Manager, TTR Inc.*
Robert Banagay – *Partner, TTCG LLC*
Diane Seidule – *Managing Partner, TTCG LLC*

12:15-1:30PM LUNCH SPONSORED BY:

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SESSION 3 - TUESDAY 1:30-2:30PM

TO INFINITY AND BEYOND: TAX PLATFORMS FOR THE FUTURE

Wireless phone charging, the Amazon echo, self-driving cars, ambulance drones -- technology is changing at a rapid pace. Even the technology tax departments utilize for their success is evolving . The challenge can be maximizing these solutions for the greatest return on investment, including how to consider cloud based versus on premise technology. In this session, learn how to utilize the tax platform of the future to create robust what-if scenarios and situational analysis such as the impacts of ASC 740 on your business. Learn how you can use new tools to drive your company's future rather than just react to past decisions.

Nick Alexander – *Product Manager, PowerPlan Inc.*
Mark Felix – *Vice President of Managed Services, PowerPlan Inc.*

AUDIT DEFENSE STRATEGY

Carriers spend an inordinate amount of time and money 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 session presents views from seasoned veterans regarding current audit issues and industry trends, as well as pragmatic perspectives on audit defense best practices and success strategies.

Vicki Anger – *Staff Manager Transaction Tax, Windstream*
Kathy Saxton – *Multistate Tax Service, Deloitte Tax LLP*
Kiran Seshigiri – *Director of Tax Systems and Billing, CenturyLink*
Toni Stimmler – *Senior Manager, Audit & Appeals, Level 3 Communications*

HOW TO GET COMFORTABLE THAT YOUR TAX RATES ARE ACCURATE (PART 2)

With everything set up correctly, what are some of the jurisdictional issues to be aware of? What about tax on tax issues? How do you get confident your tax rates are right? Come on 5 year journey we took to discover how to make rates as accurate as possible. What jurisdictions should you use? Zip plus 4, geocodes, rooftop (lat./lon.), street address? When does it really matter? This session will provide practical and useful information and put you in a better position to take action within your tax department. You'll finally know what needs to be done and communicating to management in order to get comfortable that your tax rates are accurate.

Conan Royce – *Director, TTR, Inc.*
Jennifer Kepler – *Manager, TTR Inc.*
Robert Banagay – *Partner, TTCG LLC*
Diane Seidule – *Managing Partner, TTCG LLC*

2:30-2:45PM NETWORKING & EXHIBITS

SESSION 4 - TUESDAY 2:45-3:45PM

CORPORATE INCOME TAX ISSUES FOR TELECOM ENTITIES

This session addresses the top-level federal and state income tax considerations specific to the telecom industry. The speakers will first look at certain states that have specific telecom company statutes and/or recent tax decisions to ensure that the correct returns are being filed and reporting is in accordance with these statutes; secondly, provide a top-level understanding of the differences between federal and state tax bases and describe documentation that you need to ensure compliance with state DOR audits; assess trends in apportionment methods at the state levels to assist you in keeping up with the state tax changes; and, finally, will provide an open forum for attendees' experience in dealing with these issues in audits. This session is suitable both as an industry primer, as well as an update for veterans.

Stephen Davis, CPA – *Partner, Lammert & Davis CPA*
Mark Lammert, CPA – *President & CEO, Compliance Solutions, Inc.*

WHAT'S NEXT IN TAXATION?

Think back a few years, nobody would have predicted gigabit mobile, self-driving cars, drones, the domination of cloud services, multi-gigabit access speeds, or the billions of IoT devices transforming industries. But, all of that is a reality today. The goal of this session is to help you make sense of the key innovations, technologies and shifting business models that are driving the communications industry forward, and address both the tactical and long-term impact on your tax department.

