

2021 HODGSON RUSS SUMMER TAX SERIES

Webinars

July 14, 2021

10:00 a.m. - 12:00 p.m. EDT

Event Sponsor: CCH CPENLink

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Join your favorite attorneys from Hodgson Russ LLP every Wednesday for a seven week webinar series to discuss the most important New York State tax issues of 2021 and beyond. Hodgson Russ's experienced tax attorneys will provide insight into some of the most critical state tax issues today: changing your residency during the pandemic; COVID-19 employment tax issues; sales tax updates; New York State law changes; and new pass-through entity state taxes.

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

2 hours of CPE credit per seminar is available.

- **JUNE 2**

Residency Part I: New York Issues

The NYS Department of Taxation and Finance has the most advanced and aggressive residency audit program in the nation. New York auditors will continue to be on the hunt for revenue in audits of nonresidents. With the Coronavirus pandemic, tax increases and other considerations, many New Yorkers have reexamined their tax residency. Learn about New York's residency rules, what it takes to change your residency, new considerations in Covid-era moves, and what happens in a New York State residency audit.

(2 CPE Credits)

- **JUNE 9**

Residency Part II: A Multistate (and Multinational) Perspective

Many people have reconsidered their residency as a result of the Coronavirus pandemic. With telecommuting as the new normal, individuals are fleeing high-tax jurisdictions across the United States for no-tax or low-tax states. Others are using the opportunity to move to non-U.S. jurisdictions. This webinar will compare residency rules in various states, and what is required to change your residency when moving within the U.S. and to a non-U.S. jurisdiction.

(2 CPE Credits)

Attorneys

James Bandoblu Jr.

Katherine Cauley

Ariele Doolittle

Christopher Doyle

Joseph Endres

Peter Godfrey

Debra Herman

Daniel Kelly

Mark Klein

Timothy Noonan

Elizabeth Pascal

K. Craig Reilly

Emma Savino

William Turkovich

Andrew Wright

Practices & Industries

Business Tax

Sales & Use Tax

State & Local Tax

Tax Residency

Worker Classification &
Employment Tax

- **JUNE 16**

Sales Tax Update: Digital Products and Services

Much has changed over the past three years with respect to sales and use tax compliance. This presentation will review the impact the Wayfair decision has had on sales and use tax compliance, with a particular focus on businesses selling digital goods and services (SaaS, IaaS, information services, IT services, etc.). We will provide a review of recent case law, administrative rulings and enforcement initiatives in this area in New York State and elsewhere, and address how taxing authorities identify businesses to audit, as well as tips and traps in a sales tax audit.

(2 CPE Credits)

- **JUNE 23**

Nexus in the Post-Wayfair/Post-Covid World

Doing business in multiple states raises some problematic issues for companies and employees. And now with employees working remotely across state lines due to the pandemic, the rules are even more complex and convoluted. This webinar will guide you through the legal maze helping you identify which states have changed their nexus rules as a result of the pandemic, what activities in the state might subject a company to nexus for sales tax, income tax, and other tax types, as well as the multistate tax implications of doing business on the web.

(2 CPE Credits)

- **JUNE 30**

State Taxation of Pass-through Entities & the Federal Deduction

As a result of the SALT deduction limitation imposed as part of the Tax Cuts and Jobs Act, a number of states, including Connecticut, New Jersey, and now New York, have enacted Pass-Through Entity (PTE) taxes, joining a handful of other jurisdictions that impose tax on flow-through entities rather than their owners. This webinar will take you through some of the similarities and differences of these taxes and some of the questions arising as these new taxes are implemented. We will also look at recent IRS guidance on the federal deduction for the PTE taxes to examine the potential federal tax benefits of these SALT deduction workarounds.

(2 CPE Credits)

- **JULY 7**

New York State and New York City Tax Update *with* an Update on New York Trusts and Estates

New York State and New York City enacted numerous tax law changes and revenue-raising measures in response to the COVID-19 pandemic in the 2021-2022 budget legislation. In this webinar, we will cover all of the recent changes across tax types in New York and their impact on individuals and businesses. The session will also summarize recent tax cases, rulings and administrative releases in New York State and City and the status of various tax incentive programs, as well as provide the latest New York developments in Trusts and Estates.

(2 CPE Credits)

- **JULY 14**

Telecommuting and Beyond: Tax Issues for the Employer

One year after the onset of the COVID-19 pandemic, many employers are shifting to a permanent remote model for at least some of their employees. But allowing employees to work remotely from states in which they do not normally work

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can create a host of tax and employment issues for businesses. This webinar will provide the most up-to-date answers for businesses on how telecommuting employees in multiple jurisdictions impacts their tax and employment obligations. It will cover the effects of work-from-home arrangements on withholding and other tax obligations of employers, and some of the contradictory state rules. Finally, we will address the status of paid leave and unemployment under existing federal and state programs.

(2 CPE Credits)

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 hrsocia@hodgsonruss.com