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In this issue:

Amnesty/Voluntary Disclosure: MTC National Nexus Program Now Listing a Total of 24 Participating States/Jurisdictions to its "Online Marketplace Seller Voluntary Disclosure Initiative" 2

Amnesty/Voluntary Disclosure: Oklahoma Tax Commission Reminds that Amnesty Program Begins September 1 2

Amnesty/Voluntary Disclosure: Texas: New Law Requires Comptroller to Establish a Tax Amnesty Program Providing for Waiver of "penalty or interest, or both" 3

Income/Franchise: Illinois Department of Revenue Publishes Amended Apportionment Rules 3

Income/Franchise: A Closer Look at New York's Draft Proposed Regulations under Article 9-A Business Corporation Franchise Tax Under Subpart 3-9: Computation of the Unabsorbed Net Operating Loss (UNOL) and Prior Net Operating Loss Conversion (PNOLC) Subtraction for Combined Group Members 4

Income/Franchise: Wisconsin: Software Company's Royalties Received from Out-of-State Original Equipment Manufacturers Are Excluded from Sales Factor Numerator 7

Indirect/Sales/Use: Massachusetts DOR Seeks Comment on Promulgation of Administrative Rules for Tax Collection by Third-Party Payment Processors under Recently Enacted Budget 8

Multistate Tax Alerts 8

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Amnesty/Voluntary Disclosure:
MTC National Nexus Program Now Listing a Total of 24 Participating States/Jurisdictions to its "Online Marketplace Seller Voluntary Disclosure Initiative"

Online Marketplace Seller Voluntary Disclosure Initiative, Multistate Tax Comm., Nexus Program (8/18/17). The Multistate Tax Commission (MTC) National Nexus Program is now including a total of 23 states, plus the District of Columbia, to its list of participating states and jurisdictions in the special limited-time voluntary disclosure initiative that began on August 17, 2017, and will run through October 17, 2017. This program generally is being made available to online sellers that have nexus with a participating state as a result of having inventory located in a fulfillment center or warehouse in that state operated by a defined "marketplace provider/facilitator" or from other nexus-creating activities of a marketplace provider/facilitator in the state. Under this program, qualifying participants generally must prospectively collect and remit applicable sales and use taxes, as well as file and pay any appropriate corporate income and franchise taxes, in exchange for waiver of back tax liabilities, penalties, and interest in that state.
URL: http://www.mtc.gov/Nexus-Program/Online-Marketplace-Seller-Initiative

The 24 states and jurisdictions that now appear to be participating in this program include: Alabama, Arkansas, Colorado, Connecticut, District of Columbia, Florida, Idaho, Iowa, Kansas, Kentucky, Louisiana, Massachusetts, Minnesota, Missouri, Nebraska, New Jersey, North Carolina, Oklahoma, South Dakota, Tennessee, Texas, Utah, Vermont, and Wisconsin. Most states participating in this special time-limited voluntary disclosure initiative have agreed, for eligible taxpayers meeting specified criteria, to waive sales/use and income/franchise back tax liability, including penalties and interest, for prior tax periods, *without regard to any lookback period*, provided the taxpayer registers as a seller or retailer to collect, report and remit sales/use tax and commences to file sales/use tax returns and remit sales/use tax as of the effective date set forth in the voluntary disclosure agreement; and if the taxpayer is subject to income/franchise tax, the taxpayer commences filing income/franchise tax returns and paying tax due, commencing with the tax year that includes the effective date of the voluntary disclosure agreement.

See *State Tax Matters*, Issue 2017-32, for more details on this program and its eligibility criteria, and please contact us with any questions.
URL: http://newsletters.usdbriefs.com/2017/Tax/STM/170811_2.html

— Dwayne Van Wieren (Los Angeles)
Partner
Deloitte Tax LLP
dvanwieren@deloitte.com

Michael Bryan (Philadelphia)
Managing Director
Deloitte Tax LLP
mibryan@deloitte.com

Valerie Dickerson (Washington, DC)
Partner
Deloitte Tax LLP
vdickerson@deloitte.com

Dominic Greco (Chicago)
Managing Director
Deloitte Tax LLP
dgreco@deloitte.com

Amnesty/Voluntary Disclosure:
Oklahoma Tax Commission Reminds that Amnesty Program Begins September 1

