



MULTISTATE TAX COMMISSION

To: Executive Committee  
From: Gregory S. Matson  
Date: May 9, 2016  
Subject: Report of the Executive Director

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This report is a summary of the Commission's organizational and staff activities for the period July 1, 2015, through March 31, 2016 (unless otherwise noted).

**I. Programs & Activities**

**A. Joint Audit Program**

The Audit Program completed two income tax audit and parts of eight income tax audits through March 31, 2016, for the fiscal year 2016. The Audit Program also completed seven sales tax audits and parts of eight other sales tax audits for this same period. There are 21 income and 44 sales tax audits in progress.

The MTC Audit Program has proposed assessments of \$57,916,813 for the completed income tax audits and \$5,031,462 for the completed sales tax audits through March 31, 2016, for the fiscal year end of June 2016.

The following chart summarizes hourly data for completed audits through March 31 for fiscal year end June 30, 2016:

	<b>Income &amp; Franchise</b>	<b>Sales &amp; Use</b>	<b>Total</b>
<b>Total Audits</b>	2	8	10
<b>Total States Audited</b>	33	78	111
<b>Total Hours</b>	7,619	12,078	19,697
<b>Average Hours per State</b>	231	155	177

In September 2015, we added a new sales tax auditor, Bartt Stucki. Bartt came to us from the Utah Department of Revenue. At the end of December 2015, Marie Plesko retired. In January 2016, we filled the vacant position left with Marie's retirement. Shawn Rao was then added to the income tax audit staff. Before coming to the Commission Shawn's most recent employment was with the Illinois Department of Revenue.

The audit program staff provided the training for a “Statistical Sampling for Sales and Use Tax Audits” class September 21 through 24 in Des Plaines, Illinois, and another class was held in St. Paul, Minnesota, April 11 through 14. Another “Statistical Sampling for Sales and Use Tax Audits” is scheduled for May 2 through May 6 in Hoover, Alabama. The audit program provided the training for a “Computer Assisted Audit Techniques using Excel” class in Trenton, New Jersey, October 6 and 7. A second class for “Computer Assisted Audit Techniques using Excel” was scheduled for this coming May, but was cancelled due to lack of sufficient applicants to hold the class. The audit program also provided an instructor for a corporate income tax training class held in Kansas City, Missouri, December 14 and 15. Another corporate income tax training class is scheduled for May 23 through May 26 in Providence, Rhode Island.

The MTC audit program supervisors and director met for a full day with Helen Hecht, Bruce Forte, and me on October 19, 2015, in Des Plaines, Illinois, to discuss audit issues and problems that have surfaced on some pending audits.

New Hampshire has joined the audit program effective December 1<sup>st</sup>.

## **B. National Nexus Program**

### Multistate Voluntary Disclosure

This fiscal year is shaping up to be a very productive one for National Nexus Program tax collections received through voluntary disclosures, if the current trend continues. During the period July 1 to March 31, 2016, the Commission recovered \$14,209,558 on behalf of NNP member states from 257 completed voluntary disclosure contracts (compared to \$13,850,712 recovered for FY 2015). In addition, the Commission recovered \$31,845 on behalf of non-member states. Since July 1, 2014, NNP staff no longer has accepted voluntary disclosure applications for non-member states. The small amount collected on behalf of non-member states to date in FY 2016 comes from disclosures begun before July 1, 2014. The above amounts do not include interest on collected amounts (which the states bill directly), or the future value of newly enrolled taxpayers.

### Strategic Planning

NNP staff supported the work of the Nexus Committee in completing two strategic planning projects: (1) to increase National Nexus Program state membership (completed at the July 27, 2015 meeting in Spokane); and (2) to improve the multistate voluntary disclosure process (completed at the December 9, 2015 meeting in Charleston). Staff will also be supporting the Nexus Committee’s work in commencing a new project (approved at the March 3, 2016 meeting in Salt Lake City) to review multistate voluntary disclosure program materials on the website for clarity and ease of use, which was a recommendation included in the final report on the project to improve the multistate voluntary disclosure process.

### Membership

There are currently thirty-seven member states (including the District of Columbia) of the National Nexus Program. Commission staff continues to reach out to non-members.

### Outreach

Staff presented at the Institute for Professionals in Taxation's Annual Meeting in San Diego, California on July 1, 2015 (voluntary disclosure and update of nexus); Georgetown Law Center's annual Advanced State and Local Tax Institute in the District of Columbia on August 6, 2015 (voluntary disclosure and amnesty); and the ABA/IPT tax conference in New Orleans on March 2, 2016 (panel discussion on multistate voluntary disclosure).

