



To: Multistate Tax Commission
From: Joe Huddleston
Date: July 17, 2013
Subject: 2013 Annual Report of the Executive Director

This report is a summary of the Commission's organizational and staff activities for the period July 1, 2012, through June 30, 2013.

I. Programs & Activities

A. Joint Audit Program

The audit division completed 5 and parts of 9 income tax audits for fiscal year 2013. The audit division also completed 12 sales tax audits and parts of 4 other sales tax audits for fiscal year 2013. There are currently 22 income and 31 sales tax audits in progress. Proposed assessments for fiscal year 2013 from these audits total \$47,686,035.

The following chart summarizes hourly data for completed audits for fiscal year end June 30, 2013:

	Income & Franchise	Sales & Use	Total
Total Audits	5	12	17
Total States Audited	150	163	313
Total Hours	12,836	13,195	26,031
Average Hours per State	86	81	83

Aside from the meetings of the Audit Committee, states in numerous audits have met with staff via teleconferences to discuss particular audits in progress and issues specific to those audits.

Audit division staff provided instruction at three income tax training classes and two sampling classes during this fiscal year.

B. National Nexus Program

In fiscal year 2013, the Commission completed 571 voluntary disclosure contracts; recovered \$9,277,480 on behalf of National Nexus Program member-states (compare to \$12.5 million recovered in FY 2012); and recovered \$1,564,900 on behalf of non-member states. These amounts do not include interest or the future value of new taxpayers.

Nexus staff continued its work to keep the multi-state voluntary disclosure documents and process as uniform as possible among states while meeting each state's requirements:

- Worked with the Nexus Committee to develop a policy to address non-Nexus-members participating in multi-state voluntary disclosure services. Staff will implement the committee's recommendation to discontinue non-member participation as of July 1, 2014. Discontinuing free services will incentivize non-members to join, be fair to member states, and free up staff time to speed the processing of member-state cases.
- Worked with the Nexus Committee to amend the template voluntary disclosure contract and the corresponding Procedures of Multi-state Voluntary Disclosure to address specific state concerns within the standard documents.
- Worked with the Nexus Committee to prepare suggestions for the Executive Committee regarding updates to the NNP charter to reflect changes in actual activities. The committee expects to present these to the Executive Committee for consideration at its July meeting.

The Commission offered on its website to assist taxpayers with general nexus questions. The Commission also started offering citations to primary sources to jump-start a taxpayer's state-specific research.

Nexus staff is focusing on reaching out to states to ensure that they know all the services the Commission offers and to increase sovereignty membership and membership in the Audit and Nexus programs. Staff is meeting in person with top revenue officials when it is cost-effective. Staff has met so far with officials from Indiana, Arizona, Virginia, and Maryland. Staff is letting states know that non-members will not be able to participate in multi-state voluntary disclosure as of July 1, 2014.

Nexus staff launched a project to encourage states that do not presently have a link on their voluntary disclosure page to add one that links to the Commission's page. A number of states have agreed to do so, some declined, and we're working on the rest.

Nexus staff taught a Nexus School in St. Paul, Salem, Salt Lake City, Phoenix, and Bismarck. Nexus staff substantially revised and updated much of the material in the Nexus School written materials in advance of the Salt Lake City school and has

continued to update it in advance of each school. In addition, staff presented the nexus portion of the Income Tax School in Helena.

Nexus Director Thomas Shimkin presented with a representative of the Council on State Taxation at two web-based conferences for the Bureau of National Affairs. They discussed the results of BNA's annual survey of states regarding nexus policy.

C. Legal Division

The legal division staffs two standing committees: uniformity and litigation. The division also holds regular state tax attorney teleconferences; participates as speakers at conferences, symposiums and institutes; and teaches the commission's corporate income tax and nexus training courses. The division provides individual state support on request by filing amicus briefs in state and federal courts; consulting in litigation matters; and reviewing draft statutes, regulations, and legal briefs. The division also provides legal support for the commission's audit division, training division, and general administration, including analysis of federal legislation affecting state taxation.

