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 VoIP / Non-VoIP
- 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, proactively 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

ABOUT TELESTRATEGIES’ COMMUNICATIONS TAXATION CONFERENCE:

TeleStrategies Inc. is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417. Website: www.nasba.org

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.
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 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 professionals.

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 telecommunication sales 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

AVALA® PRESENTS
Avana Nights
JW Marriott Rooftop Pool
Tuesday May 16th
8:00pm – 11:00pm
WHAT IS REAL(TY)?: SALT PROPERTY CLASSIFICATION

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, Relayar
David King – CEO, Foghorn
Brian Goldstein – Tax Partner, PwC
Rob Mesriow (Moderator) – Partner, PwC
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.

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

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

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, drone, 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 telecommunication services 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. Ulrich-Balinskas – Associate, Morrison & Foerster LLP

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

CONFERENCES & EXHIBITS

POWERPLAN™

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

1:30-2:30PM NETWORKING & EXHIBITS

2:30-2:45PM NETWORKING & EXHIBITS

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 presentations, truth-in-billing, customer privacy, and Universal Service Fund pass-through, and will round out the session with examples of issues that are common in Washington, D.C. The panel will also focus on USF contribution reform. While the status of broadband and increasing USF outlays challenge the broadband investment and revenues, re-directing USF support to broadband and increasing USF outlays challenge the USF contribution reform. This session will look at the alternatives to leasing a process that is both time intensive and expensive. The session will also look at the alternatives to mediation, which is a process that is both time intensive and expensive.

Toby Barg – Senior Tax Research Consultant – Telecom, Avalara
Rick Heller – Managing Director, E&Y
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, 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 COMPUTING – 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 possible. This session will consider the new legislation on Cloud Provider taxation to ensure the microscope of taxes is clear but not over-magnified 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 Barch – Principal, Vertex, Inc.

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 IRRESISTIBLE 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

TUESDAY 5:00 - 6:00PM RECEPTION || 8:00PM - 11:00PM TAXATION PARTY!
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 VoIP AND NON VoIP – “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 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. How can these technologies push 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

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