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**Income/Franchise:**

**Michigan Department of Treasury Comments on US Supreme Court’s Recent Decision to Not Review Apportionment Case**

*Treasury Update Newsletter*, Mich. Dept. of Treasury, Tax Policy Division (11/23). A newsletter published by the Tax Policy Division of the Michigan Department of Treasury (Department) comments on the US Supreme Court’s recent decision to not review the Michigan Supreme Court’s 2023 ruling that the business income of an out-of-state taxpayer is apportionable even if the sale of a business occurred in another state so long as the tax is assessed in a proportionate manner [see Docket No. 23-443, US (petition for cert. denied 11/20/23) and *State Tax Matters*, Issue 2023-47, for more details on the US Supreme Court’s denied review]. According to the Department, “this concludes the case and preserves the opinion of the Michigan Supreme Court that is precedential,” as well as confirms that “the relevant question remains whether the sales factor fairly represents the business activity conducted in Michigan during the tax period.” The Department also explains that using an apportionment formula that differs from the single sales factor formula requires Department approval pursuant to an alternative apportionment method petition, and taxpayers must prove by clear and cogent evidence that the income in question is not related to their in-state business activities. Please contact us with any questions.

URL: [https://www.michigan.gov/treasury/-/media/Project/Websites/treasury/Newsletters/Treasury-Update-Newsletter\\_Nov2023.pdf](https://www.michigan.gov/treasury/-/media/Project/Websites/treasury/Newsletters/Treasury-Update-Newsletter_Nov2023.pdf)

URL: <https://www.supremecourt.gov/search.aspx?filename=/docket/docketfiles/html/public/23-443.html>

URL: [https://dhub.deloitte.com/Newsletters/Tax/2023/STM/231201\\_3.html](https://dhub.deloitte.com/Newsletters/Tax/2023/STM/231201_3.html)

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## Income/Franchise:

### Michigan Court of Appeals Affirms that Audit Did Not Extend Statute of Limitations on Late Unitary Filing

*Case No. 364415*, Mich. Ct. App. (11/30/23). In an unpublished opinion, the Michigan Court of Appeals (Court) recently affirmed that a Michigan Business Tax (MBT) audit of tax returns of single entity taxpayers that were later included in an untimely unitary business group (UBG) return filing did not extend the statute of limitations for the UBG to request a refund; accordingly, the UBG's 2008 and 2009 MBT returns filed in October 2014 were deemed untimely and the underlying refund claims were denied. In doing so, the Court agreed with the Michigan Court of Claims that any extension of the statute of limitations from desk audits of the single entity taxpayers did not, in fact, apply to the UBG because the entities and the UBG are different taxpayers – reasoning that an extension afforded to one taxpayer (or, in this case, two taxpayers) simply cannot be transferred to a different taxpayer. Please contact us with any questions.

**URL:** [https://www.courts.michigan.gov/siteassets/case-documents/uploads/OPINIONS/FINAL/COA/20231130\\_C364415\\_25\\_364415.OPN.PDF](https://www.courts.michigan.gov/siteassets/case-documents/uploads/OPINIONS/FINAL/COA/20231130_C364415_25_364415.OPN.PDF)

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## Income/Franchise:

### Michigan: Newsletter Addresses Implementation of Passthrough Entity Tax and Tiered Structures

*Treasury Update Newsletter*, Mich. Dept. of Treasury, Tax Policy Division (11/23). A newsletter published by the Tax Policy Division of the Michigan Department of Treasury (Department) addresses some implementation issues for Michigan's passthrough entity tax (PTE) on certain electing flow-through entities with business activity in Michigan [see H.B. 5376 (P.A. 135 (2021)) and previously issued Multistate Tax Alert for more details on this tax], including situations involving tiered entities and indirect credits where the terms "tiered" or "indirect" credits describe credits generated by PTE taxpayers (credit-generating entities) that have one or more direct owners that are other flow-through entities. According to the newsletter, those other flow-through entities cannot claim the credits and must pass them through to their owners via reporting required under statute; and each respective share of a credit is ultimately claimed by taxpayers subject to Michigan individual income tax (*i.e.*, a credit-generating entity's indirect owners). To aide taxpayers with reporting and streamline related return processing, the Department explains that it has developed additional guidance on this issue and changed a form requirement. Please contact us with any questions.

