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Amnesty:

Rhode Island Division of Taxation Launches Website for Upcoming Amnesty Program that Begins December 1

Rhode Island Division of Taxation Tax Amnesty Program: December 1, 2017 through February 15, 2018, R.I. Div. of Tax. (9/27/17). Pursuant to recently enacted legislation [H.B. 5175; see *State Tax Matters*, Issue 2017-32, for more details on this new law] that requires the Rhode Island Division of Taxation (Division) to establish a tax amnesty program that must be conducted for a 75-day period ending on February 15, 2018, and which generally will be open to eligible taxpayers owing any tax (including state corporate income and sales/use taxes) imposed by the Division, the Division has launched a new website and explains that it will begin accepting applications for this program on December 1, 2017. This amnesty program will end on February 15, 2018. The Division further reminds that this amnesty program generally will apply to any taxable period ending on or before December 31, 2016, and that accepted eligible participants will receive a waiver of all related penalties and a 25% interest reduction.

URL: <http://www.taxamnesty.ri.gov/>

URL: <http://webserver.rilin.state.ri.us/BillText/BillText17/HouseText17/H5175Aaa.pdf>

URL: http://newsletters.usdbriefs.com/2017/Tax/STM/170811_4.html

Please contact us with any questions.

— Mike Degulis (Boston)
Principal
Deloitte Tax LLP
mdegulis@deloitte.com

Alexis Morrison-Howe (Boston)
Senior Manager
Deloitte Tax LLP
alhowe@deloitte.com

Mike Mastroianni (Boston)
Manager
Deloitte Tax LLP
mimastroianni@deloitte.com

Income/Franchise:

California FTB Issues Proposed Rule Changes on the Apportionment and Allocation of Partnership Income for Corporate Tax Purposes

Proposed Regulation Sections 25137-1 and 17951-4 – Apportionment and Allocation of Partnership Income, Cal. FTB (11/3/17). The California Franchise Tax Board (FTB) has released proposed administrative regulation changes in an effort to help establish appropriate guidelines for determining the apportionment and allocation rules for partnership income received by corporations – with the intent of explaining how to treat partnerships that are unitary with members of a combined reporting group, and how income pertaining to a unitary partnership must be sourced. The proposed amendments address tiered ownership structures, indicating that the various rules embedded in the regulation also apply to partnerships conducting business within and without California that are owned, or partially owned, by other partnerships that also conduct business within and without California. Addressing sales between a unitary partnership and other members of the combined reporting group, the proposal explicitly states that sales between a unitary partnership and other members of the taxpayer's combined reporting group should *not* be reflected in the combined reporting group's sales factor. Other proposed changes include specifying that a taxpayer's partnership interest for purposes of computing a taxpayer's apportionment factors shall be (according to the underlying proposal's 'Initial Statement of Reasons') "determined by the taxpayer's interest in the partnership," which is "determined by the portion of total interest in profits of the partnership assigned to the partner for the taxable year." The FTB has scheduled an underlying third interested parties meeting for this proposal on December 18, 2017, requiring that any written comments on this proposal also be received by this date. Please contact us with any questions.

URL: <https://www.ftb.ca.gov/law/regs/25137/12182017-Draft-Language.pdf>

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

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

Brian Toman (San Francisco)
Special Advisor
Deloitte Tax LLP
btoman@deloitte.com

Steve West (Los Angeles)
Managing Director
Deloitte Tax LLP
stevewest@deloitte.com

Keith Gray (San Francisco)
Managing Director
Deloitte Tax LLP
kegray@deloitte.com

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

Income/Franchise: Colorado Appellate Court Affirms that Foreign Subsidiary is Not Required to be Included on Combined Return

Case No. 16CA0849, Colo. Ct. App. (11/2/17). The Colorado Court of Appeals has affirmed that the Colorado Department of Revenue could *not* mandate inclusion of a subsidiary holding company in a taxpayer's state combined corporate income tax return because the subsidiary failed to meet the definition of an "includible" C corporation under Colorado law. Under the facts, the subsidiary holding company owned various foreign entities that conducted business entirely outside of the United States; and this subsidiary did not own property or payroll of its own. The Court agreed that because Colorado combined reporting law requires that an includible C corporation have more than 20% of its property and payroll factors assigned to locations inside the United States, the subsidiary at issue failed to qualify for inclusion on the state combined return because it lacked owning any property or payroll. The Court also agreed that considering the taxpayer's elections for federal income tax purposes to determine its eligibility for Colorado state taxes would render the Colorado combined reporting rules at issue "meaningless" – concluding therefore that just because the taxpayer and its subsidiaries "elected, but were not required, to be treated as a single C corporation for federal tax purposes does not compel Colorado" to also treat them in the same manner. Please contact us with any questions.

