

# COMMUNICATIONS TAXATION 2018

MAY 14-16, 2018 | DISNEY YACHT & BEACH CLUB

# ORLANDO

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## ABOUT TELESTRATEGIES' COMMUNICATIONS TAXATION CONFERENCE:

TeleStrategies' 20th Annual Communications Taxation Conference brings together the nation's top tax professionals to address the challenging and complex domain of communications taxation. The program provides comprehensive coverage of all aspects of telecom taxation and regulatory updates, as well as specific break-out sessions covering:

- What to Expect from new FCC Regulations
- Leveraging AI and Machine Learning to Reduce Costs and Improve Accuracy
- Exemptions and Audit Findings
- Sales and Excise Tax on Digital and Cloud Products
- SALT Property Classification Issues
- Corporate Income Tax Updates
- USF Audits, Enforcement and Contribution Reform
- Optimizing Taxes to Improve Margins and Reduce Churn
- Billing Considerations on Telecom Tax and Fee Line Items
- Unclaimed Property
- Tax Rate Validation
- Regulatory Reforms and Net Neutrality
- Audit Defense Strategy
- Private Line Classification
- Nexus, Transactional Nexus, Trailing Nexus
- VAT and International Considerations
- Assessing the Next Wave of Telecom Tax Litigation
- Alternative Apportionment
- Using Geospatial Data for Audit Defense
- Transaction Tax Audits
- And more!

Whether you are new to communications taxes and fees, or an industry veteran, the experts at Communications Taxation will show you how to lower your tax bill, improve compliance, streamline tax operations, proactively prepare for audits, better defend your company's audit position, leverage case studies/precedent to lower your liabilities, prepare for "what's next" and, most importantly, network with your industry peers to learn and share experiences.

Sincerely,  
Dr. Matthew Lucas, Program Chair  
mlucas@telestrategies.com

## CPE CREDITS



TeleStrategies 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 addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417. Website: [www.nasba.org](http://www.nasba.org)

Credits Available: 17.5    Method of Presentation: Group-Live    Advance Preparation: None    Program Level: Basic    Prerequisites: None  
For more information regarding administrative policies such as complaint resolution, please call TeleStrategies at 703-734-7050.

MONDAY MAY 14, 2018

**Pre-Conference Tutorial -- Presented by Deloitte**

9:00AM - 4:00PM (Full Day, lunch is included) -- Eligible for 6.5 CPE Credits

**UNDERSTANDING COMMUNICATIONS TAXATION**

**Led by Jim Nason, Tax Managing Partner, Deloitte Tax LLP --**  
*With the Deloitte Tax Telecommunications Team*

A longtime mainstay with over ten years at the TeleStrategies' Communications Taxation event, this intense, yet entertaining, introductory seminar continues to be refreshed and updated to cover not only the basics of our current tax system for communications, but a deeper dive into key tax and industry considerations associated with "cutting edge" services and applications. This is an absolute must for people new to the communications space or the surrounding converging sectors or even those who feel they might want a refresher of Communications Tax 101+. The first part of the program continues to be focused on the core aspects of telecom taxation with the afternoon taking on the more challenging issues facing today's communications professional.

**I. OVERVIEW OF COMMUNICATIONS TAXATION AND THE INDUSTRY**

- Taxation of basic local, long distance, wireless, Internet, and video services
- How did we get here? Why is it so complex and seemingly like no other industry?
- Transaction taxation including gross receipts, sales, and telecommunications-specific taxes, fees and surcharges
- What's the latest in technology that will impact your business and accompanying tax policy – a hint of what might be around the next corner...what you need to know about today's buzzwords!

**II. SOURCING AND APPORTIONING TRANSACTION TAXES**

- Understanding the Goldberg rule and its application in today's evolving communications marketplace
- Various state positions and formulas on interstate services – which state has the right to tax which service?

