# Multistate Corporate Tax Guide (Healy and Schadewald), State-by-State Summary

#### **State-by-State Summary**

The following chart summarizes whether certain in-state activities of a financial institution are sufficient to create nexus. The chart is divided into three parts, as follows:

- Part 1: Credit Cards/Loans/Closing Mortgages/Solicitation via Mail
- Part 2: Solicitation via Web Sites/Debt Obligations Secured by In-State Property
- Part 3: Servicing Loans/Telemarketing Firm/Foreclosures

### Credit Cards/Loans/Closing Mortgages/Solicitation via Mail

Financial Institutions (Part 1)
Credit Cards/Loans/Closing Mortgages/Solicitation via Mail

Legen	d:
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X These activities create income tax nexus

NA Not applicable NR Not reported

	Residents of	Unsecured Con	-	Mortgage Loans Made to State	Hires In-State	Solicits Loans
	State Hold the Institution's Credit Cards	sumer Loans Made to State Residents	Commercial Loans Made to State Residents	Residents Se- cured by In- State Realty	Unrelated Third Party to Close Mortgages	I or Credit Cards Through the Mail in State
Alabama	Not subject to income tax levy					
Alaska	NR	NR	NR	NR	NR	NR
Arizona	Х	Х	Х	Х	Х	
Arkansas	Х	Х	Х	Х	Х	
California	Depends on facts	Depends on facts		Depends on facts	X, See Corp Code Sec 2104	Depends on facts and circumstances.

**Note.** While physical presence will create nexus, it is not an indispensable element of nexus. A nexus determination depends on all the facts and circumstances. Starting in 2011, California has added to its "doing business" nexus standard a factor presence test. See Cal. Rev. & Tax Code §23101. The factor presence test in Cal. Rev. & Tax Code §23101 does not eliminate the old nexus standard which provides that every corporation "actively engaging in any transaction for the purpose of financial or pecuniary gain or profit" in California is "doing business" in California. Furthermore, answers to questions addressing highly factual areas, specifically relating to nexus, are necessarily general in nature and may change based upon the specific fact pattern presented and the constantly changing nature of the law regarding nexus. These answers make no attempt to address the imposition of any fee or license, filing requirements, distinctions between nexus and doing business, withholding responsibilities, or the consequences of unity and foreign commerce.

Colorado	Х	Х	Х	Х		
Connecticut	Х	Х	X	X	NR	Х
Note. See Inform	national Publication 2	2010 (29.1), Q&A	on Economic Nexus	3		
Delaware	File with Delawar	e Bank Commis	sioners Office			
District of Columbia	Х	Х	Х	Х	Х	Х
Florida	Х	Х	Х	Х	Х	
Georgia			Depends on facts.	Х	Х	
Hawaii					X	

