

Agenda

Virginia Income Taxes Individual income tax attributes (rates, structure, etc.) Residency issues CARES act conformity Corporate income tax attributes (rates, structure, etc.) Apportionment	<i>E. Sadowsky</i>
Virginia Sales and Use Taxes Virginia retail sales and use tax attributes (rates, structure, etc.) Industry specific issues • Manufacturing • Retail • Transportation • Healthcare • Hospitality • Services • Non-profits	<i>C. Tennant</i>
Virginia Local Taxes Real property tax Personal property tax Business, professional, and occupational license (BPOL) tax Other local taxes	<i>S. Kim</i>
Virginia Tax Audits and Appeal Methods Audit methods Administrative appeals Litigation	<i>C. Tennant</i>
Recent Developments Administrative determinations Court decisions	<i>C. Tennant</i>

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2021 Virginia State Tax Update

Live, Interactive Webinar
Thursday, December 2, 2021

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Learning Objectives

- You'll be able to:**
- Discuss** Virginia individual income tax law, including residency issues and CARES Act conformity.
 - Explore** Virginia corporate income tax issues, including apportionment.
 - Examine** sales and use tax issues in the manufacturing, retail, health care and non-profit industries.
 - Understand** Virginia property tax and occupational license taxes.
 - Discuss** resolution of tax issues in administrative appeals and litigation.
 - Examine** recent administrative determinations and court decisions.



HalfMoon Education Live Webinars

2021 Virginia State Tax Update

Live, Interactive Webinar - Thursday, December 2, 2021



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| Discuss recent developments in Virginia individual and corporate income tax law | Learn about developments in real and personal property tax law |
| Explore industry-specific issues in sales and use tax for manufacturing, retail, services and more | Learn what to expect in tax audits and appeals |
| | Review recent administrative determinations and court decisions |

Continuing Education Credits

Accountants 7.5 CPE Hours	Attorneys 6.0 Credit Hours
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Faculty

Elden Sodowsky *Sodowsky Law Firm, PC*
Mr. Elden Sodowsky, author of *Solve Your Tax Problem, Now!*, focuses his practice on helping businesses and individuals who have IRS or Virginia tax problems, such as unpaid tax debt, unfiled tax returns, tax liens, audits, and payroll and sales tax problems. He puts his clients first and is committed to and works diligently to acquire the best tax resolutions possible for them. After earning his Juris Doctor degree from George Mason University School of Law, Mr. Sodowsky has been practicing law for over 27 years. Prior to this he earned his bachelor of science degree in Mechanical and Aerospace Engineering from Oklahoma State University and worked for over 20 years in the aircraft and personal computer industries as a design engineer and subsequently as an engineering manager. As a result, he brings a wide range of experiences from being an employee in a large organization to managing a staff of professionals to owning and operating his own law firm. Mr. Sodowsky is admitted to practice before all courts in Virginia, U.S. Tax Court, U.S. Court of Appeals for the 4th Circuit, U.S. District Court for the Eastern District of Virginia, and the U.S. Bankruptcy Court for the Eastern District of Virginia, as well as being a registered patent attorney. He is a member of the Virginia State Bar, Fairfax Bar Association, Prince William County Bar Association, and the American Bar Association. Additionally, Mr. Sodowsky is a member of the American Society of Tax Problem Solvers (ASTPS) and was named as ASTPS Practitioner of the Year. Mr. Sodowsky enjoys speaking to other professional groups and organizations, including CPAs and Realtors®, on various tax-related topics and serves as a resource to other attorneys working on tax related problems for their clients. He also publishes a monthly newsletter to address current tax-related concerns.

J. Christian Tennant *Commonwealth Tax Law – Richmond*
Commonwealth Tax Law, located in Richmond, Virginia, was founded by J. Christian Tennant. Before founding Commonwealth Tax Law, Mr. Tennant had over 20 years' experience with state and local taxes. He began his career at the Virginia Department of Taxation where he worked for six years in various policy positions. From there, Mr. Tennant worked for over 14 years for a large international law firm where he focused

his practice on state and local taxes. Mr. Tennant's representation of individuals and businesses on matters involving taxes imposed by Virginia includes having represented a large number of taxpayers in the largest income tax case in the history of Virginia. He has also helped businesses understand the many local taxes imposed in Virginia. While Mr. Tennant practices in Virginia and knows Virginia taxes well, he also helped many businesses and individuals understand their tax obligations in other states. His business clients range in size from Fortune 500 companies to small, local businesses. When it comes to other states, he has regularly advised businesses that were considering expanding their operations into states where they were not present. He has also advised individuals concerning their plans to change their state of residency. He frequently speaks on Virginia taxes and has been published numerous times by national publications as well as publications that are local to Virginia. Mr. Tennant has also served as chairman of the Taxation Section of the Virginia Bar Association and served on the Board of Governors for the Taxation Section of the Virginia State Bar. In addition, he served on the Board of Directors and later as President of the Community Tax Law Project, a 501(c)(3) organization located in Richmond that provides assistance to low income individuals. Mr. Tennant grew up in Richmond and attended James Madison University where he received his Bachelor in Business Administration. From there, he attended the T.C. Williams School of Law at the University of Richmond.

Ggoch-saem “Sammy” Kim Sodowsky Law Firm, PC
Ms. Sammy Kim is an experienced tax attorney based in Fairfax County, Virginia. Ms. Kim has helped her clients through IRS collection, tax relief, audit, appeal, and litigation cases. She understands the best outcome starts with setting the right tone with government representatives, backing it up with strong substantiation and financial analysis, and being able to navigate administrative channels with careful planning and timely strategies. Ms. Kim earned an LL.M. degree in Taxation at Georgetown Law after getting a JD degree from the University of the DC. She externed for United States Tax Court Special Trial Judge Panuthos. Ms. Kim is licensed in Virginia and Washington D.C. She speaks and teaches at CLE courses in tax law for fellow attorneys and tax professionals. Her weekly tax columns are widely read in the community.

Webinar Information

Log into Webinar 8:00 - 8:30 am EST	Break 12:15 - 1:15 pm EST
Morning Session 8:30 am - 12:15 pm EST	Afternoon Session 1:15 - 4:15 pm EST

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Registration

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