

## Introducing Lexis Multistate Tax Charts with Analysis

LexisNexis® Matthew Bender® has launched **214 Multistate Tax Charts with Analysis**, providing state tax professionals with a handy new tool to quickly locate answers to their research questions. Rather than consulting a lengthy treatise or running multiple searches in online databases, the tax attorney or accountant can find her answer quickly and easily by simply consulting these charts.

Located on the “State” tab of *Lexis Tax Center*®, these 214 enhanced charts are divided into seven major categories:

Administration & Procedure	Personal Income Tax
Corporate Income Tax	Property Tax
Estate, Inheritance & Gift Taxes	Sales & Use Taxes
Miscellaneous Taxes	

Each chart examines some narrow issue or aspect of state taxation *for each of the states and the District of Columbia*. For each of the 51 jurisdictions, the user receives a one-sentence explanation of the state’s position on the issue *and* a live link to the controlling statute. In addition, each chart includes a “Summary Sheet,” containing helpful background information about the tax issue, as well as an “at-a-glance table” listing all 51 jurisdictions and where each one stands on the issue.

**Example:** In computing an airline’s corporate income taxes owed to the State of New York, assume you need to know that state’s apportionment formula. Under the heading of “Corporate Income Tax,” scroll down to the fourth chart – “Apportionment for Airlines” – and click on it. Next, scroll down to “New York” and you’ll read that this “[s]tate uses the same apportionment formula as is used for other corporations, but with special apportionment rules with respect to factors, as indicated in summary sheet. N.Y. Tax Law, §210.3.” The summary sheet fully explains those special rules and factors.

**Lexis.com® Menu Number:** The Lexis Multistate Tax Charts with Analysis are available on Lexis.com, menu # **ZZYXVM**.

**Location on lexis.com:** The Lexis Multistate Tax Charts with Analysis are located on *Lexis Tax Center*. Just click on “State” tab at the top of the screen and scroll down to “Multistate Tax Charts.”

**Bender’s State Taxation: Principles and Practice:** For an excellent, in-depth treatise examining the overarching principles of state taxation applicable in all jurisdictions – like nexus, apportionment, e-commerce, etc. – we recommend ***Bender’s State Taxation: Principles and Practice***. A team of 18 SALT attorneys from across America co-authored this two-volume treatise, its 27 chapters examining constitutional law issues, corporate and personal income tax, sales and use tax, property tax and much more. Available in print, e-book, and on Lexis.com and *Lexis Advance*.

**Lexis State Tax Practice Insights:** 5,949 separate *P.I.s* analyze an equal number of provisions in state tax codes – from Alabama to Wyoming. Our expert authors don’t simply *paraphrase* SALT statutes, they show you *how* to apply them in the real world, with tax-planning tips, caveats, illustrative examples, warnings about deadlines, analysis of important case law, and much more. The *P.I.s*, approximately 3-5 pages each, were written by nearly 800 SALT experts nationwide.

Please see the following pages for a complete listing of every Lexis® Multistate Tax Chart with Analysis.

## Lexis® Multistate Tax Charts with Analysis

### Administration & Procedure

- Accountant-Client Privilege
- Bankruptcy
- Interest Rates on Underpayments and Overpayments
- Jeopardy Assessments
- Judicial Appeals
- Managed Audits
- Personal Administrative Appeals Procedure
- Reportable Transactions
- Sales and Use Tax administrative Appeals
- Statute of Limitations (Assessments)
- Statute of Limitations on Refunds
- Subpoena Authority
- Taxpayer Bills of Rights
- Voluntary Disclosure Programs

### Corporate Income Tax

- Alternative Apportionment
- Alternative Minimum Tax
- Apportionment Formula
- Apportionment for Airlines
- Apportionment for Broadcasting Industry

### Corporate Income Tax cont'd

- Apportionment for Construction Industry
- Apportionment for Financial Institutions
- Apportionment for Insurance Companies
- Apportionment for Publishing Industry
- Apportionment for Railroads
- Asset Expense Election (Sec. 179 Conformity)
- Attributional and Agency Nexus
- Business and Nonbusiness Income
- Capital Loss Carryover (IRC Sec. 1212 Conformity)
- Charitable Contribution Deduction Carryover Conformity
- Combined Reporting
- Conservation Easements
- Consolidated Returns
- Corporate Franchise Taxes
- Corporate Taxable Income Starting Point
- Cost of Performance and Market Sourcing
- Depreciation (IRC Secs. 167 and 168 Conformity)
- Determining Unitary Business
- Doing Business in State

### Corporate Income Tax cont'd

- Domestic Production Activities Deduction
- Economic Development Credits
- Economic Nexus
- Electronic Filing Requirement (Partnerships)
- Electronic Filing Requirements (C Corporations)
- Electronic Filing Requirements (LLCs)
- Electronic Filing Requirements (LLPs)
- Electronic Filing for S Corporations
- Estimated Tax Penalties and Interest
- Estimated Tax Requirements
- Factor Presence Nexus
- Film Production Credits
- Foreign Source Income
- Hiring Credits
- Historic Sites Credits
- IRC 108(i) Conformity
- IRC 338(h)(10) Federal Conformity
- IRC Conformity
- IRC Sec 482 Authority
- IRC Sec. 382 NOL Limitation
- Interest and Intangible Expense Addbacks/Disallowances
- Joyce/Finnigan
- Large Corporation Exception
- Licensing of Intangibles
- Limited Liability Companies - State Tax Treatment

