



MULTISTATE TAX COMMISSION

444 North Capitol St., NW
Suite 425
Washington, DC 20001-1538
Telephone: 202.650.0300

www.mtc.gov

National Nexus Program (NNP) Director's Report for 1st Quarter, FY 2020
November 5, 2019
San Antonio, TX

Multistate Voluntary Disclosure Program (MVDP)

The 1st Quarter, FY 2020 NNP results (July 1, 2019 through September 30, 2019) are provided below.

- Nexus states' collections: \$5,261,190 (\$14,695,429 in FY 2019)
- Non-Nexus states' collections: \$ 0 (\$48,892 in FY 2019)
- Nexus states' executed agreements: 82 (379 in FY 2019)
- Nexus states' average contract value: \$64,161 (FY 2019: \$38,774)

The above amounts include checks received by the Commission or amounts paid by the taxpayer directly to the states and reported to the Commission. Interest on back tax paid and the value of a new taxpayer are not included.

Membership

There are currently thirty-eight participating states (including the District of Columbia) in the NNP, with Rhode Island having most recently joined effective October 1, 2017. Commission staff continues to reach out to non-member states.

Outreach

Richard participated in the following events:

panelist in The Knowledge Group webinar presentation entitled "Ensuring Compliance with Tax Laws and Minimizing Audit Risks with Sales Tax Automation" on July 31, 2019;

panelist at NESTOA meeting in Providence, RI, September 11, 2019, on "Marketplace Facilitators;"

presenter, MTC Corporate Income Tax Training in Itasca, Illinois on September 24, 2019, on recent income tax nexus decisions; and

State and Local Advisory Council and Streamlined Sales and Use Tax Governing Board meetings in Charleston, West Virginia on October 1-2, 2019 to provide a briefing on the activities of the *Wayfair* Implementation and Marketplace Facilitator Work Group;

panelist at National Taxpayers Conference in Washington, DC, October 21, 2019 on "State Tax Policy in a Post-*Wayfair* World," with Andrew Moylan and Jared Walczak;

panelist at Paul J. Hartman SALT Forum in Nashville, TN, October 29, 2019 on "*Wayfair* and the Future of State Income Tax Nexus."

Richard is scheduled to participate in the following upcoming event:

panelist at AICPA SALT TRP, Washington, DC, update on nexus law developments;

panelist at *Bloomberg Tax* Leadership Forum, The Newseum, Washington, DC, November 19, 2019 on "Aftershocks of *Wayfair*."

Staff continues to urge states to put a link to the NNP on their voluntary disclosure web pages.

Nexus School

Nexus Schools are being tentatively planned in Honolulu, HI in January, 2020, and in Baton Rouge, LA in May 2020.

Please let a member of the Commission staff know if your state would like to host a Nexus School.

Amnesties

The NNP posts on its web page a list of upcoming and current state tax amnesties. Please inform NNP staff if you would like the Commission to post your state's amnesty.

Staffing

The Program presently has four permanent full-time staff members: Richard Cram, Director, Diane Simon-Queen, Voluntary Disclosure Program Manager, Michelle Lewis, Paralegal, and James Lee, Program Specialist.

Richard Cram, Director, National Nexus Program