



WITHUM'S YEAR END SALES TAX TUNE UP



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Our Speaker



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Upon Completion of this course, participants will be able to determine or recommend:

- Sales Tax Requirements Post Wayfair
- Emerging issues in the sales tax arena
- Best practices for handling sales tax exemption and or resale certificates
- How to manage post-Wayfair compliance requirements
- How to properly manage sales tax for future audits



Background: Sales & Use Tax

What is Sales Tax?

As an indirect tax (a tax levied on goods and services), sales tax requires the seller to collect funds from the consumer at the point of purchase.

- Today, there are over 12,000 state, county and city jurisdictions in the U.S. charging a sales tax.
- Forty-five states and the District of Columbia now impose a sales tax on retail sales and some services. The bulk of their revenue is now generated from sales taxes, not income taxes. As an indication of the importance of sales tax to a state, in Texas, sales tax accounted for 59.9 percent of all its revenue in 2016-2017.
- The five states that do not have a state-wide general sales tax are Alaska, Delaware, Montana, New Hampshire and Oregon, although Alaska and Montana do allow localities to charge local sales taxes.

What is Sales Tax? (Cont'd)

Sales tax is a gross tax. Net operating losses will not reduce a sales/use tax liability.

Sales tax is a pass through tax ... meaning it is collected from customers, and remitted to the respective states.

Taxes based on income and/or capital stock may also apply.

Sales Tax – Consistency between the States?

Some very bizarre but very real sales tax laws:



In **New York**, any bagel that has been sliced or prepared with toppings is subject to a sales tax. However, if it is sold whole and consumed outside of the store, it is untaxed.



Alabama charges a 10-cent tax on any pack of cards that contains 54 or fewer cards in the deck. The seller must also pay \$1 and an annual tax of \$3.



Pennsylvania taxes air—at least the air that comes out of a compressed air vending machine or vacuuming vending machine. Therefore, petrol stations must charge the tax when customers pump up their tyres. Also in **Pennsylvania**, state and U.S. flags are not subject to tax, but if either is sold with “accessories” (i.e. a pole), the entire purchase becomes taxable.



In **New Jersey**, naturally carbonated water is exempt, but artificially carbonated water is taxable.

And finally...



In **Tennessee**, the sale of a good is subject not only to the state sales tax of 7%, but the local sales tax on the first \$1,600, plus an additional state sales tax of 2.75% on the second \$1,600, all of which cannot exceed \$3,200 - potentially subjecting a sale to a 9.75% sales tax rate.

Why Do We Care About Sales Tax?

Officers and owners are personally liable

Financial Impact

- Hidden Tax
- Adds on average 5%-9% to the purchase amount
- Audits and non-compliance penalties
 - Interest imposed on underpayments – 9%-15% if tax due per year
 - Penalties for non-compliance – up to 25% of tax due
- Overpayment errors

Sales tax is the largest source of state government finance!

General Sales & Gross Receipts make up 41% of Overall Government Tax Collection.

State Motivations?

General Sales & Gross Receipts Tax Collection for 2016 per U.S. Census Bureau

- Florida – \$30,429,302
- Illinois – \$18,524,265
- New Jersey – \$13,173,332
- New York – \$24,790,017
- Ohio – \$18,231,167
- Pennsylvania – \$19,284,374
- Texas – \$46,370,774
- Washington – \$17,636,031



Nexus Overview



What is Nexus?

Sufficient connection that an entity must have with a state in order for tax to be imposed.

Income tax nexus vs. sales tax nexus

Types of nexus include:

- Physical Nexus
- Click – through nexus
- Affiliate nexus
- Economic nexus



Physical Nexus: In-State Deliveries

Many states provide by law that a retailer's use of its own delivery trucks to deliver property to customers in the state will result in nexus, at least if the deliveries are regular.

New York has adopted a statutory presumption that a seller is regularly or systematically delivering property or services in New York if the cumulative total number of occasions on which the seller or its agent enters New York to deliver property or services exceeds twelve during the preceding four quarterly periods ending in February, May, August and November. The seller can overcome the presumption by demonstrating that it cannot reasonably be expected to come into New York for these purposes on more than twelve occasions during the next four quarterly periods.



Physical Nexus: Trade Shows, Conferences, etc.

