



## The Post-Wayfair Future of SALT Controversies: The Due Process Clause

Jack L. Van Coevering, Taylor A. Gast and Cody Mott (Summer Associate)

*Michigan Association of Certified Public Accountants (MICPA)*

July 17, 2018

*This is the fourth in a series of articles written for MICPA members examining the far-reaching impact of the Supreme Court's decision in *South Dakota v. Wayfair, Inc.**

---

### **PRACTICE AREAS**

Business & Tax

Federal Taxation

Michigan Tax

State and Federal Audits and Tax Disputes

Tax Law

---