



Keep up to date on **ACCOUNTS PAYABLE™**

Inside information on how leading companies are managing cash and payments, in a fast-read format, twice a month.

October 16, 2020

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CFO DAILY NEWS

CFO Daily News, part of the SuccessFuel Network, provides the latest finance and employment law news for finance professionals in the trenches of small-to-medium-sized businesses. Rather than simply regurgitating the day's headlines, CFO Daily News delivers actionable insights, helping finance execs understand what finance trends mean to their business.

New rule on independent contractors: Details for A/P

■ DOL aims to simplify worker classification

Ensuring independent contractors (ICs) are correctly classified before paying them is going to get a little easier for A/P.

The U.S. Department of Labor (DOL) recently released a proposed rule on determining whether a worker is an IC or an employee under the Fair Labor Standards Act (FLSA).

According to a DOL news release, the new rule aims to:

- bring clarity and consistency to decisions regarding who's an IC under the FLSA
- make it easier to identify employees covered by the FLSA, and

- simplify the compliance landscape for businesses and improve conditions for workers.

On a more detailed level, here are the four main points of the proposed rule, as stated by the DOL:

1. Economic reality test

The new rule uses an "economic reality" test to determine if a worker is an IC or an employee.

The primary factor in the test is whether a worker is in business for himself/herself (i.e., independent contractor) or is economically

(Please see Rule ... on Page 2)

More per diems! IRS releases FY 2021 special rates

■ New high and low rates for your road warriors

Along with standard per diem rates, the Service has also issued special per diem rates for 2021.

As of Oct. 1, 2020, the rates are:

- \$292 per day, \$71 for meals, for high-cost localities
- \$191 per day, \$60 for meals, for other U.S. localities, and
- \$5 per day for incidental-expenses-only deductions.

The high and low rates are slightly less than last year's rates (\$297 and \$200, respectively). The rates for meals and incidental expenses remain

unchanged, though.

And as usual, IRS's notice also has an updated list of high-cost localities.

Broadcast the news

The takeaway for A/P: Since the Service's high and low rates took a dip this year, travelers will have a little less money to spend on the road.

That makes it vital to share the new rates with travelers ASAP, so they can adjust and avoid overspending.

Info: Notice 2020-71, [irs.gov/pub/irs-drop/n-20-71.pdf](https://www.irs.gov/pub/irs-drop/n-20-71.pdf)

Rule ...

(continued from Page 1)

dependent on a particular company for work (i.e., employee).

2. Core factors

The new rule cites two core factors that can help you with the economic reality test, namely:

- the nature and degree of the worker's control over the work they're performing, and
- the worker's opportunity for profit or loss based on initiative and/or investment.

These two factors should aid your company in deciding if a worker is in business for themselves or economically dependent on your company.

3. Other factors

The DOL's proposed rule also recognizes three secondary factors that provide additional guidance for determining worker status. They are:

- the amount of skill required for the work being performed
- the permanency of the working relationship between the worker and the company, and
- whether the work is part of an "integrated unit of production."

Note: The last factor speaks to whether a worker is integrated into a process alongside others, such as an

assembly line. It can also encompass those who work closely with employees or perform similar/interrelated jobs.

4. Actions over words

Lastly, the new rule includes an important point on how to determine if someone is an IC or an employee.

The DOL explains the actual practice is more relevant than what's contractually or theoretically possible.

Essentially, remember that actions speak louder than words.

Even if your agreement reads "independent contractor," that's not enough to prove an IC relationship. How the worker carries out their job in regard to the economic reality test, core factors and other factors mentioned above matters more.

Final takeaway

Note that while this rule would simplify worker classification to some extent, it wouldn't overrule state IC laws, such as California's ABC test.

All in all, the DOL hopes this far-reaching effort will help reduce worker misclassification and litigation.

To stay compliant, it's critical for A/P and others involved with IC relationships to understand the new rule and begin to incorporate it into their decision making.

