

Sales Tax Rules Post-Wayfair: Comparing and Contrasting States' Responses

THURSDAY, JUNE 23, 2022, 1:00-2:50 pm Eastern

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Sales Tax Rules Post-Wayfair: Comparing and Contrasting States' Responses

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Sales Tax Rules Post Wayfair

Comparing and Contrasting

Stacey Roberts, CPA, and Meredith Smith, CPA

TaxOps
Tax Intelligence



- 25+ years of public and private sector accounting experience--practical and in management-- gaining essential business acumen to be a key tax advisor to clients
- Manages compliance issues related to state income/franchise, real and personal property and unclaimed property taxes for all business types, all locations; identifies planning opportunities, credits and incentives; remediates tax controversy issues
- Member Colorado's Task Force for Tax Policy
- Frequent speaker and author on State and Local Tax issues for industry and professional organizations
- Former KPMG, Deloitte and Andersen

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- 15+ years combining technical knowledge and understanding of state and local tax (SALT) issues and business strategy
- Expertly navigating the web of tax laws governing SALT matters
- Performs nexus studies, identifies risk areas and designs sustainable planning opportunities
- Practice covers state income tax, property tax, sales and use tax and business incentives and credits
- Former KPMG

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About TaxOps

The [SALTovation](#) Team at [TaxOps](#) advises multistate businesses, providing practical solutions in all aspects of State and Local Tax

- STRATEGIC NEXUS STUDIES
- INCOME TAX APPORTIONMENT ANALYSIS
- INCOME TAX FILING METHODOLOGY
- STATE TAX AUDIT & CONTROVERSY
- SALES & USE TAXABILITY ANALYSIS
- AMNESTY & VOLUNTARY DISCLOSURE AGREEMENTS
- SALES TAX AUTOMATION
- SALES TAX REGISTRATION
- SALES TAX COMPLIANCE OUTSOURCING
- TRANSACTION DUE DILIGENCE

AGENDA

Wayfair – Now What?

Triggering Nexus

State Response

Income and Sales Tax

Managing Audits

Best Practices



Sales Tax Automation

WAYFAIR ~ NOW WHAT?



Sales Tax Genesis

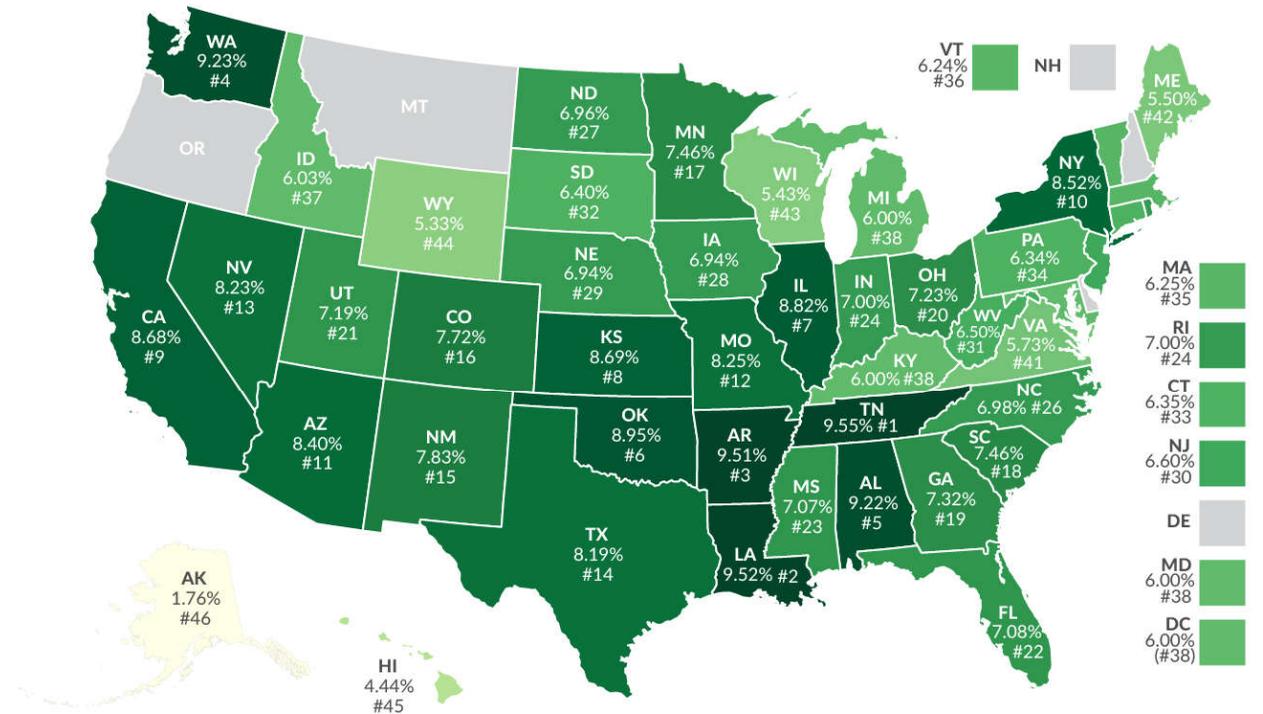
- Introduced in 1920s
- Fiduciary tax expanded to wide range of goods and services
- Efforts to update state laws to how we buy today (i.e., door-to-door delivery rather than in-store purchase)
- *Wayfair Inc. v South Dakota* (*Wayfair*) on June 21, 2018, upheld economic presence, which now co-exists with physical presence
- *Wayfair* a wake-up call for businesses that may have nexus and have done little about it



