

Kulwicki Featured in *Akron Legal News* Story Entitled “Businesses Encouraged to Seek Expert Help with Changing Nexus Laws”

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Laura Kulwicki, of counsel in the Vorys Akron office, was featured in an *Akron Legal News* story about nexus sales tax issues that businesses face. According to the story, business owners that regularly sell and ship products to customers in other states may be required to collect sales tax and pay sales tax to another state, if the business is deemed to have nexus with that state.

The story states:

“Laura Kulwicki, a state and local tax attorney in Vorys, Sater, Seymour and Pease’s Akron office, has been helping businesses navigate nexus issues since the early ‘90s. Kulwicki regularly speaks and writes about nexus issues for business groups and other tax professionals nationwide. At the end of November, she discussed nexus while on a panel at New York University’s 31st Institute on State and Local Taxation at the Grand Hyatt in New York City.

‘There have been a lot of changes and developments to case law on the national level involving nexus,’ said Kulwicki, whose firm was a platinum sponsor of this year’s conference. ‘Even local companies need to be aware of this national landscape.’

‘There are many gray areas in nexus enforcement and often companies are caught by surprise when they learn that they may have tax obligations in states where they have no offices, employees or other regular presence,’ said Kulwicki. ‘For example, hiring third-parties or sending personnel into the state from time to time to install or repair products, meet with customers, or provide other technical assistance can often create nexus issues.’

She said other common nexus pitfalls include participating in trade shows or allowing even a single employee to telecommute from home in a state where the company has no other connections.

'Companies need to be aware that even these types of occasional, limited in-state connections can sometimes create tax obligations in other states,' said Kulwicki.'

To read the entire story, visit the *Akron Legal News* [website](#).