

**Allegheny Tax Society Meeting**

**Date: December 15, 2014**

**Time: 6pm-7pm**

**Topic: Multistate Corporate Income Tax Hot Topics**

**Presenter:** Jim Manley ([james.r.manley@us.pwc.com](mailto:james.r.manley@us.pwc.com)) and Louis DiNardo ([louis.a.dinardo@us.pwc.com](mailto:louis.a.dinardo@us.pwc.com))

**Agenda:**

1. Significant Tax Enactments
  - a. New York tax reform
2. Combined Reporting
  - a. New York Case - *SunGard Capital Corporation and Subsidiaries, et al.*, New York, Division of Tax Appeals Nos., 823631, 823632, 823680, 824167, and 824256, April 3, 2014
  - b. New York Case- *In the Matter of the Petition of IT USA Inc. and Manufacture Associate Cashmere USA Inc.*, Tax Appeals Tribunal, Decision DTA Nos. 823780 and 823781, April 16, 2014
  - c. New York Case- *In the Matter of the Petitions of Knowledge Learning Corporation and Kindercare Learning Centers, Inc.*, NY Division of Tax Appeals, Nos. 823962 and 823963, September 18, 2014
  - d. New York Case- *In the Matter of the Petition of Astoria Financial Corporation & Affiliates*, TAT(H) 10-35(BT), October 29, 2014 (released November 7, 2014)
3. Nexus
  - a. Maryland Case- *Gore Enterprise Holdings, Inc. v. Comptroller of the Treasury*, Md. Ct. App., No 36 (March 24, 2014)
4. Tax Base
  - a. North Carolina – 2014 Legislation
  - b. Texas case- *Combs v. Newpark Resources, Inc.*, Texas App. Ct, 3<sup>rd</sup> Dist. No. 03-12-00515-CV, December 31, 2013

- c. Texas case- *Titan Transportation, LP v. Comptroller of Public Accounts*, Tax. App. Ct., No. 03-13-00034-CV, March 14, 2014
  - d. Texas ruling - Texas Comptroller of Public Accounts, Policy Letter 201406920L, June 10, 2014, (released, July 2014)
5. Allocation and Apportionment
- a. MTC election issues
    - i. California
    - ii. Michigan
    - iii. Utah
    - iv. District of Columbia
    - v. Minnesota
    - vi. Oregon
    - vii. Texas
  - b. Massachusetts legislation
  - c. Tennessee case - *Vodafone Americas Holdings, Inc. v. Roberts*, Tenn. App. Court, No. M2013-00947-COA-R3-CV, June 23, 2014
6. Tax Havens
- a. MTC definition
  - b. Alaska
  - c. Montana
  - d. Oregon
  - e. Rhode Island
  - f. West Virginia
  - g. District of Columbia
7. Questions & Answers