Joe Greco – *Vice President, Transaction, Property and Regulatory, Verizon*
Matthew Lucas – *Vice President, TeleStrategies*
Jim Nason – *Tax Managing Partner, Telecommunications, Deloitte Tax LLP*

SALES AND EXCISE TAX: DEFENSE OF DIGITAL AND 'CLOUD' PRODUCTS AND ON-LINE SERVICES FROM STATE TAXATION

In this ever-changing field of taxation, state and local taxing authorities continue to aggressively pursue the taxation of various digital products and services. This session will address the key issues and arguments digital product and telecommunications service 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 products and services. The presenters will also analyze recent case law developments impacting the taxability of such products and services as well as evaluate the latest developments in physical and attributional nexus.

Craig B. Fields – *Partner, Morrison & Foerster LLP*
Rebecca M. Ulich-Balinskas – *Associate, Morrison & Foerster LLP*

3:45-4:00PM NETWORKING & EXHIBITS

SESSION 5 - TUESDAY 4:00-5:00PM

REAL WORLD HELP WITH TELECOM TAX AND FEE LINE ITEMS

Our panel of seasoned practitioners will help you navigate the challenges of presenting telecom tax and fee line items on your bills so that you can avoid pitfalls and mitigate risk, both from a customer and audit perspective. The panel will focus on bill presentation, truth-in-billing, customer privacy, and Universal Service Fund pass-through, and will round out the session with thoughts on how changes at the Federal Communications Commission may impact these issues.

Toby Bargar – *Senior Tax Research Consultant - Telecom, Avalara*
Rick Heller – *Managing Director, SALT & Cloud Services, Deloitte Tax*
Brita Strandberg – *Partner, Harris, Wiltshire & Grannis LLP*

FORECASTING THE NEXT WAVE OF TELECOM TAX LITIGATION

This session will focus on business trends in the telecommunication industry including tax inclusive billing models, price pressure on voice services and the value of data services, and increasing activity among Plaintiffs lawyers to forecast the next wave of controversies in the telecommunications sector and what you can do to stay ahead of them and mitigate your legal risks.

Todd Lard – *Partner, Eversheds Sutherland (US) LLP*
Liz Cha – *Associate, Eversheds Sutherland (US) LLP*

CLOUD COMMUNICATIONS – HOW TO GET YOUR HEAD OUT OF THE CLOUDS AND YOUR FEET ON THE GROUND WHEN IT COMES TO TAX

The age-old verbiage that taxes just don't apply to the Cloud is gone with the wind. Cloud providers such as VoIP, Data and, in some instances, IOT companies are now subject to most all of the same taxes that a traditional carrier is subject to. With jurisdictions moving to apply telecommunications taxes to Cloud providers offering access, taxation of Cloud services just became risky. This session will consider the new legislation on Cloud Provider taxation to ensure the microscope of taxes is clear but not overmagnified as well as look at savings models to reduce taxes, fees and recovery line items.

Joe Solana – *President, GSA*
Tiffany DeBerry – *Sr. Tax Manager, Tax Operations, T-Mobile*
Steven King – *Senior Manager, Transaction Taxes, Finance, T-Mobile*
Mike Basch – *Principal, Vertex, Inc.*

TUESDAY 5:00 - 6:00PM RECEPTION || 8:00PM - 11:00PM TAXATION PARTY!

5:00-6:00PM PROGRAM RECEPTION
Reception and cocktails compliments of: VERTEX

8:00-11:00PM TAXATION PARTY!
Sponsored by: Avalara

WEDNESDAY MAY 17, 2017

7:15AM Breakfast Sponsored by: Compliance Solutions Inc. – Tax Rating Services, Telecom & Sales Tax Services, Corporate Income Tax Services, FCC & State Regulatory Services

SESSION 6 - WEDNESDAY 8:15-9:00AM

TRANSACTION TAX AUDITS: THE BEST OFFENSE IS A GOOD DEFENSE

This breakout discussion will focus on proactive approaches to managing audits and negotiating liabilities to minimize potential audit assessments. The session will look at the alternatives to traditional audits and provide real-world examples of negotiated settlements to consider as you navigate through your current and future audit activities.