	Subject to tax or	n financial corpor	ations			
Idaho	X, effective 1-1-08	3 X, effective 1-1-08	X, effective 1-1-08	X, effective 1-1-08	X, effective 1-1-08	X, effective 1-1-08
Illinois	Nexus determinat access to all perti prevailing principle States Constitutio 100.9720.	nent information. I es of jurisprudenc	Please note that Ille under the Comr	llinois determines merce and Due Pr	"doing business" ocess Clauses of	utilizing the the United
- Indiana	Х	Х	Х	Х		Х
lowa	X	Х	Х	Х	Х	Х
Kansas	X		Х	Х		
Kentucky						
Louisiana						
Maine	Х		Х	Х		
Maryland						
Massachusetts	Х	Depends on facts	Depends on facts	Х	Х	
Note: See Directi	ve 95-6					
Michigan					Х	X, if solicitation constitutes "active solicitation" and taxpayer has \$350,000 or
						to Michigan
that have been ap and pay the tax in	ok effect 01/0112, a oproved to receive, nposed by the MBT	have received, or in lieu of the CIT	have been assign until the certified	ned certain certific credits are exhau	ed credits may ele- sted or extinguish	receipts sourced to Michigan wever, businesse ct to file a return
that have been ap and pay the tax in <b>Minnesota</b>	proved to receive,	have received, or	have been assign	ned certain certifie	ed credits may ele	receipts sourced to Michigan wever, businesse ct to file a return
that have been ap and pay the tax in Minnesota Mississippi	oproved to receive, nposed by the MBT X	have received, or in lieu of the CIT X	have been assign until the certified X	ned certain certific credits are exhau X	ed credits may ele sted or extinguish X	receipts sourced to Michigan wever, businesse ct to file a return
that have been ap and pay the tax in Minnesota Mississippi Missouri	oproved to receive, nposed by the MBT X	have received, or in lieu of the CIT X	have been assign until the certified X	ned certain certific credits are exhau X	ed credits may elested or extinguish	receipts sourced to Michigan wever, businesse ct to file a return
that have been ap and pay the tax in Minnesota Mississippi Missouri Montana	oproved to receive, nposed by the MBT X	have received, or in lieu of the CIT X	have been assign until the certified X	ned certain certific credits are exhau X	ed credits may ele sted or extinguish X	receipts sourced to Michigan wever, businesse ct to file a return
that have been ap and pay the tax in Minnesota Mississippi Missouri Montana Nebraska	pproved to receive, nposed by the MBT X X X	have received, or in lieu of the CIT X X X X	have been assign until the certified X X X	ned certain certific credits are exhaus X X X	ed credits may elested or extinguish	receipts sourced to Michigan wever, businesse ct to file a return ed.
that have been ap and pay the tax in Minnesota Mississippi Missouri Montana Nebraska	proved to receive, nposed by the MBT X X X X	have received, or in lieu of the CIT X X X X X X	x  X  X  x  orate income tax.	ned certain certific credits are exhau X X X	ed credits may elested or extinguish	receipts sourced to Michigan wever, businesse ct to file a return ed.
that have been ap and pay the tax in Minnesota Mississippi Missouri Montana Nebraska Nevada New Hampshire	proved to receive, nposed by the MBT X X X X Nevada does no X	have received, or in lieu of the CIT X X X X X X X X	x  X  X  X  orate income tax.	ned certain certific credits are exhau- X X X	ed credits may elested or extinguish	receipts sourced to Michigan wever, businesse ct to file a return ed.
that have been ap and pay the tax in Minnesota Mississippi Missouri Montana Nebraska Nevada New Hampshire New Jersey	proved to receive, nposed by the MBT X X X X X Nevada does no X X, possibly	have received, or in lieu of the CIT X X X X X X	x  X  X  x  orate income tax.	x  X  X  X  X  X  X	ed credits may elested or extinguish	receipts sourced to Michigan wever, businesse ct to file a return ed.
that have been ap and pay the tax in Minnesota Mississippi Missouri Montana Nebraska Nevada New Hampshire New Jersey New Mexico	proved to receive, nposed by the MBT X X X X X X Nevada does no X X, possibly X	have received, or in lieu of the CIT  X  X  X  X  X  X  X  X  X  X  X  X  X	x  X  X  X  A  Orate income tax.  X  X, possibly	x  X  X  X  X  X  X  X  X	x  X  X  X  X  X	receipts sourced to Michigan wever, businesse ct to file a return ed.
that have been ap and pay the tax in Minnesota Mississippi Missouri Montana Nebraska Nevada New Hampshire New Jersey	proved to receive, nposed by the MBT X X X X X Nevada does no X X, possibly	have received, or in lieu of the CIT X  X  X  X  X  X  X  X  X  X  Which impose a corporate impose a corporate impose a corporate impose a corporate impose	x  X  X  X  A  Orate income tax.  X  X, possibly	x  X  X  X  X  X  X  X  X  X	x  X  X  X  X  X	receipts sourced to Michigan wever, businesse ct to file a return ed.
