



**Nexus Committee Agenda**  
*December 10, 2013*  
*1:00 – 3:00 P.M. Central Standard Time*  
*Hotel Monteleone*  
*New Orleans, Louisiana*

**Open (Public) Session**

State government personnel and members of the public may attend the public session either in person or by teleconference. To participate by teleconference, please dial (1) 800-264-8432 or (1) 719-457-0337 and enter participant code 149611. There is no security code. The closed session is available only to state-government personnel.

Members of the public wishing to address the committee are welcome to do so during Public Comments and when the committee turns its attention to the subject of the comment.

- I. Review of Agenda
- II. Review of Open-Session Minutes of July 2013
- III. Public Comment
- IV. Nexus Director's Report
- V. Review of On-Going Matters
  - a. Approval of changes to the voluntary disclosure agreement template
  - b. States' website links to the MTC's Multi-State Voluntary Disclosure Program
- VI. Consideration of Ideas for Additional NNP Services
  - a. Nexus directory (FTA-like *Tax Exchange*)
- VII. Discussion of Low-Dollar and Zero-Dollar Amount-Due Voluntary Disclosures
- VIII. New Business
- IX. Closed Session (state personnel only)
- X. Report from Closed Session
- XI. Adjourn

For more information about this meeting, please contact Thomas Shimkin, Director of the National Nexus Program, Multistate Tax Commission, 444 North Capitol Street, N.W., Suite 425, Washington, D.C. 20001 \* (202) 695-8139 \* Tshimkin@mtc.gov



## Nexus Director's Report

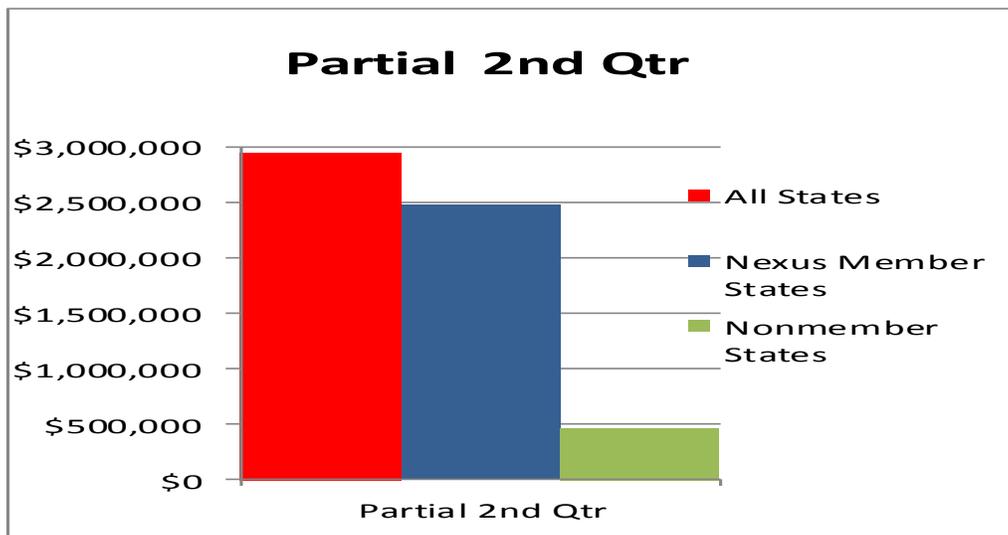
July 23, 2013

This report updates the Nexus Committee on Nexus Program activity from July 1, 2013 until November 21, 2013. It also includes some historical information for context. The Commission produces reports cumulatively over each fiscal year beginning on July 1 and updating over the fiscal year until the final report of the fiscal year at the annual meeting at the end of the fiscal year in July.

