

Agenda

Pennsylvania Income Tax Update *A. Lopes*

- Recent income tax rate changes
- Review of recent income tax cases
- Updated administrative guidance
- Anticipated changes
- Important developments at the Pennsylvania Department of Revenue

Sales and Use Tax Update *A. Lopes*

- State and municipal sales tax imposition
- Use tax imposition
- Industry-specific issues:
 - Manufacturing
 - Transportation
 - Hospitality
 - Not-for-profits
 - Retail
 - Healthcare
 - Services
- Recent developments
- Cases and administrative determinations

Pennsylvania Corporate Tax Update *K. Gray*

- Review of corporate tax rates and rules
- Newly-enacted and anticipated corporate tax changes
- Recent case law

Pennsylvania Tax Litigation Update *K. Gray*

- Resolving a state tax matter before the Pennsylvania Board of Tax Appeals
- Recent and anticipated decisions
- Resolving a matter in the Civil Law Division
- Other methods of dispute resolution

Economic Development, Business Expansion and Job Creation-Pennsylvania Incentives *A. Rozzi*

- Overview of Pennsylvania tax incentive programs
- Tax increment financing (TIF)
- Workforce development incentive programs

Wayfair Decision *G. Michak*

- Case overview
- Key decision points
- Implications for states
- Implications for businesses
- Future legal challenges
- Federal legislation



Save up to 31% on Tuition!
Maximize your savings with Continuing Education Credit Packages and Knowledge Points. Visit halfmoonseminars.org and click on “NEW Packages and Knowledge Points” to learn more!

Pennsylvania State Tax Update 2024
Live, Interactive Webinar - Wednesday, November 6, 2024



HalfMoon Education Inc.
PO Box 278
Altoona, WI 54720-0278



Learning Objectives

You'll be able to:

- Review** recent Pennsylvania income tax cases and updated administrative guidance.
- Discuss** state and municipal sales taxes in Pennsylvania.
- Review** Pennsylvania corporate tax rates and rules.
- Get tips on** litigating and resolving Pennsylvania state tax disputes.
- Evaluate** Pennsylvania state tax incentive programs.
- Understand** the implications of the *Wayfair* case for the state of Pennsylvania and for companies doing business in the state.



HalfMoon Education Inc.,
Your LIVE Education Leader Presents

Pennsylvania State Tax Update 2024

Live, Interactive Webinar - Wednesday, November 6, 2024



Get an update on recent developments in Pennsylvania's income tax

Discuss industry-specific issues in the implementation of Pennsylvania's sales tax

Examine developments in state corporate taxes

Get tips on litigating and resolving tax disputes

Explore Pennsylvania tax incentives

Understand the wide-ranging effects of the *Wayfair* decision on state tax collections

Continuing Education Credits

Attorneys
7.0 CLE Hours

Accountants
8.4 CPE Credits



HalfMoon Education Inc.
WWW.HALFMOONSEMINARS.ORG

Webinar Information

Online - Wednesday, November 6, 2024

Log into Webinar 8:00 - 8:30 am EDT	Break 12:15 - 12:45 pm EDT
Morning Session 8:30 am - 12:15 pm EDT	Afternoon Session 12:45 - 4:30 pm EDT

Tuition
\$339 for individual registration.
\$237 per attendee for group registrations of two or more people registering at the same time for the same program.
That's a savings of 30 percent!

Included with your registration: PDF seminar manual.

How to Register

- Visit us online at www.halfmoonseminars.org
- Call customer service at 715-835-5900

Webinars are presented via GoToWebinar. Instructions and login information will be provided in an email sent close to the date of the webinar. For more information, please visit our FAQ section of our website, or visit www.gotowebinar.com.

Cancellations: Cancel at least 48 hours before the start of the webinar, and receive a full tuition refund, minus a \$39 service charge for each registrant. Cancellations within 48 hours will receive a credit toward another webinar or the on-demand package. You may also authorize another person to take your place.

Learn More and Register:
www.halfmoonseminars.org
Customer Service (715) 835-5900 Ext. 1

or scan here



Can't Attend? Order the Webinar as an On-Demand Package!
Recordings of this webinar are available for purchase. See details online for more information and please refer to specific state licensing rules or certification requirements to determine if this learning method is eligible for continuing education credit.

Faculty

Anthony Lopes *Managing Partner, Lopes Law LLC*
Lopes Law was founded by managing partner Mr. Lopes, who has a passion for entrepreneurship, development, and business growth. Mr. Lopes has been involved in various entrepreneurial pursuits of his own, since 2009 while pursuing his undergraduate bachelor of Business Administration degree (with a focus on business law and entrepreneurship). He continued working on various entrepreneurial projects and businesses, while working his way through law school. He then continued to expand his skills by getting his LL.M degree in taxation (along with an estate planning certificate), while working as an attorney at Duane Morris LLP. Mr. Lopes's drive, passion and solutions-based approach means that clients get more than just another business lawyer to help them grow their business or protect their assets. His experience in starting and running businesses has given him unique insights into the challenges that entrepreneurs face. Mr. Lopes's passion for working with businesses on growth, operations, and cost-effective solutions to real-world business problems is what led him to start Lopes Law LLC. He saw a need for a law firm that not only provided legal expertise but also understood the challenges that entrepreneurs face.