**III. WIRELESS TAXATION INCLUDING PREPAID**

- Sourcing of wireless services and the challenges in an evolving marketplace
- Tax issues specific to wireless service providers as well as the applicability of various taxes and surcharges

**IV. EXEMPT CUSTOMERS, SALES FOR RESALE AND TAXATION**

- Understanding telecommunications sale for resale exclusions

and exempt customers

- Key differences among the jurisdictions regarding resale

**V. INTERNET AND EMERGING SERVICES TAXATION**

- Taxation of Internet access and new/emerging services
- Differences in taxation of telephone, data, video and other related services
- Taxation of transport vs. content services vs. digital media vs. SaaS and the Internet of Things

**VI. BUNDLED SERVICES TAXATION**

- How are services being bundled, how are they taxed and what are the challenges to existing tax models?
- What approaches are the jurisdictions using to tax these bundles? Is there an answer to: what constitutes "books and records"?

**VII. CURRENT TRENDS AND DEVELOPMENTS IN THE TAXATION OF TELECOMMUNICATIONS**

- The "big" issues taking center stage in administrative decisions and the courts
- What is on the mind of tax policymakers in state and local jurisdictions?

**VIII. TELECOMMUNICATIONS SERVICES: AN OPERATIONAL TUTORIAL**

- High level technical discussion of how telecommunications services are delivered – the technology behind the services you provide.
- What a telecommunications tax professional needs to know to "talk the talk"

**IX. REGULATION, FEES, SURCHARGES AND OTHER CHARGES (WHEN IS A TAX NOT A TAX?)**

- Basic understanding of regulatory issues, concerns and changes facing today's communications companies
- Overview of regulatory mandates and related fees (911, USF, and more)

**X. TRANSACTION TAX SYSTEM/PROCESS FUNDAMENTALS**

- The very basics of what you need to know when implementing/upgrading an automated transaction tax solution
- Common pitfalls and opportunities

**MONDAY MAY 14, 4:00 - 9:00PM – 4th ANNUAL GOLF TOURNAMENT!!**

**DISNEY'S MAGNOLIA GOLF COURSE | FREE TO ATTENDEES | SHOTGUN START AT 4:30PM**

- All-inclusive (greens fees, shoes, clubs)
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- Shuttles from conference facility starting at 3:00PM and last shuttle at 4:00PM (after the tutorial)
- Reservations required. Contact Mark Lammert at [mark@csilongwood.com](mailto:mark@csilongwood.com), or register online
- Dinner and drinks following golf (included)



## TUESDAY MAY 15, 2018 - BREAKFAST & KEYNOTES

### 7:15AM EXHIBITS AND REGISTRATION OPEN

Breakfast Sponsored by:



8:00AM

### WELCOME

**Dr. Matthew Lucas** – Vice President, TeleStrategies

### 8:15-9:15AM – EXECUTIVE KEYNOTE

**The New Regulatory Shockwave from Taxes to Net Neutrality: What it Means for the Telecom Industry**

The political landscape has changed at an unprecedented pace this year, with new initiatives throwing conventional operating models into flux. From tax reform to telecom/internet reform, communications companies are transforming and grappling with change. This panel will consider how these regulatory reforms hit you, including the impact on telecom services, partnerships, and technology investments; what federal tax reform means for telecoms now and into the future; and lastly, predict what shocks to our system are yet to come.

**Brian Goldstein** – Partner, PwC

**Henry Kelly** – Partner, Kelley Drye & Warren

**Invited Industry Executives**

### 9:15-9:45AM NETWORKING & EXHIBITS

## SESSION 1 -- TUESDAY 9:45-10:45 AM (note, talks are concurrent)

### Private Line - "Shades of Grey"

What makes a private line "private?" It isn't exactly clear. This session will decipher which services are classified private voice and data services, how an auditor would test this and how the FCC, State PUC and State DOR authorities have exercised authority over these services. The speakers will also consider if "private line" necessarily bears the same legal effect as "private carriage" under the recently clarified FCC position on "private" vs. "common" carrier services, as well as how the technologies used to carry the traffic affect the applications of these services.