### Multistate Voluntary Disclosure

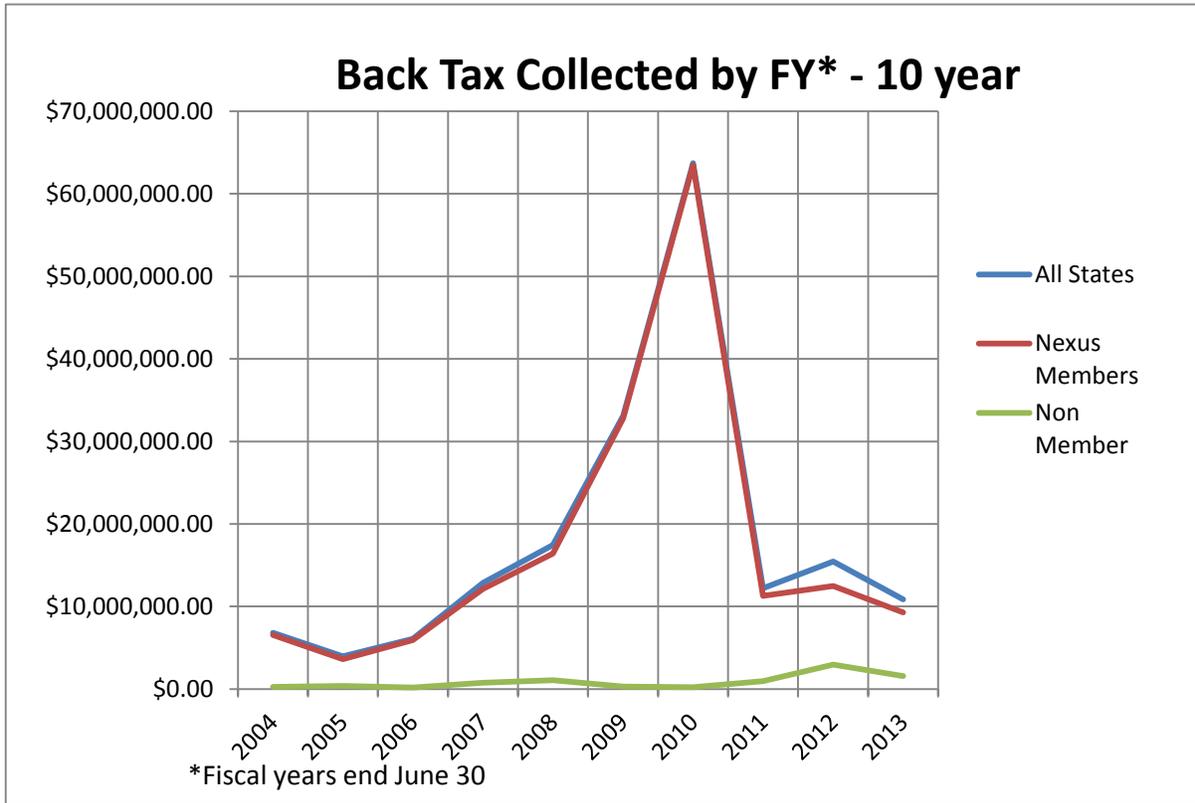
Here are the statistics for fy 2014 to date (July 1 - November 21, 2013):

- Nexus states' collections: **\$ 2,481,930** (\$ 9,277,480 in all fy 2013)
- All states' collections: **\$ 2,951,231** (\$ 10,842,380 in all fy 2013)
  
- Nexus states' executed contracts: **125** (479 in all fy 2013)
- All states' executed contracts: **141** (571 in all fy 2013)
  
- Nexus states' average contract value: **\$19,855** (fy 2013: \$19,328)
- All states' average contract value: **\$20,931** (fy 2013: \$18,988)

