

**State Guidance related to COVID-19: Telecommuting Issues**  
**Updated last on November 23, 2020**

<u>State</u>	<u>Nexus imposed due to telecommuting?</u>	<u>State Guidance</u>	<u>What state gets to tax the income of a telecommuter?</u>	<u>State Guidance</u>
<b>Alabama</b>	No	The Alabama DOR issued guidance that “Alabama will not consider temporary changes in an employee’s physical work location during periods in which temporary telework requirements are in place due to the pandemic to impose nexus or alter apportionment of income for any business.” <b><u>AL DOR, Alabama Department of Revenue Coronavirus (COVID-19) Updates</u></b>	Employee’s regular place of work (i.e., the employer’s home state)	“Alabama will not change withholding requirements for businesses based on an employee’s temporary telework location within Alabama that is necessitated by the pandemic and related federal or state measures to control its spread.” <b><u>AL DOR, Alabama Department of Revenue Coronavirus (COVID-19) Updates</u></b>
<b>Alaska</b>	Yes  (for corporate income tax)	Checkpoint surveyed all 50 states, and the Alaska DOR replied that “Alaska does not have any de minimis standard or exception provided in statute or regulation, so an employee whose compensation is assignable to Alaska under 15 AAC 19.241 would create nexus for that business entity.” (Email on File with Checkpoint Catalyst, 05/18/2020.)		No state income tax
<b>Arizona</b>	No  (for corporate income tax)  Maybe  (for transaction privilege tax)	Checkpoint surveyed all 50 states, and the Arizona DOR replied that the agency “has determined that in general, there is no requirement to waive nexus” for corporate privilege tax. “Telecommuting in Arizona would establish income tax nexus for the employer.” However, “if the employee is only telecommuting in this state due to COVID-19 the Department will not consider such telecommuting		No guidance

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		<p>as creating nexus." (Email on File with Checkpoint Catalyst, 05/21/2020.)</p> <p>The Arizona DOR also replied that the agency "has determined that in general, there is no requirement to waive nexus" for transaction privilege tax purposes. The agency takes the position that "for purposes of transaction privilege tax or TPT nexus, the physical presence standards are not affected by COVID-19. Generally, in this situation, an employee's in-state activities would not be significantly associated with their employer's ability to establish and maintain a market in Arizona." (Email on File with Checkpoint Catalyst, 05/21/2020.)</p>		
<b>Arkansas</b>	No guidance	Checkpoint surveyed all 50 states, and the Arkansas Department of Finance and Administration replied that "Arkansas has not issued any guidance on suspending nexus rules due to telecommuting because of COVID19. (Email on File with Checkpoint Catalyst, 06/05/2020.)	POSSIBLY employee's regular place of work (i.e., the employer's home state)	Arkansas hasn't issued any guidance on this, but it generally follows the convenience rule, where taxpayers must source days working from home back to the location of their regular place of work.
<b>California</b>	No  (for franchise tax purposes)	<p>The California Franchise Tax Board issued guidance on the "stay-at-home" executive order including the following question and response: "Will California treat a corporation that had no previous connections with California as doing business if it has an employee who is currently teleworking in California due to Executive Order N-33-20?"</p> <p>No. California will not treat an out-of-state corporation whose only connection to California is the presence of an employee who is currently</p>	State from where employee is telecommuting (i.e., employee's home state)	<p>The California Franchise Tax Board issued guidance on the "stay-at-home" executive order including the following question and response: "Scenario 1: You work for an out-of-state employer and receive a W-2 from them. You temporarily relocate to California. Do you need to file a California return and pay California income tax?"</p> <p>Answer: Yes. As a nonresident who relocates to California for any portion of</p>