Who Collects Sales Tax

How High are Sales Taxes in Your State?

Combined State & Average Local Sales Tax Rates, January 2021



Notes: City, county and municipal rates vary. These rates are weighted by population to compute an average local tax rate. The sales taxes in Hawaii, New Mexico, and South Dakota have broad bases that include many business-to-business services. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Sources: Sales Tax Clearinghouse; Tax Foundation calculations; State Revenue Department websites



TAX FOUNDATION

@TaxFoundation

45 state plus the District of Columbia, and some counties and cities collect sales tax





What Wayfair Does

- Allows state and local authorities to treat a virtual storefront (i.e., remote seller) similar to seller with a physical storefront
- Creates tax liabilities and compliance duties
 - Reporting requirements
 - Taxability
 - Sourcing
 - Exemption certificates
- Registrations put tax authorities on notice that a business is operating in a jurisdiction and can trigger review of other tax accounts in existence (if any)
- Alaska (local), Delaware, Montana, New Hampshire and Oregon do not impose a state-wide sales tax



Sales Tax Evolution

Under *Wayfair*

2018	2019	2021 Forward
<p>U.S. Supreme Court ruling in <i>South Dakota v. Wayfair, Inc.</i> gives way for states to impose sales tax on remote sellers for economic nexus based on volume or dollar value of sales into a state and not just physical presence</p> <p>Judicial ruling sets stage for most significant sales tax changes since 1922</p>	<p>Major tax changes rolling out state-by-state, making it tough to figure out how much a business owes and where</p> <p>Any business in any industry selling to or servicing out-of-state customers, online or offline, could be on the hook for sales tax under economic nexus</p>	<p>Expanding sales tax base</p> <p>Sales tax on goods and services</p> <p>Addition of digital goods and services, SaaS, PaaS, IaaS, gig economy</p> <p>Automation becoming essential, with 10,000+ taxing jurisdictions, multitude of rates/rules, complicated nuances</p>



Home Rule Jurisdictions

Another Layer of
Compliance

States establishing their own sales and use tax rates and taxability rules

- Alabama (while not formally a home rule state, certain city and county government bodies collect local taxes)
- Alaska (Alaska doesn't have a state sales tax, but local jurisdictions impose taxes)
- Arizona (local jurisdictions are administered by the state, except for local tribal governments)
- Colorado (SUTS is on the horizon)
- Louisiana (Parishes)



Home Rule Jurisdictions

Another Layer of
Compliance

Cities establishing their own sales
and use tax rates and taxability rules

- Chicago
- San Francisco
- Philadelphia
- Los Angeles
- Cities in state of Washington with B&O tax



TRIGGERING NEXUS



States' Expanding Nexus Efforts

- Physical presence
 - Employees in state
 - Inventory
 - FF&E
 - Leased equipment
 - Leased space (3PL)
- Agency, affiliate
- Click-through
- Cookies
- Use tax notice and reporting
- ***Wayfair/Economic***
 - Factor Presence for income tax
- Marketplace Facilitator