Info: See the proposed rule in the Federal Register at bit.ly/fedreg526, and view the DOL's news release at bit.ly/dolnews526

Sharpen your judgment

This feature provides a framework for decision making that helps keep you and your company out of trouble. It describes a recent legal conflict and lets you judge the outcome.

■ A/P staffer takes time off, gets terminated soon after

"Hey, Jenn," HR Manager Harry Green said over videoconference.

A/P Manager Jenn Smith waved to the camera. "Hi, Harry. What did you want to talk about?"

Harry sighed. "Your ex-staffer, Debbie Davis, who we let go for performance issues."

Jenn nodded. "OK, go on."

"Well, she's suing us," Harry said. "Debbie's saying she was FMLA-protected when she was fired."

FMLA leave or sick time?

"FMLA-protected?" Jenn asked. "I don't think so. Debbie didn't have an FMLA-approved condition."

Harry sighed. "But she *did* request some time off right before she was fired, right?"

"Well, yes. Debbie sent me an email saying she needed some time off because she was stressed out," Jenn explained, recalling how the pandemic had taken a toll on her staff. "Debbie had a doctor's note recommending that she take a few days off. But a few days off to relax is different from FMLA leave."

"Didn't she ask for this *the day before* she was terminated, though?" Harry asked. "The timing looks terrible for us."

"It's not great," Jenn agreed. "But I've been documenting her performance issues for a long time."

"Let's hope that carries enough weight with the court," Harry said.

When Debbie sued for violation of the FMLA, Jenn's company fought to get the case dismissed.

Did the company win?

■ *Make your decision, then please turn to Page 6 for the court's ruling.*



Keep up to date on
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Keep Up to Date on Accounts Payable (ISSN 1098-0202), Issue date October 16, 2020, Vol. 23 No. 526, is published semi-monthly, except once in December, (23 times a year).

Subscription: 800-220-5000

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Networking with Other A/P Pros

Our subscribers come from a broad range of companies, both large and small. In this regular section, three of them share success stories you can adapt to your own unique situation.

1 Keeping cool during heated vendor calls

With many companies feeling financially strapped or concerned about cash flow, we needed to reassess how we handle payment inquiries.

While we're pretty good about getting invoices paid, sometimes our phone still rings with vendors asking about the status of their payments.

In these situations, we don't always know what to expect from the other person on the line.

They could be angry or upset, and what they say could easily ruin our day if we let it. We've been there!

That's why we wanted to have an action plan for these calls.

Don't take it personally

Now, we start by asking the vendor for the specific invoice number.

If we don't have the invoice on file, we ask them to send it again so that we can get it handled ASAP.

If we have the invoice, we give them the check number along with the date it was mailed or will be mailed. This calms most vendors worries.

Another key: If the vendor is upset, we remember that it's not

personal – it's just business.

An angry call from someone can be hard to swallow and can stay in your mind if you let it, so we don't.

Instead, we listen to what they have to say, answer their questions and provide solutions as best we can.

And once calls are over, we try not to let them get the best of us.

By letting them roll off our back and moving on with our day, these types of calls become easier with time.

(Ralph Sirani, Senior Staff Accountant, Goodway Technologies Corp., Stamford, CT)

IMPROVING YOUR OWN A/P PROCESS

2 Achieved a smooth software transition

After putting new processes in place to keep our business running smoothly during the pandemic, we noticed our software needed an update.

It seemed like the perfect time to do a software upgrade, so employees could adapt to the changes as quickly as possible.

However, we knew that diving into a new system without extra training or guidance could be anxiety-inducing for some employees.

We had to find a way to make the transition smooth and streamlined.

Practice makes perfect

Here's what we did: We created a sample version of the program where people could practice using it to do their jobs as if the new system was already up and running.

We even uploaded some of our database to the system so that staffers could go in and try out the software using familiar information.

All the steps were the same as if the

software was live, but there was no way to mess up data or files in the sample program.

Now that people have been practicing, we're confident that when we go live with our new system, everyone will be comfortable with the transition.