Mark Swan – *Charter Communications*
John Barnes – *T-Mobile*
Jamie Brenner – *PwC*
Scott Adams – *AT&T*

USF CONTRIBUTION REFORM: AN ALMOST IRRESISTABLE FORCE CONFRONTS AN IMMOVABLE OBJECT

This session takes a deeper dive into how the growth in broadband investment and revenues, re-directing USF support to broadband and increasing USF outlays challenge the stranglehold on USF contribution reform. While the status of broadband as a telecommunications service may be short-lived in Republican Washington, the Open Internet Order's disaggregation of broadband into Broadband Internet Access Service ("BIAS"), enterprise high speed Internet access and non-BIAS data services may support meaningful expansion of the USF contribution base or, possibly, encourage states to test the limits of the Internet Tax Freedom Act.

C. Douglas Jarrett – *Partner, Keller and Heckman LLP*

USING MEDIATION AND SETTLEMENT BUREAUS TO RESOLVE STATE TAX DISPUTES

Over the years, states have sought to implement procedures for resolving tax disputes in ways that reduce need for costly and time intensive litigation at Court through various mediation and settlement programs. However, these procedures can vary widely from state-to-state; each presenting its own benefits and difficulties. This will use programs in various states (e.g., Massachusetts, Pennsylvania and California) as case studies to discuss different approaches to resolving disputes, issues that lend themselves to settlement (and those that don't) and examples of what taxpayers can do right (and wrong) when seeking settlement.

Kenneth R. Levine, Esq. – *Reed Smith LLP*
Robert E. Weyman, Esq. – *Reed Smith LLP*
Henna Mirza, Esq. – *General Motors, OnStar*

SESSION 7 - WEDNESDAY 9:15-10:00AM

TAX FUNCTION OF THE FUTURE

Ever-changing market dynamics, technologies and regulations can obscure the path forward and it is challenging for businesses to change course midstream. Whether such changes increase state tax liabilities, complicate audit practices, or burden compliance processes, more than ever, companies today have to address and respond to rapid and significant state tax developments and demands. This session will discuss: legislation and regulatory developments being adopted by states to close state revenue gaps; state audit and controversy activity intensifying; and enhanced technology will be required to satisfy the demand for rapid and accurate state tax information.

Jennifer Jensen – *Director, PwC*
Lorie McDonald – *Partner, PwC*
Heela Popal – *Partner, PwC*

DEVELOPING A DEFENDABLE AUDIT PROCESS USING GIOSPATIAL DATA

In 2016 over 130 new special tax districts were enacted and over 4,000 municipal boundary changes occurred. Keeping up with these numerous tax jurisdiction changes can be a daunting challenge for the telecommunications tax professional, who must have a defendable process for sale & use and telecom tax compliance at the ready. Inaccurate jurisdictional assignments due to imprecise, outdated location information is often a main source of sales & use/telco tax calculation errors. The presentation will show how tax professionals can leverage geospatial data, such as parcel boundaries, advanced geocoding, and updated tax boundaries, to more accurately determine tax jurisdictions and ultimately mitigate potential issues prior to an audit.

Hans Dumke – *Director, GIS, CoreLogic*

BUSINESS LICENSING OBLIGATIONS FOR IVoIP AND NON IVoIP – "THE GREAT UNKNOWN"

Business license requirements are most commonly prompted by physical presence, customer address or even in some places, operating for profit. How does municipal code define these preemptive events? How does offering Interconnected and Non-Interconnected VoIP from an online market place presence change the requirements? Or does it? This session will navigate the battlegrounds of defending your ability to offer service and ensuring you are compliant with local utility, license, occupational and gross receipts taxes. The presenter will look at municipal codes and how to correctly interpret those for licensing and remittance activities.

Samantha Maqueo – *Vice President - Regulatory Affairs, GSA*
Michael Fink – *Tax and Accounting Manager, Teklinks, Inc.*

10:00-10:15AM NETWORKING & EXHIBITS

SESSION 8 - WEDNESDAY 10:15-11:00AM

USING COMMUNICATIONS TAX OPTIMIZATION TO IMPROVE MARGINS AND REDUCE CUSTOMER CHURN

Communications taxes and fees represent a significant component of the cost of service for communications service providers and their customers. Many providers fail to optimize tax policy prior to implementation, missing an opportunity to reduce costs, increase competitive advantage and reduce customer churn risk. This panel will discuss the major components of communications taxes and fees and strategies for reducing that financial burden. We will present strategies for policy optimization including traffic studies, intelligent product bundling, product tax mapping, optimization through tax calculation software configurations and end the session with questions and answers.

