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Create-A-Chart Library

Save valuable time with immediate access to up-to-date multistate tax comparison charts that are dynamically generated for all 50 states and District of Columbia

- Get quick answers directly from the chart as well as one-click access to primary law and detailed explanations in our State and Local Tax Reporters.
- Track changes using date stamps highlighting any changes in the chart from the beginning of each calendar year.
- Plan for the future and reflect on the past amendments through links to the current law, historical notes and pending legislation.

	Corporate Income	4 – 7
	Sales and Use Tax	8 – 20
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NEWLY ADDED CHARTS:

CORPORATE INCOME

Corporate Tax Rate — 2017
 Banks and Financial Institutions' Tax Rate — 2017
 Interest Rate on Overpayment and Underpayment for 2017 (Updated Quarterly)
 Apportionment Formula — 2017
 Apportionment — Sales Factor — 2017
 Apportionment — Payroll Factor — 2017
 Apportionment — Property Factor — 2017
 NOLs — Pre- or Post- Apportionment — 2017

SALES AND USE TAX

State Sales Tax Rate — 2017
 State Tax Rate — Motor Vehicles — 2017
 State Tax Rate — Telecommunication Services — 2017
 Tax Holiday — 2017
 Interest Rate on Overpayment and Underpayment for 2017 (Updated Quarterly)
 Textbooks — Sales to Schools Taxable or Exempt
 Textbooks — Sales to Students Taxable or Exempt

PERSONAL INCOME

Personal Income Tax Rate — 2017
 Interest Rate on Overpayment and Underpayment for 2017 (Updated Quarterly)

FRANCHISE TAX

Franchise Tax Rate — 2017

CIGARETTES AND ALCOHOL

Cigarette Tax Rate — 2017
 Tobacco Products Tax Rate — 2017
 Beer Excise Tax Rate — 2017
 Distilled Spirits Excise Tax Rate — 2017
 Wine Excise Tax Rate — 2017

FUEL MINERALS

Gasoline Tax Rate — 2017
 Diesel Tax Rate — 2017
 Biodiesel Tax Rate — 2017
 Gasohol Tax Rate — 2017
 Propane Tax Rate — 2017
 Liquefied Natural Gas (LNG) Tax Rate — 2017
 Compressed Natural Gas (CNG) Tax Rate — 2017
 Liquefied Petroleum Gas (LPG) Tax Rate — 2017
 Ethanol Tax Rate — 2017
 Methanol Tax Rate — 2017
 E-85 Tax Rate — 2017
 M-85 Tax Rate — 2017
 A55 Tax Rate — 2017
 Aviation Gas Tax Rate — 2017
 Jet Fuel Tax Rate — 2017
 Severance Tax Rate — Oil — 2017
 Severance Tax Rate — Gas — 2017
 Conservation Tax Rate — Oil — 2017
 Conservation Tax Rate — Gas — 2017

PUBLIC UTILITIES

E911 Surcharge

e-FILING

2016 Corporate Income
 2016 Partnership
 2016 Personal Income



Create-a-Chart helps me respond to various state and even local issues because it puts it all in one place. I can see where there are similarities and where there are differences. And I can concentrate on where there are differences and focus my attention on those jurisdictions.

— Tracy Koziel
 Tax Supervisor,
 Eby-Brown Company



KEY FOR PRODUCT TITLES:

Titles on **WHITE** background are included in the **Essential** Create-a-Chart (WCHAR)

Titles on the **ORANGE** background are included in the **Corporate Income Tax Premium** Create-a-Chart (WCCCQ)

Titles on the **BLUE** background are included in the **Sales and Use Tax Premium** Create-a-Chart (WCCSQ)



CORPORATE INCOME

Includes charts related to IRC conformity, computation of tax and various compliance issues for corporate income tax

ACCOUNTING METHOD AND PERIOD

Change of Accounting Method — State Follows Federal Rules

Change of Accounting Period — State Follows Federal Rules

ALLOCATION AND APPORTIONMENT — CURRENT YEAR

Alternative Apportionment Formula — Separate Accounting

Corporations — 2017

Payroll Factor — 2017

Property Factor — 2017

Sales Factor — 2017

Alternative Apportionment Formula — Separate Accounting

LLC Income:

Corporate Members

Nonresident Individual Members

Resident Individual Members

Payroll Factor:

Board and Lodging

Bonuses

Commissions

Compensation Earned In-State

Director Compensation

Executive Compensation Included

Independent Contractor Included

Office Location

Other Compensation

Salesmen In-State

Time Spent In-State

Transportation Employees

Property Factor:

Goods in Transit

Mobile Property

Valuation of Owned Property

Owned Real Property

Owned Tangible Personal Property

Rented Real Property

Rented Tangible Personal Property

S Corporation Income:

Nonresident Individual Shareholders

Resident Individual Shareholders

Sales Factor:

Delivery Place

Location of Property at Time of Order

Office Where Negotiated

Receipt or Acceptance of Order

Shipment Origin

Sourcing of Intangibles — Cost of Performance, Market or Other Rule

Sourcing of Receipts from Lease, Rental and Licensing of Tangible Personal Property

Sourcing of Receipts from Sale, Lease, Rental and Licensing of Real Property

Sourcing of Services — Cost of Performance, Market or Other Rule

Special Apportionment Formula:

Airlines

Construction Contractors

Financial Institutions

Insurance Companies

Manufacturers

Mutual Fund Service Providers

Pipeline and Natural Gas

Professional Sports Teams

Publishing

Railroads

Regulated Investment Companies

Telecommunication Companies

Trucking Companies

TV and Radio Broadcasting

Water Transportation/Shipping Containers

State Follows Finnigan or Joyce Rule

State Has Adopted UDITPA

Tests for Determining Business Income

Throwback or Throwout Rule

ALLOCATION AND APPORTIONMENT — PRIOR YEARS

Apportionment:

Corporations: 2015 – 2016

Payroll Factor: 2015 – 2016

Property Factor: 2015 – 2016

Sales Factor: 2015 – 2016

Corporations: 1999 – 2014

Payroll Factor: 1999 – 2014

Property Factor: 1999 – 2014

Sales Factor: 1999 – 2014

ANNUAL RETURNS**Combined Reporting Required/Allowed**

Water's-Edge Combined Reporting

Worldwide Combined Reporting

Consolidated Reporting Required/Allowed

Federal Changes:

Amended Return Required

Attach RAR or Other Report

Federal Forms Attached to Return

1. LLCs

2. S Corporations

3. C Corporations

Short Period Return

Change of Accounting Period

Federal Return Filed

Tax Year Less Than 12 Months

Filing Date

State Requires LLCs To File Annual Return
 State Requires S Corporations To File Annual Return

BANK AND FINANCIAL INSTITUTIONS' TAX RATE

Banks and Financial Institutions' Tax Rate — 2016 and 2017

CAPITAL GAINS AND LOSSES

Capital Loss
 Carryback
 Carryover
 Gain or Loss
 Credit Against Other Income
 Holding Period
 Percent Recognized
 Recognition

Net Capital Gains

Net Capital Losses

COMPOSITE RETURNS

Composite Returns — LLCs Treated as Partnerships

Composite Returns — S Corporations

Composite Returns — Nonresident Agreement Required — LLC

Composite Returns — Nonresident Agreement Required — S Corporation

Composite Returns — Participants

COMPUTATION OF TAX

Bonus Depreciation:

30%

50%

DC Unincorporated Business Tax

Depletion Deduction

Dividends Subject to Dividend Received Deduction

Federal Income Taxes

Foreign Taxes

Franchise Taxes

Interest — Obligations of Taxing State

Interest — Other States' Obligations

Interest — U.S. Obligations

IRC Section 167 Depreciation

IRC Section 197 Amortization

IRC Section 199 Domestic Production Activities Deduction

IRC Section 78 Dividends

Michigan Business Tax

Michigan Single Business Tax

Mutual Fund Dividends

New Hampshire Business Profits Tax

NOLs — Pre- or post-apportionment 2017

Ohio Commercial Activity Tax

Related Party:

Intangible Expenses

Intangible Income

Interest Expense

Interest Income

Retirement Plan Contributions

Starting Point for Computation of Taxable Income

State and Local Income Tax

Stock Options

Subpart F Income

Texas Margin Tax

Washington Business and Occupation Tax

West Virginia Business and Occupation Tax

COOPERATIVE AGREEMENTS

FTA Uniform Exchange of Information Agreement
 Information Sharing Agreement on Abusive Tax Shelters
 Reciprocal Enforcement of Taxes

CORPORATE TAX RATE

1999 – 2017

CREDITS AND OTHER INCENTIVES

Alternative Fuels Tax Credit
 Credit Allowed for Corporate Headquarters
 Credit Allowed for Enterprise Zones
 Disabled Access Credit
 Education Assistance and Development Credit
 Employee Child Care Credit
 Energy Conservation Systems and Devices
 Green Credit
 Historic Property Credit
 Investment Tax Credit
 Job Creation Tax Credit
 Motion Picture Tax Credit
 Pollution Control
 Credit
 Deduction
 Renewable Energy Systems and Devices
 State Provides R and D Credit

E-FILING

Supports

1. E-Filing
 C Corporation Annual Return
 Limited Liability Partnerships
 LLCs Treated as Corporations
 S Corporation Return
2. Online or Web Filing
 C Corporation Annual Return
 Limited Liability Partnerships
 LLCs Treated as Corporations
 S Corporation Return

ELECTRONIC FUND TRANSFER

EFT Required or Allowed

ESTIMATED TAXES

Annualized Income Installment Method
 Estimated Tax Due Dates — C Corporations
 Estimated Tax Installments — C Corporations
 Estimated Tax Required
 1. LLCs
 2. S Corporations
 Estimated Tax Safe Harbor — C Corporations
 Estimated Tax Threshold — C Corporations
 Estimated Taxes — Where to Mail Payment
 Penalties — Underpayment of Estimated Tax — C Corporations

FEDERAL CHANGES

Amended Return Required
 Attach RAR or Other Report
 Reporting Federal Changes

INCOME SUBJECT TO TAX

Income From In-State Business
 Income From In-State Property
 Income From In-State Sources

INFORMATION RETURNS

1099-MISC

Information Return Due Date — Interest, Rents, etc.