that have been ap and pay the tax in Minnesota Mississippi Missouri Montana Nebraska Nevada New Hampshire New Jersey New Mexico	proved to receive, nposed by the MBT X  X  X  X  Nevada does no X  X, possibly X  Yes, if threshold number of instate customers is	have received, or in lieu of the CIT X  X  X  X  X  X  X  X  X  X  X  X  X	have been assignment the certified X X X X X X X X X X X X X X X X X X X	x  X  X  X  X  X  X  X  X  Y  "Nexus requires physical presence in the	ed credits may elested or extinguish X  X  X  X  X  Wexus requires physical presence in the	receipts sourced to Michigan wever, businessed to file a returned.  "Nexus requires physical presence in the
that have been ap and pay the tax in Minnesota Mississippi Missouri Montana Nebraska Nevada New Hampshire New Jersey New Mexico New York	proved to receive, nposed by the MBT X  X  X  X  Nevada does no X  X, possibly X  Yes, if threshold number of instate customers is exceeded	have received, or in lieu of the CIT X  X  X  X  X  X  X  X  X  X  X  X  X	have been assignment the certified X X X X X X X X X X X X X X X X X X X	X X X X X  X X  X  X  X  X  X  Y  "Nexus requires physical presence in the state".	ed credits may elested or extinguish X  X  X  X  X  "Nexus requires physical presence in the state".	receipts sourced to Michigan wever, businessed to file a return ed.  "Nexus requires physical presence in the state".
that have been ap and pay the tax in Minnesota Mississippi Missouri Montana Nebraska Nevada New Hampshire New Jersey New Mexico New York  North Carolina	proved to receive, nposed by the MBT X  X  X  X  Nevada does no X  X, possibly X  Yes, if threshold number of instate customers is exceeded X	have received, or in lieu of the CIT X  X  X  X  X  X  X  X  X  X  X  X  X	have been assignment the certified X X X X X X X X X X X X X X X X X X X	x  X  X  X  X  X  X  X  *Nexus requires physical presence in the state".  X  X  X	x  X  X  X  X  X  Wexus requires physical presence in the state".  X  X  X	receipts sourced to Michigan wever, businesse ct to file a returned.  "Nexus requires physical presence in the state".
that have been ap and pay the tax in Minnesota Mississippi Missouri Montana Nebraska Nevada New Hampshire New Jersey New Mexico New York  North Carolina North Dakota	proved to receive, nposed by the MBT X  X  X  X  Nevada does not X  X, possibly X  Yes, if threshold number of instate customers is exceeded X  X	have received, or in lieu of the CIT X  X  X  X  X  X  X  X  X  X  X  X  X	have been assignment the certified X X X X X X X X X X X X X X X X X X X	x  X  X  X  X  X  X  X  *Nexus requires physical presence in the state".  X  X  X	x  X  X  X  X  X  Wexus requires physical presence in the state".  X  X  X	receipts sourced to Michigan wever, businesse ct to file a returned.  "Nexus requires physical presence in the state".
that have been ap and pay the tax in Minnesota Mississippi Missouri Montana Nebraska Nevada New Hampshire New Jersey New Mexico New York  North Carolina North Dakota Ohio	proved to receive, nposed by the MBT X  X  X  X  Nevada does not X  X, possibly X  Yes, if threshold number of instate customers is exceeded X  X	have received, or in lieu of the CIT X  X  X  X  X  X  X  X  X  X  X  X  X	have been assignment the certified X X X X X X X X X X X X X X X X X X X	x  X  X  X  X  X  X  X  *Nexus requires physical presence in the state".  X  X  X	x  X  X  X  X  X  Wexus requires physical presence in the state".  X  X  X	receipts sourced to Michigan wever, businessed to file a return ed.  "Nexus requires physical presence in the state".
that have been ap and pay the tax in Minnesota Mississippi Missouri Montana Nebraska Nevada New Hampshire New Jersey New Mexico New York  North Carolina North Dakota Ohio Oklahoma	proved to receive, nposed by the MBT X  X  X  X  Nevada does no X  X, possibly X  Yes, if threshold number of instate customers is exceeded X  X  Ohio does not in	have received, or in lieu of the CIT X  X X X X t impose a corpo X X, possibly  "Nexus requires physical spresence in the state".	x  X  X  X  A  A  A  A  A  A  A  A  A  A	X X X X X X  *Nexus requires physical presence in the state".  X X X	X  X  X  X  X  X  *Nexus requires physical presence in the state".  X  X  X	"Nexus requires physical presence in the state".

