



MULTISTATE TAX COMMISSION

To: Executive Committee
From: Joe Huddleston
Date: May 1, 2015
Subject: Report of the Executive Director

This report is a summary of the Commission's organizational and staff activities for the period July 1, 2014, through March 31, 2015(unless otherwise noted).

I. Programs & Activities

A. Joint Audit Program

The audit program completed three income tax audits and parts of three other income tax audits through March 31, 2015 for this fiscal year. The audit program also completed three sales tax audits and parts of nine other sales tax audits for the same period. There are 21 income and 38 sales tax audits in progress. The audit program proposed assessments of \$5,247,302 for income tax and \$4,319,908 for sales tax through March 31, 2015 for this fiscal year. There was also a completed income tax audit that resulted in tax refunds of \$4,793,099 during this period.

The following chart summarizes hourly data for completed audits through March 31st for fiscal year end June 30, 2015:

| | Income & Franchise | Sales & Use | Total |
|-------------------------|--------------------|-------------|-------|
| Total Audits | 3 | 3 | 6 |
| Total States Audited | 47 | 40 | 87 |
| Total Hours | 7276 | 2691 | 9967 |
| Average Hours per State | 155 | 67 | 114 |

Pennsylvania, Rhode Island, and Iowa have joined the audit program for income and franchise tax audits.

The audit program lost four auditors during this period, two to retirement and two others through resignation. The audit program has filled four income tax positions, one started on December 1, 2014, another one on January 5, 2015, and two more will be starting May 11, 2015. We are in the process of interviewing for another sales tax auditor and hope to complete the process within the next couple of weeks.

Audit division staff provided instruction at two income tax training classes, one computer assisted audit techniques using Excel, and two sampling classes so far this fiscal year.

B. National Nexus Program

The multistate voluntary disclosure statistics for FY 2015 to date (July 1 – March 31, 2015) are —

- Nexus states’ collections.....\$4,514,201
- All states’ collections.....\$5,940,310

- Nexus states’ executed contracts.....390
- All states’ executed contracts.....462

- Nexus states’ average contract value.....\$11,575
- All states’ average contract value.....\$12,857

Please Note: All of the above amounts include only amounts actually received before the Commission closed its file; neither interest, which taxpayers pay directly to states after their Commission files are closed, nor the future value of new taxpayers, is included. Hence, the actual value of each case is higher than reflected here.

Technical Change to the Procedures for Multi-State Voluntary Disclosure

The Nexus Director sought and obtained input and approval from the Nexus Committee of a technical change to the *Procedures for Multi-State Voluntary Disclosure*. That change addressed taxpayers’ eligibility to use the MTC’s Multistate Voluntary Disclosure process.

Discontinuation of Free Voluntary Disclosure and Establishment of \$500 Threshold

Two Nexus Committee suggestions have speeded up service to member states: the cessation of voluntary disclosure service to non-Nexus member states, and the \$500 minimum threshold for estimated back tax liability over the lookback period of a member state. (Note: A number of non-member states have continued to benefit from the service in this fiscal year because applications filed for their states were filed before the July 1, 2014 cut-off date.)

Nexus Committee

The Nexus Committee decided at its January 8, 2014, teleconference to pursue strategic planning in accordance with the Commission’s overall strategic planning. Strategic Planning has been the Nexus Committee’s primary focus during this fiscal year.

The NNP provided staffing support — administrative, coordinating, and consultative — for the Nexus Committee’s Strategic Planning Project Team until that team completed its task of identifying appropriate projects for the National Nexus Program. The Team produced an important foundational document, “National Nexus Program — Mission, Vision, and Goals.”

The NNP now provides staffing support for the two teams that are responsible for those projects: (1) Membership Project, and (2) Improve Multistate Voluntary Disclosure Program Project. Both of these projects address the strategic goal area of enhancing the vitality and reputation of the National Nexus Program, and thereby the Commission. Recommendations that will result from the work of these teams will draw on information elicited from non-member and member NNP states, tax practitioners, and taxpayers who use the multistate voluntary disclosure and other NNP services.

Both teams expect to complete their work in time to report their recommendations to the MTC’s Strategic Planning Steering Committee by the Commission’s Annual Meetings scheduled for July 2015.

Outreach

Staff made a presentation at a Vertex conference in New Orleans, Louisiana on October 27, 2014, providing an overview of the Multistate Tax Commission’s activities with a focus on the National Nexus Program.