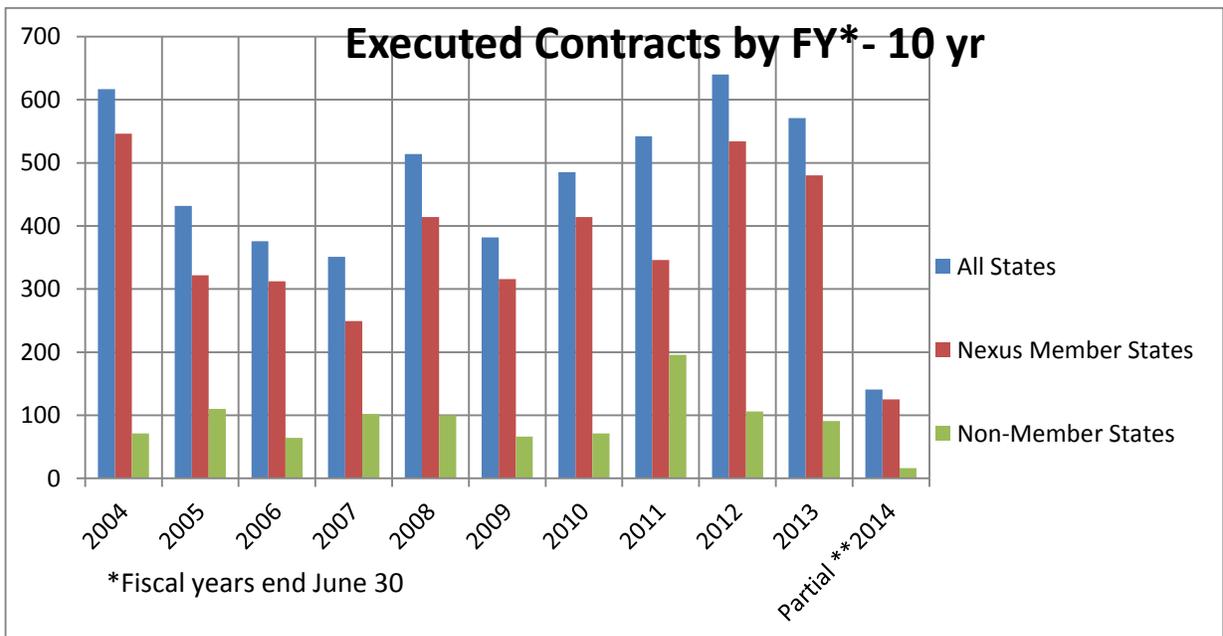


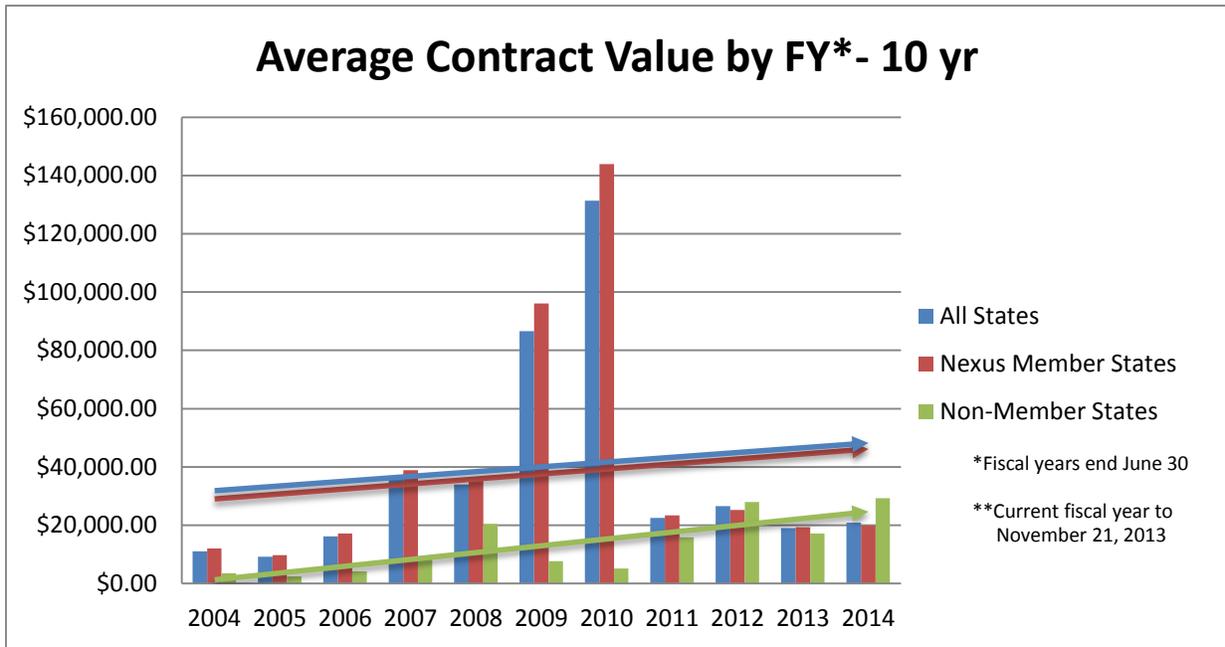
*Please Note: All of the above amounts include only amounts actually received before the Commission closes its File; neither interest, which taxpayers pay directly to states after their Commission Files are closed, nor the future value of new taxpayers are included. Hence, the actual value of each Case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

The following provides context over a 10-year period:



*The large spike in revenue recovered in fy 2009 and fy 2010 is due to a single taxpayer. Such large taxpayers come forward occasionally; their appearance cannot be predicted, other than that there will be more eventually.*





## Membership

There are currently thirty-eight member-states (including the District of Columbia) of the National Nexus Program. New Hampshire rejoined in September after five years absence. The Commission provides voluntary disclosure services to non-members as well. California Franchise Tax Board (but not the State Board of Equalization), Delaware, Nevada, New Mexico (this state has no voluntary disclosure program), Ohio, Illinois, and New York do not participate. However, service to non-members will be discontinued on July 1, 2014.

