THE COMMONWEALTH OF MASSACHUSETTS
TRAVEL AUTHORIZATION FORM (Form TAF)

1. Date of Request:	2. Travel Request #:	3. Department/Division:	4. DEPT/ORGN:	5. Appropriation No.:
07/20/2026		Department of Revenue	DOR / 0100	12010100

6. Name of Traveler(s):	7. Title(s):	8. Dates of Travel:
Linda Botelho	Supervisor-Income Tax Bureau	08/23/2026 – 08/26/2026

9. Travel Itinerary and Justification

The NESTOA Conference is a northeastern states regional conference where senior management state tax administrators and private sector specialist working with state tax administration policy, programs or technology come together to discuss the most pressing issues in state taxation. This conference gives you the ability to learn from your peers in tax administration by networking with the only professionals in the world who share in these unique responsibilities. The conferences will provide exposure to the experiences, lessons learned and creative approaches of fellow tax administrations from agencies across the region.

A preliminary agenda is attached.

10. Expenses	Personal Funds	MA State Funds	Federal/ Other State Funds
Transportation: (check all that apply) ☐ Rail ☐Bus X Airfare ☐ Car: ☐ State ☐ Personal ☐Rental X Taxi ☐Other:		$275	
Lodging:		$700	
Meals:		$100	
Other: (please list): Sub Total(s):			

GRAND TOTAL: $1,075

11. Certifications and Authorizations (See G.L. c. 30 §25B)

I hereby certify under the pains and penalties of perjury that, to the best of my knowledge, the above information is true and correct.
Signature of Traveler: Linda M. Botelho — Date: 7/20/2026

I hereby certify that sufficient funds are available for the above describeed travel accommodations.
Signature of Agency CFO: Timothy Rooney — Date: 07/27/2026

I hereby authorize the anticipated travel described above and related expenses listed in this form.
Signature of Traveler's Appointing Authority: Stephen Moffatt — Title: Deputy Commissioner — Date: 08/04/2026

I hereby authorize the anticipated travel described above and related expenses listed in this form.
Signature of the Traveler's Cabinet Secretary: Matthew J. Gorzkowicz — Date: 08/18/2026

12. Travel Funded By Private Entity, Foreign Government Entity, or Federally Recognized Tribe:
Travel Funded By Private Funds: ☐Yes ☐No
If Yes: $_____ Source (Contact Information):_____

TRAVEL FUNDED BY PRIVATE SOURCES MUST BE DISCLOSED TO AND AUTHORIZED BY APPOINTING AUTHORITY PURSUANT TO 930 CMR 5.08 (2)(d)(1). FOR THE APPROPRIATE FORM GO TO: https://www.mass.gov/disclosure-forms

13: Upon final approval, the Cabinet Secretary shall ensure that a copy of this form is distributed to:
☐ A&F Budget Director & The Office of the Comptroller (please check once complete)

Conference Agenda

2026 NESTOA Conference

August 23–26, 2026 · Mayflower Hotel, Washington, DC

For reference only — agenda as of July 16, 2026. The schedule is subject to change; the current agenda is always available on the event website: **https://hub.taxadmin.org/e/2026-nestoa-conference#agenda**

SUNDAY, AUGUST 23, 2026

8:30 AM – 6 PM

8:30 AM – 6 PM

Taxing Agencies' Attorney and Auditors Meeting

This breakout session brings together legal counsel and audit staff to discuss the intersection of legal and audit functions within state tax administration. Participants will examine common legal issues that arise during audit proceedings, including procedural requirements, evidence standards, and taxpayer rights considerations.

The session will cover coordination strategies between legal and audit teams, documentation best practices for litigation purposes, and recent court decisions impacting audit procedures. Discussion topics include settlement negotiations, appeals processes, and how legal precedents should inform audit methodology and case selection.

Michael Fatale

Chinese Ballroom · 570 min

2 PM – 5 PM

2 PM – 5 PM

Conference Registration

Promenade Foyer · 180 min

6 PM – 8 PM

6 PM – 8 PM

Delegate Reception Networking

Conference attendees will gather for an opening reception featuring local District cuisine and beverages. This networking event provides an opportunity for tax administrators, practitioners, and industry partners to connect and begin building relationships that will enhance the conference experience.

