This report is a summary of the Commission’s organizational and staff activities for the period July 1, 2019, through March 31, 2020 (unless otherwise noted).

I. Programs & Activities

A. Joint Audit Program

The Audit Program completed parts of nine corporate income tax audits during the first three quarters of fiscal year 2020. The Audit Program also completed and closed five sales tax audits and parts of nine other sales tax audits. Currently, there are 19 income tax audits and 35 sales tax audits in progress.

The Audit Program proposed assessments of $144,288,206 for partially completed corporate income tax audits and $1,833,091 for completed and partially completed sales tax audits during the first three quarters of fiscal year 2020.

The following chart summarizes hourly data for completed audits during the first three quarters of the 2020 fiscal year:

<table>
<thead>
<tr>
<th></th>
<th>Income &amp; Franchise</th>
<th>Sales &amp; Use</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Audits</td>
<td>0</td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td>Total States Audited</td>
<td>0</td>
<td>49</td>
<td>49</td>
</tr>
<tr>
<td>Total Hours</td>
<td>0</td>
<td>7825.5</td>
<td>7825.5</td>
</tr>
<tr>
<td>Average Hours per State</td>
<td>0</td>
<td>160</td>
<td>160</td>
</tr>
</tbody>
</table>

The first meeting for the Audit Committee in fiscal year 2020 was on August 5, 2019, in Boise, Idaho. During the meeting in Boise, the committee discussed the progress of current audits. The time had come to add new companies to our sales tax audit inventory. The committee reviewed the companies recommended for a sales tax audit, along with the voting results by the member states. The committee voted to add 10 of those companies to the inventory. Bruce Fort, senior counsel, and Chris Barber, counsel, provided an update on recent state and local tax cases and we ended with a round table discussion.
The Audit Committee last met on November 5, 2019, in San Antonio, Texas. During this meeting, members voted to allow taxpayer-provided audit narratives to be included, along with Commission staff narratives, in the confidential audit packet provided to Audit Committee members for discussion beginning at the committee meeting scheduled for July 2020, in Little Rock, Arkansas. The committee also discussed the progress of current audits and heard an update on recent state and local tax cases from Bruce Fort, senior counsel, and Chris Barber, counsel.

The Chicago audit office will close by July 2020, and may close sooner depending on state of the coronavirus pandemic. Audit Program staff have been transitioning to a work from home model over the last several years. This transition has allowed the program to recruit more experienced and talented audit staff and save money on rent and utilities.

### B. National Nexus Program

**Multistate Voluntary Disclosure Program**

The results for the first three quarters of fiscal year 2020 are provided below:

- Nexus states’ collections: $15,290,411 ($14,695,429 in FY 2019)
- Non-Nexus state collections: $0 ($48,892 in FY 2019)
- Nexus states’ executed contracts: 429 (379 in FY 2019)
- Nexus states’ average contract value: $35,642 ($38,774 FY 2019)

The above amounts include funds received by the Commission or paid by the taxpayer directly to the states and reported to the Commission. Interest on back tax paid and the ongoing value of a new taxpayer are not included. The Commission received applications from 208 taxpayers in calendar year 2019 and so far this year 77 taxpayers have applied. Most of the applications are based on economic nexus.

**Membership**

There are currently thirty-eight participating states (including the District of Columbia) in the program. Commission staff continues to reach out to non-member states.

**Outreach**

Richard Cram published an article entitled “National Geographic—Still Relevant After Wayfair?” in the January 27, 2020 issue of State Tax Notes.

Richard published a second article, this one in the March 2, 2020 issue of State Tax Notes, entitled “No More Dilworth Formalism After Wayfair.”
Staff continues to urge states to put a link to the program on their voluntary disclosure web pages.

**Nexus Schools**

Please let a member of the Commission staff know if your state would like to host a Nexus School.