South Carolina	Х	Depends on additional facts	Depends on additional facts	Depends on additional facts	Χ	Х
South Dakota	South Dakota	does not impose a	corporate incon	ne tax		
Tennessee						
Texas					Х	
Utah	Х	Х	Х	Х	Х	
Vermont						
Virginia						
Washington	Washington de	oes not impose a c	orporate income	tax		
West Virginia	Х	X	Х	Х	Х	
Wisconsin	Х	Depends on facts	Х	Х		Depends on facts
Wyoming	Wyoming does	s not impose a cor	porate income ta	ıx		

#### Solicitation via Web Sites/Debt Obligations Secured by In-State Property

Financial Institutions (Part 2)
Solicitation via Web Sites/Debt Obligations Secured by In-State Property

L	ea	ei	no	<b>!</b> :
_	~9	•		••

X These activities create income tax nexus NA Not applicable

NR Not reported

	Solicits Loans or Credit Cards Via Internet Web Site	Purchased Mort- gages in Se- condary Market on In-State Property	Purchased Con- sumer Loans to State Residents in Secondary Market, Secured by Tangible Per- sonal Property	it Card Receiv- ables of State Residents in Se-	Made Consumer Loans Secured by In-State Tangible Personal Property to State Residents
Alabama	Not subject to incor	ne tax levy			
Alaska	NR	NR	NR	NR	NR
Arizona		Х	Х		Х
Arkansas		Х	Х	Х	Х
California	Depends on facts and circumstances.	See Cal. Corp. Code §2104	See Cal. Corp. Code §2104	See Cal. Corp. Code §2104	Х

**Note.** While physical presence will create nexus, it is not an indispensable element of nexus. A nexus determination depends on all the facts and circumstances. Starting in 2011, California has added to its "doing business" nexus standard a factor presence test. See Cal. Rev. & Tax Code §23101. The factor presence test in Cal. Rev. & Tax Code §23101 does not eliminate the old nexus standard which provides that every corporation "actively engaging in any transaction for the purpose of financial or pecuniary gain or profit" in California is "doing business" in California. Furthermore, answers to questions addressing highly factual areas, specifically relating to nexus, are necessarily general in nature and may change based upon the specific fact pattern presented and the constantly changing nature of the law regarding nexus. These answers make no attempt to address the imposition of any fee or license, filing requirements, distinctions between nexus and doing business, withholding responsibilities, or the consequences of unity and foreign commerce.

Colorado		Х	Х	Х	Х
Connecticut	Х	NR	Х	NR	No written guidance
Delaware	File with Delaware E	Bank Commissione	r's Office		
District of		Х	Х	Х	Х
Columbia					
Florida		Х	Х	Х	Х
Georgia		Depends on facts	Depends on facts		Х

