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Administrative:

Maryland Bulletin Provides Guidance and Procedures for Submitting Petitions for Private Letter Rulings

Technical Bulletin No. 44, Md. Comptroller of the Treasury (12/22/23); *News Release*, Md. Comptroller of the Treasury (1/2/24). The Maryland Comptroller of the Treasury (Comptroller) issued a new bulletin that provides guidance and detailed procedures for submitting a petition for private letter ruling (PLR), reflecting legislation enacted in 2022 [see S.B. 477 (2022), and *State Tax Matters*, Issue 2022-20, for more details on this legislation] that established a “Legal Division” in the Comptroller’s Office to, among other tasks, implement duties relating to PLRs. The bulletin explains that PLRs are a formal type of guidance issued by the Comptroller to a specific taxpayer, and they are intended to address complex or novel questions applying to a specific prospective transaction. A related news release states that the Comptroller’s Office began accepting PLR petitions on January 2, 2024. Please contact us with any questions.

- URL: https://www.marylandtaxes.gov/forms/Tax_Publications/Technical_bulletin/TB-44.pdf
- URL: <https://md-comptroller.web.fireside21.app/news/email/show.aspx?ID=AABVPEEDIEX6Y>
- URL: <https://mgaleg.maryland.gov/mgawebsite/legislation/details/sb0477?ys=2022rs>
- URL: https://dhub.deloitte.com/Newsletters/Tax/2022/STM/220520_3.html

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Income/Franchise:

Illinois DOR Denies Alternative Apportionment Request to Include Royalties in Sales Factor

General Information Letter IT 23-0018-GIL, Ill. Dept. of Rev. (9/21/23). Responding to a global consumer products company's request to use an alternative apportionment method on its Illinois combined corporate income tax return with US subsidiaries who all received royalties from foreign affiliates through licensing arrangements for the intangibles they owned, the Illinois Department of Revenue (Department) denied the request to include royalties in its sales factor because such royalty income did not comprise more than 50% of the taxpayer's total gross receipts included in gross income as required by Illinois statutes. The Department explained that Illinois' standard apportionment formula allows gross receipts from the licensing of intangible property (e.g., royalties) to be included in the sales factor only if gross receipts from licensing of such items comprise more than 50% of the taxpayer's total gross receipts included in gross income during the tax year and during each of the two immediately preceding tax years. In this case, the taxpayer's sales factor consisted primarily of sales of tangible personal property representing consumer goods sold by members of the Illinois combined group; accordingly, it was deemed unable to include the royalties earned from licensing the use of intangible personal property in its single sales factor apportionment computation.

URL:
<https://tax.illinois.gov/content/dam/soi/en/web/tax/research/legalinformation/lett rulings/it/documents/2023/it23-0018-gil.pdf>

Referencing a 2023 Michigan apportionment case [see *State Tax Matters*, Issue 2023-31, for more details on this Michigan case], the Department noted that alternative apportionment relief in Illinois is only proper where the income allocated to Illinois by the otherwise applicable statutory formula is unfairly disproportionate to the business activity conducted in Illinois. According to the Department, "there is nothing inherently distortive or unfair in excluding from the sales factor those royalties that do not comprise more than 50% of gross income gross receipts from royalties earned from the licensing of intangible property based on the activities of the taxpayer." Please contact us with any questions.

URL: https://dhub.deloitte.com/Newsletters/Tax/2023/STM/230804_4.html

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Income/Franchise:

Massachusetts: Draft Release Summarizes Newly Enacted Single Sales Factor and Financial Institution Apportionment Provisions