It's given employees peace of mind to be able to practice a little, and now they feel like they're ready to tackle this big change.

(Paula York, Accounting Manager, Weamco Inc., Sapulpa, OK)

3 Quick checklists made delegating tasks easier

In the past, I sometimes struggled to delegate tasks to staffers and co-workers clearly.

I'd ask employees to handle something, and they'd do it.

But often, they didn't follow up on it or consider the job a real part of their responsibilities.

They saw everything as *my* job – they were just pitching in to help.

To keep our operations running

smoothly and create a better chain of command, I needed to make it clear who was in charge of what.

Written and verbal communication

To eliminate any doubt, I decided to write checklists for each job, outlining exactly what employees needed to do. (For example, I put someone in charge of checking for hazards and repair issues.)

Checklists proved to be a great format because they present all the most important information about specific jobs in a way that's easy for

employees to digest and understand.

In addition to using checklists, we also started meeting regularly to talk about new problems that come up week to week.

The checklists and meetings have made a huge difference in our everyday operations.

Now, everyone knows what they're supposed to do, and they don't expect me to handle it all.

(Angela Policano, Director and Owner, Clarksburg Beauty Academy, Clarksburg, WV)

T&E Spotlight

T&E comprises 8%-12% of the average organization's total budget – and it's also one of the areas where A/P can make the most impact. This regular feature showcases the latest ways you can save time and money on processing travelers' expense reports and reimbursements.

AT-HOME EXPENSES

The shift to remote work has required A/P and Payroll to keep a close eye on at-home expenses and continually ask, "Are we responsible for reimbursing that?"

Of course, the answer to that question is contingent on not just your company's policies – but federal and state rules, too.

Compliant on all fronts

Here's what to keep in mind when reimbursing at-home expenses to stay compliant with relevant authorities:

1. Department of Labor (DOL): Guidance from the DOL explains that, per the terms of the Fair Labor Standards Act (FLSA), nonexempt employees can't be asked to cover business expenses when working from home if the costs would bring their pay below the federal minimum wage.

Although there's more flexibility with exempt employees, their weekly pay must still pass the salary basis test of the FLSA. And this may not happen if they're consistently paying for biz expenses related to using technology

or maintaining a home office during the coronavirus pandemic.

So, keep communication open with Payroll about exempt and nonexempt employees, since you may have to reimburse some at-home expenses.

2. IRS: Remember that for the pandemic's duration, companies can make tax-free payments to employees for certain coronavirus-related expenses.

Sec. 139 of the Internal Revenue Code lets companies give workers payments for "qualified disaster relief" during a federal emergency. And this can include the costs associated with telework required due to COVID-19 (*visit our website and search "pandemic expenses" for more info*).

3. States: Currently, five states have laws that impact how much you must reimburse for these types of expenses: California, Illinois, Massachusetts, Montana and New Hampshire.

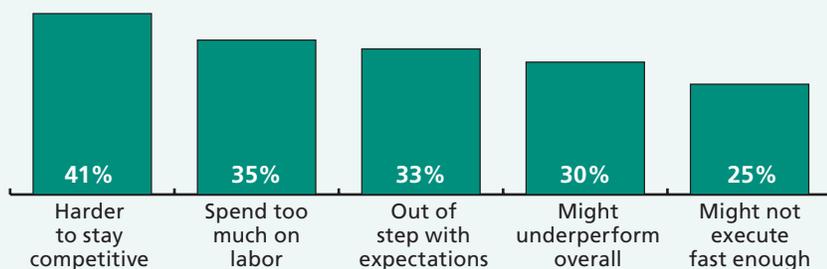
But even if your company doesn't operate in these states, it's still smart to have a detailed policy that addresses reimbursement of telework business expenses, including guidelines and financial limits for employees.

Info: bit.ly/athome526

Behind the curve?

What are the top risks of adopting financial automation too late?

Note: More than one answer accepted. Results do not equal 100%.