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		<p>teleworking in California due to Executive Order N-33-20 as being actively engaged in a transaction for the purposes of financial or pecuniary gain or profit. Also, California will not include the compensation attributable to an employee who is currently teleworking due to Executive Order N-33-20 in the minimum payroll threshold set forth in California Revenue &amp; Taxation Code section 23101(b)(2)(4).”</p> <p>“Will California treat an out-of-state corporation as exceeding the protections of PL 86-272 for California franchise tax purposes if it has an employee who is currently teleworking in California due to Executive Order No. 33-N-20?</p> <p>No. California will treat the presence of an employee who is currently teleworking in California due to the Governor's Executive Order as engaging in de minimis activities for purposes of P.L. 86-272 protection.” <b><u>CA Franchise Tax Board, COVID-19 Frequently Asked Questions for Tax Relief and Assistance</u></b></p>		<p>the year, you will have California source income during the period of time you performed services in California. You will need to file a California Nonresident or Part-Year Resident Income Tax Return (Form 540NR) return to report the California sourced portion of your compensation. One way to calculate the portion of your income that is California sourced is to multiply your total amount of income for the year by a ratio of your total number of days performing services in California over your total number of days performing services worldwide.</p> <p>Scenario 2: You work for a California employer and receive a W-2 from them. You relocate temporarily to California. Will you need to file a California return and pay California income tax?</p> <p>Answer: You need to file a California personal income tax return if you performed services in California for wages. Where you performed services determines how you file your taxes (not the location of your employer). Review Scenario 1 for more information.</p> <p>Scenario 3: You're an independent contractor who relocates temporarily to California. You have not had previous source income from California. Will you need to file a California return?</p>

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				<p>Answer: Maybe. If you are a nonresident independent contractor whose income was not previously considered California source, you would not create California source income simply by relocating temporarily to California. If a customer in California receives the benefit of your services in California, you will need to file a return. California source income for independent contractors is determined by looking to where the benefit of the service is received. The location where the independent contractor performs the work is not a factor.” <b><u>CA Franchise Tax Board, COVID-19 Frequently Asked Questions for Tax Relief and Assistance</u></b></p>
<b>Colorado</b>	Yes	<p>Checkpoint surveyed all 50 states, and the Colorado DOR replied that "there are not currently any executive orders or emergency rules in effect that modify the statutes and rules regarding income tax nexus. Any COVID-19 related tax changes are listed on the COVID-19 Updates web page." In addition, "there are not currently any executive orders or emergency rules in effect that modify the statutes and rules regarding sales tax nexus. Any COVID-19 related tax changes are listed on the COVID-19 Updates web page." (Email on File with Checkpoint Catalyst, 5/19/2020.)</p>	State from where employee is telecommuting (i.e., employee’s home state)	<p>Checkpoint received information from the Colorado DOR that it is “not currently evaluating changes to the sourcing of wage income for nonresident individuals. Colo. Code Regs. § 39-22-109(3)(b)(i) generally requires a nonresident to apportion wage income to Colorado on the basis of Colorado work days to total work days. Colo. Rev. Stat. § 39-22-104(4)(t) provides a subtraction from net income on personal income tax returns for wages received by a nonresident while performing disaster-related work in Colorado during a disaster period.”</p>

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<b>Connecticut</b>	No guidance	Checkpoint surveyed all 50 states, and the Connecticut Department of Revenue Services replied that the agency "is in the process of developing such guidance, which will ensure fair and equitable treatment of Connecticut resident individuals, as well as Connecticut-based businesses." (Email on File with Checkpoint Catalyst, 5/18/2020.)	POSSIBLY employee's regular place of work (i.e., the employer's home state)...but it's complicated!	Connecticut hasn't issued any guidance on this, but, under a recent law change, it will allow a credit for taxes paid to other states on "convenience days." Also, Connecticut nonresidents who are commuting from a second home can apply the convenience rule so long as the state to which they are telecommuting to employs the convenience rule. Still, there is no word from Connecticut as to whether they would treat days worked at home due to COVID-19 lockdowns as convenience days.
<b>Delaware</b>	No guidance		POSSIBLY employee's regular place of work (i.e., the employer's home state)	Delaware hasn't issued any guidance on this, but it generally follows the convenience rule, where taxpayers must source days working from home back to the location of their regular place of work.
<b>D.C.</b>	No  (for corporation and unincorporated business tax purposes only)	The D.C. Office of Tax and Revenue announced that it "will not seek to impose corporation franchise tax or unincorporated business franchise tax nexus solely on the basis of employees or property used to allow employees to work from home (e.g., computers, computer equipment, or similar property) temporarily located in the District during the period of the declared public emergency and public health emergency, including any further extensions by the Mayor." <b><u>D.C. OTR, Tax Notice 2020-05, Apr. 10, 2020</u></b>  The D.C. Office of Tax and Revenue announced that it has extended this relief until 90 days after the Mayor declares an end to the public		No guidance