Nexus staff continues to urge member states to put a link to the Commission’s multistate voluntary disclosure program on their own voluntary disclosure web pages. Some applicants come to the Commission for multistate voluntary disclosure because of having seen this link on a state voluntary disclosure web page.

Nexus Schools

Nexus staff taught schools in:

- Little Rock, Arkansas, on September 15 -16, 2014,
- Trenton, New Jersey, on November 13 - 14, 2014,
- Prattville, Alabama (near Montgomery) on February 2 - 3, 2015,
- Atlanta, Georgia, on April 15-16, 2015.

The Commission encourages states to volunteer to host a school.

Technology

The NNP and the Commission’s network administrator, working with a software vendor, have made some much-needed fixes to the NNP’s Multistate Voluntary Disclosure Database, the technological system that is vital to the processing, recording, and reporting of multistate voluntary disclosures information.

C. Legal Division

The regular duties of the legal division include:

- Providing staff support to two standing committees, uniformity and litigation and related sub-committees or working groups;
- Consulting with state attorneys on litigation matters, filing amicus briefs in state and federal courts, and reviewing draft statutes, regulations, and other legal documents;
- Conducting regular state tax attorney informational and educational teleconferences, participating as speakers at conferences and symposiums, and helping teach the commission's corporate income tax and nexus training courses; and
- Providing legal support to other parts of the organization, including administrative, audit and nexus functions.

Uniformity Work

Currently, the legal division is staffing the following uniformity projects, in addition to a uniformity process strategic planning project:

- Amendments to Compact Art. IV (UDITPA) – Sec. 18 and conforming amendments – sent to Bylaw 7 survey - approved for the Commission's agenda
- Amendments to MTC Model Financial Institutions Apportionment (hearing held May 8, 2014) – sent to Bylaw 7 survey – anticipating approval for Commission's agenda
- Model Sales & Use Tax Notice and Reporting Statute (awaiting resolution of issues in *Direct Marketing Association v. Brohl* case)
- Model Remote Seller Nexus Statute (under development at uniformity subcommittee)
- Uniformity Process Strategic Planning Project
- Model Provisions Concerning Class Actions and False Claims (under development at uniformity subcommittee)
- Art. IV, Sec. 1 Work Group – drafting model regulations for amended definition of “sales” (now “receipts”)
- Art. IV, Sec. 17 Work Group – drafting model regulations for amended market-sourcing provisions
- Proposal for project addressing state administrative requirements related to federal adjustments

Litigation Committee Work

The Litigation Committee has held two in-person meetings this year – in Albuquerque, New Mexico in July 2014 and in Kansas City in March 2015. The Legal

Division staffs these meetings which this year included discussion of pending state tax cases before the U.S. Supreme Court (July) and amicus activities of the Division as well as a presentation from federal Judge Duane Benton (March). At the same meetings at which Litigation Committee meetings are held, the Legal Division also coordinates state attorney training. The Legal Division also held two state attorney informational calls this year.

Legal Assistance to States

The legal division consulted with individual states regarding significant on-going litigation strategy and briefs, draft legislation, and draft regulations, including:

- Amicus brief on behalf of the Massachusetts Commissioner of Revenue in *First Marblehead Corporation and Gate Holdings, Inc.* (Massachusetts Supreme Judicial Court)
- Amicus brief on behalf of the Maryland Comptroller in *Maryland Comptroller's of the Treasury v. Wynne* (U.S. Supreme Court) petition granted May 27, 2014
- Amicus brief on behalf of the Alabama Department of Revenue in the merits phase of *Alabama v. CSX Transportation, Inc.* (U.S. Supreme Court) petition granted July 1, 2014 (the Commission filed a brief in the petition phase as well)
- Amicus brief on behalf of the Colorado Department of Revenue in *Direct Marketing Association v. Brohl* (U.S. Supreme Court) petition granted July 1, 2014
- Amicus brief on behalf of the Montana Department of Revenue in *Montana v. Priceline.com, Inc.* (Montana Supreme Court)
- Amicus brief on behalf of Tennessee in the *Vodafone Americas Holdings, Inc & Subsidiaries, v. Roberts* case (Tennessee Supreme Court)
- Mock expert witness cross-examination session at the MTC Annual Conference during the Litigation Committee meeting in July 2014
- Review of federal legislation including proposed Marketplace Fairness Act and related legislation
- Review of proposed extension of the Internet Tax Freedom Act
- A conference call to review with the Litigation Committee the effects of the Internet Tax Freedom Act on state taxes and inform participants of request from industry on taxes that might apply if the act should lapse
- Ongoing consulting with effected states on the *Gillette* litigation
- Consulting with various state revenue departments concerning legislative proposals affecting corporate income tax and sales tax
- Consulting with various state attorneys concerning ongoing corporate income tax litigation

