

MARKET-BASED SOURCING 101: A REVIEW OF NEW APPORTIONMENT METHODS FOR CORPORATE INCOME TAXPAYERS

Webinars

September 26, 2018
12:00 p.m. to 2:00 p.m. EST

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A major trend in multistate corporate income taxes is the adoption of a market-based sourcing approach to apportion sales of services and intangibles, instead of the traditional three-factor formula that used a cost-of-performance method. Market-based sourcing rules can vary from state to state, and especially since many states have recently been adopting economic and factor-presence nexus, nonresident corporations are at a higher risk of taxation in many states. This webinar will help you assist your corporate clients by providing a practical overview of the ins and outs of market-based sourcing. In this two-hour CPE webinar, presenter Timothy P. Noonan, Esq., brings significant experience dealing with multistate tax issues for corporate clients and will show you what to look for when handling these apportionment issues.

Who Should Attend

All CPA's, enrolled agents, tax return preparers, tax attorneys, and other practitioners who prepare multistate income tax returns and/or are responsible for preparing multistate returns for clients or advise on cross-border tax issues or disputes will benefit from this insightful webinar.

Topics Covered

- Overview of nexus and recent developments in the economic nexus context
- General apportionment rules and the shift from the traditional apportionment methods
- Sourcing receipts nationwide
- Examples of applying market-based sourcing

Learning Objectives

Attorneys

Timothy Noonan

Practices & Industries

State & Local Tax

MARKET-BASED SOURCING 101: A REVIEW OF NEW APPORTIONMENT METHODS FOR CORPORATE INCOME TAXPAYERS

- Understand how nexus works and the multistate shift towards economic nexus
- Understand the basic market-based sourcing rules and how they differ between states
- Identify potential issues in applying market-based sourcing

Webinar Registration