

Agenda

Pennsylvania Income Tax Update

Recent income tax rate changes
Review of recent income tax cases
Updated administrative guidance
Anticipated changes
Important Pennsylvania Department of Revenue developments

C. Potter

Pennsylvania Property Taxes

Real property tax issues and updates
Property tax assessment, appeal and audit update

P. Morcom
A. Koelsch

Pennsylvania Tax Litigation Update

Litigating a state tax matter in Pennsylvania
Recent and anticipated decisions
Other methods of dispute resolution

S. Paxton

Sales and Use Tax Update

State and municipal sales tax imposition
Use tax imposition
Industry-specific issues:

E. Coyne
R. Coyne

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

Recent developments
Cases and administrative determinations

Liability Issues for Tax Professionals

Development in liability for tax professionals
Strategies to stem liability
When to involve other professionals

J. Dailey

2021 Pennsylvania State Tax Update

Live, Interactive Webinar - Friday, December 3, 2021

NON-PROFIT
U.S. POSTAGE PAID
EAU CLAIRE, WI
PERMIT NO. 2016

HalfMoon Education Inc.
PO Box 278
Altoona, WI 54720-0278



Learning Objectives

You'll be able to:

Review recent income tax cases and updated administrative guidance.

Discuss newly enacted and anticipated corporate tax changes.

Understand property tax assessments, appeals, and audits.

Get tips on litigating state tax matters in Pennsylvania.

Examine sales and use tax issues for manufacturers, retailers, service industries and others.

Explore liability issues for tax professionals.

Understand Pennsylvania tax incentive programs, including tax increment financing.

HalfMoon Education Live Webinars

2021 Pennsylvania State Tax Update

Live, Interactive Webinar - Friday, December 3, 2021



Understand income tax rates and anticipated changes

Explain corporate tax rates and rules

Discuss real property tax issues

Review tax dispute resolution in Pennsylvania

Explore sales and use tax, including cases and administrative determinations

Examine Pennsylvania tax incentives for economic development, business expansion, and job creation

Continuing Education Credits

Accountants
8.0 CPE Hours

Pennsylvania Attorneys
6.5 CLE Hours

Can't Attend? Order the Webinar as a Self-Study Package!

Recordings of this webinar are available for purchase. See registration panel for more information and please refer to specific state licensing rules or certification requirements to determine if this learning method is eligible for continuing education credit.



Faculty

Charles L. Potter, Jr. is a shareholder at Tucker Arensberg, P.C. He is an experienced tax attorney who aggressively represents clients to reduce state and local tax liabilities and in tax planning and compliance. Mr. Potter focuses his practice on federal, state and local taxation. He also advises clients on matters involving energy, natural resources, sports and estates and trusts. Mr. Potter is also a certified public accountant.

Jonathan C. Edmunds is a member of Keefer Wood Allen & Rahal, LLP. His practice focuses primarily on Pennsylvania state tax matters. Mr. Edmunds has experience in corporate, gross receipts, sales and use, and public utility taxes and has litigated several matters before Pennsylvania courts in the areas of corporate net income tax, franchise tax, and gross receipts tax. He previously worked at the Office of the Pennsylvania Attorney General, where he served as a designee of the Attorney General on the Board of Finance and Revenue.

Paul R. Morcom is a member elect at McNees Wallace & Nurick LLC. He has more than 19 years of experience regarding state and local tax litigation. A large part of Mr. Morcom's practice involves recognizing and filing large Pennsylvania sales and use tax refund appeals for construction contractors and manufacturers. Additionally, Mr. Morcom is heavy involved in litigating commercial real estate tax assessment appeals throughout most of Pennsylvania's 67 counties. Mr. Morcom represents some of the largest apartment, hotel, office, retail and industrial property owners in Pennsylvania.

Adam Koelsch is of counsel at McNees Wallace & Nurick LLC, where he is an attorney in the State and Local Tax group, providing taxpayers with representation and advice in a variety of state and local tax matters. Mr. Koelsch represents clients in all aspects of Pennsylvania state and local tax controversy and planning, including challenging audit determinations and real estate assessments, and litigating tax cases in administrative- and court-level appeals. He holds a J.D. degree from Brooklyn Law School and an LL.M. degree in Taxation from Villanova University, Charles Widger School of Law.

Sharon R. Paxton is of counsel in the State and Local Tax Group at McNees Wallace & Nurick LLC in Harrisburg, Pennsylvania. Ms. Paxton has more than 30 years of experience representing companies of all sizes in a broad range of state and local tax matters. She

assists clients in resolving disputes concerning sales and use tax, corporate net income tax, capital stock and franchise tax, fuel tax, and business privilege tax liabilities. Ms. Paxton is a former Chair of the Tax Law Section of the Pennsylvania Bar Association.

Erin M. Coyne is an attorney at Coyne and Coyne, P.C. Ms. Coyne has over 20 years of state and local tax experience. Her diverse experience was gained through her positions at the Pennsylvania Department of Revenue as a sales tax auditor, an associate at a large international law firm, a transaction tax manager for a large cable/communications company, and most recently as a senior manager for a Big 4 Accounting firm.