East Ballroom · 120 min

MONDAY, AUGUST 24, 2026

7:30 AM – 9 AM

EAST BALLROOM

Delegate Breakfast

Networking

Join us for breakfast and an opportunity to network

7:30 AM – 9 AM · 90 min

PENNSYLVANIA ROOM

Commissioners' Breakfast

Networking

Agency heads or their representatives are invited to join in business meetings and discussions.

7:30 AM – 9 AM · 90 min

FOR REFERENCE ONLY

9 AM – 12 PM

9 AM – 9:15 AM **Opening Remarks**

Charlie Helms, Radee Skipworth

Grand Ballroom · 15 min

9:15 AM – 10:10 AM **Commissioners' Panel 1**

Grand Ballroom · 55 min

10:10 AM – 10:30 AM *Morning Break*

Conference attendees take a brief break from formal programming to network with colleagues, enjoy refreshments, and continue conversations from previous sessions. This informal time allows tax administrators from across the Northeast region to connect one-on-one and share experiences on current challenges and initiatives.

The break provides an opportunity to visit with conference sponsors and explore their latest solutions for state and local tax administration.

Grand Ballroom · 20 min

10:30 AM – 11:30 AM **I'm Sick & Tired of Being Sick & Tired!** Keynote

Do you sometimes have trouble falling asleep because you are too tired or to "keyed up"? Are you snapping at your kids, your spouse, your dog? Do you wake up at 3:00 am and can't get back to sleep because your to-do-list is already running through your mind? You might be stressed out! This fun, interactive workshop helps participants discover the stages, symptoms, and strategies to successfully manage stress in their lives.

Learning Outcomes:

1. Learn the 4 Stages of Stress, what a healthy stress cycle is, and how to create one.
2. Discover the Top 25 Warning Signs of Stress Overload.
3. Implement the latest strategies to break the stress cycle

Dave Weber

Grand Ballroom · 60 min

11:30 AM – 12 PM **FTA's Chatbot Project**

Scott Graham, Ryan Minnick, Abhishek Misra

Grand Ballroom · 30 min

FOR REFERENCE ONLY

12 PM – 1:20 PM

EAST BALLROOM

Delegate Luncheon

Networking

Conference delegates will gather for lunch and networking in a relaxed setting. This midday break provides an opportunity for tax administrators from across the Northeast region to continue conversations from morning sessions and connect with colleagues from other jurisdictions.

The luncheon serves as an informal forum for sharing experiences, discussing common challenges, and building professional relationships that support ongoing collaboration among NESTOA member states.

12 PM – 1:20 PM · 80 min

GRAND BALLROOM

Lunch and Learn: Exploring the Future of Tax Administration

Networking

This interactive lunch session examines emerging technologies, policy shifts, and operational innovations reshaping state and local tax administration over the next decade. Participants will explore how artificial intelligence, blockchain, and advanced data analytics are transforming audit processes, taxpayer services, and compliance enforcement across jurisdictions.

The discussion covers evolving taxpayer expectations in the digital age, remote work implications for state tax policies, and strategies for modernizing legacy systems while maintaining security and accuracy. Attendees will review case studies of successful technology implementations and discuss collaborative approaches to addressing cross-border tax challenges in an increasingly digital economy.

John Biello, Kevin Milligan, Argi O'Leary, Radee Skipworth

12 PM – 1:20 PM · 80 min

For preview only

1:20 PM – 2:10 PM

CHINESE BALLROOM

NASPO Collection Agency ValuePoint Agreements

Collections

This session examines the National Association of State Procurement Officials (NASPO) ValuePoint cooperative purchasing agreements specifically designed for collection agencies. Speakers will detail how state tax agencies can leverage these pre-negotiated contracts to streamline vendor selection and procurement processes for debt collection services.

The presentation covers contract terms, pricing structures, and performance standards established through the NASPO framework. Participants will learn about available vendors, compliance requirements, and best practices for implementing these agreements to enhance collection operations while ensuring cost-effective procurement.

Milt Cuevas, Kathy Revel

1:20 PM – 2:10 PM · 50 min

PALM COURT BALLROOM

News From The SaLT Mine

Audit

This session provides updates on recent developments in state and local tax law, covering significant court decisions, legislative changes, and regulatory updates that impact tax administration across northeastern jurisdictions. Participants will review key rulings affecting nexus standards, apportionment methods, and compliance requirements that have emerged over the past year.

