

WHAT IS THE NEXUS STANDARD?

An Update on Nexus Developments, Current Trends and Significant New Legislation

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VORYS

AGENDA

- ▶ Overview of Recent Nexus Trends
- ▶ General Constitutional Concepts
- ▶ Sales Tax Nexus
 - Physical Presence: Common Issues, Recent Cases
 - New Laws and Recent Trends
- ▶ Income and Gross Receipts Taxes
 - Economic Nexus
 - Factor Presence Nexus
 - PL 86-272 and Other “Traditional” Nexus Cases

“HOT” NEXUS TRENDS NATIONWIDE

- ▶ Economic Nexus/Factor Presence in State Laws and Court Cases
- ▶ Notice and Reporting Rules for Non-Collecting Retailers
- ▶ Increased focus on customer information and enforcement
- ▶ Increased Local Tax Nexus Enforcement
- ▶ Nexus “Presumptions” and Shifting Burdens of Proof
- ▶ “Click Through” Nexus and Other Web-Based Nexus Issues
- ▶ Affiliate Nexus/Related Party Laws
- ▶ VDAs, Amnesties and Other Relief Programs

CONSTITUTIONAL CONCEPTS

CONSTITUTIONAL RESTRICTIONS: The Due Process Clause

- ▶ No state “shall deprive any person of life, liberty or property without the due process of law.”
- ▶ Requires “some definite link, some minimum connection, between a state and the person, property or transaction it seeks to tax.”
- ▶ *Quill Corp* (1992) – “traditional notions of fair play and substantial justice.”
- ▶ Focus is on fair warning/notice
- ▶ Systematic exploitation of marketplace is enough – physical connection not needed

CONSTITUTIONAL RESTRICTIONS: Commerce Clause Nexus

- ▶ Supreme Court in *Quill* defined “substantial nexus” as physical presence
 - Employees, solicitors, property, offices, business locations, etc.
- ▶ Physical presence can be established directly (e.g. employees or property) or indirectly (e.g. third parties – agents, representatives, independent contractors, other businesses, etc.)

Creating Physical Presence Nexus Through Representatives

- ▶ *Scripto* (1960) -- No distinction between employees and independent contractors
- ▶ *Tyler Pipe Industries* (1987) – Independent sales representative supplied requisite nexus where he “acted daily on behalf of Tyler Pipe in . . . soliciting orders”
- ▶ Concept of “on behalf of” and “establishing and maintaining a market in the taxing state”

ARE THERE DIFFERENT STANDARDS FOR DIFFERENT TAXES?

- ▶ Courts differ as to whether or not physical presence test applies to other state taxes
- ▶ *Quill* was a use tax case. Does this matter?
- ▶ Does use tax burden require a higher level of nexus?
- ▶ Are income, franchise, gross receipts taxes, etc. less burdensome than collecting a use tax?
- ▶ No explicit US Supreme Court guidance – *Quill* is Court's latest nexus case

Different Standards?

Lamtec Corp. v. Washington Dept. of Rev., 246 P.3d 788 (Wa. Jan. 20, 2011), *cert. denied*, 2011 U.S. LEXIS 6789 (Oct. 3, 2011)

- ▶ Washington Supreme Court held that Lamtec had nexus for B&O tax purposes (gross receipts tax) based on employees' occasional visits to in-state customers.
- ▶ Court states, “[w]e conclude that *to the extent there is a physical presence requirement*, it can be satisfied by the presence of activities within the state.”
- ▶ Court’s language provides uncertainty as to whether Washington requires physical presence in determining nexus
- ▶ Petition for certiorari denied by U.S. Supreme Court on Oct. 3, 2011

SALES TAX NEXUS

PHYSICAL PRESENCE

WHAT CREATES “SUBSTANTIAL NEXUS?”