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		<p>emergency. <b><u>D.C. OTR, Tax Notice 2020-07, Sept. 3, 2020</u></b></p> <p>Checkpoint surveyed all 50 states, and the District of Columbia Office of Tax and Revenue replied that nexus-related "Notice 2020- 5 pertains to corporation franchise tax or unincorporated business franchise tax only. Sales and Use regulations haven't changed." The agency suggests that businesses follow its COVID-19 updates for the latest information. (Email on File with Checkpoint Catalyst, 05/19/2020.)</p>		
<b>Florida</b>	No guidance			No state income tax
<b>Georgia</b>	No	<p>The Georgia DOR posted to its FAQ's that "In response to the remote work requirements associated with the Corona Virus pandemic, the Department will not use someone's relocation, that is the direct result of temporary remote work requirements arising from and during the Corona Virus pandemic, as the basis for establishing Georgia nexus or for exceeding the protections provided by P.L. 86-272 for the employer of the temporarily relocated employee. . . .</p> <p>The temporary protections provided under this guidance will extend for periods of time where:</p> <ol style="list-style-type: none"> <li>1. There is an official work from home order issued by an applicable federal, state or local government unit, or</li> <li>2. Pursuant to the order of a physician in relation to the COVID-19 outbreak or due to an actual diagnosis of COVID-19, the employee is working at home. Additionally, the subsequent 14 days are</li> </ol>	Employee's regular place of work (i.e., the employer's home state)	<p>The Georgia DOR posted to its FAQ's that "if the employee is temporarily working in Georgia, wages earned during this time period would not be considered Georgia income and therefore the company is not required to withhold Georgia income tax. . . .</p> <p>The temporary protections provided under this guidance will extend for periods of time where:</p> <ol style="list-style-type: none"> <li>1. There is an official work from home order issued by an applicable federal, state or local government unit, or</li> <li>2. Pursuant to the order of a physician in relation to the COVID-19 outbreak or due to an actual diagnosis of COVID-19, the employee is working at home. Additionally, the subsequent 14 days are included in the time period to allow for a</li> </ol>

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		<p>included in the time period to allow for a return to normal work locations.</p> <p>Also:</p> <ol style="list-style-type: none"> <li>1. If the person remains in Georgia after the temporary remote work requirement has ended, the normal rules for determining nexus, the employee's wages, and the employer's income tax withholding obligation will apply.</li> <li>2. A company may not assert that solely having a temporarily relocated employee in Georgia, under the circumstances described above, creates nexus for the company or exceeds the protections of P.L. 86-272 for the company." <b><u>GA DOR, Coronavirus Tax Relief FAQs</u></b></li> </ol>		<p>return to normal work locations." <b><u>GA DOR, Coronavirus Tax Relief FAQs</u></b></p>
<b>Hawaii</b>	No guidance	Checkpoint surveyed all 50 states, and the Hawaii DOR replied that it "has not yet made a determination on your question, but it will probably be done on a case-by-case basis." (Email on File with Checkpoint Catalyst, 5/18/2020.)		No guidance
<b>Idaho</b>	Yes	Checkpoint surveyed all 50 states, and the Idaho State Tax Commission replied that "there have not been any changes to existing statutes or policies regarding nexus. The Tax Commission does not have that authority unilaterally. The Commissioners will continue to consider cases on an individual basis[;] they can resolve an individual situation. Idaho has less of those nexus issues than some other states. We don't have large urban areas near our borders for the most part. We have a few cross border communities, for example with Washington, where employees will work in Washington and live in Idaho. We don't expect the		Checkpoint received information from a spokesman the Idaho State Tax Commission who said that "the STC has not addressed this issue and will evaluate each situation on a case-by-case basis."