Remote Workforce

- COVID created remote work/work from home environments
- Employees in a state create physical presence nexus for sales tax and income tax purposes
- Very few states provide exemptions from nexus for remote workforce due to COVID
- Increased payroll tax filings and compliance
- Relevance of P.L. 86-272 and impact on income tax filings



Sales Tax Tracking Under Wayfair

- When do you register
- When did you meet thresholds
- How to measure thresholds
- Responsible party requirements
- Certificate management
- Zero tax due returns



Sales Tax Tracking Under Wayfair

- Nexus issues, late registrants likely to see notices – no statute of limitations
- Statutes of limitations do not run until 3-to-8 years post registration and remittance; states have years to catch up on enforcement
- Does a sales tax registration beget other filings?



What Day Do You Register

- Remote sellers that did not collect sales tax can be held responsible for payments due from nexus-creating activities that, in some cases, predate the U.S. Supreme Court decision in *South Dakota vs. Wayfair*
- States have different periods for measuring economic nexus, some based on the calendar year and others on a statutory or administrative set of dates
- Remote seller can be held accountable for sales tax in any one jurisdiction based on three separate dates
- Exposure!

Enactment Dates	Effective Dates	Enforcement Dates
May or may not have been included in pre- <i>Wayfair</i> state laws enacting economic nexus	Several early adoption states, such as New York, held off enforcing their law until <i>Wayfair</i> was decided	Can be set and are subject to change on the whim of state administrators when they are not statutorily defined

Managing Exposure The Process

Routinely monitor nexus

- When to dig deeper
- Accounting/finance teams should be aware of how business is generated and where
- Where employees are traveling, where they live and work (i.e. remote employees)
- It is imperative that accounting/finance is working with sales and marketing to be proactive as to multistate tax footprint – not just addressing issues after the fact

Know what you need to monitor

- Travel, remote employees, licenses, vendors and where customers are invoiced/located
- Some companies have a central service center to process all bills, but items are used throughout the company – important to understand bill vs ship to

Use expertise to stay current with ever-changing rules in this area

- Failing to understand the rules can create significant liabilities that can attach to the owner personally

Nexus for one type of tax can trigger nexus for another tax

- Nexus/exposure analysis of who, where and how applies to all tax types
- Where they catch you: Filing for one tax puts you on radar for other taxes



STATE RESPONSES

Sales Tax Automation

TaxOps
Tax Intelligence



Retroactive Tax Collections Example

Maine case study – sales tax

- To spot later-filers, Maine compares newer sales tax registrants after July 1, 2018
- State sending new registrants notices asking why not registered July 1, 2018
- Maine has law in their favor, taxpayers beware



Retroactive Tax Collections Example

California case study – income tax

- California has started comparing sales tax registrations due to *Wayfair* (effective April 1, 2019) to income tax filings
- State sending new registrants notices requesting income tax returns
- California has law in their favor (e.g., factor presence nexus for income tax purposes), taxpayers beware



Sourcing Sales tax

- Local taxes
- Origination
- Destination
- Marketplace
- Remote seller
 - Illinois



Remote Seller Protections

How States Compare

- Small seller safe harbors
- Kansas offers no safe harbor; one sale to end-user in state triggers nexus
- Alabama, Alaska (local sales tax), Colorado and Louisiana lack uniform administration

Source: [Tax Foundation](#)



INCOME AND SALES TAX



Income Tax Nexus

- States are moving away from physical presence requirements and morphing toward factor presence
- "Doing business" is generally defined broadly
- Physical presence nexus still exists
 - Property and payroll in a state
 - Traveling employee visits a state
 - Remote workforce
 - Third party visits – agency
 - Affiliates – unitary/combined
 - Warranties/services



Income Tax Nexus

- Factor presence applied by Multistate Tax Commission (MTC)
 - Property of \$50,000, or
 - Payroll of \$50,000, or
 - Sales of \$500,000, or
 - 25% of total property, total payroll, or sales