[URL: https://www.courts.state.co.us/Courts/Court_of_Appeals/Opinion/2017/16CA0849-PD.pdf](https://www.courts.state.co.us/Courts/Court_of_Appeals/Opinion/2017/16CA0849-PD.pdf)

— Greg McClure (Denver)
Managing Director
Deloitte Tax LLP
grmcclure@deloitte.com

Sarah Laszlo (Denver)
Senior Manager
Deloitte Tax LLP
slaszlo@deloitte.com

Lance Williams (Denver)
Managing Director
Deloitte Tax LLP
lancwilliams@deloitte.com

Income/Franchise: Minnesota DOR Acquiesces to Recent Tax Court Ruling Involving NOL Carryovers and IRC § 382 Limitation

Revenue Notice No. 17-09, Minn. Dept. of Rev. (11/6/17). The Minnesota Department of Revenue (Department) has issued a notice explaining that the "Sec. 382" limitation provided for under Minn. Stat. section 290.095, subd. 3(d), is now calculated in the same manner as the Internal Revenue Code (IRC) section 382 limitation, and is not apportioned for state franchise tax purposes in acquiescence to the Minnesota Tax Court's related ruling from earlier this year [see *State Tax Matters*, Issue 2017-33, for more details on this recent ruling]. Earlier this year, the Minnesota Tax Court held in favor of the taxpayer and granted its motion for summary judgment, holding that state law (specifically, Minn.

Stat. section 290.095, subd. 3(d)) permitted the taxpayer to apply net operating loss (NOL) carryovers from an acquired corporation against its net income to the full extent permitted under IRC section 382, “before apportionment” for state franchise tax purposes – thereby rejecting the Department’s “alternative interpretation” that also subjected such NOL carryover amounts to apportionment. Please contact us with any questions.

[URL: http://www.revenue.state.mn.us/law_policy/revenue_notices/RN_17-09.pdf](http://www.revenue.state.mn.us/law_policy/revenue_notices/RN_17-09.pdf)

[URL: http://newsletters.usdbriefs.com/2017/Tax/STM/170818_6.html](http://newsletters.usdbriefs.com/2017/Tax/STM/170818_6.html)

— Ray Goertz (Minneapolis)
Managing Director
Deloitte Tax LLP
rgoertz@deloitte.com

Mark Sanders (Minneapolis)
Manager
Deloitte Tax LLP
msanders@deloitte.com

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

Income/Franchise: Oregon DOR Proposes Various Administrative Rule Changes, Including Reflection of New Law that Implements Market-Based Sourcing on Sales of Non-TPP

Proposed Amended Or. Admin. Regs. Sections 150-314-0088, 150-314-0120, 150-314-0302, 150-314-0425, 150-314-0435, 150-317-0330, 150-317-0520, 150-317-0550, and 150-317-0610, and Proposed Repeal of Or. Admin. Regs. Sections 150-314-0433, 150-314-0439, 150-314-0441, 150-314-0443, and 150-314-0445, et al.; Proposed Amended Or. Admin. Regs. Sections 150-314-0047, -0064, -0070 et al., Or. Dept. of Rev. (10/23/17). The Oregon Department of Revenue (Department) has issued various proposed state corporate income tax administrative rule changes, including provisions reflecting legislation enacted earlier this year [S.B. 28; see previously issued Multistate Tax Alert for more details on this new Oregon law] that replaces Oregon’s current cost-of-performance apportionment methodology for sales of items other than tangible personal property with market-based sourcing, effective for tax years beginning on or after January 1, 2018. Other proposed rule changes:

[URL: http://www.oregon.gov/DOR/about/Rules/102017%20Fall%20Rules/Corporation_Tax_Notice_of_Proposed_Rulemaking_2.pdf](http://www.oregon.gov/DOR/about/Rules/102017%20Fall%20Rules/Corporation_Tax_Notice_of_Proposed_Rulemaking_2.pdf)

[URL: http://www.oregon.gov/DOR/about/Rules/102017%20Fall%20Rules/Corporation_Tax_Notice_of_Proposed_Rulemaking_1.pdf](http://www.oregon.gov/DOR/about/Rules/102017%20Fall%20Rules/Corporation_Tax_Notice_of_Proposed_Rulemaking_1.pdf)