Robert P. Coyne is an attorney at Coyne and Coyne, P.C. In 1978, Mr. Coyne was released from active duty and joined the Pennsylvania Department of Justice as a Deputy Attorney General in the Tax Litigation Unit. From 1990 to 1995, he served as Deputy Secretary of Revenue for Taxation and served on the Pennsylvania Board of Finance and Revenue. In 1995, Mr. Coyne became a Director of State and Local Taxes with Coopers & Lybrand and later PricewaterhouseCoopers. He returned to the Department of Revenue as Deputy Secretary for Compliance and Collections in 2003 and later was appointed the Executive Deputy Secretary of Revenue and served in that position until his retirement in April 2018.

Jeffery A. Dailey co-founded Dailey LLP after almost 19 years at Akin Gump Strauss Hauer & Feld LLP, where he was a Partner. Mr. Dailey advises clients in complex commercial litigation, arbitrations and investigations. His clients have included a dozen of the top accounting firms in the country, several publicly traded companies and their officers and directors, a leading investment research and rating firm, a nationwide retailer, private equity funds and their portfolio companies, and numerous privately held businesses in a number of industries.

George A. Michak has been practicing law for more than 30 years. His areas of practice include: auction law; general corporate and business matters; commercial transactions; administrative law; professional licensing; economic development financing and incentives; commercial and appellate litigation; oil and gas; real estate; and land use. He has also served as Chief Counsel with the Pennsylvania Department of Community and Economic Development, which is the Commonwealth's principal economic development financing agency.

Webinar Information

Log into Webinar 8:00 - 8:30 am EST	Break 12:15 - 1:15 pm EST
Morning Session 8:30 am - 12:15 pm EST	Afternoon Session 1:15 - 4:40 pm EST

Tuition

\$289 for individual registration

\$239 for three or more registrants from the same company at the same time.

Included with your registration: PDF seminar manual.

How to Register

- Visit us online at www.halfmoonseminars.org
- Mail-in or fax the attached form to 715-835-6066
- Call customer service at 715-835-5900

Webinars are presented via GoToWebinar. Instructions and login information will be provided in an email sent close to the date of the webinar. For more information, please visit our FAQ section of our website, or visit www.gotowebinar.com.

Cancellations: Cancel at least 48 hours before the start of the webinar, and receive a full tuition refund, minus a \$39 service charge for each registrant. Cancellations within 48 hours will receive a credit toward another webinar or the self-study package. You may also authorize another person to take your place.

Continuing Education Credit Information

This webinar is open to the public and offers accountants 8.0 CPE credit hours (based on 50 minute hours) of intermediate-level CPE credits in the area of taxation. Prior knowledge in state taxation is beneficial, and no advance preparation is recommended.

HalfMoon Education 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 submitted to the National Registry of CPE Sponsors through its website: www.NASBARegistry.org. Sponsor No. 103015.

The Pennsylvania CLE Board has approved this event for 6.5 Substantive CLE hours for Pennsylvania attorneys.

Completion certificates will be awarded to participants who complete the event, respond to all prompts, and earn a passing score (80%) on the quiz that follow the presentation (multiple attempts allowed).

Can't Attend? Order the Webinar as a Self-Study Package!

Recordings of this webinar are available for purchase. See registration panel for more information and please refer to specific state licensing rules or certification requirements to determine if this learning method is eligible for continuing education credit.

Additional Learning

Federal Fiduciary Income Tax Workshop

Thursday, December 9, 2021 | 9:00 am - 4:40 pm CST

Agenda Highlights:

- Trusts and Estates Overview Including Tax Considerations
- Principles of Fiduciary Income Taxation
- Income Taxation of Estates and Simple and Complex Trusts
- Practical Examples to Put It All Together

Preparing IRS Form 1065:

Partnership Tax Return

Friday, December 17, 2021 | 8:30 am - 4:40 pm CST

Agenda Highlights:


- Types of Entities and Income That Can Be Reported on Form 1065
- Income and Deductions
- Completing Schedule K
- Schedules L and M

For more information and other online learning opportunities visit: www.halfmoonseminars.org

Registration

2021 Pennsylvania State Tax Update

Live, Interactive Webinar - Friday, December 3, 2021

How to Register		Registrant Information
Online: www.halfmoonseminars.org		Name: _____ Company/Firm: _____ Address: _____ City: _____ State: _____ Zip: _____ Occupation: _____ Email: _____ Phone: _____
Phone: 715-835-5900	Code:	Additional Registrants: Name: _____ Occupation: _____ Email: _____ Phone: _____ Name: _____ Occupation: _____ Email: _____ Phone: _____
Fax: 715-835-6066		Email address is required for credit card receipt, program changes, and notification of upcoming seminars and products. Your email will not be sold or transferred.
Mail: HalfMoon Education Inc., PO Box 278, Altoona, WI 54720-0278		Phone: _____
Complete the entire form. Attach duplicates if necessary.		()  I need special accommodations. Please contact me.

Tuition
() I will be attending the live webinar. Single Registrant - \$289.00 . Three or more registrants from the same company registering at the same time - \$239.00 each.
() I am not attending. Please send me the webinar recording: <input type="checkbox"/> Streamable MP4 Video/PDF Manual for \$299.00 . <input type="checkbox"/> USB Video/PDF Manual for \$299.00 .
Checks: Make payable to HalfMoon Education Inc.
Credit Card: <i>Mastercard, Visa, American Express, or Discover</i>
Credit Card Number: _____
Expiration Date: _____ CV2 Code: _____
Cardholder Name: _____
Billing Address: _____
City: _____ State: _____ Zip: _____
Signature: _____
Email: _____