

Multistate Tax Commission



Resolution 98-18

Encouraging Participation in the National Nexus Program

WHEREAS, the National Nexus Program, established pursuant to Article I section 3 of the Multistate Tax Compact, provides methods for taxpayers to register with the States in a cost-effective manner, and

WHEREAS, the National Nexus Program furthers several purposes of the Multistate Tax Compact including the promotion of uniform, fair and consistent tax treatment of taxpayers operating in a multistate environment, and

WHEREAS, many tax professionals may not avail themselves of the program but instead communicate directly with individual States;

NOW, THEREFORE, BE IT RESOLVED, that the States to encourage tax practitioners and others seeking voluntary disclosure agreements to apply directly through the National Nexus Program and to explain the benefits (including taxpayer confidentiality) of the Program, and be it further

RESOLVED, that Commission staff be directed to draft a model letter for States to consider using when responding to voluntary disclosure inquiries.

This resolution expires on August 7, 2003.

Adopted this 7th day of August 1998, by the Multistate Tax Commission.

W. Val Oveson
Chair

Dan R. Bucks
Executive Director