

# MTC Member State Survey

## \* Your State:

State:

## Reporting Options for Non-Resident Members of Pass-Through Entities with Withholding Requirement

**Does your state have reporting options for non-resident members of pass-through entities with withholding requirement?**

- Yes
- No
- Other (please specify)

## Reporting Options for Non-Resident Members of Pass-Through Entities with Withholding Requirement

**Is the language or policy of your provision similar to the MTC language or policy? You can read the MTC model language [here](#).**

- Yes
- No

Comment

**Citation:**

**Date of adoption:**

## Federal Tax Adjustments Reporting

# MTC Member State Survey

## Does your state have laws regarding federal tax adjustments reporting?

- Yes
- No
- Other (please specify)

## Federal Tax Adjustments Reporting

Is the language or policy of your provision similar to the MTC language or policy? You can read the MTC model language [here](#).

- Yes
- No

Comment

**Citation:**

**Date of adoption:**

## “Unitary Business” Definition, MTC Model Reg. IV.1(b)

Does your state define “Unitary Business?”

- Yes
- No
- Other (please specify)

# MTC Member State Survey

## "Unitary Business" Definition, MTC Model Reg. IV.1(b)

**Is the language or policy of your provision similar to the MTC language or policy? You can read the MTC model language [here](#) at page 5.**

Yes

No

Comment

**Citation:**

**Date of adoption:**

## "Gross Receipts" Definition, MTC Model Reg. IV.2(a)(5)

**Does your state define "gross receipts?"**

Yes

No

Other (please specify)

## "Gross Receipts" Definition, MTC Model Reg. IV.2(a)(5)

## MTC Member State Survey

**Is the language or policy of your provision similar to the MTC language or policy? You can read the MTC model language [here](#) at page 20.**

Yes

No

Comment

**Citation:**

**Date of adoption:**

## Factor Presence Nexus Standard for Business Activity Taxes

**Does your state have a factor presence nexus standard for business activity taxes?**

Yes

No

Other (please specify)

## Factor Presence Nexus Standard for Business Activity Taxes

**Is the language or policy of your provision similar to the MTC language or policy? You can read the MTC model language [here](#).**

Yes

No

Comment

# MTC Member State Survey

**Citation:**

**Date of adoption:**

## Business Income” Definition, MTC Model Reg. IV.1(a)

**Does your state define “Business Income?”**

- Yes
- No
- Other (please specify)

## Business Income” Definition, MTC Model Reg. IV.1(a)

**Is the language or policy of your provision similar to the MTC language or policy? You can read the MTC model language [here](#) at page 2.**

- Yes
- No

Comment

**Citation:**

**Date of adoption:**

## Combined Reporting

# MTC Member State Survey

## Does your state require combined reporting?

- Yes
- No
- Other (please specify)

## Combined Reporting

Is the language or policy of your provision similar to the MTC language or policy? You can read the MTC model language [here](#).

- Yes
- No

Comment

**Citation:**

**Date of adoption:**

## Disclosure of Reportable Transactions

Does your state require disclosure of reportable transactions?

- Yes
- No
- Other (please specify)

# MTC Member State Survey

## Disclosure of Reportable Transactions

**Is the language or policy of your provision similar to the MTC language or policy? You can read the MTC model language [here](#).**

- Yes
- No

Comment

**Citation:**

**Date of adoption:**

## "On Behalf Of" Language, MTC Model Reg. IV.17(4)(C)

**Does your state take into account income producing activity performed "on behalf of" the taxpayer in determining sales factor numerator sourcing for receipts from transactions other than sales of tangible personal property?**

- Yes
- No
- Other (please specify)

## "On Behalf Of" Language, MTC Model Reg. IV.17(4)(C)

## MTC Member State Survey

**Is the language or policy of your provision similar to the MTC language or policy? You can read the MTC model language [here](#) at page 37.**

Yes

No

Comment

**Citation:**

**Date of adoption:**

### Telecommunications and Ancillary Service Providers – Special Apportionment ...

**Does your state have a special rule for telecommunications and ancillary service providers' apportionment?**

Yes

No

Other (please specify)

### Telecommunications and Ancillary Service Providers – Special Apportionment ...

## MTC Member State Survey

**Is the language or policy of your provision similar to the MTC language or policy? You can read the MTC model language [here](#).**

Yes

No

Comment

**Citation:**

**Date of adoption:**

## Captive REIT- Disallowance of Dividend Paid Deduction

**Does your state disallow the dividend paid deduction for captive REITs?**

Yes

No

Other (please specify)

## Captive REIT- Disallowance of Dividend Paid Deduction

**Is the language or policy of your provision similar to the MTC language or policy? You can read the MTC model language [here](#).**

Yes

No

Comment

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