[URL: https://olis.leg.state.or.us/liz/2017R1/Downloads/MeasureDocument/SB28/Enrolled](https://olis.leg.state.or.us/liz/2017R1/Downloads/MeasureDocument/SB28/Enrolled)

[URL: https://www2.deloitte.com/us/en/pages/tax/articles/oregon-governor-signs-market-sourcing-legislation.html?id=us:2em:3na:stm:awa:tax:111017](https://www2.deloitte.com/us/en/pages/tax/articles/oregon-governor-signs-market-sourcing-legislation.html?id=us:2em:3na:stm:awa:tax:111017)

1. Revise various references of “business income” to “apportionable income,” and “nonbusiness income” to “nonapportionable income,” in accordance with the Multistate Tax Commission’s model regulations;
2. Reflect legislation enacted earlier this year [H.B. 2273; see *State Tax Matters*, Issue 2017-31 for more details on this new law] that excludes certain receipts from the sales factor;
[URL: https://olis.leg.state.or.us/liz/2017R1/Measures/Overview/HB2273](https://olis.leg.state.or.us/liz/2017R1/Measures/Overview/HB2273)
[URL: http://newsletters.usdbriefs.com/2017/Tax/STM/170804_5.html](http://newsletters.usdbriefs.com/2017/Tax/STM/170804_5.html)
3. Reflect legislation enacted earlier this year [S.B. 30; see *State Tax Matters*, Issue 2017-23 for more details on this new law] impacting unitary determinations;
[URL: https://olis.leg.state.or.us/liz/2017R1/Downloads/MeasureDocument/SB30/Enrolled](https://olis.leg.state.or.us/liz/2017R1/Downloads/MeasureDocument/SB30/Enrolled)
[URL: http://newsletters.usdbriefs.com/2017/Tax/STM/170609_6.html](http://newsletters.usdbriefs.com/2017/Tax/STM/170609_6.html)
4. Reflect legislation enacted earlier this year [S.B. 153; see *State Tax Matters*, Issue 2017-25 for more details on this new law] that clarifies when insurance company affiliate income is includable in an affiliate group’s return; and
[URL: https://olis.leg.state.or.us/liz/2017R1/Measures/Overview/SB0153](https://olis.leg.state.or.us/liz/2017R1/Measures/Overview/SB0153)
[URL: http://newsletters.usdbriefs.com/2017/Tax/STM/170623_7.html](http://newsletters.usdbriefs.com/2017/Tax/STM/170623_7.html)
5. Modify the sourcing for receipts from real property, services and other items for financial institutions and conform with 2015 amendments to the Multistate Tax Commission’s model financial institution regulation.

The Department has scheduled an underlying hearing on these proposals on November 28, 2017, requiring that any written comments also be received by this date. Please contact us with any questions.

— Scott Schiefelbein (Portland)
Managing Director
Deloitte Tax LLP
sschiefelbein@deloitte.com

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

Indirect/Sales/Use: Colorado DOR Issues Compliance Guidance on Some Remote Seller Notice & Reporting Requirements

Use Tax Reporting Instructions, Format & FAQ for Non-collecting Retailers, Colo. Dept. of Rev. (11/1/17). The Colorado Department of Revenue (Department) has issued a document intended to provide some guidance – including specific instructions and answers to frequently asked questions – to non-collecting retailers with use tax reporting obligations pursuant to state statutes imposing notice and reporting requirements on some out-of-state retailers that generally do *not* collect Colorado sales tax and are making sales into Colorado. According to this new guidance, such non-collecting retailers must file an “Annual Customer Information Report” with the Department by March 1 of the year following when the qualifying purchases were made; the report must include the purchaser’s name, billing and shipping addresses, and total annual dollar amount of each Colorado customer’s purchases and must *not* include identification of the particular items purchased.

[URL: https://www.colorado.gov/pacific/sites/default/files/UTEP.InstructionsFormatFAQ.pdf](https://www.colorado.gov/pacific/sites/default/files/UTEP.InstructionsFormatFAQ.pdf)

Note that earlier this year, the Department had announced that it would begin enforcement of Colorado’s notice and reporting requirements with respect to transactions on or after July 1, 2017. Colorado’s remote seller notice and reporting legislation, which technically became effective on July 30, 2010, was subsequently challenged in state and federal courts and resulted in injunctions against enforcement of the law. The case ultimately went to the US Supreme Court in 2015 on a jurisdictional issue where the Court held that federal courts have jurisdiction to hear challenges to the constitutionality of state laws such as the one imposed by Colorado. The Tenth Circuit Court of Appeals then subsequently upheld the Colorado remote seller notice and reporting law, and the federal litigation concluded in 2016 when the US Supreme Court chose *not* to hear the case [see previously issued Multistate Tax Alert for more details on this litigation and prior case coverage]. As part of the underlying settlement between the litigants [see previously issued Multistate Tax Alert for more details on this settlement], the Department agreed that any penalties for failure to follow Colorado’s remote seller notice and reporting requirements would be waived with respect to transactions occurring prior to July 1, 2017.

