

Agenda

Indiana Department of Revenue Update

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

*C. Perry
J. Clark, B. Long
S. Madden, 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.D. Chestnut

Indiana Income Tax Highlights

Latest income tax legislation
Review of recent income tax cases
Updated administrative guidance
Important Department of Revenue determinations

N.J. Hagerman

2021 Indiana Tax Court Update

History and purpose of the tax court
What's new at the tax court?
National SALT issues
Tax in the news

Hon. M.B. Wentworth

Tax Incentives

State and local tools
Challenges and opportunities
Approval process

H. Judy

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

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2021 Indiana State Tax Update

Live, Interactive Webinar - Tuesday, October 19, 2021

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Learning Objectives

You'll be able to:

Review Indiana Department of Revenue policy and get legal, appeals, general and audit updates.

Learn from Judge Martha Wentworth what's new at the Indiana Tax Court and review national tax news.

Review state and local tax incentive tools and approval processes.

Study real property and personal property tax issues and updates.

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

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



HalfMoon Education Live Webinars

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

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Discuss Indiana sales and use tax and industry-specific issues

Study real property and personal property tax issues and updates

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Continuing Education Credits

Accountants
8.0 CPE Hours

Indiana Attorneys
6.7 IN Distance Education
CLE Hours



Faculty

Christopher Perry, CPA is Executive Director of Audit Operations at the Indiana Department of Revenue.

Jim Clark is the Assistant General Counsel for Litigation at the Indiana Department of State Revenue.

Bill Long is the Assistant General Counsel for Appeals at the Indiana Department of State Revenue.

Stephen Madden is the Director of Tax Policy 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.

Nathan J. Hagerman is a tax partner with Taft Stettinius & Hollister LLP in Indianapolis and has been practicing in the area of multistate taxation since 1996. He counsels business clients in all area of state and local taxes, including controversies, administrative proceedings, audits, appeals, litigation, and planning. Mr. Hagerman serves as independent advisor to businesses with respect to tax risk management, review of 3rd party tax strategies, legal review of tax-related transactions and business life events. His experience includes public accounting and law practice in Indianapolis, and he also managed the tax function of a Fortune 500 insurance company headquartered in Indiana for more than four years. He received his law degree from the University of Michigan Law School.

Webinar Information

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

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Hon. Martha B. Wentworth was appointed Judge of the Indiana Tax Court by Governor Mitch Daniels in 2011. Judge Wentworth holds a B.S., M.S. and J.D. degrees, *cum laude*, from Indiana University - Bloomington. Prior to her judicial appointment, she was a Tax Director at Deloitte Tax LLP where she led its Indiana Multistate Tax Services. Judge Wentworth has taught at Indiana University's Kelley School of Business, the McKinney School of Law, and the Maurer School of Law for 21 years. In May 2018, the Board of Regents of the American College of Tax Counsel elected Judge Wentworth as a Fellow of the College, and in 2020, she became a Fellow of the American Bar Foundation.

Heather Judy, CPA is a director of compliance services for KSM Location Advisors. She leads the compliance services team, which manages tax credits, training grants, and property tax abatements on behalf of clients through the United States. In addition to her role with KSM Location Advisors, Ms. Judy is a director in Katz, Sapper & Miller's State and Local Tax Group. She has extensive compliance expertise in the areas of property tax, multistate sales and income taxes, and other state taxes. She serves as a liaison on KSM's government consulting projects.

Jeff Greene practices law in his own firm, Jeff Greene Transaction Tax Attorney, LLC. After graduating from Indiana University School of Law, he started his career in state and local tax as a Sales Tax Hearing Officer with the Indiana Department of Revenue in 1988. Since that time, Mr. Greene has worked in a small consulting firm as its vice president and general counsel, started the state and local tax practice at Deloitte's Indianapolis offices, and became a national product leader for Grant Thornton's automation practice. Previously he was also the national practice leader for Crowe Horwath's sales and use tax practice. He is active in the Institute for Professionals in Taxation (IPT).

Additional Webinars

The Complete Trust Course
Thursday, October 14, 2021 | 9:00 am - 5:00 pm CDT

- Understanding Estate, Gift, Income and Trust Taxation
- The Critical Role of Testamentary Trusts in the Estate Plan
- Irrevocable Trusts and the Basics
- Income and Generation-Skipping Transfer Tax Basics
- Using Revocable Trusts
- IRAs and Trusts: Sophisticated Beneficiary Choices
- Asset Protection Planning for Seniors and the Disabled
- Advanced Trust Planning

Federal Fiduciary Income Tax Workshop
Thursday, October 21, 2021 | 8:30 am - 4:40 pm CDT

- Trusts and Estates Overview Including Tax Considerations
- Principles of Fiduciary Income Taxation
- Income Taxation of Estates and Simple and Complex Trusts
- Practicwal Examples to Put It All Together

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Registration

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