**Samantha Maqueo** – EVP, Professional and Corporate Services, GSA

**Jonathan Marashlian** – Managing Partner, The CommLaw Group

### What's Next in Taxation?

Think back a few years, nobody would have predicted gigabit networks, self-driving cars, the domination of cloud services, virtual currency or the billions of IoT devices transforming industries. But, all of that - and more - is a reality today. This session will peek around the next corner of technology and help you make sense of the key innovations, technologies and

shifting business models that are driving the communications industry forward, and address both the tactical and long-term impact on your tax department.

**Joe Greco** – Vice President, Transaction, Property and Regulatory, Verizon

**Matthew Lucas** – Vice President, TeleStrategies

**Jim Nason** – Tax Managing Partner, Telecommunications, Deloitte Tax LLP

### Exemptions and Current Audit Findings

This session focuses on common exemption audit exceptions for Federal, State and Local certificates. The presenters will bring together perspectives from a CPA, a SME in telecommunications exemptions and a carrier to discuss reasons the FCC (USAC), State (DOR), and Local tax authorities commonly reject exemptions, as well as discuss their experience and approaches in defending their exemption positions from auditors.

**Zach LaHood** – Treasury and Audit Mgr, Global Strategic Accountants

**Joe Solana** – President- Global Strategic Accountants

**Julie Oost** – VP Regulatory Affairs and Contracts, Peerless Networks

### 10:45-11:00AM NETWORKING & EXHIBITS

## SESSION 2 - TUESDAY 11:00-12:00PM

### Wait, We Are Selling What?

Marketing & sales are constantly rolling out new promotions and sales offerings. One seemingly simple change to how your company offers a service could dramatically impact compliance with state and local telecommunications tax laws. This session will cover why educating company marketing & sales teams during initial discussions regarding new service offerings is important to reduce tax exposure and financial losses. Specific topics considered include tax inclusive and other "simplified"-service plans, offers with "free" products or services, bundled service plans, prepaid vs. postpaid telecommunications service, and sales that include your company billing on behalf on another company.

**Audra Mitchell** – Audra Mitchell, Tax Managing Director, KPMG

**Elizabeth Bopp** – Assistant Vice President of Tax, AT&T

**John Barnes** – Sr. Director, Transaction Tax, T-Mobile

**Jeremy Blocher** – Managing Director, State and Local Tax, KPMG

### The Real World of Effective Transaction Tax Reporting, Integration of Tax Mapping, Audit Defense and Tax Research

This session addresses the entire picture on telecom tax compliance -- from tax mapping to being audited by a Tax/Regulatory Agency. We will discuss strategies for effective, real world audit defense. The audits, in short order, turn into

thorough reviews of your billing system and testing of tax mapping/calculations on your customer invoicing. Depending on the nature of the audit being New York Excise tax, City of Los Angeles Utility Users Tax or anything in between there are many critical elements that must be considered to have audit results return favorable findings to the telecom companies. We will discuss trends from auditors in the past 20 years, and review a case study.

**Mark Lammert, CPA** – President & CEO, Compliance Solutions

**Kristin Hoover, CPA** – Executive Vice President, Compliance Solutions

**Chuck Cowan, CPA** – Audit Defense Director, Compliance Solutions

**Dustin Davis** – Principal, Ryan LLC

### Automated Review & Monitoring of Indirect Taxes

Indirect tax has many complexities, one of which is access to, management of, and structuring of big data in a format that's useful for compliance, controversy, and planning opportunities. This session discusses how to harness the power of your data through advanced technology tools. We will focus on the use of advanced analytics (descriptive, predictive, and prescriptive), automated review & monitoring tools, and how artificial intelligence is progressing to assist taxpayers with technology driven detection and correction of errors in the sales and use tax function.