Some Common “Physical Presence” Issues

- Employee Visits
- Independent Contractors and Other In-State Personnel
- Trade Shows and Seminars
- In-State “Volunteers” or Unpaid Representatives?
- Deliveries and Installations
- Warranty Repairs and Service Work
- Selling Third-Party Service Contracts

Physical Presence Nexus – Sales Tax

- *Quill's* physical presence nexus standard is still the law
- Some states allow certain types of physical presence or certain activities to be conducted in the state without creating nexus (e.g., tradeshow, recruiting activities, conferences/seminars, vendor meetings, etc.)
- **Check for Statutory Safe Harbor!** Some types of physical presence may be permitted without creating nexus
 - Tradeshow
 - Distribution/Fulfillment Centers
 - Call Centers
 - Web-Related
 - Printers

Physical Presence Nexus: Safe Harbors

West Virginia Technical Assistance Advisory #11-002 (April 1, 2011)

- ▶ Commercial printer acquired plant site in West Virginia to construct and operate a commercial printing facility. Out-of-state customers had raw materials, work in process and finished print goods at the printer's plant. Customers also visited the West Virginia facility to review and approve tasks on items being printed.
- ▶ Customer's Ownership of raw materials in West Virginia and occasional visits to Printer's facilities is not sufficient to impose sales and use tax or an income tax filing requirement on the out-of-state customers.

Distribution Centers

- ▶ **New SAFE HARBOR: SOUTH CAROLINA : SB 36** (Eff. June 8, 2011):
Owning, leasing or utilizing a distribution facility within South Carolina is not considered in determining the physical presence a person has for nexus purposes (provided certain conditions met)
- ▶ **TENNESSEE Attorney General Opinion 11-52**: Affirmed the constitutionality of a proposed statutory amendment which has yet to be formally introduced. The amendment would provide that an out-of-state dealer's use of an in-state distribution center will support a finding of nexus if the in-state distribution center's activities are significantly associated with the out-of-state dealer's ability to establish and maintain a market in Tennessee for sales.

Web-Based Nexus

Maintaining a Website on a Computer Server in the State:

- ▶ California: Cal. Reg. Tit. 18, Sec. 1674:
Agency nexus is not created when an out-of-state company uses an in-state server to either host its website or transact e-commerce
- ▶ Ownership May Matter for Nexus Purposes:
 - No nexus if not owned/leased by an affiliate: Examples include Ohio (Info Release), Texas(?)(Comptroller Rulings), Washington (Regulation)
 - Ownership of a server, by itself, does not create nexus: Examples include Oklahoma (Regulation); Vermont (Statute); Virginia (Department Ruling)

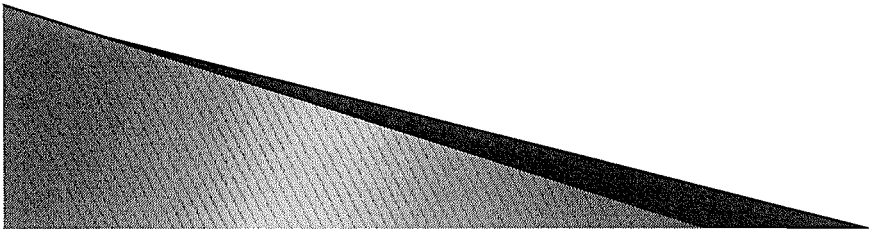
Web-Based Nexus

Texas Policy Letter Ruling No. 201103016L (March 24, 2011)

- ▶ Taxpayer, an Indiana company with no facilities, employees or goods in Texas, used Yahoo!, which had servers in Texas, to host its website. Yahoo! notified the taxpayer that because it had servers in Texas, taxpayer must charge sales tax on orders shipped to its customers in Texas.
- ▶ Taxpayer requested advice from the Comptroller as to whether it had sales tax liability.
- ▶ The Texas Comptroller ruled that if Taxpayer's presence and business activity in Texas was limited to: i) having only a website on a third-party server in Texas, and ii) delivering physical products into the state via third-party common carrier, it was not subject to sales tax in Texas.