Working Draft TIR: Provisions in the 2023 Tax Relief Legislation, Mass. Dept. of Rev. (1/5/24). The Massachusetts Department of Revenue posted a working draft technical information release (“draft TIR”) for practitioner comment, explaining certain provisions included in the 2023 tax relief legislation entitled “An Act to Improve the Commonwealth’s Competitiveness, Affordability, and Equity” (the “Act”) [see H.B. 4104 (2023), and previously issued Multistate Tax Alert for more details on this legislation]. Regarding the state tax law changes “affecting only G.L. c. 63 taxpayers,” the draft TIR explains Massachusetts’ move to single sales factor apportionment for all business corporations and financial institutions, and the financial institution apportionment of investment and trading income, which are effective “for tax years beginning on or after January 1, 2025.” The draft TIR explains that the Act changes the method by which financial institutions are required to source receipts from investment and trading assets and activities – providing that the amount of such receipts included in the numerator of the sales factor is determined by multiplying the total of such receipts by a fraction, the numerator of which is the financial institution’s receipts, other than receipts from investment and trading assets and activities, sourced to Massachusetts and the denominator of which is the financial institution’s total receipts, other than receipts from investment and trading assets and activities – and “there is no elective variation on this rule.” The draft TIR also addresses some other provisions in the Act, including the reduction in the short-term capital gains rate. Please contact us with any questions.

URL: <https://www.mass.gov/technical-information-release/working-draft-tir-provisions-in-the-2023-tax-relief-legislation>

URL: <https://malegislature.gov/Bills/193/H4104>

URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-multistate-tax-alert-massachusetts-adopts-significant-tax-legislation-including-adoption-of-single-sales-factor-in-2025.pdf>

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Income/Franchise:

Michigan Appellate Court Says Holding Company Has Nexus for City of Detroit Income Tax Purposes

Case No. 363984, Mich. Ct. App. (1/4/24). In an unpublished opinion involving City of Detroit, Michigan (City) corporate income tax nexus, the Michigan Court of Appeals (Court) reversed a 2022 Michigan Tax Tribunal (Tribunal) ruling on remand from the Michigan Supreme Court and Court to reconsider the case facts in light of *Wayfair* [see Docket No. 16-000724-R, Mich. Tax Trib. (8/19/22) and *State Tax Matters*, Issue 2022-34, for more details on this 2022 ruling], concluding instead that the holding company at issue was subject to the City's income tax. In doing so, the Court reasoned that the company's officers and agents, located in the City, took many actions on the company's behalf and their work was primarily done within the City. These actions, the Court explained, were sufficient to show a nexus between the company and the City – and the Tribunal “erred when it ruled otherwise.” Moreover, the Court explained that while there may have been some exceptions – such as reading some documents at home or while traveling – no evidence demonstrated that the company's principal place of business was anywhere but within the City. In this respect, according to the Court, the company had nexus with the City because it availed itself of the substantial privilege of carrying on business in the City.

URL: https://www.courts.michigan.gov/48d1e5/siteassets/case-documents/uploads/opinions/final/coa/20240104_c363984_42_363984.opn.pdf

URL: <https://www.michigan.gov/taxtrib/-/media/Project/Websites/taxtrib/Entire-Tribunal-Decisions/2022/16-000724-sd-final.pdf>

URL: https://dhub.deloitte.com/Newsletters/Tax/2022/STM/220826_2.html

The Court also held that the Tribunal erred when, while granting the company's motion for summary disposition in 2022, it ruled that the three-factor accounting method applied in this case. That is, because the company's business “involves substantial business activities other than sales of goods and services,” the Court explained that another method of allocation must be used pursuant to applicable City income tax act provisions. According to the Court, this other method resides in MCL 141.625, which permits “[a]n alternative method of accounting” to be used. However, what type of method to use “necessarily involves the exercise of discretion and is not properly considered on summary disposition;” therefore, the Court reversed and remanded the case back to the Tribunal “for further non-summary-disposition proceedings.” Please contact us with any questions.

