

# Agenda

### Indiana Department of Revenue Update

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

L. Pelsor  
K. Fletcher  
J. Raney

### 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

K. Chestnut

### 2024 Survey of Indiana Tax Decisions

Reviewing all cases the Indiana tax court issued to date in 2024 involving income, sales, excise, property and other taxes

A. Swain

### 2024 Indiana Tax Court Update

History and purpose of the tax court  
What’s new at the tax court?  
Tax in the news

J. McAdam

### Tax Incentives

State and local tools  
Challenges and opportunities  
Approval process

A. McDonald

### 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

J. Greene

## 2024 Indiana State Tax Update

Live, Interactive Webinar - Wednesday, October 30, 2024

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## Learning Objectives

### You’ll be able to:

**Review** Indiana Department of Revenue policy and legislative updates, including legal, appeals, general and audit updates.

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

**Learn** what’s new at the Indiana tax court.

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

**Study** real property and personal property tax issues and updates.

**Review** state and local tax incentive tools and approval processes.



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**Review** Indiana Department of Revenue policy and legislative updates, including appeals, general and audit updates

**Examine** Indiana Tax Court cases issued to date in 2024

**Learn** what’s new at the Indiana tax court

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**Review** state and local tax incentive tools and approval processes

### Continuing Education Credits

**Attorneys**  
6.7 CLE Hours

**Accountants**  
8.0 CPE Credits



# Webinar Information

Online - Wednesday, October 30, 2024

<b>Log into Webinar</b> 8:00 - 8:30 am EDT	<b>Break</b> 12:05 - 1:05 pm EDT
<b>Morning Session</b> 8:30 am - 12:05 pm EDT	<b>Afternoon Session</b> 1:05 - 4:40 pm EDT

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# Faculty

**LuAnn Pelsor** is director of audit operations support at the Indiana Department of Revenue.

**Kyle Fletcher** is director of tax appeals at the Indiana Department of Revenue.

**Jeff Raney** is an attorney with the Indiana Department of Revenue, Tax Policy Division.

**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, 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. He received a B.S. degree in Accounting from Indiana Wesleyan University.

**Andrew W. Swain, LL.M. (Tax), J.D., CFE, CFCI** is an assistant professor of Business Law and Ethics at the Indiana University Judd Leighton School of Business and Economics in South Bend, Indiana. He also serves as a lecturer of business law for the online MBA program offered by the Jones Graduate School of Business at Rice University. His area of expertise in business law is state and local tax (SALT). Before transitioning to academia, Professor Swain held the position of chief counsel of the Revenue Division for the Indiana attorney general, where he oversaw all tax litigation for the State of Indiana for 12 years. Before that, he worked as a tax manager at KPMG and Arthur Andersen's offices in Denver, Colorado, specializing in tax controversies (audit defense) and corporate transactions within the SALT division. He has written over 200 tax-related articles and has delivered numerous lectures on tax topics.

# Credit Information

This webinar is open to the public and is designed to qualify for up to 8.0 CPE credits for accountants and 6.7 CLE hours for attorneys in Indiana.

The Indiana Supreme Court Office of Admissions & Continuing Education has approved this course for 6.7 general CLE hours.

This webinar offers accountants 8.0 CPE credit hours (based on 50-minute hours) of intermediate-level group internet based CPE credits in the area Taxes. Knowledge of tax laws and programs is beneficial, and no advance preparation is recommended. NASBA Sponsor No. 103015.

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**Hon. Justin McAdam** was appointed judge of the Indiana Tax Court in 2023. He earned his bachelor's degree from Indiana University and a law degree from Harvard Law School. Mr. McAdam came to the position after serving as deputy director and chief legal counsel of the Indiana Office of Management & Budget.

**Amy McDonald, CPA** is vice president of KSM Location Advisors. Ms. McDonald's quantitative analysis allows her to identify tailored incentives opportunities for each company's specific requirements. Her negotiation skills with government entities highlight her ability to secure monetary incentives. Ms. McDonald's extensive expertise in property tax, multistate income taxes, and other state tax matters plays a crucial role in helping clients maximize the benefits of incentives while navigating complex regulatory landscapes. Her dedication to understanding the intricacies of tax regulations and her commitment to delivering tailored solutions underscore her value to clients in achieving their goals. Before joining KSM, she gained experience in both public accounting and corporate environments. Ms. McDonald is a member of the Indiana CPA Society.

**Jeff Greene, J.D.,** is a senior manager with IEA, Inc. in Indianapolis. After graduating from Indiana University School of Law, Mr. Greene started his career in state and local tax as a Sales Tax Hearing Officer with the Indiana Department of Revenue in 1988. He has worked with a small consulting firm as vice president and general counsel. Mr. Green started the state and local tax practice at the Indianapolis offices of Deloitte. He was the national product leader for Grant Thornton's automation practice; he was the national practice leader for Crowe Horwath's sales and use tax practice; and he opened his law office as a sole practitioner. Mr. Greene is active in the Institute for Professionals in Taxation (IPT) and serves on the certification committee. He is a frequent speaker on multistate sales and use tax issues, and sales tax process improvement.

Attendance will be monitored, and attendance certificates will be available after the webinar for those who attend the entire course and score a minimum 80% on the quiz that follows the course (multiple attempts allowed).

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