Uniformity Work

Through the end of this fiscal year, the division has staffed two in-person meetings of the uniformity committee and subcommittees, three teleconferences for the sales & use tax uniformity subcommittee, and one teleconference for the income & franchise tax uniformity subcommittee, and innumerable teleconferences for drafting groups and workgroups associated with various uniformity projects. The legal division staffed 12 uniformity proposals under consideration by the executive and uniformity committees, in addition to developing improvements to the uniformity process:

- *Telecommunications Definition and Sourcing* (resolution under consideration by resolutions committee for presentation to full commission)
- *Amendments to UDITPA and Compact Art. IV related provisions* (pending completion of hearing officers report; hearing conducted March 27, 2013 by Professor Richard Pomp)
 - Definition of "sales" - Compact Art.IV(1)(g)
 - Sales factor sourcing - Compact Art.IV.17
 - Factor weighting - Compact Art.IV.9
 - Definition of "business income" - Compact Art. IV.1(a)
 - Distortion relief - Compact Art. IV.18
- *Model Sales & Use Tax Notice and Reporting Statute* (pending executive committee consideration after bylaw 7 survey; awaiting decision by the United States Court of Appeals for the 10th Circuit in *Direct Marketing Association v. Brohl*, D.C. No. 10-cv-01546-REB-CBS)

- *Model Statute Regarding Partnership or Pass-Through Entity Income Ultimately Realized by an Entity That Is Not Subject to Income Tax* (the executive committee considered the proposal and directed that the project be concluded by staff preparation of a final project report.)
- *Model Nexus Statute* (under development at uniformity subcommittee)
- *Amendments to MTC Model Financial Institutions Apportionment* (under development at uniformity subcommittee)
- *Model Provisions Concerning Class Actions and False Claims* (under development at uniformity subcommittee)
- *Possible New Project to Develop Regulations for the Exercise of State Section 482 Authority* (subcommittee determined it would not initiate a project.)

Litigation Committee Work

Legal division supported the litigation committee by organizing and making presentations for the July 2012 in-person meetings in Grand Rapids, Michigan and the March 2013 in-person meetings in St. Louis, Missouri. In addition, legal division organized information and training sessions for state tax attorneys, including two in-person sessions and seven teleconference sessions. All meetings and teleconferences have been well attended. Attendance for teleconference meetings generally included up to 50 state attorneys from more than 35 states.

Legal Assistance to States

The legal division consulted with individual states regarding significant on-going litigation strategy and briefs, draft legislation, and draft regulations. During this fiscal year, *amicus curiae* briefs were filed in the following cases:

- *Harris Corporation and Consolidated Subsidiaries v. Arizona Dep't of Revenue* (Arizona Court of Appeals) filed August 15, 2012
- *First Data Corporation et al. v. Arizona Dep't of Revenue*, (Arizona Court of Appeals) filed August 15, 2012
- *Barnesandnoble.com v. New Mexico Taxation and Revenue Department* (New Mexico Supreme Court) filed October 15, 2012
- *Home Depot USA, Inc. and Affiliates v. Arizona Dep't of Revenue*. (Arizona Court of Appeals) filed October 16 2012
- *Performance Marketing Association, Inc. v. Hamer* (Illinois Supreme Court) filed December 5, 2012.

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. During the fiscal year, the division provided legal assistance to the commission's audit division on a number of challenging audit related issues and has addressed several public participation issues and records requests. Legal division has also provided support for the Commission's training division by teaching the following classes:

- Nexus Training (September 19-20, 2012; in St. Paul, Minnesota)
- Combined Reporting Training (October 1-4, 2012 in Helena, Montana)
- Nexus Training (December 11-12, 2012; Salt Lake City, Utah)
- Combined Reporting Training (January 14-15, in Honolulu, Hawaii)
- Nexus Training (February 12-13, 2013; Salem, Oregon)
- Nexus Training (April 23-24, 2013; Phoenix, Arizona)
- Nexus Training (June 4-5, 2013 in Bismarck, North Dakota)

D. Policy Research

Uniformity Project on Revising Model Statute on Apportioning Income of Financial Institutions — the policy research director continues to work with other MTC staff, state revenue agency personnel, and industry representatives to develop a model apportionment statute. Policy Research staff helped develop methods for situsing loan bundles for property factor in apportionment formula. Policy Research staff also wrote memorandum on possible adoption of alternative apportionment formula for financial institutions.

Multistate Tax Commission Review —

A winter 2013 issue was published digitally on the Commission's website:

- Article by former Research Intern André Barbé on a comparison of sales taxes and gross receipts taxes, *Pyramiding, Productive Efficiency, and Revenue under a Gross Receipts Tax*.
- Article by Bob Schauer and Harold Jennings Elliott Dubin on dealing with troublesome IT personnel, *The Überexpert*.
- Article by former Research Interns Yi Feng and Matt Wade on the effect of imposing sales taxes on remote commerce, *An Analysis of Business to Consumer Electronic Commerce Sales and Use Tax Compliance on Revenue Collections*.