Information Return Required

- Annuities
- Dividends
- Interest
- Nonprofits
- Premiums
- Rents/Royalties

INTEREST RATE — CURRENT YEAR

Interest Rate on Overpayment and Underpayment for 2017
 Updated Quarterly

INTEREST RATE — PRIOR YEARS

Interest Rate on Overpayment and Underpayment for 2003
 Interest Rate on Overpayment and Underpayment for Each Quarter
 From 2004 to 2016

IRC PROVISIONS — FEDERAL-STATE COMPARISON

Bad Debts
 Bond Premium Amortization
 Charitable Contributions Limit
 Depletion
 Federal ACRS Depreciation Rules
 Interest Accrued
 Interest Paid
 IRC Conformity Date
 Obsolescence
 Retirement Plan Contributions
 Start-Up Expenses
 State Allows Dividend Received Deduction
 State Allows IRC Section 965 Deduction
 State Allows MACRS Depreciation
 State Allows NOL Carryback
 State Allows NOL Carryforward

State Conforms to Federal Check-the-Box Rules

State Follows Bonus Depreciation

- 2002 JCWAA
- 2003 JGTRRA
- 2008 ESA
- 2012 ATRA
- ARRA of 2009
- SBJA of 2010
- TRA of 2010
- TIPA 2014
- PATH 2015

State Follows Federal:

- Extended NOL Carryback Period
- S Corporation Election
- Treatment of Qualified Subchapter S Subsidiaries

State Follows Federal Treatment of S Corporation:

- Built-In Gain
- LIFO Recapture
- Passive Investment Income

State Follows IRC Section 1031

State Follows IRC Section 108(i) Discharge of Indebtedness

State Follows IRC Section 179

2003 JGTRRA

2004 AJCA

2005 TIPRA

2007 SBWOTA

2008 ESA

2009 ARRA

2010 HIRE Act

2012 ATRA

SBJA of 2010

TRA of 2010

TIPA 2014

PATH 2015

State Follows IRC Section 199

State Follows IRC Section 269

State Follows IRC Section 338 Election Rules

State Follows IRC Section 351

State Follows IRC Section 368(a)(1)(A)

State Follows IRC Section 368(a)(1)(B)

State Follows IRC Section 368(a)(1)(C)

State Follows IRC Section 368(a)(1)(D)

State Follows IRC Section 368(a)(1)(E)

State Follows IRC Section 368(a)(1)(F)

State Follows IRC Section 368(a)(1)(G)

State Follows IRC Section 381

State Follows IRC Section 482

State Follows IRC Section 78

State Follows IRC Section 331 Through 337

State Follows IRC Sections 382, 383 and 384

LIMITATION PERIOD

Statute of Limitations

Assessments

Collection

Refunds

LIMITED LIABILITY COMPANIES

State Authorizes Formation

State Follows Federal Tax Treatment

MULTISTATE TAX COMMISSION

Joint Audit Program Participation

Membership

National Nexus Program

Revised P.L. 86-272 Guidelines

State Conforms to MTC Bulletin 95-1

NEXUS — REQUIREMENTS TO FILE

“Factor Presence” Standard

Authorized to Do Business

Economic Presence Standard

Physical Presence Standard

PENALTIES

Penalties: Accuracy: Related Underpayment

Civil and Criminal Penalties Related to

1. Failure to File
2. Failure to Pay
3. Fraudulent Returns
4. Understatement

Penalty for Return Preparers

1. Penalty for Disclosing Tax Information
2. Failure to Furnish PTIN
3. Failure to Sign the Return
4. Understatements

Tax Shelters

1. Penalty for Failure to Keep Records
2. List Reportable Transactions
3. Maintain Investor Lists
4. Penalty for Promoting Abusive Shelters

RECORDS

Period For Keeping Records

RETURN/PAYMENT DUE DATE

Filing Date Annual Return:

- C Corporation
- LLC
- S Corporation

Filing Date — C Corporation-Amended Return

Filing Extension:

Affiliated Taxpayers — Combined Return and Consolidated Return

Application Filed Online

Attach Federal Form to Return

C Corporation — Federal Extension Followed

C Corporation — State Only Extension

Further Extensions

Initial Period

No Tax Due

Refund

Where to File

Filing Extensions:

1. LLCs
2. S Corporations
 - Automatic
 - Federal Extension Followed
 - State Only Extension

Payment — Due Date and Payment Authority

TAX IMPOSED BY STATE

Alternative Minimum Tax

Corporation Income Tax

Entity Level Fees:

Multimember LLC

S Corporation

Single-Member LLC

Entity Level Income Tax:

Multimember LLC

S Corporation

Single-Member LLC

Entity Level Net Worth or Gross Receipts Tax:

Multimember LLC

S Corporation

Single-Member LLC

Fixed Dollar Minimum Tax

Franchise Tax

Insurance Companies

TAXPAYER REMEDIES

Administrative Appeals

Judicial Appeals

Prepayment or Bond Required

Revenue Department Appeals

Voluntary Disclosure Agreements

WHERE TO FILE ANNUAL RETURN

For C Corporations and S Corporations:

No Tax or Refund Due

Refund Due

Tax Due

Private Delivery Services

WITHHOLDING — GENERALLY

Private Delivery Services

Individual Form — Wage and Tax Statements

Non-Wage Information Returns:

Individual Form

Minimum Amount Required

Summary Form

Summary Form Due Date

Summary Form — Employer Returns

Summary Form — Employer Returns Due Date

WITHHOLDING — PASS THROUGH ENTITIES**LLCs:**

Basis

Composite Return Due Date

De Minimis Exception

Forms to Use

Nonresident Members

Payment Due Date

Penalties

Tax Agreement Safe Harbor

Tax Rate

S Corporations:

Basis

Composite Return Due Date

De Minimis Exception

Forms to Use

Nonresident Shareholders

Payment Due Date

Penalties

Tax Agreement Safe Harbor

Tax Rate

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Titles on the **BLUE** background are included in the **Sales and Use Tax Premium Create-a-Chart (WCCSQ)**



SALES AND USE TAX

Includes charts covering rates, taxable and exempt items, transactions and services

COOPERATIVE AGREEMENTS

Reciprocal Enforcement of Taxes

CREDITS AND OTHER INCENTIVES

Credit for Tax Paid to Other State
Energy Conservation Systems and Devices
Heating Fuels
Pollution Control
Renewable Energy System and Devices

E-FILING

E-Filing — Sales and Use Tax Returns

EXEMPTION AND RESALE CERTIFICATES

Certificate of Exemption Validity Period
Exemption Certificate Required
MTC Certificate Accepted As Exemption Certificate
Resale Certificate Validity Period
Resale Certificates Required/Allowed

INTEREST RATE — CURRENT YEAR

Interest Rate on Overpayment and Underpayment for 2017
Updated Quarterly

INTEREST RATE — PRIOR YEARS

Quarterly Interest Rate on Overpayment and Underpayment
From 2004 – 2016

LIMITATION PERIOD

Statute of Limitations for Assessments and Refunds

MAINTENANCE AGREEMENTS

Maintenance Agreements:
Generally — Optional and Required
Charges for Parts Used
Computer Hardware — Optional and Required
Computer Software — Optional and Required

MULTISTATE TAX COMMISSION

MTC Joint Audit Program Participation

NATURE AND INCIDENCE OF TAX

Legal Incidence of Tax
Seller or Consumer Tax

NEXUS

Affiliate Nexus
Amazon Law or “Click-through” Nexus
Catalog Distribution
Delivery by Common Carrier
Delivery in Seller’s Vehicle
Internet Sales
Mail Order Sales
Salesperson in State
Warehouse in State
Warranty Repair Service

PENALTIES

Civil and Criminal Penalties Related to

1. Failure to File
2. Failure to Pay
3. False or Fraudulent Returns
4. Failure to Pay by EFT

RECORDS

Period For Keeping Records

RETURNS AND PAYMENTS

Direct Pay Permits Allowed
EFT Required or Allowed
Payment Due Date
Prompt Payment Discount Given
Return Requirements — Due Dates
Returns and Payments — To Whom Made

SSTA

SSTA Membership

SSTA Certificate of Compliance — Appendix C, Part I — Administrative Definitions

Bundled Transaction
Delivery Charges
Direct Mail
Lease or Rental
Purchase Price
Retail Sale or Sale at Retail
Sales Price
Tangible Personal Property
Telecommunications Nonrecurring Charges

Thomson Reuters Checkpoint
rated 5 stars
for the past 13 years in a row



The CPA Practice Advisor
annual review of tax research systems
(December 2004 – December 2016)

SSTA Certificate of Compliance — Appendix C, Part II — Product Definitions

Clothing:

- Clothing
- Accessories or Equipment
- Essential
- Fur
- Protective Equipment
- Sport or Recreational Equipment

Computer Related:

- Computer
- Computer Software
- Computer Software Maintenance Contract
- Computer Software Maintenance Contract — Mandatory
- Computer Software Maintenance Contract — Optional
- Delivered Electronically
- Electronic
- Load and Leave
- Prewritten Computer Software

Digital Products:

- Digital Audio Works
- Digital Audio-Visual Works
- Digital Books
- Specified Digital Products

Food and Food Products:

- Alcoholic Beverages
- Bottled Water
- Candy
- Dietary Supplement

- Food and Food Ingredients
- Food Sold Through Vending Machines
- Prepared Food
- Soft Drinks
- Tobacco

Health Care:

- Drug
- Durable Medical Equipment
- Grooming and Hygiene Products
- Mobility Enhancing Equipment
- Over-the-Counter Drug
- Prescription
- Prosthetic Device

Telecommunications:

- 800 Service
- 900 Service
- Ancillary Services
- Coin-Operated Telephone Service
- Conference Bridging Service
- Detailed Telecommunications Billing Service
- Directory Assistance
- Fixed Wireless Service
- International
- Interstate
- Intrastate
- Mobile Wireless Service
- Paging Service
- Pay Telephone Service
- Prepaid Calling Service
- Prepaid Wireless Calling Service
- Private Communications Service
- Residential Telecommunications Service
- Telecommunications Service
- Value-Added Non-Voice Data Service
- Vertical Service
- Voice Mail Service

SSTA Certificate of Compliance — Appendix C, Part III — Sales Tax Holiday Definitions

Sales Tax Holiday

Disaster Preparedness:

- Fastening Supply
- Food-Related Supply
- General Supply
- Safety Supply
- Supply

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Eligible Property
 Energy Star Qualified Product
 Layaway Sale
 Rain Check
 School:
 Art Supply
 Computer Supply
 Instructional Material
 Supply

SSTA Certificate of Compliance — Section 301

State Level Administration

Administration of State and Local Sales and Use Taxes
 Audit of State and Local Taxes
 Prohibition on Audits Conducted by Local Jurisdictions
 Register, File Return, Remit Funds to State-Level Authority
 State Collection and Distribution of Local Taxes

SSTA Certificate of Compliance — Section 302

State and Local Tax Base

Local Jurisdiction Tax Base Identical to State Tax Base
 Tax Base — Electricity, Piped Natural or Artificial Gas or Other Fuels
 Delivered by Seller
 Tax Base — Fuels Used to Power Motor Vehicles, Aircraft, Locomotives
 or Watercraft
 Tax Base — Motor Vehicles, Aircraft, Watercraft, Modular,
 Manufactured or Mobile Homes

SSTA Certificate of Compliance — Section 303

Seller Registration

Information From the Central Registration System
 Seller Not Required to Register — Registration Fee Exemption
 Seller Registration Through Agent
 Seller Registration Without a Signature

SSTA Certificate of Compliance — Section 304

Notice for State Tax Changes

Advance Notice of Rate Change
 Effective Date of Rate Change
 Legislative Changes in Tax Base and Changes to Regulations
 Limitation of Seller's Liability — No Notice of Effective Date of Rate
 Change

SSTA Certificate of Compliance — Section 305

Local Rate and Boundary Changes

Limitation on Effective Date of Local Rate Changes
 Limitation on Effective Date of Local Rate Changes From Catalog
 Sales
 Limitation on Local Boundary Changes
 Local Jurisdictions Levying Sales or Use Tax
 More Than One Tax Rate in a Zip Code
 State Maintains Database:
 1. Assigning Each Five-Digit and Nine-Digit Zip Code
 2. Identifying Jurisdictional Rate Information Using FIPS Codes
 3. With Boundary Changes
 State-Provided Records for Assigning Taxing Jurisdictions and Rates:
 Database Format
 Federal Mobile Telecommunications Sourcing Act
 Vendor-Provided Address-Based Database:
 Database Format
 Federal Mobile Telecommunications Sourcing Act

SSTA Certificate of Compliance — Section 306 Relief from Certain Liability

Collecting Incorrect Tax Due to Reliance on State Provided Data

SSTA Certificate of Compliance — Section 307 Database Requirements and Exceptions

State Provided Section 305 Database — Format
 Vendor Provided Section 305 Database — Sections 305, 306 and
 307 Requirements

SSTA Certificate of Compliance — Section 308 State and Local Tax Rates

Additional Tax Rate on Food and Food Ingredients and Drugs
 Local Jurisdictions' Sales or Use Tax Rate Identical
 More Than One Local Jurisdiction Sales or Use Tax Rate
 More Than One State Sales and Use Tax Rate

SSTA Certificate of Compliance — Section 310

General Sourcing Rules

Address of Purchaser:
 In Seller's Business Records
 Obtained During Consummation of Sale
 Definition of Transportation Equipment
 Leases and Rentals:
 Motor Vehicles, Trailers, Semi-Trailers or Aircraft — No Recurring
 Periodic Payments



“

Checkpoint has definitely been
 a helpful tool in training staff
 and getting them up to speed
 on research issues.

— Ashley Couey
 Senior Manager, Federal
 Income Tax, UPS

”

Motor Vehicles, Trailers, Semi-Trailers or Aircraft — Recurring Periodic Payments
 No Recurring Periodic Payments
 Recurring Periodic Payments
 Transportation Equipment

Location From Which Product Shipped/Was First Available for Transmission/From Which Service Was Provided

Location of Receipt

Location of Seller

SSTA Certificate of Compliance — Section 310.1 Election for Origin-Based Sourcing

Compliance With Provisions of 310.1 B and C

Sourced Where Order is Received

SSTA Certificate of Compliance — Section 311 General Sourcing Definitions

Definition of “Receive” and “Receipt”

SSTA Certificate of Compliance — Section 313 — Direct Mail Sourcing

Collect Tax Based on Jurisdictional Information Submitted by Buyer

Direct Mail:

No Direct Pay Permit, Exemption Certificate Claiming Direct Mail or Jurisdictional Information

Relief From Liability — Receipt of Direct Mail Form, Exemption Certificate Claiming Direct Mail or Other Statement

Other Direct Mail:

No Direct Pay Permit or Exemption Certificate Claiming Direct Mail
 Relief From Liability — Receipt of Direct Pay Permit, Exemption Certificate Claiming Direct Mail or Other Statement

SSTA Certificate of Compliance — Section 313.1 Origin-Based Direct Mail Sourcing

State Adopts Origin-Based Direct Mail Sourcing

SSTA Certificate of Compliance — Section 314 — Telecom Sourcing Rule

Ancillary Service

Internet Access Service

Mobile Telecommunication Service Other Than Air-to-Ground Radiotelephone Service and Prepaid Calling Service

Post-Paid Calling Service

Prepaid Wireless Calling Service

Private Communication Service:

Multi-Jurisdiction Termination Points

Source 50% in Each Level of Jurisdiction

Sourcing Based on Apportioned Percentage

Private Communication Service — Termination Points in Single Jurisdiction

Telecommunication Services Sold on Call-by-Call Basis

Telecommunication Services Sold on Other Than Call-by-Call Basis

SSTA Certificate of Compliance — Section 315 Telecom Sourcing Definitions

Air-to-Ground Radiotelephone Service

Ancillary Services

Call-by-Call Basis

Communications Channel

Customer

Customer Channel Termination Point

End User

Home Service Provider

Mobile Telecommunications Service

Place of Primary Use

Post-Paid Calling Service

Prepaid Calling Service

Prepaid Wireless Calling Service

Private Communication Service

Service Address

SSTA Certificate of Compliance — Section 316 Enactment of Exemptions

Entity and Use-Based Exemptions — Exemption Consistent With Part II of the Library of Definitions and Section 327

Product-Based Exemptions — Exemption Consistent With Part II of the Library of Definitions and Section 327

Product-Based Exemptions — Exemption for Specific Items Included Within Product Definition

Use-Based Exemptions — Exemption for an Item Not a Product-Based Exemption for a Product That Includes Such Item



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Titles on the **BLUE** background are included in the **Sales and Use Tax Premium** Create-a-Chart (WCCSQ)



SSTA Certificate of Compliance — Section 317

Administration of Exemptions

Claiming Exemption Electronically

Direct Pay Permit, Exemption Certificate, etc.

Drop Shipments — Resale Exemption

Purchaser's Signature Not Required

Relief from Liability:

- Blanket Exemption Certificate

- Exemption Certificate or Relevant Information Obtained Within 90 Days After Sale

- Improper Claim of Exemption by Purchaser

- Proof of Exemption Obtained Within 120 Days Following Request for Substantiation

Request for Substantiation:

- Seller Given 120 Days to Obtain Proof of Exemption

- Seller Maintains Exempt Transaction Records

- Seller Obtains Identifying Information/Reason for Claiming Exemption

- Seller Obtains Same Information for Proof Regardless of Medium

- Sellers Required to Update Exemption Certificate Information or Reapply to Claim Certain Exemption

State Issued Identification Numbers for Exempt Purchasers

Streamlined Exemption Certificate Posted on State Website

SSTA Certificate of Compliance — Section 318 — Uniform Tax Returns

Due Date Falls on a Saturday or Sunday or Legal Holiday

Exemption Information on Part 2 of Simplified Electronic Return

Failure to Timely File Return — Notice

Model 1, Model 2 and / or Model 3 Sellers' Tax Returns

Model 4 Seller Allowed to File Simplified Electronic Return

One Tax Return For State and All Local Jurisdictions

Return Due Date

Sellers Anticipating No Sales

State Acceptance of Simplified Electronic Return

SSTA Certificate of Compliance — Section 319

Uniform Rules for Remittance of Funds

Alternative Method for "Same Day" Payment If Electronic Fund Transfer Fails

Due Date Falls on a Day The Federal Reserve Bank is Closed

Due Date Falls on a Saturday or Sunday or Legal Holiday

Format of Data Accompanying Remittance

More Than One Remittance for Each Return

Payment by ACH Credit and ACH Debit

Seller Collects More Than \$30,000 In-State During Preceding Year

SSTA Certificate of Compliance — Section 320

Uniform Rules for Recovery of Bad Debts

Allocation of a Bad Debt Among States

Bad Debt:

- Exceeds Taxable Sales

- Subsequently Collected — Application of Payment

- Subsequently Collected — Reporting Payment

CSP Claim for Bad Debt Allowance

Deduction for Bad Debts

Definition of Bad Debt

Period for Taking Deduction:

- Seller Not Required to File Federal Income Tax Return

- Seller Required to File Federal Income Tax Return

SSTA Certificate of Compliance — Section 321**Confidentiality and Privacy Protections Under Model 1**

Enforcement of Privacy Policy

Personally Identifiable Information:

- No Longer Required for Section 321 Purposes
- Practices Relating to Collection, Use and Retention
- Reasonable Access: Correcting Inaccuracies
- Request for Access by Non-Member States

SSTA Certificate of Compliance — Section 322**Sales Tax Holidays**

Exemption Certificate or Other Certification Required

Exemption for Items Defined in Part II or Part III (B) of the Library of Definitions

