



# State & Local Taxation (SALT) Update Self-Study Webinar (4.5 Hours)

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Self Study Webcast  
Dec 20 - Dec 21

## **Overview:**

Aspects of State And Local Taxation (SALT) have undergone recent changes that require even the most discerning financial professionals to need assistance in remaining properly informed. Understanding SALT deductions remains crucial in states where taxes remain high. In this self-study webinar, we will:

- Provide an update on what is happening at the state level, including surplus spending and corporate tax breaks
- Discuss the impact of remote work on local and state taxation
- Review the latest updates in SALT litigation

## **Objective:**

To provide CPAs and tax professionals with an update on the latest developments in state and local taxation. It will focus on income and franchise taxes, sales taxes, property taxes, NEXUS challenges, and other potential tax exposures.

[Detailed Learning Objectives](#) [1]

## **Emphasis:**

- A state-by-state review of tax legislations
  - Focus on individual and corporate relief
  - Taxpayer favorable base changes
- Revisions to the MTC Uniformity Committee's statement on PL 86-272
- Benefits and challenges of working remotely
- Potential additional corporate state income tax filings due to employees working remotely
- Determining specific state tax exposure, opportunities for risk mitigation, and state initiatives in order to address issues created by remote work
- Review the state tax implications of capitalizing research and development expenses, including software development, for US federal income tax under IRC section 174
- National litigation updates related to state and local taxation
  - Pre-Wayfair nexus and Post-Wayfair challenges
  - Apportionment—back door market sourcing, direct costs, and property factor
  - Digital advertising
  - Sales tax base
  - Unclaimed property updates



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1. Recognize the importance of a solid understanding of the tax system.

2. Identify the various sources of tax law and the role of the IRS.

3. Recognize the importance of the tax system in the overall economy.

4. Recognize the role of the tax system in the overall economy.

5. Identify the various sources of tax law and the role of the IRS.

6. Identify the various sources of tax law and the role of the IRS.

7. Recognize the role of the tax system in the overall economy.

## BottomPrerequisite:

Basic knowledge of business taxation.

## Preparation:

No advance preparation required.

## Level of Knowledge:

Intermediate.

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## Links:

[1] [https://www.cpeonline.com/JavaScript:showObjectivesPopup\(\);](https://www.cpeonline.com/JavaScript:showObjectivesPopup();)