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. Staff supported the Commission's legislative day in May 2014. The legal division has also provided support for the Commission's training division by helping to teach the following classes:

- Nexus School - September 15-16, 2014 in Little Rock, Arkansas
- Corporate Income Tax School – October 20-23, 2014 in Burlington, Vermont
- Nexus School – November 23-24, 2014 in Trenton, New Jersey
- Nexus School – February 2-3, 2015 in Montgomery, Alabama
- Nexus School - April 15-16, 2015 in Atlanta, Georgia
- Corporate Income Tax School – April 20-23, 2015 in Salem, Oregon

D. Policy Research

Articles & Research

- Submitted article by Bob Schauer and Harold Jennings regarding superiority of statistical sampling versus representative sampling for sales and use tax audits for publication.
- Reviewed submission by Michael Udell of District Economics Group on Single Sales Factor apportionment. This article was published in *Tax Analysts*, July 15, 2014 “Sales Factor Apportionment of Profits to Broaden the Tax Base.”
- Wrote article on state and local government finance and trends in state corporate income taxes. Article on trends in state corporate income taxes published in *Journal of Multistate Taxation and Incentives*, March-April 2015, pp. 6-17, 48.
- Completed article on long-term trends state and local finances.

Other Activities

- Supports MTC efforts in addressing federal legislation with implications for state and local taxation.
- Monitors state adoption of MTC model statutes, regulations, and guidelines.
- Member of the National Tax Association Advisory Board.
- Organizer of Tax Economists Forum breakfast at Hall of the States on July 9, 2014.
- Participated in National Association of Business Economists webinar on corporate tax inversions September 18, 2014.
- Participated in Regional Economic Modeling Institute (REMI) web-based seminar on impact of corporate inversions on states, September 23, 2014.
- Participated in REMI web-based seminar on sales factor apportionment, October 9, 2014.
- Attended local Tax Economists Forum breakfasts on November 19, 2014, December 3, 2014, and March 4, 2015

- Organizer of Tax Economists Forum breakfast on February 4, 2015, and presented on trends in state corporate income taxes.
- Staff support for MTC training program course on Related Party Transactions, March 31- April 3, 2015, in Raleigh, N.C.

E. Training

The Training staff supported the following activities since July 1, 2014:

Computer Assisted Audit Techniques Using Excel

September 25-26, 2014 in Washington, D.C., for 36 students from the District of Columbia and the MTC.

Corporate Income Tax

October 20-23, 2014 in Burlington, Vermont, for 51 students from the Vermont, Arizona, Connecticut, Nebraska, New Hampshire, and South Carolina.

Statistical Sampling for Sales and Use Tax Audits

November 17-20, 2014 in Atlanta, Georgia for 31 students from Alabama, the District of Columbia, Florida, Georgia, South Dakota, Utah, the MTC, and the private sector.

Nexus School

September 15-16, 2014 in Little Rock, Arkansas for 30 students from Arkansas, Iowa, Mississippi, Nebraska, Oregon, and Utah.

November 13-14, 2014 in Trenton, New Jersey for 21 students from Idaho, New Jersey, West Virginia, Wisconsin, and Pennsylvania.

February 2-3, 2015 in Montgomery, Alabama for 37 students from Alabama, Georgia, Minnesota, Mississippi, Oregon, and South Dakota.

Related Party Transactions

March 31-April 1, 2015 in Raleigh, North Carolina for 30 students from Alabama, Connecticut, Florida, Georgia, Iowa, Kentucky, Louisiana, New Jersey, North Carolina, and Pennsylvania. This session was prompted by substantial support for training on this topic from states involved with the Arm's Length Adjustment Service Advisory Group. The course was taught by personnel from Royalty Stat, LLC.

II. Administration

Policy Research summer intern Tong Liu, a master's degree candidate in applied economics at Johns Hopkins Institute, completed her internship on August 29th.

Helen Hecht, formerly tax counsel for the Federation of Tax Administrators, began her stint as the Commission's general counsel on July 1st.

Les Koenig retired on July 31st. Les was the long-time director of the Audit Program. Les started with the Commission in July, 1990 and became Audit Director in 1991.