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Income/Franchise:

New York Department of Taxation and Finance Provides List of States with Taxes Substantially Similar to PTE Tax

States with a tax substantially similar to PTET, N.Y. Dept. of Tax. & Fin. (1/3/24). Guidance posted by the New York Department of Taxation and Finance (Department) addresses New York's elective pass-through entity-level tax (PTET) – which was enacted under New York's 2021-2022 Budget Act in response to the \$10,000 cap on the federal individual income tax deduction for state and local taxes that was part of the 2017 federal tax overhaul legislation known as the Tax Cuts and Jobs Act (*i.e.*, P.L. 115-97) – explaining that for tax years beginning on or after January 1, 2021, resident partners, members, or shareholders are allowed a resident tax credit against their New York State personal income tax for any pass-through entity tax imposed by another state, local government, or the District of Columbia, that is substantially similar to the PTET imposed under Article 24-A paid by a partnership or New York S corporation to another jurisdiction on income derived from that jurisdiction and subject to tax under Article 22. According to the guidance, this includes any taxes paid by a limited liability company (LLC) treated as a partnership or S corporation for New York tax purposes. A current list of those states that impose a pass-through entity tax that is substantially similar to New York's PTET is included in the guidance, which incorporates "all legislation enacted as of December 15, 2023." Please contact us with any questions.

URL: <https://www.tax.ny.gov/bus/ptet/substantially-similar.htm>

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Income/Franchise:

Pennsylvania DOR Addresses Corporate Income Tax Sourcing of Other than TPP and Services

Corporation Tax Bulletin 2024-01: Sourcing Sales Other Than Tangible Personal Property and Services, Pa. Dept. of Rev. (1/5/24). The Pennsylvania Department of Revenue (Department) issued a state corporate net income tax (CNIT) bulletin addressing its “interpretation of key terms and concepts necessary to properly apply the statutory rules for sourcing sales” pursuant to legislative changes enacted in 2022 [see H.B. 1342 / Act 53 (2022) and *State Tax Matters*, Issue 2022-8, for more details on this legislation], which among other tax law changes, modified the sales factor calculation used for CNIT apportionment purposes by sourcing receipts from certain intangible property (e.g., receipts from patents, royalties, franchise agreements, sales or exchanges of securities held for sale to customers in the ordinary course of business, and interest in connection with loans) using market-based sourcing rules rather than location of income-producing activity based on costs of performance for tax years beginning after December 31, 2022. The guidance also reflects and explains how certain income from intangibles may be excluded from the sales factor. Please contact us with any questions.

URL: https://www.revenue.pa.gov/TaxLawPoliciesBulletinsNotices/TaxBulletins/CT/Documents/ct_bulletin_2024-01.pdf

URL: https://www.legis.state.pa.us/cfdocs/billInfo/bill_history.cfm?year=2021&sind=0&body=H&type=B&bn=1342

URL: https://dhub.deloitte.com/Newsletters/Tax/2022/STM/220715_1.html

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Income/Franchise:

South Carolina: ALJ Denies Second Motion for Reconsideration of Ruling Mandating Combined Return

Docket No. 19-ALJ-17-0416-CC: Order Granting Motion for Reconsideration & Amended Order, S.C. Admin. Law Ct. (1/3/24). Denying the taxpayer’s second motion for reconsideration of a mandatory combined reporting ruling from late last year [see Case No. 19-ALJ-17-0416-CC, S.C. Admin. Law Ct. (8/8/23; 12/4/23) and *State Tax Matters*, Issue 2023-48, for details on the original Final Order and Amended Final Order in this case], an administrative law judge (ALJ) with the South Carolina Administrative Law Court (Court) issued another order finding that the taxpayer’s offered arguments in the motion have been adequately addressed by the Court’s Amended Final Order. In that Amended Final Order, the Court concluded that, under the facts in the 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. Responding to some of the taxpayer's claims in the motion, the ALJ explained that the existence of an incorrect transfer price was not the sole evidence relied upon by this Court in deciding that the taxpayer's in-state business activity was not fairly represented with separate company filing. Moreover, contrary to the taxpayer's assertions that the Court "essentially engaged in its own transfer price analysis," the ALJ stated that nowhere in the Court's original Final Order or in its Amended Final Order did it engage in, or attempt to engage in, its own transfer price analysis. Rather, "to the extent the Court engaged in an analysis of the evidence presented to it for its interpretation, it engaged in a simple mathematical exercise utilizing numbers provided by the experts in this case." Please contact us with any questions.