Some states explicitly provide that employees of an out-of-state vendor can attend trade shows within the state for a limited amount of time (generally 14 days or less per year) without creating nexus for their employer.

In California, for example, an out-of-state retailer does not have sales or use tax nexus because of engaging in convention or trade show activities in California for 15 or fewer days during any 12-month period (including the activities of its representatives), as long as the retailer did not derive more than \$100,000 of net income from those activities during the prior calendar year.

Physical Nexus: Trade Shows, Conferences, etc.

Other states do not provide bright line tests for the number of days employees are present at trade shows, but base the determination on the activities conducted while attending the shows, an analysis of the vendor's total contacts with the state, or both.

In some states the effect of attending trade shows is unclear.

Older rulings from the Illinois Department of Revenue, for example, appear to establish that attendance at trade shows, conventions, seminars, and other events in the state can create nexus with the state. In recent years, however, the Department has declined “to make nexus determinations in the context of Private Letter Rulings or General Information Letters because the amount of information required to make those determinations is often best gathered by an auditor.”



Types of Nexus

Agency Nexus

Affiliate Nexus

Attributional Nexus

Click Through Nexus



Wayfair Decision

Wayfair Decision

In 2016, South Dakota passed a bill adopting an economic nexus standard for sales and use tax purposes, under which any seller exceeding an annual threshold of \$100,000 or 200 separate transaction in South Dakota was required to collect and remit sales tax.

On September 13, 2017, the South Dakota Supreme Court held the state could not impose a sales tax collection and remittance obligation on sellers that do not have a physical presence in the state; that such an imposition would be in violation of the physical presence requirement established in *Quill v. North Dakota*.

On June 21, 2018, the Supreme Court ruled (5-4) in favor of South Dakota, holding that out-of-state online retailers must collect tax from their customers without having a physical presence in the state.

Wayfair Decision

Physical presence was the only Constitutional aspect of the South Dakota law that was litigated, which was overturned.

The Supreme Court concluded the physical presence rule set forth in *Quill* was “unsound and incorrect.”

“*Quill* is flawed on its own terms. First, the physical presence rule is not a necessary interpretation of the requirement that a state tax must be applied to an activity with a substantial nexus with the taxing state. Second, *Quill* creates rather than resolves market distortions. Third, *Quill* imposes the sort of arbitrary, formalistic distinction that the Court’s modern Commerce Clause precedents disavow.”

The Court held that the South Dakota law does not violate the substantial nexus prong of the Commerce Clause analysis, because this law applies only to vendors who (i) have annual sales of more than \$100,000 of taxable goods and/or services into South Dakota or (ii) engage on an annual basis in at least 200 transactions for the delivery of taxable goods and/or services into the State.

The Court states in *Wayfair* this constitutes: “substantial virtual connections...” or “virtual nexus.”

Impact of *Wayfair*

Wayfair held that physical presence rule is not a necessary interpretation of the substantial nexus requirement.

Although *Quill* is overruled, the remaining Commerce Clause analysis was not repealed. Substantial nexus is still required and the Commerce Clause still forbids a state from imposing an undue burden on interstate commerce.

Every State's nexus law must be analyzed in light of the Commerce Clause to see if the imposition impinges on interstate commerce.

The states cannot require collection if the seller has no substantial nexus with the state and they cannot unduly burden or discriminate against interstate commerce.

Impact of *Wayfair*

Because the specific provisions in South Dakota's law were not litigated, we will need to see what happens when they are

South Dakota, and indeed all states, will need to consider what weight is to be given to whether the taxing state is a member of the Streamlined Agreement.

- The Court specifically noted the membership as a factor favorable to South Dakota.

Impact of *Wayfair*

Various states have economic nexus-type laws similar to that of South Dakota. The effective dates of these laws varies, and must be reviewed to determine compliance going forward.

- Some states have been enjoined from enforcing laws until litigation is resolved, and the laws can only be applied prospectively.

Many other states, as of now, do not have established economic nexus rules. However, laws on “doing business” within a specific state may be broad enough to encompass remote selling.

States have begun issuing guidance addressing remote selling and expectations on sellers that will be expected to register and collect sales tax going forward.

Physical presence is no longer required for substantial nexus for sales tax; “virtual presence” may be enough.

Marketplace Facilitators

Most states have implemented marketplace facilitator laws to capture sales from online sellers using online market facilitators such as Amazon. Although the definition of marketplace facilitators varies by state, the definitions are very similar.