Scott Avery – *Director, Tax Services, Commpliance Group*
Christopher Canter – *President, The Commpliance Group*
Elizabeth Bopp – *Assistant Vice President of Tax, AT&T*

THE LIMITED INTERNATIONAL REVENUE EXEMPTION (LIRE): HOW CORPORATE AFFILIATION IMPACTS YOUR USF CONTRIBUTION

The FCC adopted LIRE to limit the USF contribution burden on carriers that primarily provide international services. To qualify, international end-user telecommunications revenue must exceed interstate end-user telecommunications revenue by an 88:12 ratio in order to contribute USF based only on the interstate portion. This presentation will look at how to eliminate the USF fee on your international revenue - regardless of how much international revenue you have – using LIRE's "Affiliate" rules to give you the peace of mind to no longer worry about tracking your qualification for LIRE.

Jonathan Perl – *Managing Partner, Telecom Compliance Associates*

IS YOUR COMPANY READY FOR THE NEW LEASE REPORTING AND ACCOUNTING RULES?

Trends in leasing for the communications industry. How changes in FASB ASU 2016-02 Leases (Topic 842) could impact existing and future captive lease companies. We will explore the upcoming accounting changes and discuss the potential impact areas for tax departments to consider.

Matt Pellows – *Partner, KPMG, Tax*
Michael Nesta – *Partner, KPMG, Accounting Advisory Services*

11:00-11:15AM NETWORKING & EXHIBITS

SESSION 9 - WEDNESDAY 11:15-12:00PM

TAX PROCESS IMPROVEMENT – LEVERAGING MODERN TECHNOLOGIES AND DATA TO IMPROVE THE TAX FUNCTION

In today's data landscape, robotics and data analytics have pushed to the forefront of industry. How can these technologies be leveraged to provide benefit to tax functions? What would your tax department do, if man hours could be shifted from repetitive processes to high value projects? Imagine having tax ready data available at the click of a button. This presentation focuses on the role new technologies play in improving tax processes such as audit management, use tax accruals and tax compliance. Key areas of discussion will include the potential impact on everyday tax functions through the use of robotics and data analytics.

Megan Mahony – *Executive Director | National Tax - Indirect Tax Consulting State & Local, Ernst & Young LLP*
Rudy Blahnik – *Executive Director, Indirect Tax, Ernst & Young LLP*

NEXUS, TRANSACTIONAL NEXUS, TRAILING NEXUS AND THE TIES THAT BIND

The concept of tax nexus, especially in the telecommunications industry, is not a forgone conclusion in today's business environment. That said, many telecommunications companies fail to consider the subtleties of nexus considerations in state and local tax jurisdictions. Nexus comes in many forms with states and localities often taking unique and sometimes inconsistent positions. This presentation will address the many faces of nexus and how it impacts the world of telecommunications. How do we respond to nexus questionnaires? How does transactional nexus differ from the standard nexus considerations? What is trailing nexus and how does it impact the multistate operation of my telecommunications business. We will address these issues and examine leading cases across the country in order to better understand the ties that bind.

Michael J. Bowen – *Chair, State and Local Tax Practice Group Akerman*

2017 UNCLAIMED PROPERTY UPDATE

While the State of Delaware continues to reform its unclaimed property laws in response to several key lawsuits, other states are embracing legislative reforms through the adoption of the 2017 Revised Uniform Unclaimed Property Act ("RUUPA"). Given the extent of legislative change taking place, this session will provide insight to the benefits and risks to Delaware domiciled companies with the recent passing of SB13, how RUUPA reforms will impact state annual compliance, and how to deal with changes related to rebates, gift cards, stored value cards, customer credits, virtual currencies, and much more.

Samantha Petersen – *Tax Managing Director, KPMG*
Will King – *Senior Manager, KPMG*

12:00PM -- PROGRAM CONCLUDES