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

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

[URL: https://dhub.deloitte.com/Newsletters/Tax/2023/STM/231208_8.html](https://dhub.deloitte.com/Newsletters/Tax/2023/STM/231208_8.html)

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Sales/Use/Indirect:

Colorado DOR Adopts Rule on Refund Claims and Potential Penalties on Incomplete Claims

New Reg. section 39-26-703-2, Colo. Dept. of Rev. (1/2/24). Reflecting legislation enacted in 2022 year that permits the Colorado Department of Revenue (Department) to assess and collect a special civil penalty if a purchaser files a Colorado sales and use tax refund claim for certain tax years that is incomplete, duplicative of another claim, or lacks a reasonable basis in law or fact [see H.B. 1118 (2022), and *State Tax Matters*, Issue 2022-17, for more details on these law changes], the Department adopted a new rule intended to provide guidance regarding the penalty imposed for incomplete refund claims, as well as protective refund claims for sales and use tax paid to a seller. The rule also prescribes the form for making an underlying application for refund of sales or use taxes and the data, information, and documentation an applicant must provide. Please contact us with any questions.

[URL: https://www.coloradosos.gov/CCR/eDocketDetails.do?trackingNum=2023-00634](https://www.coloradosos.gov/CCR/eDocketDetails.do?trackingNum=2023-00634)

[URL: https://leg.colorado.gov/bills/hb22-1118](https://leg.colorado.gov/bills/hb22-1118)

[URL: https://dhub.deloitte.com/Newsletters/Tax/2022/STM/220429_9.html](https://dhub.deloitte.com/Newsletters/Tax/2022/STM/220429_9.html)

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Sales/Use/Indirect:

Illinois DOR Addresses Retail Delivery Fees and Taxation of § 336 Liquidations and NFTs

General Information Letter ST-23-0027-GIL, Ill. Dept. of Rev. (8/16/23). Responding to a survey request from a third-party research firm, the Illinois Department of Revenue explains the following:

URL:
<https://tax.illinois.gov/content/dam/soi/en/web/tax/research/legalinformation/letterrulings/st/documents/2023/st23-0027-gil.pdf>

- Illinois does not impose a separate “retail delivery fee” but outgoing transportation and delivery charges are part of the gross receipts subject to the Illinois retailers’ occupation tax (ROT) when there is an inseparable link between the sale of tangible personal property and the outgoing transportation and delivery of the property;
- With respect to liquidations under Internal Revenue Code section 336, such sales are subject to the Illinois ROT and use tax provided that the liquidation takes place by means of sales, and provided that the sales are made for use or consumption and consist of tangible personal property customarily sold by such business; and
- Nonfungible tokens (NFTs) are considered digital assets and currently are not subject to the Illinois ROT and use tax.

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Sales/Use/Indirect:

Indiana Tax Court Says Auto Finance Company May Claim Bad Debt Deductions Despite Repossessions

Case No. 20T-TA-00017, Ind. Tax Ct. (1/4/24). The Indiana Tax Court (Court) held that an auto finance company is entitled to summary judgment with respect to its original Indiana sales tax refund claims that calculated Indiana “bad debt” deductions (*i.e.*, for the tax due on amounts of receivables written off as uncollectible debt from defaulting consumers for federal income tax purposes) under statute for the tax years at issue by excluding only the portion of the repossessed property that was *not* market discount income. To find otherwise, according to the Court, “would set the Net Debt Principle on its head.” Under the facts, the finance company paid approximately 65-70% of face value for the defaulted contracts, and it also repossessed and sold the underlying vehicles. According to the Court, if the basis in those defaulted contracts were also reduced by market discount income (*i.e.*, the profit from the transaction between the car dealership and the auto finance company), there is a “substantial possibility” that the finance company would not receive a refund attributable to what it had paid. Therefore, the Court reasoned that adjusting Indiana’s bad debt amount to subtract market discount income – amounts which the finance company never paid – is contrary to the net debt principle. In holding for the company, the Court commented that Indiana’s bad debt statutes generally only require that the bad debt be deducted for federal income tax purposes, “not that the taxpayer demonstrate the validity of the [federal income tax] deduction.” Please contact us with any questions.