Informational Notice: Program waives penalty and interest to encourage filing of delinquent taxes, Okla. State Tax Comm. (8/8/17). The Oklahoma Tax Commission (OTC) reminds that it will be offering a limited-time amnesty program running from September 1, 2017 through November 30, 2017, to encourage the filing and payment of delinquent taxes under which eligible participants that voluntarily file and pay certain tax types (including state corporate income and sales and use taxes) may be entitled to a waiver of the underlying penalty and interest due. This program has been established pursuant to recently enacted legislation [H.B. 2380; see *State Tax Matters*, Issue 2017-21, for more details on this new law], which additionally permits the period for which additional taxes may be assessed under this "Voluntary Disclosure Initiative" to be limited to three taxable years for annually filed taxes, or 36 months for taxes that do not have an annual filing frequency, for some qualifying participants.
URL: https://www.ok.gov/triton/modules/newsroom/newsroom_article.php?id=257&article_id=34682

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URL: http://webserver1.lsb.state.ok.us/cf_pdf/2017-18%20ENR/hB/HB2380%20ENR.PDF
URL: http://newsletters.usdbriefs.com/2017/Tax/STM/170526_1.html

The OTC additionally explains that this program is available to individuals and businesses that owe any eligible taxes for any tax period prior to September 1, 2017 (January 1, 2016 for income taxes) provided the individual or business:

- Does not have outstanding tax liabilities other than those reported pursuant to the initiative;
- Has not been contacted by the OTC or a third party acting on behalf of the OTC with respect to the potential or actual obligation to file a return and make a payment to the state;
- Has not collected the tax from others, such as sales or payroll taxes, and not reported those taxes; and
- Has not within the preceding three years, entered into a voluntary disclosure agreement or amnesty program for the type of tax owed.

Note that accompanying administrative rules and answers to "frequently asked questions" have also been issued. Please contact us with any questions.

— Jacob Aguero (Houston)
Senior Manager
Deloitte Tax LLP
jaguero@deloitte.com

Jeff Meadows (Houston)
Senior Manager
Deloitte Tax LLP
jmeadows@deloitte.com

Shona Ponda (New York)
Senior Manager
Deloitte Tax LLP
sponda@deloitte.com

Amnesty/Voluntary Disclosure:
Texas: New Law Requires Comptroller to Establish a Tax Amnesty Program Providing for Waiver of "penalty or interest, or both"

S.B. 1, signed by gov. 6/12/17. New law that becomes effective September 1, 2017, requires the Texas Comptroller of Public Accounts (Comptroller) to establish a tax amnesty program "for a limited duration" that is designed to encourage voluntary reporting by "delinquent taxpayers that do not hold a permit, or are otherwise not registered for a tax or fee administered by the Comptroller, or those permitted taxpayers that may have underreported or owe additional taxes or fees." The new law mandates that such a program provide for the waiver of "penalty or interest, or both, but shall not apply to an established tax liability or taxpayers currently under audit review." Subsequently issued guidance from the Comptroller states that it will provide additional information "once dates and program details are established."
URL: http://www.capitol.state.tx.us/tlodocs/85R/billtext/pdf/SB00001F.pdf#navpanes=0

Please contact us with any questions.

— Russell Brown (Dallas)
Partner
Deloitte Tax LLP
rubrown@deloitte.com

Robert Topp (Houston)
Managing Director
Deloitte Tax LLP
rtopp@deloitte.com

Income/Franchise:
Illinois Department of Revenue Publishes Amended Apportionment Rules

Amended 86 Ill. Adm. Code Secs. 100.3380 and 100.3390, Ill. Dept. of Rev. (eff. 8/3/17). The Illinois Department of Revenue (Department) has issued amended apportionment rules that eliminate the "double throwback" rule provisions, expand the "occasional sales" rule to include gross receipts from the sale of stock in a subsidiary, and revise alternative apportionment provisions to allow or require such use when the standard statutory formula does not

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fairly represent the "market" for the taxpayer's goods and services in Illinois (rather than the extent of the taxpayer's business activities in Illinois under prior law). The amendments also reflect other current Department policies related to apportionment of business income.
URL: http://www.cyberdriveillinois.com/departments/index/register/register_volume41_issue33.pdf

See forthcoming Multistate Tax Alert for more details on these amended regulations; and contact us with any questions in the meantime.

