



STATES OF AFFAIR

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Greetings!

Welcome to our June newsletter and the beginning of summer! We know it's officially summer because the days are longer and warmer, and people are vacationing! In our office alone, our team members have either have been on vacations or are planning vacations to Spain, Mexico, Canada, Hawaii, South Carolina, New Jersey and Texas, to name a few! Our team works hard and plays hard after having been grounded during the pandemic years!

June 21st marked not only the first day of summer, but also the 5th anniversary of the US Supreme Court's decision in *South Dakota v. Wayfair* (2018), the landmark case which introduced the concept of "economic nexus" into our daily conversation. Today, even 5 years after the ruling, we still assist clients with all the nuances of identifying nexus creation dates, confirming taxability of products and services across the states, and the registration and filing that comes with creating economic nexus for sales tax purposes. Bottom line, this ruling had a profound impact on the way companies now comply with sales tax collection and reporting. And, as we were in 2018, we are still working to assist clients with the many questions that arise and the compliance challenges they face. Click on our article below for a summary of economic nexus progression since the beginning!

As you read this newsletter, we wish you and yours a very nice upcoming 4th of July holiday weekend. And we encourage you, before you consume all that BBQ and beer (or beverage of your choice), to take a quick read of our other articles as well, including one about the sales taxability of food, our 2nd in a series about sales tax audits in California (which can be easily translated to other states as well) and finally a "compare and contrast" on various sales tax matters in the states of



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South Carolina and North Carolina.

Cheers! Happy 4th and happy summer,

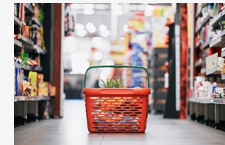
Sincerely,
Monika Miles & Bill Loew
Miles Consulting Group, Inc.

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NAVIGATING SALES TAX FOOD EXEMPTIONS AND EXCLUSIONS- A MORE DIGESTIBLE GUIDE

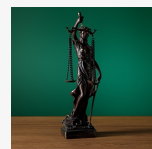
Navigating food sales tax exemptions and exclusions in the United States can be a formidable task, especially for businesses operating in multiple states. By understanding these nuances, and then adhering to the relevant tax reporting requirements, you can ensure a smooth and hassle-free experience in your tax obligations, while minimizing the risk of non-compliance.



To read more about navigating food sales tax exemptions and exclusions, [click here](#).

ON THE 5TH ANNIVERSARY OF THE WAYFAIR DECISION- THE IMPACT OF ECONOMIC NEXUS ON SMALL AND MID-SIZED BUSINESSES

As we get recognize the 5th anniversary of the US Supreme Court's groundbreaking ruling in South Dakota v. Wayfair (June 2018), we wanted to revisit and summarize the ramifications of that decision as we sit here 5 years later. Small and mid-sized businesses are finding themselves in a tax landscape that continues to evolve due to the introduction of economic nexus laws over the last 5 years. It's essential for these businesses to grasp and navigate these laws to stay compliant and steer clear of potential penalties. In this article, we'll dive into the concept of economic nexus, discuss its impact on small and mid-sized businesses, and offer practical advice for successfully



managing this intricate tax environment.

To read more about the fifth anniversary of the Wayfair decision, click [here](#).

THE SALES TAX AUDIT SERIES: 2ND BLOG- THE MINI SALES AND USE TAX AUDIT

Today's blog is the second in a series of 5 from our "Sales Tax Audit Series – For California and Beyond." In this blog we discuss the self-audit. In our [first blog](#) we called the self-audit a "Mini Sales and Use Tax Audit" or an MSUTA. The purpose of the MSUTA is to be proactive and protect a company from a future bad audit outcome – an unexpected material tax assessment. The MSUTA is very much like your annual medical physical; like an annual health physical, the MSUTA is done to catch problems early and correct them. Like a physical, the MSUTA consists of tests, analysis of the results of the tests, and a prescription for correcting problems.



To read more about The Mini Sales and Use Tax audit, [click here](#).

NORTH CAROLINA & SOUTH CAROLINA AND SALES TAX- SAAS, SOFTWARE & OTHER

This month, we continue our blog series with a contrast of a couple of southeastern states – North Carolina and South Carolina – specifically their treatment of technology items for sales tax purposes.



To read more about taxes in North Carolina and South Carolina, [click here](#).

What's Up at Miles Consulting?

Networking: [NAWBO-SV](#)

NAWBO Silicon Valley invites you to a unique conference for entrepreneurs that includes an exhibit area with a networking breakfast, impactful sessions, Latina Entrepreneur Award, and a luncheon with a keynote speaker. If you are a Latina in the San Francisco area looking to start or grow your business, this is for you. This conference, the Latina style business series, is Thursday, July 13 from 8 am to 3 pm at Stanford University. For more information on this conference, [click here](#).

[AFWA](#)

All AFWA events have been postponed due to the Pandemic. Stay tuned for upcoming events!

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 & 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.