Income Tax Nexus

Factor Presence

- Alabama – 2015
- California – 2011 (adjusts for inflation – 2021 threshold = \$637,252)
- Connecticut – 2010
- Colorado – 2010
- Hawaii – 2020
- Maine – 2022
- Massachusetts – 2019
- Michigan – 2012 (CIT)
- New York – 2015 (Corp Income Tax)
- Ohio – CAT
- Oregon – 2020 (CAT)
- Pennsylvania – 2020
- Tennessee – 2016 (Corporate Tax and Business Activities Tax)
- Texas – 2019
- Virginia – arguable?
- Washington – 2010 (\$100,000 effective 2020 but different thresholds for years prior)



Public Law 86-272

- Federal statute preventing a state from imposing income tax in certain limited situations
- A state otherwise had the constitutional authority to impose nexus
- Reduces income tax burden of multistate operations
- Prevents a state from imposing income taxes on businesses that operate within the state so long as the business satisfies strict requirements

Public Law 86-272

Broad Application

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Public Law 86-272

Broad Application

- Law only applies to
 - Net income taxes
 - Sales of tangible personal property
 - Limited to "mere solicitation" (Wisconsin Dept. Of Revenue v. William Wrigley, Jr. Co., 505 U.S. 214 (1992))
 - De minimis activities
- Does not apply to service-based businesses
- Does not apply to franchise/net worth-based taxes
- Does not apply to transaction taxes (sales/use)
- Assert protection and not have to file a return?
- Can change year to year, depending on the facts applicable in that year
- State-by-state (e.g., you can install in one state and not be protected, but in the same year, not install in another and claim protection)

State Income Tax Nexus

Protected Activities

- Advertising for soliciting orders for sales
- Soliciting orders by an in-state resident employee or company representative, so long not maintaining an office or other place of business in the state other than an "in-home" office
- Carrying samples and promotional materials only for display or distribution without charge or other consideration
- Display racks and advising customers on the display of the company's products without charge or other consideration
- Providing automobiles to sales personnel for use in conducting protected activities
- Passing orders, inquiries and complaints on to the home office.
- Missionary sales activities
- Coordinating shipment or delivery without payment or other consideration and providing related information an order
- Checking customers' inventories without a charge therefor (for re-order, but not for other purposes such as quality control)
- Maintaining a sample or display room for two weeks (14 days) or less at any one location within the state during the tax year
- Recruiting, training or evaluating sales personnel
- Mediating direct customer complaints for ingratiating the sales personnel with the customer and facilitating order requests
- Owning, leasing, using or maintaining personal property for employee or representative's "in-home" office or automobile, limited to the conducting of protected activities

Unprotected Activities

- Repairing, maintaining, or servicing property sold or to be sold
- Collecting current or delinquent accounts (directly or indirectly)
- Investigating credit worthiness
- Installation or supervision at or after shipment or delivery
- Conducting training courses, seminars or lectures for personnel outside the sales force
- Providing technical assistance or service when the purpose is other than solicitation of orders
- Investigating or assisting in resolving customer complaints
- Approving or accepting orders
- Repossessing property
- Securing deposits on sales
- Picking up or replacing damaged or returned property
- Hiring, training, or supervising personnel, other than salesforce
- Using agency stock checks or other to make sales within the state by sales force
- In-state sample or display room in excess of two weeks at one location
- Carrying samples for sale or distribution for consideration or value
- Certain in-state ownership, leasing, using or maintaining of facilities or property
- Consigning stock of goods or other tangible personal property for sale
- Employee or representative maintaining an office or place of business, other than in-home office
- Enter, sell, dispose, transfer of franchises and licenses in-state

Public Law 86-272

Broad Application

- MTC revisions in 2021 provides examples of when the use of an “interactive” website will defeat P.L. 86-272 immunity, even if the company has no other contact with the customer’s state. Examples include:
 - Providing post-sale assistance to customers via either electronic chat or email accessed through a website link;
 - Soliciting and receiving online applications for branded credit cards;
 - Inviting viewers to apply for employment;
 - Contracting with a marketplace facilitator, whose marketplace offers for sale the company’s products via a website and maintains the company’s inventory;
 - Inserting internet “cookies” into the computers or other electronic devices of customers; or
 - Remotely fixing products via the internet and Wi-Fi.
- Having *one* of the listed internet activities—by itself—would cause a company that has limited its in-state activities to solicitation of sales to lose its P.L. 86-272 immunity according to the draft guidance
- MTC draft guidance would eviscerate P.L. 86-272 protection given today’s digital economy