Hawaii	Subject to tax on f	•			
ldaho		X, effective 1-1-08	X, effective 1-1-08		X, effective 1-1-0
Illinois	access to all pertine prevailing principles	nt information. Pleas of jurisprudence und	in the context of an a e note that Illinois det ler the Commerce and s in each case. For fu	ermines "doing busin d Due Process Claus	ness" utilizing the ses of the United
Indiana	X	X	X	Х	Х
lowa					X
Kansas					Х
Kentucky					
Louisiana					
Maine		X	X	Х	X
Maryland			X	Х	Х
Massachusetts		Depends on facts	Depends on facts	Depends on facts	Depends on facts
Note: See Directive	95-6	•	·	·	·
Michigan	X, if solicitation constitutes "active solicitation" and taxpayer has \$350,000 or more				
	in gross receipts sourced to Michigan effect 01/0112, and re	placed the Michigan			
that have been app and pay the tax imp <b>Minnesota</b>	sourced to Michigan	eplaced the Michigan received, or have be	een assigned certain	certified credits may	elect to file a return
that have been app and pay the tax imp Minnesota Mississippi	sourced to Michigan effect 01/0112, and re- roved to receive, have	eplaced the Michigan received, or have be eu of the CIT until the	een assigned certain e e certified credits are e	certified credits may described as the certified credits may describe the certified credits and certified credits may describe the certified credits and certified credits may describe the certified credits and certified credits are considered credits and certified credits are certified credits and certified credits and certified credits and certified credits are certified credits and certified credits and certified credits and certified credits are certified credits and certified credits and certified credits are certified credits and certified credits and certified credits are certified credits and certified credits and certified credits are certified credits and certified credits are certified credits and certified credits and certified credits are certifi	elect to file a return ished. X
that have been app and pay the tax imp Minnesota Mississippi	sourced to Michigan effect 01/0112, and re- roved to receive, have	eplaced the Michigan received, or have be	een assigned certain	certified credits may	elect to file a return ished. X X
that have been app and pay the tax imp Minnesota Mississippi Missouri Montana	sourced to Michigan effect 01/0112, and re- roved to receive, have	eplaced the Michigan received, or have be eu of the CIT until the	een assigned certain e e certified credits are e	certified credits may described as the certified credits may describe the certified credits and certified credits may describe the certified credits and certified credits may describe the certified credits and certified credits are considered credits and certified credits are certified credits and certified credits and certified credits and certified credits are certified credits and certified credits and certified credits and certified credits are certified credits and certified credits and certified credits are certified credits and certified credits and certified credits are certified credits and certified credits and certified credits are certified credits and certified credits are certified credits and certified credits and certified credits are certifi	elect to file a return ished. X
that have been app and pay the tax imp Minnesota Mississippi Missouri Montana	sourced to Michigan effect 01/0112, and re roved to receive, have posed by the MBT in lie	eplaced the Michigan received, or have be eu of the CIT until the X	een assigned certain ee certified credits are e	certified credits may dexhausted or extinguing	elect to file a return ished. X X
that have been app and pay the tax imp Minnesota Mississippi Missouri Montana Nebraska	sourced to Michigan effect 01/0112, and re roved to receive, have posed by the MBT in lie	eplaced the Michigan received, or have been of the CIT until the X	een assigned certain e certified credits are e	certified credits may dexhausted or extinguing	elect to file a return ished. X X X
that have been app and pay the tax imp Minnesota Mississippi Missouri Montana Nebraska Nevada	sourced to Michigan effect 01/0112, and re roved to receive, have posed by the MBT in lie	eplaced the Michigan received, or have be eu of the CIT until the X	een assigned certain ee certified credits are e	certified credits may dexhausted or extinguing	elect to file a return ished. X X
that have been app and pay the tax imp Minnesota Mississippi Missouri Montana Nebraska Nevada	sourced to Michigan effect 01/0112, and re roved to receive, have posed by the MBT in lie	eplaced the Michigan received, or have be eu of the CIT until the  X  mpose a corporate X	een assigned certain e certified credits are e	certified credits may dexhausted or extinguing X	elect to file a return ished.  X  X  X  X
that have been app and pay the tax imp Minnesota Mississippi Missouri Montana Nebraska Nevada New Hampshire New Jersey	sourced to Michigan effect 01/0112, and re proved to receive, have posed by the MBT in lie	eplaced the Michigan received, or have been of the CIT until the X	een assigned certain ee certified credits are e	certified credits may dexhausted or extinguing X	elect to file a return ished. X X X
