Rely on our comprehensive state and local tax charts for quick answers on a wide variety of topics and tax types. Over 4,000 state tax charts available.
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.
NEWLY ADDED CHARTS:

<table>
<thead>
<tr>
<th>CORPORATE INCOME</th>
</tr>
</thead>
<tbody>
<tr>
<td>Corporate Tax Rate — 2017</td>
</tr>
<tr>
<td>Banks and Financial Institutions’ Tax Rate — 2017</td>
</tr>
<tr>
<td>Interest Rate on Overpayment and Underpayment for 2017 (Updated Quarterly)</td>
</tr>
<tr>
<td>Apportionment Formula — 2017</td>
</tr>
<tr>
<td>Apportionment — Sales Factor — 2017</td>
</tr>
<tr>
<td>Apportionment — Payroll Factor — 2017</td>
</tr>
<tr>
<td>Apportionment — Property Factor — 2017</td>
</tr>
<tr>
<td>NOLs — Pre- or Post- Apportionment — 2017</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SALES AND USE TAX</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Sales Tax Rate — 2017</td>
</tr>
<tr>
<td>State Tax Rate — Motor Vehicles — 2017</td>
</tr>
<tr>
<td>State Tax Rate — Telecommunication Services — 2017</td>
</tr>
<tr>
<td>Tax Holiday — 2017</td>
</tr>
<tr>
<td>Interest Rate on Overpayment and Underpayment for 2017 (Updated Quarterly)</td>
</tr>
<tr>
<td>Textbooks — Sales to Schools Taxable or Exempt</td>
</tr>
<tr>
<td>Textbooks — Sales to Students Taxable or Exempt</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>PERSONAL INCOME</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Income Tax Rate — 2017</td>
</tr>
<tr>
<td>Interest Rate on Overpayment and Underpayment for 2017 (Updated Quarterly)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>FRANCHISE TAX</th>
</tr>
</thead>
<tbody>
<tr>
<td>Franchise Tax Rate — 2017</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CIGARETTES AND ALCOHOL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cigarette Tax Rate — 2017</td>
</tr>
<tr>
<td>Tobacco Products Tax Rate — 2017</td>
</tr>
<tr>
<td>Beer Excise Tax Rate — 2017</td>
</tr>
<tr>
<td>Distilled Spirits Excise Tax Rate — 2017</td>
</tr>
<tr>
<td>Wine Excise Tax Rate — 2017</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>FUEL MINERALS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gasoline Tax Rate — 2017</td>
</tr>
<tr>
<td>Diesel Tax Rate — 2017</td>
</tr>
<tr>
<td>Biodiesel Tax Rate — 2017</td>
</tr>
<tr>
<td>Gasohol Tax Rate — 2017</td>
</tr>
<tr>
<td>Propane Tax Rate — 2017</td>
</tr>
<tr>
<td>Liquefied Natural Gas (LNG) Tax Rate — 2017</td>
</tr>
<tr>
<td>Compressed Natural Gas (CNG) Tax Rate — 2017</td>
</tr>
<tr>
<td>Liquefied Petroleum Gas (LPG) Tax Rate — 2017</td>
</tr>
<tr>
<td>Ethanol Tax Rate — 2017</td>
</tr>
<tr>
<td>Methanol Tax Rate — 2017</td>
</tr>
<tr>
<td>E-85 Tax Rate — 2017</td>
</tr>
<tr>
<td>M-85 Tax Rate — 2017</td>
</tr>
<tr>
<td>A55 Tax Rate — 2017</td>
</tr>
<tr>
<td>Aviation Gas Tax Rate — 2017</td>
</tr>
<tr>
<td>Jet Fuel Tax Rate — 2017</td>
</tr>
<tr>
<td>Severance Tax Rate — Oil — 2017</td>
</tr>
<tr>
<td>Severance Tax Rate — Gas — 2017</td>
</tr>
<tr>
<td>Conservation Tax Rate — Oil — 2017</td>
</tr>
<tr>
<td>Conservation Tax Rate — Gas — 2017</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>PUBLIC UTILITIES</th>
</tr>
</thead>
<tbody>
<tr>
<td>E911 Surcharge</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>e-FILING</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016 Corporate Income</td>
</tr>
<tr>
<td>2016 Partnership</td>
</tr>
<tr>
<td>2016 Personal Income</td>
</tr>
</tbody>
</table>

“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
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:
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
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

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
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
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

PAYMENTS
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

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)**
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 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

### 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

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

**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
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

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

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 (WCCSQ)
- 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 — Error 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 Relyed on Error 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 Error 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 (WCCQ)
- Titles on the BLUE background are included in the Sales and Use Tax Premium Create-a-Chart (WCCSQ)
SALES AND USE TAX

