

## Nexus Duration Survey (March 2007)

Originally presented to Nexus Committee July 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