



# STATES OF AFFAIR

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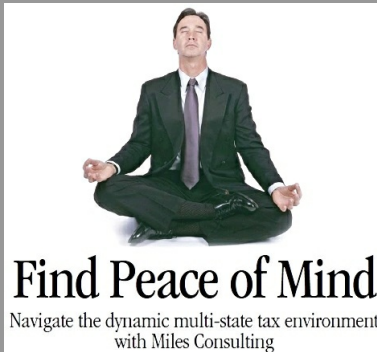
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Greetings!

Is that finally spring in the air? California needs rain from our years of drought, but I think we could all use a little bit of sunshine. And she seems to be teasing us!

Hopefully you all got your taxes either filed or extended! Our office has been very busy this season working on interesting projects- unrelated to the April deadline. We've recently engaged with some international companies who have U.S. sales tax questions. Welcome to compliance with U.S. tax laws for our clients from Australia, Finland, Sweden, Germany and the United Kingdom! SaaS and internet retailing can be confusing enough for U.S. based entities- let alone foreign companies trying to understand and navigate our laws. We're happy to help!

Check out some of the articles in this month's newsletter. We feature a guest blogger, Harry-Todd Astrov, who suggests some strategies for managing tax disputes. We also look at some interesting news in the world of online sales tax, particularly in Alabama and Colorado. Lastly, we put our state spotlight on the birthplace of religious freedom of Maryland.

Happy Spring,  
Monika Miles  
Miles Consulting Group, Inc.



## FASCINATING RAMIFICATIONS OF COLORADO'S NEW ONLINE SALES TAX

As we've been following the [online sales tax debate](#) in previous articles, we've mostly approached the issue as it affects the country as a whole. While Congress has continued to debate how to handle taxing internet

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shoppers, however, states have been taking matters into their own hands. This series looks at new legislation coming out in different state legislatures across the country, beginning with Colorado.

[Click here to read more.](#)



## AN INTERESTING LOOK: ALABAMA'S LATEST ONLINE SALES TAX NEWS

We began a series that looks at the ramifications of various online sales tax legislation states across the country are proposing and signing into law. We started with [Colorado](#) as they've been at the forefront of the debate since 2010. We now take a look at Alabama!



Alabama has been making waves in the state tax world because it passed legislation in 2015 that requires an out-of-state seller making retail sales within the state to register, and collect and remit sales tax on these sales by virtue of "economic nexus" if the seller has sales of more than \$250,000 within Alabama, and engages in certain limited activities in the state. However, it does not require substantial physical presence as required in the 1992 Supreme Court decision ([Quill](#)). With the passage of these laws, Alabama drafted legislation that is unconstitutional and effectively challenging taxpayers to take the issue to court (or is challenging the federal government to finally enact some of the bills which have been [circulating in Congress](#) but have not passed). Whether that's "simplified" or not is a question, but read on for a summary of the latest activities in the state.

[Click here to read more.](#)

## MORE ART, LESS SCIENCE: MANAGING A TAX DISPUTE

*At Miles Consulting Group, we often assist clients in audits, or other disputes with state agencies, such as departments of revenue, usually related to sales or income tax. In this month's guest blog, Harry-Todd Astrov looks at disputes from the federal standpoint and things to consider before engaging in fancy tax planning.*



On March 23, 2017, the [IRS Large Business and International \(LB&I\) division](#) announced the initial identification and selection of 13 "campaigns" to combat perceived tax compliance issues, with more campaigns

to be identified and launched in coming months.

Here are some things to consider related to a tax dispute:

[Click here to read more.](#)

## STATE OF THE MONTH- MARYLAND

This month we travel to the birthplace of religious freedom in America, the state of Maryland.

Formed by George Calvert in the early 17th Century, the state was intended as a refuge for persecuted Catholics from England. George Calvert was the first Lord of Baltimore and the first English proprietor of the then-Maryland colonial grant. Maryland was the seventh state to ratify the U.S. Constitution, and played a pivotal role in the founding of Washington D.C., which was established on land donated by the state.



[Click here to read more about Maryland's tax landscape.](#)

## What's Up at Miles Consulting?

**Speaking:** Monika's been traveling to the LA area to present her "Beyond the Staff Handbook" and Rainmaking Practices to a CPA firm. Interested in customized training for your firm? Contact us!

### **Networking:**

[NAWBO SV](#) - As the National Association of Women Business Owners President, Monika invites you to its meeting on Tuesday, May 16. Kathleen Ronald will be speaking about how decluttering your life and business can bring peace of mind and profitability to yourself and your business. [Click here for more details.](#)

[AFWA](#) - As a member of the Accounting & Financial Women's Alliance, Monika invites you to its next membership meeting on May 23rd. [Click here for more details.](#)

### **Educating:**

Don't forget - We do customized multi-state tax presentations for local accounting firms; invite us to do one at your firm! Stay tuned for upcoming webinars!

For more information, please call us at 408-266-2259.

## About Miles Consulting

*Miles Consulting Group is a professional services firm specializing in multi-state tax solutions. We address state and local tax issues for our clients, including general state tax consulting, nexus reviews, credits and incentives maximization, income tax and sales/use tax planning, and other special projects. We also specialize in California tax credits and incentives. For more*

information visit, [www.milesconsultinggroup.com](http://www.milesconsultinggroup.com).