A number of states have responded to staff requests to put a link to the NNP on their voluntary disclosure web pages. These links have been the source of a small number of small disclosures. However, staff continues to believe that they are an important way to get the word out to smaller tax representatives who would not otherwise know of the program.

### Nexus Schools

NNP staff co-taught a Nexus School in Helena, Montana on November 17 and 18, 2015, and another in Madison, Wisconsin on March 30 and 31, 2016. Please let a member of the Commission staff know if your state would like to host a 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. Staff has been doing this since 2009. Most or all amnesties since 2009 are listed in the archive section of the amnesties page.

### Staffing

The NNP staff presently has three full-time employees and one part-time employee. Richard Cram became the new Director on February 29, 2016, succeeding Thomas Shimkin, the long-time Director, who is now the Commission's legislative counsel. A new part-time administrative assistant, Eva Wu, started in January 2016. The Associate Nexus Director position remains vacant.

### Compliance

Staff is working on a significant compliance issue.

### Nexus Information

Staff continues to answer questions from the public and state personnel about nexus law. In addition, staff has focused on a new section of the National Nexus Director's Report to the Nexus Committee that summarizes activity in nexus to date in the fiscal year. It is organized by topic rather than jurisdiction or date.

#### **C. Legal Division**

The regular duties of the legal division include:

- Providing staff support to two standing committees, uniformity and litigation and related working groups;
- Consulting with state attorneys on litigation matters, filing amicus briefs in state and federal courts, and reviewing draft statutes, regulations, and other legal documents;
- Conducting regular state tax attorney informational and educational teleconferences, participating as speakers at conferences and symposiums, and helping teach the Commission's corporate income tax and nexus training courses; and
- Providing legal support to other parts of the organization, including administrative, audit and nexus functions and assisting with technical response to federal legislation.

### Uniformity Work

Currently, the legal division is staffing the following uniformity projects:

- Partnership Information Project
- Art. IV, Section 18 Work Group
- Amendments to General Allocation and Apportionment Regulations (resulting from Section 1 and Section 17 Work Groups)
- Model Sales and Use Tax Notice and Reporting Statute

### Litigation Committee Work

The Litigation Committee has held two in-person meetings this year – in Spokane, Washington in July 2015 and in Salt Lake City, Utah in March 2016. (See separate report of the Litigation Committee.) At the same meetings, the legal division also coordinated a state attorney training session.

### Legal Assistance to States

The legal division consulted with individual states regarding significant on-going litigation strategy and briefs, draft legislation, and draft regulations, including:

- Review of proposed regulations – Pennsylvania
- Litigation support – Indiana

- Litigation support – District of Columbia
- Amicus brief on the merits in the *California Franchise Tax Board v. Hyatt* case before the U.S. Supreme Court, Docket No. 14-1175.
- Amicus brief on the merits in the Minnesota Compact case, *Kimberly-Clark v. Commissioner*, before the Minnesota Supreme Court, Docket No. A15-1322.
- Amicus briefs on the merits in the Ohio Commercial Activity Tax cases (*Crutchfield Corp. v. Testa*, *Newegg.com v. Testa* and *Mason Companies v. Testa*).
- Amicus brief in *First Marblehead Corporation v. Commissioner of Revenue*, before the Massachusetts Supreme Judicial Court, NO. SJC-11609 (on remand from the U.S. Supreme Court).
- Amicus brief in *Avnet, Inc. v. Dep't of Rev.*, before the Washington Supreme Court, NO. 92080-0.
- Assistance with states considering market-based sourcing and adoption of proposed model regulations on that subject.

#### Commission Support

The legal division provides support for the Commission's general administration by addressing open meetings issues, records requests, researching and making recommendations for record retention policies, resolving lease disputes, and filing corporate registrations and reports. The division responded to requests by the National Governors Association and the National Conference of State Legislatures on technical information related to federal legislation. The division provided legal assistance to the Commission's audit division on a number of challenging audit related issues. The legal division also participated in the Commission training by helping teach the following classes:

- Nexus School –November 17-18, 2015, in Helena, Montana
- Corporate Income Tax School – December 14-15, 2015, Kansas City, Missouri
- Nexus School – March 30-31, 2016, Madison, Wisconsin

#### **D. Policy Research**

The policy research director supports Commission efforts in addressing federal legislation with implications for state and local taxation, monitors state adoption of MTC model statutes, regulations, and guidelines. He is a member of the National Tax Association Advisory Board. During this timeframe, he has been a member of the strategic planning Central Staff Project Team, who are working with consultant Elizabeth Harchenko and pursuing a project on improving internal communications.

