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THE BR STATE + LOCAL TAX SPOTLIGHT

BLANKROME



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Note from the Editors

By Joshua M. Sivin and Melanie L. Lee

Welcome to the October 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:

- NYS Issues Invalid Tax Notice So Responsible Person Is Not Liable for Sales Tax
- Washington Court of Appeals Gives Out-of-State Dental Affiliate Another Chance to Fight B&O Tax Nexus
- Unitary is Not a Foregone Conclusion
- No Receipt, No Tax: Ohio Supreme Court Rejects CAT on Phantom List Prices
- Depreciating Returns: Ohio Board Blocks Beneficiary from Claiming Trust's Depreciation Add-Backs

In this issue, we are also pleased to welcome guest author [Andrew C. Dagen](#) from Blank Rome's Trusts & Estates team. In his article titled "Depreciating Returns: Ohio Board Blocks Beneficiary from Claiming Trust's Depreciation Add-Backs," he analyzes a recent Ohio Board of Tax Appeals decision and shares important insights on the differences between federal and state income tax treatment of trusts and their beneficiaries. Please visit Blank Rome's [Future Wealth Navigator](#) blog for additional discussion of emerging issues in the areas of trusts and estates and transfer taxation.

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.

Updates from previous editions. In the [February 2026](#) edition of *The BR State + Local Tax Spotlight*, Irwin M. Slomka authored an article titled "New York Appellate Court Upholds Sales Tax on Mixed Bundle of Services and Computer Software but Constrains State's Position that 'Primary Function' Test Cannot Be Used," in which he discussed a New York Appellate Division decision in *Matter of Beeline.com, Inc. v. N.Y.S. Tax Appeals Tribunal*. Beeline appealed the Appellate Division's decision to the New York Court of Appeals. On September 24, 2026, the Court denied Beeline's motion for leave to appeal.

In the [August 2026](#) edition of *The BR State + Local Tax Spotlight*, Nicole L. Johnson authored an article titled "Stopping the P.L. 86-272 Evasion," in which she discussed a decision of the Massachusetts Appellate Tax Board in *Smithfield Packaged Meats Corporation and Combined Affiliates v. Commissioner of Revenue*. On September 24, 2026, Smithfield filed an appeal with the Massachusetts Appeals Court, challenging the portion of the Board's decision that went against it.

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CRAIG B. FIELDS

PARTNER

NYS Issues Invalid Tax Notice So Responsible Person Is Not Liable for Sales Tax

By Craig B. Fields

Since the New York State Division of Taxation (“Division”) issued the wrong notice to an admittedly “responsible person,” an Administrative Law Judge (“ALJ”) held that no liability could be imposed on her for the sales taxes owed by the company. *Matter of Calvano*, DTA No. 851521 (Sept. 3, 2026). This case confirms that when the Tax Law requires certain procedures be followed, the Division cannot ignore those requirements.

The Law: Before the Division can issue a Notice and Demand for payment, there must be an assessment of the tax. If the Division audits a person and determines that additional sales taxes are due, it is required to issue a Notice of Determination. A person has protest rights upon receipt of a Notice of Determination to challenge the Division’s assertion of additional tax being due. If no protest is filed or if one is filed but ultimately results in the conclusion that tax is due, then the asserted liability becomes an assessment.

The Facts: Lynn Calvano was an officer of Landmark Unlimited Inc. (“Landmark”). The Division audited Landmark and determined additional sales tax to be due. It then issued a Notice of Determination to Landmark asserting the additional tax. A couple of months later, the Division issued a Notice and Demand to Calvano on the basis that she was a responsible person of Landmark.

Calvano filed a Petition with the Division of Tax Appeals challenging the Notice and Demand. She did not, however, challenge her status as a responsible person for Landmark.

Calvano then filed a motion for summary determination seeking cancellation of the Notice and Demand on the basis that she had never received a Notice of Determination. In response, the Division asserted that the motion should be denied and the Petition dismissed because the Division of Tax Appeals lacked subject matter jurisdiction as a Notice and Demand is not a statutory

notice under the Tax Law that can be protested. In the alternative, the Division asserted that Calvano had not been prejudiced because she was exercising her protest rights and no harm had occurred.

The Determination: After reviewing the rules for when a Notice of Determination is required to be issued and when it becomes an assessment, the ALJ discussed when a Notice and Demand can be issued. Here, since there was never an assessment of tax for Calvano, the issuance of a Notice and Demand was not authorized and, therefore, “must be cancelled.”