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		number [of] issues to increase dramatically due to the pandemic. If things change and it becomes necessary, we will have to alert the Governor and the Legislature for their consideration." (Email on File with Checkpoint Catalyst, 05/18/2020.)		
<b>Illinois</b>	No guidance	Checkpoint surveyed all 50 states, and the Illinois DOR replied that "nexus is a very complex question that must be determined based on individual facts and circumstances, so the Department will not be issuing any guidance related to nexus due to COVID-19." (Email on File with Checkpoint Catalyst, 05/18/2020.)	Illinois if employee is telecommuting from there for more than 30 days	Illinois Department of Revenue issued an informational bulletin that said that "out-of-state employers who normally would not be required to withhold Illinois income tax from employees that are Illinois residents may now be subject to Illinois withholding requirements. Employee compensation is subject to Illinois Income Tax Withholding when the employee has performed normal work duties in Illinois for more than 30 working days. If an Illinois resident employee has performed work for more than 30 working days from their home in Illinois for an out-of-state employer, the employer may be required to register with the Illinois Department of Revenue (IDOR) and withhold Illinois Income Tax from the employee." <b><u>Illinois Dept. of Rev. Info. Bulletin No. FY 2020-29, (May 1, 2020).</u></b>
<b>Indiana</b>	No  (for corporate income tax only)	Indiana issued guidance on its Coronavirus Information page that "the Indiana Department of Revenue will not use someone's relocation, that is the direct result of temporary remote work requirements arising from and during the COVID-19 pandemic health crisis, as the basis for establishing Indiana nexus or for exceeding the		No guidance



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		<p>protections provided by P.L. 86-272 for the employer of the temporary relocated employee.”</p> <p>“The temporary protections provided under this guidance will extend for periods of time where:</p> <ol style="list-style-type: none"> <li>1. there is an official work from home order issued by an applicable federal, state or local government unit, or</li> <li>2. pursuant to the order of a physician in relation to the COVID-19 outbreak or due to an actual diagnosis of COVID-19, plus 14 days to allow for return to normal work locations.</li> </ol> <p>If the person remains in Indiana after the temporary remote work requirement has ended, nexus may be established for that employer. Likewise, an employer may not assert that solely having a temporarily relocated employee in Indiana under the circumstances described above creates nexus for the business or exceeds the protections of P.L. 86-272 for the employer.” <b><u>IN DOR, Coronavirus Information</u></b></p> <p>Checkpoint surveyed all 50 states, and the Indiana DOR replied, "in answer to your question concerning sales tax, we are not currently offering temporary relief from the physical presence standards for determining whether a business must register to collect sales tax in the event that the business has an employee telecommuting from Indiana." (Email on File with Checkpoint Catalyst, 06/04/2020.)</p>		
<b>Iowa</b>	No	The Iowa DOR posted the following FAQ: “Will the presence of employees temporarily telecommuting from within Iowa solely as a result	State from where employee is telecommuting (i.e., employee’s home state)	The Iowa DOR posted the following FAQ: “Will Iowa individual income tax filing and withholding requirements change as a