The policy research director had been working with Joe Garrett of the Alabama Dept. of Revenue, Don Richardson of the Kentucky Dept. of Revenue, and ALAS project facilitator Dan Bucks, in addition to me and Bruce Fort, in organizing visits with revenue agencies to recruit and develop additional state interest in implementing the ALAS program.

The policy research director organized the Tax Economists breakfast forum at the Hall of the States on July 15, *Impact of Federal Reform of International Taxation* and organized a session on state business income tax reform for National Tax Association Spring Symposium to be held on May 12. He also served as a last minute substitution for a speaker at the Commission's annual conference seminar, speaking on the topic of *The State of State Finances* with Scott Pattison, the executive director of NASBO.

The policy research director is writing a paper on state business taxation with Professor Joann Weiner-Martens and John Alvarino of George Washington University for the National Tax Association Annual Meeting in Baltimore November 2016 on Comparison of Corporate Income Taxation in the European Union and the U.S. States. He is also writing an article on Trends in State and Local Government Finance for the Journal Multistate Taxation and Incentives

The policy research director participated in the following periodic local or online economic forums and seminars:

- Tax Economist breakfast forum at Heritage Foundation, July 1, *Effect of Eliminating State and Local Tax Deduction from Federal Adjusted Gross Income.*
- Participated in National Association of Business Economists August 17 online seminar on Chinese currency devaluation.
- Participated in Tax Policy Center Roundtable on State Budget Choices and State Fiscal Futures on September 17.
- Tax Economists Forum breakfast forum at Reed Smith LLC on October 5, *What Lies Ahead for Federal Legislation Affecting States.*
- American Enterprise Institute Forum on OECD Base Erosion and Profit Shifting (BEPS) on December 18.
- Tax Economist Forum Breakfast at Ernst & Young, *Shifting Burden of Taxation from Business Income to Individual Income.*
- Tax Economist Forum Breakfast, January 13 at Tax Foundation, Inc., critique of their new tax model.
- Tax Economist Forum Breakfast, January 20 at Center for American Progress, *Reducing Excess Burden of Taxation.*
- Tax Economist Forum Breakfast, February 9 at Hoover Institution, *Sensible Tax Reform.*
- Tax Policy Center, *What's New and What's Next in Tax Policy?*
- Tax Economist Forum Breakfast, March 9 at PwC, *Patent and Innovation Boxes as Incentives for Research.*
- Committee for a Responsible Federal Budget, March 10, *Scoring Federal Budgetary Changes.*
- Convergence Center for Policy Resolutions, March 29, *Including State/Local Government Concerns in Formulating Federal Budgets.*
- Tax Policy Center, March 31, *What Would Federal Tax Policy Look Like?*

Policy research intern Vishnu Jagdar of Hofstra University completed his internship in August. Trevor Ahouse and Amelia Wang will be research interns for summer 2016.

### **E. Training**

The Events and Training staff has coordinated and supported the following activities since July 1, 2015:

- Statistical Sampling for Sales and Use Tax Audits  
September 21-24, 2015, in Des Plaines (Chicago area), Illinois for 13 participants from Arkansas, Iowa, Kansas, New Jersey, South Dakota, Utah, and Wyoming;
- Computer Assisted Audit Techniques Using Excel  
October 6-7, 2015, in Trenton, New Jersey for 16 participants from Colorado, Michigan, and New Jersey;
- Nexus School  
November 17 – 18, 2015, in Helena, Montana for 38 participants from Idaho, Montana, Oregon, and South Carolina;
- Corporate Income Tax training (Part 1)  
December 14 – 15, 2015, in Kansas City, Missouri for 49 participants from Alabama, Arkansas, Connecticut, Georgia, Iowa, Kansas, Kentucky, Maryland, Michigan, Missouri, New Hampshire, South Carolina, and South Dakota; and
- Nexus School  
March 30 – 31, 2016, in Madison, Wisconsin for 41 participants from the District of Columbia, Idaho, Illinois, Minnesota, Washington, and Wisconsin.