The ALJ then rejected the Division’s assertion that Calvano was not prejudiced because she did exercise her protest rights. The ALJ first stated that the requirement that a Notice of Determination be issued in the first instance is not optional.

The ALJ then noted: “If the Division’s procedural failures were countenanced, such practice could effectively deny other taxpayers, who did not have experienced tax professionals as representatives, their right to due process because they erroneously believed they had no formal prepayment protest rights.”

It is unfortunate that the Division attempted an end run around the Tax Law’s procedural requirements. This case is a reminder of the importance of having an independent, prepayment tax tribunal (such as the Division of Tax Appeals) that requires taxing agencies to follow the law, including its procedural requirements.



JOSHUA M. SIVIN

OF COUNSEL

Washington Court of Appeals Gives Out-of-State Dental Affiliate Another Chance to Fight B&O Tax Nexus

By Joshua M. Sivin

In a recent decision, a Washington appellate court reversed a superior court order that upheld a Business and Occupation (“B&O”) tax assessment against a Colorado company, holding that genuine issues of material fact precluded summary judgment for the Department of Revenue (“DOR”). *M’KNIB Company v. State of Washington, Dep’t of Revenue*, No. 41068-4-III (Wash. Ct. App. Sept. 22, 2026). The case will now return to the superior court for trial, and the taxpayer will have another opportunity to prove that it lacked substantial nexus with Washington. The opinion is unpublished, so it will not be printed in the Washington Appellate Reports, but it has been filed for public record.

The Facts: M’KNIB Company (“M’KNIB”) is a Colorado corporation and one of several affiliated entities involved in franchising and subfranchising Comfort Dental practices, including in Washington. M’KNIB owns 100 percent of Budget Dental Lab LLC (“Budget Dental”), a Colorado company that sells dental prosthetics to Comfort Dental practices. An affiliate owned by the same shareholders, Comfort Dental Group, Inc. (“CDGI”), also based in Colorado, owns the Comfort Dental intellectual property. In Washington, CDGI licenses that intellectual property to a Washington subfranchisor, which in turn sublicenses it to local subfranchised practices.

DOR audited M’KNIB for 2012 through 2018. M’KNIB did not provide many of the records DOR requested, so the auditor estimated M’KNIB’s Washington receipts from three categories of income: (1) payments from Budget Dental, (2) payments from CDGI, and (3) fees received directly from Washington subfranchisees. DOR concluded that M’KNIB had substantial nexus and issued an estimated assessment. A tax review officer sustained the assessment. M’KNIB then paid the tax and filed a refund action in superior court. Based on information received during discovery, the auditor reduced the assessment by roughly one-third, in part by reclassifying the CDGI income as royalties. But the auditor also made other, unexplained

changes, including increasing attributable income in certain years. The superior court denied M’KNIB’s motion for summary judgment, granted DOR’s motion, and dismissed the complaint. M’KNIB appealed.

The Decision: DOR argued that, because M’KNIB failed to produce sufficient records and forced the auditor to estimate, M’KNIB had to meet a higher burden to prove not only that the tax assessed was incorrect, but also that DOR’s estimation method was unreasonable and exceeded its authority. The Court quickly rejected that argument, finding that M’KNIB must prove that the tax paid was incorrect and the correct amount of tax, but “there are no additional requirements to show that DOR’s methods were unreasonable or that DOR exceeded its authority in estimating the taxes due.”

Turning to nexus, M’KNIB had substantial nexus with Washington if its Washington receipts met a statutory threshold. Those receipts include only gross income attributable to Washington from “apportionable activities.” M’KNIB conceded that its fees from Washington subfranchisees counted but argued that they fell below the threshold. It argued that the payments from Budget Dental and CDGI should not count because (1) they were profit distributions, not payments for services, and (2) in any event, they were payments between Colorado companies that could not be attributed to Washington.

Neither side fully prevailed on the profit distribution issue. The Court rejected M’KNIB’s argument that profit distributions are deducted from gross income, because Washington’s deduction for distributions a parent receives from a subsidiary reduces only the “measure of tax” and applies after nexus is established. But the Court also rejected DOR’s argument that profit distributions count toward nexus simply because they are gross income. DOR “does not explain why we should focus only on gross

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income when determining the numerator” for nexus, and it identified no statute or regulation treating profit distributions received by a parent as an apportionable activity attributable to Washington.

That left the key question: what were the payments? If they were profit distributions, and receiving profits is not an apportionable activity attributable to Washington, they would not count toward nexus. If they were royalties, as DOR argued, they could be attributed to Washington even though the payments were between Colorado companies. Because the answer turned on facts that were in dispute, the Court could not decide whether M’KNIB had nexus.