**Amnesties**

The program posts on its web page a list of upcoming and current state tax amnesties. Please inform program staff if you would like the Commission to post your state's amnesty.

**Staffing**

The program presently has four permanent full-time staff members: Richard Cram, director, Diane Simon-Queen, voluntary disclosure program manager, Michelle Lewis, paralegal, and James Lee, program specialist.

**C. Legal Division**

The legal division staffs the Uniformity Committee and its various work groups (including research, drafting, presentations, and reports); staffs the Litigation Committee; provides attorney and other training; offers litigation support and legal advice to states; provides legal support to the Commission and its programs and projects (including the Joint Audit and National Nexus Programs and general administrative functions); and files amicus briefs on behalf of the Commission. Members of the legal division also regularly speak at conferences and seminars and publish articles in tax journals (as detailed elsewhere in this report).

**Uniformity Work**

This year, the legal division has worked staffing the following uniformity projects:

- Partnership Informational Project
- Model *Finnigan* Combined Filing Approach
- Wayfair Implementation and Marketplace Facilitator Work Group*
- Updated P.L. 86-272 Statement of Information
- New Project Selection Project

*The primary staff for this project was Richard Cram, director of the Commission’s National Nexus Program.
Litigation Committee Work

The legal division staffed the Litigation Committee at its meeting in Boise, Idaho, on August 6, 2019, helping to provide presentations at the meeting. During the meeting the committee hosted Jasper Cummings for a discussion of What is the Anti-Deference Movement Really About?, followed by a question and answer session. The legal division also developed and helped present a series of training presentations, including a skills presentation on writing a compelling brief and a discussion about the challenges of being a female attorney practicing tax law. For the November 2019 meeting, legal staff presented an attorney training with an emphasis on ethics. The presentations were webcast, with lawyers from numerous states participating.

Attorney and Other Training

The legal division participates in two types of Commission training—structured courses on topics related to multistate taxation and facilitated roundtable discussions for particular states. The structured courses may cover both legal and audit topics and the facilitated roundtable discussions are customized for states based on the cases or issues they would like to discuss. When providing training, the legal division often works in conjunction with Commission audit staff. Training conducted so far this year included a two-day facilitated course in South Carolina.

In addition, the legal division was heavily involved in planning and presenting a recently launched general corporate income tax training course. The inaugural course, which took place in Itasca, Illinois, was not state-specific, but offered a comprehensive look at corporate taxation for auditors and lawyers, along with breakouts tailored to attendees’ experience level. The training was well-received, and Commission staff has planned a second comprehensive training, with amendments to the content based on feedback received from the inaugural course. This second training – to take place in Leesburg, Virginia – has been delayed due to the coronavirus pandemic, so in the meantime the legal staff has expanded offerings for continuing legal and professional education via online training on an assortment of current topics.

The legal division also develops and delivers attorney training in conjunction with Litigation Committee meetings (discussed above). The presentations are generally webcast, and state attorneys receive free CLE credits for these trainings.

Litigation Support and Legal Advice

The legal division regularly consults with state attorneys by request on litigation matters – including strategy, issues, arguments, and moot courts – and on legislative and policy issues. The legal division has provided substantial legal consultation during this fiscal year to the states of South Carolina, Colorado, Pennsylvania, Washington, Kansas, New Jersey, Vermont, Arkansas, and Illinois. Topics included alternative apportionment, banking apportionment, audit issues, income taxation, market-based sourcing, business income, best practices for adopting combined filing, and applying exemptions when imposing tax on
marketplaces. With respect to implementation of *Wayfair*, the legal division has been assisted by National Nexus Program Director Richard Cram.

The legal division also works with a group of state tax attorneys and with the National Association of Attorneys General to make sure that state attorneys general are aware of state cases in which the states may want to file joint amicus briefs.