The discussion will highlight practical implications of these legal developments for day-to-day tax administration operations, including changes to audit procedures, taxpayer guidance, and interstate coordination efforts. Special attention will be given to emerging trends in digital taxation and remote work considerations that continue to shape the state and local tax landscape.

Jim Eads, Jeff Friedman, Brian Oliner, Richard Pomp

1:20 PM – 2:10 PM · 50 min

SENATE ROOM

Sponsor Series - IVIX: Now You See It, Now You Don't: Revealing the Taxpayers Behind Anonymous Transactions

Sponsor Series

Ownership is easy to record — the true owner, not always. Across jurisdictions, a surprising share of filings involve parties that can't be identified, leaving capital gains, income tax, and controlling interest obligations hidden in plain sight. Whether the asset is real property, a business interest, or a financial instrument, the playbook for obscuring ownership follows familiar patterns: layered entities, nominee holders, and jurisdictional gaps that exploit the seams between reporting regimes. In this session, IVIX follows the trail — unpacking how ownership gets obscured across asset classes and business structures, where enforcement breaks down, and how tax authorities can connect the dots. Through real-world examples, we show how to surface the true owners behind an entity or holding, link them to their obligations, and turn missing data into actionable cases.

Deborah Pianko

1:20 PM – 2:10 PM · 50 min

2:10 PM – 2:15 PM

2:10 PM – 2:15 PM *Break*

Promenade Foyer · 5 min

2:15 PM – 3:05 PM

CHINESE BALLROOM

Conflict Resolution

Collections

Jason Woodcock

2:15 PM – 3:05 PM · 50 min

PALM COURT BALLROOM

DC's Audit Improvement Program

Audit

Robert Kindrick

2:15 PM – 3:05 PM · 50 min

SENATE ROOM

Sponsor Series - FAST: The New Agency Playbook: Thriving Against the Odds

Sponsor Series

Agencies everywhere are feeling the squeeze. Staffing gaps, rising workloads, and tighter budgets are reshaping what "business as usual" looks like. But within these constraints lies a powerful opportunity: the chance to reimagine how work gets done.

Join us for a 50-minute session featuring real-world insights from revenue agencies across the country.

Hear how your peers are:

- Managing increased workloads with existing staff and systems
- Streamlining processes to improve efficiency and consistency
- Delivering better, more responsive customer experiences"

Jamie Woodward

2:15 PM – 3:05 PM · 50 min

3:05 PM – 3:15 PM

3:05 PM – 3:15 PM *Afternoon Break* Networking

Conference attendees will have time to network with colleagues, visit vendor exhibits, and take a refresher break. Light refreshments will be provided in the exhibition area.

This break provides an opportunity to continue conversations from earlier sessions and connect with tax administrators from across the northeastern states before the next round of programming begins.

Promenade Foyer · 10 min

3:15 PM – 4:05 PM

CHINESE BALLROOM

Innovations in Collections

Collections

Robert Belardo, Tom Melling, Jesse Stiely

3:15 PM – 4:05 PM · 50 min

PALM COURT BALLROOM

AI Use in Audit

Audit

NH in evaluation stage

Josh Sander

Debora Gorman (MD) - Governance

Philly - Governance

Fred Coolbroth, Kevin Milligan, Josh Sandler

3:15 PM – 4:05 PM · 50 min

SENATE ROOM

Sponsor Series - RSI

Sponsor Series

3:15 PM – 4:05 PM · 50 min

4:05 PM – 4:10 PM

4:05 PM – 4:10 PM *Break*

Promenade Foyer · 5 min

4:10 PM – 5 PM

CHINESE BALLROOM

Collections Roundtable

Collections

Tom Melling

4:10 PM – 5 PM · 50 min

PALM COURT BALLROOM

Audit Roundtable

Audit

Fred Coolbroth

4:10 PM – 5 PM · 50 min

SENATE ROOM

100 Years of Excise Tax

Sponsor Series

Kevin Richard

4:10 PM – 5 PM · 50 min

5 PM – 7:30 PM

5 PM – 6 PM *Networking Reception in the Sponsor Area*

Promenade Foyer · 60 min

6 PM – 7:30 PM **Commissioners' Breakfast**

The NESTOA Board of Directors will conduct their formal annual business meeting to address organizational matters, review the association's activities from the past year, and discuss strategic priorities for the upcoming period. This closed session allows board members to handle governance responsibilities and make key decisions affecting the regional organization's direction and operations.