Web-Based Nexus: Texas

- ▶ **TEXAS House Bill 1841, effective June 17, 2011**
- ▶ Provides that a person whose only activity in Texas is internet hosting does not have nexus with the state.
- ▶ Defines “internet hosting” as providing an unrelated user access over the internet to computer services using property that is owned or leased and managed by the provider on which the user may store or process the user’s own data or use software that is owned, licensed, or leased by the user or provider. The term does not include telecommunications services.

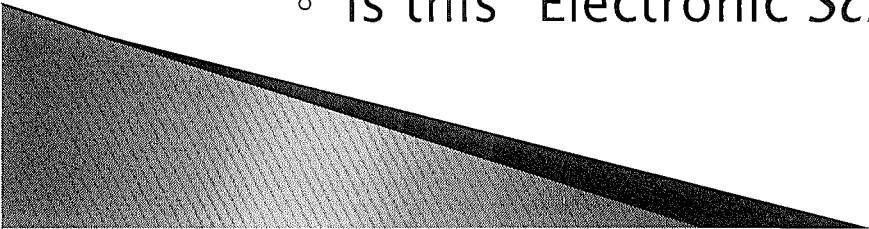


CLICK-THROUGH NEXUS

Pushing Constitutional Boundaries – “CLICK-THROUGH” NEXUS LAWS

Website Linking/“Web Affiliate” Programs

- Early Rulings (Pre-2008): MO, NM, TX, VA: Website links do not create nexus; New Mexico 2010 Ruling
- New laws target the activities of online retailers related to referral links from third-party websites
- New York, North Carolina and Rhode Island: Statutory Presumption of Nexus Based on Website Linking
- New in 2011: ARK, CONN, IL, VT
- Is this “Electronic *Scripto*”?



“CLICK-THROUGH” NEXUS LAWS

New York

New York Tax Law 1101(b)(8)(vi) (Effective 6/08)

Statutory presumption of nexus if:

- Seller has agreements with NY residents for website links;
 - Pays commissions/fees based on sales;
 - Total gross receipts from sales made as a result of all such arrangements is >\$10,000 during the preceding four quarterly periods.
- ▶ TSB's further clarify Department's position and define conditions for overcoming presumption

COURT CHALLENGES TO NEW YORK'S “CLICK-THROUGH” NEXUS LAW

- ▶ *Amazon LLC v. New York State Department of Taxation and Finance* and *Overstock.com, Inc. v. New York State Department of Taxation and Finance*, 913 N.Y.S. 2d 129 (N.Y. 1st Dept. App. Div., Nov. 4, 2010).
- ▶ Retailers challenged law on constitutional grounds, arguing that the statute was unconstitutional on its face and as applied to their business operations
- ▶ Lower court (N.Y. Sup. Ct.) rejected all constitutional challenges and dismissed complaints in both cases
- ▶ On appeal, the Appellate Division affirmed lower court's ruling that statute was not facially unconstitutional, but remanded to lower court for further discovery related to “as applied” challenges

“Click-Through” Nexus – Other States

- **North Carolina** (N.C. Gen. Stat. § 105-164.8(b)) – Effective 8/1/2009
- **Rhode Island** (R.I. Gen. Laws § 44-18-15(a)(2)) – Effective 7/1/2009 (\$5,000 threshold)
- **Illinois** (35 ILCS 105/2 and 35 ILCS 110/2) – Effective July 1, 2011
- **Arkansas** (Ark. Code §26-52-117) – Effective 10/23/2011
- **Connecticut** (S.B.1239) (enacted May 4, 2011) – Effective July 1, 2011 (\$2,000 Threshold)
- **Vermont *** – (H.B. 436, May 24, 2011): Takes effect only when 15 or more states have similar laws

“Click-Through” Nexus – California

- Originally, California adopted click-through nexus provisions as part of the California budget signed by the Governor on June 28, 2011. (L.2001, ABX1 28, amending Cal. Rev. & Tax. Code 6203).
- The click-through nexus provisions were effective immediately upon enactment, but differed a bit from the New York law in several areas. Unlike NY, California law did not apply unless the seller’s total sales to California consumers in the past twelve months exceeded \$500,000.
- The law also provided that California web linking agreements will not give rise to nexus unless “the person also solicits potential customers in California through the use of “flyers, newsletters, telephone calls, electronic mail, blogs, microblogs, social networking sites, or other means of direct or indirect solicitation specifically targeted at potential customers in [California].”