### Corporate Income Tax cont'd

- Net Operating Losses Carryback/ Carryforward
- New Markets Credit
- Nexus Questionnaires
- Pass-Through Entities
- Penalties for Late Filing
- Penalties for Late Payment
- Real Estate Investment Trusts (REITs)
- Regulated Investment Companies
- Reporting Federal Audit Changes
- Research and Development Credits
- Sales Factor Treatment of Dividends and Interest
- Series LLCs
- Tax Rates
- Taxation of Federally Exempt Organizations
- Throwout and Throwback Rules
- Uniform Division of Income for Tax Purposes (UDITPA)

### Estate, Inheritance & Gift Taxes

- Death Taxes
- Federal Pickup
- Pet Trusts
- Residency & Domicile

### Miscellaneous Taxes

- Alternative Fuel and Alternative Vehicle Initiatives
- Captive Insurance Companies
- Cigarette Taxes
- Financial Institutions Taxes
- Gambling Taxes
- Hotel Occupancy Taxes
- Insurance Premium Taxes
- Maximum State Unemployment Tax Rates and New Employer Rates
- Motor Fuel Tax Rates
- Oil and Gas Severance -- Procedures
- Oil and Gas Severance -- Rates
- State Unemployment Tax Wage Base
- Taxation of Alcoholic Beverages

### Personal Income Tax

- Acceptance of Federal Extension
- Active Duty Military Pay
- Charitable Contribution Deduction Carryover Conformity
- College Savings Plans
- Composite Returns
- Credit for Taxes Paid to Other States
- Due Date for Information Returns
- Earned Income Tax Credit
- Educational Credits and Incentives
- Electronic Filing -- by Filer

### Personal Income Tax cont'd

- Electronic Filing Requirements (Tax Preparers)
- Estimated Tax Due Dates
- Estimated Tax Requirements
- Filing Considerations for Same Sex Couples
- Filing Thresholds
- Grounds for Abatement of Interest
- Grounds for Abatement of Penalties
- Health Care Deductions
- Innocent Spouse Rules
- Installment Agreements
- Late Filing Penalties
- Late Payment Penalties
- Long Term Insurance Deduction
- Low Income Housing Credits
- Minimum Compensation Required for Information Return
- Minimum Non-Comp Amounts Required for Information Returns
- Negligence Penalties
- Nonresident Partner Withholding
- Offers in Compromise
- Part-Year Residents
- Pass-Through of Credits for Taxes Paid to Other States
- Penalties for Fraud to Evade Tax
- Personal and Dependency Exemptions
- Powers of Attorney and Personal Representatives
- Residency & Domicile

## Personal Income Tax cont'd

- Retirement Income
- Safe Harbors for Estimated Tax
- Social Security and Railroad Retirement Benefits
- Standard Deduction
- Starting Point
- State Reciprocal Withholding Agreements
- Tax Rates
- Taxation of Athletes and Entertainers
- Telecommuters
- Treatment of Nonresidents

## Property Tax

- Benefits for Older and Disabled Taxpayers
- Conservation Easements
- Definition of Personal Property
- Environmental Remediation
- Exemptions from Tax for Tangible Personal Property
- Forestlands
- Freeport Exemption
- Golf Courses
- Historic Sites
- Homestead Exemptions
- Intangible Personal Property
- Lien Date
- Nonprofits and Charitable Institutions

## Property Tax cont'd

- Open Space Land
- Payment Date
- Pollution Control Facilities
- Real Property Definitions
- Real Property Transfer Taxes
- Real Property Valuation
- Rendition Date
- Special Valuation Provisions for Agricultural Property
- Tax Appeal Time Limits
- Tax Year
- Unclaimed Property Administrators
- Unclaimed Property Laws – Priority Rules
- Valuation Dates
- Valuation of Tangible Personal Property
- Wetlands

## Sales & Use Taxes

- Administrative Appeals
- Affiliate Nexus
- Agricultural Products
- Amazon Tax Laws
- Bad Debts
- Bulk Sales
- Bundled Transactions
- Clothing

### Sales & Use Taxes cont'd

- Computer Software
- Construction Contracts
- Digital Goods and Services
- Direct Mail and Advertising Inserts
- Direct Pay Permits
- Discounts and Coupons
- Drop Shipments
- Educational Materials
- Employment Services
- Exemption Certificates
- Food
- Funeral Goods and Services
- Information Services
- Maintenance Contracts
- Manufacturing
- Medical Devices
- Motor Vehicles Leases and Rentals
- Motor Vehicles Sales Tax Rate
- Newspapers
- Nexus
- Occasional Sales

### Sales & Use Taxes cont'd

- Periodicals
- Prescription and Non-Prescription Drugs
- Sales Tax Holidays
- Sales by Exempt Entities
- Sales to Governmental Entities
- Services -- Repair (Labor)
- Social Media Coupons
- Sourcing of Sales
- State Rates
- Streamlined Sales and Use Tax Agreement
- Telecommunications: Sales Tax or Utility Gross Receipts Tax
- Trade Ins
- Transportation of Goods
- Treatment of Digital Goods and Services
- Use Tax Reporting
- Veterinary and Pet Products and Services