**Kevin Boyer** – Indirect Tax Partner, Ernst & Young

**Rudy Blahnik** – Indirect Tax Executive Director, Ernst & Young

**Chris Aiken** – Advisory Executive Director, Ernst & Young



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## SESSION 3 - TUESDAY 1:15-2:15PM

**Audit Defense Strategy**

Carriers spend an inordinate amount of time and money defending prior positions in the face of auditors armed with 20-20 hindsight. Meanwhile, the same jurisdictions are facing budget crises never before seen, thereby making audit recovery their first priority. This session presents views from seasoned veterans from some of the largest providers regarding current audit issues and industry trends, as well as pragmatic perspectives on audit defense best practices and success strategies.

**Kathy Saxton** – Multistate Tax Service, Deloitte Tax

**Vicki Anger** – Director – Transaction Taxes, Windstream

**Kiran Seshagiri** – Senior Director of Tax Systems and Billing, CenturyLink

**Sales and Excise Tax of Digital Products and On-line Services: Developments and Defenses**

States and localities continue to aggressively pursue the taxation of various digital products and services. This session will address the key issues and arguments digital service providers should be aware of to defend against the various ways states and localities seek to subject them to both new and existing sales and excise taxes. The presenters will analyze recent case law developments impacting the taxability of digital products and services as well as evaluate the latest developments in physical and attributional nexus.

**Michael J. Hilkin** – Associate, Morrison & Foerster

**Rebecca M. Ulich-Balinskas** – Associate, Morrison & Foerster

**The Pitfalls of Unclaimed Property for Telecommunication Providers**

Unclaimed property is particularly problematic for telecommunications providers due to issues such as rebates, prepaid gift cards, mobile phones, subscription refunds, proration, customer credits, and more. This session will cover the basics of unclaimed property as well as the most recent state legislative updates affecting the industry (e.g., Revised Uniform Unclaimed Property Act (RUUPA)). The speakers will discuss exposure areas when under examination or while pursuing a Voluntary Disclosure Agreement (VDA); the revised Delaware program; recent wave of notices to potentially noncompliant holders; and best practices for maintaining compliance.

**David Glad** – Director & National Unclaimed Property Leader, Grant Thornton

**Doug Kleiner** – Director & National Communications Tax Industry Practice Leader, Grant Thornton

**Guinevere Seaward Shore** – Experienced Manager, Grant Thornton

**2:15-2:30PM NETWORKING & EXHIBITS**

Afternoon Break  
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## SESSION 4 - TUESDAY 2:30-3:30PM

**Real World Help with Telecom Tax and Fee Line Items**

Our panel of seasoned practitioners will help you navigate the challenges of presenting telecom tax and fee line items on your bills so that you can avoid pitfalls and mitigate risk, both from a customer and audit perspective. The panel will focus on bill presentation, truth-in-billing, bundled service charges including NY's rules, customer privacy, and Universal Service Fund pass-through, and will round out the session with thoughts on how changes at the Federal Communications Commission may impact these issues.

**Toby Bargar** – Senior Tax Research Consultant - Telecom Business Unit, Avalara

**Rick Heller** – Managing Director, SALT Telecommunications & Cloud Services, Deloitte Tax

**Brita Strandberg** – Partner, Harris, Wiltshire & Grannis

**USF Contribution Rules - Dealing with a Hardening of the Arteries**

USF contribution reform remains a non-starter even as a 20% contribution factor looms on the horizon and despite the May 2017 GAO Report calling out the FCC for inaction on USF contribution reform and delays in responding to USAC requests for guidance. One outcome is strained arguments and positions underlying USAC audit findings looking to maximize assessable revenues. This session will offer insights on best practices for

audit preparation, review persistent service classification and jurisdictional issues, including the Wireline Competition Bureau's 2017 decision on physically intrastate private lines, offer suggestions on allocating revenues for bundled services and discuss the implications of the FCC's Restoring Internet Freedom Order.

