

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us

Bloomberg BNA's 2016 Survey of State Tax Departments, conducted for the 16th consecutive ...

Apr. 25, 2016

The state tax arena is fraught with variation, complexity, confusion and ambiguity, which has major implications for U.S. corporations, according to findings from Bloomberg BNA's 2016 Survey of State Tax Departments, conducted for the 16th consecutive year.

The survey clarifies each state's position on the gray areas of corporate income tax and sales and use tax, with an emphasis on nexus policies. For example, this year's survey found that business travel via airplane from another state will create income tax nexus in two out of five states. A complimentary copy of the survey is available for download at <http://on.bna.com/4n3Wh1>.

"Navigating through the states' different tax policy positions has not gotten any easier," said Fred Nicely, senior counsel at the Council on State Taxation. "What is nice about this survey is that businesses and practitioners have all the state tax administrators' responses to an issue, and state-by-state comparisons can be made."

New portions of the survey this year address treatment of pass-through entities, reporting changes to federal tax returns, and sales tax refunds and qui tam cases. The survey also features new sections for special industry sourcing rules, including airlines, radio and television broadcasting companies, and oil and gas.

"Given the growing need for revenue, states are increasingly looking for new and unique ways to tax businesses," said George Farrah, editorial director, Bloomberg BNA Tax & Accounting. "This survey provides perspectives directly from U.S. state tax departments — the information businesses and tax practitioners need to navigate an ever-changing state tax landscape."

Survey findings include:

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us

corporations and REITs to apportion their income using the same rules as corporations. Only six states have rules that are specific to pass-throughs, so many taxpayers lack guidance in this area.

- Adjustments to tax returns by other states, municipalities, or foreign governments do not trigger a reporting requirement in most states.
- Only one in ten states have consumer protection laws that allow purchasers to bring class actions against vendors for over-collection of sales tax.

Sales Tax • Small Business • State and Local Taxes

CPA Practice Advisor is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors.

© 2024 Firmworks, LLC. All rights reserved