



Sales Tax on Drop Shipments Self-Study Webinar (2.5 Hours)

ST17123F
ST171

Self Study Webcast
Dec 20 - Dec 21

Overview:

Drop shipping transactions are increasingly commonplace in today's e-commerce world. However, they present unique sales tax compliance complexities for all parties involved. If a shipper is registered for tax purposes in the end-user customer's state, they must collect tax, unless it has the seller's resale certificate. Given these complexities and the state's audit enforcement of proper documentation in such transactions, it is increasingly important for suppliers, sellers, and even customers to understand:

- Sales tax obligations in drop shipment transactions
- Appropriate resale certificates for suppliers
- Taxable sales price activities for suppliers
- Obligations to collect and remit the tax
- Complying with states' economic nexus

Objective:

To provide tax professionals with the sales tax rules for drop shipping, in view of states' differing compliance and economic nexus requirements.

[Detailed Learning Objectives](#) [1]

Emphasis:

- Fundamentals of Drop Shipment Transactions
- What is Drop Shipment?
- Problematic Scenarios & Issues
- Which States are Most Problematic?
- Who is Responsible for Sales Tax Compliance & On What Tax Base?
- Nexus Considerations
- Documentation Requirements--Invoices & Internal Reporting
- Ongoing Compliance Requirements
- Seller Responsibilities
- Buyer Responsibilities
- Role of Automation
- Audit Management & Audit Trail

*Throughout the webinar, we will be providing a quiz.

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BottomPrerequisite:

None.

Preparation:

No advance preparation required.

Level of Knowledge:

Overview.

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Links:

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