Public Law 86-272

Traps

Business can still be subject to minimum taxes or alternative base taxes, which when added up, can be significant

- Alabama's "business privilege tax" (min. \$100, max. \$15,000)
- California \$800 fixed minimum tax
- California LLC fees (min. \$0, max \$11,790)
- Georgia imposes an annual net worth tax (\$10 --\$5,000)
- Massachusetts imposes an excise base tax
- New Hampshire imposes a business enterprise tax
- New Jersey fixed dollar minimum (\$500 to \$2000)
- Nevada Commerce Tax
- North Carolina's "franchise tax"
- Ohio Commercial Activities Tax
- Oregon Corporate Activities Tax
- Texas Margin Tax
- Washington Business & Occupation Tax

Classifying Goods for Income Tax

Sales Classified into One of Three Buckets





Sales Factor Rules

- Generally, sales of tangible personal property (TPP) are sourced to destination
- But, how is “tangible personal property” defined for income tax purposes?
- Sourced to destination regardless of shipping terms



Sales Factor Rules

- Throwback or throwout
 - Businesses with nowhere income from sales into states where they are not taxable are required to “throw” that income “back” into the state where the sale originated, even though the income was not earned in that state
 - No throwback can create nowhere sales
 - Throwout rules - income that is not apportioned (applicable for IL services)
 - Nowhere sales is removed from the numerator and denominator (the amount of total sales)
- Special industry formulas
 - Transportation, mutual funds, broadcasting, oil and gas, etc.



Sales of Other than TPP

Cost of Performance (COP)

- Greater COP
 - Method that was adopted by UDITPA and later MTC, states that sales other than sales of TPP, are in this State if:
 - Income-producing activity is performed in this State; or
 - Income-producing activity is performed both in and outside this State and greater proportion of income-producing activity is performed in this State than in any other State, based on costs of performance
- Proportional COP



Sales of Other than TPP

Market-based Sourcing

- Market based sourcing
 - Where the service was received
 - Where the benefit of the service was received
 - Where the service was delivered
 - Where the customer is located



Sales of Other than TPP

Market-based Sourcing

- Differences in sourcing for intangibles versus services
- What really is being sold?
 - SaaS
 - Is it the sale of an intangible (e.g., license)?
 - Is it the sale of a service?
 - Most states are silent – Texas calls it a service, which is our firm's position state by state



