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Articles:

State corporate income tax update: What's happened so far in 2017

In this edition of Inside Deloitte, Shona Ponda, Elil Shunmugavel Arasu, Kathryn Jeffery, and Anna Uger of Deloitte Tax LLP, provide an overview of some state corporate income tax legislative changes that have been enacted during the 2017 state legislative sessions, as well as some related taxpayer considerations.

URL: <https://www2.deloitte.com/us/en/pages/tax/articles/state-corporate-income-tax-update-whats-happened-so-far-in-2017.html?id=us:2em:3na:stm:awa:tax:120817>

Amnesty:

Rhode Island Division of Taxation Issues Guidance on Amnesty Program that Began December 1

Advisory 2017-44, R.I. Div. of Tax. (11/30/17). 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 issued an advisory explaining that the program began on December 1, 2017 and will end on February 15, 2018. During this timeframe, the Division states that it will accept amnesty-related paperwork and payments, and that “under the terms of amnesty, if you pay what you owe in back taxes, we’ll eliminate all penalties and erase 25 percent of the interest you owe.” The advisory includes a working example for computing the amnesty savings benefit for a program participant. Note that this amnesty program generally applies to any taxable period ending on or before December 31, 2016. Please contact us with any questions.

URL: <http://www.tax.ri.gov/Advisory/ADV%202017-44.pdf>

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

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

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Income/Franchise:

California FTB Explains Application of Throwback Rule to Taxpayer Filing Certain Gross Receipts-Type and Franchise Tax Returns in Georgia, Ohio, Tennessee, Texas, and Washington

Tax News, Cal. FTB (12/17). Responding to a taxpayer inquiry, the California Franchise Tax Board (FTB) considers application of California’s sales factor “throwback rule” as it applies to a hypothetical California-headquartered taxpayer that sells tangible personal property (TPP) in multiple states, including California, where the TPP is shipped from the taxpayer’s in-state headquarters to various out-of-state sale destinations. Under the provided facts, the taxpayer has no physical assets outside of California, but has sales employees located in Texas, Ohio, Washington, Tennessee, and Georgia. Additionally, the taxpayer is required to file a return and pay tax in the following states, due to each state’s nexus standard for their respective tax, which are *not* precluded by Public Law 86-272 and *not* measured by net income, but are required for doing business in these states:

URL:
https://www.ftb.ca.gov/Professionals/Taxnews/Editions/2017/December.shtml?WT.mc_id=News_Content_Tax_News_Current_December

- Texas franchise tax;
- Ohio commercial activity tax;
- Washington business and occupation tax;
- Tennessee franchise tax; and
- Georgia corporate net worth tax.

Explaining California's sales factor "throwback rule" and what constitutes "taxable in another state" under Cal. Rev. & Tax. Code (CRTC) section 25122 and the corresponding administrative regulations such that the taxpayer would not have to throw back those sales to California, the FTB generally explains that CRTC section 25122 provides two alternative tests – the "subject-to-tax test" under subsection (a) and the "jurisdiction-to-tax test" under subsection (b). To satisfy the "subject-to-tax test," a taxpayer must be subject to one of the four taxes enumerated under CRTC section 25122(a) – a net income tax, a franchise tax measured by net income, a franchise tax for the privilege of doing business, or a corporate stock tax. The FTB concluded that each of these taxes for Texas, Ohio, Washington, Tennessee, and Georgia constitute one of the four enumerated taxes under the "subject-to-tax test" and accordingly the taxpayer may claim that it is subject to tax in these destination states for throwback rule purposes.

Although the "subject-to-tax test" was already satisfied, the FTB noted that, under the "jurisdiction-to-tax test," the taxpayer could also assert that the "jurisdiction-to-tax test" was met if the activity of the taxpayer's sales employees in the respective destination states exceeds Public Law 86-272, and that the jurisdiction-to-tax test may be met regardless of whether the state actually imposed a tax or not. Please contact us with any related questions.

