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THE BR STATE + LOCAL TAX SPOTLIGHT

BLANKROME

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Notes from the Editors

By Joshua M. Sivin and Melanie L. Lee

Welcome to the September 2026 edition of *The BR State + Local Tax Spotlight*. We know the importance of remaining up-to-date on State + Local Tax developments, which appear often and across numerous jurisdictions. Staying informed on significant developments and decisions helps tax departments function more efficiently, along with improving strategy as well as planning. That is where *The BR State + Local Tax Spotlight* can help. In each edition, we will highlight important State + Local Tax developments that could impact your business. In this issue, we will be covering:

- California Loses Unity Issue: Drinks Are on Them!
- No Safe Harbor? No Problem. Alabama Tax Tribunal Rules for Taxpayer on Deductibility of Theft Loss
- Tax Tribunal Discards Department's Domicile Determination
- California OTA Rejects Securities Broker-Dealer's Sourcing Under Former Costs of Performance Rule
- New York Tax Appeals Tribunal Upholds Taxability of Document Management Services, Finding Software "Essential" to the Transaction

We invite you to share *The BR State + Local Tax Spotlight* with your colleagues and visit Blank Rome's State + Local Tax webpage for more information about our team. Click here to add State + Local Tax to your subscription preferences.

Update from previous edition. In the February 2026 edition of *The BR State + Local Tax Spotlight*, Josh Sivin authored an article titled "Wisconsin Appeals Court Snubs Online Ticket Platform," in which he discussed a Wisconsin appeals court's decision in *StubHub, Inc. v. Wisc. Dep't of Revenue*, finding that the company was a seller responsible for collecting taxes. StubHub petitioned the Wisconsin Supreme Court to review the appeals court's ruling, and on September 10, 2026, the Wisconsin Supreme Court denied StubHub's petition for review.

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MITCHELL A. NEWMARK
PARTNER

California Loses Unity Issue: Drinks Are on Them!

By Mitchell A. Newmark

The gain from an S-Corporation's sale of assets of its beverage business conducted in Colorado was not apportionable by California. *Matter of the Consolidated Appeals of Western Distributing Company et al.*, 2026-OTA-467P (June 18, 2026) (Pending Precedential). The Office of Tax Appeals ("OTA") held that the Colorado beverage business was not operated as a unitary business with the S-Corporation's multistate transportation business under California unity principles.

Western Distributing Company ("WDC") is a Colorado-based S-Corporation not formed under the laws of California. It started business in the 1930s, after prohibition ended, as a beer distributor known as "Western Beverage." By 1977, it had purchased six long-haul trucks that were intended to be used to pick up Western Beverage's inventory; by 1986, the long-haul trucking business became a profitable interstate transportation business; and in 1987, the company established a separate trade name for the trucking business, Western Distributing Transportation Corp. ("Western Transportation"). WDC acquired beer distributorships and beverages rights in the 1990s and 2000s. Finally, in 2010, WDC sold the assets of the Western Beverage division.

By the time of the 2010 sale of the Western Beverage assets, WDC consisted of business activities organized in 14 divisions, the largest of which were Western Beverage and Western Transportation (Western Transportation conducted business in California). One individual owned more than 84 percent of the voting shares of WDC, was its president and chief executive officer ("CEO"), and allowed each division to operate separately from the others, with each division's managers running each division independently. Of the president and CEO, the OTA found that, "He regularly spoke with division managers and made suggestions but, in his words, they were 'ultimately responsible' for whether to accept his suggestions and for business operations decisions."

WDC's corporate office had 15 employees: 10 in accounting, two in information technology, and three in building maintenance. There was no centralized advertising, marketing, sales, or legal departments, with each division conducting its own bookkeeping, accounting, advertising, and sales activities (Western Beverage's sales department included approximately 100 people). WDC-corporate-office accounting prepared tax returns and financial statements based on reporting from the divisions.

WDC had a line of credit that was secured by Western Beverage's assets, linked to WDC's checking account, and used by Western Beverage (Western Transportation had its own debt). WDC had one insurance policy for general commercial liability and employee benefits coverage that listed WDC and all of its divisions. WDC had centralized human resources functions, a central retirement plan, and centralized payroll and employee benefits processing.

Each division had one or more managers (some were vice presidents) who managed the day-to-day operations of the division while "periodically discussing operations with" the president and CEO. There was testimony that the president and CEO had "very little involvement" in the day-to-day operations of Western Transportation, and a sales manager for Western Beverage said "he had 'very limited contact' with corporate executives" and that "because the business was doing well, 'they left us to run the business as we saw fit' and were 'very hands-off.'" Slip Op. at 5-6.