Promenade Foyer · 90 min

TUESDAY, AUGUST 25, 2026

7:30 AM – 9 AM

7:30 AM – 9 AM *Delegate Breakfast* Networking

This informal networking breakfast provides NESTOA delegates with an opportunity to connect with colleagues from across the northeastern region before the day's formal sessions begin. Participants will discuss current challenges in state tax administration while building relationships that support ongoing collaboration throughout the year.

Conversations often lead to follow-up discussions and resource sharing that extends beyond the conference.

East Ballroom · 90 min

9 AM – 12 PM

9 AM – 10:15 AM **Commissioners' Panel II** Commissioners' Panels
Grand Ballroom · 75 min

10:15 AM – 10:35 AM *Morning Break*
Conference attendees will have the opportunity to network with colleagues, enjoy refreshments, and take a brief respite from the morning's sessions. This break provides time to connect with fellow tax administrators from across the Northeast region and discuss topics from earlier presentations.
Light refreshments will be served in the conference networking area.
Grand Ballroom · 20 min

10:35 AM – 11:10 AM **Organizational Health**
Sharen Brown, MA
Grand Ballroom · 35 min

11:10 AM – 12 PM **Industry Panel**
Tax administrators will hear directly from industry representatives across multiple sectors about emerging compliance challenges, technology adoption trends, and evolving business practices that impact state tax collection. Panelists will discuss how recent regulatory changes affect their operations and identify areas where state agencies and private sector can improve collaboration.
The discussion will cover practical concerns including data reporting requirements, audit processes, and implementation timelines for new tax policies. Industry experts will share perspectives on streamlining compliance procedures and reducing administrative burden while maintaining revenue integrity.
Mike Carchia, Charles Collins, Diana Day, Nikki Dobay, Bruce Johnson, Lindsey Stepp
Grand Ballroom · 50 min

12 PM – 1:20 PM

12 PM – 1:20 PM *Lunch - On your own* Networking
Conference attendees will have time to explore local dining options independently during this break in the formal program. This provides an opportunity for informal networking and discussion of conference topics in smaller groups while exploring the local culinary scene.
Participants should plan to return for the afternoon sessions as scheduled in the conference program.
Offsite · 80 min

1:20 PM – 2:10 PM

CHINESE BALLROOM

Quality Assurance Programs
Customer Service
Don Bianchi
1:20 PM – 2:10 PM · 50 min

PALM COURT BALLROOM

Sales Tax Update
Tax Policy
Leonore Heavey, Helen Hecht
1:20 PM – 2:10 PM · 50 min

SENATE ROOM

Economic Update
Management
Scott Pattison
1:20 PM – 2:10 PM · 50 min

2:10 PM – 2:15 PM

2:10 PM – 2:15 PM *Afternoon Break* Networking

Conference attendees will have time to network with colleagues, visit vendor exhibits, and take a refresher break. Light refreshments will be provided in the exhibition area.

This break provides an opportunity to continue conversations from earlier sessions and connect with tax administrators from across the northeastern states before the next round of programming begins.

Promenade Foyer · 5 min

2:15 PM – 3:05 PM

CHINESE BALLROOM

Pennsylvania Fast File Pilot

Customer Service

Allison Morgan

2:15 PM – 3:05 PM · 50 min

PALM COURT BALLROOM

The NESTOA Domicile Protocol: 30 years In

Tax Policy

John Biello, Scott Clark

2:15 PM – 3:05 PM · 50 min

SENATE ROOM

Enhance Your Influence Through Leadership and Executive Presence

Management

Kitty Kollmeyer

2:15 PM – 3:05 PM · 50 min

3:05 PM – 3:15 PM

3:05 PM – 3:15 PM *Afternoon Break* Networking

Conference attendees will have time to network with colleagues, visit vendor exhibits, and take a refresher break. Light refreshments will be provided in the exhibition area.

This break provides an opportunity to continue conversations from earlier sessions and connect with tax administrators from across the northeastern states before the next round of programming begins.