## Gillette

As members know, *Gillette* is a case pending before the California Supreme Court that will likely determine whether the Multistate Compact allows a taxpayer to choose between the Compacts' three-factor apportionment formula and the state's own formula in California. All briefs have been filed, including an amicus from the Commission, and the parties are waiting for the court to schedule oral argument if it chooses to do so.

The Franchise Tax Board ended its membership in the Compact, the National Nexus Program, and its participation in multi-state voluntary disclosure last fiscal year, presumably in response to this litigation. The Nexus Committee should know that the FTB was participating, and the SBE is participating, in the Nexus Program as non-paying members. The committee's decision to stop offering voluntary disclosure services to non-paying states means that the FTB

must begin paying dues if it chooses to rejoin after the *Gillette* litigation. Also, the Commission will no longer offer multi-state voluntary disclosure services to the SBE after June 30, 2014.

### **Consideration of Additional Services (directory of state nexus personnel)**

Following up on its March 2013 meeting at which the Nexus Committee requested that its members come up with ideas for additional services that may attract some current non-members, the committee requested at its July meeting that staff consider the feasibility of setting up an online contact list of state personnel involved in nexus issues to improve the exchange of nexus-related information between states and to report on this at its December 2013 meeting. The FTA Tax Exchange was suggested as a possible model. Staff concludes that a manual collection of names and contact information to be inserted into a spreadsheet or word processing document would satisfy the need at a moderate cost, assuming that states will actively provide updates. Staff suggests that if the committee wants to develop this list committee members email names and contact information to the NNP, which will compile it and distribute it.

### **Low-Value and Zero-Value Voluntary Disclosures**

Staff spends an inefficient amount of resources on low-value and no-value Cases. This reduces resources available for higher-value Cases. Staff cannot process the current number of Cases timely. Therefore, *staff recommends that the Nexus Committee establish a minimum dollar-value threshold for multistate voluntary disclosures.*

For the period July 1, 2012 – December 2, 2013:

- 18% of Cases<sup>1</sup> recovered less than \$1,000;
- 12% of Cases recovered less than \$500; and
- 8% of Cases recovered \$0.

The NNP recommends requiring in most circumstances that the Commission ask potential disclosants to contact a state directly, or simply begin filing, when the estimated amount of revenue over all years of the state's standard lookback period is less than \$500. For context, one small state has requested on its own initiative to not receive offers with estimated revenue less than this amount. A large state requested to not receive offers less than \$5,000.

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<sup>1</sup> A *File* is the designation given to a single taxpayer (or group of related or similarly situated taxpayers). A *File* contains one or more Cases. Each *Case* is an offer to a single state on behalf of a single taxpayer (or group of related or similarly situated taxpayers). For example, MTC 13-100 is a *File*. It may contain Cases for Louisiana, Massachusetts, Oregon, etc.

Staff believes that a cut-off greater than \$500 is too high. But the committee may choose any cut-off. The NNP should retain discretion to deviate from this general rule in special circumstances, e.g., a disclosant with a large liability in most states who wants to include low-dollar states in the same disclosure for convenience should be accommodated as a matter of good customer service.

Other than accuracy and anonymity, the most important factor in a taxpayer's decision to use the Commission's multistate voluntary disclosure program is how quickly its File will be processed. Eliminating small-dollar disclosures is regrettable triage. But staff believes that it is the most efficient use of resources. Processing a low-dollar disclosure takes just as much time as processing a high-dollar one, but with much less pay-off for the Commission and for the affected states. Staff believes that reducing the number of low-value disclosures will likely reduce processing time enough to increase the number of higher-value disclosures, with the result being more revenue for states from multistate disclosures.

NNP resources have not kept pace with the volume of disclosures. Files usually contain from one to 38 Cases (a very few contain up to 4,000 Cases, as in 2012-2013). Files are an indicator of the volume of work, but not precise because the number of Cases varies, as does the time spent with each Case. The NNP has two paralegals working 100% on multistate disclosures, one attorney working 50% on disclosures, and one attorney (the director) working 25% on disclosures. In addition to voluntary disclosures, the attorneys handle other matters, such as staffing the Nexus Committee, outreach to states and taxpayers, public education, nexus school, legal guidance to states on nexus issues, keeping up to date on nexus developments, informal guidance to taxpayers on nexus issues, strategic planning, various administrative matters, and the like.