Each division controlled its own purchasing. The testimony demonstrated that all the divisions used the single checking account of WDC, the president and CEO signed "the vast majority of checks[,]" and the centralized checking account allowed the president and CEO and the vice president and chief financial officer to monitor cash flow while the divisions made the purchasing decisions and placed the orders. Slip Op. at 6.

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California Loses Unity Issue: Drinks Are on Them!

From 2006 to 2010, WDC subtracted Western Beverage's expenses from the total apportionable income reported to California, which increased WDC's net losses apportioned to California for those years. For 2010, WDC reported the gain on the sale of the Western Beverage assets as income for federal reporting purposes, and on its California tax return, it reported the gain as non-apportionable non-business income sourced to Colorado. On audit, the Franchise Tax Board apportioned the gain and increased the California apportionment factor by approximately 35 percent, resulting in additional tax, interest, and penalty for the S-Corporation and a pro-rata pass-through to the shareholders.

The OTA analyzed, in California style, the "three unities" test (all three of unity of ownership, operations, *and* use) and the "dependency or contribution" test. The U.S. Supreme Court had already confirmed that common ownership alone is insufficient for apportionability because otherwise all commonly owned companies would be unitary—there has to be more than common ownership. *See F.W. Woolworth Co. v. Taxation & Rev. Dep't of New Mexico*, 458 U.S. 354 (1982); *ASARCO, Inc. v. Idaho State Tax Comm'n*, 458 U.S. 307 (1982).

The OTA found that unity of use (indicated by centralized management) was not present, and it, therefore, concluded that the three unities test was not met. The OTA found that WDC's divisions lacked common advertising, significant intercompany sales, centralized management, or other indicators of dependency or contribution, and it, therefore, concluded that the dependency or contribution test was also not met. On the aforementioned facts that included separate decision-making supported by the level of oversight one would expect from the steward/owner of a business (*see Woolworth*), the facts should also fail the test of unity under the Due Process and Commerce Clauses of the U.S. Constitution.

The Takeaway: The inquiry as to unity of businesses and a sale of assets will involve delving into the facts.

> **The U.S. Supreme Court's *Woolworth* decision is clear that common ownership of businesses, occasional oversight that a parent would give to investment in a subsidiary, and little integration of business activities or centralized management, do not support a unity finding as a matter of Constitutional principles, and the OTA concluded that for WDC and its shareholders the same factual underpinnings are true in California under that state-level unity analysis.**

EUGENE J. GIBILARO
PARTNER

No Safe Harbor? No Problem. Alabama Tax Tribunal Rules for Taxpayer on Deductibility of Theft Loss

By Eugene J. Gibilaro

During tax audits and appeals, taxpayers typically bear the burden of proving that they are entitled to a tax benefit or favorable tax treatment. In some instances, the tax law provides a safe harbor rule where, if a taxpayer can demonstrate that certain preconditions are met, then the taxpayer receives the tax benefit or favorable tax treatment without further inquiry from the taxing authority. However, taxpayers should remember that, even if they do not satisfy the preconditions of a safe harbor rule, they can still meet their burden to prove their entitlement to the tax benefit or favorable tax treatment.

> **If a state taxing authority denies a tax benefit or favorable tax treatment solely because a safe harbor rule does not apply, taxpayers who believe they have the facts on their side should be ready to fight back.**

A recent taxpayer victory at the Alabama Tax Tribunal ("Tribunal") in *Cornelius v. Alabama Department of Revenue*, Docket No. 26-0155-RC (Ala. Tax Trib. Aug. 25, 2026), is a good example of why taxpayers who do not satisfy a safe harbor rule should not necessarily lose heart. Unfortunately, the facts of the case are terrible. A married Alabama couple was the victim of a scam that led to them liquidating over one million dollars of their assets held in their investment accounts, converting those assets into gold bars, and handing those gold bars off to a scammer in a grocery store parking lot, with the scammer and the gold bars riding off together never to be seen again. The couple had been convinced by a scammer, posing as an investigator employed by the United States Bureau of Alcohol, Tobacco, Firearms, and Explosives, that the husband's identity had been stolen, drug traffickers had access to all of the couple's investment accounts, and the only way to keep the assets safe was to withdraw them, convert them to gold, and hand them over to the scammer for safekeeping.