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		<p>of states of emergency declared in response to COVID-19 establish Iowa income tax nexus for a business that does not otherwise have nexus in this state?</p> <p>No. . . . [W]hile Iowa’s state of emergency in response to COVID-19, or similar declared state of emergency in the state where the worker normally worked prior to the COVID-19 pandemic, remains in effect, the Department will not consider the presence of one or more employees working remotely from within Iowa solely due to the COVID-19 pandemic, by itself, sufficient business activity within the state to establish Iowa corporate income tax nexus. Nor does the Department consider such presence by non-sales employees due to the pandemic sufficient, by itself, to cause a corporation to lose the protections of Public Law 86-272. The position contained in this document only applies to states of emergency declared in response to COVID-19. This position does not extend to other facts and circumstances.” <b><u>IA DOR, COVID-19</u></b></p>		<p>result of temporary telecommuting due to COVID-19? No, Iowa individual income tax and withholding requirements have not been modified by the COVID-19 pandemic.</p> <p>Compensation for personal services rendered within the state of Iowa is subject to Iowa income tax, unless that income is exempted by a specific provision of Iowa law. . . . Nonresidents of Iowa who normally work in Iowa but are temporarily telecommuting in another state, or who normally work outside of Iowa but are temporarily telecommuting in Iowa, may need to adjust their income apportionment or their Iowa income tax return filing requirement.” <b><u>IA DOR, COVID-19</u></b></p>
<b>Kansas</b>	No guidance	Checkpoint surveyed all 50 states, and the Kansas DOR replied that the agency has not issued any guidance. (Email on File with Checkpoint Catalyst, 07/14/2020.)		No guidance
<b>Kentucky</b>	No guidance	The Kentucky DOR posted the following question and answer in its FAQs: “Does the presence of an employee working in Kentucky or any local jurisdiction due to restrictions related to the COVID-19 public health emergency create a nexus	State from where employee is telecommuting (i.e., employee’s home state)	The Kentucky DOR posted the following questions and answers in its FAQs: “Can a business continue to withhold income tax in the state and local jurisdiction where the employer is located?”

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		<p>for tax purposes in Kentucky or any local jurisdiction?  The Kentucky Department of Revenue (DOR) does not administer license, occupational, or other excise taxes imposed by cities, counties, and other local jurisdictions in this state. DOR will continue reviewing Kentucky state income tax nexus determinations on a case-by-case basis.” <b><u>KY DOR, COVID-19 Tax Relief: Frequently Asked Questions</u></b></p>		<p>. . . For Kentucky state income tax purposes, employers employing Kentucky residents, and/or nonresidents who reside in states with which Kentucky has a reciprocal agreement, will not need to change their current withholding practices during the period when these employees are working from home. Requirements for withholding of tax in either case remain unchanged by restrictions related to the COVID-19 public health emergency.”</p> <p>“Can an employee who is temporarily telecommuting continue to pay taxes to the state and local jurisdiction where the employer is located?  . . . For Kentucky state income tax purposes, employers employing Kentucky residents and/or nonresidents who reside in states with which Kentucky has a reciprocal agreement will not need to change their current withholding practices during the period when these employees are working from home. These employees’ Kentucky state income tax obligations remain unchanged by restrictions related to the COVID-19 public health emergency.” <b><u>KY DOR, COVID-19 Tax Relief: Frequently Asked Questions</u></b></p>
Louisiana	No	Checkpoint surveyed all 50 states, and the Louisiana DOR replied that it plans to issue a		No guidance

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	(for corporate income purposes only)	revenue ruling establishing that an employee's temporary relocation due to "remote work requirements which are imposed solely as a response to the COVID-19 public health emergency will not be used, on its own, as the basis for establishing nexus with Louisiana or for exceeding the protections imposed by P.L. 86-272 for the employer of the employee." Compensation received by "individuals for services rendered in a location which is different than an employee's ordinary work location and which relocation is due to temporary remote work requirements imposed solely as a response to the COVID-19 public health emergency" is sourced to "the employee's ordinary work location." However, this ruling will not apply for sales and use tax purposes. (Email on File with Checkpoint Catalyst, 05/20/2020.)		
<b>Maine</b>	No (for corporate and sales and use tax purposes)	<p>The Maine Department of Revenue issued a Tax Alert that provided:</p> <p><b>Corporate Tax Nexus</b>          "For tax years beginning in 2020, MRS will not consider the presence of one or more employees in this State, who commenced working remotely from Maine during the state of emergency and due to the COVID-19 pandemic, to establish, by itself, corporate income tax nexus."</p> <p><b>Sales Tax Nexus</b>          "For sales occurring in 2020, MRS will not consider the presence of one or more employees in this State, who commenced working remotely from Maine during the state of emergency and due to the COVID-19 pandemic, to constitute substantial</p>	Employee's regular place of work (i.e., the employer's home state)	Maine issued a Tax Alert that states that "Maine income tax withholding for wages paid in 2020 to a Maine resident suddenly working in Maine due to a state's COVID-19 state of emergency, will continue to be calculated as if the Maine resident were still working outside the State." In addition, "[f]or tax years beginning in 2020, the Mills Administration will introduce legislation in January to ensure Maine residents avoid double taxation as a result of COVID-19 related telework by allowing the tax credit for income tax paid to other jurisdictions if another jurisdiction is asserting an income tax obligation for the same income despite the employee no longer physically working in that

