

70th Annual UT-CLE Taxation Conference
November 30, 2022, Austin, Texas

Multistate SALT Issues and Business Migration



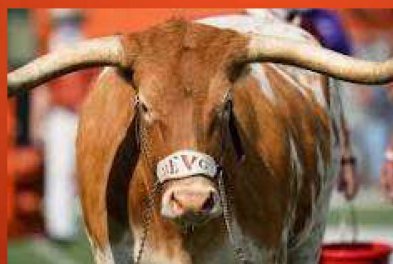
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What Does it Mean to Relocate?

- ▶ Headquarters
- ▶ Offices
- ▶ People
- ▶ Property
- ▶ Equipment

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Registration Requirements

- ▶ Secretary of State
- ▶ Formation in Texas
- ▶ Registering with the Comptroller
 - ▶ Franchise tax
 - ▶ Sales and use tax
 - ▶ Other taxes

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Nexus Background

- ▶ Taxing jurisdiction
- ▶ Affiliate nexus
- ▶ Representatives in a state
- ▶ State law nexus trends

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"Multistate SALT Issues and Business Migration"