



Peisner Johnson & Company

Acceptability of an MTC Certificate with a Home State Number as of 8/6/2014

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Chart indicates whether an MTC certificate with a home state number is acceptable in a ship to state if the issuer does not have nexus.

State	Is the MTC certificate with a home state number 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	Yes		Transaction Privilege Tax Ruling TPR 95-13	Arizona 60-340
Arkansas	Yes		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	State did not respond		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	No		Fla. Admin. Code Ann. r. 12A-1.091(10)	Florida 60-340
Georgia	Yes		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. If distributor does not have an Idaho seller's permit he should state that he has no nexus with Idaho on the certificate.		IDAPA 35.01.02.022	Idaho 60-340
Illinois	Yes, but must have have Illinois registration number or Illinois resale number		Ill. Admin. Code tit. 86, §130.225	Illinois 60-340 Yetter Practical Analysis
Indiana	No		Information Bulletin #57	Indiana 60-340
Iowa	Yes, if required information is included		Iowa Admin. Code r. 701-18.55	Iowa 60-340 Yetter Practical Analysis
Kansas	Yes		Kan. Stat. Ann. §79-3651(c) Notice 07-03	Kansas 60-340 Yetter Practical Analysis
Kentucky	Yes		103 Ky. Admin. Regs. 31:111-3	Kentucky 60-340
Louisiana	No		Revenue Ruling 05-006	Louisiana 60-340 Yetter Practical Analysis
Maine	Yes		Code Me. R. 301	Maine 60-340
Maryland	N/A		Md. Regs. Code tit. 3, §03.06.01.14(I)	Maryland 60-340
Massachusetts	No		Mass. Gen. Laws ch. 64H, §1 TIR 04-26	Massachusetts 60-340

Michigan	Yes		Mich. Comp. Laws §205.54k	Michigan 60-340 Yetter Practical Analysis
Minnesota	Yes, as long as it contains the required information		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	Yes		Letter Ruling LR 3726	Missouri 60-340 Yetter Practical Analysis
Nebraska	Yes		Neb. Rev. Stat. §77-2701.34	Nebraska 60-340 Yetter Practical Analysis
Nevada	Yes		Nev. Rev. Stat. §372.155	Nevada 60-340
New Jersey	Yes		N.J. Admin. Code tit.18, §18:24-10.6(d) Publication ANJ-10	New Jersey 60-340
New Mexico	Yes		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)S	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	Yes		Information Release ST 1989-01	Ohio 60-340 Yetter Practical Analysis
Oklahoma	State did not respond		Okla. Admin. Code §710:65-13-200	Oklahoma 60-340
Pennsylvania	No. Only acceptable with PA registration number.		Letter Ruling SUT 99-134	Pennsylvania 60-340 Yetter Practical Analysis
Rhode Island	Yes		R.I. Gen. Laws §44-18.1-18(A)(8)	Rhode Island 60-340 Yetter Practical Analysis
South Carolina	Yes, if contains required information provided in SC Revenue Procedure 08-2		Revenue Ruling 98-8	South Carolina 60-340
South Dakota	No		S.D. Codified Laws §10-45-61	South Dakota 60-340
Tennessee	No. Only acceptable with TN registration number		Tenn. Code Ann. §67-6-102 Tenn. Comp. R. & Regs. 1320-5-1-.96	Tennessee 60-340 Yetter Practical Analysis
Texas	Yes		34 Tex. Admin. Code §3.285(d)	Texas 60-340 Yetter Practical Analysis
Utah	Utah state TC-721 required with Utah number or TC-721NR if meet criteria		Private Letter Ruling 03-001	Utah 60-340
Vermont	Yes		Vt. Code R. 1.9701(5)-3	Vermont 60-340
Virginia	No		Ruling of Commissioner, P.D. 98-142	Virginia 60-340
Washington	Yes, if it contains the required information		Wash. Admin. Code §458-20-193(11)(h)	Washington 60-340 Yetter Practical Analysis
West Virginia	Yes, if it contains the required information		W. Va. Code St. R. §11-15B-24(a)(8)	West Virginia 60-340
Wisconsin	Yes, if it contains Distributor's Home State registration number		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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Date Prepared: 8/6/2014 6:29:08 PM