Staff requests that the committee consider the following:

- A threshold will reduce response time to the larger-value disclosures to what should be no more than two days per action, e.g., forwarding correspondence, addressing a mistaken penalty notice, and the like. It now extends to a couple of weeks in some cases. The NNP cannot presently turn items around timely. Taxpayers and their representatives are almost always eager to conclude disclosures quickly -- a pending merger or acquisition, reduction of interest payments, ethical desire to correct an oversight quickly, fear of discovery (particularly when a multi-state disclosure is motivated by an audit), and just getting the matter off their plates so that they can move on to productive business activities.
- A threshold will allow more attention to value-added services, such as initial vetting and negotiation of disclosures to ensure that taxpayers make offers that states will likely accept; more resources to assist with issues, such as errant penalty notices and the like; more time to educate taxpayers

about their nexus statuses; and generally time to better serve the remaining and more productive applicants.

- The benefit to a state of gaining a new taxpayer may still be achieved under a policy of a threshold amount. Taxpayers may approach states directly to request waiver of penalty or, if the state prefers, voluntary disclosure. These taxpayers are not necessarily lost to state tax rolls.
- A taxpayer with zero or very-low disclosure amounts is not likely to pay significant tax in the future.
- A disclosant with sharp tax-planning skills may have significant liability before the lookback period that it would dispose of in exchange for a small present payment. As committee members know, there is generally no statute of limitations with respect to non-filers.

### ***Meeting Schedule of Nexus Committee***

This December 2013 meeting is the first in the committee's revised schedule to hold meetings thrice annually, which the committee requested in order to have more time for roundtable discussion and information sharing. The Commission moved from thrice to twice annual meetings as a cost-saving measure in 2008.

### **Outreach**

Nexus staff made presentations to the Multistate Tax Conference of the Pennsylvania Institute of Certified Public Accountants (PICPA) and to the state and local committee of the American Institute of CPAs (AICPA). Each was an update Commission activities, including nexus.

Staff fielded a number of requests from states for guidance on nexus issues and innumerable such requests from taxpayers and practitioners.

### **Nexus Charter**

The Nexus Committee approved an updated Nexus Charter at its July 23, 2013 meeting. The Commission's Executive Committee approved it on July 25. It is posted on the Commission's website and can be found by choosing the Nexus Program link on [www.mtc.gov](http://www.mtc.gov).

## **Discontinuation of Free Services**

Staff has notified commissioners and voluntary disclosure staff of non-member states that their invoice-free participation in multi-state voluntary disclosure will end on June 30, 2014. Nexus staff is making contact with the commissioners or their representatives, and voluntary disclosure staff, to request that they join before the deadline.

## **Nexus School**

Staff taught a Nexus School in Honolulu on November 18<sup>th</sup> and 19<sup>th</sup>, 2013. There were about fifty students, all from Hawaii. The next school is scheduled for January 14<sup>th</sup> and 15<sup>th</sup> 2014 in Chelsea, Massachusetts (Boston area).

## **Web links**

Please consider adding a link to the Commission's voluntary disclosure page if your state does not yet have one. Links from other states' web pages, as well as referrals after a state audit, are a small but important source of applicants. The link should read along the line of,

*“For voluntary disclosures involving more than one state you may contact the Multistate Tax Commission’s National Nexus Program for a streamlined, multi-state disclosure process: [www.mtc.gov](http://www.mtc.gov) or [Nexus@mtc.gov](mailto:Nexus@mtc.gov) or (202) 695-3767.”*

Minnesota placed a link on its website to the Commission's voluntary disclosure web page since the July 2013 Nexus Director's Report. We need all states to have a link! The current status is:

- 16 states link or refer to the MTC voluntary disclosure program.
- 8 states refer collaterally (e.g. prior contact with the MTC disqualifies taxpayer for state program).
- 2 states stated that they will not include the MTC link.
- 20 states do not mention MTC in the multi-state voluntary disclosure context.

## **Proposed Changes to Template Agreement**

Staff proposes no changes.

