



State & Local Tax (SALT) Services

In the world of State & Local Tax (SALT), legislation and administrative policies are constantly evolving. If your company is engaged in multi-state business operations, SEK's SALT team of experts can provide recommendations to ensure that your business is complying with the frequently changing state laws and regulations. We help businesses actively manage their state and local income tax and sales and use tax obligations by maintaining compliance and identifying opportunities.

INCOME TAX

States are constantly evaluating and changing their apportionment factors and nexus standards for corporate income tax purposes. Due to economic hardships, many states are being aggressive in taxing out-of-state businesses for additional revenue. Out-of-state businesses engaged in multi-state operations need to be aware of their activities that create nexus in states where they conduct business.

SALES TAX

In 2018, the U.S. Supreme Court ruled on *South Dakota v. Wayfair*, a decision that has brought significant change to long-established precedent relating to sales and use tax nexus standards. *South Dakota v. Wayfair* overturned the physical presence rule and replaced it with economic presence as a determining factor. Economic nexus occurs when a business has a certain amount of sales in dollars and/or transactions within another state. This means that states can now require sales tax collection on remote sales.

As a business, it is more important than ever that you create a strategic plan to stay compliant. We can provide you with the guidance, tools, and services that you need - contact us today!

SERVICES WE OFFER

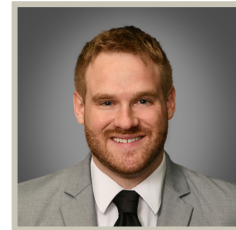
Income Tax:

- Multi-state nexus analysis
- State tax compliance
- Apportionment review for sales of tangible personal property and services
- Income tax return preparation and filing
- Income tax planning

Sales Tax:

- Nexus studies
- Product taxability review
- Voluntary disclosure agreements
- Jurisdictional registration
- Sales tax calculations
- Sales tax returns preparation and filing

SALT SERVICES TEAM LEADERS



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