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navigating this uncertain landscape, the Checkpoint Catalyst editorial team sent a ...

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THOMSON REUTERS

Thomson Reuters has released a Checkpoint Catalyst special report, *Corporate Income Tax: E-Commerce Study*, the first to examine which states impose corporate income taxes on out-of-state companies that sell purely digital products and services to in-state customers. To date, much of the debate surrounding pure e-commerce transactions has centered on sales and use taxes, but experts agree that the corporate income arena poses equally urgent issues and fewer answers.

Thomson Reuters Checkpoint Catalyst launched a 50-state overview of these issues last year. Now, in a further effort to assist lawyers, accountants, and businesses in

navigating this uncertain landscape, the Checkpoint Catalyst editorial team sent a

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Managing Director, Checkpoint, with the Thomson Reuters Tax & Accounting business. "Our study was designed to shine a spotlight on how state taxing agencies are classifying these transactions, because greater transparency will only serve to benefit future economic growth prospects for both businesses and the government."

The report summarizes the survey results, which include responses from states that were unable to provide detailed blueprints of their digital tax plans, those that impose corporate income taxes on out-of-state sellers making pure e-commerce sales but lacking a physical presence in the state, and those that do not impose corporate income taxes on out-of-state sellers making pure e-commerce sales.

Checkpoint Catalyst is a collection of multijurisdictional analyses of specific tax issues and business transactions from a practical, workflow perspective, covering implications at the federal, state and US international levels. Related topics in the Checkpoint Catalyst library include:

- Nexus
- E-Commerce

The free report is available for download [here](#) and the related infographic is available at tax.thomsonreuters.com/checkpoint/catalyst-ecommerce-state-survey-results/infographic.

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