“Click-Through” Nexus – California

- ▶ **Assembly Bill 155:** Signed into law and effective September 23, 2011. Delays implementation of sales/use tax nexus provisions in A.B. 28x1
- ▶ For the period between June 28, 2011 and September 23, 2011 (the period during which the “click-through” nexus and new affiliate nexus provisions were on the books), state law will be administered in accordance with the law as it existed on June 27, 2011 (i.e. as if no new law ever existed).
- ▶ The nexus provisions will again become operative on either of the following dates: (1) On January 1, 2013, if federal law is enacted on or before July 31, 2012 authorizing the states to require collection in the absence of physical presence; or (2) On September 15, 2012, if a federal law is not enacted on or before July 31, 2012.
- ▶ Also increases the threshold for the reenacted click-through provisions (\$1M in sales to California customers before presumption applies, up from \$500K)

“Click-Through” Nexus Illinois Court Challenge

- ▶ *Performance Marketing Association v. Hamer, Director Illinois Dep’t of Revenue* (Il. Cook Cty. Case No. 2011-CH-26333)
- ▶ Trade association representing affiliate businesses filed a declaratory judgment action in federal district court in Chicago on June 1, 2011, alleging new law violates Commerce Clause and Federal Internet Tax Freedom Act
- ▶ Illinois Dept of Revenue filed motion to dismiss based on lack of standing and jurisdiction– Tax Injunction Act, comity
- ▶ PMA voluntarily dismissed federal lawsuit on July 27, 2011 and re-filed complaint in state court (Cook County Circuit Court)

NOTICE AND REPORTING RULES: “Non-Collecting” Retailers

NOTICE AND REPORTING RULES

“Non-Collecting Retailers”

- ▶ Colo. Rev. Stat. § 39-21-112; Colo. Reg. 39-21-112.3.5 (July 2010)
- ▶ Requires sellers with no constitutional duty to collect tax to notify Colorado customers that use tax is due and that purchaser is required to file Colorado sales or use tax return
- ▶ Notification required at time of purchase and again annually; Annual statements must be sent to purchaser and to the Department of Revenue
- ▶ Significant penalties for non-compliance
- ▶ Expanded subpoena power for enforcement

NOTICE AND REPORTING RULES: Federal Court Challenge

- ▶ Direct Marketing Association filed lawsuit in Colorado federal district court on 6/30/10 to challenge the Colorado law on a number of constitutional grounds (Commerce Clause, Due Process, First Amendment, etc.)
- ▶ On January 26, 2011, the court granted DMA's motion for a preliminary injunction and enjoined Colorado from enforcing the law against companies that fell within *Quill's* safe harbor
- ▶ *Direct Marketing Association v. Roxy Huber*, Civil Case No. 10-CV-01546-REB-CBS, Order granting Motion for Preliminary Injunction (U.S. Dist. Ct. Colorado, January 26, 2011))

NOTICE AND REPORTING RULES: Federal Court Challenge

- ▶ Not yet a conclusive ruling, but court granted injunction because there was a “reasonable probability” that DMA would win on merits.
 - The court determined that the reporting provisions could be discriminatory because the burden only fell on out-of-state retailers, not in-state retailers.
 - The court determined that the reporting provisions could run afoul of *Quill*.
- ▶ Cross-motions for summary judgment on commerce clause issues pending (filed May 16, 2011). (All other issues stayed). No decision made as of Oct. 25, 2011.

NOTICE AND REPORTING RULES

Oklahoma

- ▶ Okla. Stat. tit. 68, § 1406.1 and Rule 710:65-21-8 (Eff. 10/1/2010)
- ▶ Does not require annual statements and no penalty provisions in rule.
- ▶ Retailers that do not collect use tax but that make sales of personal property for use in Oklahoma must provide notice on their websites or in their catalogs that purchasers must pay use tax. The same notice must be included on all invoices.

