

PRESENTED AT

The University of Texas School of Law
68th Annual Taxation Conference

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Live Webcast

**Texas Franchise Tax /Sales & Use Tax:
Recent Developments**

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Final Extension for 2020 Reports

JANUARY 2021

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
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Economic Nexus: Rule 3.586

Remote Sellers Must Comply:

- Physical Presence
- Use Tax Permit
- \$500,000 Gross Receipts Threshold

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Economic Nexus: Rule 3.586

Issues:

- Revenue Falls Below Threshold
- Incorporating Apportionment Rule
 - Location of Payor
- ‘No Nexus’ Members
- Foreign Affiliates

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Title search: Texas Franchise and Sales Taxes: Recent Developments

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