



MULTISTATE TAX COMMISSION

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Maximizing the synergies of multi-state tax cooperation

**Nexus Committee Workgroup Report
July 25, 2016
Crowne Plaza—Downtown Kansas City
1301 Wyandotte Street
Kansas City, Mo. 64105**

*Salus populi suprema lex esto
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Members

The following are members of the Workgroup:

Karolyn Bishop (Washington), Leader
Michael Christensen (Utah)
Rebecca Johnston (Washington)
Deborah Lee (Alabama)

The following MTC staff members also participated in the Workgroup meetings:

Richard Cram, National Nexus Program (NNP) Director
Diane Simon-Queen, Voluntary Disclosure Program Manager
Michelle Lewis, Paralegal
Sabrina Worthington, MTC Website Manager

Task

At its March 3, 2016 meeting in Salt Lake City, Utah, the Nexus Committee approved the commencement of a new project: to review the Nexus Program materials and information shown on the MTC website to make improvements to enhance clarity and ease of use of that information for the taxpayer community, as well as the participating states. This workgroup formed in order to complete that task and make recommendations to the Nexus Committee for its approval.

Meetings

The Workgroup held three meetings by teleconference to complete its task: June 15 and 23, and July 6.

Recommendations

Implemented by NNP staff:

Add a “slider” to the MTC homepage, in order to highlight and bring attention to the Multistate Voluntary Disclosure Program. The slider provides NNP staff contact information and links to the “Multistate Voluntary Disclosure Program Overview” webpage.

Add the contents of the “Charter” webpage to the “Nexus Program” webpage and condense and simplify the description of the Nexus Program.

Add the contents of the “Nexus Committee Archive” webpage to the “Nexus Committee” webpage and condense the description of the Nexus Committee.

Add the contents of the “State Tax Amnesties Archive” webpage to the “State Tax Amnesties” webpage.

Extensively revise for clarity the “Multistate Voluntary Disclosure Program Overview” webpage and add a list of “Frequently Asked Questions”. Add a link to the “Frequently Asked Questions” showing a chart depicting the normal timeline for processing a voluntary disclosure agreement.

Revise the “Multistate Voluntary Disclosure Program Application” webpage.

Revise the “Application” form for clarity and simplification.

Re-order the drop-down menu below “Nexus Program” on the MTC homepage as follows:

Nexus Program

Multistate Voluntary Disclosure Program Overview

Multistate Voluntary Disclosure Program Application

Member States

Nexus Committee

State Tax Amnesties

To be implemented, subject to Nexus Committee approval:

Add to the “Multistate Voluntary Disclosure Program Overview” webpage and “Frequently Asked Questions” a link to a list of lookback periods for each participating state, so that applicants may more accurately estimate their tax liabilities for the applicable state lookback periods. The Workgroup noted that this raises the issue of whether participating states prefer that this information be kept confidential until after an application for voluntary disclosure is made.