A summer 2013 issue is under development. Topics include:

- Federal tax reform of corporate taxation and potential impact on states, being written with current policy research interns.
- Review of state and local finances.

Other Activities —

- Supports staff efforts in addressing federal legislation with implications for state and local taxation.
- Monitor state adoption of MTC model statutes, regulations, and guidelines.
- Elected to Advisory Board of National Tax Association
- Presentation of overview of U.S. Sales & Use taxes to visiting officials of Japanese housing agencies at National Association of Home Builders, October 5, 2012.
- Organized session on sales taxes for Federation of Tax Administrators Revenue Estimating and Research Conference in Providence, Rhode Island, October 21-24, 2012
- Hosted Tax Economists Forum Breakfast in Washington, D.C., December 12, 2012.
- Hosted Tax Economists Forum Breakfast in Washington, D.C., February 13, 2013.
- Presentation of state and local government tax simplification efforts at Louisiana Multi-Parish Tax Commission in New Orleans, April 4, 2013.
- Organizing, with Prof. Gary Wagner, ODU, State and Local Government Session of NTA Spring Symposium on May 17, 2013: *State and Local Finances after the Great Depression*.
- Began process of recruiting summer policy research interns.
- Organizing session on state corporate income taxes for the National Tax Association's Annual Meeting in Tampa, Florida, November 21-23, 2013.
- Hired and managing two summer policy research interns.

E. Training

Training Program staff supported the following training activities since July 1, 2012:

- Statistical Sampling for Sales and Use Tax Audits

August 27-30, 2012 in Albuquerque, New Mexico for 30 students from New Mexico.

February 4-7, 2013 in Hoover, Alabama for 24 students from Alabama, Maryland, the private sector, and the Commission.

- Nexus School

September 19-20, 2012 in St. Paul, Minnesota for 38 students from Alabama, Alaska, Michigan, Minnesota, Mississippi, Montana, South Carolina, South Dakota, Washington and West Virginia.

December 11-12, 2012 in Salt Lake City, Utah for 33 students from Utah, Idaho, Arizona and the Commission.

February 12-13, 2013 in Salem, Oregon for 17 students from Oregon, Maryland and the Commission.

April 23-24, 2013 in Phoenix, Arizona for 58 students from the Arizona Department of Revenue and the Commission.

June 4-5, 2013 in Bismarck, North Dakota for 18 students from North Dakota and South Dakota.

- Corporate Income Tax

October 1-4, 2012 in Helena, Montana for 32 students from Alabama, Alaska, Colorado, Idaho, Mississippi, Montana and Nebraska.

January 14-17, 2013 in Honolulu, Hawaii for 27 students from the Hawaii Department of Taxation.

The Training Program provided corporate income tax training materials and a “train the trainer” session for the audit portion of these materials for the Michigan Department of Treasury in April, 2013. These materials supported training for Michigan staff members as they begin to audit combined returns for the Michigan Business Tax and Corporate Income Tax.

The director of training was the principal coordinator of the August 1, 2012, annual meeting conference in Grand Rapids, Michigan. He is coordinating the July 24, 2013 annual meeting conference in San Diego, California.

II. Administration

On October 15, 2012, after more than 21 years of service to the Commission, Jerry Schleeter retired. Jerry had been the administrative assistant for the Audit Program and was located in the Chicago office.

On November 29, 2012, the New York University School of Continuing and Professional Studies presented the 11th annual award for Outstanding Achievement in State and Local Taxation to Joe Huddleston, Esq., LL.D., in recognition of his unparalleled contributions in all areas of state and local taxation.

On December 3, 2012, Kristin Shuttz began work as an Administrative and Audit Assistant for the Audit Program. She quit after one day for personal reasons.

On January 1, 2013, Amber Kirby, Assistant to the Director, National Nexus Program, left employment with the Commission to join PricewaterhouseCoopers.

On January 1, 2013 the following people joined the staff of the Multistate Tax Commission as full-time employees:

- Benjamin Abalos, Associate Director of the National Nexus Program. Ben had been the Project Manager, Data Sharing Initiative, from November 2011 to December 2012.
- Michelle Becker, Administrative Assistant for the Joint Audit Program, based in the Commission's Chicago office.
- Lila Disque, Counsel with our legal division. Lila had been an intern for legal division since April 2012 and is based in the Commission's D.C. office.
- Alexis Douglas, Auditor (sales and use taxes). Alexis had previously been employed for a number of years with the Texas Comptroller's office as an auditor. She is based in the Commission's Chicago office.

