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"Income Tax Economic Nexus Is Open Question Post-Wayfair," Law360

Jennifer Karpchuk quoted in Law360 Article

July 3, 2023

In a June 2, 2023, Law360 article, Shareholder and S.A.L.T Practice Co-Chair Jennifer Karpchuk's insight is included in a roundup of sources discussing the economic nexus laws that states rushed to pass after the Wayfair decision that established concrete thresholds for sales and use taxes. The article also outlines the vastly different landscape that remains for corporate income taxes, as agencies and businesses must often negotiate nexus according to various qualitative criteria.

Karpchuk noted that the Supreme Court has never ruled specifically on the application of economic nexus to the corporate income and franchise tax. "It's not helpful to taxpayers who are trying to analyze whether or not they have an obligation in the state, purely based on economic nexus," Karpchuk said. "It's a problem we struggle with in advising too. We don't know what the state's position is in a lot of situations, and we don't have any case law from the U.S. Supreme Court that tells us what that should look like."

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