

Income/Franchise:

California FTB Says Nexus Relief for COVID-19 Pandemic-Related Telecommuting Has Expired

COVID-19 frequently asked questions for tax relief and assistance, Cal. FTB (updated 7/6/21). The California Franchise Tax Board (FTB) updated its previously released guidance on the state franchise tax implications to corporations that previously had no connections with California but which had an employee teleworking from California due to the COVID-19 pandemic [see *State Matters*, Issue 2020-37, for details on this earlier FTB guidance] – announcing that with the rescission of California Executive Order N-33-20, such out-of-state corporations now may be considered to be “doing business” in California, and may *not* be protected by P.L. 86-272, “depending on the teleworking activities of the corporation’s employee.” Please contact us with any related questions.

URL: <https://www.ftb.ca.gov/about-ftb/newsroom/covid-19/help-with-covid-19.html>

URL: https://newsletters.usdbriefs.com/2020/Tax/STM/200918_1.html

— Christopher Campbell (Los Angeles)
Principal
Deloitte Tax LLP
cwcampbell@deloitte.com

Kathy Freeman (Sacramento)
Managing Director
Deloitte Tax LLP
katfreeman@deloitte.com

Shirley Wei (Los Angeles)
Senior Manager
Deloitte Tax LLP
shiwei@deloitte.com

Joe Garrett (Birmingham)
Managing Director
Deloitte Tax LLP
jogarrett@deloitte.com

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