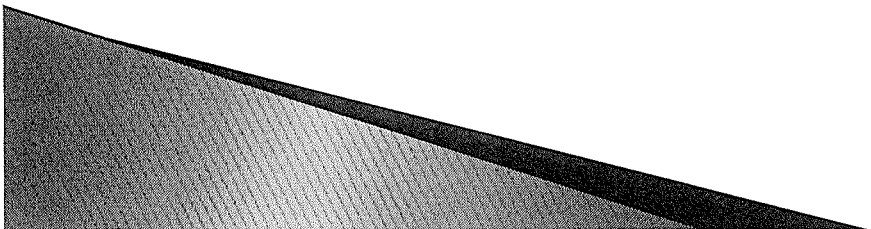
Notice and Reporting Rules:

New in 2011:

- **South Dakota** – New Reporting Legislation (S.B. 146) enacted in 2011 and **Vermont** – Purchaser Notice Provisions: 32 Vt. Stat. Ann. 9783 (Eff. 5/25/2011). Both Laws:
 - – Apply to non-collecting retailers with > \$100,000 sales
 - – No annual reporting requirement; Purchaser notice only
 - – No penalty provision
- **Multistate Tax Commission:** MTC has discussed model reporting legislation, and held a public hearing on May 18.

INCREASED FOCUS ON CUSTOMERS

- ▶ Oklahoma Consumer Compliance Initiative – Proposed Rule 710:1–9–1 *et seq.*
- ▶ Ohio Use Tax Education Program
- ▶ *Amazon.com, LLC v. Lay*, Case No. C10–664, CCH 202–480 (W.D. Wash. October 25, 2010)
 - North Carolina Department of Revenue was not entitled to customer names, addresses and detailed purchase records
 - Decided on 1st Amendment grounds and implicated federal Video Privacy Protection Act



AFFILIATE NEXUS/RELATED PARTY NEXUS

Pushing Constitutional Boundaries: Expanded “Affiliate Nexus” Laws

- ▶ States are moving beyond nexus based on “agency” theories or notion that in-state affiliate performs some activities on behalf of the remote affiliate (returns, sales promotion, etc.)
- ▶ Common trademarks/mere affiliation alone in some states
- ▶ Increased enforcement and new wave of expansive “ownership alone” statutes, coupled with statutory presumptions

Expansive Affiliate Nexus Laws

- ▶ N.Y. Tax Law § 1101(b)(8)(i)(I) – Eff. June 1, 2009
 - Expands the definition of “vendor”
- ▶ Wis. Stat. § 77.51 (13g)(d) – Eff. July 1, 2009
 - Expands the definition of “retailer engaged in business” in Wisconsin
- ▶ Colo. Rev. Stat. 39–26–102(3)(b)(II) – Eff. 3/1/2010
 - Provides that a retailer is presumed to be “doing business” in Colorado
- ▶ Okla. Tit. 68 § 1401(9) – Eff. July 1, 2010
 - Expands definition of “retailer;” contains presumption

AFFILIATE NEXUS

Colo. Rev. Stat. 39-26-102(3)(b)(II)

- Effective March 1, 2010 (As enacted by H.B. 1193)
- An out-of-state retailer is “presumed” to be “doing business” in Colorado if it is part of a controlled group of corporations that has a member that is a retailer with physical presence in Colorado
- Can rebut the presumption by demonstrating that the member with physical presence in Colorado did not engage in any constitutionally sufficient solicitation on behalf of its out-of-state affiliate

AFFILIATE NEXUS LAWS:

New in 2011

- ▶ Arkansas – Ark. Code § 26–52–117 (Eff. July 1, 2011)
- ▶ South Dakota – S.B. 147 (Eff. July 1, 2011)
- ▶ Illinois – H.B. 3659 (Eff. July 1, 2011): 35 ILCS 105/2 and 35 ILCS 110/2
- ▶ Texas – SB 1 (Eff. January 1, 2012)
- ▶ Note: Cal. ABX1 28 – Amended Cal. Rev. & Tax. Code 6203; Implementation delayed by A.B. 155