Promenade Foyer · 10 min

3:15 PM – 4:05 PM

CHINESE BALLROOM

Tax Implications of Financial Scams

Customer Service

This session examines the tax implications of financial scams, with a particular focus on theft loss cases involving seniors who have been defrauded out of funds. Mr. Foy will address a growing trend of these cases encountered in practice and how they differ from traditional consumer fraud scenarios. The session will explore considerations to victims, particularly the elderly, navigating the tax system after financial exploitation.

Jacob Foy

3:15 PM – 4:05 PM · 50 min

PALM COURT BALLROOM

Court Case Roundup

Tax Policy

Michael Fatale, Alysse McLoughlin

3:15 PM – 4:05 PM · 50 min

SENATE ROOM

Mentorship Programs

Management

Lisa Crowley, Chantel Hardaway, Rebecca Lopez Kriss

3:15 PM – 4:05 PM · 50 min

PREFERENCE ONLY

4:05 PM – 4:10 PM

4:05 PM – 4:10 PM *Afternoon Break* Networking

Conference attendees will have time to network with colleagues, visit vendor exhibits, and take a refresher break. Light refreshments will be provided in the exhibition area.

This break provides an opportunity to continue conversations from earlier sessions and connect with tax administrators from across the northeastern states before the next round of programming begins.

Promenade Foyer · 5 min

4:10 PM – 5 PM

CHINESE BALLROOM

Maryland's Earned It Campaign

Customer Service

Dani DiPietro

4:10 PM – 5 PM · 50 min

PALM COURT BALLROOM

One B3 Act Impacts on State and Local Tax

Tax Policy

This session examines the comprehensive tax reform provisions within the One Big Beautiful Bill Act and their potential effects on state and local tax systems. Speakers will analyze key components of the federal legislation, including changes to deductibility rules, conformity requirements, and revenue distribution mechanisms that directly impact state tax codes.

The discussion will cover implementation challenges states may face, including necessary legislative updates, administrative system modifications, and timing considerations for tax year transitions. Participants will review strategies other jurisdictions have developed to address similar federal tax changes and explore coordination opportunities between state and local tax authorities during the transition period.

Alan Levine, Marilyn Wethekam

4:10 PM – 5 PM · 50 min

SENATE ROOM

Rhode Island session

Management

4:10 PM – 5 PM · 50 min

5:30 PM – 9 PM

5:30 PM – 9 PM *Ending Networking Dinner: The National Press Club* Networking

Conference attendees will gather at the historic National Press Club in Washington, D.C., for an evening of networking and conversation to conclude the 2026 NESTOA Conference. The venue, located in the heart of the nation's capital, provides an elegant setting for tax administrators to continue discussions from the day's sessions while building professional relationships across state lines.

The dinner offers participants an opportunity to engage in informal dialogue about regional tax administration challenges and share best practices in a relaxed atmosphere away from the formal conference setting.

The National Press Club · 210 min

WEDNESDAY, AUGUST 26, 2026

7:30 AM – 9 AM

EAST BALLROOM

Delegate Breakfast

Networking

State and local tax administrators gather for an informal networking breakfast to connect with colleagues from across the northeastern region. This session provides dedicated time for delegates to build professional relationships, share experiences, and discuss common challenges in a relaxed setting before the day's formal programming begins.

7:30 AM – 9 AM · 90 min

PENNSYLVANIA ROOM

Commissioners' Breakfast

Networking

Agency heads or their representatives are invited to join in business meetings and discussions.