— Brian Walsh (Chicago)
Managing Director
Deloitte Tax LLP
briawalsh@deloitte.com

Shona Ponda (New York)
Senior Manager
Deloitte Tax LLP
sponda@deloitte.com

Income/Franchise:
A Closer Look at New York's Draft Proposed Regulations under Article 9-A Business Corporation Franchise Tax Under Subpart 3-9: Computation of the Unabsorbed Net Operating Loss (UNOL) and Prior Net Operating Loss Conversion (PNOLC) Subtraction for Combined Group Members

On May 5, 2017, the New York Department of Taxation and Finance (Department) released a draft document renumbering New York Business Corporation Franchise Tax Regulations Subpart 3-9 as 3-14, and adding a new Subpart 3-9. The authors here take a closer look at the draft proposed regulations for Sec. 3-9.2 (Computation of the unabsorbed net operating loss (UNOL)), Sec. 3-9.6 (Computation of the prior net operating loss conversion (PNOLC) subtraction pool), Sec. 3-9.7 (Computation of the PNOLC subtraction) and Sec. 3-9.8 (Impact of combined group changes on the PNOLC subtraction) as it relates to combined groups and combined group members. Note that these are draft proposed regulations, and the Department has stated that these draft proposed regulations are not final and should not be relied upon.

Overview under the Draft Proposed Regulations

Under New York Tax Law Sec. 210.1(a)(viii), net operating losses (NOLs) generated before January 1, 2015 are deducted from taxable income in the form of a prior net operating loss conversion (PNOLC) subtraction beginning in 2015. As part of this framework, taxpayers compute their unabsorbed net operating loss (UNOL). The UNOL generally is the unabsorbed portion of NOL as calculated under Article 9-A or Article 32, as in effect on December 31, 2014, that was not deductible in previous tax years and was eligible for carryforward on the last day of the base year.[1] Next, a UNOL is converted into a PNOLC subtraction pool. Taxpayers are permitted to deduct a PNOLC subtraction based on the size of this subtraction pool and certain other factors.[2]

Computation of the UNOL for Combined Group Members under the Draft Proposed Regulations

A corporation that was included in a combined group during its base year must compute its own UNOL as a step in computing the combined group's PNOLC subtraction. Moreover, in the event the corporation's filing status changes (*i.e.*, from a separate company to a combined group, from a combined group to a separate company, or from one combined group to a new combined group), its legacy PNOL subtraction allotment and unused PNOLC subtraction carryforward (each of which is based on its UNOL) is an attribute for such corporation's use in its new filing group or as a separate company, as the case may be. The UNOL of a corporation that was included in a combined group for the base year is calculated by completing the following steps:

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[1] "Base year" is defined as a "corporation's last taxable year beginning on or after January 1, 2014 and before January 1, 2015." Draft. Prop. Reg. Sec. 3-9.1(a).
[2] Draft Prop. Reg. Sec. 3-9.4.

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- First, determine the amount of the base year combined group's UNOL, taking into account all limitations and other rules detailed in the Draft Proposed Regulations.[3]
- Next, the combined group must allocate the group UNOL among each base year combined group member. This is determined by multiplying the combined group's total base year UNOL by a percentage that represents each individual group member's "contribution of losses to the base year combined group's UNOL."[4]
    - It is important to note that when making this determination, only the *losses* of a member from years where both federal and New York State NOLs were sustained and available for carryover are factored in for this purpose and income years are ignored.[5] As such, this percentage is calculated by: (1) dividing the total New York State losses of the individual member corporation by the total New York State losses of all members of the combined group having New York NOLs (to the extent such NOLs are included in the eligible New York NOL carryover amount of the base year combined group), and (2) multiplying the result by one hundred.[6] In the event that a portion of the combined NOL carryover was utilized before the base year, the remaining portion of the NOL carryover related to the loss year is allocated to each member based on such member's original loss in such year, without regard to any amount utilized before the base year.[7]

Computation of the PNOLC Subtraction Pool under the Draft Proposed Regulations

For a corporation that was part of a combined group during its base year, the PNOLC subtraction pool is calculated by completing the following steps:

- Determine the tax value of the taxpayer's UNOL by multiplying the corporation's UNOL by the combined group's base year business allocation percentage and the combined group's base year tax rate; and
- Divide the tax value of the UNOL by 6.5%.[8]

Computation of the PNOLC Subtraction under the Draft Proposed Regulations

Under the draft proposed regulations, a combined group would be required to compute and compare amounts described below to arrive at its PNOLC subtraction.

