

## Sales/Use Tax Lookback Periods for Taxpayers with Economic Nexus Only

The states below participate in the National Nexus Program and have adopted sales/use tax economic nexus. If the taxpayer has only economic nexus in the state and does not have physical presence nexus, then the state's sales/use tax lookback period would begin as of the date that the state has implemented sales/use tax economic nexus. The beginning dates for the sales/use tax lookback periods for taxpayers with sales/use tax economic nexus only in the state are shown below. The lookback periods published below are provided for guidance purposes only to assist taxpayers seeking voluntary disclosure relief in estimating the amount of past-due tax liability payment that may be required. As each state makes the final determination of the lookback period, following review of the taxpayer's application, the guidance below does not constitute specific advice and accordingly should not be relied upon without further confirmation from the state(s).

Nexus Program States	Sales/Use Tax
	Economic Nexus Lookback Period Start Date
<b>Alabama</b>	<b>10/1/2018</b>
<b>Arizona</b>	<b>10/1/2019</b>
<b>Arkansas</b>	<b>7/1/2019</b>
<b>Colorado</b>	<b>12/1/2018</b>
<b>Connecticut</b>	<b>12/1/2018</b>
<b>D.C.</b>	<b>1/1/2019</b>
<b>Georgia</b>	<b>1/1/2019</b>
<b>Hawaii</b>	<b>7/1/2018</b>
<b>Idaho</b>	<b>6/1/2019</b>
<b>Iowa</b>	<b>1/1/2019</b>
<b>Kansas</b>	<b>10/1/2019</b>
<b>Kentucky</b>	<b>10/1/2018</b>
<b>Louisiana</b>	<b>7/1/2020</b>
<b>Maryland</b>	<b>10/1/2018</b>
<b>Massachusetts</b>	<b>10/1/2019*</b>
<b>Michigan</b>	<b>10/1/2018</b>
<b>Minnesota</b>	<b>10/1/2018</b>
<b>Nebraska</b>	<b>1/1/2019</b>
<b>New Jersey</b>	<b>11/1/2018</b>
<b>New Mexico</b>	<b>See Managed Audit</b>
<b>North Carolina</b>	<b>11/1/2018</b>
<b>North Dakota</b>	<b>10/1/2018</b>
<b>Oklahoma</b>	<b>7/1/2018</b>
<b>Rhode Island</b>	<b>7/1/2019</b>
<b>South Carolina</b>	<b>11/1/2018</b>
<b>South Dakota</b>	<b>11/1/2018</b>
<b>Tennessee</b>	<b>10/1/2019</b>
<b>Texas</b>	<b>10/1/2019</b>
<b>Utah</b>	<b>1/1/2019</b>
<b>Vermont</b>	<b>7/1/2018</b>
<b>Washington</b>	<b>10/1/2018</b>
<b>West Virginia</b>	<b>1/1/2019</b>
<b>Wisconsin</b>	<b>10/1/2018</b>

\*10/1/2017 if 830 CMR 64 H.1.7 applied for period beginning as of that date