Source: Invoiced, invoiced.com

You know that every day A/P spends bogged down by arduous, manual processes means more money down the drain for your company. As this data shows, finance functions must take action now to embrace the automated future if they want to stay competitive, efficient and cost-effective.

TEST YOUR KNOWLEDGE

■ 'Did that vendor charge us the correct sales tax?'

Though vendors are responsible for applying the correct sales tax, you have to act as a backup and verify items are taxed correctly before issuing payments.

That makes knowing when sales tax should or shouldn't be applied – and at what rate – an essential skill for all A/P pros.

Answer *True* or *False* to the following questions to see how well you know the preliminary standards of applying sales tax:

1. Vendors should charge you sales tax based on the rate at their location.
2. Just because a vendor isn't located in your state doesn't necessarily mean they shouldn't charge you sales tax. The ship-from location isn't always relevant.
3. If A/P paid sales tax when it purchased an item, your company doesn't need to charge sales tax when it resells that item.

ANSWERS

1. *False.* This is sometimes true – but not always. It depends on if the state has origin-based or destination-based sales tax, explain the experts at TaxJar.
2. *True.* Sales tax nexus can be triggered by many things. A vendor may have a warehouse, store, employee, etc., in the state.
3. *False.* If your company resells a taxable item in a state where you have nexus, your company must charge sales tax – even if A/P paid sales tax when it bought the item, says TaxJar. (If your company wants to avoid paying sales tax on items bought for resale, you'll need to obtain a retail certificate or try to recover the paid sales tax later.)
- Cite: bit.ly/salestax526

Answers to the quiz:

Performance Boosters

PAYABLES NEWS

To help our readers improve payables operations, KAP selects the best ideas from a variety of sources and presents them in a quick-read format.

T&E training: Why A/P should separate it by department

While training employees on T&E practices is essential, it's not always easy to get everyone on the same page in one group meeting or session.

A solution: Separate employees by department, since each department likely submits similar expenses. Then A/P can gear training to each specific group, so they get more out of it.

Of course, you could still hold larger training sessions periodically to go over more general T&E topics and questions.

4 traits that can uncover a hidden leader in your office

As a manager, you might think you know your staffers pretty well.

But it's possible staffers you regard as timid are leaders in disguise. Use these clues to spot secret superstars:

1. **They're human.** They don't try to outdo their co-workers; they relate to them as people first.
2. **They're future thinking.** Instead of saying, "It's not broken, don't fix it," they push for improvement – even when A/P's already successful.
3. **They stay tuned in.** These staffers see the value of checking in often and helping out when others need it.
4. **They have "office friends."** With sincerity, they take the time to ask about others' days and lives.

Info: bit.ly/lead0519

Call out inconsistencies to reduce late payments, fees

It's a pain when vendors' confusing or contradictory terms ultimately lead to late payments.

That's why A/P has to stay sharp, especially with new vendors. Are there inconsistencies in contract terms? Are their instructions clear, or are there ambiguous lines woven in? Do some

invoices read "due within 30 days" and others say "due between 10 and 20 days"? Do vendors specify late fees or other charges you may incur?

Though these nuances seem small, they can trip up staffers and result in payment delays and relationship strain. Being vigilant and reaching out to express concerns right away can save you both trouble in the long run.

Info: bit.ly/inconsistency519

Still trying to be a morning person? You can let up!

3:45 a.m., 4 a.m., 4:30 a.m. These are the times some of the world's most successful CEOs rise in the morning.

But just because they do it doesn't mean you should, too. The time you wake up is, to some extent, based on biology. It's not a lack of willpower that makes you a night owl rather than an early bird – it's how you're made.

Bottom line: No one's successful based on the time they get up. They're successful because they accept their "natural clock" as is and use it to mold their day. So, work to understand your natural clock and how you can make the most of your time.

Info: bit.ly/morning519

SOFTWARE SKILL BOOSTER

Block distracting websites, so you can stay focused

Ever find your eyes straying from spreadsheets to your favorite sites?

One tip to avoid online distractions: Try an app or program that lets you temporarily block certain websites – like social media sites, news sites or even personal email.