- For combined groups electing the 50% allotment method, the PNOLC subtraction is limited to the smallest of (1) the available amount; (2) the maximum amount; and (3) 50% of the PNOLC subtraction pool.[9]
- For combined groups using the 100% or 10% allotment methods, the PNOLC subtraction is limited to the smaller of (1) the available amount; and (2) the maximum amount.

For a combined group in its first tax year beginning on or after January 1, 2015, the PNOLC subtraction available for use is the amount of its PNOLC subtraction allotments of all members of the combined group. For later years, a combined group's PNOLC subtraction available for use includes the PNOLC subtraction allotments of all members plus the unused PNOLC subtraction carryforwards of all members of the combined group. The PNOLC subtraction amounts described in this paragraph are referenced above as the "available amount."[10]

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[3] Draft. Prop. Reg. Sec. 3-9.2(b), (c) and (d). *See also* "*A Closer Look at New York's Draft Proposed Regulations under Article 9-A Business Corporation Franchise Tax Under Subpart 3-9: Computation of the Unabsorbed Net Operating Loss (UNOL)*" in the June 30, 2017 publication of *State Tax Matters* for additional detail.
URL: http://newsletters.usdbriefs.com/2017/Tax/STM/170630_3.html
[4] Draft. Prop. Reg. Sec. 3-9.2(d).
[5] Draft Prop. Reg. Sec. 3-9.3, Examples 3, 4, and 5.
[6] Draft. Prop. Reg. Sec. 3-9.2(d).
[7] Draft Prop. Reg. Sec. 3-9.3, Example 4.
[8] New York Tax Law Sec. 210.1(a)(viii)(B)(2); Draft Prop. Reg. Sec. 3-9.6(b). Note that the Draft Proposed Regulations omit any reference to the zero percent tax rate on business income applicable to qualified New York manufacturers; this may be because the Department in its Corporate Tax Reform FAQs has indicated that the "value of the PNOL conversion subtraction for a qualified NY manufacturer is $0 due to the 0% ENI rate" applicable in the base year.
[9] Draft Prop. Reg. Sec. 3-9.7(d). The PNOLC subtraction for a corporation utilizing the 50% allotment method is allowed only in tax years beginning before January 1, 2017. *Id.*
[10] Draft Prop. Reg. Sec. 3-9.7(a).

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A combined group's PNOLC subtraction allotment is the percentage, either 10%, 50% or 100% (limited to small business taxpayers), of a combined group's PNOLC subtraction pool that may be claimed in a taxable year. To the extent that a combined group cannot utilize all of its PNOLC subtraction allotment, such unused portion will be carried forward as a PNOLC subtraction carryforward.[11]

The maximum amount of the PNOLC subtraction is computed by multiplying the "combined apportioned business income before the PNOLC subtraction and the net operating loss deduction for the taxable year" by "the business income tax rate for the taxable year" and subtracting "the greater of the combined capital base tax or the fixed dollar minimum tax attributable to the designated agent for the taxable year."[12] This result is divided "by the combined group's business income tax rate for the taxable year."[13] This amount is referenced above as the "maximum amount."

With regard to the 50% PNOLC subtraction allotment, the draft proposed regulations state that an election must be made by a designated agent of a combined group "on an original, timely filed return for the first 2015 taxable year, determined with regard to extensions of time for filing."[14] If such an election is made, the taxpayer is entitled to a 50% PNOLC subtraction allotment for the first two taxable years after the base year, and no PNOLC subtraction allotment for the third taxable year and all following years. The election is revocable by the designated agent on a timely filed amended return for each year that the election was claimed, and revokes the election for all members of a combined group at the time the election is revoked.[15]

When determining the PNOLC subtraction for a combined group, each member calculates its own PNOLC subtraction allotment based on whichever allotment method is chosen by the group's designated agent.[16] However, when an entity that has made the 50% election and previously filed separately joins a combined group that is using the 10% allotment method, it may still utilize 50% of its PNOLC subtraction as a member of the combined group.[17] The PNOLC subtraction allotment for a combined group is the sum of each member's PNOLC subtraction allotment for the taxable year.[18]