AFFILIATE NEXUS – South Dakota

- ▶ Effective July 1, 2011: Retailers are considered to be engaged in the business of selling tangible personal property, services, and products transferred electronically for use in South Dakota if **any** of these conditions exist:
 - “Substantial ownership” (10%) with South Dakota retailer + common names, products, etc.
 - “Substantial ownership” (10%) with South Dakota retailer that “advertises, promotes, or facilitates sales”
 - “Substantial ownership” (10%) with a business that maintains a distribution house sales house, warehouse, or similar place of business in South Dakota that delivers property sold by the retailer to consumers

AFFILIATE NEXUS: South Dakota

Affiliate Nexus under the statute also exists if:

- ▶ Part of a controlled group with a member that is a retailer engaged in business in South Dakota (Rebuttable presumption)
- ▶ Remote seller that has a contractual relationship with an entity to provide installation, maintenance or repair services for the seller's South Dakota customers

Affiliate Nexus

- *In the Matter of the Protest of Barnesandnoble.com, LLC*, New Mex. Dep't of Taxation and Rev., No. 11-10 (April 11, 2011)
- Administrative Ruling: Rejected claims that online bookseller had nexus based on relationship with in-state affiliate with local retail stores
- The following activities did not create nexus:
 - Close corporate relationship between the online bookseller and in-state affiliate
 - The in-state affiliate's book return policy
 - The online bookseller's participation in a multi-retailer gift card program and customer loyalty program
 - Sharing of customer e-mail addresses
 - Cross-marketing
 - Ordering system at the stores

ECONOMIC NEXUS

ECONOMIC NEXUS

- The concept of non-physical connections as sufficient to create nexus
- Frequency, quantity, systematic nature of contacts with state
- Exploiting state marketplace
- Significant economic ties; Generating \$\$ from customers or other in-state sources
- Expansive notions of nexus gaining momentum in courts, legislatures
- US Supreme Court unwilling to review as of yet

Economic Nexus

- ▶ States have continued to expand application of economic nexus principles:
 - No longer limited to deriving revenue from the licensing of intangibles in the state (e.g., *Geoffrey*)
 - Can be created through franchisee's use of intangibles
 - Can be created by significant economic presence through revenue earned from customers in the state
 - Can be created by having sales of tangible personal property to customers in the state (e.g. MTC Factor Presence Nexus)

ECONOMIC NEXUS

“Factor Presence”

MTC Factor Presence Standard

- ▶ \$50,000 of Property in the state; OR
- ▶ \$50,000 of Payroll in the state; OR
- ▶ \$500,000 of Sales in the state; OR
- ▶ 25% of Total Property, Payroll or Sales (25% of the denominator)

Factor Presence Catches On: Gross Receipts Taxes

- ▶ Ohio Commercial Activity Tax (Eff. July 1, 2005) : Based on MTC Factor Presence Standard
- ▶ **REPEALED:** Michigan Business Tax (Eff. January 1, 2008): Satisfied by “active solicitation” and Michigan-based gross receipts of \$350,000 or more
- ▶ Washington B&O Tax (Eff. July 1, 2010): MTC Factor Presence Nexus (But Not applicable to wholesalers/retailers); \$250,000 threshold. NOTE: Also incorporates “Trailing Nexus” Provision
- ▶ Oklahoma Business Activity Tax (Eff. June 1, 2010): MTC Factor Presence Nexus

Is Factor Presence the “New” Standard? – Economic Nexus For Income/Franchise Taxes

- ▶ California (Eff. For Tax Years beginning January, 2011)– Based on MTC Factor Presence
- ▶ Connecticut (Eff. For Tax Years Beginning 1/1/2010) – Purposefully directing business to the state; “substantial economic presence”)
- ▶ Colorado (2010) -- Rule based on MTC Factor Presence
- ▶ Oregon (2008) – Regularly takes advantage of Oregon’s economy
- ▶ Wisconsin (Eff. 1/1/2009) --Regular selling to in-state customers