Notice of Tax Holiday

Price Threshold:

- Exempt Items Priced Below Threshold
- Exempt Only a Portion of Price

Procedural Requirements:

- Bundled Sales
- Coupons and Discounts
- Delivery Charges
- Different Time Zones
- Exchanges
- Layaway Sales
- Order Date and Back Orders
- Rain Checks
- Returns
- Splitting of Items Normally Sold Together

Product Based Exemption Limited to Personal or Non-Business Use

Sales Tax Holidays

State Apply Entity or Use Based Exemption

SSTA Certificate of Compliance — Section 323 — Caps and Thresholds

Cap on Application of Rate — No Additional Burden on Retailer

Cap on Application of Rates or Exemptions — Value of Transaction or Item — Local Jurisdictions

Cap on Application of Rates or Exemptions — Value of Transaction or Item — State

Cap on Value of Essential Clothing

SSTA Certificate of Compliance — Section 324 — Rounding Rule

Collecting Tax on Bracket System

Computation Carried to the 3rd Decimal Place

Computing Tax on an Item or Invoice Basis

Method of Rounding to Next Cent

SSTA Certificate of Compliance — Section 325**Customer Refund Procedures**

Accrual of Cause of Action Against Seller

Presumption of Reasonable Business Practice

SSTA Certificate of Compliance — Section 326 — Direct Pay Permits

Direct Pay Permit Allowed

SSTA Certificate of Compliance — Section 327 — Library of Definitions

State Definition Substantially the Same as Library Definitions

State Definitions Not Contrary to Library Definitions

State Taxes or Exempts Products and Services Included in Each Part II or Part III (B) Definition

SSTA Certificate of Compliance — Section 328 — Taxability Matrix

Notice of Changes in Taxability Matrix

Relief From Liability — Erroneous Data in the Matrix

Sales Tax Holiday Noted in Matrix

Specified Digital Products Noted in Matrix

Taxability Matrix in Downloadable Format

SSTA Certificate of Compliance — Section 329**Effective Date for Rate Changes**

Rate Changes for Services

- Rate Decrease
- Rate Increase

SSTA Certificate of Compliance — Section 330 — Bundled Transactions

Computer Software Maintenance Contracts

Definition of "Bundled Transaction"

Transactions Including Telecommunication, Ancillary, Internet Access, etc.:

- Products With Different Tax Rates
- Taxable and Nontaxable Items

SSTA Certificate of Compliance — Section 331**Relief From Certain Liability for Purchasers**

Direct Pay Permit Holder Relied on Erroneous Data Provided by State

Erroneous Data on State Taxability Matrix

Nonpayment of Correct Tax in Circumstances Described in Section 331 A

Purchaser Using Databases Pursuant to Section 305 (F), (G) and (H)

Purchaser's Seller or CSP Relied on Erroneous Data Provided by State

SSTA Certificate of Compliance — Section 332**Specified Digital Products**

Digital Products Included in Definition of Ancillary Services, Software, Telecommunications Services or TPP

Sale of a Digital Code

Tax on Digital Products:

- Application to End User
- Not Conditioned on Continued Payment
- Sale With Right of Permanent Use

Transferred to Other Than End User or With Right of Less Than Permanent Use or Conditioned on Continued Payment

SSTA Certificate of Compliance — Section 333**Use of Specified Digital Products**

Product Transferred Electronically Included in Definition of Tangible

Personal Property

SSTA Certificate of Compliance — Section 334**Prohibited Replacement Taxes**

State Has Prohibited Replacement Taxes

KEY FOR PRODUCT TITLES:

Titles on **WHITE** background are included in the **Essential Create-a-Chart (WCHAR)**

Titles on the **ORANGE** background are included in the **Corporate Income Tax Premium Create-a-Chart (WCCCQ)**

Titles on the **BLUE** background are included in the **Sales and Use Tax Premium Create-a-Chart (WCCSQ)**

SSTA Certificate of Compliance — Section 401 — Seller Participation

Central Registration System and Collection of Taxes — Nexus Determination

Participation in Governing Board's Online Registration System

SSTA Certificate of Compliance — Section 402**Amnesty for Registration**

Amnesty for Seller Not Registered In-State Preceding State's Participation in Agreement

Amnesty for Sellers Registered Prior to State Joining Agreement

Applicability to Taxes Already Paid or Collected

Applicability to Taxes Due From a Seller in Its Capacity as Buyer

Effective Period of Amnesty

Seller Who Has Received Notice of Audit

Waiver of Tax, Penalty and Interest for Period Seller Was Not Registered

SSTA Certificate of Compliance — Section 403 — Method of Remittance

Model 1 Sellers Select CSP as Agent to Perform All Functions

Model 2 Sellers Select CAS Which Calculates Amount of Tax Due

Model 3 Sellers Use Own System That Has Been Certified as a CAS

Seller Selects One of the Technology Models

SSTA Certificate of Compliance — Section 404**Registration by an Agent**

Agent Appointments Submitted

Seller May be Registered by an Agent

SSTA Certificate of Compliance — Section 501**Provider and System Certification**

Provider and System Certification

**SSTA Certificate of Compliance — Section 502
State Review and Approval of Certified Automated System Software and Certain Liability Relief**

Correction of Erroneous Classification of Items

Relief from Liability:

CSPs

Reliance on Certification

Review of Software Submitted for Certification

SSTA Certificate of Compliance — Section 601**Monetary Allowance Under Model 1**

Monetary Allowance to CSP

SSTA Certificate of Compliance — Section 602**Monetary Allowance for Model 2 Sellers**

Monetary Allowance to Model 2 Sellers

STREAMLINED SALES TAX AGREEMENT — TAXABILITY MATRIX

Administrative Definitions

Delivery Charges — Direct Mail, Crating, Packing, Preparation for Mailing or Delivery and Similar Charges

Delivery Charges — Direct Mail — Postage

Delivery Charges — Direct Mail — Transportation, Shipping and Similar Charges

Delivery Charges — Other Than Direct Mail — Handling, Crating, Packing, Preparation for Mailing or Delivery and Similar Charges

Delivery Charges — Other Than Direct Mail — Transportation, Shipping Postage and Similar Charges

Sales Price — Charges for Service to Complete Sale Other Than Delivery and Installation

Sales Price — Installation Charges

Thomson Reuters Checkpoint

**RECENT AWARDS
AND ACCOLADES**

Content
Search Technology Solution
INTUITIVE SEARCH



Tax & Accounting Technology Innovation
INTUITIVE SEARCH



Best Search Technology Solution
INTUITIVE SEARCH

Sales Price — Telecommunication Nonrecurring Charges
 Sales Price — Value of Trade-In
 Taxes — State and Local Taxes That Retail Seller May, But Not Required to, Collect
 Taxes — Tribal Taxes That Retail Seller May, But Not Required to, Collect

Tax Administration Practices on Vouchers:

Discount Not Included in Sales Price
 Discount Reimbursed by Third Party
 Seller's Cost and Expenses Included in Sales Price

Tax Administration Practices on Credits:

Audit Sampling
 Characterization of the Sale
 Credit Against Sales Tax
 Credit Against Use Tax
 Direct Mail
 Leases/Rentals — Accelerated Payments
 Leases/Rental — Deferred Collection
 Lessor Acquisition

Local Taxes — Credit Allowed for Both State and Local Taxes Paid to Other State

Local Taxes — No Credit for Local Sales or Use Taxes Paid to Other State Against State Tax

Reciprocity — Credit Allowed Only If Other State Provides Reciprocal Credit

Reciprocity — Credit Allowed Whether or Not Other State Provides Reciprocal Credit

Sales Price Components — Full Credit Allowed

Sales Price Components — Partial Credit Allowed

Similar Taxes — Credit Against "Similar Taxes" Imposed by the State

Similar Taxes — Credit for "Similar Taxes" Paid to Another Jurisdiction

Sourcing When Receipt Location is Known

Sourcing When Receipt Location is Unknown

Transactions Involving Taxable and Exempt Products — Full Credit Allowed

Transactions Involving Taxable and Exempt Products — Partial Credit Allowed

Clothing and Related Products:

Accessories or Equipment
 Clothing
 Essential Clothing Priced Below a Specified Threshold
 Fur Clothing
 Protective Equipment
 Sport or Recreational Equipment

Computer Related Products:

Computers
 Custom Software
 Custom Software Delivered Electronically
 Custom Software Delivered Via Load and Leave
 Prewritten Software
 Prewritten Software Delivered Electronically
 Prewritten Software Delivered Via Load and Leave

Contact Lenses with a Prescription:

Paid for by Medicaid
 Paid for by Medicare
 Reimbursed by Medicaid
 Reimbursed by Medicare

Contact Lenses Without a Prescription

Corrective Eyeglasses With a Prescription:

Paid for by Medicaid
 Paid for by Medicare
 Reimbursed by Medicaid
 Reimbursed by Medicare

Corrective Eyeglasses Without a Prescription

Delivery Charges — Direct Mail:

Handling, Crating, Packing, Preparation for Mailing or Delivery and Similar Charges
 Postage
 Transportation, Shipping, Postage and Similar Charges

Delivery Charges — Other Than Direct Mail:

Handling, Crating, Packing, Preparation for Mailing or Delivery and Similar Charges
 Transportation, Shipping, Postage and Similar Charges

Dental Prosthesis With a Prescription

Paid for by Medicaid
 Paid for by Medicare
 Reimbursed by Medicaid
 Reimbursed by Medicare

Dental Prosthesis Without a Prescription

Digital Products Transferred Electronically:

Other Than Digital Audio Visual Works, Audio Works or Books
 Subscription v. Non-Subscription

Digital Products:

Digital Audio-Visual Works:

Sold to an End User With Rights for Permanent Use
 Sold to Users Other Than the End User
 Sold With Rights of Use Conditioned on Continued Payment
 Sold With Rights of Use Less Than Permanent Use




Digital Audio Works:

Sold to An End User With Rights For Permanent Use
 Sold to Users Other Than the End User
 Sold With Rights of Use Conditioned on Continued Payment
 Sold With Rights of Use Less Than Permanent Use

Digital Books:

Sold to an End User With Rights for Permanent Use
 Sold to Users Other Than the End User
 Sold With Rights of Use Conditioned On Continued Payments
 Sold With Rights of Use Less Than Permanent Use

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-  Titles on the **BLUE** background are included in the **Sales and Use Tax Premium** Create-a-Chart (WCCSQ)

Drugs for Animal Use:

- Free Samples
- Free Samples — Prescription Drugs
- Grooming and Hygiene Products for Animal Use
- Insulin for Animal Use With a Prescription
- Insulin for Animal Use Without a Prescription
- Medical Oxygen for Animal Use With a Prescription
- Medical Oxygen for Animal Use Without a Prescription
- Drugs for Animal Use — No Prescription
- Over the Counter With Prescription
- Over the Counter Without Prescription
- Sale of Prescription Drugs to Hospitals and Other Animal Medical Facilities
- Sale to Veterinary Hospitals and Other Animal Medical Facilities With Prescription

Drugs for Human Use:

- Free Samples
- Free Samples of Prescription Drugs
- Grooming and Hygiene Products for Human Use With Prescription
- Without Prescription
- Insulin for Human Use With a Prescription
- Insulin for Human Use Without a Prescription
- Medical Oxygen for Human Use With a Prescription
- Medical Oxygen for Human Use Without a Prescription
- Over the Counter With Prescription
- Over the Counter Without Prescription
- Sale of Prescription Drugs to Hospitals
- Sale of Prescription Drugs to Other Medical Facilities
- Sale to Hospitals
- Sale to Other Medical Facilities With Prescription
- Without Prescription

Durable Medical Equipment for Home Use:

- With a Prescription
- With a Prescription Paid for by Medicaid
- With a Prescription Paid for by Medicare
- With a Prescription Reimbursed by Medicaid
- With a Prescription Reimbursed by Medicare
- Without a Prescription

Durable Medical Equipment Not for Home Use:

- With a Prescription
- With a Prescription Paid for by Medicaid
- With a Prescription Paid for by Medicare
- With a Prescription Reimbursed by Medicaid
- With a Prescription Reimbursed by Medicare
- Without a Prescription

Durable Medical Equipment — Repair and Replacement Parts for Equipment for Single Patient Use

Enteral Feeding Systems for Home Use:

- Without a Prescription
- With a Prescription
- With a Prescription Paid for by Medicaid
- With a Prescription Paid for by Medicare
- With a Prescription Reimbursed by Medicaid
- With a Prescription Reimbursed by Medicare

Enteral Feeding Systems Not for Home Use:

- With a Prescription
- With a Prescription Paid for by Medicaid
- With a Prescription Paid for by Medicare
- With a Prescription Reimbursed by Medicaid
- With a Prescription Reimbursed by Medicare
- Without a Prescription

Hearing Aids With a Prescription:

- Paid for by Medicaid
- Paid for by Medicare
- Reimbursed by Medicaid
- Reimbursed by Medicare

Hearing Aids Without a Prescription

Kidney Dialysis Equipment for Home Use:

- With a Prescription
- With a Prescription Paid for by Medicaid
- With a Prescription Paid for by Medicare
- With a Prescription Reimbursed by Medicaid
- With a Prescription Reimbursed by Medicare
- Without a Prescription

Kidney Dialysis Equipment Not for Home Use:

- With a Prescription
- With a Prescription Paid for by Medicaid
- With a Prescription Paid for by Medicare
- With a Prescription Reimbursed by Medicaid
- With a Prescription Reimbursed by Medicare
- Without a Prescription

Mobility Enhancing Equipment With a Prescription:

- Paid for by Medicaid
- Paid for by Medicare
- Reimbursed by Medicaid
- Reimbursed by Medicare

Mobility Enhancing Equipment Without a Prescription




Mandatory Maintenance Contracts:

- Custom Software
- Custom Software Delivered Electronically
- Custom Software Delivered Via Load and Leave
- Prewritten Software
- Prewritten Software Delivered Electronically
- Prewritten Software Delivered Via Load and Leave

Optional Maintenance Contracts Sold For One Non-Itemized Price:

- Provide Support Services
- Provide Updates or Upgrades and Support Services

KEY FOR PRODUCT TITLES:

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-  Titles on the **ORANGE** background are included in the **Corporate Income Tax Premium** Create-a-Chart (WCCCQ)
-  Titles on the **BLUE** background are included in the **Sales and Use Tax Premium** Create-a-Chart (WCCSQ)

Provide Updates or Upgrades Delivered Electronically and Support Services

Provide Updates or Upgrades Delivered Via Load and Leave and Support Services

Optional Maintenance Contracts — Custom Software:

Support Services

Updates or Upgrades

Updates or Upgrades and Support Services

Updates or Upgrades Delivered Electronically

Updates or Upgrades Delivered Electronically and Support Services

Updates or Upgrades Delivered Via Load and Leave

Updates or Upgrades Delivered Via Load and Leave and Support Services

Optional Maintenance Contracts — Prewritten Software:

Updates or Upgrades

Updates or Upgrades Delivered Electronically

Updates or Upgrades Delivered Via Load and Leave

Oxygen Delivery Equipment for Home Use:

With a Prescription

With a Prescription Paid for by Medicaid

With a Prescription Paid for by Medicare

With a Prescription Reimbursed by Medicaid

With a Prescription Reimbursed by Medicare

Without a Prescription

Oxygen Delivery Equipment Not For Home Use:

With a Prescription

With a Prescription Paid for by Medicaid

With a Prescription Paid for by Medicare

With a Prescription Reimbursed by Medicaid

With a Prescription Reimbursed by Medicare

Without a Prescription

Prosthetic Devices With a Prescription:

Paid for by Medicaid

Paid for by Medicare

Reimbursed by Medicaid

Reimbursed by Medicare

Prosthetic Devices Without a Prescription

Food and Food Products:

Bottled Water

Food and Food Ingredients

Candy

Dietary Supplements

Soft Drinks

Food Sold Through Vending Machines

Prepared Food:

Prepared Food

Bakery Items Sold Without Eating Utensils Provided by the Seller

Sold Without Eating Utensils in Unheated State by Weight or Volume as a Single Item

Meat or Seafood Products Sold Without Eating Utensils in Unheated State by Weight or Volume as a Single Item

Sold Without Eating Utensils Provided by a Seller Engaged in Food Manufacturing

Sold Without Utensils Provided by the Seller that Ordinarily Requires Cooking (as opposed to just reheating) by the Consumer Prior to Consumption

Sales Price:

Charges for Service to Complete Sale Other Than Delivery and Installation

Installation Charges

Telecommunication Nonrecurring Charges

Value of Trade-In

Sales Tax Holiday:

Sales Tax Holiday

All Disaster Preparedness Supply

All Energy Star Qualified Products

Clothing

Clothing Accessories and Equipment

Computers

Disaster Preparedness Fastening Supply

Disaster Preparedness Food-Related Supply

Disaster Preparedness General Supply

Disaster Preparedness Safety Supply

Prewritten Computer Software

Protective Equipment

School Art Supply

School Computer Supply

School Instructional Material

School Supply

Specific Disaster Preparedness Supply

Sales Tax Holiday-Specific Energy Star Products/Classifications:

Air-Source and Geothermal Heat Pumps

Ceiling Fans

Central and Room Air Conditioners

Clothes Washers

Dehumidifiers

Freezers and Refrigerators

Programmable Thermostats

Sport and Recreational Equipment



We can make charts in Checkpoint that we can keep and save and easily reference — and those are really helpful and save us time.

— *Jeanette Scott*
Tax Accountant
Ingram Industries



Telecommunications and Related Products — Ancillary Services:

Conference Bridging Service
Detailed Telecommunications Billing Service
Directory Assistance
Vertical Service
Voice Mail Service

Telecommunications:

Coin-Operated Telephone Service

International:

800 Service
900 Service
Fixed Wireless Service
Mobile Wireless Service
Prepaid Calling Service
Prepaid Wireless Calling Service
Private Communications Service
Residential Telecommunications Service
Telecommunications Service
Value-Added Non-Voice Data Service

Interstate:

800 Service
900 Service
Fixed Wireless Service
Mobile Wireless Service
Prepaid Calling Service
Prepaid Wireless Calling Service
Private Communications Service
Residential Telecommunications Service
Telecommunications Service
Value-Added Non-Voice Data Service

Intrastate:

800 Service
900 Service
Fixed Wireless Service
Mobile Wireless Service
Prepaid Calling Service
Prepaid Wireless Calling Service
Private Communications Service
Residential Telecommunications Service
Telecommunications Service
Value-Added Non-Voice Data Service

Local Service as Defined by State

Paging Service

Pay Telephone Service

SALES TAX HOLIDAY

Sales Tax Holidays — 2004 – 2017

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SOURCING RULES

Sourcing — Interstate Sales

Sourcing — Intrastate Sales

STATEMENT OF TAX

Separate Statement of Tax Required

TAX BASE

Bad Debts
Balance on Repossessed Goods
Basis — Sales Tax and Use Tax
Car Manufacturer's Rebate
Cash Discount
Conditional and Credit Sales
Coupons — Manufacturers and Retailers
Finance Charges
Handling Charges
Installation Charges — Tangible Personal Property
Other Taxes
Returned Goods
Shipping Charges
State Applies True Object Test
Trade-Ins

TAX IMPOSED

Sales Tax Imposed
Use Tax Imposed

TAX RATE

Small Sale Exemption
State Sales Tax Rate — 2003 – 2017
State Tax Rate — Motor Vehicles — 2008 – 2017
State Tax Rate — Telecommunications Services 2012 – 2017