Amyia McCarthy, a 2013 J.D. candidate from Atlanta's John Marshall Law School, joined the National Nexus Program as an intern during the spring 2013 semester.

The following positions were eliminated as of April 30, 2013, as part of actions taken to control expenditures within the proposed budget for fiscal year 2014:

- Administrative Assistant/Receptionist (Donna Banks)
- Publications Coordinator (Teresa Nelson)

In June, two academic summer interns began part-time work with our director of Policy Research: Bree Asci of Bridgewater State University and Leighla Philpott of Fairmont State University.

III. Correspondence

I sent two letters to the National Governors Association regarding federal legislative efforts with state tax implications:

- Letter to Director, Office of Federal Relations, National Governors Association, on federal digital goods legislation, January 4, 2013.
- Letter to Director, Office of Federal Relations, National Governors Association, on federal digital goods legislation, April 3, 2013.

IV. 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

- NYU Summer Institute in Taxation, State Taxation II; New York, New York (Huddleston)
- Tax Economists Forum, *Fixing The System: An Analysis Of Alternative Proposals For The Reform Of International Tax*; Washington, D.C. (Huddleston)
- BNA Online Seminar; *Cloudy with a Chance of Nexus: Analyzing Bloomberg BNA's 2012 Survey of State Tax Departments* (Shimkin); Washington, D.C.
- SEATA 62nd Annual Conference; *Litigation Trends and Perspectives* (Sicilian); *State Tax Programs, Policies and Uniformity—A National Perspective* (Huddleston); *Combined Reporting—Unfinished Business* (Sicilian); White Sulphur Springs, West Virginia (Matson)

AUGUST

- NCSL Task Force Meeting; Chicago, Illinois (Huddleston, Sicilian)
- BNA State Tax Advisory Board Roundtable, Washington, D.C. (Matson)
- Georgetown Advanced State and Local Tax Institute; *Issues in Apportionment* (Sicilian); Moderator, *State Commissioner Priorities in 2012* (Huddleston); Washington, D.C.
- National Taxpayers Conference Annual Meeting; Washington, D.C. (Huddleston, Dubin)
- Tax Executives Institute Philadelphia Chapter State and Local Tax Committee Roundtable; King of Prussia, Pennsylvania (Huddleston)
- BNA Online Seminar; *Cloudy with a Chance of Nexus: Analyzing Bloomberg BNA's 2012 Survey of State Tax Departments* (Shimkin); Washington, D.C.

SEPTEMBER

- Guest Lecturer, Georgetown Law School LL.M. program; Washington, D.C. (Sicilian)
- American Bar Association Section of Taxation Joint Fall CLE Meeting; Boston, Massachusetts (Sicilian)

OCTOBER

- Annual Meeting of North Eastern State Tax Officials Association; Portsmouth, New Hampshire (Huddleston)
- Tax Analysts Conference, *Taxes and the Poor*; Washington, D.C. (Huddleston)
- Western States Association of Tax Administrators Conference; Redondo Beach, California (Huddleston)
- Stafford Seminars, *Update on Nexus Litigation, Legislation, and Rulemaking* (Sicilian), Online Presentation

- Federation of Tax Administrators Revenue Estimating and Research Conference; Providence, Rhode Island (Dubin)

NOVEMBER

- California Tax Policy Conference; Coronado, California (Huddleston)
- Institute for Professionals in Taxation, Income Tax Symposium; *Tax Official's Take on Income Tax Issues* (Sicilian); Arlington, Virginia
- AICPA National Tax Conference; Washington, D.C. (Huddleston)
- Hartman State and Local Tax Forum; *Alternative Apportionment* (Sicilian); *Legislating Nexus Standards* (Fort); Nashville, Tennessee (Matson)
- National Tax Association Annual Meeting; Providence, Rhode Island (Dubin)
- New England State and Local Tax Forum; Needham, Massachusetts (Huddleston)
- New Jersey Society of CPAs Multistate Tax Conference; *The Battle over Nexus and What Your Clients Need to Know about Proposed Federal Legislation – a State Government Perspective* (Matson); Edison, New Jersey
- Career night for students at Kogod School of Business, American University, Washington, D.C. (Shimkin)
- New York University Institute on State and Local Taxation; *Issue Potpourri—Alternative Apportionment, Including Throwout* (Huddleston); *Issue Potpourri—State Use of Section 482 Authority in Non-Recognition Transactions* (Fort); New York, New York