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Income/Franchise:

Colorado Appellate Court Affirms that Domestic Subsidiary Holding Company Owning Stock in Foreign Entity is Not Required to be Included on Combined Return

Case No. 2017COA152, Colo. Ct. App. (11/30/17). The Colorado Court of Appeals (Court) has affirmed that the Colorado Department of Revenue (Department) could *not* mandate inclusion of a wholly-owned domestic subsidiary holding company in a taxpayer's state combined corporate income tax return for the 2000 to 2005 tax years at issue because the subsidiary failed to meet the definition of an "includible" C corporation under Colorado law. The Court also rejected the Department's alternative assertion that it could require the taxpayer to include this subsidiary or

otherwise tax a portion of the subsidiary's income under Colorado law to prevent tax abuse. Under the facts, the domestic subsidiary holding company owned stock in a foreign subsidiary operating exclusively within Japan, which it eventually sold in 2000 for a substantial gain; and this domestic subsidiary holding company 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. Rejecting the Department's "tax abuse" argument, the Court explained that the record failed to show that formation of the domestic subsidiary holding company was an attempt to avoid paying state income taxes on the eventual subsequent sale of the underlying foreign subsidiary's stock. Rather, the facts showed that formation of the domestic subsidiary holding company was made pursuant to the terms of a loan secured by the taxpayer from an independent third-party, and thus had a reasonable business purpose. Please contact us with any questions.

URL: https://www.courts.state.co.us/Courts/Court_of_Appeals/Opinion/2017/16CA1316-PD.pdf

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Income/Franchise:

Indiana Tax Court Rejects DOR's Attempt to Source Receipts from Online Revenue Based on Location of Market; Accepts Taxpayer's COP Study to Source Such Receipts Out-of-State

Case No. 49T10-1411-TA-00065, Ind. Tax Ct. (11/30/17). The Indiana Tax Court (Court) held that an out-of-state company conducting educational services, including the provision of online "campus" courses, could source its online course revenue entirely outside of Indiana for sales factor purposes for the tax years at issue, because its submitted cost study successfully showed that the greater proportion of the taxpayer's income-producing activities were performed outside of Indiana. The Indiana Department of Revenue had unsuccessfully argued that the taxpayer should have included online campus revenue generated from Indiana students (*i.e.*, those online students with in-state billing addresses) within its sales factor numerator under a "location of market" approach for state adjusted gross income tax purposes, claiming that the taxpayer's only income-producing activity on such revenue was providing the opportunity for Indiana students to attend online classes within Indiana. However, the Court agreed with the taxpayer that the various income-producing activities for the online revenue at issue constituted those activities that directly benefitted the students, and thus included maintaining the online "eCampus" platform, the online faculty instruction, developing the online curriculum, and providing graduation assistance – most all of which occurred outside Indiana via out-of-state personnel. In doing so, the Court stated that the taxpayer was *not* required to use a "transaction-by-transaction approach" as the basis of its cost study under state law.

URL: <http://www.in.gov/judiciary/opinions/pdf/11301701mbw.pdf>

See forthcoming Multistate Tax Alert for more details on this recent decision, and please contact us with any related questions.

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Income/Franchise:

Montana DOR Issues Amended and New Regulations Based on New Market-Sourcing, NOL, and Financial Institution Apportionment Provisions – also Reflect “Finnigan” Rule