TAXABLE OR EXEMPT ITEMS AND TRANSACTIONS

Admissions
Aircraft Sales To Nonresidents
Alcoholic Beverages
Bakery Items
Barter and Exchange
Bulk Sales
Candy
Carbonated Beverages
Clothing:
 Clothing Accessories
 Clothing and Footwear — Special Order
 Clothing — Alteration
 Clothing — Taxable or Exempt
Computer Hardware Taxable or Exempt
Computer Software Taxable or Exempt
 Custom
 Downloaded
 Prewritten
Containers
Digital Products
Drop Shipper Responsible for Collecting Tax
Durable Medical Equipment
Food and Groceries
Gift and Promotional Items
IRC Section 351 Property Transfer
Jet Fuel
Labels
Leased Personality
Lodging and Room Rentals
Magazines and Other Periodicals
Mobility Enhancing Equipment
Motor Vehicle Leases

Motor Vehicle Rentals — Additional Surcharge Imposed
 Newspapers
 Non-Carbonated Beverages
 Occasional Sales
 Packaging
 Paper Goods or Products
 Prepaid Phone Cards
 Prepared Food
 Prescription Drugs
 Property Transfer
 Related to Liquidation
 Related to Reorganization
 Protective Clothing or Equipment
 Sale of Materials to Repairers
 Sale of Repossessed Property
 Sales of Machinery to Contractors or Manufacturers
 Sales to Educational Institutions
 Sales of Materials to Contractors or Manufacturers
 Sales to Federal Government
 Sales to Nonprofit Organizations
 Sales to State Government
 Sports or Recreational Equipment
 Textbooks — Sales to Schools Taxable or Exempt
 Textbooks — Sales to Students Taxable or Exempt
 Trade Show Sales
 Utilities
 Vending Machine Sales
 Vitamins/Supplements
 Withdrawals From Inventory
 Wrappers

TAXABLE OR EXEMPT SERVICES

Accounting
 Advertising Services
 Armored Car Services
 Babysitting or Daycare Services
 Barber/Beauty Shop Services
 Bookkeeping Services
 Building Maintenance Services
 Butchering/Meat Cutting Services

Cable/Satellite TV Services
 Car Detailing Services
 Car Washing Services
 Catering Services
 Cell Phone Services
 Computer Services
 Copying Services
 Credit and Collection Services

Credit Reporting Services
 Dance Instruction Services
 Data Processing Services
 Dating Services
 Debt Counseling Services

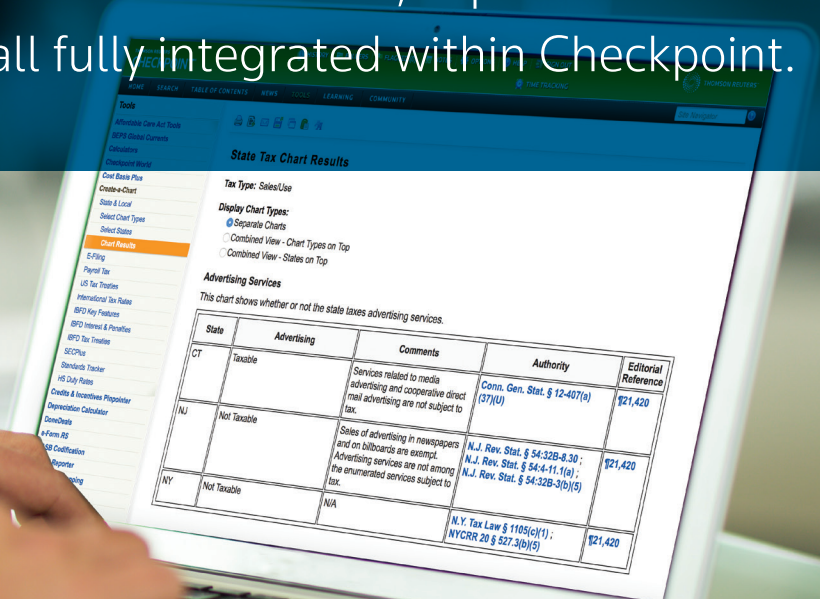
Defense/Military Contractor Services
 Delivery Services
 Dry Cleaning Services
 Employment/Help Supply Services
 Engraving Services
 Engineering

Escort Services
 Excavating and Grading Services
 Fabrication Services
 Fishing/Hunting Guide Services
 Flying Instruction Services
 Fur Storage or Repair Services
 Furniture Moving Services
 Garment Alteration/Repair Services

Heating, Ventilating and Air Conditioning Installation/Repair Services
 Home Health Care Services
 Information Services
 Interior Design Services
 Internet Access Services
 Investment Counseling Services

Janitorial Services
 Kenneling Services
 Lawn Care Services
 Legal

Conduct quick and easy research with charts, explanations and links to references — all fully integrated within Checkpoint.



State Tax Chart Results

Tax Type: Sales/Use
 Display Chart Types:
 Separate Charts
 Combined View - Chart Types on Top
 Combined View - States on Top

Advertising Services
 This chart shows whether or not the state taxes advertising services.

State	Advertising	Comments	Authority	Editorial Reference
CT	Taxable	Services related to media advertising and cooperative direct mail advertising are not subject to tax.	Conn. Gen. Stat. § 12-407(a) (37)(U)	§21,420
NJ	Not Taxable	Sales of advertising in newspapers and on billboards are exempt. Advertising services are not among the enumerated services subject to tax.	N.J. Rev. Stat. § 54:32B-8.30 ; N.J. Rev. Stat. § 54:4-11.1(a) ; N.J. Rev. Stat. § 54:32B-3(b)(5)	§21,420
NY	Not Taxable	N/A	N.Y. Tax Law § 1105(a)(1) ; NYCRR 20 § 527.3(b)(9)	§21,420

Limousine Services
Linen Services
Lobbying Services
Mailing Services
Management Consulting Services
Marina Rental/Boat Docking Services
Marketing Research Services
Massage Therapy Services
Medical
Motor Vehicle Parking Services
Motor Vehicle Towing Services
Payroll Services
Pest Control/Extermination Services
Pet Grooming Services
Photography Services
Pool Cleaning Services
Prepaid Telephone Calling Services
Prime Contractor
Printing Services
Private Investigation Services
Public Relations Services
Repairs — Charges for Labor
Repairs — Charges for Materials/Supplies
Repairs — Labor Charges Separately Stated
Research and Development Services
Safe Deposit Box Services
Sales Agents/Dealers/Brokers Services
Security Services
Self-Storage Services
Sign Painting/Lettering Services
Snow Removal Services
Software as a Service (SaaS)
Stenographic Services
Tanning Salon Services
Tattoo Parlor Services
Taxidermist Services
Telecommunications Services
Interstate, Intrastate and Local "900" Number
Telephone Answering/Pager Services
Tire Recapping Services
Title Search Services
Transportation Services
Trash/Garbage Removal Services
Travel Agency Services
Tree Care/Trimming/Cutting Services
Veterinary Services
Warehousing Services
Water Conditioning/Softening Services
Window Cleaning Services

TAXPAYER REMEDIES

Administrative Appeals
 Judicial Appeals
 Prepayment or Bond Required
 Revenue Department Appeals

VENDOR LICENSES OR REGISTRATION

License or Permit Required

SSTA

SSTA Membership

**PERSONAL INCOME**

Includes charts related to IRC conformity, computation and various compliance issues for Personal Income Tax

ALLOCATION AND APPORTIONMENT

Allocation and Apportionment — Professional Athletes

ALTERNATIVE MINIMUM TAX

State Imposes Alternative Minimum Tax

ANNUAL RETURNS

Annual Returns Required — LLP

Composite Returns — Nonresident Agreement Required:

LLC

LLP

S Corporations

S Corporation Shareholders

Federal Forms Attached to Return

Individuals, LLCs and LLPs

CAPITAL GAINS AND LOSSES

Capital Loss — Carry Over

Gain or Loss:

Credit Against Other Income

Holding Period

Percent Recognized

Recognition

COMPUTATION OF TAX

Death or Estate Taxes

Federal Income Taxes

Interest — Obligations of Taxing State, Other States' Obligations and U.S. Obligations

Starting Point for Computation of Tax

Tax Treatment of Combat Pay

Taxes Paid to Other States on Partnership Income — Credit or Deduction

Taxes Paid to Other States — Credit or Deduction

Victim Compensation and Reparation Payments

COOPERATIVE AGREEMENTS

Reciprocal Enforcement of Taxes

CREDITS

Alternative Fuels Tax Credit

Credit for Federal Taxes Paid

Credit for Taxes Paid to Another State:

Nonresidents

Nonresidents — Reciprocity

Residents

Disabled Access Credit

Education Assistance and Development Credit

Employee Child Care Credit

Enterprise Zone Tax Credit

Green Credit

Historic Property Credit

Investment Tax Credit

Job Creation Tax Credit

Motion Picture Tax Credit

Research and Development Tax Credit

EDUCATION SAVINGS PLANS

Education Savings Plan:
 Contributions Deductible
 Prepaid or Savings
 State Offers 529 Plan
 Tuition and School Fees Only

E-FILING

E-Filing Federal/State Program
 E-Filing:
 Tax Preparers
 Taxpayer Signature Requirement
 Individual Taxpayers
 LLCs Treated as Partnerships
 LLPs
 Supports Online or Web Filing:
 Individual Taxpayers
 LLCs Treated as Partnerships
 LLPs

ESTIMATED TAXES

Due Dates — Individuals
 Tax Required — LLCs and LLPs
 Estimated Tax Safe Harbor — Individuals
 Estimated Tax Threshold — Individuals
 Penalties — Underpayment of Estimated Tax — Individuals

FEDERAL CHANGES

Reporting Federal Changes

IRC PROVISIONS — FEDERAL-STATE COMPARISON

Alimony
 Bad Debts
 Bond Premium Amortization
 Charitable Contributions Limit
 Depletion
 Federal ACRS Depreciation Rules
 Federal Bonus Depreciation — 30%, 50%
 Federal Extended NOL Carryback Period
 Federal MACRS Depreciation Rules
 Home Office Deduction
 Interest Accrued and Paid
 Interest in Cooperative Housing Corporation
 IRC Conformity Date
 Obsolescence
 Retirement Plan Contributions
 State Allows NOL Carryback and Carryforward
 State Follows Bonus Depreciation
 State Follows IRC Section 1031
 State Follows IRC Section 179
 State Follows IRC Section 199
 State Follows IRC Section 220
 State Follows IRC Section 179 — PATH Act of 2015
 State Follows Bonus Depreciation — PATH Act of 2015