Kenneth E. Gray, Jr. *Managing Partner, Alliance Law Firm International PLLC*
Mr. Gray is currently the managing partner at Alliance Law Firm International PLLC. His specialties include serving clients in tax matters, wealth management, estate planning, small and medium size business, venture capital, private equity, and natural resources (oil and gas). Mr. Gray previously worked for Nickel Capital LLC, a global small-cap equity fund, with responsibility for investments in communications technology, energy and basic materials companies as well as consulting on corporate finance and private equity transactions. Before Nickel, Mr. Gray spent over six years in management, credit and research with the Overseas Private Investment Corporation (OPIC) in the investment funds department. OPIC sponsors over 35 private equity funds in emerging markets with over \$5 billion in total committed capital and nearly 385 invested sub-projects. At OPIC, Mr. Gray had responsibility for monitoring OPIC's entire funds portfolio, overseeing a small staff of analysts and managing specialized transactions with mature funds. Mr. Gray joined OPIC from ABN*AMRO Equities in Moscow, Russia, where he was in equity research for two years. He joined ABN in early-1997 to cover the metals, mining, forestry and capital goods for ABN's global client base and was the first analyst at ABN to cover these sectors in Russia. Mr. Gray earned a B.A. degree from Haverford College, an M.A. degree from Yale University, an M.B.A. degree from the Yale School of Management, and a J.D. degree from Georgetown University Law Center. He is admitted to practice in Pennsylvania and the District of Columbia. He is also admitted to practice before the U.S. Tax Court and other Federal Courts. Mr. Gray speaks English, Russian and German.

Alexandra M. Rozzi *Attorney, Fitzpatrick Lentz & Bubba, P.C.*
Ms. Rozzi is an attorney in the firm Fitzpatrick Lentz & Bubba's Corporate, Business & Banking and Taxation groups. With prior experience working in a global tax audit and consulting firm and as an honors intern with the Internal Revenue Service, Ms. Rozzi is well-versed in drafting tax considerations for multinational corporations' legal entity mergers and acquisitions and formations. Her focus will be assisting clients with various business, transactional and complex tax matters, and providing tax analyses with respect to mergers, acquisitions, entity structuring, and nonprofits in relation to local, state and federal taxation. In the community, Ms. Rozzi participates in various extracurricular activities and volunteer work, most notably in a charitable organization supporting breast cancer patients.

George A. Michak *Attorney, Michak Legal*
Mr. Michak has been practicing law for more than 30 years. His areas of practice include auction law, general corporate and business matters, commercial transactions, administrative law, professional licensing, economic development financing and incentives, commercial and appellate litigation, oil and gas, real estate, and land use. Mr. Michak has a dedicated auction law practice, regularly representing auctioneers and auction companies on all legal aspects affecting the auction industry, including: contracts, litigation, administrative law, licensing and disciplinary matters, online auctions, intellectual property, business purchases and sales, land use, real estate, environmental issues, oil, gas, and mineral rights, federal and state restrictions on the sale of certain property (including taxidermy and firearms), sales tax, Uniform Commercial Code, succession planning, ethics, best practices, and risk management. Recognizing the significant impact of technology on the auction industry (and on the law as it relates to the auction industry) Mr. Michak monitors technological and legal developments affecting the industry. Mr. Michak also helps auctioneers and auction companies identify, manage, and reduce risk while educating sellers and buyers and protecting commissions, premiums, and fees. Mr. Michak regularly speaks before industry groups about developments in auction law, as well as best practices, contracts, ethics, and risk management for auctioneers.

For more information on the presenters:
Please visit **www.halfmoonseminars.org** or scan the QR code

Credit Information

This webinar is open to the public and is designed to qualify for up to 8.4 CPE credits for accountants and 7.0 CLE hours for attorneys in Pennsylvania.

HalfMoon Education is an approved CLE provider with the Supreme Court of Pennsylvania's Continuing Legal Education Board (No. 1613); this webinar offers 7.0 CLE hours to Pennsylvania attorneys. The Pennsylvania State Board of Accountancy recognizes sponsors in good standing of NASBA's National Registry of CPE Program Sponsors as approved CPE program sponsors.

This webinar offers accountants 8.4 CPE credit hours (based on 50-minute hours) of intermediate-level group internet based CPE credits in the area Taxes. Knowledge of tax laws and programs is beneficial, and no advance preparation is recommended. NASBA Sponsor No. 103015.

HalfMoon Education 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 submitted to the National Registry of CPE Sponsors through its website: www.NASBARegistry.org.

Attendance will be monitored, and attendance certificates will be available after the webinar for those who attend the entire course and score a minimum 80% on the quiz that follows the course (multiple attempts allowed).

On-Demand Credits

The preceding credit information only applies to the live presentation. This course in an on-demand format is not pre-approved by any licensing boards and may not qualify for the same credits.