Amended Mont. Admin. Rules 42.26.201, .202, .203 et al.; Amended Mont. Admin. R. 42.23.802, 42.23.805; Amended Mont. Admin. Rules I through VII, Mont. Dept. of Rev. (eff. 1/1/18). The Montana Department of Revenue (Department) has issued amended and new administrative rules reflecting recently enacted legislation [H.B. 511; see previously issued Multistate Tax Alert for more details on this new law] that revises Montana’s adopted version of the Multistate Tax Compact, as recommended by the Multistate Tax Commission, including implementing market-based sourcing of certain sales of other than tangible personal property for state corporate income tax apportionment purposes (as well as for purposes of determining Montana source income for some pass-through businesses) – applicable to tax years beginning after December 31, 2017. Other revisions attempt to “limit the risk of manipulation of the apportionment factors of a unitary combined group” by adopting the “Finnigan Rule” rather than the “Joyce Rule.” The Department has also issued rule amendments reflecting another recently enacted bill [H.B. 550; see *State Tax Matters*, Issue 2017-22 for more details on this new law] which, applicable to tax years beginning after December 31, 2017, revises net operating loss (NOL) provisions related to Montana’s corporate income tax – permitting NOLs to be carried back three years and carried forward ten years. Lastly, the Department has issued new administrative rules, which are modeled after regulations adopted by the Multistate Tax Commission, on how to more fairly apportion the receipts of financial institutions to states in which they do business for Montana corporate income tax purposes (by including specific types of receipts in the numerator of the receipts apportionment factor and explaining how such receipts are assigned to Montana).

URL: http://revenue.mt.gov/Portals/9/rules/adoption_notices/42-2-985adp-arm.pdf

URL: <http://leg.mt.gov/bills/2017/billpdf/HB0511.pdf>

URL: <https://www2.deloitte.com/us/en/pages/tax/articles/montana-adopts-market-based-sourcing-for-receipts-from-sales-of-non-tpp.html?id=us:2em:3na:stm:awa:tax:120817>

URL: <http://leg.mt.gov/bills/2017/billpdf/HB0550.pdf>

URL: http://newsletters.usdbriefs.com/2017/Tax/STM/170602_2.html

See forthcoming Multistate Tax Alert for taxpayer considerations related to some of these changes, and please contact us with any questions.

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Income/Franchise:

New Jersey Tax Court Holds that Tech Company’s Foreign Source Income that is Not Taxable for Federal Income Tax Purposes is Not Taxable under CBT

Case No. 012060-2016, N.J. Tax Ct. (11/28/17). The New Jersey Tax Court (Court) held that the New Jersey Division of Taxation (Division) could *not* impose state corporation business tax (CBT) on an international technology company’s foreign source income that is not taxable for US federal income tax purposes, pursuant to state statutes and 2011 case law that generally require the CBT base to match federal taxable income as indicated on Line 29 of federal Form 1120-F. The Division had unsuccessfully argued that pursuant to the Court’s 2014 decision addressing whether a taxpayer may for CBT purposes adjust the federal basis in its property to account for depreciation deductions for which it received no CBT benefit [see previously issued Multistate Tax Alert for more details on this 2014 case], such taxation is warranted because state law now permits the Division to increase a taxpayer’s state tax base to include certain

federally excluded income (in this case, the taxpayer's entire worldwide income). The Court concluded that prior state case law from 2011 and the Court's 2014 decision "represent two separate and distinct legislative intents as expressed in the language of the statute." In the 2011 case, the Court explained, the focus was on the language stating that New Jersey entire net income "shall be" deemed prima facie to be equal to federal taxable income, while the 2014 case did not focus on the federal taxable income language but rather on the more narrow language regarding the taxation of "profit" from the sale of assets. Distinguishing the 2014 case which concerned "phantom income," the Court reasoned that the case at hand (much like the 2011 case) concerned computation of the tax base.

URL: <https://www.judiciary.state.nj.us/attorneys/assets/opinions/tax/012060-2016%20opn.pdf>

URL: <https://www2.deloitte.com/us/en/pages/tax/articles/multistate-tax-alert-new-jersey-court-permits-adjustments-to-federal-basis.html?id=us:2em:3na:stm:awa:tax:120817>

See forthcoming Multistate Tax Alert for more details on this recent decision, and please contact us with any related questions.