INFORMATION RETURNS

Information Return Due Date — Interest, Rents, etc.
 Information Return Required:
 Annuities, Dividends, Interest, Premiums, Rents/Royalties

INTEREST RATE — CURRENT YEAR

Interest on Overpayment and Underpayment for 2017 Updated Quarterly

INTEREST RATE — PRIOR YEARS

Quarterly Interest on Overpayment and Underpayment
 2004 – 2016

ITEMIZED DEDUCTIONS

Interest Expense
 Medical Expenses Threshold
 Miscellaneous Deduction Threshold
 State Follows Federal
 Taxes Paid

LIMITATION PERIOD

Statute of Limitations:
 Assessments
 Refunds
 Collection

OPTIONAL STANDARD DEDUCTION

Optional Standard Deduction Limit

PAYMENT

EFT Allowed or Required
 Tax Payment by Credit Card

PENALTIES

Penalties — Accuracy-Related Underpayment
 Civil and Criminal Penalties Related to:
 Failure to File
 Failure to Pay
 Fraudulent Returns
 Understatement
 Penalty for Return Preparers:
 Penalty for Disclosing Tax Information
 Failure to Furnish PIN
 Failure to Sign the Return
 Understatements
 Tax Shelters:
 Penalty for Failure to Keep Records
 List Reportable Transactions
 Maintain Investor Lists
 Penalty for Promoting Abusive Shelters




RECORDS

Period for Keeping Records

RESIDENCY

Determining Residency

KEY FOR PRODUCT TITLES:

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-  Titles on the **ORANGE** background are included in the **Corporate Income Tax Premium Create-a-Chart (WCCSQ)**
-  Titles on the **BLUE** background are included in the **Sales and Use Tax Premium Create-a-Chart (WCCSQ)**

RETURN FILING THRESHOLD

Fiduciary Return:

Filing Threshold

Return Filing Threshold:

Head of Household — 65 or Older

Head of Household — Under 65

Married Filing Jointly — Both 65 or Older

Married Filing Jointly — Both Under 65

Married Filing Jointly — One 65 or Older

Married Filing Separately

Single — 65 or Older

Single — Under 65

Surviving Spouse — 65 or Older

Surviving Spouse — Under 65

RETURN/PAYMENT DUE DATE

Fiduciary Return — Filing Due Date

Fiduciary Returns — Filing Extension — Automatic

Fiduciary Returns — Filing Extension — Federal Extension Followed

Filing Date Annual Return for:

Individuals, LLC and LLP

Filing Extension:

Additional Extensions

Application Filed Online

Attach Federal Form to Return

Federal Extension Followed

Federal Extension — Automatic

Military Personnel

No Tax Due

Refund

State Only Extension

Taxpayers Abroad

Taxpayers in U.S.

LLCs and LLPs

Filing Extension:

Automatic

Federal Extension Followed

State Only Extension

TAX IMPOSED

State Imposes Personal Income Tax

TAX RATE

Personal Income Tax Rate — 2004 – 2017

TAXPAYER REMEDIES

Administrative Appeals

Judicial Appeals

Prepayment or Bond Required

Revenue Department Appeals

Voluntary Disclosure Agreement

WHERE TO FILE ANNUAL RETURN

Fiduciaries

Nonresidents

Residents

S Corporations

No Tax or Refund Due

Refund Due

Tax Due

 **PARTNERSHIP***Includes charts related to annual returns, e-filing, estimated taxes, penalties and return/payment due dates***ALLOCATION AND APPORTIONMENT**

Partnership Income:

Corporate Partners

Nonresident Individual Partners

Resident Individual Partners

Special Apportionment Formula — Corporations With Partnership Interest

ANNUAL RETURNS

Annual Return Required — Partnership

Composite Return Due Date

Composite Returns

Composite Returns — Nonresident Agreement Required

Composite Returns — Participants

Federal Forms Attached to Return

DEDUCTIONS

Composite Returns:

Bonus Depreciation

Interest on U.S. Obligations

Municipal Interest

State and Local Income Tax

Partnership Start-Up Expenses

E-FILING

Supports E-Filing

Supports Online or Web Filing

ESTIMATED TAXES

Estimated Tax Required

PENALTIES

Failure to File

RETURN/PAYMENT DUE DATE

Filing Date Annual Return — Partnership

Filing Extension

Automatic

Federal Extension Followed

State Only Extension

TAX IMPOSED

State Imposes Entity

Level Fees

Level Income Tax

Level Net Worth or Gross Receipts Tax

TAX RATE

Composite Returns — Tax Rates

WHERE TO FILE ANNUAL RETURN

Where to File

Private Delivery Services

WITHHOLDING

Withholding

Basis

De Minimis Exception

Forms to Use

Nonresident Partners

Payment Due Date

Penalties

Tax Agreement Safe Harbor

Tax Rate

INSURANCE

IN LIEU OF CORPORATION INCOME TAX

Insurance Premiums Tax — In Lieu of Corporation Income Tax

TAX RATE

Accident Insurance
 Captive Insurance
 Dental Insurance
 Fire Insurance
 Health Insurance
 HMOs, Hospital and Medical Service Corporations
 Insurance Premiums Tax Rate Generally
 Legal Insurance/Legal Services Corporations
 Life Insurance
 Medical Liability/Medical Malpractice Insurance
 Mutual Aid Protective Associations
 Risk Retention Groups
 Surplus Line Insurance
 Title Insurance
 Unauthorized/Nonadmitted Insurance
 Wet/Ocean Marine and Transportation Insurance
 Workers' Compensation Insurance

PROPERTY TAX

Includes charts covering taxable and exempt property, abandoned property and various compliance issues for Property Tax

ABANDONED PROPERTY

Aggregate Reporting Threshold
 Bank Accounts
 Bank Checks
 Business to Business Exemption
 Demutualization Payments
 Dividends/Stock Payments
 Due Diligence Requirements
 Electronic Reporting
 Failure to Deliver/Pay Penalties
 Failure to Report Penalties
 Filing Dates
 Funds Held By Fiduciary
 Gift Certificates
 Insurance Proceeds
 Money Orders
 Negative Reports
 Pension/IRA
 Record Keeping Generally
 Record Keeping — Special Requirements
 Safe Deposit Boxes
 Traveler's Checks
 Utility Deposits
 Wages

ASSESSMENTS

Assessment Date
 Intangibles
 Inventory
 Personal Property
 Real Property
 Assessment Ratio — Inventory

CREDITS, EXEMPTIONS AND OTHER INCENTIVES

Energy Conservation Systems and Devices
 Pollution Control Devices
 Renewable Energy Systems and Devices

FREPORT STORAGE EXEMPTION

Freeport Storage Exemptions
 Exemption for Original Package Only
 Goods Shipped From Out-of-State
 Types of Storage Used
 Ultimate Destination of Goods
 File Exemption Claim or Return

LIENS

Lien Date

LIMITATION PERIOD

Refunds
 Intangible Personal Property Tax
 Real Property Tax
 Tangible Personal Property Tax

PERSONAL RESPONSIBILITY FOR TAX

Person Responsible for Tax — Leased Real Property
 Person Responsible for Tax — Leased Tangible Personal Property

RETURNS AND PAYMENTS

Payment Due Date — Personal Property
 Payment Due Date — Real Property
 Return Due Date — Inventory

TAXABLE OR EXEMPT PROPERTY

Business Inventory
 Farming Implements
 Government-Owned Property
 Household Furnishings
 Intangible Personal Property
 Nonprofits' Property
 Tangible Personal Property
 Tools

CIGARETTES — MISCELLANEOUS

Includes charts covering rates for cigarettes, tobacco and alcoholic beverages

INCIDENCE OF TAX

Cigarette Tax — Legal Incidence of Tax

RETURNS AND PAYMENTS

Cigarette Tax — Monthly Reports, Due Dates and Payment Method

TAX IMPOSED

Tobacco Products

TAX RATE

Beer Excise Tax Rate — 2012 – 2017
 Cigarette and Tobacco Products Tax Rate — 2003 – 2017
 Distilled Spirits Excise Tax Rate — 2012 – 2017
 Wine Excise Tax Rate — 2012 – 2017



FRANCHISE TAX

Includes charts covering rates, taxable and exempt entities and related compliance issues

ENTITIES TAXABLE OR EXEMPT

Banks and Financial Institutions

Cooperatives
Foreign Corporations
Insurance Companies
Nonprofit Organizations
Public Utilities

LIMITATION PERIOD

Refunds — Statute of Limitations

RECORDS

Period for Keeping Records

REPORT AND PAYMENTS

Payment and Return Due Date

TAX RATE

Franchise Tax Rate — 2007 – 2017



FUEL MINERALS

Includes charts covering rates for various types of fuels

FUEL TAX RATE — CURRENT AND PRIOR YEARS

Tax Rates From 2009 – 2017 for

A55
Aviation Gas
Biodiesel
Compressed Natural Gas (CNG)
Diesel
E-85
Ethanol
Gasohol
Gasoline
Jet Fuel
Liquefied Natural Gas (LNG)
Liquefied Petroleum Gas (LPG)
M-85
Methanol
Propane

LIMITATION PERIOD

Refunds — Mineral Severance — Overpayments
Refunds — Motor Fuels — Losses, Non-Highway Use, Overpayments, Sales to U.S.