Upcoming training includes:

- Corporate Income Tax training in Providence, Rhode Island, May 23 – 26, 2016;
- Statistical Sampling for Sales and Use Tax Audits, Wheat Ridge, Colorado, September 19 - 22, 2016; and
- Computer Assisted Audit Techniques Using Excel training, hosted by Alabama before the end of the year.

The events coordinator, Sherry Tiggett, is now handling registration and venue support for all MTC meetings and training courses.

The training director was the principal coordinator of the July 29 Annual Meeting Conference in Spokane, Washington.

The events coordinator attended the National Association of State Boards of Accountancy Registry Summit in Washington, DC on September 9-11, 2015, and the Society of Government Meeting Professionals Education Day on October 8, 2015.

Our director of training, Ken Beier, retired in February 2016 and a large part of his duties will be carried out by Sherry Tiggett in her new role as events and training manager. The events and training manager is the principal coordinator for the trainings, committee meetings, and the annual conference and committee meetings. A temporary part-time employee, Wanda Dorsey Jenkins, has been providing support in planning training.

The events and training manager attended the March 2016 Nexus School in Madison, WI; and the Society of Government Meeting Professionals CGMP (Certified Government Meeting Professionals) Congress, February 22 – 24, 2016, in Arlington, VA.

## **II. Administration**

Joe Huddleston resigned as executive director effective August 1, 2015, and I became the new executive director at that time, vacating the deputy executive director position.

Sherry Tiggett was hired August 3, 2015, as an events coordinator, filling the vacant training manager position.

Bartt Stucki was hired September 14, 2015, as a sales tax auditor, filling a position vacated in March 2015. Bartt came to us from the Utah Department of Revenue.

Marie Plesko, senior income tax auditor, retired December 31, 2015. Marie had been employed with the Commission since 2000.

Eva Wu started in January 2016 as a part-time administrative assistant with the National Nexus Program.

Ken Beier retired as director of training effective February 15, 2016. Ken began his employment with the commission in 1999 as manager of the Deregulation Project. A large part of his duties will be carried out by Sherry Tiggett. She was made events and training manager on February 16, 2016. Upon her request, a temporary part-time employee, Wanda Dorsey Jenkins, has been providing support in planning training and events.

Shawn Rao started as an income tax auditor on February 22, 2016, filling the position previously held by Marie Plesko. Shawn joined us from the state of Illinois where he had worked for both the Department of Revenue and the Department of Aging.

Richard Cram, formerly with the Kansas Department of Revenue and a long time participant in Commission activities, became the new director of the National Nexus Program on February 29, 2016. This allowed Tom Shimkin, the long-time director of the

National Nexus Program, to shift into his new role as legislative counsel where he will be utilizing his governmental relations skills in dealing with legislative affairs

Marshall Stranburg joined us as deputy executive director on April 1, 2016. Marshall previously had been the Executive Director with the Florida Department of Revenue and served as the chair of the Commission's Litigation Committee for a number of years.

In December 2015 we entered into an agreement with PGI to provide teleconference capabilities for seven key staff members that host conference calls. This is a fixed price agreement at \$526 per month regardless of the number of participants or length of the call, as long as the total minutes per month do not exceed 10,000 for each host. This monthly cost of \$526 is equivalent to \$6,312 on an annual basis. In the fiscal year ending June 30, 2015, we spent \$11,090 with PGI for teleconferences services on a cost structure that was dependent on the length of the call and the number of participants. Thus, we expect to save approximately \$5,000 per year under this new arrangement.

### III. Outside Presentations & Events

The following are the programs, conferences, and other events of outside organizations at which members of the staff represented the Commission during the reporting period:

#### JULY

- IPT Annual Conference; *A Voyage Review on the MTC* (Shimkin, panelist); San Diego, California
- SEATA 65<sup>th</sup> Annual Conference; Atlanta, Georgia (Huddleston)
- NYU Summer Institute in Taxation: State & Local Tax II; *A View From the State Tax Administrators* (Huddleston, panelist); New York, New York

#### AUGUST

- Georgetown 38<sup>th</sup> Annual Advanced State and Local Tax Institute; *On Terra Firma: State Approaches to Base Erosion and Profit Shifting* (Matson, panelist); *What's Mine is Yours: Understanding the Principles of Transfer Pricing* (Matson, panelist); *Raise the White Flag: Using Voluntary Disclosure Agreements and Tax Amnesty* (Shimkin, panelist); *Back to the future: Applying Existing Tax Laws to a New Economy* (Hecht, panelist); *Square Peg in a Round Hole: Analyzing Case Outcomes* (Hecht, panelist); Washington, D.C.
- 2015 MSATA Conference; Rapid City, South Dakota (Matson)
- Regional Economic Models, Inc. Monthly Policy Luncheon, *The Economic and Fiscal Impacts of Tax Inversions on States*; Washington, D.C. (Dubin)