DECEMBER

- COST Mid-Atlantic Regional State Tax Seminar; *Multistate Tax Commission Update* (Matson); Falls Church, Virginia

JANUARY

- New York State Bar Association meeting; *Nexus, Nexus, What's All the Fuss* (Sicilian); New York, New York
- American Bar Association meeting; *Is the Multistate Tax Compact Apportionment Election Still Available?* (Sicilian); Orlando, Florida
- Cornell State & Local Tax Group Luncheon; *Multistate Tax Commission Update* (Huddleston); New York, New York
- 22nd Annual Ohio State Tax Conference; *Major Trends & Developments in State Business Taxation Including Election Results & New Legislative Initiatives, Increased Enforcement, Expansion of Tax Credits to Retain & Attract Business, Main Street Fairness Act, and Tax Reform in States—A Lively & Free-Wheeling Panel Discussion* (Huddleston); Columbus, Ohio

FEBRUARY

- Deloitte and Florida Bar Tax Section's National Multistate Tax Symposium; *Point/Counterpoint: Tax Uniformity Amongst States—State Sovereignty vs. Federalism* (Huddleston); Orlando, Florida
- NYU State Tax Group Lunch Meeting; *Multistate Tax Commission Update* (Matson); New York, New York
- Tax Analysts conference, *The Future of Federal Income Tax*, Washington, D.C. (Dubin, Huddleston)
- Brookings Institute, *Real Specifics: 15 Ways to Rethink the Federal Budget—Part II: Addressing Entitlements, Taxation, and Revenues*, Washington, D.C. (Dubin, Huddleston)

MARCH

- Tax Executive Institute's 63rd Midyear Conference; *Effect of Federal Income Tax Reform on the States* (Huddleston); Washington, D.C.
- ABA/IPT Advanced Tax Seminars; *State and Local Income Tax Update* (Sicilian); *Ask the Experts* (Sicilian); New Orleans, Louisiana

APRIL

- American Tax Policy Institute & Rice University's Baker Institute conference, *Reforming the U.S. System For Taxing International Income*, Washington, D.C. (Huddleston)
- Louisiana Multi-Parish Tax Commission; *State Tax Reform Efforts* (Dubin); New Orleans, Louisiana

MAY

- 2013 J. Nelson Young Tax Institute; *Operations & Functions of the Multistate Tax Commission: A National Perspective on State Taxation* (Huddleston); Chapel Hill, North Carolina
- BNA Online Seminar, *2013 State Tax Department Policy Trends Including Nexus Positions* (Shimkin); Washington, D.C.
- New Mexico Tax Research Institute Annual Conference; *State Tax Developments* (Fort); Albuquerque, New Mexico
- American Bar Association Section of Taxation May Meeting; State & Local Tax Committee Luncheon, *Recent State Tax Cases Affecting Taxpayer Income Tax Elections & the MTC* (Matson); *Sales of Other Than Tangible Personal Property: The Pros and Cons of Market-Based Sourcing* (Sicilian); Washington, D.C. (Huddleston)
- National Tax Association Spring Symposium, Washington, D.C. (Dubin)
- Oregon Bar Association; *UDITPA Amendments* (Sicilian); Teleconference Presentation
- Ernst & Young Domestic Tax Quarterly Webcast Series: *A Focus on State Tax Matters* (Huddleston); Washington, D.C.

JUNE

- Federation of Tax Administrators Annual Meeting; Moderator, *Perspectives on Emerging State Tax Issues* (Sicilian); *Due Process Clause Developments* (Matson); *Multistate Tax Commission Update* (Huddleston); Albuquerque, New Mexico
- Institute for Professionals in Taxation Basic and Advanced State Income Tax School; *Related Party Transactions* (Sicilian); *Ethical Dilemmas in the Tax World* (Sicilian); Atlanta, Georgia

Technology Addendum

The Technology Committee was inactivated by the Executive Committee in June of 2011; during the time this committee is inactive, the Executive Director is responsible for providing this technology update with this report.

Configuration of DSI related hardware, functionality, and security testing was completed. The technology portion of the data sharing initiative (DSI) project has been completed. Data was received, by physical media and secure electronic transfer, stored, encrypted and accessed successfully on the DSI isolated network. The virtual machines, as well as the substantiating documentation have been archived.