§ Washington, for example, defines a marketplace facilitator as follows:
A marketplace facilitator is a business that does the following:

- Contracts with sellers to facilitate the sale of a marketplace seller's product through a marketplace for consideration
- Engages, directly or indirectly, in transmitting or otherwise communicating the offer or acceptance between the buyer and seller
- Does any of the following activities, directly or indirectly, with respect to the seller's products:
 - payment processing services
 - fulfillment or storage services
 - listing products for sale
 - setting prices
 - branding sales as those of the marketplace facilitator
 - taking orders
 - providing customer service
 - accepting or assisting with returns or exchanges

Impact of Wayfair - Marketplace Facilitators

There are currently 37 states that have passed marketplace facilitators rules. Below are a few example:

California

Illinois

Massachusetts

New Jersey

New York

Pennsylvania

South Carolina

Texas

Washington



***Wayfair* - A Year Later**

Impact of *Wayfair*

Wayfair held that the physical presence rule is not a necessary

The states are issuing more notices and questionnaires

Market Facilitator; Yes or No?

More frequent audits

States are on the lookout for companies that have not been filing other non sales tax related taxes

Sales Tax Laws At A Glance -

43 states have passed economic nexus requirements

Though most states tax tangible personal property exclusively or primarily, an increasing number of services are becoming subject to tax

Though your revenue stream may not be taxable in your home state, your sales into other states with laws like South Dakota's may subject you to sales taxes not previously anticipated

Navigating a world without Quill

Review existing and Post – Wayfair Nexus Footprint

- Existing Filing Obligations – Consider VDA/Amnesty Programs
- Assess post Quill filing obligations

Consider the overall Business Implications

- Communicate with all stakeholders in the organization
- Involve legal, marketing, supply chain, technology, direct tax and etc.

Review Product/Service Mix

- Develop taxability determination
- Examine bundled transactions

Review and Consider Technology Needs

- What do you currently have and what options are available
- Consider tax engine updates or outsourcing compliance programs

Filing Compliance and Initial Registration

- Register in new jurisdictions
- Ensure that all returns and remittances are timely filed

Monitor Tax Updates and Handle Sales Tax Audits

- Stay abreast of tax updates
- Prepare for increased audit activity

Sales Tax Exemption/Resale Certificates

- Are your certificates current?

Review existing and Post – Wayfair Nexus Footprint

- Determine Nexus requirements (physical and economic)
- Calculate risk exposure
- Should a VDA/Amnesty Programs be considered?
- Register prospectively; Yes or No?

If Nexus is established, should you start collecting sales tax?

- The company should consider several circumstances first.
- Evaluate prior period nexus exposure. Registering eliminates VDA eligibility.
- Confirm that the company meets the sales and/or transaction threshold.
 - Revenues: gross sales, retail sales, or taxable sales depending upon the state
 - Number of transactions: one agreement, multiple invoices, or monthly subscriptions
- Consider all tax types, including franchise tax impact of sales tax/SOS registration
- Make sure the company fully understands the taxability of their goods/services.
- Confirm that the company has the technology, processes, and capacity to comply.
- Consider the enforceability of the state's sales tax nexus law and whether the company has a position and the financial means to litigate.

Taxability Review

Tangible Personal Property – TPP

- Clothing

- Prescribed over-the-counter medicine

- Food

- Used in Exempt manor

Services

- Professional Services

- Computer Services

- Bundled Services – True Object Test

- Capital Improvements

- Data Processing/Information Services

Taxability of Software

What is the nature of the product?

Pre-written (“canned”) or custom?

How is the product delivered?

Is there a “cloud” component?

Ancillary services provided?

Taxability of Software (Cont'd)

Generally:

- Custom software is non-taxable in most states;
- Canned software is typically taxable in most states, but the method of delivery can change that;
- Canned software can be customized or modified (separately stated charges can isolate taxability of items/features).

Delivery Methods:

- TPP / product is “off the shelf”
- Electronically downloaded
- Load and leave

Ancillary Services

- Customization
- Consulting
- Installation
- Training

Software as a Service (“SaaS”)

When a vendor provides access to online software, there is a question of whether the vendor is selling software or services.

Use of online software is a type of “cloud computing service.” Depending on what is sold to the customer, states have characterized such transactions as sales of software or of software services.