#### SEPTEMBER

- NYU Law School's State and Local Tax Career Night; New York, New York (Hecht, panelist)
- COST Fall State Tax Workshop; Long Branch, New Jersey (Matson, Shimkin, Disque)

- 2015 WSATA Conference; *Updates from FTA and MTC* (Matson, panelist); Denver, Colorado
- 2015 NESTOA Conference; *Corporate - Transfer Pricing and Intercompany Transactions* (Dubin, panelist); *What Have We Done for You Lately: MTC/FTA* (Matson, panelist); *Sales & Use Tax Nexus, Developments, Outlook, and Enforcement Initiatives* (Hecht, moderator); *Legal Roundtable - Key State Tax Cases, Legislation, and Trends for 2016* (Hecht, panelist); Mystic, Connecticut (Getschel)
- ABA Tax Section 2015 Joint Fall CLE Meeting; *State Resident Tax Credits After the Supreme Court's Wynne Decision* (Fort, panelist); Chicago, Illinois

#### OCTOBER

- Crowell & Moring's Managing Tax Audits & Appeals Seminar; *A Primer on Multistate Tax Audits* (Matson, panelist); Washington, D.C.
- COST's 46th Annual Meeting; *Radical Views on the Nation's Most Significant Tax Policy Issues: Debate Forum* (Matson, panelist); Chicago, Illinois
- D.C. Bar Tax Section Luncheon on Inbound Transactions; Washington, D.C. (Shimkin)
- 22nd Annual Paul J. Hartman State and Local Tax Forum; *The State of So-Called Tax Havens - The Federal, International and State Response* (Hecht, panelist); Nashville, Tennessee

#### NOVEMBER

- American University Law Review Annual Symposium, Taxing Remote Sales in a Digital Age; *Panel 2: Problems and Proposed Solutions* (Hecht, panelist); Washington, D.C. (Disque, Dubin, Matson, Shimkin)
- NCSL Executive Committee Task Force on State and Local Taxation meeting; *Multistate Tax Commission* (Matson, speaker); Miami, Florida

#### DECEMBER

- Bloomberg BNA State and Local Tax Advisory Board dinner, New York, New York (Hecht, Matson)

#### JANUARY

- New York University State Tax Lunch Group meeting (Matson, speaker); New York, New York
- NCSL Executive Committee Task Force on State and Local Taxation meeting; Salt Lake City, Utah (Matson, Shimkin)
- PwC's 2016 Tax Policy and Economic Outlook briefing; Washington, D.C. (Matson)
- Ohio Tax Conference; *Major Business Taxation Trends* (Hecht, panelist); Columbus, Ohio
- ABA mid-year meeting; Commission's ALAS Project (Fort, panelist); Los Angeles, California

#### FEBRUARY

- ABA-IPT Advanced Income Tax Seminar; *Viva la Difference - The Roles of the Multistate Tax Commission and the Federation of Tax Administrators in Tax Administration* (Matson, panelist); New Orleans, Louisiana
- FTA Compliance Conference; *The Role of Arm's-Length Pricing Adjustments in Addressing State Base Erosion and Profit Shifting* (Fort, panelist); San Diego, California

#### MARCH

- ABA/IPT Tax Conference; Trends in Multistate Voluntary Disclosure (Shimkin, panelist); New Orleans, Louisiana
- Tax Analysts conference series; *Partnership Audits: Opportunities and Challenges*; Washington, D.C. (Disque, Hecht, Matson)
- Tax Policy Center forum; *What Would Federal Tax Reform Mean for the States?*; Washington, D.C. (Dubin, Matson)

#### APRIL

- UC Hastings Law School Tax Symposium; *State Tax Responses to Tax Planning Structures* (Fort, panelist); San Francisco, California

### **Technology Addendum**

The Commission's new Exchange 2010 email server is providing all email services for the Commission. The Exchange 2003 server and all supporting servers have been gracefully decommissioned, without incident.