**Support for the Commission’s Programs and Projects**

The legal division supports the Commission’s Joint Audit and National Nexus Programs and other Commission programs and projects as requested. For example, the legal division recently consulted with the Joint Audit Program on the issuance and enforcement of administrative subpoenas. The legal division also provides support for the Commission’s general administration by addressing open meetings issues, maintaining confidentiality policies, handling records requests, researching and making recommendations for record retention policies, resolving lease disputes, reviewing contracts, and filing corporate registrations and reports.

**Amicus Briefs Filed on Behalf of the Commission**

The legal division recently filed briefs in *Steiner v. Utah State Tax Commission*, Utah Supreme Court Case No. 20180223-SC. The case was decided in the state’s favor.

**Publications**


**D. Policy Research**

Policy Research Director Elliott Dubin retired effective August 31, 2019. The policy research director had supported Commission efforts in addressing federal legislation with implications for state and local taxation and kept track of state adoption of Commission model statutes, regulations, and guidelines. He monitored research on the economic and fiscal impacts on the states resulting from the passage of the Tax Cuts and Jobs Act (TCJA). In addition, he participated in periodic local or online economic forums and seminars as well as in Commission working group teleconferences on *Wayfair* Implementation and Marketplace Facilitator Work Group and Combined Filing Model Working Group.

He and former Policy Research Intern Emma Snyder updated information on current economic conditions and trends in state and local government finance for the Commission’s 52nd Annual Conference. Other work undertaken by the policy research director included consulting with the American Economics Group on evaluation of data models and data sources for estimating revenue impact of the *Wayfair v. South Dakota* decision, monitoring
current economic conditions, and providing comments on Charles McLure’s articles for State Tax Notes on aspects of the *Wayfair* decision.


E. Legislative Division

The legislative counsel and director:

- Monitors and analyzes federal legislation that affects states and sends alerts and analyses to member states as needed;
- Coordinates Commission responses to federal legislation which includes the preparation, in coordination with other Commission staff, of materials on preemption and leverages the greater lobbying power of other state organizations by being a subject-matter resource;
- Educates congressional members and staff about the negative effects of preemption generally and with respect to specific bills;
- Answers questions from member states about federal bills and trends in state legislation;
- Monitors state legislation and consults with states when requested;
- Increases the visibility and reputation of the Commission through relationships with legislators and their staff, taxpayer organizations, other multistate, governmental organizations, the public, and other stakeholders in federal and state legislation that preempts or substantially affects state taxation;
- Maintains a list of federal and state bills with summary and status information at [http://www.mtc.gov/Resources/Legislation](http://www.mtc.gov/Resources/Legislation); and
- Answers questions about the Commission’s *Uniform Sales & Use Tax Exemption/Resale Certificate — Multijurisdiction*. We have been receiving an average of two contacts per day and explanations about the certificate are usually lengthy. Many of these contacts are from small remote sellers who are dealing with compliance issues they face in a post-*Wayfair* world.

The legislative counsel continues to increase the visibility of the Commission and promotes it as the “gold standard” for tax policy development. Counsel focuses on state and federal legislators and their staffs; the Congressional Budget Office; and multistate organizations such as the National Governor’s Association, the Federation of Tax Administrators; the Streamlined Sales Tax Governing Board; and the National Conference of State Legislatures (NCSL) Executive Committee Task Force on State and Local Taxation. Awareness of the Commission among state legislators who serve on tax committees has historically been low; counsel is working with the NCSL to develop awareness and relationships among these legislators.
Legislative counsel is monitoring the following federal issues, among others —

Response to Wayfair
The federal response to Wayfair has been muted. Members from non-sales-tax states have introduced 11 bills. But Chairman Jerry Nadler (D-N.Y. 10th) of the House Committee on the Judiciary, which has jurisdiction over state tax bills, has demonstrated understanding of the dangers of state-tax preemption. He is unlikely to allow the committee to consider preemption bills. No such bill has gained much support. One non-sales-tax state has mobilized state resources to discourage enforcement of other states’ use-tax laws within its borders.

