

Agenda

Indiana Department of Revenue Update

General and audit update
Legal and appeals update
Policy and legislative update

Laura L. Rakaska
Lena N. Snethen
Christopher Russell

Indiana Property Taxes

Real property tax issues and updates
Personal property assessments and reporting issues
Personal property issues and updates
Contract audits – tips and procedures

Kevin D. Chestnut

Indiana Income Tax Highlights

Latest income tax legislation
Review of recent income tax cases
Updated administrative guidance
Important Department of Revenue determinations

Nathan J. Hagerman

2019 Indiana Tax Court Update

History and purpose of the tax court
What's new at the tax court?
National SALT issues
Tax in the news
Tips for persuasive advocacy

Hon. Martha B. Wentworth

Tax Incentives

State and local tools
Challenges and opportunities
Approval process

Alexis M. Sowder

Indiana Sales and Use Tax

Sales tax imposition
Use tax imposition
Industry specific issues

- Manufacturing
- Retail
- Transportation
- Healthcare
- Hospitality
- Services
- Not-for-profits

Recent developments
Cases
Administrative determinations

Jeff Greene

2019 Indiana State Tax Update

Indianapolis, IN - Thursday, September 26, 2019

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Learning Objectives

You'll be able to:

Learn from Judge Martha Wentworth what's new at the Indiana tax court and review national tax news.

Review state and local tax incentive tools and approval processes.

Study real property and personal property tax issues and updates.

Discuss Indiana sales and use tax and industry-specific issues.

Review Indiana Department of Revenue policy and get legal, appeals, general and audit updates.

Examine recent Indiana income tax determinations, legal updates and administrative guidance.



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Continuing Education Credits

Accountants

8.0 CPE Hours

Indiana Attorneys

6.7 CLE Hours

Certified Financial Planners

7.0 CE Hours



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Faculty

Laura L. Rakaska is the executive director of Audit and Compliance Support at Indiana Department of Revenue. She has been with the department for 11 years and oversees the division's fraud, analytics and compliance efforts as well as all audit support operations. Prior to coming to the department, Ms. Rakaska worked in public accounting for 10 years, primarily in the area of audit and advisory services. She holds a bachelor's degree in Accounting from Franklin College and is an active CPA.

Lena N. Snethen is deputy general counsel at the Indiana Department of State Revenue where she oversees the Appeals Section. The Appeals Section is charged with addressing individual and business challenges to assessments, audit results, refund denials, and the Department's interpretation of Indiana's 47 "listed taxes." During the 1990s, she worked in higher education fundraising where she helped a team at DePauw University raise over \$375 million, breaking records for a liberal arts school that size. Ms. Snethen attended the Maurer School of Law at Indiana University, graduating in 2003. After stints in estate planning and civil liberties work, she joined the Department's Legal Division in 2007 as senior hearing officer. In 2015, after a year litigating tax cases as an Indiana deputy attorney general, she returned to the department to head the Appeals Section as assistant general counsel.

Christopher Russell joined the Indiana Department of Revenue (DOR) in January 2017 as special counsel and policy director. Mr. Russell oversees the tax policy team on legislative and guidance initiatives and special legal initiatives designed to further enhance DOR's commitment to simplification, accuracy and reliability of tax services, and he serves as liaison to the Indiana Office of Management & Budget. Mr. Russell was previously deputy general counsel under then-general counsel Krupp at the Indiana Bureau of Motor Vehicles (BMV). He earned his J.D. degree from the Indiana University Robert H. McKinney School of Law.

Kevin D. Chestnut is the president of Chestnut Property Tax Services, LLC. Formerly, he served as a director and practice leader for the Indianapolis office of Ryan, LLC; Thomson Reuters; and Deloitte. He has been involved with real and business personal property tax for more than 30 years. Mr. Chestnut has extensive experience with property tax reduction and administrative appeal representation, assisting clients with strategic tax planning, compliance work including the preparation of all business personal property tax forms and applications, audit representation, and testimony. Mr. Chestnut started his career as a field auditor and then, director with the Assessment Division of the Indiana State Board of Tax Commissioners. He received a B.S. degree in Accounting from Indiana Wesleyan University. Mr. Chestnut is an active member of the tax committee for both the Indiana Manufacturer's Association and the Indiana Chamber of Commerce.

Nathan J. Hagerman is a tax partner with Taft Stettinius & Hollister LLP in Indianapolis and has been practicing in the area of multistate taxation since 1996. He counsels business clients in all area of state and local taxes, including controversies, administrative proceedings, audits, appeals, litigation, and planning. Mr. Hagerman serves as independent advisor to businesses with respect to tax risk management, review of 3rd party tax strategies, legal review of tax-related transactions and business life events. His experience includes public accounting and law practice in Indianapolis, and he also managed the tax function of a Fortune 500 insurance company headquartered in Indiana for more than four years. Mr. Hagerman received his law degree from the University of Michigan Law School and his undergraduate degree from Purdue University. He is a member of the taxation sections of the Indiana, Indianapolis, and Michigan

Bar Associations. Mr. Hagerman has presented before the Indiana and Indianapolis bar associations, The Council On State Taxation (COST), the Multistate Executives Tax Roundtable, the Institute of Management Accountants, the Tax Executives Institute, and several national multistate conferences on various state and local taxation matters.