The liquidation of the couple's retirement accounts created taxable income for the couple that they offset on their federal and Alabama income tax returns with a miscellaneous theft loss deduction under Section 165 of the Internal Revenue Code. Section 165(c)(2) provides for a deduction for "losses incurred in any transaction entered into for profit, though not connected with a trade or business." The Internal Revenue Service ("IRS") has issued guidance establishing a so-called "Ponzi Scheme Safe Harbor" whereby if a taxpayer can demonstrate that certain preconditions are met demonstrating that their losses were incurred in a Ponzi scheme, the taxpayer qualifies for the deduction under Section 165(c)(2). Here, while the couple had undisputably been victims of a scam, there was no dispute that the form of the scam was not a Ponzi scheme and, therefore, the Ponzi Scheme Safe Harbor did not apply. Based on the foregoing, the Alabama Department of Revenue determined that the couple could not qualify for the deduction under Section 165(c)(2) and disallowed the couple's theft loss deduction.

On appeal, the Tribunal determined that the Department of Revenue was wrong to stop its analysis after determining that the Ponzi Scheme Safe Harbor did not apply. The Tribunal explained that safe harbor rules "operate as exemptions carved out of broader legal obligations" and, even if a safe harbor rule does not apply, a taxpayer may still "endeavor to bear evidentiary or procedural burdens it might otherwise avoid through use of safe harbor provisions." Here, relying on a 2025 IRS Chief Counsel Memorandum explaining the applicable tax treatment of "five hypothetical fraud victims," the Tribunal concluded that the Memorandum "reads as if it was drafted for these Taxpayers specifically," and that the couple met their burden of demonstrating that they qualified for the Section 165(c)(2) deduction through application of the Memorandum to their facts. IRS Chief Counsel Memorandum 202511015 (Jan. 17, 2025).

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No Safe Harbor? No Problem. Alabama Tax Tribunal Rules for Taxpayer on Deductibility of Theft Loss

Finally, the Tribunal summed up this very sad case well, explaining that "[t]axpayers may have lost a substantial amount of their life savings; they will not in addition be indebted to the state for taxes on gold bars last seen speeding away in the trunk of a white 2020 Lexus from the Chelsea Winn-Dixie."

MELANIE L. LEE
ASSOCIATE

Tax Tribunal Discards Department's Domicile Determination

By Melanie L. Lee

Though east and west coast states often steal the spotlight when it comes to aggressive residency positions on audit, a recent decision from the Alabama Tax Tribunal ("Tribunal") serves as a reminder that domicile and residency issues can plague taxpayers across many jurisdictions. *Watson v. Ala. Dep't of Revenue*, Dkt. No. Inc. 24-0499-LP (Ala. Tax Trib. July 31, 2026).

The Facts: Charlotte Watson was born in Alabama, but she moved to Texas in 1986 where she spent the next 40 years living, working, and raising her son. In 2015, Watson moved back to Alabama to care for her ailing father. In 2018, Watson returned to Texas to care for her son who was seriously injured in a car accident. Continuing the series of unfortunate events, Watson returned to Alabama in September 2019 to care for her parents after her mother suffered a stroke. Despite the move, Watson was unsure how long she would remain in Alabama because her son (who was still ill) and her grandchildren lived in Texas.

Unmoved by Watson's circumstances or the documentation she submitted to prove that she lived in Texas through September 2019, including the lease she held for a home in Texas and her Texas driver's license, the Department of Revenue ("Department") determined that Watson was domiciled in Alabama for all of 2019. As a result, the Department found Watson liable for individual income tax in Alabama for all of 2019. Watson challenged the Department's determination.

The Law: Alabama income tax is levied on individuals residing in the State and on "individuals residing and earning income outside of Alabama that are domiciled in Alabama." Ala. Code § 40-18-2. Once a person's domicile is established in Alabama, that domicile continues until the person establishes a new domicile elsewhere with the intent to remain there permanently or at least indefinitely. The taxpayer bears the burden to prove a change of domicile.

The Ruling: The Tribunal determined that Watson was not domiciled in Alabama in 2019. Key evidence influenced the Tribunal's decision: (i) Watson's testimony that she considered Texas to be her home and that she only moved to Alabama to care for her parents; (ii) proof that Watson continued to travel to Texas after September 2019; and (iii) that Watson's son and grandchildren resided in Texas, the State where she "made a life … over the last forty years."