[URL: https://www2.deloitte.com/us/en/pages/tax/articles/us-supreme-court-denies-petition-for-certiorari-in-dma-v-brohl.html?id=us:2em:3na:stm:awa:tax:111017](https://www2.deloitte.com/us/en/pages/tax/articles/us-supreme-court-denies-petition-for-certiorari-in-dma-v-brohl.html?id=us:2em:3na:stm:awa:tax:111017)

[URL: https://www2.deloitte.com/us/en/pages/tax/articles/direct-marketing-association-reaches-settlement-with-colorado.html?id=us:2em:3na:stm:awa:tax:111017](https://www2.deloitte.com/us/en/pages/tax/articles/direct-marketing-association-reaches-settlement-with-colorado.html?id=us:2em:3na:stm:awa:tax:111017)

Please contact us with any questions.

— Lance Williams (Denver)
Managing Director
Deloitte Tax LLP
lancwilliams@deloitte.com

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

Indirect/Sales/Use: Mississippi DOR Adopts New Rule Requiring Some Out-of-State Sellers with Substantial Economic Presence to Collect Use Tax on In-State Sales

New Rule: Title 35, Part IV, Subpart 3, Chapter 9 [Proposed New Miss. Admin Rule 35.IV.03.09]: Out of State Sales into the State, Miss. Dept. of Rev. (eff. 12/1/17). The Mississippi Department of Revenue (Department) has adopted a new rule that requires certain out-of-state sellers with no physical presence in Mississippi to register, collect, and remit state use tax on their sales into Mississippi. More specifically, the new rule states that out-of-state sellers who lack a Mississippi physical presence but who are purposefully or systematically exploiting the Mississippi market have a

“substantial economic presence” for Mississippi sales and use tax purposes if their sales into Mississippi exceed \$250,000 per year based on the prior twelve month’s sales.

URL: <http://www.sos.ms.gov/adminsearch/ACProposed/00023022b.pdf>

The new rule provides that “purposefully or systematically exploiting the market” includes but is not limited to:

- Television or Radio advertising on a Mississippi station;
- Telemarketing to Mississippi customers;
- Advertising on any type of billboard, wallscape, bus bench, interiors and exteriors of buses or other signage located in Mississippi;
- Advertising in Mississippi newspapers, magazines or other print media;
- Emails, texts, tweets and any form of messaging directed to a Mississippi customer;
- Online banner, text or pop up advertising directed toward Mississippi customers;
- Advertising to Mississippi customers through applications “apps” or other electronic means on customer’s phones or other devices; or
- Direct mail marketing to Mississippi customers.

The new rule states that it will generally apply to all transactions occurring on or after December 1, 2017. Please contact us with any questions.

— Doug Nagode (Atlanta)
Senior Manager
Deloitte Tax LLP
dnagode@deloitte.com

Kathy Saxton (Atlanta)
Managing Director
Deloitte Tax LLP
katsaxton@deloitte.com

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

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

Indirect/Sales/Use:

Pennsylvania: August 3 Enforcement Date Added to Recent Ruling, Which Holds that Certain Online Information Retrieval Products Constitute Taxable TPP

Legal Letter Ruling No. SUT-17-002, Penn. Dept. of Rev. (originally issued 5/17/17). The Pennsylvania Department of Revenue (Department) has added an “August 3, 2017” enforcement date to its recently issued legal letter ruling, which discusses whether certain described online information retrieval products are subject to state sales and use taxation as tangible personal property – holding that, in this instance, they are taxable because the transactions are comprised of both:

URL: <http://www.revenue.pa.gov/GeneralTaxInformation/TaxLawPoliciesBulletinsNotices/Documents/Letter%20Rulings/SUT/sut-17-002.pdf>

- A license to electronically access and use canned computer software, and
- The right to electronically access tangible personal property.