To check out a handful of website blocker options, visit bit.ly/block526

If you have a story idea or comment to share, contact the editor at aevans@cfodailynews.com

How online sales tax has shifted companies' focus

Have A/P and A/R felt the impact of sales tax expanding to include remote sellers and purchases? If so, you're far from alone.

A survey from Potentiate asked companies how *Wayfair* and other state tax-related laws have affected them, and their top answers were:

- increased number of states where they collect/file sales tax (45%)
- more complexity for sales tax calculation/filing (42%), and
- heightened need for additional tools/technology (40%).

Given that, A/P and A/R should have a plan to keep up with these online sales tax challenges (regular state research, new tech, etc.).

Info: bit.ly/taxes526

IRS providing more tax relief due to Oregon wildfires

For companies impacted by the wildfires in Oregon, the Service is offering some leeway.

In a news release, IRS announced it's extending certain deadlines for business tax returns and payments.

Reminder: The Service is also offering tax relief for those affected by the California wildfires, the Iowa derecho and Hurricane Laura (*search "recent natural disasters" on our website for that story*).

Info: bit.ly/relief526

Communication issues costing you more than just money

Here's good reason why A/P must keep communication strong, even amid the COVID-19 chaos.

When asked how communication issues have hurt them in the past year, companies admitted they've lost customers (33%), missed crucial deadlines (30%) and seen colleagues quit (10%), per a Nextiva survey.

So, if you've seen any holes in A/P communication, it'd be smart to fill them now to avoid these issues.

Info: bit.ly/comm526

5 questions to see A/P candidates' aptitude for quick decision making

■ Roll out this list during your next interview

Interview after interview, it can feel like all the answers to your questions sound repetitive – leaving you unable to distinguish average candidates from outstanding ones.

While you might think this is due to candidates' inability to provide fresh, exciting answers, it could be that you're asking the wrong questions.

The technique of "behavior-based interviewing" says finding the right candidate is all about asking questions on real-life scenarios, phrased so people have to think fast. In turn, their answers will show you how they'd make snap decisions in A/P.

Think fast and smart!

Here are five questions you can use to try out this technique and get inside A/P candidates' heads:

1. "Tell me about a time when you [fill in a common A/P situation]."

Example: "Tell me about a time when your company made a payment mistake – and how you corrected it internally and prevented a similar mistake from happening again."

2. "You would have to deal with [situation] as part of the job. How would you handle it?"

Example: "You would be working with dozens of vendors at a time. How would you make them feel valued and prioritized individually?"

3. "What would your former boss say about how you handle [situation]?"

Example: "How would your former boss describe your efforts to improve outdated A/P and office practices?"

4. "What experiences at your previous job would help you expertly deal with [situation]?"

Example: "We usually have a lot of employees on the road. What previous experiences could you use to help manage travel expenses here?"

5. "Given [these two choices], which would you choose and why?"

Example: "If we were tight on funds for a period of time, would you rather have conversations with vendors about paying late, or prioritize vendors and talk with departments about temporarily cutting back on expenses?"

Info: bit.ly/interview519

recommended she take a few days to relax. So, the court ruled Debbie's firing was reasonable and she wasn't protected under the FMLA.

Analysis: Document, document!

While it never looks great to fire a staffer right after they request any type of leave, in this instance, Jenn's company did everything right to protect itself.

Debbie's performance issues were well documented, and the company realized her request for time off didn't trigger its FMLA responsibilities.

Based on *Gardiner v. City of Philadelphia*. Dramatized for effect.

MISTAKES THAT COST

This regular feature shows how companies and individuals have run afoul of state or federal laws. See how others got off track so you can avoid similar problems.

Unauthorized transfers net 4 years in prison

Individual: Jennifer Dwyer, former bookkeeper at Northeast Agricultural Sales in Lyndonville, VT.

Violation: Dwyer pleaded guilty to one count of wire fraud, having stolen around \$2.2 million from the company where she'd worked for over two decades.

