



Minutes
Nexus Committee Meeting
February 21, 2017, 2:30 p.m. EST
Via Teleconference

List attendees:

First Name	Last Name	State or Affiliation
Steven	Alvarez	Georgia Dept. of Revenue
John	Biello	Connecticut Dept. of Revenue Services
Allysen	Boetel	South Dakota Dept. of Revenue
Michael	Christensen	Utah State Tax Commission
Lennie	Collins	North Dakota Dept. of Revenue
Richard	Cram	Multistate Tax Commission
Christi	Daniken	Oregon Department of Revenue
Reem	Georgiopoulos	Massachusetts Dept. of Revenue
Kayla	Jeffers	Missouri Dept. of Revenue
Caroline	June	Michigan Department of Treasury
Michelle	Lewis	Multistate Tax Commission
Deanna	Munds-Smith	Arkansas Dept. of Finance and Admin.
Marcia	Oakman	Kentucky Department of Revenue
Matt	Payerl	North Dakota Off. of State Tax Commr.
Scott	Spilinek	Nebraska Department of Revenue
Bruce	Thompson	Massachusetts Department of Revenue
Randy	Tilley	Idaho State Tax Commission

Chairman Lennie Collins, North Carolina, brought the meeting to order, introductions of attendees by telephone were made, and public comment was invited. No public comment was made.

The Committee next considered for approval the draft state lookback period spreadsheet previously circulated for comment to all participating states. Richard Cram stated that all states shown on the

spreadsheet had responded with either corrections or an indication that the spreadsheet (attached) was accurate, and all corrections were made. Randy Tilley, Idaho, moved for approval of the spreadsheet and for its publication on the Multistate Tax Commission Nexus Program website at the earliest convenience. The vote in favor of the motion was unanimous.

No new or old business was brought before the Committee.

Following the motion of Randy Tilley, Idaho, which was approved unanimously, the meeting adjourned.

Lookback Periods for States Participating in National Nexus Program

The lookback period includes the prior complete tax filing periods for which a taxpayer applying for voluntary disclosure relief must generally file returns and pay the past-due tax liability plus interest in return for the state's waiver of tax liability for periods prior to the lookback period and penalties. The lookback period also includes the current incomplete tax filing period, the return for which must be timely filed and tax paid when due. The prior and current tax filing periods are determined based on the date that the application is received by National Nexus Program staff. Each state determines its own lookback period. Lookback periods may vary between states. The lookback periods published below are provided for guidance purposes only to assist taxpayers seeking voluntary disclosure relief in estimating the amount of past-due tax liability payment that may be required. As each state makes the final determination of the lookback period, following review of the taxpayer's application, the guidance below does not constitute specific advice and accordingly should not be relied upon without further confirmation from the state(s). Please note that withholding tax retained from employee salaries and sales and use tax collected from others must be remitted in its entirety, without regard to the lookback period, and may involve non-waivable penalties.

See the Frequently Asked Question "What is the lookback period, and how is it determined?" for further information and calculation examples.

STATE LOOKBACK PERIODS			
Nexus Program States	Income/franchise tax	Sales/Use Tax	NOTES
	Lookback Period (complete prior tax years)	Lookback Period (complete prior months)	
Alabama	3	36	
Arizona	4	48	Lookback period for TPT/use tax is 48 months.
Arkansas	3	36	
Colorado	4	36	
Connecticut	3	36	
Delaware	5	n/a	Delaware has no sales/use tax.
D.C.	3	36	Lookback period for franchise tax is 3 prior tax years.
Florida	3	36	Lookback period includes the 3 years immediately preceding the postmark date of the VDA request.
Georgia	3	36	Lookback period may be reduced/eliminated if no liability or refunds/losses exist.
Hawaii	3	n/a	The lookback period for both the general excise (gross income) tax and corporation net income tax is 3 complete prior tax years plus the current year.
Idaho	3	36	Lookback period may vary depending on the specific facts and circumstances of each request.
Iowa	5	60	Lookback period is one-half the periods normally due, with maximum of 5 years (20 quarters, 60 months).
Kansas	3	36	Kansas will consider allowing a longer lookback period if requested.
Kentucky	4	48	
Louisiana	3	36	
Maryland	4	48	
Massachusetts	3	36	Lookback period can be 7 years for an in-state entity.
Michigan	4	48	
Minnesota	4	36	Lookback-period for Minnesota corporate franchise tax, S corporation tax, and partnership tax is generally 4 years (3 lookback years and 1 current year that is ready and available to be filed).
Missouri	3	36	Lookback period is 3 prior tax years plus the current year. For both taxes, it could be up to 4 years or 48 months.
Montana	5	n/a	Montana has no state sales/use tax.
Nebraska	3	36	
New Hampshire	3	36	
New Jersey	3	36	
New Mexico	SEE MANAGED AUDIT PROCEDURES		
North Carolina	3	36	
North Dakota	3	36	While the general lookback period is 3 years, a longer lookback period may apply to circumstances where it is clear a significant taxable presence in the state existed prior thereto.
Oklahoma	3	36	
Oregon	3	n/a	Oregon has no sales/use tax.
South Carolina	3	36	
South Dakota	3	36	Lookback period is 3 prior tax years for bank franchise tax.
Tennessee	3	36	Lookback period is 3 prior tax years plus the current year. For both taxes, it could be up to 4 years or 48 months.
Texas	4	48	
Utah	3	36	
Vermont	3	36	
Washington	4	48	Lookback period is the prior 4 calendar years plus the current year through the end of the last completed calendar quarter.
West Virginia	3	36	The franchise tax ceased for taxable years beginning on or after January 1, 2015, under W. Va. Code Section 11-23-6(b)(11).
Wisconsin	4	48	