



STATES OF AFFAIR

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In This Issue

[The Truth About SaaS & Economic Nexus: 5 Myths Exposed](#)

[It's Still All Greek: U.S. Multistate Tax for Foreign Companies Since Wayfair](#)

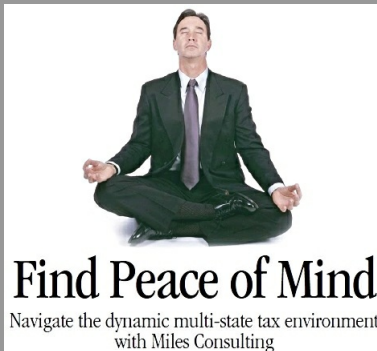
[What You Need to Know: States' Online Sales Tax & Marketplace Facilitators](#)

[Miles Consulting Welcomes John Huk](#)

[Focus on Oregon](#)

[What's Up at Miles Consulting](#)

Download Our Brochure



Quick Links

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Connect With Us



Greetings!

Happy Spring! The Vernal Equinox, also known as the first Day of Spring, occurred on March 20. On this day, the sun was directly over the equator as the sun moves toward the tropic of cancer, 23.5 degrees north latitude. Oh, and we also got some sunshine in California!

Happy 17th Birthday to Miles Consulting Group! Boy has the time flown by. It seems like just yesterday that we hung up our shingle and starting the business. Thank-you to our amazing clients and partners for your support over the many years.

As we start our 18th year, this month we discuss the truth behind SaaS & economic nexus. We feature an article exploring how foreign companies are doing business in the U.S. and trying to navigate the complexities of our sales tax structure, and we take a look at what you need to know regarding states' online sales tax & marketplace facilitators. Lastly, we put our state spotlight on the Beaver State of Oregon.

And we continue to showcase our new employees. This month we showcase John Huk. Read about him below.

Happy Spring!,
Monika Miles
Miles Consulting Group, Inc.



THE TRUTH ABOUT SAAS & ECONOMIC NEXUS: 5 MYTHS EXPOSED

There are a lot of misconceptions when it comes to [SaaS and economic nexus](#), especially following last year's [Wayfair](#) decision. Although these technology companies generally aren't selling a tangible product across state lines, many state online sales tax laws are

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written in a way that make these businesses liable for collecting and remitting state sales tax.

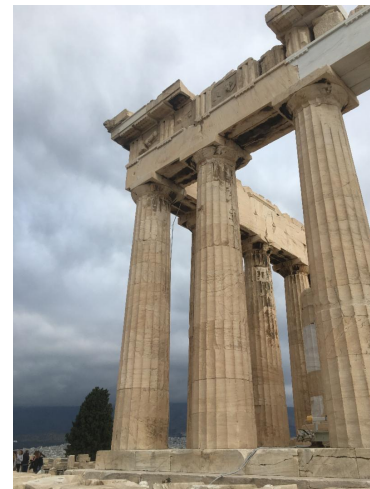
Are you unknowingly exposing your SaaS company to sales tax risk by [creating economic nexus](#)? Keep reading for the truth about five common myths!



[Click here to read more about the myths behind SaaS and economic nexus.](#)

IT'S STILL ALL GREEK: U.S. MULTISTATE TAX FOR FOREIGN COMPANIES SINCE WAYFAIR

Almost two years ago (my how time flies), my husband and I took an amazing vacation on a cruise of the Mediterranean. When I returned from that trip, I wrote a [blog](#) about the nuances for foreign companies doing business in the United States as it relates to state tax issues. Income tax and sales tax in the US are challenging concepts not only for foreign



companies, but also domestic companies. And as the state tax landscape has changed recently as a result of the recent [South Dakota v. Wayfair \(2018\) decision](#), it may also be impacting foreign companies doing business here as well.

So, to recap from that prior blog article, and to elaborate a bit further, here are some of the major areas for foreign companies to consider as they begin doing business in the US.

