

Direct Sales Financial Compliance Environment

State and Local			
SALES + USE TAX	INCOM	1E TAX	OTHER STATE + LOCAL TAX
 Product taxability Nexus studies Calculation services Registrations State & local filings Exemption certificates Audit support 	Nexus Considerations Employee Payroll Property & Sales Tax Protection Under P.L. 86-272 State Income Tax Returns Attributional Nexus Created by Independent Contractors		 Gross Receipts Taxes B & O Taxes Franchise Taxes Unicorporated Business Tax Litter Tax Property Tax Escheatment
U.S. Federal			
FORM 1099	INCOME TAX		EMPLOYEE PAYROLL TAX
 W-9 Distributor Agreement Incentives & Credits Taxpayer Identification Number (TIN) Verification 1099 Filings 	 Entity Selection Application of New Law R & D Credits Foreign Tax Credits Work Opportunity Tax Credits Other Federal Tax Credits 		 W-2 W-4 Multi-state Employees US Federal Withholding Stock-based Compensation
International			
US FEDERAL & STATE CONSIDERATIONS		FOREIGN TAX CONSIDERATIONS	
 Foreign Subsidiary vs. Branch Flow Through Structure Deferral Structure Permanent Establishment Transfer Pricing Compliance U.S. Withholding Taxes FATCA W8-BEN 		 Foreign Corporate Income Tax Provincial Income Tax Customs & Duities Transfer Pricing Compliance GST/HST Value Added Tax Customs & Duities Foreign Withholding Tax Other (Property/Excise) 	

Legal Considerations

Compensation Plan
 State Registrations
 Marketing Materials
 Order Forms
 Distributor Agreement
 Product Labels
 Opportunity Materials
 Product Demand Analysis
 Policies & Procedures
 Income Claims
 FTC/SEC

