

Events

2013 Advanced State Income Tax School

Related Services

Taxation

6.3.2013

Vorys attorney Laura Kulwicki will be speaking at the 2013 Advanced State Income Tax School presented by the Institute for Professionals in Taxation on June 3, 2013. She will be instructing the program *Evaluating Risk in Nexus and PL 86-272 Issues*.

Ms. Kulwicki will discuss the following topics in her presentation:

- The nuances of the “Substantial Nexus” standard of the commerce clause
- How this standard has been interpreted and developed by various state courts
- Concepts of economic nexus and attributional nexus
- Federal statutory limitations on the states’ ability to impose net income – based on taxes on nonresident taxpayers pursuant to P.L. 86-272 and other selected cases.

Click [here](#) for more information and registration.