While Watson was not a domiciliary of Alabama, she did owe Alabama income tax on the income she earned in the State after moving there in September 2019.

The Takeaway: This ruling serves as a reminder that domicile and residency issues do not just impact taxpayers residing on the eastern or western coasts of the United States.

> **Taxpayers travelling frequently between jurisdictions should be mindful of where they establish domicile and when they intend to change that domicile.**

Contemporaneous documentation that helps to support a particular domicile should be maintained. Furthermore, the Tribunal's ruling underscores that domicile determinations should consider not only documentary evidence but also the taxpayer's intent and credible testimony about where they consider their home to be.

IRWIN M. SLOMKA

SENIOR COUNSEL

California OTA Rejects Securities Broker-Dealer's Sourcing Under Former Costs of Performance Rule

By Irwin M. Slomka

Although California adopted single-factor market-based sourcing for corporations a decade ago, disputes under the former "costs of performance" sourcing rule continue. One such case, *Appeal of Wedbush Capital*, OTA Case No. 22019441, 2026-OTA-405 (issued May 22, 2026; released Aug. 3, 2026), involved a securities broker-dealer's sourcing of securities trading receipts. The Office of Tax Appeals ("OTA") opinion shows that significant hurdles remain for some taxpayers.

Background: Until 2013, most corporations were required to source to California their gross receipts from sales (other than from sales of tangible personal property) if the corporation's income-producing activity was performed both within and outside California and a greater proportion of those activities were performed in California than in any other state (sometimes known as "all or nothing" sourcing). Income-producing activity included the performance of personal services and the utilization of tangible and intangible property by the corporation. Costs of performance included direct costs giving rise to the particular item of income.

The Facts: Wedbush Capital is a global financial services firm whose wholly-owned subsidiary, Wedbush Securities, Inc. ("Wedbush"), is a securities broker-dealer headquartered in Los Angeles, with offices throughout the United States. Wedbush engaged in various types of securities trading, specifically principal trading sales, which involved the buying and selling of inventoried securities for its own account, and agency trading sales, where Wedbush secured a buyer before it purchased and then resold the securities at the gross price it paid in exchange for a fee from the buyer. Wedbush made agency sales to both institutional investors (*e.g.*, pension funds) and retail customers, such as companies and individuals.

For the 2010 tax year, Wedbush filed its California corporate tax return using the former four-factor apportionment formula (property, payroll, and double-weighted sales). In its reported sales factor, it included both types of trading income based on its net profits/losses, instead of using gross receipts, and sourced the net amounts based on the headquarters of the target companies whose securities it purchased and sold.

On audit, the Franchise Tax Board ("FTB") included Wedbush's sales of securities in the sales factor using gross receipts, not net profits/losses, because Wedbush was a registered broker-dealer and its sales did not constitute a treasury function. The FTB sourced to California approximately 80 percent of Wedbush's gross receipts from institutional sales based on the locations of its employees who conducted the transactions (both dealers and researchers), somewhat less for sales made to non-institutional investors.

Taxpayer's Position: Wedbush took the position that its costs of purchasing the underlying securities were material expenditures that were necessary to generate its trading revenue, and that those costs should be reflected in the costs of performance analysis. It also contended that for sourcing its institutional sales, only approximately 17 percent of the trading receipts should be sourced to California based on the targets' headquarters locations, as a proxy for its researchers' activities.

The OTA Opinion: In a "nonprecedential" opinion, the OTA rejected Wedbush's claim that it was entitled to include its costs of purchasing the underlying securities in its costs of performance analysis. According to the opinion, Wedbush's gross receipts should be sourced based on where its trading activities were conducted and the costs to purchase the securities were of no relevance in determining where those activities took place. The OTA

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California OTA Rejects Securities Broker-Dealer's Sourcing Under Former Costs of Performance Rule

discussed several frequently-cited California cases involving the sourcing of sales of securities-- most of which, it should be noted, involved treasury functions or hedging activities – and none of which considered the costs to purchase the securities in the costs of performance analysis.

The OTA also held that it was reasonable for the FTB to source to California 80 percent of the gross receipts from Wedbush's institutional sales based on the location of its researchers. The OTA found it unlikely that Wedbush's researchers spent a substantial amount of time at the more than 5,100 target companies' headquarters, and there was no evidence in the record showing the percentage of their time investigating at the targets' headquarters versus their time researching at their assigned offices at Wedbush. The OTA upheld the FTB's adjustments in their entirety.