However, a subcommittee of the House Committee on Small Business held a hearing on March 3, 2020, to hear three representatives of small remote sellers and one from the American Institute of Certified Public Accountants (AICPA). The witnesses asked Congress to reduce the burden on “Main Street” [remote] businesses of having to comply with multiple state sales tax regimes, especially the multiplicity of local sales tax regimes. The Committee did not hear from any representatives of state and local governments. The hearing was lightly attended by members. The chairman and ranking member were sympathetic, but did not promise to introduce legislation. Members in attendance also expressed an understanding that Congress should not preempt states absent very good cause. This hearing is unlikely to lead to any congressional action in this author’s view because: (1) House Small Business does not have jurisdiction over state tax preemption; (2) Chairman Nadler of the House Committee on the Judiciary, which does have jurisdiction, is disinclined to preempt state taxation; (3) the Senate Committee on Finance has not, and so far has no known plans to, hold a similar hearing; (4) most physical presence retailers and their associations still want to prevent remote sellers from having a price advantage; and (5) not having witnesses with other views suggests that it was an opportunity for the small remote seller community to be heard more than an exploration of the remote collection issue.

Legislative counsel also is monitoring bills that preempt state jurisdiction over remote collection, especially one targeted to small remote sellers.

Forty-three of 45 states (includes D.C.) have completed their legislative changes to require collection from remote vendors that exceed a de minimis threshold, usually more than $100,000 sales per year. Some states include “or 200 or more transactions” per year. About thirty states have passed bills with respect to collection by marketplaces.

Digital Goods
Senator John Thune (R-South Dakota) and Senator Ron Wyden (D-Oregon) introduced S. 765 (no cosponsors). Representative Steve Cohen (D-Tennessee 19th) and Representative John Ratcliffe (R-Texas 4th) introduced companion bill H.R. 1725 (3 cosponsors). Both bills were introduced on March 13, 2019. S. 765 has been referred to the Senate Committee on Finance, on which Mr. Thune serves. Senator Wyden is the ranking member. H.R. 1725 has been referred to the House Committee on the Judiciary, on which Mr. Cohen serves.
Both bills prohibit a state from taxing a digital good unless the state also taxes its tangible equivalent. They also require that the incidence of the tax be on the end user. States with digital goods laws already generally comply with these rules. Interestingly, neither bill creates original jurisdiction in federal district courts, a provision that has been included in previous state tax preemption bills.

**Mobile Workforce**

Senator John Thune (R-South Dakota) introduced S. 604 (35 cosponsors, roughly bipartisan). It prevents a state from taxing the income of a non-resident worker unless the worker engages in employment duties in the state for more than thirty days in the relevant tax year. However, Senator Chuck Schumer (D-New York) is the minority leader and has influence. He opposes the bill fiercely. New York estimates that the bill would reduce its revenue by $100 million annually.

**BATSA:**

Rep. Steve Chabot (R-Ohio-1st) introduced H.R. 3603 (3 cosponsors), the Business Activity Tax Simplification Act, on June 3, 2019. The text is the same as last Congress’ iteration except for the effective date. Supporters promote it as an update of P. L. 86-272 designed to reflect the contemporary economy. In reality it would hollow-out state taxation of multistate businesses. H.R. 3603 prohibits almost all state business-activity taxes (including net income, gross receipts, commercial activity, and business and occupation taxes) on entities doing business in a state by expanding protection to include intellectual property and services, allowing nexus-free physical presence in a state of fewer than 15 days (in contrast, the Mobile Workforce Act requires 30 days), exempting digital goods from taxation, and requiring states using combined or consolidated filing to use the Joyce apportionment method. A transliteration of the bill may be found on the MTC website in the Legislation portion of the Resources area.