An online software provider makes available online access to software. This service is sometimes referred to as on-demand software or software-as-a-service (SaaS).

Generally, billed based on usage vs. license fee.

SaaS (Cont'd)

Taxability positions differ across states:

- Not an enumerated taxable service
- Not a sale of software because no transfer of TPP
- Not taxable because server is not in the state
- Taxable as information, communication, or data processing service
- Taxable as sale of software

Revenue Sourcing:

- Billing address
- Shipping address
- Where the benefit of the product/service is received

Bundled Transactions, Generally

Taxability of bundled transactions involving sales of both taxable items and nontaxable professional services often depends on the state's general rules for mixed transactions of taxable and nontaxable items.

The majority of states do not impose sales and use tax on **professional services**.

Most states (all but four) impose sales and use tax primarily on **retail sales of tangible personal property**, and only secondarily/sparingly, on a limited number of service transactions. These states provide a list of taxable services in their statutes and regulations, and if a service is not included among these enumerated taxable services, it is not taxable.

There is no uniform definition for “professional services” across the 50 states and the District of Columbia.

Bundled Transactions (Cont'd)

Hawaii, New Mexico, and South Dakota are among the minority of states that do tax a wide range of professional services, including legal, accounting, and veterinary services.

A handful of other states tax very specific professional services (i.e. veterinary services).

In addition, many states have special rules governing the taxation of service transactions involving a transfer of tangible personal property.

Digital Products

Digital products are unique to e-commerce, and present difficulties in applying sales and use tax rules that were written when these products did not exist.

Digital products are those that can be delivered over the Internet without any physical media being sent to the buyer. The primary digital products are software, recorded music, books, videos, periodicals, and information downloaded from the Internet.¹⁹

For sales and use tax purposes, tangible personal property is taxable unless specifically exempted. The question is whether or not digital products are tangible.

There are few cases that directly approach the question of the tangibility of digital products. Instead, states have addressed the taxability of specific digital products by statute, regulation, or ruling.

Digital Products Continued ...

Almost all states have ruled on the taxability of downloaded software; about half of the states tax downloaded software and half do not.

The taxability of sales of digital products other than software is often unclear.

Determining whether a sale is taxable is especially problematic in two areas: (1) sales of digital products and (2) sales of online services.

- Digital products are unique to e-commerce, and present difficulties in applying sales and use tax rules that were written when these products did not exist.
- Digital products are those that can be delivered over the Internet without any physical media being sent to the buyer.

True Object Test

Most states use a “true object test” to determine the taxability of a bundled transaction involving a sale of taxable and nontaxable items.

When one product is the “**true object**” or “**true essence**” of the purchase, many states will deem that product to govern the tax treatment of the entire charge.

A few states, like Illinois with its Service Occupation Tax Act, have defined special rules for transactions involving both a professional service and a transfer of tangible personal property.

Alternatively, some states may source services using a **destination-based or origin-based approach**. The Streamlined Sales and Use Tax Agreement, with 23 member states and many more states that follow certain provisions, sources sales of services to the destination, usually the business location of the purchaser. Some states, such as Florida, source to the origin, or the place of sale, however.

Exclusions vs. Exemptions

Although they may sound similar, when it comes to sales and use tax, exemptions and exclusions are quite different.

- **Exclusions** from tax do not require a special exemption document as proof of exempt status.
- **Exemptions** from tax will require that the person claiming the exemption provide the seller with a properly executed exemption document indicating a valid claim for exemption.
 - Resale Exemption Certificate
 - Exempt Use Certificate
 - Direct pay permit

Exemption

- Sales for Resale

- Sales of tangible personal property or rendition of services for resale. Resale includes incorporation of property as an ingredient into other tangible personal property which is either sold in regular course of business or transported in interstate commerce to out-of-state destinations.

- Direct Use in Manufacturing or Processing Operations

- Special Exemptions

- Charitable and Religious Organizations
- Direct pay permit holders
- School Districts
- Federal Government Agencies and State Governments

Sale for Resale

Most states provide exemptions for sales for resale, the most common type of which is a manufacturer's sale of an item to a retailer who will sell that item to customers.