**Steven Augustino** – Partner, Kelley Drye & Warren LLP

**Douglas Jarrett** – Partner, Keller and Heckman LLP

**Tax Tech Solutions for Exempt Sales**

In an effort to increase revenue, state tax auditors have stepped up efforts to assess untaxed sales during their audits. These efforts include increased scrutiny of exempt sales, demands for extensive documentation to support these sales, and with regards to exemption certificates a shift of the burden of proof from the purchaser to the vendor. This discussion will detail how technology can mitigate audit exposure related to exempt sales and identify best practices for your tax department in order to prepare for the next audit.

**Larry Powers** – Director of Tax Technology, Grant McCarthy Group

**Ray Diaz** – Senior Manager of Indirect Tax, Grant McCarthy Group

**3:30-3:45PM NETWORKING & EXHIBITS**

## SESSION 5 - TUESDAY 3:45-4:45PM

### Leveraging Next-Generation Software Technologies to Streamline Tax Processing

Advances in software technologies hold promise to dramatically improve the efficiency and accuracy of tax departments by eliminating mundane repetitive work of tax processing. This session will look at the emerging technology options, implementation considerations and potential ROI. Specific topics covered include process workflow tools, robotic process automation (RPA), data analytics, machine learning & artificial intelligence (AI) platforms and tax calculation optimization systems.

**Scott Coffin** – Senior Tax Technology Director, Charter Communications

**Tiffany DeBerry** – Senior Tax Manager, T-Mobile

**Andrew Steinhaus** – Senior Tax Manager, KPMG

**Steven Frazee** – Tax Manager, KPMG

### Tax Inclusive Pricing - How the Market and Need for Transparency are Upending Traditional Thinking on the Presentment of Taxes

This session will explore the tax, regulatory issues and risks associated with providing customers a tax inclusive price. The speakers will focus on State anti-absorption statutes, methods

of allocating taxes, required customer disclosures and some of the barriers companies must overcome.

**Eric Tresh** – Partner, Eversheds Sutherland

**Maria Biava** – Assistant General Counsel, Verizon

### Corporate Income Tax Issues for Telecom Entities

This session addresses the top-level federal and state income tax considerations specific to the telecom industry. The speakers will first look at certain states that have specific telecom company statutes and/or recent tax decisions to ensure that the correct returns are being filed and reporting is in accordance with these statutes; secondly, provide a top-level understanding of the differences between federal and state tax bases and describe documentation that you need to ensure compliance with state DOR audits; assess trends in apportionment methods at the state levels to assist you in keeping up with the state tax changes; and, finally, will provide an open forum for attendees' experience in dealing with these issues in audits. This session is suitable both as an industry primer, as well as an update for veterans.

**Stephen Davis, CPA** – Partner, Lammert & Davis CPA

**Mark Lammert, CPA** – President & CEO, Compliance Solutions

## TUESDAY 4:45 - 6:00PM RECEPTION

### PROGRAM RECEPTION

Appetizers and drinks compliments of



## TUESDAY 7:00 - 10:00PM TAX PARTY



Party Location: Disney's Shipwreck Beach  
Everyone welcome!

(Shoe check and optional flip-flops provided)

## WEDNESDAY MAY 16, 2018 - Breakfast @ 7:15AM Sessions 8:15-9:00 AM

7:15AM

Breakfast sponsored by



8:15AM - 9:00AM -- Breakout Sessions

### Transaction Tax Audits: The Best Offense is a Good Defense

This breakout discussion will focus on proactive approaches to managing audits and negotiating liabilities to minimize potential audit assessments. The session will look at the alternatives to traditional audits and provide real-world examples of negotiated settlements to consider as you navigate through your current and future audit activities.