If making the 50% allotment method election, the PNOLC subtraction carryforward "cannot be carried forward to any tax year beginning on or after January 1, 2017."[19] However, an example makes clear if a taxpayer with the 50% election has two short taxable years in 2015, the taxpayer will be able to utilize any unused PNOLC subtraction carryforward in the tax period ending December 31, 2016.[20]

Combined groups that do not make the 50% allotment method election (and are not small business taxpayers) are entitled to a 10% PNOLC subtraction allotment "in each of its first ten taxable years after the base year."[21] Combined groups that do not make the 50% allotment method election may claim a PNOLC subtraction for no longer than 20 taxable years or the taxable year beginning on or after January 1, 2035 but before January 1, 2036, whichever comes first.[22]

As noted above, for corporations that were not members of a combined group during the base year but that subsequently join a combined group, "such taxpayer's PNOLC subtraction allotment and unused PNOLC subtraction

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[11] Draft Prop. Reg. Sec. 3-9.7(b). Note that a "small business taxpayer" meets the following three criteria: (1) entire net income below $390,000 for the base year; (2) total amount of assets is less than $1,000,000; and (3) the corporation is not part of an affiliated group unless the group meets the first two requirements.
[12] Draft Prop. Reg. Sec. 3-9.7(c)(2).
[13] *Id.*
[14] Draft Prop. Reg. Sec. 3-9.7(b)(2). Note that the draft proposed regulation contains wording different from the statute, which only requires the election to be made on a taxpayer's "first return for the tax year beginning on or after January first, two thousand fifteen and before January first, two thousand sixteen by the due date for such return (determined with regard to extensions)." New York Tax Law Sec. 210.1(a)(viii)(B)(2)(IV).
[15] Draft Prop. Reg. Sec. 3-9.7(b)(2)(ii).
[16] Draft Prop. Reg. Sec. 3-9.7(b)(4).
[17] Draft Prop. Reg. Sec. 3-9.9, Example 2.
[18] *Id.*
[19] Draft Prop. Reg. Sec. 3-9.7(e).
[20] Draft Prop. Reg. Sec. 3-9.9, Ex. 3.
[21] Draft Prop. Reg. Sec. 3-9.7(b)(3).
[22] Draft Prop. Reg. Sec. 3-9.7(d).

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carryforward are added to the combined group's PNOLC subtraction allotment and unused PNOLC subtraction carryforward respectively."[23] When a group member leaves a combined group, it takes its own PNOLC subtraction allotment and its share of the unused PNOLC subtraction carryforward with it.[24]

As with its other draft proposed regulations, the Department has stated that these draft proposed regulations are not final and should not be relied upon. The Department sought comments on this draft proposal before August 3, 2017; however, comments submitted after the due date may still be considered. Please contact us with any questions.

— Abe Teicher (New York)
Partner
Deloitte Tax LLP
ateicher@deloitte.com

Don Roveto (New York)
Partner
Deloitte Tax LLP
droveto@deloitte.com

Jack Trachtenberg (New York)
Principal
Deloitte Tax LLP
jtrachtenberg@deloitte.com

Ken Jewell (Parsippany)
Managing Director
Deloitte Tax LLP
kjewell@deloitte.com

Mary Jo Brady (Jericho)
Senior Manager
Deloitte Tax LLP
mabrady@deloitte.com

Dennis O'Toole (New York)
Managing Director
Deloitte Tax LLP
deotoole@deloitte.com

Income/Franchise:
Wisconsin: Software Company's Royalties Received from Out-of-State Original Equipment Manufacturers Are Excluded from Sales Factor Numerator

No. 13-I-042, Wis. Tax App. Comm. (8/10/17). The Wisconsin Tax Appeals Commission (Commission) held in favor of a taxpayer engaged in the business of developing, licensing, manufacturing, and distributing computer software and providing computer software-related services, holding that royalties it received from out-of-state original equipment manufacturers (OEMs) for licensing the right to replicate and install its software programs must be sourced outside of Wisconsin – and thus were excludable from the numerator of its sales factor for state corporation franchise and income tax purposes. The Wisconsin Department of Revenue unsuccessfully argued that such royalty receipts must be sourced to Wisconsin as gross receipts from the use of computer software because even though the OEMs did not have an in-state presence, a significant percentage of the end-users to whom the OEMs sold the software licenses, as part of the sale of computers, were located in Wisconsin.

