

2015 Texas Margin Tax Conference
September 25, 2015 • AT&T Conference Center • Austin, TX
September 25, 2015 • Live Webcast

Friday Morning, September 25, 2015

Presiding Officer:

Ray Langenberg, Scott Douglass & McConnico LLP - Austin, TX

7:30 am In Austin Only	<p>Registration Opens</p> <p>Includes continental breakfast.</p>
8:20 am	<p>Welcoming Remarks</p>
8:30 am 1.00 hr	<p>Ask the Auditors</p> <p>Comptroller auditors discuss their perspectives on conducting franchise tax audits, and respond to questions from the attendees. Please submit your questions in advance to conferenceQA@utcle.org or on-site at the conference registration desk.</p> <p>Moderator: Curtis James Osterloh, Scott Douglass & McConnico LLP - Austin, TX</p> <p>Panelists: Bobby Lebkowsky, Texas Comptroller of Public Accounts - Dallas, TX Sharon Ozbun, Texas Comptroller of Public Accounts - Austin, TX</p>
9:30 am 0.75 hr	<p>Taxes Under the Commerce Clause, the Equal Protection Clause, and the Due Process Clause</p> <p>The states are testing their taxing limits and taxpayers have had some successes and failures with constitutional challenges. Evaluate whether our courts are changing the rules of the game for nexus and other constitutional issues.</p> <p>Ray Langenberg, Scott Douglass & McConnico LLP - Austin, TX</p>
10:15 am	<p>Break</p>
10:30 am 0.75 hr	<p>Cost of Goods Sold: Alexander's Terrible, Horrible, No Good, Very Bad Day</p> <p>Explore the evolving saga of a deduction that busted the revenue estimate and wreaked havoc on compliance and audit review with a discussion of key issues and major developments in the interpretation of the cost of goods sold deduction.</p> <p>David H. Gilliland, Duggins Wren Mann & Romero, LLP - Austin, TX</p>
11:15 am 0.50 hr	<p>Franchise Tax Credits</p> <p>Discover what existing franchise tax credits survived the legislative session and what new opportunities exist.</p> <p>Janet Spies, Texas Tax Training and Consulting - Austin, TX</p>

11:45 am
In Austin Only

Pick Up Lunch

Included in registration.

Friday Afternoon, September 25, 2015

Presiding Officer:

Christina A. Mondrik, Mondrik & Associates - Austin, TX

LUNCHEON PRESENTATION

12:05 pm
0.75 hr

Legislative Wrap-Up and Policy Issues

Review the finished and unfinished business of the 2015 legislative session and the implications for the future.

Dale Craymer, Texas Taxpayers and Research Association - Austin, TX

12:50 pm

Break

1:05 pm
0.75 hr

Total Revenue: Origins, Exclusions and Consequences

Determining the total revenue tax base is an important tool for franchise tax planning. What must be included and what may be excluded? Learn how to properly identify properly reportable revenue and applicable exclusions for franchise tax purposes.

Christina A. Mondrik, Mondrik & Associates - Austin, TX

1:50 pm
0.75 hr

Apportionment

Apportionment of multi-state revenue remains at the forefront of tax planning and litigation. Analyze the struggle for three-factor alternative apportionment in Texas and other hot topics that could save significant tax dollars.

David E. Colmenero, Meadows, Collier, Reed, Cousins, Crouch & Ungerman, L.L.P. - Dallas, TX

2:35 pm

Break

2:45 pm
0.50 hr

Business Aspects of Combined Reporting

Review of the Texas franchise tax combined reporting standard and the issues combined reporting can raise in common business structures including: compliance issues for combined group members; changes in a reporting group due to the acquisition or sale of a company; the potential need for tax sharing agreements; and joint and several liability for Texas franchise tax owed by members of a combined Texas report.

Steven D. Moore, Jackson Walker L.L.P. - Austin, TX

3:15 pm
1.00 hr

Ask Tax Policy

Key officials from the Comptroller’s Tax Policy Division discuss their perspectives on franchise tax policy issues and respond to questions from the audience. Please submit your questions in advance to **conferenceQA@utcle.org** or on-site at the conference registration desk.

Moderator:

Christina A. Mondrik, Mondrik & Associates - Austin, TX

Panelist:

Sarah L. Pai, Texas Comptroller of Public Accounts - Austin, TX

4:15 pm
0.75 hr ethics

Ethical Potholes and Pitfalls at SOAH: Insights from an Administrative Law Judge

Hear the perspectives of a judge who regularly presides over tax cases at the State Office of Administrative Hearings. Explore the application of professional standards of conduct for attorneys during such proceedings, including the Lawyer’s Creed and the Disciplinary Rules of Professional Conduct. Learn about the restrictions on *ex parte* communications and the sanction powers of administrative law judges, including the imposition of a fraud penalty for acts committed during the hearing process.

Hon. Peter Brooks, State Office of Administrative Hearings - Austin, TX

5:00 pm

Adjourn