The record pointed both ways. M’KNIB’s own complaint described the affiliate payments as “management fees,” and there was evidence supporting DOR’s position that the CDGI payments were royalties. On the other hand, M’KNIB’s chief operating officer and its accountant testified that the Budget Dental payments were profit distributions, and the chief operating officer testified that CDGI (not M’KNIB) holds the Comfort Dental intellectual property, receives the franchise fees, and distributes its profit to M’KNIB. Because the nature of the income was a disputed material fact, summary judgment was improper.

Separately, DOR failed to explain the auditor’s revised calculations. DOR maintained that the revisions were made in good faith and were rational, but that is not the standard on summary judgment. At the very least, the unexplained increases in attributable income raised a genuine issue of material fact.

The Court affirmed the denial of M’KNIB’s summary judgment motion, reversed the grant of summary judgment for DOR, and remanded for a trial de novo. At trial, M’KNIB will bear the burden of proving that the auditor’s classification or calculation was incorrect and the correct amount of tax, if any.

The Takeaway: M’KNIB now has another chance to prevail, but it will have to prove what the affiliate payments actually were, and its own inconsistent characterizations will not make that easier. Companies operating through related entities should make sure intercompany agreements, books, and tax filings consistently reflect the substance of each payment, whether it is a fee, a royalty, or a distribution.

Taxpayers should also remember that an estimated assessment does not raise the taxpayer’s burden, and that DOR must be able to explain its numbers. When it cannot, taxpayers should be ready to push back.



NICOLE L. JOHNSON

PARTNER

Unitary is Not a Foregone Conclusion

By Nicole L. Johnson

Departments of Revenue (and many taxpayers) treat the concept of a unitary business as an automatic decision when there are related entities involved. However, the linchpin of apportionability – a unitary business – is not a throwaway determination, and mere ownership of another entity does not establish the requisite connection. The California Office of Tax Appeals recently released a decision confirming just that. [Appeals of Watts](#), 2026-OTA-423 (Cal. Off. Tax Appeals, Feb. 28, 2025) (Nonprecedential).

In *Appeals of Watts*, at issue was whether a holding company and one of its operating subsidiaries were a unitary business. The subsidiary was sold to a third party as part of a staged acquisition, with the sale of the remaining interest (less than 50 percent) being sold in 2012. The gain from the sale was treated as nonunitary on the 2012 California returns. On audit, the Franchise Tax Board (the “FTB”) determined that the businesses were unitary.

On review, the Office of Tax Appeals (the “OTA”) stated there are two tests in California to determine whether businesses are unitary – the dependency or contribution test and the three unities test. To satisfy the first test, the business done in the State must depend upon or contribute to the business done outside of the State. When dealing with a holding company and an operating subsidiary, there may be dependence or contribution if there is intercompany financing, shared tax benefits, or improved creditworthiness. In this case, those factors did not exist, which made for a “less than compelling argument” by the FTB. While there were some intercompany transactions, they were not meaningful, and the overlap of officers between the entities was not complete.

In analyzing the three unities test, the OTA stated that there needed to be “significant integration between the day-to-day administrative operations” of the entities in order to be considered unitary (along with other elements). The FTB made no allegation that there was any overlap in

such functions. Instead, the FTB pointed to the overlap in officers. However, the OTA quickly noted that such overlap in officers was insufficient to meet the burden under the three unities test.

The FTB also argued that the entities had filed as a unitary business in prior years. However, each year stands on its own. A business can be unitary in one year and not in another. Therefore, pointing to years prior to 2012 was not compelling.

While many companies operate as a unitary business, it is not a one size fits all. Just because they are related entities is not sufficient to meet the burden to establish that they are unitary.

Instead, the facts in each tax year need to be analyzed to determine whether the necessary connections and interactions exist between them to be treated as a unitary business.



CHRISTOPHER M. LASH

ASSOCIATE

No Receipt, No Tax: Ohio Supreme Court Rejects CAT on Phantom List Prices

By Christopher M. Lash

Can you be taxed on money you never received? An [article](#) in the October 2025 edition of *The BR State + Local Tax Spotlight* authored by Joshua M. Sivin posed that question when discussing a decision of the Ohio Board of Tax Appeals (“BTA”). The Supreme Court of Ohio has now answered with a unanimous “no.” Affirming the BTA, the Court held that a drug manufacturer’s Commercial Activity Tax (“CAT”) base is the amount it actually received, not the higher list price printed on its invoices. [Perrigo Sales Corp. v. Harris](#), Slip Op. No. 2026-Ohio-3648 (Ohio Sept. 22, 2026).

