

## Nexus Studies and Planning

If your company operates in multiple states or is experiencing multistate growth or entering new geographic markets, we can help determine your company's required state and local tax filings. Our State and Local Tax (SALT) professionals will review company operations to determine whether and where taxable nexus, either through physical presence or otherwise, has been established, thereby requiring state and local tax filings. We can also provide guidance on how to avoid the various nexus requirements to prevent unnecessary tax filings.

In performing our analysis, we will review your business to understand its sales channels, current and past tax filings, and historical information involving in-state activities. For example, we will review:

- Company locations and the use of property, including inventory, facilities, and other physical locations
- Employee responsibilities and activities
- Use of company representatives and agents (i.e., independent contractors)

With a thorough understanding of your business, we will identify state and local jurisdictions where your company may be filing returns unnecessarily as well as tax exposures for failing to file required returns. If non-filing exposures exists, we can help minimize such exposures and the related interest and penalties by negotiating Voluntary Disclosure Agreements (VDA) on a no-name basis on your company's behalf or through other available avenues.

### Why J.H. Cohn?

In business for over 90 years, J.H. Cohn is one of the top 15 accounting and consulting firms in the United States and the largest headquartered in the Northeast. Business owners, from start-up companies to mature organizations, know they can depend on J.H. Cohn to apply our deep knowledge, experience, and capabilities to identify the appropriate tax strategies that will be most effective for them. Because we work so closely with each of our clients, we are able to combine our industry knowledge and tax expertise to help them align their personal, business, and tax strategies while making the most of the tax law.

*For more information on J.H. Cohn's State and Local Tax (SALT) Group, please contact **Ernie Barbaris** at 609-844-3010 or [ebarbaris@jhcohn.com](mailto:ebarbaris@jhcohn.com).*



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**How Are You Managing?<sup>SM</sup>**