**URL:** [https://www.michigan.gov/treasury/-/media/Project/Websites/treasury/Newsletters/Treasury-Update-Newsletter\\_Nov2023.pdf](https://www.michigan.gov/treasury/-/media/Project/Websites/treasury/Newsletters/Treasury-Update-Newsletter_Nov2023.pdf)

**URL:** <http://legislature.mi.gov/doc.aspx?2021-HB-5376>

**URL:** <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-michigan-enacts-flow-through-entity-tax-election.pdf>

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## Income/Franchise:

### New York ALJ Denies Refund Request for Remote Work Performed Before and During COVID-19 Pandemic

*Determination DTA Nos. 830517 and 830681*, N.Y. Div. of Tax App., ALJ Div. (11/30/23). In a case involving a nonresident couple claiming a refund of New York State individual income taxes paid on income earned by the husband while he worked remotely in Connecticut for a New York employer before and during the COVID-19 pandemic, an administrative law judge (ALJ) with the New York State Division of Tax Appeals denied the refund claim, holding that – even on the issue of “first impression” as “the facts and effects of the COVID-19 pandemic are unprecedented” – the taxpayer failed to meet his burden that he worked out-of-state due to his employer’s necessity rather than for his own convenience. In doing so, the ALJ explained that while the services he performed required an office, the fact that the taxpayer’s New York campus office was not available due to the COVID-19 pandemic did not result in the determination that the out-of-state services were performed for the employer’s necessity. Additionally, according to the ALJ, the individual did not meet his burden of establishing that the work he performed at his out-of-state home was so specialized that it had to be done away from New York – noting also that the taxpayer’s employer did not provide accommodations for him but instead allowed him to work out-of-state at home rather than as a requirement or out of necessity. Moreover, the ALJ reasoned executive orders “mandating that all employees work from home due to a worldwide pandemic cannot result in special tax benefits to those who do not live in New York, but nonetheless work for, and benefit from, a New York employer.”

**URL:** <https://www.dta.ny.gov/pdf/determinations/830517.det.pdf>

The ALJ also explained that while not physically present in New York from March 15, 2020 through December 31, 2020, the taxpayer remotely connected to his New York employer and “had a virtual presence in New York when hosting Zoom classes and meetings” – referencing *Wayfair* and commenting that “in this modern economy with its internet technology, one can be present in a state without needing to physically be there.” Lastly, regardless of *Wynne* and *MeadWestvaco*, and the taxpayer’s other arguments, the ALJ rejected the taxpayer’s claim that the New York Division of Taxation’s allocation of all his 2020 income earned from his New

York employer to New York violates the Due Process and dormant Commerce Clauses, concluding such allocation was reasonably apportioned and fairly attributable to economic activity within New York. Apparently, the taxpayer has since indicated that he plans to appeal this ruling to the New York State Tax Appeals Tribunal. Please contact us with any questions.

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## Income/Franchise:

### **New York: No Resident Tax Credit for Taxes Paid on Carried Interest Income Earned from Out-of-State Asset Management Firm**

*Decision DTA No. 829737*, N.Y. Tax App. Trib. (11/22/23). The New York State Tax Appeals Tribunal affirmed that an in-state resident filing a New York State resident individual income tax return may not claim a resident tax credit on taxes paid to another state on certain carried interest income (including capital gains, interest, and dividends) she received from an out-of-state asset management partnership for the 2014 and 2015 tax years at issue under state law because, under the facts, her partnership interest in the asset management firm was not the same intangible personal property employed in the asset management partnership's out-of-state business that generated the intangible income at issue. Furthermore, she failed to prove that the intangible assets that generated the income at issue were employed in the asset management partnership's out-of-state business. Please contact us with any questions.