**SALT Deduction**

This is a personal income tax issue. Legislators from states whose residents are heavily burdened by the Tax Cuts and Jobs Act’s $10,000 cap on state and local taxes that may be deducted federally have introduced at least eleven bills to either remove the cap or allow their states to employ work-arounds. States also have tried litigation and a number of workarounds. These efforts have largely failed. The latest work-around some states have adopted is one that is available to members of passthrough entities.

### F. Training

The training staff supported the following activities since July 1, 2019:

**Corporate Income Tax training**

September 24 – 27, 2019, in Itasca, Illinois for 53 participants from the Alabama Department of Revenue, Arizona Department of Revenue, District of Columbia Office of Tax and Revenue, Idaho Office of the Attorney General, Idaho State Tax Commission, Iowa Department of Revenue, Kansas Department of Revenue, City of Kansas City, Missouri, Louisiana Department of Revenue, Maine Revenue Services, Minnesota Department of Revenue, Nebraska Department of Revenue, New York
City Department of Finance, North Dakota Office of State Tax Commissioner, South Carolina Department of Revenue, Virginia Department of Taxation, and Washington Department of Revenue.

**Statistical Sampling for Sales and Use Tax Audits**

October 8 – 11, 2019, in Portland Maine for 24 participants from Maine Revenue Services, Minnesota Department of Revenue, and Mississippi Department of Revenue.

Other training conducted by Commission staff included a two-day facilitated corporate income training consultation for 35 participants from the South Carolina Department of Revenue.

On March 12, 2020, Commission staff held its first webcast training event, an in-depth look at partnership taxation and audits. Presenters Helen Hecht, Richard Cram, and Cathy Felix discussed federal tax developments, nexus issues, and common audit questions. The training was structured specifically so that attendees could claim CPE/CLE credits for tuning in and participating. Despite some initial technical issues, the training received strong reviews. Based on the need states have expressed for remote instruction and continuing professional education credits, staff is planning a series of new webcast training events. We welcome topic recommendations and volunteer presenters.

The events and training staff coordinated the logistics for the 52nd Annual Meeting Week in Boise, Idaho, which included an off-site reception and dinner at the Basque Market. We appreciated the assistance provided by Mike Chakarun and others from Idaho when planning the week’s activities.

The events and training staff also coordinated the logistics for the 2019 Fall Committee Meetings in San Antonio, Texas, and secured a venue for the 2020 Fall Committee Meetings in Albuquerque, New Mexico, November 15 – 19, 2020, at the Hotel Albuquerque. A site visit was made to Memphis, Tennessee, to scout venues for the 2021 Fall Committee meetings.

Amid the coronavirus pandemic, a number of hotel contracts needed to be re-booked without penalty to the Commission. Since the in-person 2020 Spring Committee Meetings had to be changed to a teleconference, staff was able to re-book the space for the following year’s Spring Committee Meetings. The dates for 2021 are April 26 – 29, 2021, at the Westin Alexandria Old Town in Alexandria, Virginia. A Corporate Income Tax training at the National Conference Center in Leesburg, Virginia, had been set for June 8 – 12, 2020. That training has been rescheduled to October 5 – 9, 2020. And events and training staff is currently in contact with the 53rd Annual Meeting Week venue – the DoubleTree by Hilton hotel in Little Rock, Arkansas – concerning that meeting.

## II. Administration

On January 13, 2020, Brian Staley and on March 16, 2020, Melissa Kopp began employment with the Commission as income tax auditors. Both Brian and Melissa were long time employees of the Montana Department of Revenue.

As was noted in the Joint Audit Program section of this report, the Commission is in the process of closing down the Chicago audit office, located in Des Plaines, Illinois, the lease for which expires July 31, 2020. It was anticipated that the office would be closed by April 30, 2020, with removal of the file servers including those used to back-up Commission files. This office closure was contingent upon having successfully transitioned to file back-up in the cloud via Azure. The April 30 date will change due to the coronavirus pandemic.