Reasoning that the purchasers of the OEMs' computers were customers of the OEMs or customers of the OEMs' customers rather than the taxpayer's customers, the Commission explained that the taxpayer's receipts from sales to OEMs under copyright license agreements constituted sales "other than sales of tangible personal property" to which Wis. Stat. § 71.25(9)(d) applies. Consequently, the Commission concluded that with respect to the sales and licensing of the taxpayer's software to OEMs located outside of Wisconsin, the taxpayer did *not* have any income-producing activities or direct costs of performance in Wisconsin. Accordingly, no portion of the receipts from those sales was includable in the numerator of the taxpayer's Wisconsin sales factor.

Please contact us with any related questions.

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[23] N.Y. Tax Law Sec. 210.1.(a)(viii)(B)(3)(II); Draft Prop. Reg. 3-9.8(a).
[24] N.Y. Tax Law Sec. 210.1.(a)(viii)(B)(3)(III); Draft Prop. Reg. 3-9.8(b). Note that when a corporation leaves a New York combined group, the statute provides for the allocation of PNOLC subtraction pool that takes place by referencing the "taxpayer" that left the group, while the draft proposed regulations discusses the allocation of PNOLC subtraction pool by referencing a "corporation" that leaves the combined group. This suggests that under the statute, members of a combined group that are not taxpayers would not be due a portion of the group's PNOLC subtraction pool, while the draft proposed regulations would provide such an allocation.

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— Scott Bender (Milwaukee)
Senior Manager
Deloitte Tax LLP
sbender@deloitte.com

Shona Ponda (New York)
Senior Manager
Deloitte Tax LLP
sponda@deloitte.com

Indirect/Sales/Use:
Massachusetts DOR Seeks Comment on Promulgation of Administrative Rules for Tax Collection by Third-Party Payment Processors under Recently Enacted Budget

The Massachusetts Department of Revenue (Department) is seeking comment and feedback "related to established industry practices, the technological feasibility of implementation, and potential financial impact on consumers and businesses" of recently enacted Massachusetts Fiscal Year 2018 budget legislation [H.B. 3800] that requires the Department to implement methods to effectuate accelerated state sales tax remittance to help ensure that:
URL: https://malegislature.gov/Laws/SessionLaws/Acts/2017/Chapter47

> "(i) any vendor or operator, when seeking payments from or through a third party payment processor, separately identifies tax amounts charged in association with the excise under… chapter 64G, 64H, 64I or 64L and non-tax amounts for which payment is sought;
>
> (ii) any third party payment processor, upon receiving a request for payment from a vendor or operator, shall directly pay the identified tax portion of such request to the [Department], at substantially the same time that any non-tax balance is paid to the vendor or operator, the frequency of which shall be determined by the [Department];
>
> (iii) third party payment processors report total payments made to the [Department] on a monthly return, which shall identify each vendor or operator to whom payments were made during the month as well as the amount of tax paid to the [Department] during the month in association with transactions with each such vendor or operator; and
>
> (iv) third party payment processors report, on a monthly basis, to each vendor or operator with whom they conduct business, the total tax remitted to the [Department] with respect to transactions of the particular vendor or operator during the monthly period."

The Department is soliciting related public input by October 1, 2017; please contact us with any questions.

— Dwayne Van Wieren (Los Angeles)
Partner
Deloitte Tax LLP
dvanwieren@deloitte.com

Inna Volfson (Boston)
Senior Manager
Deloitte Tax LLP
ivolfson@deloitte.com

Bob Carleo (Boston)
Managing Director
Deloitte Tax LLP
rcarleo@deloitte.com

Michael Bryan (Philadelphia)
Managing Director
Deloitte Tax LLP
mibryan@deloitte.com

Multistate Tax Alerts

Throughout the week, we highlight selected developments involving state tax legislative, judicial, and administrative matters. The alerts provide a brief summary of specific multistate developments relevant to taxpayers, tax professionals, and other interested persons. Read the recent alerts below or visit the archive.
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No new alerts were issued this period. Be sure to refer to the archives to ensure that you are up to date on the most recent releases.

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