Danette Smith, sales tax auditor, resigned effective July 25, 2014. Danette had held this position with the Commission since April 14, 2008.

Ken Morrow, a senior income tax auditor, retired from the Commission on September 24th. Ken was hired in 1994 and served the Joint Audit Program for 20 years.

Gloria Carrillo, accountant, retired on September 30, 2014. Gloria had been the bookkeeper for the Commission since July, 1989 (shortly after the Commission moved to Washington, D.C. from Boulder, Colorado). The Commission hired Wendy Margolis to fill the accountant's position; she started on October 8th. Wendy has worked in accountant and controller positions for a number of D.C. based associations.

The Commission has now filled two vacant income tax auditor positions. Lindsay Buerkle began her employment on December 1, 2014, and Pamela Downs will start her employment on January 5, 2015. Both of these auditors have prior auditing experience in state tax departments.

Gene Marchuk, a senior income tax auditor, retired from the Commission on March 15, 2015.

Alexis Douglas, a sales tax auditor, resigned effective March 15, 2015.

The Commission has hired two temporary workers for the NNP at different times since October, each for about seventy-five hours, to help voluntary disclosure staff enter data and file paper.

Effective March 30 the Commission's Chicago audit office moved from its downtown location to 2800 River Road in Des Plaines, Illinois. This relocation cut operating expenses by reducing the size of the office from 1,958 square feet to 1,476 square feet and by reducing the cost per square foot per year from \$25.02 to \$17.00. The new office is better located for Multistate Tax Commission staff purposes because it is close to Chicago O'Hare International Airport and it avoids the need for staff to travel into downtown Chicago in order to work or visit the office.

III. 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

- The Pew Charitable Trusts panel discussion, *State Implications of Federal Corporate Tax Reform*; Washington, D.C. (Huddleston)
- SEATA 64th Annual Conference; *Overview of State Taxation* (Huddleston, panelist); Point Clear, Alabama
- NYU Summer Institute in Taxation: State & Local Tax II; *A View From the State Tax Administrators* (Huddleston, panelist); New York, New York

AUGUST

- Georgetown 37th Annual Advanced State and Local Tax Institute; *Sales Tax Issues, Opportunities, and Traps* (Hecht, panelist); *The Three Great Issues the U.S. Supreme Court Has Not Answered* (Huddleston, panelist); Washington, D.C. (Matson)
- 2014 MSATA Conference; Minneapolis, Minnesota (Huddleston, Getschel)
- Regional Economic Models, Inc. Monthly Policy Luncheon, *The Economic and Fiscal Impacts of Tax Inversions on States*; Washington, D.C. (Dubin)

SEPTEMBER

- 2014 WSATA Conference; Boise, Idaho (Huddleston, Getschel)
- Tax Policy Center, *Business Tax Reform: What Can Be Done?*; Washington, D.C. (Dubin)
- Taxpayers' Federation of Illinois State & Local Tax Conference (Huddleston, luncheon speaker); Chicago, Illinois
- 2014 NESTOA Conference; *State Taxation From the FTA-MTC Perspective* (Huddleston, panelist); New Brunswick, New Jersey (Matson, Getschel)

OCTOBER

- COST's 45th Annual Meeting; *Views on the Nation's Most Significant Policy Issues* (Hecht, panelist); Hollywood, Florida
- National Association of State Bar Tax Section's 35th Annual Meeting; *Apportionment – Where Are We Now?* (Hecht, panelist); San Francisco, California
- 2014 Vertex Exchange; *Multistate Tax Commission: Establishment, Programs, and Activities* (Abalos); New Orleans, Louisiana
- Hartman State and Local Tax Forum; *What Hath Moorman Wrought?* (Hecht, panelist), *The Use & Abuse of Equitable Appointment* (Fort, panelist), *Sword or Shield?* (Hecht, panelist); Nashville, Tennessee (Huddleston, Shimkin)

NOVEMBER

- 2014 California Tax Policy Conference; *Uniform or Unique? An Update on the Uniformity Efforts by the Multistate Tax Commission & States* (Hecht, panelist); Coronado, California (Huddleston)
- Crowell & Moring's 2014 National SALT Summit; *Evolving Audit Issues in Transfer Pricing* (Matson, panelist); Washington, D.C.
- IPT Income Tax Symposium; *Southeast State Tax Administrators Panel* (Huddleston, panelist); Fort Lauderdale, Florida
- New England State and Local Tax Forum; *Commissioner's Panel: State of the States* (Huddleston, panelist); Boston, Massachusetts
- National Tax Association's 107th Annual Conference on Taxation, Santa Fe, New Mexico (Dubin)
- COST/BNA Event – *Wynne* Post-Oral Argument Lunch Discussion (Fort, panelist)

