

70<sup>th</sup> Annual UT-CLE Taxation Conference  
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# Multistate SALT Issues and Business Migration



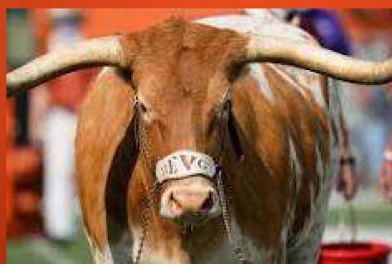
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## Panelists:



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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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