The Commission continues to work with a vendor to develop a state contact portal. The vendor and the Network Administrator are working through some final fixes brought on by the network changes. All network changes that affect the state contact portal are complete and the final testing of the final fixes should take place soon. The migration from Exchange Server 2003 to Exchange Server 2010 has caused a rather large issue with the State Contact Portal. The way that contacts are created in Exchange 2010 is vastly different than it was in Exchange 2003. The vendor is currently working on trying to remedy this problem.

The software vendor that worked on the voluntary disclosure application system was contracted to migrate the audit history database. The audit history application import and reporting issues have been resolved and the application is operational. The audit history database is being utilized by the audit director and his designees. Daily operations of the new database have raised some issues that need to be addressed. Data related issues are being handled by the Network Administrator, but there are some programmatic issues that will need the attention of a software developer. The Network Administrator has contacted the vendor that hosts our website to look into this and provide a quote for streamlining the application.

An attempt to migrate the NNP to Windows Server 2008 r2 will be made before enlisting the assistance of a vendor. A test migration will occur in a virtual environment and there will be testing there before actual migration. The virtual environment for testing the

NNP Voluntary Disclosure application migration has been created and preliminary testing has begun. Once we have ironed out all of the wrinkles, we will identify a maintenance window to fully migrate the production server.

The Online Voluntary Disclosure application is in dire need of updating. This application was created in 2009 and no programmatic updates have been made to it since. This causes issues with browser compatibility for users attempting to fill out the Online Application. As browser technology has moved forward, the online application has not. The network administrator, the NNP director, and the web content manager are planning meetings to determine how best to move forward with an upgrade.

All virtual machines that were residing on the VMware environment have been temporarily migrated in order to rebuild the data storage. The memory upgrade in each of the host servers has been completed. The VMWare host servers have been upgraded and virtual machines are being migrated back to the reconfigured data storage. These upgrades have provided for better read and write capability for all Virtual machines as well as better data redundancy.

The testing of file sharing/syncing software has been completed. Although in theory the software did fulfill some of the functionality that we are looking for, there were other features it did not provide. The Network Administrator is in the process of contacting another vendor for a demo of a similar product. The search for file sharing software/file syncing software continues. Two additional vendors are being looked at now (Cleo and Druva). In researching vendors, it is apparent that they tend to lean towards “cloud” based solutions as opposed to on premise, which is what is required with the data that we are working with.

The gateway router into the DC office was replaced with a newer, more robust model, nearly doubling the throughput speed of internet connectivity.

The SSL-VPN appliance that was nearing end of its life has been replaced. A new PulseSecure appliance has been purchased and put into production. PulseSecure has bought our previous SSL-VPN appliance company’s (Juniper) SSL-VPN business, so transitioning a new appliance was as seamless as possible.

Remote access to the Chicago and New York offices is now available for MTC staff. This facilitates the sharing of files between MTC staff that are geographically diverse. The network administrator is currently working on installing the required endpoint client on all remote staff computers.

The normal maintenance of server hardware in the various offices occurs on a regular basis through regular on-site visits by the network administrator.

The website serves as an essential destination for news and information about the Commission. We have increased our website database size to accommodate the website’s growth. This will increase the database performance for our hosted content, documents, and images. The website is monitored and updated on a daily basis by our website manager.

During the 48<sup>th</sup> Annual Conference and Committee Meeting in Spokane, Washington, our online registration process supported 119 registrants. On July 28<sup>th</sup>, during the annual conference and meetings, we received a total of 3,972 page views. The commission website hosted agendas and materials for committee meetings during the 2015 Fall Committee Meetings in Charleston, South Carolina, and 2016 Winter Committee Meetings in Salt Lake City, Utah. The Fall Committee webpage received 497 page views during views during December 9-11, 2015. The Winter Committee Meetings in March 2-4, 2016, schedule of events landing webpage received 417 page views.

### Most Popular Pages of the Website

	Page Title	Total Page Views	Average Time on Page in minutes
1.	Homepage	55,908	0:00:35
2.	Uniform Sales & Use Tax Exemption Certificate	41,158	0:00:57
3.	Resources	37,279	0:00:33
4.	Member States	8,626	0:01:26
5.	Uniformity	7,666	0:00:27
6.	Multistate Tax Compact	5,565	0:01:31
7.	Search	5,023	0:00:25
8.	Resources - State Sales & Use Tax Registration Forms	5,020	0:00:37
9.	Nexus -Voluntary Disclosure Program	3,986	0:01:18
10.	Resources - FAQ Uniform Sales and Use Tax Certificate	3,849	0:02:21