Observations:

> **While the OTA opinion is unfavorable to Wedbush, it could benefit other securities broker-dealers not headquartered in California or having a less substantial presence there.**

However, its designation as a "nonprecedential" opinion limits its application to other taxpayers.

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SEAN W. MURPHY

ASSOCIATE

New York Tax Appeals Tribunal Upholds Taxability of Document Management Services, Finding Software "Essential" to the Transaction

By Sean W. Murphy

In the *Matter of NetVoyage Corp., aka NetDocuments.com*, DTA No. 850246 (N.Y. Tax App. Trib. Aug. 27, 2026), the New York Tax Appeals Tribunal (the "Tribunal") affirmed a notice of determination finding that: (i) a company's provision of cloud-based document management services, used primarily by law firms, included the licensing of software subject to sales tax; (ii) the software was "essential" to the overall transaction and, thus, the entire transaction was taxable; (iii) taxation of the transaction was not preempted by the Internet Tax Freedom Act ("ITFA"); and (iv) the tax was not eligible for apportionment due to insufficient documentation.

The case contributes to the current discourse on sales tax.

> **It illustrates how fact-intensive the classification of sales of software can be and how auditors may use a taxpayer's own statements, customer contracts, and user-facing materials to support their position.**

Additionally, it raises questions about the scope of federal preemption under the ITFA. Lastly, it serves as a cautionary reminder that taxpayers should consider documentation that can help support a fair apportionment methodology.

The Facts: NetVoyage provides cloud-based document management services for law firms and other professional service firms. NetVoyage was audited by the Division of Taxation (the "Division"), which found that NetVoyage's product was not solely an information service, as NetVoyage had characterized it. Rather, the product had "more nuances and tools compared to generic cloud storage," and was better characterized as a license of software, which is taxable. Additionally, while data storage was one component of the product, and otherwise non-taxable, because charges for data storage were not separately stated, the Division found that the entire transaction was subject to tax. Lastly, the Division refused to allocate the tax based on customer office locations, on the basis that the tax already applied only to customers with New York billing addresses.

Classification as Software

On appeal to the Tribunal, NetVoyage argued that its product was not a license of software, but a non-taxable "document storage service." While the product did provide for storage, the Tribunal found that the product amounted to an "enriched integrated data management system" which included the licensing of rights to use software to "access, manipulate… and protect data."

In so determining, the Tribunal relied on the statements of NetVoyage's own senior accountant, customer contracts, informational e-mails sent to customers, a product presentation/demo shown during audit, and the concentration of software engineers on NetVoyage's staff. Importantly, the customer contract language contained hallmarks of a software licensing agreement, including the licensing of certain rights and imposition of restrictions. Furthermore, the product included several non-storage features, such as e-mail organization, alerts, searching, document annotation, and integration with other platforms. Lastly, NetVoyage's product pricing was a function of user count, not gigabytes of storage—another hallmark of software.

Mixed Bundled Transactions

NetVoyage argued (i) that even if its products included *some* software, mixed bundle transactions are not per se taxable, (ii) that *Matter of Beeline.com, Inc. v. N.Y.S. Tax App. Trib.*, CV-24-1494 (3rd Dep't, Jan. 15, 2026) recognizes a "primary function" test for such transactions, and (iii) that the primary function of its product was non-taxable data storage.

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New York Tax Appeals Tribunal Upholds Taxability of Document Management Services, Finding Software "Essential" to the Transaction

The Tribunal found that NetVoyage's interpretation misunderstood *Beeline* and agreed with the Division that, in a mixed bundled transaction, the "software component of the transaction may render the entire bundled transaction taxable when the software is an *essential* part of the transaction, as opposed to only *incidental*, even if the software is only a component piece of the transaction… or when the software has a market value distinct from the services rendered." The Tribunal found the software component essential and, therefore, the entire transaction taxable.

ITFA Preemption

NetVoyage also argued that its services fell within the ITFA definition of "Internet access," which includes "electronic mail and instant messaging" as well as "personal electronic storage capacity" and were, therefore, exempt from state taxation.

The Tribunal disagreed and found that, while NetVoyage provided "a means by which services such as electronic mail, instant messaging and the like could be *accessed*, those items were not what [it] *sold*." (emphasis added.) Furthermore, while "the transactions included a per-user charge that included electronic storage capacity, the actual capacity was offered in bulk." The Tribunal did not explicitly state its reasoning for the storage point, but presumably, because the storage was sold in bulk to a single buyer (*e.g.*, an employer) who then allowed access to many users (*e.g.*, its employees), it did not constitute "personal electronic storage capacity" within the meaning of ITFA.