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		physical presence in this State for sales and use tax registration and collection duty purposes.” <b><u>Maine Tax Alert #2, October 2020</u></b>		jurisdiction due to COVID-19.” <b><u>Maine Tax Alert #2, October 2020</u></b>
<b>Maryland</b>	No	<p>Maryland issued a Tax Alert that stated that “the Comptroller’s Office does not intend to change or alter the facts and circumstances it has consistently used to determine nexus or income sourcing. . . . Consequently, the Office will recognize the temporary nature of a business’ interim workplace model and employee deployment in light of and during the current health emergency and will not use these temporary measures to impose business nexus, to alter the sourcing of business income, or to impose additional withholding requirements on the employer.” <b><u>Comptroller of MD, Tax Alert 5-04-20</u></b></p> <p>In addition, in Maryland, nexus is generally created by maintaining a business location in the state. “A residence of an employee or representative is not ordinarily considered a ‘business location’ of the employer unless the facts indicate otherwise.” Occasional or isolated use of the residence “will not normally cause the residence to be considered as a business location.” <b><u>MD Admin. Release No. 2, Sept. 1, 2009</u></b></p> <p>Checkpoint surveyed all 50 states, and the Maryland Comptroller’s Office replied that “if the seller’s only presence in the state is an employee or employees working temporarily in Maryland during the COVID-19 pandemic and their sales into Maryland are below the statutory threshold, the presence of the employee or employees will not</p>	State from where employee is telecommuting (i.e., employee’s home state)	<p>Maryland issued a Tax Alert that stated that “Maryland employer withholding requirements are not affected by the current shift from working on the employer’s premises to teleworking because taxability is determined by the employee’s physical presence. Generally, Maryland imposes income tax, and therefore a withholding requirement on employers, for employees domiciled in Maryland, statutory residents of Maryland, and non-residents receiving Maryland-sourced income. . . . Compensation paid to a Maryland nonresident who is teleworking in Maryland is Maryland-sourced income, and therefore, subject to withholding.” <b><u>Comptroller of MD, Tax Alert 5-04-20</u></b></p>

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		result in sales tax nexus." (Email on File with Checkpoint Catalyst, 05/20/2020.)		
<b>Massachusetts</b>	No  (for corporate and sales and use tax purposes)	<p>Massachusetts has issued an updated technical information release, which is effective “until the earlier of December 31, 2020, or 90 days after the state of emergency in Massachusetts is lifted. As of that date, the rules set forth in this TIR will cease to be in effect and the presence of an employee in Massachusetts, even if due solely to a Pandemic-Related Circumstance (as defined below), will trigger the same tax consequences as under Massachusetts law more generally.” The release also provided that:</p> <p><b>Corporate Tax</b>  “During the period that the rules in this TIR remain in effect, the presence of one or more employees working remotely from Massachusetts, due solely to a Pandemic-Related Circumstance, will not in and of itself trigger nexus for sales and use tax collection purposes.”</p> <p><b>Sales Tax</b>  “During the period that the rules in this TIR remain in effect, the presence of one or more employees working remotely from Massachusetts, due solely to a Pandemic-Related Circumstance, will not in and of itself trigger nexus for sales and use tax collection purposes.” <b><u>Mass. DOR, TIR 20-10, July 21, 2020</u></b></p>	Employee’s regular place of work (i.e., the employer’s home state)	Massachusetts adopted a final version of the previous emergency regulation which now says “all compensation received for services performed by a non-resident who, immediately prior to the Massachusetts COVID-19 state of emergency was an employee engaged in performing such services in Massachusetts, and who is performing services from a location outside Massachusetts due to a Pandemic-Related Circumstance will continue to be treated as Massachusetts source income subject to personal income tax . . . and personal income tax withholding.” A tax credit will be available under M.G.L. c. 62, section 6(a) for resident employees who worked in another state but are now required to work in Massachusetts because of the pandemic if they continue to incur an income tax liability under the sourcing rules of the state where they previously worked. “[T]he employer of such employee is not obligated to withhold Massachusetts income tax to the extent the employer remains required to withhold income tax with respect to the employee in such other state.” “A non-resident employee who, prior to the Massachusetts COVID-19 state of emergency, determined Massachusetts source income by apportioning based on