In this letter ruling, the Department explains that by applying relevant statutory and regulatory provisions to the information retrieval products at issue, both the functionality and the resource content are relevant. The facts involve subscription-based online research services that allow subscribing professionals to search and access various types of content and information. When a subscriber interacts with the information retrieval products through an advanced search function, search commands are transmitted by the subscriber’s web browser to the taxpayer’s servers and then application software processes the queries and returns the results to the subscriber. In utilizing the search function of the information retrieval product, the Department explains, the subscriber is exercising a license to access canned computer software. Furthermore, the Department explains that by entering inputs to obtain a certain desired output, the subscriber is exercising power and control over the software.

Note that this taxation of fees to access information online and general characterization as taxable software license fees may be contrary to previous practitioner stances that information retrieval services where the vendor maintains an information database that the purchaser searches are *not* subject to Pennsylvania sales and use taxation under the theory that such a purchaser is merely buying access to that database or information. Please contact us with any questions or comments.

— Steven Thompson (Philadelphia)
Managing Director
Deloitte Tax LLP
stethompson@deloitte.com

Louisa Matthews (Pittsburgh)
Managing Director
Deloitte Tax LLP
lmatthews@deloitte.com

Indirect/Sales/Use: Texas Comptroller Issues Amended Administrative Rule on Resale Exemption

Amended 34 TAC §3.285, Tex. Cmptrlr. (10/27/17). The Texas Comptroller of Public Accounts (Comptroller) recently amended Rule 3.285, concerning sales for resale. The amendments add new definitions for terms in the rule that were previously undefined, such as “integral part” and “tax-free inventory” and terms related to statutory changes, such as “internet hosting service.” Additionally, a new “Subsection (b)” lists sales deemed to be exempt sales for resale, and sales that are not considered sales for resale. Subsection (b) also addresses a number of statutory changes to the Tax Code § 151.006 definition of a sale for resale. The statutory changes relate to the definitional revisions that limit the resale exemption to Tax Code Chapter 151 taxable items, government contracts, wireless voice communication devices, and internet hosting. The amendments also formalize Comptroller policies on tax-free inventories, bulk commodities, property that is destroyed or disposed of, and exports.

[URL: https://www.sos.state.tx.us/texreg/pdf/backview/1027/1027is.pdf](https://www.sos.state.tx.us/texreg/pdf/backview/1027/1027is.pdf)

Please contact us with any questions.

— Robin Robinson (Austin)
Senior Manager
Deloitte Tax LLP
rorobinson@deloitte.com

Jerry Lo (Houston)
Senior Manager
Deloitte Tax LLP
jerlo@deloitte.com

Shona Ponda (New York)
Senior Manager
Deloitte Tax LLP
sponda@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](#).

[Archive: http://www2.deloitte.com/us/en/pages/tax/articles/multistate-tax-alert-archive0.html?id=us:2em:3na:stm:awa:tax](http://www2.deloitte.com/us/en/pages/tax/articles/multistate-tax-alert-archive0.html?id=us:2em:3na:stm:awa:tax)

Tax Cuts and Jobs Act: Multistate Tax Considerations

On November 2, 2017, the Ways and Means Committee of the US House of Representatives released its first draft of its long-awaited tax reform legislation, the “Tax Cuts and Jobs Act” (the “TCJA”). While this legislation is the subject of intense lobbying and its passage is far from guaranteed (even if significantly amended), it represents a major step in the efforts of the Republican leadership in Congress and the Trump administration to enact sweeping changes to the Internal Revenue Code.

While the TCJA is a legislative effort to substantially revise and reform the federal Internal Revenue Code, many of its proposed changes will be of critical importance to state governments across the country. The TCJA contains certain proposed changes (e.g., the reduction in the corporate tax rate from 35% to 20%) that may encourage taxpayers to

make federal elections between now and the end of their tax year to capitalize on timing differences, for which the state tax consequences should be considered. In addition, many of these changes can be expected to affect the calculation of federal taxable income, which is used by numerous states as the starting point for calculating state taxable income. Finally, several of the provisions contained in the TCJA are designed to stimulate investment in the US economy, which can also have a significant impact on the states.

While the TCJA contains an extensive list of proposals, this Multistate Tax Alert highlights the federal income tax elements of the TCJA that are likely to generate significant interest for businesses, and provides an overview of the associated multistate tax considerations.

[Issued November 8, 2017]

[URL: https://www2.deloitte.com/us/en/pages/tax/articles/tax-cuts-and-jobs-act-hr-1-multistate-tax-considerations.html?id=us:2em:3na:stm:awa:tax:111017](https://www2.deloitte.com/us/en/pages/tax/articles/tax-cuts-and-jobs-act-hr-1-multistate-tax-considerations.html?id=us:2em:3na:stm:awa:tax:111017)

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