



STATES OF AFFAIR

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In This Issue

- **How The Paycheck Protection Plan is Impacting Businesses One Year Later**
- **Wayfair Three Years Later- What Has Changed?**
- **What to Know About Intercompany Service Receipts in Washington**
- **Avoiding Common Exemption Certificate Mistakes**
- **Focus on West Virginia**

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Greetings!

Do you ever feel like alligators are nipping at your heels, as you try to get all the items in your “in-box” taken care of, while also managing your work/life balance? Sometimes, at that moment, you know you’re ready for that vacation that has seemed so elusive in the last 18 months! Well, as a shameless lead-in to sharing my alligator photo (taken while on said vacation in South Carolina) and baby loggerhead turtle photo, I’d like to report that viewing wildlife, listening to birds, and waves, and children’s laughter at the beach has refreshed me and I’m excited to be back to work on client’s state tax matters. Bill and our team did an awesome job covering for me while I took some family time and I appreciate it very much. In that spirit, we hope that many of you are also able to take some time to decompress this summer and enjoy the season. Or at least cheer on Team USA in the Tokyo 2020 Olympics. (Am I the only one who thinks it’s funny that we’re calling it the 2020 Olympics? But I digress!)



While you’re sipping that sweet tea, cold brew, or fancy cocktail, take a few minutes to check out our articles in this month’s newsletter. We discuss how the Paycheck Protection Program is impacting businesses

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one year later, as well as the three year anniversary of the Wayfair decision and its impact on so many businesses. We talk about what you should know about intercompany service receipts in the state of Washington. And we feature guest blogger, John Serdar, Co-founder and CFO of EXEMPTAX who discusses some common exemption certificate mistakes to avoid. Finally our state spotlight this month is on West Virginia, the Mountain State.

Happy Summer! Keep watching for alligators!

Fondly,
Monika Miles & Bill Loew
Miles Consulting Group, Inc.

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HOW THE PAYCHECK PROTECTION PLAN IS IMPACTING BUSINESSES ONE YEAR LATER

For companies in many industries, staying in business throughout 2020 was a struggle. It meant constantly adapting to new challenges, working harder than ever to just stay afloat and strategically taking advantage of state and federal relief efforts, like the Paycheck Protection Program (PPP), wherever possible.

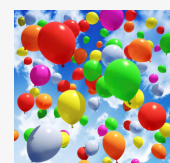


As a small business, we felt those struggles ourselves, and even as life starts to go back to 'normal,' we understand that the financial concerns of the last year are not going to just magically disappear.

To read more about the Paycheck Protection Program one year later [click here](#).

WAYFAIR THREE YEARS LATER- WHAT HAS CHANGED?

The 2018 U.S. Supreme Court ruling in [South Dakota v. Wayfair](#) has changed the dynamic of sales tax in a number of ways. Where



almost every state in the union has already enacted economic nexus legislation for remote sellers, states like Florida and Missouri have been late to the party to impose sales tax with respect to seller's economic nexus in the state. On April 19, 2021, Florida lawmakers finally joined the other 43 states to impose an economic nexus threshold, and now Missouri is also set to finally pass a similar law.

[Click here to read more the three year anniversary of the Wayfair decision and what has changed since the decision was made.](#)

WHAT TO KNOW ABOUT INTERCOMPANY SERVICE RECEIPTS IN WASHINGTON

Washington state is known for its evergreen forests, beautiful mountains and for being the home of Starbucks.



That said, for remote retailers, it should also be known as a state with several unique tax situations, one of which is its treatment of intercompany service receipts.

[Click here to read more about intercompany service receipts in Washington.](#)

AVOIDING COMMON EXEMPTION CERTIFICATE MISTAKES

If you're a manufacturer, wholesaler, or a reseller, you know that collecting resale and tax exemption certificates is par for the course. Like most things tax related though, it's often not as simple as collecting a document and calling it a day. Rules for collecting certificates can vary based on the state, products involved, business relationships and a variety of other factors. If that wasn't hard enough, the rules themselves are prone to frequent regulatory changes.



[Click here to read more about how to avoid common exemption certificate mistakes.](#)

FOCUS ON WEST VIRGINIA

Known for its mountainous landscape and rolling hills, this month we travel north to West Virginia. The state has a rich history and is embedded in the Appalachian Mountains.



West Virginia is known for a wide range of outdoor recreational activities, such as skiing, whitewater rafting, fishing, hiking, backpacking, mountain biking and hunting. The state offers many golf courses as well.

[Click here to learn more about the tax landscape in West Virginia.](#)

What's Up at Miles Consulting?

Networking:

[NAWBO-SV](#)

Since March of 2020, the organization has been meeting monthly, via zoom. But we're excited to announce that August 17th will be NAWBO-SV's first live event in quite a while. For more information and to register, [click here](#). Hope to see some of you there! Miles Consulting is proud to be a corporate sponsor of NAWBO Silicon Valley!

[AFWA](#)

Due to the coronavirus, AFWA's events are currently suspended. Stay tuned to updates on upcoming events.

Educating/Speaking:

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

On June 10th Monika Miles spoke (virtually) at the Arizona Association of Accounting and Tax Professionals' 2021 spring webinar series. Her topics to the CPAs and enrolled agent group included current hot topics in sales tax such as updates on economic nexus, marketplace facilitator laws, and the current landscape of expanding the tax base, plus some touch on income tax issues. Check out the AAATP [here](#).

Senior Manager, John Huk, is a member of the Institute of Professionals in Taxation's ("IPT") 2021 Sales Tax School II Committee. As a committee member John presented at Georgia Tech in Atlanta from June 6 to June 11 on a wide range of sales and use tax issues. John lectured on Statistical and Block Sampling in sales and use tax audits and the Retailing Industry. In addition, he led breakout sessions on Constitutional Law, Taxation of Computer Software and Services, eCommerce, Leasing, Advanced Audit Management, Manufacturing, Oil and Gas, Construction Contracting, Managing Sales and Use Tax Functions and Tax Planning. This is John's fifth year as a presenter at IPT's School II. For more information on the IPT organization, please [click here](#).

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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 & taxability reviews, audit support, voluntary disclosure agreements, and other special projects. We also specialize in SaaS and other technology industries. For more information, visit www.milesconsultinggroup.com.