Penalty: She was sentenced to serve 51 months in prison, followed by three years of supervised release. She also must pay restitution.

Note: Dwyer began working at the company in 1998 and eventually moved into the role of bookkeeper, giving her control over billing, financial accounts and the payroll system. From 2007-2017, she abused that role to make unauthorized electronic transfers to a personal account.

Cite: bit.ly/dwyer526

Finance pro caught up in \$1.5M scheme

Individual: Chad Bednarski, former finance manager at Lakeside Auto Group in Erie, PA.

Violation: For his role in defrauding the auto group of \$1.5 million, Bednarski pleaded guilty to one count of fraud conspiracy.

Penalty: A judge is scheduled to sentence Bednarski in early 2021. He faces up to 30 years in federal prison and \$1 million in fines. He also must pay restitution.

Note: Bednarski got caught up scheming with the auto group's owner. Together, they reported fake sales, falsified records and held back vital information from their bank to avoid or delay making payments to the bank.

Cite: bit.ly/bednarski526

Sharpen your judgment THE DECISION

(See case on Page 2)

Yes, Jenn's company won when the court dismissed Debbie's case.

Debbie's attorney claimed that since she was fired the day after asking for time off, the company clearly discriminated against her.

But the court disagreed. It noted the company had been having issues with Debbie for a while – and had documented it. Plus, Debbie's doctor didn't say anything about her having an FMLA condition. The doctor merely

Phish your employees! 8 ways to test their fraud prevention skills

■ See who passes – and who fails

Employees and staffers know phishing scams are out there, but are they actively on guard against them?

To find out, try “phishing” your employees. Send them real-looking fraud attempts and see who falls victim to what. (You can work with IT to track employees’ actions.)

The benefits: First, It’ll show you which employees pose the biggest threat to A/P security (i.e., who fell for the most scams). Second, it’ll reveal which type of scams pose the biggest threat (i.e., which scam employees fell for the most).

Test and assess

Check out eight ideas you can use to test your employees’ fraud detection and prevention skills, courtesy of SecureWorld:

1. Clicking on a link (e.g., website URL, embedded button).

2. Replying to an email with any type of info (e.g., banking details).
3. Opening a suspicious attachment (e.g., a fake invoice or receipt).
4. Enabling macros in attachments (since they can spread viruses).
5. Entering data on a landing page (e.g., log-in username or password).
6. Sending info due to a vishing (voicemail phishing) attempt.
7. Replying with info to a smishing (text message) attempt.
8. Plugging in a questionable USB drive or removable disk.

Next moves

After you’ve tested your employees, you can come up with a plan for additional training based on which employees need it the most and which types of scams need to be highlighted a bit more.

Info: bit.ly/phishing526

How A/P pros can combat ‘virtual fatigue’

■ Tips to adapt to a more remote workforce

For some, the new remote world is a dream come true – fewer distractions, less office chatter. For others, virtual work can cause disengagement or sluggishness.

You may be tempted to multitask during meetings or feel uncomfortable onscreen for video calls. And it can be hard for even the best A/P pros to be productive when feeling this way.

Fighting back

Fortunately, you can take control and fight virtual fatigue. Here are three ways to feel more engaged and connected from speaker Beth Kanter:

1. Add an “energizer.” Just sitting and listening during meetings lets

fatigue sneak in, but movement and active participation will curb it. Add in a group stretch or other activity where you move around.

2. **Do lunch virtually.** Schedule food deliveries or whip up dishes in your respective kitchens, then have lunch via Zoom. Some programs, like Slack, even offer a randomizer add-on that will pair up teammates for lunch.

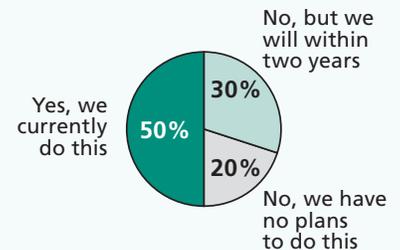
3. **Try walking meetings.** Having a more casual catch-up chat or team brainstorming session? FaceTime and Zoom are great for walking meetings. And as an added bonus, everyone will be getting in their steps while being productive.

