



MULTISTATE TAX COMMISSION

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**National Nexus Program (NNP) Director's Report for FY 2022 to date as of
February 28, 2022
April 21, 2022**

Multistate Voluntary Disclosure Program (MVDP)

The Nexus Program results for FY 2022 as of February 28, 2022 (July 1, 2021 through February 28, 2022) are provided below.

- Nexus states' collections: \$20,795,503 (FY 2021: \$20,269,587)
- Nexus states' executed agreements: 100 (FY 2021: 411)
- Nexus states' average contract value: \$207,955 (FY 2021: \$49,318)

The above amounts include checks received by the Commission or amounts paid by the taxpayer directly to the states and reported to the Commission. Interest on back tax paid and the value of a new taxpayer are not included. Applications continue to increase in the post-*Wayfair* era above what they were before that decision. The Commission received applications from 192 taxpayers in calendar year 2021. So far this calendar year 2022 (as of February 28, 2022), 25 taxpayers have applied. Most of the applications continue to be based on sales tax economic nexus.

Membership

There are currently thirty-nine participating states (including the District of Columbia) in the NNP. Commission staff continues to reach out to non-member states.

Outreach

During FY 2022 to date, Richard participated in the following outreach events:

virtual presentation to New Mexico Legislative Finance Committee on July 22, 2021 to provide update on sales/use tax economic nexus and marketplace facilitator laws,

current Uniformity Committee projects, and Multistate Voluntary Disclosure Program;

virtual presentations on August 11, 2021 on MyCPE.com platform and on CPAAcademy.com platform on September 29, 2021 covering seller issues with sales/use tax economic nexus and marketplace facilitator laws, and explanation Multistate Voluntary Disclosure Program;

virtual presentation on September 14, 2021 on MyCPE.com platform describing voluntary disclosure using the Multistate Voluntary Disclosure Program;

co-panelist at Paul J. Hartman SALT Forum in Nashville, TN on October 28, 2021 with Steve Jasper, Jessica Morgan, and Victoria Torchen in session entitled: "You Sneeze! What Isn't Nexus Anymore?";

virtual presentation on March 15, 2022 on CPAAcademy.org platform describing basics of income and sales tax nexus, and voluntary disclosure using the Multistate Voluntary Disclosure Program.

Staff continues to urge states to put a link to the NNP on their voluntary disclosure web pages.

Nexus School

Nexus School for income tax is being considered for scheduling in Salem, Oregon during October 2022. Information on registration will be published on the MTC website in the future. Please let a member of the Commission staff know if your state would like to host a Nexus School.

Amnesties

The NNP posts on its web page a list of upcoming and current state tax amnesties. Please inform NNP staff if you would like the Commission to post your state's amnesty.

Staffing

The Nexus Program presently has four permanent full-time staff members: Richard Cram, Director, Diane Simon-Queen, Voluntary Disclosure Program Manager, Michelle Lewis, Paralegal, and James Lee, Program Specialist.

Committee Leadership Change

Jayne Kulberg (WI) has retired from the Wisconsin Department of Revenue and as our Vice Chair, effective at the end of March 2022. We appreciate her excellent and longstanding service to the Committee, and wish her well.

Bryan Kelly (WA) has volunteered as our new Vice Chair. We certainly welcome Bryan's enthusiasm, expertise and experience in that new role.

Richard Cram, Director, National Nexus Program