The Facts: Perrigo Sales Corporation (“Perrigo”) manufactures generic prescription drugs and sells them to wholesale distributors, which resell them to retailers such as CVS and Walmart. Perrigo invoices distributors at a “list price” but negotiates lower prices directly with retailers. When a distributor sells at the retailer’s price, it deducts the difference (a “chargeback”) and sends Perrigo only the net amount, usually in a single transaction. Perrigo is contractually bound to honor these chargebacks, and about 97 percent of its distributor sales work this way, a reportedly longstanding industry practice. Chargebacks were typically processed within 48 hours, and Perrigo reported revenue on a net basis for both GAAP and federal tax purposes.

After auditing the 2016 through 2018 tax periods, the Tax Commissioner decided that the list price was the number that counted, even though Perrigo never got to count it. She assessed additional CAT, treating the chargebacks as business expenses. The BTA reversed, holding that “[b]ecause Perrigo never received the amounts at issue, they are not ‘gross receipts.’” Undeterred, the Commissioner appealed.

The Decision: Writing for a unanimous Court, Justice DeWine began with a “straightforward application” of the CAT. The tax is imposed on “gross receipts,” defined as “the total amount realized by a person, without deduction for the cost of goods sold or other expenses incurred.” Ohio Rev. Code Ann. § 5751.01(F). The case turned on two words: “amount realized.” Because the Revised Code does not define the phrase, the Court looked to the statute’s own example, Black’s Law Dictionary, and, as Ohio Rev. Code Ann. § 5751.01(K) permits, Internal Revenue Code Section 1001(b). Each pointed to the same answer: the amount Perrigo actually received.

The Court’s math was refreshingly simple. Suppose Perrigo invoices a distributor at \$100 but has agreed with a retailer on a \$60 price. The distributor pays Perrigo \$60, accompanied by a \$40 chargeback claim. Perrigo never sees the \$100, so the \$60 is the amount realized and what the CAT reaches.

An invoice is not a receipt, and a number on paper is not money in the bank.

The Commissioner raised six propositions of law, and none fared well. Remarkably, the Court observed, the Commissioner did not “seriously engage” with the statutory definition of gross receipts. Perrigo was not deducting a business expense, because it never realized the list price in the first place; the chargebacks were “simply an accounting entry” reflecting what it actually received. Nor did this reading make the exclusions for cash discounts and returns superfluous. When something is not a gross receipt, there is nothing to exclude, and the General Assembly was free to take a “belt-and-suspenders” approach.

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The Commissioner's parade of horribles featured a bakery that sells \$1,000 of muffins to a grocery store and offsets \$200 it owes the store for wax paper. The Court found the hypothetical "far wide of the mark," since both the \$800 payment and the \$200 value of the wax paper are receipts from the bakery's sale. Perrigo, by contrast, was only selling. The muffin argument, in other words, did not rise to the occasion. As for the claim that Perrigo's accounting departed from its federal method, the Court's response was blunt: "We fail to understand this argument." Perrigo had consistently reported net amounts on its federal returns, and substantial evidence showed it never received the list price. Finding the BTA's decision "reasonable and lawful," the Court affirmed.

The Takeaway: The prior Spotlight article read the BTA's ruling as a victory of substance over form. The Supreme Court reached the same result through the statute's text, which should make the holding harder for the Ohio Department of Taxation to confine to Perrigo's facts.

CAT taxpayers that use chargebacks or similar prearranged pricing should confirm they are reporting the amounts actually realized and consider refund claims for open periods, subject to applicable limitations periods.

Setoffs from a separate purchasing relationship, however, still count as receipts, and a seller that collects the full price and later pays some back may get a different answer. And as the prior article warned, the paper trail matters. Put simply, in Ohio you are taxed on what you get, not on what you bill.



ANDREW C. DAGEN

ASSOCIATE

Depreciating Returns: Ohio Board Blocks Beneficiary from Claiming Trust's Depreciation Add-Backs

By Andrew C. Dagen

In *Milstein v. Harris*, Case No. 2021-2776 (Ohio Bd. of Tax App., Oct. 5, 2026), the Ohio Board of Tax Appeals (the "Board") affirmed a final determination of the Tax Commissioner of Ohio (the "Commissioner") rejecting a trust beneficiary's attempt to claim, on his personal Ohio return, depreciation deductions that Ohio law assigns to the trust.