that have been appeand pay the tax impeand pay	sourced to Michigan effect 01/0112, and re- proved to receive, have bosed by the MBT in lie  Nevada does not in  Nexus requires phy	eplaced the Michigan received, or have be eu of the CIT until the  X  mpose a corporate  X  x  x  x  rsical presence in the	een assigned certain e certified credits are e	certified credits may dexhausted or extinguing X	elect to file a return ished.  X  X  X  X  X
that have been appand pay the tax impand pay the tax impandinesota Mississippi Missouri Montana Nebraska Nevada New Hampshire New Jersey New Mexico New York North Carolina	sourced to Michigan effect 01/0112, and re- proved to receive, have posed by the MBT in lie  Nevada does not in  Nexus requires phy X	eplaced the Michigan received, or have been of the CIT until the X	een assigned certain ee certified credits are e	certified credits may dexhausted or extinguing X	elect to file a return ished.  X  X  X  X  X  X
that have been appeand pay the tax impeand pay	sourced to Michigan effect 01/0112, and re- proved to receive, have posed by the MBT in lie  Nevada does not in  Nexus requires phy  X  X	eplaced the Michigan received, or have be eu of the CIT until the  X  mpose a corporate X  x  x  x  x  x  x  x  x  x  x  x  x	een assigned certain ee certified credits are extended to the certified to the certified credits are extended to the certified credits are extende	certified credits may dexhausted or extingular X	elect to file a return ished.  X  X  X  X  X  X  X  X
that have been appeand pay the tax impeand pay	sourced to Michigan effect 01/0112, and re- proved to receive, have posed by the MBT in lie  Nevada does not in  Nexus requires phy  X  X	eplaced the Michigan received, or have be eu of the CIT until the  X  mpose a corporate X  x  x  x  x  x  x  x  x  x  x  x  x	een assigned certain ee certified credits are e	certified credits may dexhausted or extingular X	elect to file a return ished.  X  X  X  X  X  X  X  X
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that have been appeared pay the tax impeared pay th	sourced to Michigan effect 01/0112, and re- proved to receive, have posed by the MBT in lie  Nevada does not in  Nexus requires phy  X  X  Ohio does not imposed.	eplaced the Michigan received, or have be eu of the CIT until the  X  mpose a corporate X  x  x  x  x  x  x  x  x  x  x  x  x	een assigned certain ee certified credits are extended to the certified to the certified credits are extended to the certified credits are extende	certified credits may dexhausted or extingular X	elect to file a return ished.  X  X  X  X  X  X  X  X
that have been appeand pay the tax impeand pay	sourced to Michigan effect 01/0112, and re roved to receive, have bosed by the MBT in lie  Nevada does not in  Nexus requires phy  X  X  Ohio does not imposed.	eplaced the Michigan received, or have be eu of the CIT until the  X  mpose a corporate X  x  x  x  x  x  cical presence in th X	een assigned certain e certified credits are expected by the certified	certified credits may dexhausted or extinguing X	elect to file a return ished.  X  X  X  X  X  X  X
that have been appeand pay the tax impeand pay	sourced to Michigan effect 01/0112, and re- proved to receive, have posed by the MBT in lie  Nevada does not in  Nexus requires phy  X  X  Ohio does not imposed.	eplaced the Michigan received, or have be eu of the CIT until the  X  mpose a corporate  X  sical presence in th  X  ose a corporate inc	een assigned certain e certified credits are expected assigned certain expected assigned certain expected as a certified credits are expected as a certified credit as a certified credi	x  X  X	elect to file a returnished.  X  X  X  X  X  X  X  X  X  X  X  X  X
that have been appeand pay the tax impeand pay	sourced to Michigan effect 01/0112, and re- proved to receive, have posed by the MBT in lie  Nevada does not in  Nexus requires phy  X  X  Ohio does not imposed.	eplaced the Michigan received, or have be eu of the CIT until the  X  mpose a corporate  X  sical presence in th  X  ose a corporate inc	een assigned certain e certified credits are expected assigned certain expected assigned certain expected as a certified credits are expected as a certified credit as a certified credi	x  X  X	elect to file a return ished.  X  X  X  X  X  X  X  X  X  X  X  X  X
that have been app and pay the tax imp	Nevada does not in  Nexus requires phy  X  Chio does not imposed by the MBT in lies  Nexus requires phy  X  X  X  X	eplaced the Michigan received, or have been of the CIT until the X  mpose a corporate X  rsical presence in the X  ose a corporate incompany X  Depends on additional facts	een assigned certain ee certified credits are expected assigned certain expected assigned certain expected as a certified credits are expected as a certified credit as a certif	X  X  Depends on additional facts	elect to file a return ished.  X  X  X  X  X  X  X  X  X  X  X  Depends on additional facts
that have been appeand pay the tax impeand pay	Nevada does not in  Nexus requires phy  X  Chio does not imposed by the MBT in lies  Nexus requires phy  X  X  X  X	eplaced the Michigan received, or have been of the CIT until the X  mpose a corporate X  rsical presence in the X  ose a corporate incompany X  Depends on additional facts	een assigned certain e certified credits are expected assigned certain expected assigned certain expected assigned certain expected assigned certain expected assigned assigne	X  X  Depends on additional facts	elect to file a return ished.  X  X  X  X  X  X  X  X  X  X  X  Depends on additional facts

