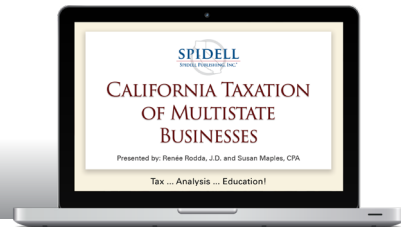




# California Taxation of Multistate Businesses



## Live Webinar

Tuesday, August 27  
10:00 a.m. to Noon PT

**\$249**

## On-Demand Webinar

Available by September 3

Designation	CPE Hours
CPA	2 Tax
CRTP (CTEC)	2 CA Tax
Attorney	1.5 General MCLE

### Webinar features:

- 2 hours of CPE for one attendee
- Unlimited number of people may watch and listen on one computer and print course outline
- PDFs of reference manual and PowerPoint slides
- Add CPE for only \$25 per additional attendee\*

### With this two-hour course, you will:

- Learn about the FTB's latest applications of the market-based sourcing rules
- Understand nexus and when an entity is "doing business" in California
- Discuss the apportionment requirements for businesses operating inside and outside of California
- Learn how California's apportionment rules apply to passthrough entities and their owners
- See what is included in the sales factor
- Understand the differences between the throwback and throwout rules
- Find out the latest developments on out-of-state LLC member filing requirements
- Protect your clients from California's large corporate understatement penalty
- Know who is required to file a combined report and how to make a water's-edge election

### Presented by:

#### Renée Rodda, J.D.



Renée is Vice President of Spidell Publishing, Inc.<sup>®</sup> and editor of *Spidell's California Taxletter*<sup>®</sup> and *Spidell's Analysis & Explanation of California Taxes*<sup>®</sup>. She authors the California chapters of Spidell's Federal and California Tax Update seminar manual and is a regular speaker at Spidell's fall update seminars, summer seminars, and webinars. She has a BA from San Diego State University and is a graduate of Chapman University School of Law with a Tax Law Emphasis.



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