This case serves as an example of differences between federal and state income tax deduction and allocation rules.

The Facts: Brock Milstein ("Mr. Milstein") is the sole beneficiary of the Carl Milstein Trust (the "Trust"), an irrevocable non-grantor trust governed under Ohio law. For the 2017 tax year, the Trust filed a federal income tax return and an Ohio fiduciary income tax return. Separately, Mr. Milstein filed a personal federal income tax return and an Ohio income tax return. During the 2017 tax year, the Trust distributed all of its adjusted total income (federal income subject to Ohio statutory adjustments) to Mr. Milstein.

The Trust followed generally accepted federal reporting requirements and did not report any income for federal income tax purposes. Instead, Mr. Milstein personally reported all the income. Mr. Milstein rationalized that federal income tax allocation concepts applied because his 2017 distributions from the Trust were larger in proportion to the Trust's retained earnings than they were in the year the Trust first added back the depreciation. In layman's terms, Mr. Milstein attempted to claim on his own return a portion of the depreciation the Trust had added back in a prior year based on a change in circumstances. The Ohio Department of Taxation disallowed this application, and Mr. Milstein filed a Petition for Reassessment arguing that

(i) Ohio depreciation adjustments should be apportioned between the Trust and Mr. Milstein based on the income allocated to each, and (ii) adjustments reported by the Trust to convert federal taxable income to Ohio taxable income must also be apportioned between the Trust and Mr. Milstein, based on the income allocated to each. Mr. Milstein attempted to present additional arguments on appeal that he had not raised in his Petition for Reassessment, and the Board declined to consider those arguments.

The Law: As a threshold matter, a non-grantor trust is a separate legal entity from its beneficiaries. Pursuant to both federal and Ohio statutes, a trustee may distribute income from a trust to its beneficiaries and may also allocate deductions to those beneficiaries. However, federal allocation rules differ from those applied in Ohio. Ohio levies an income tax on individuals residing in, or earning or receiving income in Ohio, based on the individual's Ohio adjusted gross income. *See* R.C. 5747.02. The foregoing income tax is separate and distinct from federal income tax and is based on a different definition of income. Ohio also levies a fiduciary income tax on a trust's retained earnings based on the trust's modified Ohio taxable income (as adjusted by Ohio statutory add-backs). *See* R.C. 5747.02. The fiduciary income tax is also based on a concept separate and distinct from federal taxable income. Additionally, in 2017, R.C. 5747.01(A)(20)(a)(i) and R.C. 5747.01(A)(21)(a)(i) required taxpayers to add back 5/6 of accelerated depreciation claimed on the taxpayer's federal return in any given tax year (as a non-deductible expense) and to spread such amount over the five following tax years, as a deduction against Ohio taxable income.

The Decision: The Board found that Mr. Milstein lacked a basis for his application of federal deduction and allocation rules to accelerated depreciation add-backs

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under Ohio law. The Board explained that R.C. 5747.01(A)(20)(a)(i) and R.C. 5747.01(A)(21)(a)(i) are clear and that federal income tax regulations do not control. Therefore, the Trust was eligible to claim a deduction of 1/5 of the accelerated depreciation add-back in each of the five years following the year of the add-back. The Board noted the absence of authority allowing a taxpayer to pass an add-back through a trust to a beneficiary to personally offset such beneficiary's future Ohio personal income taxes. Mr. Milstein could only claim a deduction allowed under the foregoing statutes, which was equal to 1/5 of a 5/6 add-back in each succeeding tax year after the federal accelerated depreciation deduction.

Separately, the Board noted that a taxpayer could claim a deduction from the pass-through entity tax liability (an Ohio tax liability distinct from Mr. Milstein's personal Ohio taxes), but only to the extent that it represented 1/5 of the amount added back on an Ohio pass-through withholding return for the year the accelerated depreciation was claimed on the federal income tax return.

Takeaway: In administering non-grantor trusts that are treated as separate and distinct taxpayers from their beneficiaries for income tax purposes, trustees and beneficiaries are required to analyze and apply local statutes rather than assume that federal income tax deduction and allocation rules apply. Additionally, in challenging an assessment, a taxpayer must present all arguments in its petition for reassessment, because the Board will consider only issues raised before the Commissioner.

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.

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 session on the 27th is titled "The SALT Wall of Shame," and Eugene's session on the 28th is titled "Intergovernmental Tax Disputes: When Taxing Authorities Fight Each Other" 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."

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](#).