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**68<sup>th</sup> Annual Taxation Conference**

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## **Stranded – Tax Consequences for Nonresidents And Corporations From the Global Pandemic**

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**COVID travel restrictions and remote workforces have created numerous concerns for cross border employees and their employers including residency status of individuals, residence and tax jurisdiction of the employer entities, permanent establishment and sourcing issues.**

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"Stranded: Tax Consequences for Nonresidents and Corporations from the Global  
Pandemic"