- **Example:** a retailer's purchase of a basketball from the manufacturer is exempt from tax when it is purchased for resale to the ultimate consumer and the requisite exemption certificate is provided. Sales of rubber and other materials that went into manufacturing the basketball are excluded from the sales tax for essentially the same reason, although this particular kind of transaction is generally excluded as a sale of "ingredient or component parts."

Sale for Resale

Questions arise as to whether containers or packaging qualify for the resale exemption.

The answer often turns on whether the taxpayer is primarily using the container or packaging for the purpose of delivering its product (taxable) or is primarily reselling the container or packaging along with its product (exempt). Explicit statutory guidance is sometimes provided.

Manufacturing Related Exemptions

Along with excluding sales for resale from tax, states have also traditionally exempted purchases of machinery and equipment used directly in manufacturing.

A true consumption tax would exclude all business purchases, not only machinery and equipment used in the manufacturing process. However, state manufacturing exemption statutes typically reflect the view that only items physically involved in the creation of tangible personal property should be treated as exempt intermediate purchases.

As economic development pressures have increased on states, however, the traditional machinery and equipment exemption has often been expanded by state legislatures to provide exemptions, for example, for purchases of expendable items consumed in the manufacturing process, as well as for research and development purchases.

Transportation and Delivery Charges

As a general rule, separately-stated delivery charges for taxable tangible personal property are not included in the taxable sales price.

If not separately stated, however, these charges are included in the measure of the tax.

There are variations on this theme. For example, some states require that delivery be made F.O.B. store or other distribution point or that the customer actually make payment for the charges directly to the carrier in order for the exclusion to apply.

States also virtually always require that delivery charges made by the manufacturer or wholesaler to the reseller before the buyer takes title to the property be included in the sales price even if separately stated on the retailer's bill to its customers. A common example is the "destination charge" shown on the sticker of new automobiles. These charges are almost invariably included in the taxable retail sales price of the car.

Casual Sales

Most states exempt casual sales, although the scope of these exemptions vary widely from state to state. A common example of an exempt casual sale would be a sale at a garage sale. In many states the casual sale exemption also applies to the sale of business equipment and fixtures sold in the context of a sale of all or substantially all of the assets of the business.

The exclusion for casual sales of used items can be justified on the ground that the seller already paid sales tax on the full purchase price of the item when it was purchased new. Thus, if a consumer resells the item used, one could view the remaining value of the item to the next owner as already having been taxed. The theoretical alternative, which would be to provide the original purchaser of the item with a partial refund for the unconsumed value, and then impose a sales tax on the subsequent purchaser (*i.e.*, tax the value of the consumption of the remaining useful life of the item), would be administratively unworkable.

Risk Assessment

- Review 2017, 2018, and 2019 YTD sales-by-state and the number of transactions
- Compare sales and number of transactions data to most recent economic nexus standards in each state
- Review nexus for prior periods (physical presence) and evaluate exposure
- Develop registration and remediation plan
- Prepare to register
- Register, collect, and remit

Action Items for Companies

- Companies should:
 - Review sales activity and transactions by state
 - Obtain a nexus footprint
 - Put process in place to charge correct tax rate either with a software solution or manual process
 - Forecast potential liability costs and revisions of invoices / notification of present clientele / customer-base
 - Review taxability of revenue streams in potential states at risk
 - Evaluate and implement software solution, if needed

Preparing to Register for Sales Tax

Preliminary steps:

- Determine filing requirements (nexus)
- Create a taxability matrix, if appropriate
- Gather exemption documentation
- Compile company information in one location, such as business information, owner information, estimated monthly sales, etc...

What are VDAs and do they reduce liability?

- Voluntary Disclosure Agreements or “VDAs” are agreements put in place for those companies that have not been in compliance previously. However, since the Taxpayer is making a good faith effort to be compliance prospectively, by coming forward voluntarily to register and pay back-taxes due, most states will enter a VDA.
- The benefits of a VDA will include the limitation of the look-back period and an abatement of penalties. Generally, interest is statutory and cannot be abated.
- Some states will not enter a VDA when there is a minimal amount of tax due but will generally abate penalties if a good faith effort is shown.

How to Register for a Sales Tax Permit

In general, take the below steps to register with a state for sales tax:

Gather vital information such as the following—

- EIN and other business identifying information;
- Information for a responsible person (name, address, SSN, etc.);
- Activity start dates in the respective state;

Visit the State's Department of Revenue website, and search for or click options for a "Sales and Use Tax" section of the website, and look for ability to register for sales tax;

Every state and every website is different, so there will be varying information or registration requirements that are needed from state-to-state.

