

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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Preparation:

No advance preparation required.

Level of Knowledge:

Intermediate.

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