Best Search Technology Solution

INTUITIVE SEARCH

2015 SIIA CODiE Awards
Finalist

Thomson Reuters Checkpoint

RECENT AWARDS
AND ACCOLADES

2016 Gold
STEVIE WINNER
AMERICAN BUSINESS AWARDS

PEOPLE'S
CHOICE
STEVIE AWARDS
FOR FAVORITE
NEW PRODUCTS

2015 WINNER

2015 CPA Practice Advisor
NOMINEE

Tax & Accounting Technology Innovation
INTUITIVE SEARCH

2015 SIIA CODiE Awards
FINALIST

Best Search Technology Solution
INTUITIVE SEARCH

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
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
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

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

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 (WCCCP)*
- 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

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

SALES TAX HOLIDAY
Sales Tax Holidays — 2004 – 2017

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

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)
SALES AND USE TAX

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.
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:
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 (WCCQ)
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

### 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

FREEPORT 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:

| White Background | Essential Create-a-Chart (WCHAR) |
| Orange Background | Corporate Income Tax Premium Create-a-Chart (WCCCQ) |
| Blue Background | Sales and Use Tax Premium Create-a-Chart (WCCSQ) |
### Corporate Income (2008 – 2016)

<table>
<thead>
<tr>
<th>E-Filing Tax Charts</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>52-53 Week Filers</strong></td>
</tr>
<tr>
<td>E-File 52-53 Week Filer Returns</td>
</tr>
<tr>
<td><strong>Amended Returns</strong></td>
</tr>
<tr>
<td>E-File Amended Return</td>
</tr>
<tr>
<td><strong>E-File Application Process</strong></td>
</tr>
<tr>
<td>State Application Process:</td>
</tr>
<tr>
<td>Corporate Self Filers</td>
</tr>
<tr>
<td>EROs</td>
</tr>
<tr>
<td>Software Developers</td>
</tr>
<tr>
<td>Transmitters or EDI Uploading</td>
</tr>
<tr>
<td><strong>E-File Calendar</strong></td>
</tr>
<tr>
<td>Beginning Date for Accepting E-Filed Returns</td>
</tr>
<tr>
<td>Cut-Off Date for Filing Extended Initial E-Returns</td>
</tr>
<tr>
<td>Cut-Off Date for Resubmitting Extended Rejected E-Returns</td>
</tr>
<tr>
<td><strong>E-File Program</strong></td>
</tr>
<tr>
<td>Supports E-Filing</td>
</tr>
<tr>
<td>Supports E-Filing:</td>
</tr>
<tr>
<td>Fed/State But Also Accepts State-Only E-Filing</td>
</tr>
<tr>
<td>Participates in Federal/State E-Filing Program</td>
</tr>
<tr>
<td>State Has Separate Direct E-Filing Program</td>
</tr>
<tr>
<td>Supports Online or Web Filing</td>
</tr>
<tr>
<td><strong>EFIN/ETIN</strong></td>
</tr>
<tr>
<td>Use of Federal EFN/ETIN</td>
</tr>
<tr>
<td><strong>ELF Coordinator</strong></td>
</tr>
<tr>
<td>State ELF Coordinator</td>
</tr>
<tr>
<td><strong>Filing Extensions</strong></td>
</tr>
<tr>
<td>E-File Request for Extension</td>
</tr>
<tr>
<td><strong>Fiscal Year Returns</strong></td>
</tr>
<tr>
<td>E-File Fiscal Year Return</td>
</tr>
<tr>
<td><strong>Mandatory E-Filing — Corporations</strong></td>
</tr>
<tr>
<td>Mandatory E-Filing — C Corporations</td>
</tr>
<tr>
<td>Mandatory E-Filing — S Corporations:</td>
</tr>
<tr>
<td>Effective Year of Mandate</td>
</tr>
<tr>
<td>Exceptions to Mandate</td>
</tr>
<tr>
<td>Penalties for Noncompliance</td>
</tr>
<tr>
<td>Threshold?</td>
</tr>
<tr>
<td>Waiver Process</td>
</tr>
<tr>
<td><strong>Mandatory E-Filing — Tax Professionals</strong></td>
</tr>
<tr>
<td>Mandatory E-Filing — Tax Professionals</td>
</tr>
<tr>
<td>Mandatory E-Filing — Tax Professionals:</td>
</tr>
<tr>
<td>Effective Year of Mandate</td>
</tr>
<tr>
<td>Exceptions to Mandate</td>
</tr>
<tr>
<td>Penalties for Noncompliance</td>
</tr>
<tr>
<td>Taxpayer Opt-Out</td>
</tr>
<tr>
<td>Threshold?</td>
</tr>
<tr>
<td>Waiver Process</td>
</tr>
</tbody>
</table>