Filing Considerations

- Filing sales and use tax returns is much more complicated than people realize.
- Reports provided by software providers do not always align with how to file a return.
- Keeping up with different filing periods and estimated payment schedules can result in missed returns and payments.
- Filing can take a significant amount of time each month. Can a company handle this internally or should it be outsourced?
- Affects the company's bottom line

Other Considerations...

- Collection of exemption/resale certificates in all states may be needed.
- Once registered for sales tax, the company is on the radar for other tax types.
- Companies should consider registering in states with notice reporting requirements, special drop shipments rules, and in states where it is close but not over the filing thresholds.

Issues – Foreign Sellers & Enforcement

General procedures for enforcing sales tax collection

- If a seller fails to collect and remit tax or fails to reply to audit notices, the state can issue a jeopardy assessment and seek a tax judgment against the seller in the state's court
- If the seller is based in another state, per U.S. constitution's full faith and credit clause, the other state must enforce this judgement from a "sister state"

Foreign Seller

- If the foreign seller has in state property, the State's court may seize the property

Alternative enforcement tools

- Impose collection obligation on marketplace facilitators
- Obtain purchase data from U.S. Customs and deduct unpaid use tax from income tax refunds
- Pursue civil actions against sellers that collect but don't remit
- Impose reporting requirements



Managing Compliance Requirements Post Wayfair

Compliance Going Forward

Once registered, a sales tax permit will be issued.

Depending on your filing frequency (typically based on volume of sales), you will be required to file sales tax returns **monthly, quarterly, semi-annually, or annually**. As part of the filing, you will remit sales tax that has been charged and collected.

If you are registered, you must file sales tax returns for your reporting period ... even if you have zero sales for that period, or even if none of the sales were subject to sales tax.

Sales Tax – Is it Manageable?

Tips to Manage Sales and Use tax

1. Determine, Calculate, and Report taxes correctly—the first time!
 - a. Understand filing requirements for each jurisdiction.
 - b. Know where you have nexus
 - c. Appropriate & accurate reports
2. Find the skeletons in your closet – conduct your own audit first
3. Be consistent in your accounting and reporting practices
4. Give auditors what they ask for—nothing less, nothing more!
5. Don't make the auditor's life H#@!
6. Record keeping and document retention
7. Manage use tax correctly
8. Verify Tax Exempt Transactions
9. Avoid being a target
 - a. High volume of exempt sales.
 - b. Errors on filed returns.
 - c. Late filing.
 - d. Whistleblowers.
 - e. Audits of customers.
10. Automate the process

Sales Tax – Is it Manageable?

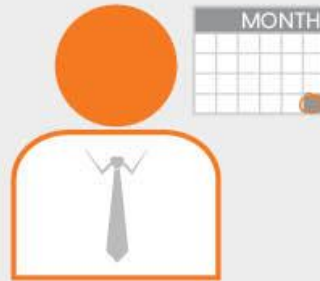
Sales Tax can often be an after thought. If you identify yourself as one of the below, take the time now to get ahead of the game and develop a sales tax strategy that streamlines, reduces risk and works:



The Confused One
Overwhelmed by sales tax complexity. Unsure how to solve the pain of sales tax



The Shrugger
Assumes sales tax is a no-brainer with no real cause for concern.



The Delayer
Understands sales tax is an important aspect of business operations, but doesn't want to think about it today.



The Excel Wizard
Believes they can track sales tax changes by calling departments of revenue, signing up for email alerts and relying on building tax tables.



Sales Tax Audit Best Practices

Sales & Use Tax Audit

Create a good relationship with the auditor

Understand your revenue streams

Gather the proper reports to present to the auditor

Understand the statute waivers, sample selections and etc.

Always review the auditors schedule

The image shows a close-up of several white rectangular cards stacked on a light gray surface. Each card features a large, bold, black question mark. The cards are slightly offset from each other, creating a sense of depth. A solid blue horizontal bar is positioned at the bottom of the image, containing the text 'QUESTIONS OR COMMENTS?' in white, all-caps, serif font.

QUESTIONS OR COMMENTS?



Thank You!

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Lejdi and other Withum experts are available to assist with training at your firm or organization. Email us to learn more.

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