Georgetown University Law Center and the MTC have partnered to provide a 20% tuition discount to state and local tax government attorneys and qualified non-attorney tax professionals who matriculate in Georgetown’s LL.M., MSL, or SALT Certificate Distance Learning programs. The MTC verifies qualifying employment for applicants seeking the discount.

Technology Addendum

In response to the coronavirus pandemic, all D.C. staff were set up to work remotely. The network administrator configured laptops and held individual training for D.C. staff that do not normally work remotely.

The Checkpoint firewalls and firewall manager appliance in the D.C. data center remain in the process of being upgraded. The Firewall Manager appliance was successfully upgraded. The enforcement point appliances were scheduled to be upgraded in the first week of April, but due to the coronavirus pandemic on site work restrictions, that date has been pushed back.

During the period that D.C. staff have been working remotely, the use of Microsoft Teams has become a priority. The network administrator has met with nearly all departments to facilitate video and audio conference calls, explain how files are shared through Teams, how to set up Teams calls, and how Team apps, such as Planner, can be used to help Teams organize tasks amongst the department.

The new version of the Voluntary Disclosure Application and Online Application are in the process of being developed. Decathlon Development Corporation is currently developing the application based on the requirements Nexus Program staff have laid out. Estimated time of completion is mid-June.

The network administrator is working with Microsoft representatives as well as a Microsoft vendor to implement Azure backup services in Microsoft’s Government Cloud for the D.C. office servers. The initial plan to replicate our currently in place Barracuda backup system in Azure is not fully supported by Barracuda, which is why we are implementing Azure backup. Once Azure backup is implemented, there will be no need for the Barracuda backup server in either the D.C. or Chicago offices.
The normal maintenance of server hardware in the D.C. and Chicago offices occurs on a regular basis through on-site visits by the network administrator.

III. Outside Presentations & Events

The executive director serves as a member of the following annual conference advisory boards: Georgetown University Law Center’s State and Local Tax Institute, the Hartman State and Local Tax Forum, the New England State and Local Tax Forum, and New York University’s State and Local Tax Institute.

The following are the programs, conferences, and other events of outside organizations at which members of the staff represented the Commission during the reporting period:

**JULY**
- 2019 SEATA Conference; Recent and Significant Court Cases (Including Sales and Corporate Taxes) (Disque, panelist); Transfer Pricing Impact on State Corporate Income Tax (Coon, panelist); Behind Door 4: Tax Administration Behind the Scenes (Stranburg, panelist); Lake Buena Vista, Florida
- AICPA State and Local Tax Technical Resource Panel (Cram, Hamer, panelists); Washington, D.C.
- Washington State Tax Conference; Great Debate (Hecht, panelist); Pullman, Washington
- NYU Summer Institute in Taxation: State & Local Taxation; A View From the State Tax Administrators (Stranburg, panelist); State Tax Implications of Federal Tax Reform: Interest Limitations and Opportunity Zones (Stranburg, panelist); New York, New York
- Webcast presentation for The Knowledge Group; Ensuring Compliance with Tax Laws and Minimizing Audit Risks with Sales Tax Automation (Cram, panelist)

**AUGUST**
- 2019 Texas State Taxation Conference; Houston, Texas (Mond)
- NCSL 2019 Legislative Summit and Executive Committee Task Force on State and Local Taxation meeting; Nashville, Tennessee (Shimkin)
- 2019 FTA Technology Conference and Exhibition; Detroit, Michigan (Lane, Worthington)
- 2019 MSATA Conference; Murphy v. NCAA (Matson, panelist); Income Repatriation: GILTI/FDII (Hecht, panelist); Cleveland, Ohio
- Council on State Taxation Mid-Atlantic Regional State Tax Seminar; (Matson, panelist); McLean, Virginia

