

# NONRESIDENT INCOME ALLOCATION AND WITHHOLDING ISSUES DURING AND AFTER COVID

## Webinars

November 18, 2020  
10 a.m. - 12 p.m.  
Event Sponsor: Wolters Kluwer

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As a result of COVID, employees have fled their traditional workplaces, individuals are rethinking where they want to live, and employers have started rethinking their office-based workplace models. All of these changes impact a state's authority to impose tax on an individual's income and to require a company to withhold tax. This webinar examines state rules for taxing nonresidents and how those rules have changed due to the pandemic. We examine unique rules, like the convenience rule, and state-specific rules for taxing deferred compensation, and how these rules can lead to double taxation. We will also look at new and existing guidance regarding an employer's obligation to withhold state taxes on an employee's compensation.

## Who Should Attend

CPAs, enrolled agents, CFOs, and Individuals who live and work in different states.

## Topics Covered

- Basic concepts of state taxation of nonresidents
- COVID-related state tax guidance for nonresidents
- The convenience rule before, during and after COVID
- Withholding obligations of employers before and after COVID
- Multistate efforts to harmonize nonresident taxing rules

## Learning Objectives

- Describe the basic concepts of nonresident state taxation
- Identify COVID-related state tax guidance impacting employers and employees
- Recognize when employers have withholding obligations in states and how those obligations may have changed during COVID

## Attorneys

Ariele Doolittle  
Elizabeth Pascal

## Practices & Industries

State & Local Tax  
Tax Residency

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