

SALT ONLINE: UNDERSTANDING STATE & LOCAL TAXES WHEN YOUR CLIENT SELLS ONLINE

First Run Broadcast: January 26, 2018

1:00 p.m. ET/12:00 p.m. CT/11:00 a.m. MT/10:00 a.m. PT **(60 minutes)**

One of the most seismic shifts in American business is the move of commerce from traditional modes of sale – mail order, storefronts, conventional delivery – to online sales. And it's not only the retail sale of tangible goods. Many services are now offered exclusively or primarily online. With commerce so goes taxation. If your clients sell tangible goods or offer services online, they are potentially subject to state and local tax in hundreds or thousands of jurisdictions nationwide. As state tax bases come under pressure, they are increasingly aggressive in asserting their jurisdiction to tax remote sellers – your clients who might be selling goods or services into those other states. This program will provide you with a practical guide to when and how your clients might be taxed when selling goods or services online.

- Framework of federal/state tax law governing sales of goods and services online
- Case law update, including how *Quill*'s physical presence standard may soon fall
- Types of activities that subject a remote seller to a state's taxing jurisdiction
- Attributional nexus – how use sales agent or technology providers might trigger tax jurisdiction
- “Cookie laws,” the Cloud, and other digital bases for nexus
- Understanding the financial, civil and potentially criminal risks of non-compliance
- Best practices for SALT compliance in an uncertain environment

Speakers:

Arthur R. Rosen is a partner in the Miami office of McDermott, Will & Emery, LLP, where he has a national practice focusing on tax planning and litigation related to state and local tax matters for businesses and individuals. Before entering private practice, he held executive tax positions with the Xerox Corporation and AT&T. He is a past chair of the State and Local Tax Committee of the American Bar Association's Tax Section. He is a Fellow of the American College of Tax Counsel and is listed in the *Best Lawyers in America*. Mr. Rosen earned his BA from New York University, his MBA from Rensselaer Polytechnic Institute and his JD from St. John's University School of Law.

Kathleen Quinn is an attorney in the New York City office of McDermott, Will & Emery, LLP, where her practice on state and local tax matters. She represents business and individual taxpayers at all stages of state and local tax controversies, including the audit, administrative, and judicial levels. Kathleen also advises clients on state and local tax planning opportunities and the state and local tax consequences of corporate restructurings and other business transactions. Ms. Quinn earned her B.A., *magna cum laude*, from Hofstra University, her J.D. from St. John's School of Law, and her LL.M. from New York University.

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**SALT Online: Understanding State & Local Taxes
When Your Client Sells Online
Teleseminar
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1:00PM - 2:00PM
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When Your Client Sells Online

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