URL: https://public.courts.in.gov/Decisions/api/Document/Opinion?Id=UgRY5lvSH5yD1XR86USZ-9-gl91NIEkT_-8DekqMB68tzN6ozP3yLNnE-nR5z3I70

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Sales/Use/Indirect:

Texas Comptroller of Public Accounts Adopts Changes to Local Tax Situsing Rule

Amended Title 34 Tex. Admin. Code section 3.334, Tex. Comptroller of Public Accounts (1/5/24). The Texas Comptroller of Public Accounts (Comptroller) adopted revisions to Title 34 Tex. Admin. Code section 3.334, including adding a “subsection (c)(7)” regarding the location where an order is received as follows:

URL: <https://www.sos.state.tx.us/texreg/pdf/backview/0105/0105is.pdf>

“The location where the order is received by or on behalf of the seller means the physical location of a seller or third party such as an established outlet, office location, or automated order receipt system operated by or on behalf of the seller where an order is initially received by or on behalf of the seller and not where the order may be subsequently accepted, completed or fulfilled. An order is received when all of the information from the purchaser necessary to the determination whether the order can

be accepted has been received by or on behalf of the seller. The location from which a product is shipped shall not be used in determining the location where the order is received by the seller.”

The revisions attempt to articulate the Comptroller’s interpretation of the term “received” by providing a general standard that is “applicable to all situations, as well as to automated website orders and fulfillment warehouses” and seek to “promote uniformity with those states that have elected or will elect origin-based sourcing.” Litigation that may impact these changes remains pending. Please contact us with any questions.

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Unclaimed Property:

Delaware: Invitations for 2024 Unclaimed Property Voluntary Disclosure Agreement Coming Soon

Abandoned or Unclaimed Property VDA Program: 2024 SOS VDA Invitations Mailing Dates, Del. Sec. of State (1/24). A recent posting on the Delaware Secretary of State’s voluntary disclosure agreement (VDA) website page announces that invitations to enroll in its unclaimed property VDA program are expected to be sent to companies on or around February 23, 2024 and July 26, 2024. Companies are generally selected to receive these invitation letters due to the State’s perception that they appear to be non-compliant with Delaware’s unclaimed property reporting requirements. Once received, a company generally has only 90 days to enroll in the VDA program before being referred to the Delaware Department of Finance for an unclaimed property audit, which would be conducted by the State’s third-party audit vendors (many of which are also audit vendors engaged by other states).

URL: <https://vda.delaware.gov/vda-invitation-dates/>

Note, there are significant differences between undergoing a Delaware unclaimed property audit examination versus participating in the VDA program, with the later affording, among other benefits, the ability to perform a self-review, 100% waiver of penalties and interest, and differing standards for the presumption of unclaimed property liabilities by the State’s vendors performing VDA and audit reviews.

There are several statutory exceptions whereby a company may be selected for a Delaware unclaimed property audit without first receiving a VDA program invitation letter, including:

- If Delaware joins a multi-state audit that was already initiated by another state;
- If a company does not respond to a request for a verified report or a compliance review or does not timely pay a notice of deficiency resulting from a compliance review;

- If a company entered into a VDA with Delaware on or before June 30, 2012; or
- Pursuant to information received under Delaware’s False Claims and Reporting Act.

Accordingly, all companies should be on the lookout for these important VDA program invitation letters, which may be mistaken for general trivial correspondence from the State. Furthermore, even companies that do not receive these invitation letters may want to consider whether they may still be subject to audit through one of Delaware’s statutory exceptions as the VDA program can be voluntarily entered at any time, but only before an audit notice is received from the State.

See forthcoming Multistate Tax Alert for more details on this significant development, and please contact us with any questions in the meantime.

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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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