

In The News

Akerman Tax Attorneys Analyze Relevance of Virtual Contacts Post-*Wayfair*

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Akerman attorneys provide an overview of the legal challenges defining economic nexus following the Supreme Court’s *Wayfair* decision in the latest installment of their “SALT Insights” column in *Tax Notes*. Authors Michael Bowen, Lauren Ferrante, and Lorie Fale analyze the rarely discussed role virtual contacts play in the substantial nexus analysis.

“The Court’s consideration of virtual contacts in *Wayfair* was not hidden in a footnote. To the contrary, the Court referenced the significance of the online retailer’s virtual contacts several times in the opinion ... The references to virtual contacts in *Wayfair* are not dicta to be disregarded. To the contrary, it is clear that the Court considered this qualitative measuring stick crucial to the substantial nexus analysis,” the authors write.

You can read the complete [article here](#).

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