**Jamie Brenner** – PwC

**Scott Adams** – AT&T

**Mark Swan** – Charter

**John Barnes** – T-Mobile

### Always Connected, But Not Always Telecom Taxable

In both our personal and professional lives, we are driven to be always-connected. Fueled by often awe-inspiring innovation, traditional telecom is expanding its core service offerings and other industries are crossing over into new territory. How do responsible parties decide what is subject to telecom taxes and

fees? It can be a dilemma for not only businesses when classifying services provided, but also taxing authorities trying to keep up. This session examines the tax challenges presented by emerging and rapidly growing areas of connectivity, as well as considers what's not so far over the horizon.

**Tony Susak** – General Manager - Telecom, Avalara

**Samantha Michaels** – U.S. Indirect Tax Compliance Lead, General Motors Company

### State Tax Cases to Watch: Pending Litigation You Should Be Aware Of

Sudden, unexpected changes in tax law can create compliance headaches. When the surprise change comes from a court decision, it can also expose lost opportunities for minimizing risks and protective refunds. This session will give you a heads up regarding pending litigation matters around the country that have yet to result in a published decision—giving you an inside look into issues and controversies that haven't hit the state tax press. For each case, you'll also hear practical tips for how your company can respond and prepare. Topics include income, sales and use, and other transactional tax litigation.

**R. Gregory Roberts** – Reed Smith

**Robert E. Weyman** – Reed Smith

**Kenneth R. Levine** – Reed Smith

9:00-9:15AM NETWORKING & EXHIBITS

## SESSION 7 - WEDNESDAY 9:15-10:00AM

### USF Fees and Non-Traditional Services

Is your company providing call center platform, conference calling, audio bridging, calling card services, or other new-fangled configurations of VoIP? This panel will discuss how the FCC addresses these services, as well as the complicated and politicized rules that affect your USF contribution. The presenters will also consider the current state of play in federal USF contribution issues, including how changes in the FCC's net neutrality rules and recent contribution decisions will shape the debate.

**Danielle Frappier** – Partner, Davis Wright Tremaine

**Carl R. Geppert** – Partner, Telecommunications Industry Leader, KPMG

### Sales and Use Tax -- Top Ten Developments

This breakout discussion will focus on the latest trends and state developments throughout the last year. Keep up to date with how states are approaching nexus, trying to expand their tax bases, and continuously stretch the meanings of their statutes and regulations.

**Jennifer Jensen** – PwC

**Tim Gorton** – PwC

**Arti Deliaj** – PwC

### Telecom Due Diligence – Mitigating Taxation and Regulation Risk

Due diligence in the telecom and information technology industries is particularly complex and, historically, a very costly endeavor because of the sheer scope, diversity and uncertainty associated with regulation and taxation. This creates significant risk and financial exposure for buyers, sellers as well as financial institutions for merger, acquisition and other events. This session will cover best practices for reliable due diligence; how to manage the complexity and cost; and approaches to mitigating exposure for buyers and sellers.

**Matthew LaHood** – CEO, Global Strategic Accountants

**Jonathan Marashlian** – Managing Partner, The CommLaw Group

**10:00-10:15AM NETWORKING & EXHIBITS**

## SESSION 8 - WEDNESDAY 10:15-11:00AM

### Alternative Apportionment for Telecom Companies

This session provides a deep dive into what documentation and analysis is needed for telecom companies when implementing market-based sourcing and addressing the associated issues. The session includes a discussion of when an alternative apportionment method may be required and what is necessary to support that alternative method.

**Breen M. Schiller** – Partner, Horwood Marcus & Berk Chartered

### Unclaimed Property Industry Focus: Tips and Traps for Telecoms

Hear about unclaimed property issues of unique concern to telecommunication companies. Telecom companies have unclaimed property issues that may materially impact the bottom line, such as: whether to remit unidentified payments; whether to report as a utility; incorporating merged entities into compliance; how to minimize risk for prepaid calling cards; how to structure rebate programs; and record retention challenges. We will discuss best practices, preventative measures, refund

opportunities, and general ways in which the tax group can help steer UP policies and practices to minimize exposures and maximize returns.