DECEMBER

- American University Kogod School of Business Masters of Taxation Program State and Local Tax Panel (Hecht, panelist), Washington, D.C.
- NYU 33rd Institute on State and Local Taxation; *Apportionment Issues* (Huddleston, panelist), *Audit Issues: Sales Tax and Income Tax* (Silver, panelist); New York, New York
- NYSSCPA Tri-State Taxation Conference; Keynote Address: *Current Multistate Developments and Issues from the Multistate Tax Commission and the States* (Huddleston); New York, New York
- Tax Policy Center, *Are U.S. Corporations Really Over-Taxed?*, Washington, D.C. (Dubin)

JANUARY

- FTA 2015 Midwinter and New Commissioners Seminar; *Federal legislation: Reviewing the Bills, Gazing into the 2015 Crystal Ball* (Huddleston, panelist), *Everything You Always Wanted to Know about the MTC* (Matson), *Important Developments in State Tax Litigation* (Hecht); San Antonio, Texas
- 24th Annual Ohio Tax Conference; *Major Trends & Developments in Business Taxation ... Tax Reform in the States including New York's Recent Overall of Its Corporate Tax; Elections & Impact on State Taxes; Federal Legislative Initiatives Including Addressing America's Uncompetitive 35% Corporate Tax Rate & Marketplace Fairness Act; Increased Enforcement; and Expansion of Tax Credits to Retain & Attract Business: A Lively & Free-Wheeling Panel Discussion* (Huddleston, panelist); Columbus, Ohio
- America Bar Association Tax Section Meeting; *Market-Based Sourcing Regulations: Where the Rubber Meets the Road* (Hecht, panelist); Houston, Texas
- PwC Breakfast Briefing, *Tax and Economic Outlook for 2015*, Washington, D.C. (Huddleston, Matson)
- National Economists Club, *A DC Coincident Index in the Age of Big Data*, Washington, D.C. (Dubin)

- The Atlantic – *The Fight Against Fraud: Solving a \$5 Billion Tax Challenge*, Washington, D.C. (Huddleston)
- The Brookings Institution, *Corporate Inversions and Tax Policy*, Washington, D.C. (Dubin)

FEBRUARY

- The Project for Corporate Tax Fairness Briefing and Reception; *Formulary Apportionment—Background, Factors, and States’ Experience* (Huddleston); Washington, D.C.
- Deloitte Tax & the Tax Section of The Florida Bar’s National Multistate Tax Symposium; *A Lively Debate with Huddleston, Lindholm, and Pomp* (Huddleston, panelist); Orlando, Florida
- FTA Compliance and Education Workshop, Charlotte, North Carolina (Getschel, Matson)
- Cornell State & Local Tax Discussion Group (Huddleston, speaker), New York, New York
- Regional Economic Modeling Institute, *Middle Class Economics*, Washington, D.C. (Dubin)

MARCH

- ABA/IPT Advanced Income, Sales/Use & Property Tax Seminars; *New MTC Rules on COP/Business/Non-Business Income – Effect on MTC and Other States’ Flank Attacks on COP* (Hecht, panelist), *Ask the Collector!* (Huddleston, panelist); New Orleans, Louisiana
- TEI Philadelphia Chapter State & Local Tax Committee Breakfast (Matson, speaker); King of Prussia, Pennsylvania
- PwC’s Twin Cities State & Local Tax Forum (Getschel, panelist); Minneapolis, Minnesota

Technology Addendum

The Commission's new Exchange 2010 email server continues to coexist with the Exchange 2003 server. Configuration issues with the backup server have been resolved, and the migration of mailboxes is close to completion. The remaining mailboxes are currently being cleaned up before migration to minimize corruption during migration. There are 3 remaining mailboxes that need to be moved. This was put on hold while moving the Chicago Office. After complete migration, the Exchange 2003 server will be decommissioned.

The Commission continues to work with a vendor to develop a state contact portal. The application has been tested in the final stages of remediation of all issues that the deputy executive director and network administrator identified during their testing. Final testing brought to light an error that has yet to be fixed. They are currently working on the issue.