SEVERANCE TAX — BASIS OF TAX

Conservation Tax on Gas and Oil
Severance Tax on Gas and Oil

SEVERANCE TAX — IN LIEU TAX

Conservation Tax — In Lieu of Ad Valorem Tax
Severance Tax — In Lieu of Ad Valorem Tax

SEVERANCE TAX — RATES FOR CURRENT YEAR

Conservation Tax Rate — Gas and Oil
Severance Tax Rate — Gas and Oil

SEVERANCE TAX — RATES FOR PRIOR YEAR

Conservation Tax Rate — Gas and Oil — 2009 – 2016
Severance Tax Rate — Gas and Oil — 2009 – 2016

TAX IMPOSED

Aviation Fuel
Diesel Fuel
Gas Severance
Gasoline
Jet Fuel
Minerals
Oil Severance
Timber



PUBLIC UTILITIES

Includes charts related to the imposition of surcharges or fees on public utilities

E911 Surcharge



ESTATE AND GIFT

Includes charts related to the imposition of estate and gift taxes

RETURNS AND PAYMENTS

Estate Tax — Payment and Reports Due Date

TAX IMPOSED

Estate Tax
Generation Skipping Transfer Tax
Gift Tax
Inheritance Tax



INITIAL TAXES

Includes charts covering initial fees for doing business and annual reports

DOING BUSINESS WITHOUT AUTHORITY — PENALTIES

Agents
Corporation
Directors and Officers
Validity of Contracts

FEES IMPOSED

Annual Report Fees
Entrance Fees — Foreign Corporations
Organizational Fees — Domestic Corporations

PAYMENT DUE DATES

Annual Report Fees
Entrance Fees
Organizational Fees

KEY FOR PRODUCT TITLES:

Titles on **WHITE** background are included in the **Essential** Create-a-Chart (WCHAR)

Titles on the **ORANGE** background are included in the **Corporate Income Tax Premium** Create-a-Chart (WCCCQ)

Titles on the **BLUE** background are included in the **Sales and Use Tax Premium** Create-a-Chart (WCCSQ)

 eFILING TAX CHARTS
CORPORATE INCOME (2008 – 2016)**52-53 Week Filers**

E-File 52-53 Week Filer Returns

Amended Returns

E-File Amended Return

E-File Application Process

State Application Process:

Corporate Self Filers

EROs

Software Developers

Transmitters or EDI Uploading

E-File Calendar

Beginning Date for Accepting E-Filed Returns

Cut-Off Date for Filing Extended Initial E>Returns

Cut-Off Date for Resubmitting Extended Rejected E>Returns

E-File Program

Supports E-Filing

Supports E-Filing:

Fed/State But Also Accepts State-Only E-Filing

Participates in Federal/State E-Filing Program

State Has Separate Direct E-Filing Program

Supports Online or Web Filing

EFIN/ETIN

Use of Federal EFIN/ETIN

ELF Coordinator

State ELF Coordinator

Filing Extensions

E-File Request for Extension

Fiscal Year Returns

E-File Fiscal Year Return

Mandatory E-Filing — Corporations

Mandatory E-Filing — C Corporations

Mandatory E-Filing — C Corporations:

Effective Year of Mandate

Exceptions to Mandate

Penalties for Noncompliance

Threshold?

Waiver Process

Mandatory E-Filing — Tax Professionals

Mandatory E-Filing — Tax Professionals

Mandatory E-Filing — Tax Professionals:

Effective Year of Mandate

Exceptions to Mandate

Penalties for Noncompliance

Taxpayer Opt-Out

Threshold?

Waiver Process

 eFILING TAX CHARTS
Returns With Foreign Address

E-File Return With Foreign Address

S Corporations

Allows E-Filing

Allows E-Filing:

Fed/State But Also Accepts State-Only E-Filing

Participates in Federal/State E-File Program

State Has Separate Direct E-File Program

E-File Amended Return

E-File Calendar:

Beginning Date for Accepting E-Filed Returns

Cut-Off Date for Filing Extended Initial E>Returns

Cut-Off Date for Resubmitting Extended Rejected E>Returns

Turnaround Deadline for Resubmitting Rejected Returns

E-File Fiscal Year Return

E-File Request for Extension

E-File Short Form

E-Filing Signature Process:

Electronic (Digitized) Signature/PIN

ERO or S Corporation Self Filer Keep Signature Form

Paper E-Filing Signature Form Required

Photocopy or Fax of Paid Preparer's Original Signature

Photocopy or Fax of S Corporation Officer's Original Signature

Rubber Stamp Signature

Scanned Copy of Original Signature

Signature Form Sent to State Tax Agency

Mandatory E-Filing — S Corporations

Effective Year of Mandate

Exceptions to Mandate

Penalties for Noncompliance

Taxpayer Opt-Out

Threshold?

Waiver Process

Mandatory E-Filing — Tax Professionals

Effective Year of Mandate

Exceptions to Mandate

Penalties for Noncompliance

Taxpayer Opt-Out

Threshold?

Waiver Process

State Application Process:

EROs

S Corporation Self Filers

Software Developers

Transmitters or EDI Uploading

Supports Online or Web Filing

Tax Due Payment:

Credit Card Payment

**eFILING TAX CHARTS**

Electronic Fund Transfer (EFT)
 Electronic Fund Withdrawal
 Mail Check Payment
 Online Payment via State Website

Use of Federal EFIN/ETIN

Short Form Returns

E-File Short Form

Signature Documents

E-Filing Signature Process:

Electronic (Digitized) Signature/PIN
 Photocopy or Fax of Corporate Officer's Original Signature
 Photocopy or Fax of Paid Preparer's Original Signature
 Rubber Stamp Signature
 Scanned (PDF) Copy of Original Signature

Signature Process

ERO or Corporate Self Filer Keeps Signature Form

Paper E-Filing Signature Form Required
 Signature Form Sent to State Tax Agency

Tax Due Payment

Tax Due Payment:

Credit Card Payment
 Electronic Fund Transfer (EFT)
 Electronic Fund Withdrawal (EFW)
 Mail Check Payment
 Online Payment via State Website

PARTNERSHIP (2008 - 2016)**52-53 Week Filers**

E-File 52-53 Week Filer Returns

Amended Returns

E-File Amended Return

E-File Application Process

State Application Process:

EROs
 Partnership Self Filers
 Software Developers
 Transmitters or EDI Uploading

E-File Calendar

Beginning Date for Accepting E-Filed Returns
 Cut-Off Date for Filing Extended Initial E>Returns
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E-File Program

Supports E-Filing
 Supports E-Filing:
 Fed/State But Also Accepts State-Only E-Filing
 Participates in Federal/State 1065 E-Filing Program
 State Has Separate Direct E-Filing Program
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**eFILING TAX CHARTS****EFIN/ETIN**

Use of Federal EFIN/ETIN

ELF Coordinator

State ELF Coordinator

Filing Extensions

E-File Request for Extension

Fiscal Year Returns

E-File Fiscal Year Return

Mandatory E-Filing — Partnerships

Mandatory E-Filing — Partnerships
 Mandatory E-Filing — Partnerships:
 Effective Year of Mandate
 Exceptions to Mandate
 Penalties for Noncompliance
 Threshold?
 Waiver Process

Mandatory E-Filing — Tax Professionals

Mandatory E-filing — Tax Professionals
 Mandatory E-filing — Tax Professionals:
 Effective Year of Mandate
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 Penalties for Noncompliance
 Taxpayer Opt-Out
 Threshold?
 Waiver Process

Signature Documents

E-Filing Signature Process:

Electronic (Digitized) Signature/PIN
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 Photocopy or Fax of Paid Preparer's Original Signature
 Rubber Stamp Signature
 Scanned (PDF) Copy of Original Signature

Signature Process

ERO or Partnership Self Filer Keeps Signature Form
 Paper E-Filing Signature Form Required
 Signature Form Sent to State Tax Agency

Tax Due Payment

Tax Due Payment:

Credit Card Payment
 Electronic Fund Transfer (EFT)
 Electronic Fund Withdrawal (EFW)
 Mail Check Payment
 Online Payment via State Website

PERSONAL INCOME (2008 – 2016)**Amended Returns**

E-File Amended Return

Filing Extensions

E-File: Request for Extension to File Return

eFILING TAX CHARTS	
Fiscal Year Returns	
E-File: Fiscal Year Return	
Nonresident Individuals	
E-File Calendar:	
Cut-Off Date for Resubmitting Extended Rejected E>Returns	
Cut-Off Date for Transmitting Extended Initial E>Returns	
Start Date for Accepting E-Filed Returns	
Turnaround Deadline for Resubmitting Rejected E>Returns	
E-Filing Signature Process:	
ERO Keeps Signature Form	
Paper Signature Form	
Signature Form Mailed to State	
E-Signature Documents:	
Photocopy/Fax of Paid Preparer's Signature	
Photocopy/Fax of Taxpayer's Signature	
PIN	
Rubber Stamp Signature	
Scanned (PDF) Copy of Original Signature	
Mandatory E-Filing	
Mandatory E-Filing:	
Effective Year of Mandate	
Exceptions to Mandate	
Penalties for Noncompliance	
Taxpayer Opt-Out	
Threshold	
Waiver Process	
State Application Process:	
EROs	
Online Filing for Taxpayers	
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Fed/State But Also Accepts State-Only E-Filing	
Participates in Federal/State E-File Program	
State Has Separate Direct E-File Program	
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Tax Due Payment:	
Credit Card	
Electronic Fund Withdrawal	
Mail Check Payment	
Online Payment via State Website	
Use of Federal EFIN/ETIN	
Resident Individuals	
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eFILING TAX CHARTS	
Turnaround Deadline for Resubmitting Rejected E>Returns	
E-Filing Signature Process:	
ERO Keeps Signature Form	
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Photocopy/Fax of Paid Preparer's Signature	
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Mandatory E-Filing:	
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Supports E-Filing	
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Fed/State But Also Accepts State-Only E-Filing	
Participates in Federal/State E-File Program	
State Has Separate Direct E-File Program	
Supports Online or Web Filing	
Supports Telefile	
Tax Due Payment:	
Credit Card	
Electronic Fund Withdrawal	
Mail Check Payment	
Online Payment via State Website	
Use of Federal EFIN/ETIN	
Short Form Returns	
E-File: Short Form Return	
State ELF Coordinator	
E-File: State ELF Coordinator	

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