Info: bit.ly/fatigue526

How do you stack up?

Working with IT

Does your company connect finance staffers with their IT equivalents?



Source: FTI Consulting, fticonsulting.com

As digitization and remote work become commonplace, A/P needs to have a solid relationship with IT. It could help to establish a reliable point-of-contact, just for A/P, who really understands your operations.

Each issue of KAP contains an exclusive survey to give payables professionals insight into what their peers nationwide are thinking and doing.

THE LIGHTER SIDE

■ Yikes! Good thing A/P caught these fraudulent expenses

You’re probably no stranger to the occasional case of expense fraud.

But hopefully, you’ve never caught anything as bad as these outrageous submissions:

- A detailed account of an entire patio and deck renovation almost passed ... until someone realized the employee no longer worked at the company.
- A taxi receipt had a “1” added to make an employee’s trip from home to the train station worth \$111 instead of \$11.
- Two bottles of vodka were submitted as an expense by a local reporter with the description, “bribe to security guards to get access to camp.”

Info: bit.ly/expensefraud519

Taking the guesswork out of state tax compliance

Here's KAP's roundup of key state tax changes. Developments in other states often indicate trends to watch. Your state may be next.

TECHNOLOGY

You know tangible goods are typically taxable, but what about digital goods and services? Check out two states with updates.

TENNESSEE – Paying for online classes in the Volunteer State? A new ruling clarifies their taxability.

Case in point: A company offered two types of online classes: live, instructor-led classes and self-paced classes without instruction.

Regarding sales and use tax, the state determined:

- The live, instructor-led classes were exempt.
- The self-paced classes were taxable because users remotely accessed software for their lessons, and Tennessee taxes sales that include remote access of software.

Info: bit.ly/tn526

COLORADO – Heads up if your company buys tech backup services. This state has new insight for A/P.

The state recently addressed an IT company that sold backup services for computer data and resold SaaS. As part of its services, it delivered physical servers to customers.

Were the backup services taxable?

The state said no. Even though the services included a lease of tangible personal property (i.e., the servers), the “true object” of the sale was the computer data backup. The SaaS was also not taxable because it was delivered electronically and didn't qualify as tangible personal property.

Info: bit.ly/co-526

TAX RELIEF

You know IRS is providing tax relief for recent natural disasters (*see*

related story on Page 5). A few states are offering their own leeway, too.

CALIFORNIA – Has your company been affected by the recent wildfires in California?

Those in declared disaster areas may be able to get an extension for tax filing and payment deadlines, as well as relief from certain penalties and interest.

But let your CFO know: Your company has to submit a relief request (paper or digital) to get the relief.

Info: bit.ly/ca526

TEXAS – This one's for A/P pros in the Lone Star State.

The Texas Comptroller announced it's providing tax relief for those impacted by Hurricane Hanna and/or Hurricane Laura.

To get an extension to file and pay taxes, companies must apply with the Comptroller.

Info: bit.ly/txcomp526

LOUISIANA – Companies located here are getting some tax relief, too.

Those affected by Hurricane Laura can get automatic tax filing and payment extensions, according to the Department of Revenue (DOR).

But the DOR says companies must show previous compliance to get the relief: If penalties or interest began accruing before Aug. 24, 2020, you won't be eligible for the relief.

Info: bit.ly/la526

RATE CHANGES

A new quarter brings new local sales and use tax rates! Here are a bunch of locations with changes.

MULTIPLE STATES – Stay sharp, A/P. On Oct. 1, 2020, new local rate changes went into effect.

The jurisdictions that implemented rate changes include:

- Alaska (*bit.ly/ak-526*)
- Arkansas (*bit.ly/ar-526*)

- California (*bit.ly/ca-526*)
- District of Columbia (*bit.ly/dc-526*)
- Georgia (*bit.ly/ga-526*)
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