Vermont					
Virginia					
Washington	Washington does not in	npose a corporate	income tax		
West Virginia		Х	Х		X
Wisconsin	Depends on facts	Х	Х	Depends on facts	X
Wyoming	Wyoming does not imp	ose a corporate in	come tax		

### Servicing Loans/Telemarketing Firm/Foreclosures

## Financial Institutions (Part 3) Servicing Loans/Telemarketing Firm/Foreclosures

Legend:	•
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X These activities create income tax nexus

NA Not applicable NR Not reported

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	Hires Unrelated Hires Telemark		Hires Telemarketing	
	Party In-State to Service Loans	Hires Related Party In- State to Service Loans	Firm In-State to Market Credit Cards or Loans	
Alabama	Not subject to income	tax levy		
Alaska	NR	NR	NR	NR
Arizona	X	Х	Х	Х
Arkansas	X	Χ	Х	Х
California	X, See Cal. Corp. Code §2104	Х		X, See Cal. Corp. Code §2104

**Note.** While physical presence will create nexus, it is not an indispensable element of nexus. A nexus determination depends on all the facts and circumstances. Starting in 2011, California has added to its "doing business" nexus standard a factor presence test. See Cal. Rev. & Tax Code §23101. The factor presence test in Cal. Rev. & Tax Code §23101 does not eliminate the old nexus standard which provides that every corporation "actively engaging in any transaction for the purpose of financial or pecuniary gain or profit" in California is "doing business" in California. Furthermore, answers to questions addressing highly factual areas, specifically relating to nexus, are necessarily general in nature and may change based upon the specific fact pattern presented and the constantly changing nature of the law regarding nexus. These answers make no attempt to address the imposition of any fee or license, filing requirements, distinctions between nexus and doing business, withholding responsibilities, or the consequences of unity and foreign commerce.

Colorado						
Connecticut	NR	NR	Х	X		
Note. See Informationa	al Publication 2010 (29.1	I), Q&A on Economic Next	ıs			
Delaware	File with Delaware E	Bank Commissioners Office	ce			
District of Columbia	X	X		Х		
Florida	X	X	Х	Х		
Georgia	Х	Х	Х	Х		
Hawaii	Х	Х	Х	Depends on facts and circumstances		
	Subject to tax on fin	nancial corporations				
Idaho	X, effective 1/1/08	X, effective 1/1/08	X, effective 1/1/08	X, effective 1/1/08		
Illinois	Nexus determinations can only be made in the context of an audit wherein the auditor would have full access to all pertinent information. Please note that Illinois determines "doing business" utilizing the prevailing principles of jurisprudence under the Commerce and Due Process Clauses of the United States Constitution as applied to the facts in each case. For further information, see 86 Ill. Admin. Code § 100.9720.					
Indiana		Х	X			

lowa	X	Χ	X	X
Kansas		Х		Х
Kentucky				
Louisiana				X, unless taxpayer is an organization under La. Rev. Stat. §12:302(K) & (L).
Maine	X	Х		X
Maryland	Not if unrelated	Х	Х	
Massachusetts	X	Х		X
Note: See Directive	95-6			
Michigan	X	Х	Х	X
that have been approand pay the tax impo	effect 01/0112, and replaced the oved to receive, have received, seed by the MBT in lieu of the C	or have been assigned CIT until the certified cre	certain certified cre dits are exhausted o	dits may elect to file a return
Minnesota	X	X	X	
Mississippi				
Missouri	X	X	X	X
Montana	X	X	X	X
Nebraska		X		X, if a financial institution takes title to the property
Nevada	Nevada does not impose	a corporate income t	ax	
New Hampshire	X	X	Х	Х
New Jersey			Х	X
New Mexico	X	Х		X
New York	Nexus requires physical	presence in the state.		
North Carolina	X	X	Х	Х
North Dakota	X	Х		Х
Ohio	Ohio does not impose a	corporate income tax.		
Oklahoma	·			
Oregon	X	Х	Х	X
Pennsylvania	X	Х	Х	X
Rhode Island				X
South Carolina	X	Х	Х	X
South Dakota	South Dakota does not i	mpose a corporate inc	come tax	
Tennessee				Х
Texas	Х	Х	Х	Х
Utah	X	Х		Х
Vermont				
Virginia				Х
Washington	Washington does not imp	oose a corporate incor	ne tax	

Χ

West Virginia

Wisconsin

Wyoming

Χ

Х

Wyoming does not impose a corporate income tax.....

Χ

Χ

Χ