A new secure email system has been put in place. The new system is a Linux hardened appliance that provides additional functionality (i.e. registered users on the system can send secure emails to other registered users, not just Commission staff).

The new Exchange 2010 email server is in place and is currently coexisting with the Exchange 2003 server. Mailbox migration has begun and soon the Exchange 2003 server will be decommissioned.

All internal switching hardware has been upgraded to Juniper Gigabit switches. This will increase the speed at which internal users will be able to access their files and email in the DC office. The switches in the New York and Chicago offices have also been successfully upgraded to Juniper Gigabit (POE) switches.

The commission is in the final stage of the telephone transition system. We are currently working the Chicago office and Joint Audit Program teleworkers. This process includes the installation of Business High Speed Internet and VoIP telephones. VoIP telephones have already been implemented at the D.C. and Pearl River offices as well as for the legal division and director of training (all teleworkers).

The Commission is working with Quality Assessment Solutions, LLC, regarding a centralized contact and membership management database. The application is in the final stages of testing. What is now dubbed the "State Contact Portal" (*scp.mtc.gov*) is outward facing and accessible from the Internet. The deputy executive director and network administrator are identifying programmatic items that need to be addressed before publicizing the application.

The network administrator has also been working with National Nexus Program staff to provide technical support voluntary disclosure application system. A six-month support agreement has been agreed upon and a few of the immediate concerns are being addressed. Before the end of the six months we will reassess the agreement and decide how to best move forward at that point.

The need for a way to securely transfer large (over 10 MB) files has become an issue as MTC staff has expressed an increasing need to share these large files with tax

payers and state personnel. The Network Administrator is looking in to possible solutions that not only provide the transfer functionality, but also meet the security requirements of these documents.

An SSL-VPN appliance has been installed in the Chicago office and is in the process of being configured to allow real time access to files on the Chicago server for Audit staff.

Uninterrupted Power Supply (UPS) units with network manageability were installed in the New York and Chicago offices. These will allow the selected computers to shut down gracefully in the event of a power failure. The Network manageability allows the Network Administrator to more closely monitor and troubleshoot power issues in the remote offices from the DC office.

MTC Website

The Commission’s website provides a one-stop resource for state tax agencies and taxpayers with respect to the activities of the MTC. During the period of July 1, 2012 to June 30, 2013, the website was viewed a total of 396,860 times, an increase of 16% from last year. We received 63% new visitors and 37% returning visitors throughout the year.

Our top three web pages include the Sales and Use Certificate webpage with 18% of pageviews followed by our homepage with 13% and Member States map webpage with 5%. The Sales and Use Certificate webpage consists of a downloadable Uniform Sales and Use Tax Certificate Multijurisdictional form and a frequent asked questions webpage. Our homepage includes the daily commission news and events. The Member States webpage contains an up-to-date status of the commission members and program participation.

In the future, the commission is seeking way to improve its overall website functionally. In the upcoming months the website will undergo a comprehensive migration to Kentico CMS (content management system). The new content management system will provide an easier, flexible, and more stable platform for managing content, including desired improvements to the uniformity information on the website.



	Page Title	Total Page Views	Unique Page Views	Average Time on Page in minutes
1	Sales and Use Certificate	87,691	64,305	0:02:14
2	Homepage	60,869	46,962	0:01:12
3	State Map	20,298	12,225	0:01:49
4	MTC Compact	17,694	10,059	0:00:27
5	FAQ's Sales and Use Certificate	9,132	7,743	0:02:32
6	About the Nexus Program	8,721	6,065	0:00:34
7	Overview Multi-state Voluntary Disclosure	6,591	4,833	0:02:01
8	MTC Compact IV. Division of Income	6,498	5,201	0:01:41
9	Uniformity Adopted Recommendations	6,428	3,388	0:02:02
10	About the MTC	5,986	4,592	0:01:25

Interesting Facts

- Average visit duration was 2 minutes and 12 seconds.
- A total of 3,779 visits came from mobile devices and 2,407 from tablets.
- The top five states/jurisdictions visitors are from *California* 8.20%, *Texas* 7.30%, *Illinois* 6.70%, *New York* 6.20% and the *District of Columbia* with 5.40%
- The website received a total of 140,683 visitors with 50% from Google's search engine, 20% direct traffic with no referral, and 8% from the Bing search engine.