

NEXUS AND APPORTIONMENT ISSUES DURING AND AFTER COVID

Webinars

November 4, 2020
10 a.m. - 12 p.m.
Event Sponsor: Wolters Kluwer

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Due to the COVID-19 pandemic, millions of people have been telecommuting from their home state or from another location where they have decided to shelter in place. Allowing employees to telecommute from states in which they do not normally work can create a host of issues for multistate companies, but the two biggest tax issues relate to nexus and income apportionment. Will the presence of an employee working from home create taxable nexus for the employer in that state? How should the business apportion and allocate income between its home state and the state in which the remote employee provides his or her services? Is it possible that states could have contradictory rules, creating a double tax situations? (Spoiler alert: yes!).

Who Should Attend

All CPAs, enrolled agents, tax return preparers, tax attorneys, CFOs, in-house tax experts, and other practitioners responsible for preparing multistate tax returns or advising on multistate income apportionment and allocation.

Topics Covered

- Sales and Use Tax Nexus
- Direct Income Tax Nexus
- COVID-19 Nexus Exceptions
- Apportionment
- Market-Based Sourcing of Receipts
- Choice of Entity

Learning Objectives

- Identify multistate nexus thresholds
- Identify COVID-19 related exceptions to traditional nexus rules

Attorneys

Christopher Doyle
K. Craig Reilly

Practices & Industries

State & Local Tax

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- Recognize income apportionment rules for individuals and various business entities
- Identify entity-specific advantages related to tax nexus and income apportionment
- Describe the nationwide shift from cost of performance to market-based sourcing of receipts

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