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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

URL: 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>

URL: <https://www2.deloitte.com/us/en/pages/tax/articles/oregon-governor-signs-market-sourcing-legislation.html?id=us:2em:3na:stm:awa:tax:120817>

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>
URL: 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>
URL: 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>
URL: 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 held an underlying hearing on these various rule proposals on November 28, 2017, originally requiring that any written comments also be received by this date. However, the Department has since decided to extend the time period for receipt of written comments on proposed market-based sourcing rule changes to December 20, 2017.

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Indirect/Sales/Use:

Illinois Supreme Court Holds that Credit Card Company Can't Claim "Bad-Debt" Refunds on Account Sales Made by Retailers

Case No. 121634, Ill. (11/30/17). The Illinois Supreme Court (Court) has overturned an Illinois Court of Appeal's 2016 ruling, which had affirmed the trial court's approval of Illinois retailers' occupation tax (ROT) "bad debt" refund claims filed by a credit card company that financed customer credit account purchases from various retailers in Illinois and had written off as "bad debt" on its federal income tax returns – instead holding that *only the retailers* in such transactions are entitled to bad debt refunds under state law. While the Illinois Court of Appeal previously had concluded that the credit card company had standing to pursue a refund of ROT taxes attributable to the uncollected debts as a result of the assignments from the retailers through its non-recourse agreements with them, the Court held that such a position was "untenable" in contradiction to the Illinois Legislature's "clearly expressed preference in the statutory framework for reporting, remission, and refund only through the retailer." Please contact us with any questions.

URL: <http://www.illinoiscourts.gov/Opinions/SupremeCourt/2017/121634.pdf>

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Indirect/Sales/Use:

Texas Comptroller Explains that Cloud-Based Software Texting Service is Subject to Limited Taxation as a Data Processing Service

Tax Policy News, Tex. Cmptlr. (12/17). The Texas Comptroller of Public Accounts' Tax Policy Division (Division) explains that it recently ruled that a cloud-based software texting service was subject to limited state sales and use tax as a data processing service. Under the provided facts, the software – through its archiving and reporting functions – stores a customer's messages and information about the messages for later retrieval. It also receives and processes data for subscribers. Additionally, the software translates incoming messages into an accessible format and creates analytic reports for the subscriber's use. The Division had concluded that the software's dashboard service is software as a service (SaaS) and that SaaS generally is a taxable data processing service, where SaaS is commonly defined as:

URL: <https://comptroller.texas.gov/taxes/tax-policy-news/2017-december.php#a1>

"a software application delivery model where a software vendor develops a web-native software application and hosts and operates (either independently or through a third party) the application for use by its customers over the internet. Customers do not pay for owning the software itself but rather for using it."

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Indirect/Sales/Use:

Washington DOR Holds that Substantial Nexus Based on Physical Presence Exists for Out-of-State Wholesaler Selling Merchandise on Consignment to In-State Retailers

Determination No. 17-0057, Wash. Dept. of Rev., Admin. Rev. & Hrgs. Div. (10/31/17). The Administrative Review and Hearings Division of the Washington Department of Revenue (Division) recently held that an out-of-state jewelry wholesaler that sends merchandise to Washington customers on consignment has substantial nexus based on physical presence for state business and occupation (B&O) tax purposes because the wholesaler has property in Washington. In doing so, the Division explained that when a person consigns tangible personal property, that person retains ownership in the tangible personal property. Accordingly, under the facts in this case, the out-of-state wholesaler was subject to wholesaling B&O tax on its sales to Washington retailers when it consigned tangible personal property to the in-state retailers for five days prior to sale – during which time the retailers could choose to purchase the merchandise for ultimate sale to its own customers. Such B&O tax would apply when the merchandise was actually sold by the wholesaler to the retailer as the merchandise already was located in Washington and thus “received” by the retailer/purchaser in Washington. The Division also noted that, under the facts, the wholesaler was *not* acting as an agent for the various jewelry artists that designed the merchandise at issue. Please contact us with any questions.

URL: <https://dor.wa.gov/sites/default/files/legacy/Docs/Rules/wtd/2017/36WTD529.pdf>

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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>

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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