2022 HODGSON RUSS FALL TAX SERIES

Webinars
October 26, 2022
Event Sponsor: CCH CPELink

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Join your favorite attorneys from Hodgson Russ LLP for a four-week webinar series to discuss the most important State Taxation Issues for Individuals and Corporations.

Who Should Attend: Financial professionals such as CPAs, CEOs, CFOs, COOs, corporate counsel, and tax and financial advisors.

2 hours of CPE credit per session is available.

Register for the full series **HERE**. Register for individual sessions by clicking on the titles, below.

10/26/2022 **- 7:00 - 9:00 a.m. PT, 10:00 a.m. - 12:00 p.m. EDT**
Managing a Residency Audit
Presenters: Timothy Noonan, Andrew W. Wright, Daniel P. Kelly

High-tax states like New York, New Jersey, California, and others continue to chase taxpayers who claim changes of residency. The last few years have seen a surge in moves—many spurred by Covid and the changes it brought to people's lives—from these high-tax states to low or no-tax jurisdictions. This webinar will focus on state-level residency rules, defending changes of residency in an audit, and addressing other personal income tax issues that arise in the context of residency audits—most notably in recent audits, the state tax implications around remote work.

Designed For
All CPAs, enrolled agents, tax return preparers, tax attorneys, and other practitioners who prepare New York returns and/or are responsible for preparing multistate returns for clients or advise on cross-border tax issues or disputes.

Topics Covered

- Residency Audits: The Rules and What to Expect in an Audit
- Strategies for Successfully Managing a Residency Audit
- Appeals of Contested Audit Conclusions
- The Impact of Telecommuting/Remote Work on State Tax Audits

Attorneys

Open Weaver Banks
Ariele Doolittle
Christopher Doyle
Daniel Kelly
Timothy Noonan
K. Craig Reilly
Emma Savino
Andrew Wright

Practices & Industries

Business Tax
State & Local Tax
Tax Residency

Learning Objectives

- Recognize and gain a practical understanding of the residency rules in various states.
- Understand the nature of the residency audit and appeals processes.
- Identify key issues facing taxpayers leaving states like New York, New Jersey, and California, and strategies for defending positions in audits.

11/10/2022 - 9:00 - 11:00 a.m. PT, 12:00 - 2:00 p.m. EDT
Sales and Use Tax Considerations for Early Stage Companies
Presenters: K. Craig Reilly, Ariele R. Doolittle

Early stage companies face unique sales and use tax hurdles, including economic nexus provisions; marketplace provider rules; use tax accruals; and proper product sale classifications related to automated sales tax filing software. In a straightforward and easy-to-understand manner, state tax practitioners, Craig Reilly and Ariele Doolittle will help you address sales and use tax issues and challenges specific to early sages companies. This webinar will help answer *Wayfair* compliance questions; analyze e-commerce issues such as marketplace provider rules; address use tax liabilities on company purchases; and properly classify the taxability of sales of digital goods and services such SaaS, IaaS, digital products, and information services. The webinar will also address how taxing authorities identify businesses to audit, as well as tips and traps in defending a sales tax audit.

Designed For
Tax and accounting staff responsible for state tax compliance and planning; business owners; entrepreneurs; CPAs, EAs, tax attorneys and other business and financial advisors working with business clients on sales and use tax compliance and planning.

Topics Covered

- *Wayfair* analysis and fallout
- Review of recent guidance impacting sellers of digital products and services
- Proper sales and use tax product classifications and coding
- Use tax accruals
- New marketplace provider rules
- Compliance discussion and suggestions
- Tips and traps in a sales tax audit

Learning Objectives

- Recognize a practical understanding of the key unique state tax issues pursuant to *Wayfair*
- Recognize new marketplace provider rules

- Describe use tax compliance and apply suggestions
- Properly classify the taxability of emerging sales categories
- Identify tips and traps in defending a sales tax audit

11/16/2022 - 7:00 - 9:00 a.m. PT, 10:00 a.m. - 12:00 p.m. EDT
Nexus in the Era of Telecommuting and Market-Based Sourcing
Presenters: Christopher Doyle, Emma Savino

The drastic shift to remote work has created a host of issues for multistate companies, but the main tax issues relate to nexus, apportionment and withholding on compensation. Will the presence of an employee working from home create taxable nexus for the employer in that state? How do receipts from service businesses and digital products get sourced when the service provider is using telecommuting personnel to perform those services? And what are the withholding obligations of that employer?

The Supreme Court's *Wayfair* decision may create nexus in additional states, and more states are evolving to single-factor apportionment regimes. So how corporations source receipts to the various states is more important now than ever before.

This webinar will guide you through the legal maze helping you identify the implications of remote work, what activities in the state might subject a company to nexus for sales tax, income tax, and other tax types, and how income should be sourced in those that states where the company has nexus.

Designed For
All CPAs, enrolled agents, tax return preparers, tax attorneys, and other practitioners working with clients on multistate tax compliance.

Topics Covered

- Sales Tax Nexus
- Corporate Income Tax Nexus
- Employer Withholding Obligations
- Convenience of the Employer Rule
- Brief History of Apportionment Formulas
- Market-Based Sourcing of Receipts
- Throwback and Throwout Rules
- State Survey of Receipts Sourcing
- Economic Nexus Ramifications of Market Based Sourcing

Learning Objectives

- Identify the corporate, sales tax and withholding tax implications of having employees work in different states
- Recognize and gain a practical understanding of where (in which states) an employer may have sales and/or corporate income tax nexus
- Identify the states that have a "convenience rule" and the ramifications
- Describe the nationwide shift from cost of performance to market-based sourcing of receipts
- Recognize which states use market-based or cost of performance sourcing

11/21/2022 - 7:00 - 9:00 a.m. PT, 10:00 a.m. - 12:00 p.m. EDT
State Tax Considerations When Selling a Business
Presenters: K. Craig Reilly, Open Weaver Banks, Katherine P. McDonald

Too often state tax considerations are not on the radar when the sale of a business is being negotiated. This webinar will address the many state tax considerations that should be reviewed when a business is being sold, including characterization and apportionment of gain; sales tax occasional sale exemptions; bulk sale requirements; real property transfer taxes; and key contract provisions relating to tax representations, indemnification, and control of audits.

Designed For
All business owners, CPAs, enrolled agents, tax return preparers, corporate attorneys, tax attorneys, and other practitioners working with clients on multistate tax compliance.

Topics Covered

- Characterization of business asset and stock sales
- Timing / accrual rules
- Apportionment of proceeds
- Sales tax implications for sales of businesses
- Bulk sale requirements
- Due diligence and general contract provisions
- Real property transfer taxes

Learning Objectives

- Identify the state and local tax implications of business asset sales versus business stock and other intangible sales
- Understand how to properly apportion and allocate the gain from business sales
- Recognize sales and use tax reporting obligations related to the sale of a business
- Manage due diligence processes and review contractual language related to business sale transactions

For technical assistance including registration issues: *visit CCH customer service/FAQ page: https://www.cchcpelink.com/w/help/. Customers can chat online with CPE Support, submit a support ticket or call* ***800-344-3734*** *(available Monday-Friday from 9 a.m. to 6 p.m. EDT).*

For questions regarding program content, email hrsocial@hodgsonruss.com