

# Join our Webinar Series on Tuesday, May 3, 2022 at 12 Noon (CST)



## Revisiting the Apportionment Debacle: The Texas Supreme Court Speaks Again

The apportionment factor has proven to be one of the most hotly contested areas in Texas franchise tax. In its most recent decision addressing the apportionment factor, the Texas Supreme Court rejected the Comptroller's application of the "receipt-producing, end-product act" test in sourcing revenues from the provision of services. This decision follows two other decisions where the Comptroller was similarly overruled in its application of the apportionment factor. And at least one other case involving the apportionment factor remains pending with the Texas Supreme Court. This presentation will discuss these recent and pending developments focusing on their potential implications for taxpayers and the Texas Comptroller, particularly as taxpayers embark on filing another round of Texas franchise tax reports.

Course Number: 174157486  
Course Level: Update  
Prerequisite: None  
Cost: Free  
CPE Credit: 1.20 Hrs.  
CLE Credit: 1.00 Partic. Hrs.

#### Key Topics:

- Learn of recent Texas Supreme court decisions addressing the Texas franchise tax apportionment factor;
- Learn of cases currently pending in court involving the Texas franchise tax apportionment factor;
- Learn of the potential implications these recent and pending developments may have on taxpayers; and
- Learn of the potential implications recent decisions may have on recently issued Texas Comptroller rules.



#### Speaker: David E. Colmenero

Mr. Colmenero has extensive experience in litigation and practices primarily in the State Tax Controversy and Litigation, and State Tax Planning areas. He represents individuals, closely-held businesses, and large corporations in all forums for Texas tax litigation, including the State Office of Administrative Hearings, District Court, the Court of Appeals and the Texas Supreme Court. He has also represented clients in IRS audits, appeals, and litigation in the United States Tax Court, Federal District Courts and the United States Court of Federal Claims, U.S. Court of Appeals and the United States Supreme Court.

Read his web bio: <https://www.meadowscollier.com/david-e-colmenero>  
You can contact Mr. Colmenero at (214) 744-3700 or by email at [dcolmenero@meadowscollier.com](mailto:dcolmenero@meadowscollier.com).



#### Speaker: Alex J. Pilawski

Mr. Pilawski practices in the areas of State Tax Controversy and Litigation, State Tax Planning, and Commercial Litigation. Mr. Pilawski's State Tax Controversy and Litigation practice focuses on representing taxpayers in disputes with the Texas Comptroller of Public Accounts involving sales and use tax, mixed beverage tax, and franchise tax, among others. He has extensive experience working with taxpayers to successfully resolve disputes in contested proceedings through administrative hearings and in Texas state court. He also assists taxpayers in remedying noncompliance with Texas taxes, including guiding them through the Texas Comptroller's Voluntary Disclosure program.

Read his web bio: <https://www.meadowscollier.com/alex-j-pilawski>  
You can contact Mr. Pilawski at (214) 744-3700 or by email at [apilawski@meadowscollier.com](mailto:apilawski@meadowscollier.com).

#### WEBINAR REGISTRATION

To register please click [here](#) to complete the registration form.

#### IMPORTANT NOTE

You must register to confirm your attendance, receive a link to the materials, and receive CPE and/or CLE credit. In order to receive CPE credit, each attendee must be connected to the webinar by audio and video. Each attendee claiming CPE credit MUST answer all three polling questions in order to receive credit. The polling questions are not applicable to lawyers claiming CLE credit.



MEADOWS, COLLIER, REED, COUSINS, CROUCH & UNGERMAN, L.L.P.

901 Main Street, Suite 3700 Dallas, Texas 75202 phone (214) 744-3700 (800) 811-0883

[meadowscollier.com](http://meadowscollier.com)



Blog: Meadows Collier Talks Tax <https://www.meadowscollier.com/blogs>

If you have any questions, please feel free to contact  
Susan House, Marketing Manager, (214) 744-3700 or at [sHOUSE@meadowscollier.com](mailto:sHOUSE@meadowscollier.com).

Copyright © 2022 Meadows Collier. All rights reserved.

Download registration form [here](#).

If you are no longer interested, you can unsubscribe instantly [unsubscribe](#)