Ohio CAT “Test Case”

Department issued Final Determination to L.L Bean on 8/10/10 and affirms assessment on 2 theories:

- ▶ “Bright line presence”: >\$500,000 Ohio sales
- ▶ Nexus “Catch all”: L.L. Bean’s “continuous, systematic, and significant solicitation and exploitation of the economic marketplace in Ohio is sufficient” to create substantial nexus under the Commerce Clause.
- ▶ BTA Appeal Filed 10/8/10

Administrative Update – CAT Division's New Nexus Unit

- Department hired employees to focus on CAT bright-line nexus to discover persons not registered
- 1 Supervisor and 8 agents
- Began November 2009
 - Letters Sent: 9,000
 - Registered Taxpayers: 3,484
 - Nexus Assessments Issued: 6,918
 - Collected \$14.2M
 - Will issue estimated assessments
 - Includes 60% penalty
 - \$1,000 penalty for failure to register

** Statistics as of December 31, 2010*

ECONOMIC NEXUS

KFC Corporation v. Iowa Department of Revenue, 792 N.W. 2d 308 (Dec. 30, 2010), *cert. denied*, 2011 U.S. LEXIS 6624 (Oct. 3, 2011)

- ▶ KFC's primary business is the ownership and licensing of KFC trademarks to independent franchisees who own approximately 3400 restaurants throughout the U.S. including some affiliates
- ▶ KFC owns no restaurants or properties in Iowa and has no employees in the state
- ▶ Iowa asserted nexus based on KFC's receipt of income from franchisees in the state
- ▶ Iowa Supreme Court held that presence of transactions nexus under established Supreme Court precedent within the state that give rise of KFC's revenue provide sufficient
- ▶ Petition for Cert to U.S. Supreme Court denied on October 3, 2011

OTHER “NON SALES TAX” NEXUS CASES

In-State Representatives

Vestax Securities Corp. v. Dep't of Treasury, Case No. 142535
(Mich. Sup. Ct. June 1, 2011)

- ▶ Michigan Supreme Court ruled that independent registered representative (“IRRs”) who contracted with an out-of-state corporation to facilitate securities transactions did not create nexus for SBT
- ▶ Customers of the in-state IRRs requested a securities transaction from the IRR, and the IRR would rely on the out-of-state securities dealer to make the transaction
- ▶ Evidentiary record did not support appellate court’s finding of nexus, so supreme court reversed

Ownership Nexus

Matter of Shell Gas Gathering Corp. & Shell Gas Pipeline Corp.
N.Y. Tax App. Trib., No. 821569 et al. (Sept. 23, 2010)

- ▶ Out-of-state corporations without physical presence in the state but holding membership interests in entities doing business in the state had sufficient nexus with New York and were thus subject to New York's corporate franchise tax.
- ▶ Court focused on the NY activities of the wholly-owned entity that was directly and indirectly owned by the out-of-state corporations, not the NY activities of the out-of-state corporations themselves.

Other Income Tax Nexus Issues

▶ Registered Service Agent = Nexus:

- Illinois General Information Letter IT 11-0006-GIL (March 11, 2011)
- Iowa Department of Revenue Ruling 10240041 (Dec. 16, 2010)

▶ Telecommuters

- *Telebright Corp. v. Director, Division of Taxation*, N.J. Tax. Ct. (March 24, 2010)
- Florida Technical Assistance Advisement No. 10C1-009 (Sept. 1, 2010)
- Virginia Ruling P.D. 10-154 (July 28, 2010)

PRACTICAL ISSUES

VOLUNTARY DISCLOSURES

- ▶ Voluntary Disclosure Agreements
 - DOR programs
 - Can request on anonymous basis
 - Opportunity to come into compliance and past exposure
- ▶ Multistate Tax Commission's National Nexus Project
- ▶ Amnesties

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