Commonwealth of Massachusetts

Travel Authorization Form (TAF)

1. Date of Request	2. Travel Request #	3. Department/Division	4. DEPT/ORGN:	5. Appropriation #
03/06/26		MA DOR Legal		

6. Name of Traveler	7. Title	8. Dates of Travel
Michael T. Fatale	General Counsel	From: 06/03/26 To: 06/04/26

9. Travel Itinerary and Justification

To attend and speak at the Fourth Annual State and Local Tax Forum sponsored by Villanova Law School at its campus outside Philadelphia, PA. The Villanova Forum is one of the preeminent forums for discussion of key current state tax topics and for conversing and creating contacts with some of the top state government and private practitioners in the state and local tax profession. I would be speaking about how US Constitution principles that potentially apply to state tax -- an issue that is currently of importance in MA. My attendance at the forum would benefit me in my role at the Department and would also benefit the agency more generally.

Attached supporting documentation (conference agendas, brochures, etc.)

10. Expenses

	Personal Funds	MA State Funds	Federal Funds	Other (describe in #12)
Transportation: (check all that apply) ☐ Rail ☐ Bus ☑ Airfare ☐ Car: ☐ State ☐ Personal ☐ Rental ☐ Taxi ☑ Other:				$ 410.00
Lodging: 1 night at Hilton, Conshohocken				$ 253.00
Meals: Breakfast. lunch				$ 40.00
Other: (please list):				
Subtotal	$ 0.00	$ 0.00	$ 0.00	$ 703.00

Grand Total: $ 703.00

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: /s/ Michael Fatale — Date: 3/6/2026

I hereby certify that sufficient funds are available for the above described travel accommodations.

Signature of Agency CFO: Timothy Rooney — Date: 03/06/2026

I hereby authorize the anticipated travel described above and related expenses listed in this form.

Signature of Traveler's Appointing Authority: [signature] — Title: Chief of Staff — Date: 3/9/2026

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: 5/28/2026

12. Travel Funded By Private Entity, Foreign Government Entity, or Federally Recognized Tribe:

Travel Funded By Private Funds: ■ **Yes** ☐ **No**

If Yes: $ 703.00 **Source (Contact Information):** Villanova Law School

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)**

Michael Fatale Villlanova Law School SALT 2026 Philadelphia

June 3, 2026 to Thursday, June 4, 2026

Hotel: $253 One night

Hotel West & Main Conshohocken Philadelphia, Tapestry by Hilton
46 Fayette Street Conshohocken, Pennsylvania 19428 USA, Opens new tab
Hotel details

Flight

American Airlines

Round trip

Boston to Philadelphia

Wednesday, June 3, 2026 to Thursday, June 4, 2026

Your trip total

$228.80

Price and tax information

Includes taxes and carrier imposed fees

DEPART

Wednesday, June 3, 2026

BOS

PHL

8:00 AM

1h 35m • Nonstop

9:35 AM

BOS - PHL • AA 2764

RETURN

Thursday, June 4, 2026

PHL

BOS

8:50 PM

1h 33m • Nonstop

10:23 PM

PHL - BOS • AA 1442

Exploring the Compli

State and local taxation is inextricably connected to federal law. The Internal Revenue C
serves as both a grant of authority and a set of limitations that have gone through dran
SALT Forum will explore the complicated relationship between federal l

	Moderator	Law Firm
Opening Remarks		
Opening panel - set the stage and frame the concerns/historical overview	**Drew VandenBrul* (Deloitte)**	**Jeff Friedman (Eversheds)**
Income tax panel	**Marilyn Wethekam (COST)**	
Sales/transaction tax panel	Craig Johnson (SSTP)	Alyse McLoughlin (Jones Walker)
Lunch/Alumni presentation		
P.L. 86-272 case study	**Jennifer Karpchuk* (Holland & Knight)**	Marc Simonetti (State Tax Law LLC)
Judge panel	Richard Pomp (U Conn Law)	N/A

Closing panel - where do we go from here? (positive close)	Hayes Holderness (U of Richmond Law)	Darien Shanske (UC Davis Law)

* Faculty

Confirmed

Speaker	Advisory Board Outreach	Status
Vertex	Drew to discuss with Dom Z.	
Eric Anderson	Drew VandenBrul	
Mike Bryan	Drew VandenBrul	
Archana Warner	Drew VandenBrul	
David Hillegass	Drew VandenBrul	
Marc Simonetti	Drew VandenBrul	
Jess Morgan	Drew VandenBrul	
Marti Wentworth	Drew VandenBrul	
Ryan Froman	Drew VandenBrul	
Kevin Milligan	Drew VandenBrul	
Alyse McLoughlin	Jamie Yesnowitz	
Craig Johnson	Jeff Friedman	
Richard Pomp	Jeff Friedman	
Darien Shanske	Jeff Friedman	
Hayes Holderness	Jennifer Karpchuk	
David Brunori	Joe Huddleston	
Brian Oliner	Joe Huddleston	
Frank O'Connor	Joe Huddleston	
Michael Fatale	Marilyn Wethekam	
Brian Hamer	Marilyn Wethekam	
Dean Alexander	Steve Olsen	

4th Annual Villanova SALT Forum

June 4, 2026

cated Relationship Between Federal Law and State & Local Taxation

Code (IRC) forms the basis of state income taxation and applies to other state taxes, includ
natic changes over the years. Additionally, Congress has enacted several statutes that limi
aw and state taxation, including the impact of IRC changes and the evolution of the federa

Accounting Firm	In-House	Government/University
Steve Olsen* Dean Mark Alexander*		
Eric Anderson (Andersen Tax)	**Tom Donnelly* (Comcast)**	Mike Bryan (NJ)
Jamie Yesnowitz (Grant Thornton Advisors)	Archana Warner (Constellation)	Michael Fatale (MA) [or Jay Maschas (MD)]
David Hillegass* (Global Tax Management)	Vertex (TBD - Larry Mellon, Ted Mirenda?)	Kevin Milligan (PA)
Jon Liss* Ben Tamber Anthony Wisniewski		
Jess Morgan (EY)		Brian Hamer (MTC)
N/A	N/A	Marti Wentworth (IN) Ryan Froman (PA BOA)

David Brunori (RSM)		Brian Oliner (FTA)

ling sales and use taxes. US Constitutional law
t or authorize state taxes. This year's Villanova
al limitations on state taxation.

Potential Topics
State budget pressure in light of current federal environment, Dormant commerce Clause history & today, trends
GILTI, WWCR, OBBBA Conformity
ITFA, Nexus Standards, Use tax on Multistate Transactions
Fireside chat discussing the unique benefits of the Villanova Graduate Tax Program and the SALT Certificate
MTC and state regulatory guidance
Considerations when presenting before administrative boards and tax courts

Dormant Commerce Clause, FL v. CA, etc.