### Returns With Foreign Address

<table>
<thead>
<tr>
<th>E-Filing Tax Charts</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>E-File Return With Foreign Address</strong></td>
</tr>
<tr>
<td><strong>S Corporations</strong></td>
</tr>
<tr>
<td>Allows E-Filing</td>
</tr>
<tr>
<td>Allows E-Filing:</td>
</tr>
<tr>
<td>Fed/State But Also Accepts State-Only E-Filing</td>
</tr>
<tr>
<td>Participates in Federal/State E-Filing Program</td>
</tr>
<tr>
<td>State Has Separate Direct E-Filing Program</td>
</tr>
<tr>
<td>E-File Amended Return</td>
</tr>
<tr>
<td><strong>E-File Calendar</strong></td>
</tr>
<tr>
<td>Beginning Date for Accepting E-Filed Returns</td>
</tr>
<tr>
<td>Cut-Off Date for Filing Extended Initial E-Returns</td>
</tr>
<tr>
<td>Cut-Off Date for Resubmitting Extended Rejected E-Returns</td>
</tr>
<tr>
<td>Turnaround Deadline for Resubmitting Rejected Returns</td>
</tr>
<tr>
<td><strong>E-File Fiscal Year Return</strong></td>
</tr>
<tr>
<td><strong>E-File Request for Extension</strong></td>
</tr>
<tr>
<td><strong>E-File Short Form</strong></td>
</tr>
<tr>
<td><strong>E-Filing Signature Process</strong></td>
</tr>
<tr>
<td>Electronic (Digitized) Signature/PIN</td>
</tr>
<tr>
<td>ERO or S Corporation Self Filer Keep Signature Form</td>
</tr>
<tr>
<td>Paper E-Filing Signature Form Required</td>
</tr>
<tr>
<td>Photocopy or Fax of Paid Preparer’s Original Signature</td>
</tr>
<tr>
<td>Photocopy or Fax of S Corporation Officer’s Original Signature</td>
</tr>
<tr>
<td>Rubber Stamp Signature</td>
</tr>
<tr>
<td>Scanned Copy of Original Signature</td>
</tr>
<tr>
<td>Signature Form Sent to State Tax Agency</td>
</tr>
<tr>
<td><strong>Mandatory E-Filing — S Corporations</strong></td>
</tr>
<tr>
<td>Effective Year of Mandate</td>
</tr>
<tr>
<td>Exceptions to Mandate</td>
</tr>
<tr>
<td>Penalties for Noncompliance</td>
</tr>
<tr>
<td>Taxpayer Opt-Out</td>
</tr>
<tr>
<td>Threshold?</td>
</tr>
<tr>
<td>Waiver Process</td>
</tr>
<tr>
<td><strong>Mandatory E-Filing — Tax Professionals</strong></td>
</tr>
<tr>
<td>Effective Year of Mandate</td>
</tr>
<tr>
<td>Exceptions to Mandate</td>
</tr>
<tr>
<td>Penalties for Noncompliance</td>
</tr>
<tr>
<td>Taxpayer Opt-Out</td>
</tr>
<tr>
<td>Threshold?</td>
</tr>
<tr>
<td>Waiver Process</td>
</tr>
<tr>
<td><strong>State Application Process</strong></td>
</tr>
<tr>
<td>EROs</td>
</tr>
<tr>
<td>S Corporation Self Filers</td>
</tr>
<tr>
<td>Software Developers</td>
</tr>
<tr>
<td>Transmitters or EDI Uploading</td>
</tr>
<tr>
<td>Supports Online or Web Filing</td>
</tr>
<tr>
<td><strong>Tax Due Payment</strong></td>
</tr>
<tr>
<td>Credit Card Payment</td>
</tr>
</tbody>
</table>
**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
- Cut-Off Date for Resubmitting Extended Rejected E-Returns
- Turnaround Deadline for Resubmitting Rejected Returns

**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
  - Supports Online or Web Filing

**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:
  - Effective Year of Mandate
  - Exceptions to Mandate
  - Penalties for Noncompliance
  - Taxpayer Opt-Out
  - Threshold
  - Waiver Process

- State Application Process:
  - EROS
  - Online Filing for Taxpayers
  - Software Developers
  - Transmitters of EDI Uploading

- Supports E-Filing

- Supports 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

- 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
CONTACT US...

Call 800.950.1216 or visit tax.tr.com/statetax
Or find your Account Manager at tax.tr.com/my-account

About Thomson Reuters®

Thomson Reuters is the world's leading source of news and information for professional markets. Our customers rely on us to deliver the intelligence, technology and expertise they need to find trusted answers. The business has operated in more than 100 countries for more than 100 years. Thomson Reuters shares are listed on the Toronto and New York Stock Exchanges (symbol: TRI).

For more information, visit tr.com.

About Thomson Reuters Checkpoint®

Thomson Reuters Checkpoint® tackles market disruption through integrated research, editorial insight, productivity tools, online learning and news updates along with intelligent links to related content and software. It is relied on by hundreds of thousands of tax and accounting professionals and counts among its customers 97 of the Top 100 U.S. law firms, 99 of the Fortune 100 companies and all of the top 100 U.S. CPA firms.

Visit tax.tr.com/statetax