# Appendices Follow

# OPEN MINUTES NEXUS COMMITTEE July 2013

**Multistate Tax Commission  
Nexus Committee  
Open Session Minutes  
July 23, 2013  
San Diego, California**

NAME	STATE OR AFFILIATION	NAME	STATE OR AFFILIATION
Michael Gamble	AL	William von Tagen	ID
Julie Magee	AL	Randy Tilley	ID
Chris Sherlock	AL	Jennifer Hays	KY - LRC
Curtis Stewart	AL	J. A. Cline	LA
Christy Vandevender	AL	Jason DeCuir	LA
Walter Anger	AR	John Mollenkamp	MO
Tom Atchley	AR	Lee Baerlocher	MT
Alan LoFaso	BOE	Gene Walborn	MT
Pete Donnelly	GA	Rebecca Abbo	NM
Phyllis Abe	HI	Demesia Padilla	NM
Leticia Jacobs	HI	Lennie Collins (Chair)	NC
		Leanne Johnson	NC
Donald Kuriki	HI	Matt Peyerl	ND
Madelaina Lai	HI	Ryan Rauschenberger	ND
Lynn Lyckman	HI	Emily Thompson	ND
Ted Shiraishi	HI	Myles Vosberg	ND
Michael Chakarun	ID	Julie Anderson	OR
Richard Jackson	ID	Gary Humphrey	OR
		Katie Lolley	OR
		Steve Bouchard	OR
		Joan Cagle *	TN
		Hermi Nanez *	TX
Tom Katsilometes	ID	Christina Heath	TX
David Langhorst	ID	Frank Hales	UT
Ken Roberts	ID	Shelley Robinson *	UT

		Rick DeBano	WI
Laura Mahoney	BNA Daily Tax Report	Benjamin Abalos	MTC
Greg Turner	Council on State Taxation (COST)	Ken Beier	MTC
Russ Brubaker	FedTax	Cathy Felix	MTC
Eva Rayburn	PwC	Joe Huddleston	MTC
Dan Bucks	Self Employed	Gregory Matson	MTC
Jamie Fenwick	Time Warner Cable	Thomas Shimkin	MTC
----	----	Jeffrey Silver	MTC
----	----	Steve Yang	MTC
		Diane Simon-Queen *	MTC

\* Participated by telephone

*Italicized text indicates a committee action or a matter to follow up.*

Nexus Committee Chair Lennie Collins convened the meeting.

### **I. Review of Agenda**

### **II. Review of Open Session Minutes of March 7, 2013**

*The committee unanimously approved by voice vote the minutes of the March 2013 meeting.*

### **III. Public Comment**

Nexus Chairman Lennie Collins invited comments from the public. There were none.

### **IV. Nexus Director's Report**

Mr. Collins asked Nexus Director Thomas Shimkin to give an update of program activities.

#### **• Multi-state Voluntary Disclosure**

In fiscal year 2013 the National Nexus Program --

- Signed **571** voluntary disclosure agreements (each representing a Case) and began **4,050** Cases. The extraordinary number of new cases is uncharacteristic. It is due to a single application on behalf of numerous similarly-situated taxpayers in the same industry.
- Recovered **\$10,842,380** aggregate back revenue on behalf of participating states (includes non-members of the Nexus program).
- Recovered **\$9,277,480** on behalf of Nexus member states.

These amounts include only amounts actually received before the Commission closes its File; neither interest, which taxpayers pay directly to states after their Commission Files are closed, nor the future value of new taxpayers are included.

The total amount of back tax collected through the Multi-state Voluntary Disclosure Program in FY 2013 for all states decreased by \$4,622,767 compared to FY 2012. The 37 Nexus-Program members' recovery of revenue through multi-state voluntary disclosure decreased by \$3,220,863 compared to FY 2013. Revenue collection for states not members of the NNP decreased by \$1,401,904 compared to FY 2012. Variations between years of these amounts is normal. The long-term trend is upward toward increased revenue collection.

FY 2013 also saw a decrease in the number of contracts completed through the multistate voluntary disclosure program. This year 570 contracts were executed across all states; of this number, 479 of these contracts were completed for Nexus Committee member states, 91 for non-member states. Again, this decrease is a normal year-to-year variation.

Average contract value decreased in FY 2013 from the FY 2012 value by \$5,176.00 for all participating states and \$4,077.00 for Nexus member-states. Notably, the average contract value of multi-state voluntary disclosure agreements completed for non-member states fell by more than \$10,792 from FY 2012.

- **Membership in the National Nexus Program**

There are currently thirty-seven member-states of the National Nexus Program. All but four of the fifty states and D.C. participate in multi-state voluntary disclosure. Fifteen states participate in multi-state voluntary disclosure as non-members of the NNP. California FTB, Delaware, Nevada, Ohio, and New York do not participate in any way.

