



Tennessee Tax Law
May 11, 2012
Tennessee Bar Center – Nashville, TN

Program Description: This timely tax seminar will provide you with information on significant developments in Tennessee’s tax laws that have taken place over the past year. Discussion will include legislation changes and recent court decisions. For those who assist companies with multi-state activities, this program will explain how the definition of “doing business” has expanded, review filing requirements, and discuss developments in the areas of nexus, income taxes, and sales/use taxes. Topics include:

- Update on Multistate Tax Issues
- Update on Tennessee Tax Issues
- An Analysis of Tennessee Tax Issues Concerning Pass Through Entities

Program Producer: Jeff McGoff: *Butler, Snow, O’Mara, Stevens & Cannada, PLLC*

Agenda

Total Credit hours: 3 general

8:30 – 9:00am	Registration
9:00 – 10:00am	Update on Multistate Tax Issues <i>For companies with multi-state activities, the definition of “doing business” has expanded and many companies do not realize they have a filing requirement. During this session, we will cover multi-state developments in the areas of nexus, income taxes, and sales/use taxes.</i> Brian McCuller, CBIZ Thompson Dunavant
10:00 – 10:15am	Break
10:15 – 11:15am	Update on Tennessee Tax Issues <i>In the Update on Tennessee Tax Issues portion of the session, the panel will discuss significant developments in Tennessee’s tax laws that have taken place over the last year. Special focus will be paid to legislative changes in the current session of the General Assembly and to recent decisions from Tennessee courts.</i> Stacy Gibson, Tennessee Director of Audit Michael Sontag, Bass Berry & Sims PLC Chris Wilson, Waller Lansden Dortch & Davis, LLP

11:15 – 11:45pm

Tennessee Tax Issues Concerning Pass Through Entities

This portion of the seminar will cover the Tennessee Franchise, Excise and Hall Income taxation of "flow through" entities such as LLCs, LLPs, LPs and Trusts, including entities known variously as Massachusetts, Business or Statutory Trusts.

Mike Yopp, *Waller Lansden Dortch & Davis, LLP*

11:45 – 12:15pm

Topics of Interest from the Department of Revenue

Barbara Sampson, *Assistant Commissioner & Legislative Liaison, Tennessee Department of Revenue*