



# STATES OF AFFAIR

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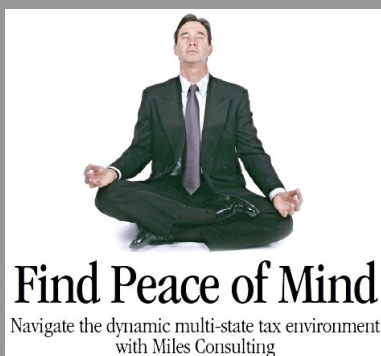
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Greetings!

Is it just us, or is the summer already flying by? Heard an ad on the radio for "back to school" sales already - and it's still just July.

At Miles Consulting Group, we've had a busy summer so far, and it doesn't seem to be slowing down. In addition to serving our clients (including a couple of new clients in the cannabis industry), our team members have instructed classes at IPT, attended classes at UC Davis, taught webinars and live training, and even taken a few days of vacation. On July 1, Bill Loew became a shareholder at the firm, and we are both excited about where this journey is going to take us going forward.

Speaking of moving forward, we are also looking to add some talent to our team, and asking our network is a great place to start! If you know of someone who has multi-state tax experience, likes to juggle multiple projects and work closely with clients (either part-time or full-time), please let us know. We have a fun, flexible work environment and great clients. We think that's a terrific mix! [info@milesconsultinggroup.com](mailto:info@milesconsultinggroup.com)

In the meantime, please check out some important news we are covering this month about California's partial relief program for out of state sellers who created nexus in the state as a result of their participation in Amazon's FBA program. Also featured are articles about SaaS in the Western US, and issues your corporate controller may be missing in the state tax space (and why he or she could probably use some help). Finally, we put our spotlight on the Buckeye State of Ohio.

Happy Summer,  
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## CALIFORNIA: RELIEF FOR MARKETPLACE SELLERS?

The state of California is at it again! But this time offering some relief for out of state sellers. In a continuing quest to require out of state sellers who created nexus as a result of engaging in programs like Fulfillment by Amazon (FBA) to register and retroactively file in the state, CA has passed SB 92 and the California Department of Tax and Fee Administration (CDTFA) has issued guidance. On July 1, 2019, the CDTFA issued [Special Notice L-681](#) pertaining to Senate Bill 92 that discusses a special tax relief program. This program is only available for "qualifying retailers." And you must act quickly!



[Click here to read more about if there is any relief in California for Marketplace Sellers.](#)

## SALES TAX ISSUES YOUR CORPORATE CONTROLLER NEEDS TO KNOW ABOUT

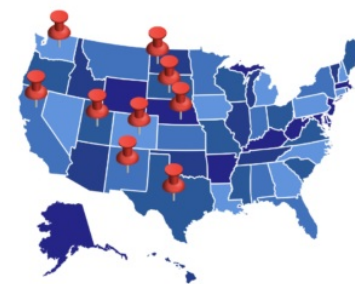
If your company is set up like most, the sales tax burden probably becomes yet another area piled onto the already busy plate of the corporate controller. This is especially true at small and middle market businesses. These organizations often don't have a tax department that includes sales tax, so all accounting-related matters fall to the controller.



[Click here to read more about sales tax issues your corporate controller needs to know about.](#)

## WHAT YOU NEED TO KNOW ABOUT THE TAXABILITY OF SAAS IN 9 WESTERN STATES

When it comes to [Software-as-a-Service](#) (SaaS) companies, there's often confusion regarding both nexus and the taxability of this revenue stream.



And while the [Wayfair decision](#) seems like it's directed only at online sellers, traditional multi-state sellers (including those that generate revenue from SaaS and software) are also affected, as [nexus](#) is now easier to establish. Once it is established - either by traditional physical presence or by

sales volume - then companies will need to consider the taxability rules of SaaS in each state in which they have nexus.

[Click here to read more about the taxability of SaaS in 9 Western States.](#)

## FOCUS ON OHIO

Ohio is a Midwestern state in the Great Lakes Region of the United States. It is the 34th largest state by area, the seventh most populous and the 10th most densely populated. Ohio is historically known as the "Buckeye State" after its Ohio Buckeye trees and Ohioans are also known as "Buckeyes." Ohio has a sales tax and, instead of a traditional income tax, imposes a commercial activity tax or "CAT."



[Click here to read more about the tax landscape in Ohio.](#)

## What's Up at Miles Consulting?

**Employment Opportunities:** We're looking for part-time or full-time team members. We seek individuals who have multistate tax experience, high integrity and intellectual curiosity. This, combined with strong technical skill, work ethic and desire to consult with interesting clients to help them navigate the multistate tax landscape are the foundations for a good candidate for our firm. If interested, please forward resume to [info@milesconsultinggroup.com](mailto:info@milesconsultinggroup.com).

### **Networking:**

[NAWBO SV](#)

As a member of the National Association of Women Business Owners, Monika invites you to its membership meeting on August 20th.

[AFWA](#)

As members of the Accounting & Financial Women's Alliance, Monika and Jeff invite you to its next meeting on August 27th. The speaker will be Grant Martin of MFS who will talk about the Top IRA Planning Mistakes.

Also, Monika will be speaking at [AFWA's Women Who Count National Conference](#) in Orlando, FL on Monday, October 21. She will be presenting with Kay Gatshall and their workshop will be called "State Tax Duo: Current SALT Hot Topics for Sales Tax and Income Tax."

### **Educating/Speaking:**

Our blogs are frequently featured on [Tax Connections](#).

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 SaaS and other technology industries. For more information visit, [www.milesconsultinggroup.com](http://www.milesconsultinggroup.com).*