

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
Alabama	10/1/2018
Arizona	10/1/2019
Arkansas	7/1/2019
Colorado	12/1/2018
Connecticut	12/1/2018
D.C.	1/1/2019
Florida	7/1/2021
Georgia	1/1/2019
Hawaii	7/1/2018
Idaho	6/1/2019
Iowa	1/1/2019
Kansas	10/1/2019
Kentucky	10/1/2018
Louisiana	7/1/2020
Maryland	10/1/2018
Massachusetts	10/1/2019*
Michigan	10/1/2018
Minnesota	10/1/2018
Nebraska	1/1/2019
New Jersey	11/1/2018
New Mexico	See Managed Audit
North Carolina	11/1/2018
North Dakota	10/1/2018
Oklahoma	7/1/2018
Rhode Island	7/1/2019
South Carolina	11/1/2018
South Dakota	11/1/2018
Tennessee	10/1/2019
Texas	10/1/2019
Utah	1/1/2019
Vermont	7/1/2018
Washington	10/1/2018
West Virginia	1/1/2019
Wisconsin	10/1/2018

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