2021 HODGSON RUSS FALL TAX SERIES

Webinars
October 27, 2021
10:00 a.m. - 12:00 p.m. EDT
Event Sponsor: CCH CPELink

October 27, 2021

Join your favorite attorneys from Hodgson Russ LLP for a four week webinar series to discuss the most important State Taxation, Multistate Sales Tax , Nonresident Income Allocation, and State Tax Issues for 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.

- **SEPTEMBER 29**
  State Taxation of Passthrough Entities and 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 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.

Topics Covered

- Similarities and differences of these taxes
- Some of the questions arising as these new taxes are implemented
- Recent IRS guidance on the federal deduction for the PTE taxes

Learning Objectives

- Recognize some of the similarities and differences of these taxes
- Identify some of the questions arising as these new taxes are implemented

Attorneys

Open Weaver Banks
Ariele Doolittle
Christopher Doyle
Joseph Endres
Debra Herman
Daniel Kelly
Mark Klein
Timothy Noonan
Elizabeth Pascal
K. Craig Reilly
Emma Savino
William Turkovich
Andrew Wright

Practices & Industries

Business Tax
State & Local Tax
Tax Residency

- Describe recent IRS guidance on the federal deduction for the PTE taxes

- **OCTOBER 13**
  Multistate Sales Tax Issues: Digital Products and Services

Sales and use tax compliance has changed considerably since the *Wayfair* decision three years ago. This presentation will review these changes, with a particular focus on businesses selling digital goods and services (SaaS, IaaS, information services, IT services, etc.). We will provide an overview of nexus rules, including physical nexus and Wayfair thresholds, as well as a review of recent guidance impacting sellers of digital products and services. The webinar will also address how taxing authorities identify businesses to audit, as well as tips and traps in a sales tax audit.

Topics Covered

- Review the *Wayfair* decision changes
- Focus on businesses selling digital goods and services (SaaS, IaaS, information services, IT services, etc.)
- Overview of nexus rules: Including physical nexus and *Wayfair* thresholds
- Review of recent guidance impacting sellers of digital products and services
- Address how taxing authorities identify businesses to audit
- Tips and traps in a sales tax audit

Learning Objectives

- Identify the decision changes of *Wayfair*
- Recognize nexus rules
- Recognize how taxing authorities identify businesses to audit
- Identify tips and traps in a sales tax audit

- **OCTOBER 20**
  Nonresident Income Allocation and Resident Credits

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.
This webinar examines unique rules, like the convenience rule, and state-specific rules for taxing deferred compensation. We will also examine differing state rules for determining whether a resident will get a credit for taxes paid to other jurisdictions and how these rules can lead to double taxation.

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

Topics Covered

- Unique rules, like the convenience rule
- State-specific rules for taxing deferred compensation
- Differing state rules for determining whether a resident will get a credit for taxes paid to other jurisdictions
- How these rules can lead to double taxation

Learning Objectives

- Describe the basic concepts of nonresident state taxation
- Identify unique rules, like the convenience rule, and state-specific rules for taxing deferred compensation
- Recognize how differing state rules for determining whether a resident will get a credit for taxes paid to other jurisdictions
- Recognize how these rules can lead to double taxation

- **OCTOBER 27**
  An Update of State Tax Issues for Corporations

Due to the COVID-19 pandemic, millions of people have been telecommuting from their home state or another location. Allowing employees to telecommute from states in which they do not normally work can create a host of issues for companies, but the two biggest tax issues relate to nexus and income apportionment. Will the presence of an employee working from home create income tax nexus for the employer in that state? What if the business relied on the protection of P.L. 86-272 prior to the pandemic? How should a business apportion and allocate income among multiple states?

This webinar looks at how corporations can navigate the complex maze of state allocation and apportionment rules, particularly as many businesses have established a wider multistate footprint during and after the pandemic.

Topics Covered

- The two biggest tax issues related to nexus and income apportionment when telecommuting from home state or another location
- How corporations can navigate the complex maze of state allocation
- Apportionment rules

Learning Objectives

- Identify how to resolve the two biggest tax issues related to nexus and income apportionment when telecommuting from home state or another location

- Recognize how corporations can navigate the complex maze of state allocation and apportionment rules

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