Ohio - Ohio did not renew its membership in the National Nexus Program for FY 2013, although the NNP nevertheless continued to provide multistate voluntary disclosure services to the state. The Commission's voluntary disclosure program produced \$4,417,126 for Ohio during the prior five fiscal years, including \$772,116 in FY 2012. The Tax Commissioner discontinued Ohio's free participation in multi-state voluntary disclosure effective August 8, 2012. He offered several reasons, including the success of Ohio's own program; the NNP concluded the open cases that it could and has not opened any new ones for that state.

California Franchise Tax Board - The California Franchise Tax Board stopped participating in multi-state voluntary disclosure in FY 2013 and has requested to not have communication with the NNP. This request does not affect the California State Board of Equalization. This request occurs contemporaneously with the *Gillette* case presently before the California Supreme Court. That case concerns whether California may require a single sales-factor in light of the Multistate Compact's election that a taxpayer may choose between a state's statutory formula (sales as the only factor in California) and the three-factor formula of the Compact. California has withdrawn from the Compact.

- **Nexus Committee Meeting Schedule**

The Nexus Committee requested that staff set up a third annual Nexus Committee meeting if possible. Staff did so; *the committee will going forward add a fall meeting to the current summer and winter ones. The 2013 fall meeting will take place at the Hotel Monteleone in New Orleans, Louisiana from 1:00 until 3:00 p.m. on December 10, 2013.*

- **Staff**

Amber Kirby left the National Nexus Program to take a position with PricewaterhouseCoopers in its state and local tax department.

Ben Abalos joined the NNP staff. He formerly managed the Commission's project to aggregate federal tax data to assist states in audits. He will be working on management of the NNP, teaching nexus schools, assisting taxpayers and states with nexus information, and managing a small load of voluntary disclosures.

The NNP had four full-time staff members in FY 2013: Director Thomas Shimkin; Assistant to the Director Amber Kirby followed by Associate Director Ben Abalos; senior paralegal Diane Simon-Queen; and paralegal Michelle Lewis. Training Manager Antonio Soto is a full-time Commission staff member whose responsibilities include administration of Nexus School. Approximately 70% of Nexus person-hours are dedicated to multi-state voluntary disclosure.

- **Outreach**

Staff has made several in-person outreach visits to states to either shore up membership in the National Nexus Program or to invite membership in Nexus and/or the Joint Audit Program. Mr. Shimkin made in-person visits to tax administrators and their senior staffs in Indiana (neither Audit nor Nexus member), Virginia (neither Audit nor Nexus member), and Maryland (Nexus member only).

The director of the National Nexus Program participated with a representative of the Council on State Taxation on a webinar panel sponsored by the Bureau of National Affairs twice in fiscal year 2013. They discussed BNA's nexus survey of state tax departments.

- **Web links**

The Commission continues to reach out to states to encourage states to place a link to multi-state voluntary disclosures on their own voluntary disclosure web pages. Recommended text for the link was provided:

“For voluntary disclosures involving more than one state you may contact the Multistate Tax Commission's National Nexus Program for a streamlined, multi-state disclosure process: <http://www.mtc.gov/Nexus.aspx?id=526> OR [Nexus@mtc.gov](mailto:Nexus@mtc.gov) OR (202) 695-3767 OR [nexus@mtc.gov](mailto:nexus@mtc.gov).

Sixteen states link or refer taxpayers to multi-state voluntary disclosure presently; two states declined staff's request to link.

*Mr. Shimkin requested that committee members contact Ben Abalos by telephone or at [babalos@mtc.gov](mailto:babalos@mtc.gov) if their states do not have a link to the MTC's Multi-state Voluntary Disclosure Program.*

- **Nexus Web Pages**

Data on visitors to the Commission's web pages include 34,382 “page views” (visits to a nexus-related web page) of which 25,186 were “unique page views” (visits that were not repeat visits by the same visitor).

## V. Review of on-going matters

### • Nexus Charter

The Nexus Committee approved the revised Charter of the National Nexus Program as recommended by its drafting subcommittee. The Nexus Committee requested that the Executive Committee approve it at its meeting on July 18, 2013. The revised Charter replaces the current out-of-date one by removing references to obsolete programs, describing the program's mission in more general terms, and making it more concise. The Charter page on the Commission's website having received 567 unique visits in FY 2013 highlights the importance of ensuring that this document is up to date.

### • Template Agreement

Discontinued Voluntary Disclosure Services: *The committee voted at its July 2013 meeting to not open any new voluntary disclosure cases as of June 30, 2014 for states that are not members of the NNP.* This reverses a long-standing policy to offer this service as a convenience to taxpayers and opportunity for states to learn about the Commission's voluntary disclosure service.