Hon. Martha B. Wentworth was appointed Judge of the Indiana Tax Court by Governor Mitch Daniels in 2011. She has 29 years of experience in all areas of multistate taxation, beginning as law clerk to her predecessor, the Honorable Thomas G. Fisher; practicing law at Hall, Render, Killian, Heath, and Lyman P.S.C. in Indianapolis; and as tax director at Deloitte Tax LLP, where she led Deloitte's Indiana Multistate Tax Group. Prior to her legal/ tax career, she spent 13 years in Indiana business. Judge Wentworth holds B.S. and M.S. degrees, and a J.D. degree *cum laude*, from Indiana University – Bloomington. She has taught state & local taxation for 19 years variously at Indiana University's Kelley School of Business in Bloomington and the McKinney and Maurer Schools of Law. Judge Wentworth has served on the tax committees of the Indiana Chamber of Commerce and the Indiana Manufacturer's Association. She is a member of the American, Indiana, Florida, and Indianapolis bar associations and the Indiana Judge's Association. She is past chair of the Indiana State Bar Taxation Committee and a longtime member of its tax council, where she continues to host its Indiana State Taxation Reception. In 2016, Judge Wentworth became a member of the ABA SALT executive council judge's panel. She served from 2012 to 2015 as chair of the Pro Bono Commission and member of the Board of Directors of the Indiana Bar Foundation, and she is a life fellow. In 2015, she was honored to receive the Randall T. Shepard Award for Excellence in Pro Bono and currently serves as a member of the Indiana Supreme Court's Coalition for Court Access. In September, she was honored to be named by the Lincoln Institute of Land Policy and the National Conference of State Tax Judges as 2017 State Tax Judge of the year. In 2018, the Board of Regents of the American College of Tax Counsel elected Judge Wentworth as a fellow of the College.

Alexis M. Sowder is a multistate project manager at KSM Location Advisors. Part of the Katz, Sapper & Miller Network, KSM Location Advisors works closely with companies across the country to maximize state and local incentive packages and make fully informed, data-driven location decisions. In her role, Ms. Sowder assists in the execution of projects, working with clients and economic development officials for both incentive and location advisory assignments. Prior to joining the firm, she worked at Cushman & Wakefield, most recently as manager, where she supported the advancement of their national brokerage practice groups. Ms. Sowder received a bachelor of arts degree in Journalism from Indiana University and a master of business administration degree from Indiana University's Kelley School of Business in Indianapolis.

Jeff Greene currently practices law in his own firm, Jeff Greene Transaction Tax Attorney, LLC. After graduating from Indiana University School of Law, he started his career in state and local tax as a sales tax hearing officer with the Indiana Department of Revenue in 1988. Since that time, Mr. Greene worked in a small consulting firm as its vice president and general counsel, started the state and local tax practice at Deloitte's Indianapolis offices, and became a national product leader for Grant Thornton's automation practice. Before starting his own practice, he was the national practice leader for Crowe Horwath's sales and use tax practice. Mr. Greene is active in the Institute for Professionals in Taxation (IPT). He has been a certified member of IPT since 1995 and serves on the certification committee which administers the IPT certification process. Mr. Greene is a frequent speaker on multistate sales and use tax issues and sales tax process improvement.

Seminar Information

Indianapolis Marriott East
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Tuition
\$299 for individual registration
\$279 for three or more registrants from the same company at the same time.
Included with your registration: *Complimentary continental breakfast and printed seminar manual.*
Receive a reduced tuition rate of \$101 by registering to be our on-site coordinator for the day. For availability and job description, please visit www.halfmoonseminars.org.

Registration
8:00 - 8:30 am
Morning Session
8:30 am - 12:05 pm
Lunch (On your own)
12:05 - 1:05 pm
Afternoon Session
1:05 - 4:40 pm

Continuing Education Credit Information

This seminar is open to the public and offers accountants 8.0 intermediate level CPE hours, based on a 50-minute hour, in the area of taxation. The Indiana Board of Accountancy accepts courses from providers that are members of NASBA's National Registry of CPE Sponsors. A basic understanding of state taxes is recommended, and no advance preparation is required.

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Attendance certificates will be available after the seminar for most individuals who complete the entire event. Attendance certificates not available at the seminar will be mailed to participants within fifteen business days.

Registration

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Tuition

- () **I will be attending the live seminar.** Single Registrant - **\$299.00**. Three or more registrants from the same company registering at the same time - **\$279.00** each.
- () **I am not attending.** Please send me the self-study package:
- ☐ Downloadable MP3 Audio/PDF Manual for **\$249.00**.
 - ☐ CD/Manual Package for **\$249.00**.
- (S&H included. Please allow five weeks from seminar date for delivery)

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