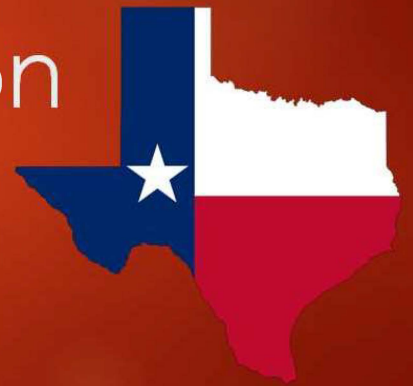


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# Multistate SALT Issues and Business Migration



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## Panelists:



**Steve Moore**

Partner,  
Jackson Walker LLP



**Christi Mondrik**

JD, CPA, TBLS Certified – Tax Law  
Mondrik & Associates

*Mondrik & Associates*

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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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