The network administrator has also been working with National Nexus Program staff to provide technical support for the voluntary disclosure application system. Coding for phase two of the Voluntary Disclosure Application has completed. Acceptance testing uncovered a few items that needed to be corrected or reworked by the vendor. Those changes have been made and final testing for phase II has been completed. Preparations are being made to put these changes into production.

The software vendor that is doing work on the voluntary disclosure application system has also been contacted to migrate the Audit History database, which currently is in Access 2000, to a SQL server backend and a web interface for the end user. The database is now hosted in the DC office and is accessible via the Commission's VPN. During initial testing there were some items identified that need to be added to the site to make it as functional as the previous application. Those changes are still being coded and will be tested and implemented when they provided to us by the vendor.

All MTC SSL certificates from SHA1 (which will no longer be supported by popular web browsers) have been upgraded. All SSL certificates going forward will be in the new format.

The network administrator has upgraded the software on the MTC secure email systems to version 3.3. Version 4.x is currently available and we will be upgrading to that in the very near future.

All servers in the New York and Chicago offices have been upgraded to Windows Server 2008 r2. The network administrator is currently developing an upgrade strategy for the D.C. office servers.

The Chicago office has been relocated. All computer equipment from the old office has been moved and set up. The transition from old to new was the result of a lot of work

and planning by the network administrator as well as the Joint Audit Program's administrative assistant.

The firewall gateway in the New York office was replaced due to equipment failure. A new Checkpoint firewall was configured and is currently in the New York office. An identical firewall has been put in place in the new Chicago office. The firewalls are up and running without any issues.

The network administrator is working with a vendor to upgrade the software of the firewalls in the D.C. office. The current version of the software needs to be upgraded as support from the software vendor will end soon. In addition, the firewall management software will be installed on an additional appliance, which will free up processor and memory resources on the enforcement points to provide better throughput through the firewalls.

The normal maintenance of server hardware in the various offices occurs on a regular basis.

New laptops and computers for the entire MTC staff have been configured and issued.

The Commission's new website was successfully launched on August 25, 2014. The transition of web content and files occurred with minimal website disruption. The new website offers a simple reformat design, easy-to-navigate functionally and an updated content centered usability.

The overall website structure was improved to feature the following sections:

- Homepage – The site's homepage is the focal point for the Commission's latest information. This page includes a rotational image slider, upcoming events listing, search box feature and a Quick Resources section.
- The Commission – This section includes information about the organizational structure and compact members and states. This section will also host recent information regarding the commission changes to the Bylaws, Public Participation Policy, Executive Officers and Annual Reports.
- Nexus Program – The Nexus program will host information regarding the Voluntary Disclosure Program, Nexus Committee agendas and state amnesties.
- Audit Program – The Joint Audit Program section will focus on information of the Audit Committee and taxpayer-Initiated Joint Audits
- Uniformity – The uniformity section of the website has been completely revamped with updated and archived content. The newly created Current Uniformity Projects webpage will be the home for Uniformity Committee projects and working groups. This section also includes an archived section of the Uniformity Committee and Subcommittees agendas.
- Events and Training – A listing of the most recent Commission events along with state tax-related conferences, meeting, courses, and seminars. The Training Program

- will include Nexus School, Statistical Sampling for Sales and Use Tax Audits, Corporate Income Tax and Computer Assisted Audit Techniques using Excel course information and online registration.
- Resources – this section will include Employment Opportunities, Policy Research, and the TsepWin statistical analysis application.
 - A search box is always available at the top of the page throughout the website to easily located webpages.

The new website has received overwhelming positive feedback from those we've heard from, and we continue to hunt down and eliminate missing links and other minor bugs. We will continue to monitor the site growth and online activity with cross-platform testing.

The Commission has been working to improve the functionality and features of the website, particularly the Events Calendar section and mobile functionality. On the Events Calendar webpage, multiple-day events now display on each of the days during the events. The feature is now viewable on the website, using "calendar view" in the Events section. The mobile version of the website will now allow users to view the Commission website, and be able to navigate as well as pan to all the information (previously, there was no ability to use horizontal scrolling to view information off screen to the right). The mobile website has been calibrated for Android and iOS devices.

The Uniform Sales & Use Tax Certificate form is one of the most popular items on our website. It has now been updated. The form has been re-organized to display the most recent and relevant information. The document is now also fillable form, allowing users to type information directly on the document.

The training manager and website manager met with our online registration vendor to improve the online registration functionality. Some the online updates include data management, attendee reporting, and staff online evaluation.