7:30 AM – 9 AM · 90 min

9 AM – 12 PM

9 AM – 10:15 AM **Commissioners' Panel III** Commissioners' Panels

Grand Ballroom · 75 min

10:15 AM – 10:45 AM *Morning Break*

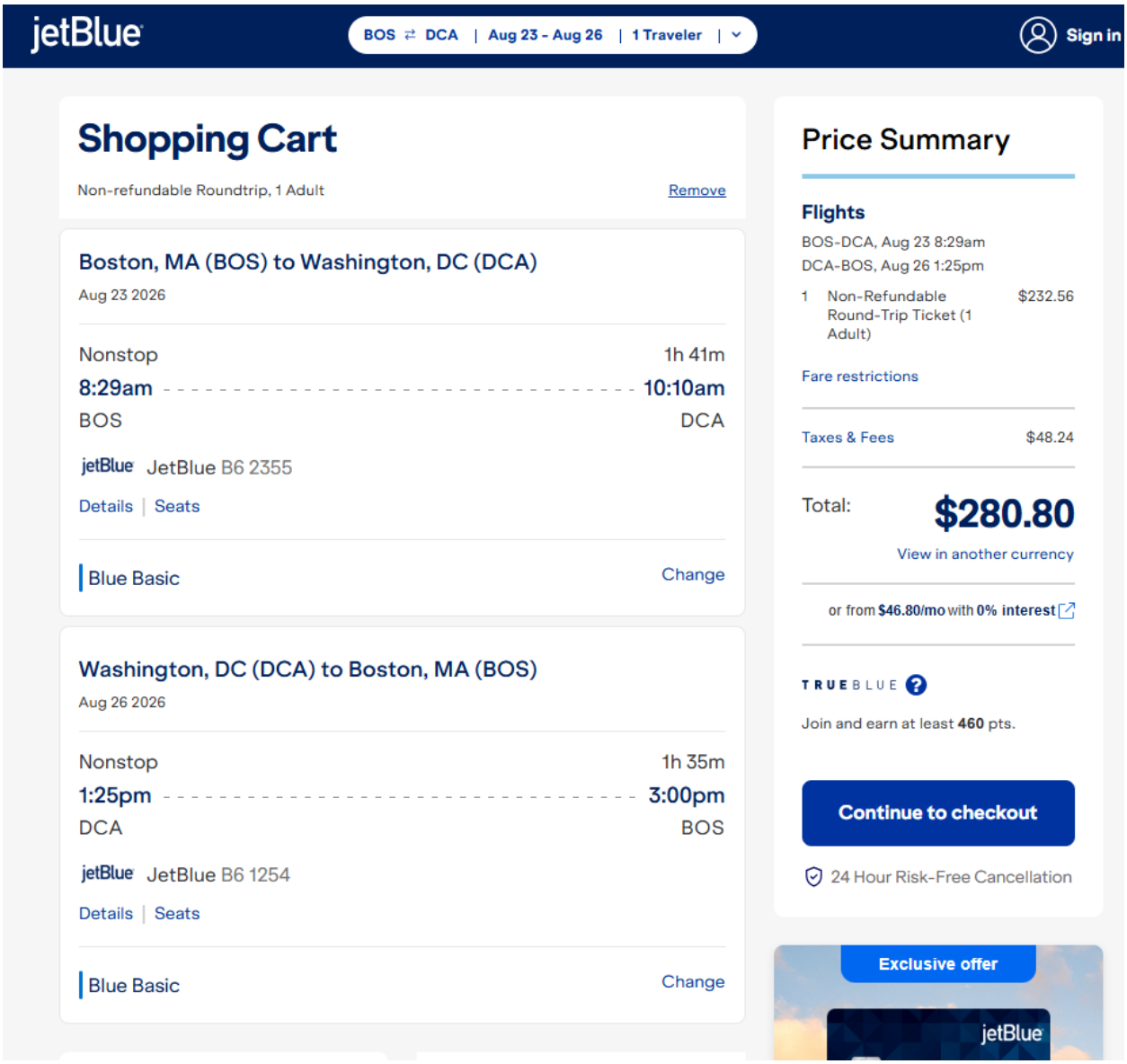
Grand Ballroom · 30 min

10:45 AM – 12 PM **Criminal Tax Investigations are Essential for Long-term Voluntary Tax Compliance**

Don Fort, John Fowler, Jay Nanavati, Robert Nealon, Nina Olson

Grand Ballroom · 75 min

Linda Botelho – NESTOA Conference 8/23/2026-8/26/2026



NESTOA Annual Conference

August 23-26, 2026

Washington, DC

Registration: $574



Hotel: Mayflower Hotel

1127 Connecticut Ave NW

Washington, DC, 20036

$183 per night ++



Agenda

Sunday August 23rd:

8:30 AM
6:00 PM
Taxing Agencies' Attorney and Auditors Meeting
Michael Fatale
BreakoutChinese Ballroom
Show details

2:00 PM
5:00 PM
Conference Registration