

# CCH SERVICES AND SERVICE BUSINESSES WEBINAR: STATE TAX ISSUES

## Webinars

November 14, 2017  
Event Sponsor: CCH

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State Tax Issues for Service Businesses **Date:** Tuesday, November 14, 2017

**Instructor:** Timothy Noonan

**Begin Time:** 9:00am Pacific Time

10:00am Mountain Time

11:00am Central Time

12:00pm Eastern Time **CPE Credit:** 2 hours for CPAs

This tax-saving and time-saving two-hour CPE webinar focuses on the special state tax issues encountered by service businesses and suggests compliance and planning strategies for dealing with various service-related situations.

In recent years, the growth of the service sector in our economy, combined with the expansion of both sales tax and income tax bases, has imposed an increasing burden on businesses providing services. In a straightforward and easy-to-understand manner, highly regarded state tax practitioner and co-author of the *New York Residency and Audit Allocation Handbook*, Tim Noonan, J.D. will help you navigate the key state tax issues and challenges faced by this huge business sector. Noonan, author of the column "Noonan's Notes on Tax Practice" and a frequent contributor to CCH Webinars, will help you understand the pitfalls and opportunities that businesses face when selling and providing services in a multistate environment.

Professionals in public practice and in industry will benefit from this presentation and will gain a practical understanding of this important area. The presentation time will include opportunities for you to ask questions directly to Mr. Noonan.

## Who Should Attend

Service business tax and accounting staff responsible for state tax compliance and planning; public practice CPAs, EAs, tax attorneys and other business and financial advisors working with business clients on state tax compliance and planning

## Attorneys

Timothy Noonan

## Practices & Industries

State & Local Tax

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### Topics Covered

- Creating nexus for sales and use and income tax purposes
- Applicability of Public Law 86-272 to service businesses
- Determining the "essence of the transaction" or "primary function" for proper application of sales tax
- Apportionment issues for providers of personal services
- Personal income tax issues and employer withholding
- Case studies of select service businesses

### Learning Objectives

- Gain a practical understanding of the key unique state tax issues for service businesses
- Know which activities create nexus for service businesses
- Identify steps to take and opportunities to pursue to reduce state tax liabilities for service businesses

### Level

Intermediate

### Format

Live webinar