**URL:** <https://www.dta.ny.gov/pdf/decisions/829737.dec.pdf>

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## Income/Franchise:

### Oklahoma: Proposed Rule Amendments Reflect New Legislation to Eliminate Franchise Tax Beginning with TY 2024

*Proposed Amended Reg. section 710:40-1-6*, Okla. Tax Comm. (11/27/23). The Oklahoma Tax Commission proposed administrative rule amendments reflecting legislation enacted earlier this year [see H.B. 1039 (2023), and *State Tax Matters*, Issue 2023-23, for more details on this new law] that eliminates Oklahoma's franchise tax and the corresponding reporting requirements applicable for tax year 2024 and subsequent tax years. A public hearing to discuss the proposed revisions has been scheduled for January 17, 2024, and public comments are due by the same date. Please contact us with any questions.

**URL:** <https://oklahoma.gov/content/dam/ok/en/tax/documents/resources/rules-and-policies/agency-rules/proposed-rules/2024/710-Chapter-40.pdf>

**URL:** <http://www.oklegislature.gov/BillInfo.aspx?Bill=HB1039&session=231X>

**URL:** [https://dhub.deloitte.com/Newsletters/Tax/2022/STM/230609\\_8.html](https://dhub.deloitte.com/Newsletters/Tax/2022/STM/230609_8.html)

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## Income/Franchise:

### Oklahoma: Proposed Rule Amendments Incorporate New Legislation Regarding Election to Expense Qualified Improvement Property

*Proposed Amended Reg. sections 710:50-15-69.1, 710:50-17-51, 710:50-19-5 and 710:50-21-1 and Proposed New Reg. section 710:50-21-5*, Okla. Tax Comm. (11/27/23). The Oklahoma Tax Commission proposed administrative rule amendments reflecting legislation enacted earlier this year [see S.B. 602 (2023), and *State Tax Matters*, Issue 2023-22, for more details on this new law] providing that when an Oklahoma taxpayer elects to immediately and fully expense a qualified business expense on eligible “qualified property” or “qualified improvement property” (QIP) under state law [see H.B. 3418 (2022), and *State Tax Matters*, Issue 2022-22, for more details on this Oklahoma election], any depreciation claimed for state tax purposes may not duplicate the same amount reported on the taxpayer’s federal income tax return. A related public hearing is scheduled for January 16, 2024, and comments are due by January 17, 2024. Please contact us with any questions.

**URL:** <https://oklahoma.gov/content/dam/ok/en/tax/documents/resources/rules-and-policies/agency-rules/proposed-rules/2024/710-Chapter-50.pdf>

**URL:** <http://www.oklegislature.gov/BillInfo.aspx?Bill=SB602&session=2300>

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**URL:** <http://www.oklegislature.gov/BillInfo.aspx?Bill=hb3418&Session=2200>

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## Income/Franchise:

### South Carolina: Amended ALJ Ruling Still Says Taxpayer Must File a Combined Return

*Docket No. 19-ALJ-17-0416-CC: Order Granting Motion for Reconsideration & Amended Order*, S.C. Admin. Law Ct. (12/4/23). Granting the taxpayer’s motion for reconsideration of a combined reporting ruling from earlier this year [see Case No. 19-ALJ-17-0416-CC, S.C. Admin. Law Ct. (8/8/23) and *State Tax Matters*, Issue 2023-32, for details on the earlier ruling], an administrative law judge (ALJ) with the South Carolina Administrative Law Court issued an amended opinion still holding that, under the facts in this case, separate entity reporting did not fairly reflect the parent company’s in-state business activity during the audit years at issue, and the South Carolina Department of Revenue’s (Department) decision to require combined unitary reporting was reasonable and equitable. The ALJ continued to explain that “while no method of apportionment is perfect, I find that combined unitary reporting has the benefit of removing the unreliable transfer price(s) in this case”

while recognizing the value flowing amongst the group and “carving out only the income from retail sales associated with South Carolina” (*i.e.*, the parent company’s in-state business activity). The ALJ also concluded that in showing by a preponderance of the evidence that combined unitary reporting was reasonable and equitable under the facts, the Department had the authority under state law to require the taxpayer to file its South Carolina income taxes during the audit period using combined reporting. Please contact us with any questions.