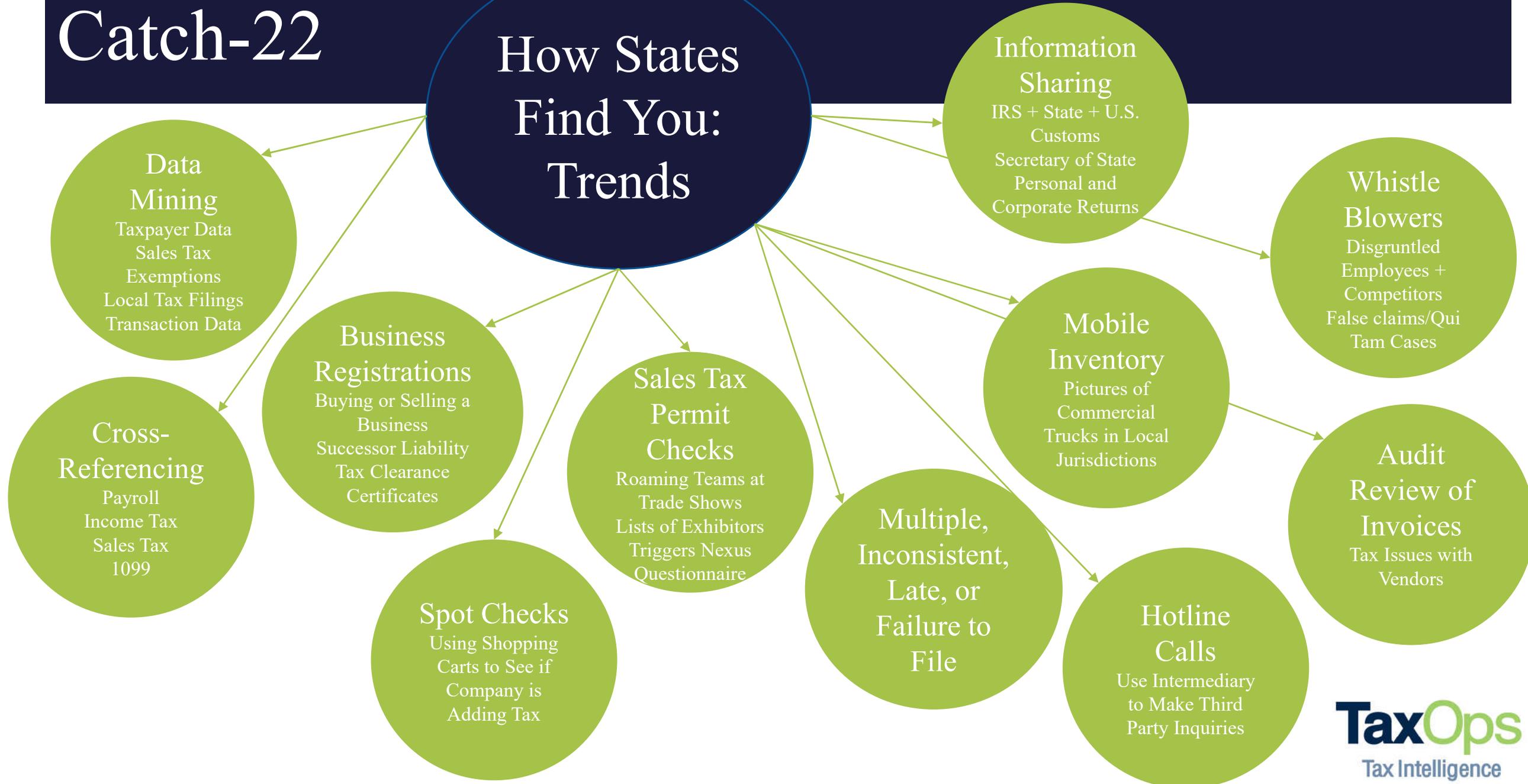
MANAGING AUDITS

Sales Tax Automation

TaxOps
Tax Intelligence

Catch-22

How States Find You: Trends





Isolated Audit Triggers

- Cash based businesses
- Certain “highlighted” industries
- Frequent amendments
- Large refund requests
- Closing accounts
- Observations by auditors
- Ignored notices
- Customers getting audited
- Failure to implement required or recommended changes from previous audit
- Company featured in news story leads to audit notice
- Due diligence uncovering issues



Sales and Use Tax Audits

- Risk
 - When mistakes happen, a person or persons known as “responsible parties” within a company, typically business owners and company executives, may be held personally liable for uncollected or misappropriated sales tax
- Audits typically include
 - Sales tax
 - Use tax (expenses & fixed assets)



Sales and Use Tax Audits

- You may be selected for an audit
 - If you are selling into a jurisdiction and are not registered
 - Even if you don't have taxable sales
 - If your customers' invoices are audited
- Automation provides a paper trail



Audit Trends

- Amazon warehouse nexus inquiries
- Late Wayfair registrations
- Post-COVID
 - Audit enforcement
 - Non-resident audits
 - Partnership audits are coming on the federal level, with the IRS expected to begin conducting audits using a new partnership audit regime in 2020
 - States will follow
 - State transfer pricing scrutiny



Retroactive Tax Collections

Remote Sellers

Best Practices

- Onus always on taxpayers to know the sales tax laws
- Nexus is taxpayers' duty
- Voluntary system



A Final World on Enforcement

- State enforcement actions likely to accelerate during state pandemic recovery efforts to rebuild budgets
- Nuances with each state require businesses to manage their own processes and liability, whether they are a marketplace provider or not
- Stay aware and ahead of the issues



BEST PRACTICES

Sales Tax Automation

TaxOps
Tax Intelligence



Good Compliance Strategy Best Practices

- File, file, file
 - Zero tax filings
 - Mistakes happen
 - Start statute of limitations
 - If you owe taxes, you can probably work out an installment plan to pay off debt
 - Helps in negotiation settlements



Wake Up Call: Remediation

Unpaid liabilities
and reporting
obligations

- Amnesty
- Voluntary Disclosure agreement
- Negotiation
- Understand registration process
- Dedicate staff to manage these issues