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				<p>days spent working in Massachusetts in accordance with 830 CMR 62.5A.1(5)(a), must continue to do so based on (1) the percentage of the employee's work days spent in Massachusetts during the period January 1 through February 29, 2020 as determined under 830 CMR 62.5A.1(5)(a), or (2) if the employee worked for the same employer in 2019, the apportionment percentage properly used to determine the portion of employee wages constituting Massachusetts source income on the employee's 2019 return." The regulation applies to the sourcing of wage income attributable to services performed commencing March 10, 2020 through the earlier of December 31, 2020, or 90 days after the date on which the Governor gives notice that the Massachusetts COVID-19 state of emergency is no longer in effect. <b>830 CMR 62.5A.3</b></p>
<b>Michigan</b>	Yes	<p>Checkpoint surveyed all 50 states, and the Michigan Department of Treasury replied that "the state of Michigan is not waiving nexus requirements due to virus-related telecommuting at this time. For the latest tax related updates, please continue to check the state Treasury Department's COVID-19 website." (Email on File with Checkpoint Catalyst, 05/19/2020.)</p>		No guidance
<b>Minnesota</b>	No	<p>The Minnesota DOR posted to its FAQ's that "The department will not seek to establish nexus for business income tax or sales and use tax solely</p>	<p>State from where employee is telecommuting (i.e., employee's home state)</p>	<p>The Minnesota DOR posted to its FAQ's the follow question and answer: "I'm temporarily telecommuting due to COVID-</p>

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	(for corporate or sales and use tax purposes)	because an employee is temporarily working from home due to the COVID-19 pandemic.” <b><u>MN DOR, COVID-19 FAQs for Businesses</u></b>		<p>19. Will my Minnesota Individual Income Tax filing requirement for tax year 2020 be affected?</p> <p>It depends if you're a Minnesota resident, part-year resident, or nonresident.</p> <p>Nonresidents or part-year residents: You may need to apportion your income based on the number of days you work from home.</p> <p>Nonresidents need to divide the number of days worked in Minnesota by the total number of days worked.” <b><u>MN DOR, COVID-19 FAQs for Individuals</u></b></p>
<b>Mississippi</b>	No	The Department issued guidance that “Mississippi will not use any changes in the employees temporary work locations due to the pandemic to impose nexus or alter apportionment of income for any business while temporary telework requirements are in place.” <b><u>Miss. DOR, Press Release, Mar. 26, 2020</u></b>	Employee’s regular place of work (i.e., the employer’s home state)	The Department issued guidance that “Mississippi will not change withholding requirements for businesses based on the employee’s temporary telework location. Mississippi residents are taxable on their total income, regardless of where they work. However, we will not impose any new withholding requirements on the employer.” <b><u>Miss. DOR, Press Release, Mar. 26, 2020</u></b>
<b>Missouri</b>	No guidance		State from where employee is telecommuting (i.e., employee’s home state)	The Missouri DOR presented at the Missouri Bar Taxation Committee annual meeting, and the presentation included the following frequently asked question and answer: “Are the wages I pay to employees in Missouri for ‘remote work’ subject to Missouri withholding?”