[URL: https://scalcalc.net/search.aspx](https://scalcalc.net/search.aspx)

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[URL: https://dhub.deloitte.com/Newsletters/Tax/2023/STM/230811\\_7.html](https://dhub.deloitte.com/Newsletters/Tax/2023/STM/230811_7.html)

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## Gross Receipts:

### Ohio: Proposed CAT Rule Changes Reflect New Law on CAT Exclusion and Annual Minimum Tax

*Proposed New and Rescinded Regs. sections 5703-29-04*, Ohio Dept. of Tax. (11/30/23). The Ohio Department of Taxation issued proposed rule changes reflecting recently enacted operating budget legislation that, among other tax law changes, removes Ohio’s commercial activity tax (CAT) minimum tax and increases the taxable gross receipts exclusion from the current first \$1 million to the first \$3 million beginning in 2024 and to the first \$6 million beginning in 2025 [see H.B. 33 (2023) and previously issued Multistate Tax Alert for more details on this legislation]. The proposed changes provide that:

[URL: https://www.registerofohio.state.oh.us/rules/search/details/339207](https://www.registerofohio.state.oh.us/rules/search/details/339207)

[URL: https://www.legislature.ohio.gov/legislation/135/hb33](https://www.legislature.ohio.gov/legislation/135/hb33)

[URL: https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-multistate-tax-alert-ohio-passes-fy2024-fy2025-operating-budget-enacting-various-tax-changes.pdf](https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-multistate-tax-alert-ohio-passes-fy2024-fy2025-operating-budget-enacting-various-tax-changes.pdf)

1. A consolidated elected taxpayer may cancel its account within the binding eight-calendar quarter election period if its taxable gross receipts fall below the increased exclusion;
2. A taxpayer whose taxable gross receipts will not exceed the exclusion amount does not need to register for the CAT; and
3. A taxpayer whose taxable gross receipts do exceed the exclusion amount must register for the CAT within thirty days.



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## **Sales/Use/Indirect:**

### **Illinois: Telecom Agrees to Settle Qui Tam Whistleblower Suit Alleging Failure to Collect Taxes on Cell Phones**

*Case No. 2019 L 9005, Ill. Cir. Ct.* (case filed 8/14/19). In a lawsuit alleging that a wireless telecommunications company violated the Illinois False Claims Act because it knowingly failed to collect and remit Illinois sales tax on gross receipts from the sale of discounted prepaid wireless telephones sold at in-state stores pursuant to the Illinois Retailers' Occupation Tax Act and Use Tax Act, as well as applicable Illinois tax regulations and court decisions, the parties apparently have agreed to settle the dispute out of court for a monetary amount. Please contact us with any questions.

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## **Property:**

### **Mississippi Supreme Court Holds Locality Has No Grounds for Assessment of Back Taxes Based on Freeport Exemption**

*Case No. 2022-CA-00371-SCT, Miss.* (11/30/23). In a case involving an in-state warehouse operator that intakes manufactured goods from out-of-state, stores them for a brief period within the Mississippi locality concerned, and then ships a significant portion of them back out-of-state, the Mississippi Supreme Court (Court) held that while the locality may assess ad valorem taxes on the company's in-transit personal property for the 2019 year, it had no grounds for its assessment of back taxes for the 2012 through 2018 years given the company's free-port-warehouse license that had been valid and in effect since 1981. In doing so, the Court explained that

the company's free-port-warehouse license is subject to discretionary renewal, and that, under the facts, the locality had put the company on sufficient notice that it intended to tax its in-transit personal property only for the 2019 year. Please contact us with any questions.

**URL:** <https://courts.ms.gov/images/Opinions/CO173059.pdf>

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## Multistate Tax Alerts

Throughout the week, we highlight selected developments involving state tax legislative, judicial, and administrative matters. The alerts provide a brief summary of specific multistate developments relevant to taxpayers, tax professionals, and other interested persons. Read the recent alerts below or visit the archive.

**Archive:** <https://www2.deloitte.com/us/en/pages/tax/articles/multistate-tax-alert-archive.html?id=us:2em:3na:stm:awa:tax>

*No new alerts were issued this period. Be sure to refer to the archives to ensure that you are up to date on the most recent releases.*

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