Voluntary Disclosure Agreement Best Practices

- A *Voluntary Disclosure Agreement* is a negotiated contract where qualified entities may:
 - File returns,
 - Pay the taxes and interest due,
 - Receive a limited look-back period (usually 3 or 4 yrs.) without imposition of penalties,
 - In exchange for future tax compliance



Voluntary Disclosure Agreement Best Practices

- Deadlines are important in VDAs – make sure you have all the data before you contact the jurisdiction
- Some states are more difficult than others to deal with (e.g., CA, NJ)
- Communicate with the VDA agent



Voluntary Disclosure Agreement Best Practices

- Mitigates tax liability, plus typically you get a waiver of penalties
- Non-compliance
 - Failure-to-file penalty for late filing;
 - Failure-to-pay penalty for paying late; and
 - Freezing your bank accounts, putting a lien on your house, garnishing your future wages (including benefits like Social Security) and dipping into future tax refunds you may be entitled to.



Exemption Certificates

- Considerations for issuing as the purchaser
 - Likely handled outside of A/P
 - Recurring v. one time purchase
 - Registered in the jurisdiction that requires an exemption certificate or license
 - Validity of certificate
 - Type of certificate
 - Expiration
 - Use/User Considerations



Benefits of Simplifying Sales Tax Administration

- Even the smallest multistate businesses have access to sales tax automation options that lower costs and ease compliance burden
- Automation is a technology tool and not a “set it and forget it” catch-all for sales tax compliance
- Sales tax compliance is complicated and multilayered, requiring management to peel back the onion by jurisdiction (state, municipal, home rule, special district), activity, and type of tax before making key decisions around who you are, where you are, and how best to comply
- Technology alone lacks the indispensable insights and advice management needs to make these decisions and properly manage sales tax from registration to remittance and audit to penalty resolution

Why Automate?
Cover your bases

Sales Tax Compliance	Where Automation Can Help
Know who you are, where you are and how you must comply	
Register to collect and remit sales tax	
Calculate correct sales tax amounts	
Track and manage exempt sales	
Remit sales taxes to the tax authority	
Manage resale and exemption certificates	
Increase efficiencies	
Free up internal resources	

Comparing Automation Solutions

Vertex	TaxJar	Avalara	Sovos	ONE SOURCE	TaxCloud	CCH SureTax	Dacenso ExempTax	Quaderno
Address Validation	Address Validation	Address Validation	Address Validation	Exemption Management	Address Validation	Address Validation	Audit Trail	Tax Calculation
Audit Trail	Audit Trail	Audit Trail	Audit Trail	Tax Calculation	Audit Trail	Audit Trail	Exemption Management	Taxability Verification
Consumer Use Tax	Exemption Management	Consumer Use Tax	Consumer Use Tax	Tax Filing	Exemption Management	Exemption Management		Transaction Tracking
Exemption Management	Tax Calculation	Exemption Management	Exemption Management		Tax Calculation	Tax Calculation		Value Added Tax (VAT)
Tax Calculation	Tax Filing	Tax Calculation	Tax Calculation		Tax Filing	Tax Filing		
Tax Filing	Taxability	Tax Calculation	Taxability		Taxability	Taxability		
Taxability	Verification	Tax Filing	Verification		Verification	Verification		
Verification	Transaction Tracking	Taxability	Transaction Tracking		Transaction Tracking	Transaction Tracking		
Transaction Tracking	Value Added	Verification	Value Added Tax (VAT)		Value Added	Value Added Tax (VAT)		
Value Added Tax (VAT)	*No VAT or Use Tax	Transaction Tracking	*Taxify is slimmed down version; no use or VAT		*No VAT or Use Tax	*No use tax or tax filing		
		Value Added Tax (VAT)						



Source: <https://www.capterra.com/sales-tax-software> (2022)



Where Potential Exposure Lies

- Know
 - Who you are
 - Where you are
 - What trips nexus
 - How you can comply
- Determining whether other state filing and reporting obligations may exist
- Understand the nuances between sales tax, income tax, and other taxes, such as capital tax and gross receipts tax
- Sales tax sourcing rules require in-state and out-of-state sellers to collect and remit tax at the location where goods and services are consumed



