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## Philadelphia Tax Lawyers Discuss Location-Based Tax Issues

**Chamberlain Hrdlicka attorney Stewart M. Weintraub presented two CLEs on nexus and its impact on state and local taxes**  
January 2014

**PHILADELPHIA (January 2014)** Philadelphia tax attorneys Stewart M. Weintraub and Jennifer L. Weidler of Chamberlain Hrdlicka recently presented CLEs discussing the implications of a business's location upon its tax obligations.

Weintraub and Weidler presented Clarifying State & Local Tax Nexus Confusion for the National Business Institutes Business Tax Planning program, held on Dec. 9, 2013 in Philadelphia. The program, which offered CLE credits, discussed U. S. Supreme Court rulings that require nexus, or a sufficient physical presence, before an out-of-state business can be required to collect tax upon its sales within a particular state.

Weintraub and Weidler explored whether the physical presence requirement for sales and use taxes would apply to other state taxes such as income tax.

Unlike many other countries, we do not have uniform tax codes in the United States, said Weintraub, who has focused upon state and local tax law for more than 40 years. The ambiguity of whether the same physical presence standards apply to other state taxes such as those on income is an issue that we will have to face as consumers, business owners, and professional advisors.

Weintraub also presented the same information as part of a panel for the American Law Institute. The program, Hot Topics for Accountants and Tax Lawyers: Tax Returns, Advice and Examination, also offered CLE credits and took place on Dec. 16, 2013 at the American Law Institutes Wolkin Conference Center in Philadelphia.

Since being admitted to the Pennsylvania bar in 1971, Weintraub has focused his practice upon state and local taxation, helping clients plan and structure transactions so that all state and local tax obligations are minimized. From audits through trials and appeals to the appellate courts, Weintraub represents clients in all aspects of state and local tax compliance and litigation. He was the chief of tax litigation for the City of Philadelphia's Law Department, and also served as chief counsel of former Mayor William Greens Tax Reform Commission. He has held leadership positions for the American Bar Association and the Philadelphia Bar Association, and has chaired or co-chaired the state and local tax committee for the Greater Philadelphia Chamber of Commerce since 1983. Now in private practice, Weintraub has been a shareholder at Chamberlain Hrdlicka since 2010.

## Philadelphia Tax Lawyers Discuss Location-Based Tax Issues, *Continued*

Weidler represents clients in various matters related to state and local taxation. Her clients include those challenging audit determinations and real estate assessment decisions, seeking refunds from state and local governments, handling administrative appeals, litigating unresolved disputes in state and local courts, and handling post-trial appeals. Additionally, Weidler assists clients in reducing interest and penalties associated with past due taxes through the use of state and local amnesty, voluntary disclosure programs and administrative appeals.

**About Chamberlain Hrdlicka** Chamberlain Hrdlicka is a diversified business law firm with offices in Houston, Atlanta, Philadelphia, Denver and San Antonio. The firm represents both public and private companies as well as individuals and family-owned businesses across the nation. In addition to tax planning and tax controversy, the firm offers corporate, securities and finance, employment law and employee benefits, energy law, estate planning and administration, intellectual property, international and immigration law, commercial and business litigation, real estate and construction law.

