



Multistate Corporate Taxation Self-Study Webinar (10 Hours)

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Self Study Webcast
Dec 20 - Dec 21

Overview:

Do you know whether your corporation's activities cross state boundaries and establish a taxable presence (nexus)? Do you have the protocol in place to review and determine your multistate tax obligations? Do you have the systems in place to manage these obligations and minimize risk? Don't wait until your company is audited to deal with the ever-changing morass of state tax laws and administrative policies governing nexus. Advance planning will save your company money, reduce risk and enhance your career opportunities. This self-study webinar explores:

- Tax issues that arise from ongoing business operations and corporate reorganizations and dispositions
- How to determine the proper tax liability for each nexus state
- Planning opportunities to minimize your company's overall state tax burden

Objective:

To equip CPAs and other tax professionals with a comprehensive overview of multistate tax issues. You'll gain practical knowledge and planning strategies for dealing with issues involving nexus, consolidated and combined tax returns and all multistate taxes, including income, sales/use, gross receipts, franchise and employment taxes. You'll examine unitary business and apportionment and allocation issues under state income laws. And you'll be prepared to structure transactions and businesses to your best tax advantage.

[Detailed Learning Objectives](#) [1]

Emphasis:

- Nexus rules and limitations on income, franchise and sales and use taxes
 - Evolving nexus standards, including *South Dakota v. Wayfair* and economic nexus, as well as federal, judicial and legislative efforts
- Sales tax: general application, exceptions by industry, transaction and customer
- Siting and sourcing sales
- Cloud computing, digital goods and services
- Unitary business doctrine
- Combined and consolidated income reporting vs. separate reporting
- Business vs. nonbusiness income
 - Allocation and apportionment
 - Business activity tests
- Apportionment factors: sales, property and payroll, as well as "special" factors used by some states
- Handling multistate tax audits
- ASC 740-10 (formerly known as FIN 48) exposure
- Planning opportunities to reduce overall tax burden
- Strategies to prepare for, respond to and reduce the risks associated with state tax audits and notices
- Amnesty and voluntary disclosure programs



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Recognize the current status of federal authority for non-multistate businesses.

Recognize the federal government's role in state income tax apportionment.

Identify the Constitution's impact on a state's ability to tax its business.

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BottomPrerequisite:

Basic knowledge of business taxation.

Preparation:

No advance preparation required.



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Level of Knowledge:

Intermediate.

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Links:

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