**SEPTEMBER**
- New Mexico Legislature Revenue Stabilization and Tax Policy Committee, Post Wayfair Gross Receipts Tax/Compensating Use Tax Administration Issues (Hecht, Cram presenters)
• 2019 NESTOA Conference; *Murphy v. New Jersey* (Matson, panelist); Reviewing *Wayfair and Resulting State Law and Policy Changes* (Cram, panelist); *Marketplace Facilitators* (Cram, panelist); *Court Case Round-up – Important Cases Affecting State and Local Tax Administration* (Hecht, panelist); Providence, Rhode Island

**OCTOBER**

• Streamlined Sales Tax Governing Board Meeting; Charleston, West Virginia (Cram)
• 2019 ABA Fall tax Meeting; *State Corporate Income Tax Impacts of GILTI: Challenges and Opportunities* (Hecht, panelist); San Francisco, California
• 2019 WASATA Conference; *Remote Sellers Administration* (Hecht, panelist); *Murphy v. NCAA* (Matson, panelist); Eugene, Oregon
• 26th Annual Paul J. Hartman State and Local Tax Forum; *Top Ten Income Tax Cases* (Fort, panelist); *Wayfair and the Future of State Income Tax Nexus* (Cram, panelist); *Combined Reporting Trends and Possible Future Developments* (Hamer, Panelist); Nashville, Tennessee

**NOVEMBER**

• New England State and Local Tax Forum; *States’ Reaction to the Federal Partnership Audit Regime and Other Uniformity Efforts* (Hecht, panelist); Newton, Massachusetts
• Bloomberg Tax Leadership Forum; *Aftershocks of Wayfair* (Cram, panelist); Washington, D.C.
• NCSL Executive Committee Task Force on State and Local Taxation meeting; Charleston, South Carolina (Shimkin)
• Maryland State Bar Association and Maryland Association of Certified Public Accountants 2019 Advanced Tax Institute; *State and Local Tax Developments – A National Perspective* (Disque, panelist); Baltimore, Maryland
• FTA Midwinter Commissioner Meeting; *Litigation Update* (Hecht); Washington, D.C.

**DECEMBER**

• NYU 38th Institute on State and Local Taxation; *Does Wayfair Affect P.L. 82-272?* (Hamer, panelist); *What’s Happening Everywhere Today?* (Matson, panelist); New York, New York
• Tax Executives Institute - New York Chapter, 56th Annual Tax Symposium; New York, New York (Silver and Shinder)
• New Mexico CPA Society Tax Seminar, *State Tax Developments* (Hecht, panelist); Albuquerque, New Mexico

**JANUARY**

• American Bar Association 2020 Midyear Tax Meeting; *Through the Mists of State Tax Administration* (Hamer panelist); Boca Raton, Florida
• Testimony before the Vermont Legislative Tax Policy Committee on market-based sourcing (Fort, via telephone)
• Testimony before the Pennsylvania Senate Democratic Policy Committee on combined filing (Fort); Harrisburg, Pennsylvania

FEBRUARY

• 2020 FTA Compliance and Education Workshop; Finding “Hidden” Remote Sellers and Encouraging Them to Register (Cram, panelist); Handling Partnership Return Audits in Light of Federal Tax Law Changes (Hecht); Digital Products and Services: What States Tax Them and How (Cram, panelist); San Diego, California (Coon)
• Ernst & Young Quarterly Tax Webcast; MTC P.L. 86-272 Project Update Discussion (Hamer panelist); Washington, D.C.
• Louisiana Bar Association, Tax Section Annual Conference; Partnership Audits – Making the Complex “Simple” (Hecht); New Orleans, Louisiana
• Testimony before the Vermont Legislative Tax Policy Committee on combined filing exception for 80/20 companies, insurance companies, and Finnigan method combined reporting (Fort, via telephone)

MARCH

• NYU SALT Luncheon Group; MTC Update (Stranburg); New York, New York
• Webinar presentation for Steptoe & Johnson LLP, State and Local Taxation: Headline News and Trends (Cram, panelist).