Nexus Duration Survey (March 2007)

State	Income Tax	Source	Sales Tax	Source
Alabama	case by case	practice	case by case	practice
California-BOE			Current quarter plus one (subject to contrary proof)	practice
Iowa	1 year	practice	1 quarter	practice
Kentucky	preceding tax year	statute	No rule	N/A
Maryland	1 year	practice	case by case	practice
Massachusetts	1 year	practice	1 year	practice
Michigan	SBT: year by year	regulation	current month plus next 11	regulation
Montana	No rule	N/A	No rule	N/A
North Carolina	1 year	practice	case by case	practice
North Dakota	1 year	practice	case by case	practice
Ohio	If nexus resumes within a year, assume nexus for gap	information releases	If nexus resumes within a year, assume nexus for gap	information releases
South Dakota	N/A	N/A	1 year	practice
State	Income Tax	Source	Sales Tax	Source
Texas	Franchise: doing business	statute/rule	1 year	regulation
Utah	Current filing period	practice	Current filing period	practice
Washington	B&O: current year plus 4	statute/rule	current year plus 4	statute/rule

Note: The information on this chart was compiled by MTC staff from information supplied by representatives of the listed states. Staff exercised its best efforts to be as accurate as possible in reporting the results. However, this chart should not be interpreted as a definitive statement of the law or practice in any listed state. Interested parties should contact each state directly to inquire about current nexus laws or practices in that state.