



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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- 1. Identify the number, type and level of activity in creating and new sources of revenue
- 2. Identify the controlling legislation and a state's ability to impose other on activities
- 3. Identify the number, effect and administration of laws
- 4. Recognize the type of tax generally resulting for highest level of control with the state in order to control costs
- 5. Recognize the role of the various levels of activity and the regulation of taxes
- 6. Identify factors that contribute to a state's ability to determine where and when taxes
- 7. Identify the role of the IRS, BE-222 in state administration
- 8. Recognize the most recent legislation in implementing authority via the Budgetary process
- 9. Identify the nature of activities regarding a state's taxing authority in business that have not been in a general state
- 10. Recognize the type of corporate administration that can create taxes for activities
- 11. Recognize the type of activities that generally result from "substantial control" over
- 12. Identify the federal constitutional issues generally regarding "federal government" between the company and the state in order to allow state taxation
- 13. Recognize the federal constitutional issues generally regarding "substantial presence" of a company within a state in order to allow state taxation
- 14. Identify the term "Basis" (right) and of property in determining taxes
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BottomPrerequisite:
Basic knowledge of business taxation.



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Preparation:

No advance preparation required.

Level of Knowledge:

Intermediate.

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