**Sara A. Lima** – Reed Smith

**Freda L. Pepper** – Reed Smith

### VAT and International Jurisdiction Considerations

Over 150 countries have VAT regimes. In addition, 50+ countries have introduced, or are actively seeking to introduce, legislation to tax remote digital suppliers. If not carefully planned, global contracting structures could lead to costs offsetting any potential VAT benefits. This session will highlight common pitfalls and mitigation opportunities as well as discuss the changing landscape, so businesses will not be caught by the increasing blurry VAT rules and compliance requirements.

**James Freed** – Principal - International Indirect Taxes Group (SALT), KPMG

**David Mielke** – DXC Technology Inc.

**11:00-11:15AM NETWORKING & EXHIBITS**

## SESSION 9 - WEDNESDAY 11:15-12:00PM

### Using Geospatial Data to Minimize Audit Risk

Inaccurate jurisdictional assignments are a common source of sales & use / tax calculation errors. One of the biggest issues is keeping up with the seemingly endless jurisdiction changes, whereby 2017 alone saw the addition of over 164 new special tax districts, 6,003 municipal boundary changes and 394 county boundary changes. This session will discuss how to use geospatial data (such as parcel boundaries, parcel centroids, extensive or advanced geocoding, and updated tax boundaries) to enable accurate, defensible tax jurisdiction determinations prior to an audit.

**Hans Dumke** – Senior Leader, Geospatial Operations, CoreLogic

### Tax and Fee Litigation Update

Hear the latest updates on litigation and controversies involving taxes and fees imposed on a broad range of services, including voice, applications, data, and video. The presenter will include a discussion of litigation by both state administrators and local jurisdictions over the taxation of new technologies like

streaming video and alternative voice offerings.

**Todd Lard** – Partner, Eversheds Sutherland

### Taxing the Blockchain

Telecoms, cloud and software providers are rapidly rolling out blockchain services, which hold promise to not only disrupt commerce through cryptocurrency (e.g., bitcoin), but also opens the doors to a range of new applications such as smart contracts, inventory control, network / security services, digital rights / payments, and so much more. This session will provide an introduction to blockchain technology and services, and discuss how to treat them from a taxation, compliance and audit perspective.

**Joel Waterfield** – Managing Director & National Technology Tax Industry Practice Leader, Grant Thornton

**Pat McCown** – Partner, Grant Thornton

**Guinevere Seaward Shore** – Experienced Manager, Grant Thornton

**12:00PM -- Taxation 2018 Concludes!**

# REGISTRATION AND HOTEL

**Register by April 14 and save \$200!**

|                         | Before 4/14/18 | After 4/14/18 |
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| Tutorial and Conference | \$1,295        | \$1,495       |
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## Registration

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## Conference Location: Disney Yacht Club

1700 Epcot Resorts Boulevard

Lake Buena Vista, Florida 32830-8407

Hotel: (407) 934-7000. Reservation line: (407) 939-4686

Mention that you are with the TeleStrategies Communications Taxation group to receive the discount rate of \$245 per night. Please book your reservation early since the hotel only has 300 rooms and our block will likely sell out early. Book by calling (407) 939-4686, or use the online hotel link at [www.TeleStrategies.com/tax](http://www.TeleStrategies.com/tax)

Attendance is open to tax professionals employed by communications service providers, tax software and research vendors and those companies advising communications service providers (consultants, attorneys, and accountants). We respectfully request that employees and audit contractors to state and local governments NOT attend. TeleStrategies reserves the right to cancel any registration for any reason.

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As an established leader in serving the communications industry, KPMG LLP combines global perspective with in-depth industry knowledge to offer a focused array of collaborative tax services. KPMG can help organizations streamline and modernize their direct and indirect tax processes, manage risk and internal controls, and navigate changing tax laws and regulations affecting the communications industry.