



Recent Legislation

In 2018, the Wayfair supreme court decision overturned the long-standing 'physical presence' nexus standard for sales and use taxes established under Quill v. North Dakota in 1992, allowing states to impose sales and use tax collection and remittance obligations on remote sellers based solely upon their economic activity in a state. Now, if you sell into a state, you must collect tax versus before when you only needed to have a physical presence. This adds a layer of complexity for businesses.

Tucker Arensberg provides clients with a complimentary sales tax and use tax review. This review is an analysis of the business along with recommendations and it is free of charge.

Who is the useful for?

Businesses who sell into other states but do not have a physical presence in that state based on the Wayfair decision. These types of businesses include any consumable product such as retail or steel that is sold in multiple states. There are many taxable items now that were not before, including labor, digital products and computer consulting to name a few.

When is the best time to have the sales and use tax review conducted?

It can be done at any time because businesses are required to file quarterly.

How will this review benefit my business?

The benefits to businesses as a result of the review may include:

- Obtaining a sizeable refund
- Minimizing liability by bringing them into compliance through voluntary disclosure programs
- Can arrange a 36-month payment plan for a liability

An initial review will help your business to move into the right direction. If necessary, our tax attorney is happy to work with any accountants that the company works with.



Contact Tucker Arensberg at 412-566-1212 or email our tax attorney, Chuck Potter at cpotter@tuckerlaw.com to get started.

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