

NEXUS: Avoiding the Long Arms of the States Self-Study Webinar (10 Hours)

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Self Study Webcast
Dec 20 - Dec 21

Overview:

As states expand their taxing jurisdictions and power, it's vital to advise your company or clients on the delicate issues of nexus. This self-study webinar will enable you to:

- Determine when a company must pay income taxes or collect taxes for a given state
- Understand the Supreme Court's recent decision in *South Dakota v. Wayfair* and its implications, including economic nexus provisions being adopted by states
- Effectively deal with the nexus impact of sales reps, affiliated companies and other factors by which physical presence nexus may be attributed to an out-of-state taxpayer
- Learn about the future trends for nexus standards
- Exploit the dollar advantage of state voluntary disclosure and amnesty programs

Objective:

To equip tax professionals with methods for analyzing the threshold presence requiring compliance with state tax laws. The self-study webinar provides in-depth coverage of current tax nexus laws and jurisdictions. You'll also receive practical guidance on nexus questionnaires, license and registration requirements and employee nexus status.

[Detailed Learning Objectives](#) [1]

Emphasis:

- Cases establishing nexus concepts in sales, use and corporate income taxation
 - The Supreme Court's recent decision in *South Dakota v. Wayfair* and its implications
 - Distinction between income tax nexus, sales tax nexus and franchise nexus
 - Evolving nexus standards, including agency nexus, "click-through" nexus, affiliate nexus, economic nexus and remote seller notice requirements
 - Federal nexus legislation and jurisprudence
 - Tax immunity under Public Law 86-272
 - Advising a client about nexus
- Current state nexus activities
 - Nexus implication of state registration requirements
 - Nexus questionnaires: when and how to answer
 - Nexus and the Internet
 - Disclosure programs: benefits and pitfalls
 - Recent state nexus decisions
 - Multistate Tax Commission position papers
- Nexus implications and planning opportunities for specific industries
 - Service industry issues
 - Licensing and other software issues
 - Telecommunications issues
 - Personal and corporate liability for failure to register, pay or collect taxes
- Emerging concepts and pending litigation
- Evolving nexus standards and federal legislative efforts



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Identify the number, type and level of activity in creating and new sources of revenue

Identify the controlling legislation and a state's ability to impose other on activities

Identify the number, effect and administration of laws

Recognize the type of tax generally regarding the highest level of control with the state in order to control taxes

Recognize the role of the various levels of activity and the regulation of taxes

Identify federal tax controlling a state's ability to impose taxes with a business

Identify the role of the IRS, BE-222 in state administration

Recognize the most recent legislation in implementing authority via the Budgetary system

Identify the nature of activities regarding a state's ability to impose taxes that have not been in a general state

Recognize the type of activities regarding a state's ability to impose taxes that have not been in a general state

Recognize the type of activities that generally would not be "substantial" under state law

Identify the federal constitutional clause generally regarding "national protection" between the company and the state in order to impose state taxes

Recognize the federal constitutional clause generally regarding "national protection" of a company which states in order to impose state taxes

Identify the type of activities that generally would not be "substantial" under state law

Identify the state law that established the Commerce Clause regarding state tax imposed "local" or "national protection" in a state to avoid the national clause law

Recognize the state taxing system regarding determining the existence of a state's law in the Budgetary system

Recognize the role of the IRS, BE-222 regarding authority from state taxation activities

Identify the type of activities that are prohibited under the BE-222

Identify the significance of the Budgetary system in the context of the BE-222

Recognize the state's authority to impose taxes on state taxing authority under the BE-222 with the number under the BE-222

Recognize activities that would create taxes for the State Budgetary Tax

Identify the characteristics of the State Governmental Budgetary Tax (SGBT)

Recognize the characteristics of a state's business as defined in the State Budgetary Tax

Recognize the role of the BE-222 in state taxation

Identify those states which will generally require reporting

Identify the common reporting provisions regarding business activities for state taxation in general state

Recognize the federal and state tax reporting for business activities

BottomPrerequisite:
Basic knowledge of business taxation.



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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();)