In any case, under the ITFA, if charges for Internet access are not separately stated from taxable charges, then the entire transaction may be taxed unless the provider can reasonably identify the charges for Internet access from its books and records, which was not the case for NetVoyage.

Apportionment

Lastly, NetVoyage argued that, should all transactions be deemed taxable, only a portion allocable to New York based on user locations should be subject to tax.

The Tribunal found that NetVoyage did not provide documentation regarding its customers' locations of usage. Additionally, the tax was only imposed on sales to customers with New York billing addresses, thereby excluding customers with non-New York billing addresses (even if some users were based in New York). Accordingly, the billing addresses already provided some level of apportionment, albeit through an imperfect proxy.

What's Shaking: Blank Rome State + Local Tax Roundup

Blank Rome's nationally prominent State + Local Tax attorneys are thought leaders in the community as frequent guest speakers at various local and national conferences throughout the year. Our State + Local Tax attorneys believe it is necessary to educate and inform their clients and contacts about topics that will impact their businesses. We invite you to attend, listen, and learn as our State + Local Tax attorneys interpret and discuss key legal issues companies are facing and how you can put together a plan of action to mitigate risk and advance your business in accordance with state and local tax laws.

California All-Tax Conference

- Blank Rome State + Local Tax partner Nicole L. Johnson will be speaking at the California All-Tax Conference in San Diego, California on October 1, 2026. Nicole's speech is titled "SALT Litigation Update." To learn more, please click here.

Tax Executives Institute Annual Meeting

- Blank Rome State + Local Tax partners Mitchell A. Newmark and Eugene J. Gibilaro will be speaking at the Tax Executives Institute Annual Meeting in Nashville, Tennessee on October 19-20, 2026. Mitchell's speech on the 19th is titled "Unlocking State Tax Incentives: Practical Strategies for Tax Departments" and Eugene's speech on the 20th is titled "Alternative Apportionment Strategies: Challenging Distortion in a Single Sales Factor Environment." To learn more, please click here.

Paul J. Hartman SALT Forum

- Blank Rome State + Local Tax partners Nicole L. Johnson and Eugene J. Gibilaro will be speaking at the Paul J. Hartman SALT Forum in Nashville, Tennessee on October 27 and 28, 2026. Nicole's speech on the 27th is titled "That's Just Stupid," and Eugene's speech on the 28th is titled "Intergovernmental Disputes." To learn more, please click here.

Bank & Capital Markets Institute Conference

- Blank Rome State + Local Tax partner Mitchell A. Newmark will be speaking at the Bank & Capital Markets Institute Conference in Orlando, Florida on November 6, 2026. Mitchell's speech is titled "SALT Update." To learn more, please click here.

NYSSCPA New York and Tri-State Taxation Conference

- Blank Rome State + Local Tax associate Melanie L. Lee will be speaking at the NYSSCPA New York and Tri-State Taxation conference in New York, New York on November 10, 2026. Melanie's speech is titled "Top Nationwide SALT Issues." To learn more, please click here.

Blank Rome Tax Update 2026

- Blank Rome State + Local Tax of counsel Joshua M. Sivin and associate Christopher M. Lash will be speaking at the 2026 Blank Rome Tax Update in Philadelphia, Pennsylvania on November 12, 2026. Their speech is titled "State Tax Update."

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New England State and Local Tax Forum

- Blank Rome State + Local Tax partner Nicole L. Johnson will be speaking at the New England State and Local Tax Forum in Boston, Massachusetts on November 18, 2026. Nicole's speech is titled "Hot Topics in Apportionment." To learn more, please click here.

TEI Cincinnati/Columbus Chapter Conference

- Blank Rome State + Local Tax partner Eugene J. Gibilaro, of counsel Joshua M. Sivin and associate Christopher M. Lash will be speaking at the TEI Cincinnati/Columbus Chapter Conference in Cincinnati, Ohio on December 3, 2026. Their speech is titled "SALT (Direct) Update."

NYU SALT Institute

- Blank Rome State + Local Tax partners Mitchell A. Newmark and Eugene J. Gibilaro will be speaking at the NYU SALT Institute conference in New York, New York on December 14, 2026. Mitchell's speech is titled "Smithfield: A Case Study" and Eugene's speech is titled "Apportionment – Focus on the Numerator and the Denominator." To learn more, please click here.