## VI. Consideration of Ideas for Additional NNP Services

At the committee's March 7, 2013 meeting the chair requested that members come up with ideas for services that the NNP can offer, particularly as a way to encourage non-members to join. An information exchange project was suggested. Mr. Shimkin requested that members email ideas to him at [Tshimkin@nexus.gov](mailto:Tshimkin@nexus.gov) in advance of the July 2013 meeting. No additional service ideas were submitted to Director Thomas Shimkin prior to the July 2013 meeting.

At the July 2013 meeting, the following ideas were raised:

- Information sharing. Christy Vandevender (Alabama) expressed that the real strength of the Committee is information sharing. Citing the clearinghouse project that states and the Commission discontinued about ten years ago, Mr. Shimkin reminded the Committee that the project failed to gain traction in large part because only one state contributed data regularly. He advised that the NNP has resources only to coordinate work done by member-states.
- Nexus information resource. A committee member suggested that Nexus staff could be a resource for nexus questions. Mr. Shimkin described the Nexus staff's on-going role and availability as a resource for states, taxpayers, and tax representatives.

Chairman Collins asked whether a directory of state personnel involved in nexus issues would help. Mr. Shimkin advised that the challenge is having such a directory is keeping it current. Chairman Collins suggested that a contact information template could be sent to Nexus staff. *Mr. Shimkin offered to explore an FTA-like "Tax Exchange" on which a nexus directory might be posted and more easily kept current by nexus directory members themselves.*

- Taxpayer ideas. Mr. Shimkin asked the Committee whether states have heard from taxpayers on how the Multi-state Voluntary Disclosure program might be improved. Mr. Shimkin suggested speed of responses from states is critical when working with 37 member-states. He said that most states generally respond timely. He noted, however, that unusual taxpayer requests inevitably slows the process. He said that he works with taxpayers to avoid requests that are very unlikely to be accepted.
- He also observed that when taxpayers feel they have a lot at stake, they negotiate with states directly, relegating the Nexus program, in those instances, to handle the less important and less costly Cases.

## **VII. New Business**

Louisiana is offering taxpayers an amnesty this fall. Taxpayers may avail themselves of the amnesty or voluntary disclosure, but not both. LA's J.A. Cline advised that the advantage of amnesty is the waiver of penalty and half the interest. A press release on the amnesty can be found on Louisiana Department of Revenue's website.

## **VIII. Closed Session (state personnel only).**

The committee entered closed session.

## **IX. Report from Closed Session**

The committee returned to open session. The meeting room's doors were opened to invite members of the public in; there were none to hear the report of the closed session.

## **X. Adjournment**

The committee adjourned.

# NNP MEMBERSHIP

State	NNP Member	MVD Participant
Alabama	Yes	Yes
Alaska	No	Yes
Arizona	Yes	Yes
Arkansas	Yes	Yes
California	Yes (only SBE)	Yes (only SBE)
Colorado	Yes	Yes
Connecticut	Yes	Yes
Delaware	No	No
District of Columbia	Yes	Yes
Florida	Yes	Yes
Georgia	Yes	Yes
Hawaii	Yes	Yes
Idaho	Yes	Yes
Illinois	No	No
Indiana	No	Yes
Iowa	Yes	Yes
Kansas	Yes	Yes
Kentucky	Yes	Yes
Louisiana	Yes	Yes
Maine	No	Yes
Maryland	Yes	Yes
Massachusetts	Yes	Yes
Michigan	Yes	Yes
Minnesota	Yes	Yes
Mississippi	No	Yes
Missouri	Yes	Yes
Montana	Yes	Yes
Nebraska	Yes	Yes
Nevada	No	No
New Hampshire	Yes	Yes
New Jersey	Yes	Yes
New Mexico	Yes	No*
New York	No	No
North Carolina	Yes	Yes
North Dakota	Yes	Yes

Ohio	No	No
Oklahoma	Yes	Yes
Oregon	Yes	Yes
Pennsylvania	No	Yes
Rhode Island	No	Yes
South Carolina	Yes	Yes
South Dakota	Yes	Yes
Tennessee	Yes	Yes
Texas	Yes	Yes
Utah	Yes	Yes
Vermont	Yes	Yes
Virginia	No	Yes
Washington	Yes	Yes
West Virginia	Yes	Yes
Wisconsin	Yes	Yes
Wyoming	No	Yes
* New Mexico has no voluntary disclosure program of any kind		

# End of Appendices