[Click here to read more about U.S. Multistate Tax for Foreign Companies since Wayfair.](#)

WHAT YOU NEED TO KNOW: STATES' ONLINE SALES TAX & MARKETPLACE FACILITATORS

Across the country, states continue to update their sales tax laws in an effort to clarify provisions and increase state income. Of course, because company sales extend beyond state borders, it's extremely important for your business to be aware of various multi-state tax issues and how they may affect your organization.

One major trend we're seeing (unsurprisingly) is more states' adoption of economic nexus and online sales tax provisions based on the [Wayfair Supreme Court case](#). In

addition, states that had adopted marketplace facilitators as part of their tax code are beginning to clarify their new role. What does this mean? Keep reading for the details!

[Click here to read more about online sales tax & marketplace facilitators.](#)



MILES CONSULTING WELCOMES JOHN HUK

Miles Consulting Group is excited to announce the addition of John Huk to our state tax consulting team. John has 37 years of sales and use tax experience at the state, public accounting and local firm levels. In 2014, John retired from the California State Board of Equalization ("BOE", now the California Department of Tax and Fee Administration) as the District Administrator of the San Francisco district office. John also worked as the District Principal Auditor in the BOE's New York and Chicago offices and as an audit supervisor in the BOE's San Jose office, so he is well-versed in California's audit practices and procedures. Since 2014, John has been working with clients on multi-state sales and use tax issues. John is an instructor at the Institute of Professionals in Taxation's ("IPT") annual Sales and Use Tax School II in Atlanta, Georgia where he lectures on state statistical and block sampling audit techniques. John enjoys traveling with his wife and playing golf and tennis. But his greatest joy is to spend time with his adult children and his two grandkids. Please help welcome John Huk to our team at Miles Consulting Group!



FOCUS ON OREGON

Oregon, also known as the Beaver state, is located in the Pacific Northwest region of the West coast of the United States. The Columbia River delineates much of Oregon's northern boundary with

Washington, while the Snake River delineates much of its eastern boundary with Idaho. Oregon is one of only three states of the contiguous United States to have a coastline on the Pacific Ocean.



Oregon is one of the most geographically diverse states in the U.S., marked by volcanoes, abundant bodies of water, dense evergreen and mixed forests, as well as high deserts and semi-arid shrublands. At 11,249 feet, Mount Hood, a volcano, is the state's highest point. Oregon's only national Park, Crater Lake National Park, comprises the caldera surrounding Crater Lake, the deepest lake in the United States. The state is also home to the single largest organism in the world *Armillaria ostoyae*, a fungus that runs beneath 2,200 acres of the Malheur National Forest.

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

What's Up at Miles Consulting?

Networking:

[NAWBO SV](#)

As a member of the National Association of Women Business Owners, Monika invites you to its 3rd Annual Crystal Chair Award Gala on Tuesday, April 23rd. Monika is honored to be receiving the Chapter's "Business Woman of Distinction Award" at the Gala. For more information on this event, [click here](#).

[AFWA](#)

As a member of the Accounting & Financial Women's Alliance, Monika invites you to its Spring Gala on May 28th. Of course Miles Consulting Group is a sponsor!

Speaking: Monika will be giving the following webinar through CPA Academy:

- "Update: Sales Tax Hot Topics for CPAs- SALT issues Affecting Your Clients Today" on Wednesday, May 1st at 4:00 EDT. To find out more about the webinar and to register, [click here](#).

Educating:

Monika is speaking at Avalara's annual CRUSH conference in Huntington Beach (May 9 & 10). To find out more about the conference, [click here](#).

Our blogs are frequently featured on [Tax Connections](#). To read my our recent blog on the tax landscape in Oregon, [click here](#).

Our team member, John Huk, will be teaching at the Institute for Professionals in Taxation (IPT) conference May 5-10. For more information about IPT, [click here](#).

Don't forget - We do customized multi-state tax presentations for local accounting firms, specifically related to Wayfair; 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.