



Peisner Johnson & Company
Acceptability of Affidavit/Letter with No Nexus Statement as of 8/6/2014

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Chart indicates whether an affidavit/letter with a no nexus statement is acceptable in a ship to state if the issuer does not have nexus.

State	Is an affidavit/letter with a no nexus statement a form of acceptable documentation in a ship to state if the issuer has no nexus?	Comments	Citation	CCH ¶
Alabama	No		Ala. Admin. Code r. 810-6-3-.35	Alabama 60-340
Arizona	No		Transaction Privilege Tax Ruling TPR 95-13	Arizona 60-340
Arkansas	No		Ark. Reg. GR-5	Arkansas 60-340
California	No		18 Cal. Code Regs. §1706	California 60-340 Yetter Practical Analysis
Colorado	Yes		General Information Letter GIL 2007-31	Colorado 60-340 Yetter Practical Analysis
Connecticut	No		Conn. Gen. Stat. §12-407(a)(3)(A) Steelcase, Inc. v. Commissioner	Connecticut 60-340
District of Columbia	No		D.C. Code Ann. §47-2001(n)(1)	District of Columbia 60-340
Florida	Yes		Fla. Admin. Code Ann. r. 12A-1.091(10)	Florida 60-340
Georgia	No		Sales and Use Tax Policy for Third-Party Drop Shipment Transactions	Georgia 60-340 Yetter Practical Analysis
Hawaii	It is not a statutory requirement for the Manufacturer to collect the GET on its sale to Distributor. Whether the seller passes the tax forward to the customer is a matter of private contractual agreement. No documentation is required for the Manufacturer to accept from the Distributor		Haw. Reg. 18-237-13-02.01	Hawaii 60-340 Yetter Practical Analysis
Idaho	Yes		IDAPA 35.01.02.022	Idaho 60-340
Illinois	No		Ill. Admin. Code tit. 86, §130.225	Illinois 60-340 Yetter Practical Analysis
Indiana	No; however, the Department can accept a statement from the distributor, which includes the Distributor's name, address, federal ID number or Social Security number, a description of the article purchased, a statement that the articles are to be resold by the Distributor, and an authorized signature of the Distributor.		Information Bulletin #57	Indiana 60-340
Iowa	State did not respond		Iowa Admin. Code r. 701-18.55	Iowa 60-340 Yetter Practical Analysis
Kansas	No		Kan. Stat. Ann. §79-3651(c) Notice 07-03	Kansas 60-340 Yetter Practical Analysis
Kentucky	No		103 Ky. Admin. Regs. 31:111-3	Kentucky 60-340

Louisiana	Non-dealer Distributors are required to document their non-dealer status in the records of the Manufacturer so Manufacturer will not be held liable for not having collected sales tax. The necessary documentation can be presented in letter format.		Revenue Ruling 05-006	Louisiana 60-340 Yetter Practical Analysis
Maine	Yes, if it contains the required information		Code Me. R. 301	Maine 60-340
Maryland	N/A		Md. Regs. Code tit. 3, §03.06.01.14(l)	Maryland 60-340
Massachusetts	Yes, but only if Consumer is a registered MA vendor purchasing for resale		Mass. Gen. Laws ch. 64H, §1 TIR 04-26	Massachusetts 60-340
Michigan	No		Mich. Comp. Laws §205.54k	Michigan 60-340 Yetter Practical Analysis
Minnesota	No		Sales and Use Tax Fact Sheet No. 110	Minnesota 60-340 Yetter Practical Analysis
Mississippi	No		Miss. Sales Tax Reg. 35.IV.3.05	Mississippi 60-340
Missouri	No		Letter Ruling LR 3726	Missouri 60-340 Yetter Practical Analysis
Nebraska	No		Neb. Rev. Stat. §77-2701.34	Nebraska 60-340 Yetter Practical Analysis
Nevada	No		Nev. Rev. Stat. §372.155	Nevada 60-340
New Jersey	No		N.J. Admin. Code tit.18, §18:24-10.6(d) Publication ANJ-10	New Jersey 60-340
New Mexico	No		N.M. Admin. Code tit. 3, §3.2.13.9 N.M. Admin. Code tit. 3, §3.2.201.13	New Mexico 60-340 Yetter Practical Analysis
New York	No		TSB-M-98(3)§	New York 60-340 Yetter Practical Analysis
North Carolina	Yes		Technical Bulletin 42-4	North Carolina 60-340
North Dakota	Yes		N.D. Cent. Code §57-39.4-18(1)(h)	North Dakota 60-340
Ohio	No		Information Release ST 1989-01	Ohio 60-340 Yetter Practical Analysis
Oklahoma	No		Okla. Admin. Code §710:65-13-200	Oklahoma 60-340
Pennsylvania	No		Letter Ruling SUT 99-134	Pennsylvania 60-340 Yetter Practical Analysis
Rhode Island	No		R.I. Gen. Laws §44-18.1-18(A)(8)	Rhode Island 60-340 Yetter Practical Analysis
South Carolina	State did not respond		Revenue Ruling 98-8	South Carolina 60-340
South Dakota	No		S.D. Codified Laws §10-45-61	South Dakota 60-340
Tennessee	No		Tenn. Code. Ann. §67-6-102 Tenn. Comp. R. & Regs. 1320-5-1-.96	Tennessee 60-340 Yetter Practical Analysis
Texas	No		34 Tex. Admin. Code §3.285(d)	Texas 60-340 Yetter Practical Analysis
Utah	Yes		Private Letter Ruling 03-001	Utah 60-340
Vermont	No		Vt. Code R. 1.9701(5)-3	Vermont 60-340
Virginia	No		Ruling of Commissioner, P.D. 98-142	Virginia 60-340
Washington	No		Wash. Admin. Code §458-20-193(11)(h)	Washington 60-340 Yetter Practical Analysis
West Virginia	Yes		W. Va. Code St. R. §11-15B-24(a)(8)	West Virginia 60-340
Wisconsin	No		Sales and Use Tax Report No. 1-10	Wisconsin 60-340 Yetter Practical Analysis
Wyoming	No		Wyo. DOR Rule Ch. 2, §15(i)	Wyoming 60-340

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