Strategies for Entering a New State

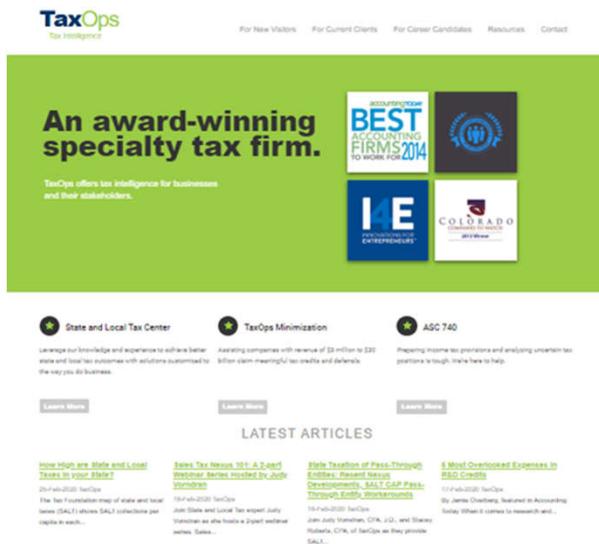
- Know how you intend to grow/do business in a state.
- Take that information and apply facts to pertinent state law, rules and requirements
- What type of Registration(s) are required?
- What are the Filing requirements & periods
- Create a tracker - matrix of facts



In Summary...

- Sales and use tax is complicated; it's never one and done and you can't set it and forget it!
- Do your homework. Evaluate software and technology to manage risk and exposure. The cheapest might not be the best option.
- Expertise and knowledge of sales tax laws and rules is needed in every state and local tax jurisdiction a business collects and remits tax.
- This stuff is hard... If you don't have that expertise and knowledge, get it.

Answers to Your Tax Questions



The screenshot shows the TaxOps website homepage. At the top, the logo "TaxOps Tax Intelligence" is on the left, and navigation links "For New Visitors", "For Current Clients", "For Career Candidates", "Resources", and "Contact" are on the right. The main banner features the text "An award-winning specialty tax firm." and "TaxOps offers tax intelligence for businesses and their stakeholders." Below this are three award logos: "BEST ACCOUNTING FIRMS 2014 TO WORK FOR", "Entrepreneur", and "COLORADO BUSINESS". A navigation bar includes "State and Local Tax Center", "TaxOps Minimization", and "ASC 740". A "LATEST ARTICLES" section lists several articles with titles like "How High are State and Local Taxes in your State?" and "State Tax News 2017: A 2-year Retrospective".

Visit TaxOps.com for tax business consulting and advocacy



The screenshot shows the SALTovation website. The logo "SALTovation" is at the top left, with navigation links "Home", "The Team", "Consulting", "Education", "Speaking", "Podcast", "Video", "Contact", and "Visit TaxOps" on the right. The main image is a night view of a city skyline with lights. Below the image is the text "INSIDE BUSINESS" with a "Learn More" button. A green banner below that reads "STATE AND LOCAL TAX INNOVATION" and contains a paragraph of text: "We've helped over 1,000 business taxpayers across the nation and globally figure out who they are, where they are and how to manage their State and Local Tax (SALT) duties with a ground-breaking approach to State and Local Tax Innovation. We call it SALTivation. It's a way to look at tax from inside business. We know how SALT works, what it takes to be compliant, and how to seize opportunities. We have the strategies and experts to guide businesses and practitioners, clearly seeing the best way forward, both for those that want to get ahead of the issues and those that may have fallen behind."

Visit SALTovation for strategies and tools



The screenshot shows the TaxOps Minimization website. The logo "TaxOps Minimization" is at the top left, with navigation links "Home", "Our Team", "About Us", "Blog", and "Contact Us" on the right. The main banner features the text "TaxOps Minimization" and "Tax Saving Strategies for Dynamic Companies". Below this is a photo of a group of people standing together. A "Who we are" section lists three bullet points: "An award-winning tax specialty firm helping dynamic businesses claim tax credits, deductions and deferrals", "Faster results and positive tax outcomes, saving our clients time, money and hassle", and "Generating countless millions of dollars in income and transactional tax savings for our clients". A "Leverage our knowledge" section lists three bullet points: "60+ years combined team experience maximizing tax savings in ways often undetected by other firms", "Led by Mark Dunning, the TaxOpsMin team is responsive day-to-day and accomplished negotiators", and "Delivering insights information your tax decisions and transaction strategy".

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Q&A

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