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				<p>Yes. Withholding obligations are determined by the state where the employee performs services for the employer in exchange for wages. This is the case whether the employee is performing services at the employer's work location or from the employee's home." (PowerPoint on File with Hodgson Russ, 11/19/2020.)</p>
<b>Montana</b>	Yes	<p>Checkpoint surveyed all 50 states, and the Montana DOR Revenue replied: "Regarding COVID-19 and employees temporarily or permanently working in this state, there are no Montana changes for corporate income tax nexus." (Email on File with Checkpoint Catalyst, 05/19/2020.)</p>		No guidance
<b>Nebraska</b>	Yes	<p>Checkpoint surveyed all 50 states, and the Nebraska DOR replied that the agency "has not made any changes reflecting a different position" for income tax or sales and use tax nexus "due to COVID-19." (Email on File with Checkpoint Catalyst, 06/02/2020.)</p>	Employee's regular place of work (i.e., the employer's home state)	<p>The Nebraska DOR posted the following FAQ: "Do employers/payors need to change how they report or remit income tax withholding for employees who were working onsite before the COVID-19 pandemic, but who are now temporarily working from an alternate site, including from home, to remain safe?"</p> <p>No. DOR will not require employers to change the state which was previously established in their payroll systems for income tax withholding purposes for employees who are now telecommuting or temporarily relocated to a work location within or outside Nebraska due to the COVID-19 pandemic. A change in work</p>

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				location is not required beginning with the date the emergency was declared, March 13, 2020, and ending on January 1, 2021, unless the emergency is extended.” <b><u>NE DOR, Frequently Asked Questions about the Income Tax Changes Due to the COVID-19 National Emergency</u></b>
<b>Nevada</b>	No guidance			No state income tax
<b>New Hampshire</b>	No guidance	Checkpoint surveyed all 50 states, and the New Hampshire Department of Revenue replied that it "does not have a position on this question to share with you at this time." (Email on File with Checkpoint Catalyst, 05/19/2020.)		No state income tax
<b>New Jersey</b>	No  (for corporate and sales and use tax purposes)	The Division of Taxation posted on its website that:  Corporate Tax: “As a result of COVID-19 causing people to work from home as a matter of public health, safety, and welfare, the Division will temporarily waive the impact of the legal threshold within N.J.S.A. 54:10A-2 and N.J.A.C. 18:7-1.9(a) which treats the presence of employees working from their homes in New Jersey as sufficient nexus for out-of-state corporations. In the event that employees are working from home solely as a result of closures due to the coronavirus outbreak and/or the employer's social distancing policy, no threshold will be considered to have been met.” <b><u>NJ Div. of Tax., Businesses</u></b>  Sales Tax:	The employer’s home state’s rules dictate which state gets the tax (i.e. NJ employer with nonresident employee working from home, withholding based on NJ rule of sourcing to where work is performed)	The Division of Taxation posted on its website the following question and answer: “Does the Division plan to issue any written guidance to employers in your state regarding how to source the wages of their employees who regularly work in your state but who are (or will be) telecommuting from an out-of-state home office or who are (or will be) temporarily relocated at an out-of-state employer location? Does the answer differ if the temporary relocation is to another office of the employer or the employee’s home office?  New Jersey sourcing rules dictate that income is sourced based on where the service or employment is performed based on a day’s method of allocation.

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		<p>“As a result of the COVID-19 pandemic, several employees have been required to work from their New Jersey home. The Division will temporarily waive the Sales Tax nexus standard which is generally met if an out-of-State seller has an employee working in this State. Thus, as long as the out-of-State seller did not maintain any physical presence other than employees working from home in New Jersey and is below the economic thresholds the Division will not consider the out-of-State seller to have nexus for Sales Tax purposes during this time period.” <b><u>NJ Div. of Tax., Telecommuter COVID-19 Employer and Employee FAQ</u></b></p>		<p>However, during the temporary period of the COVID-19 pandemic, wage income will continue to be sourced as determined by the employer in accordance with the employer’s jurisdiction. The Reciprocal Personal Income Tax Agreement between New Jersey and Pennsylvania eliminates wage sourcing issues for these employees as there is agreement to not tax the wages of a resident of the other state.</p> <p>Would the Division advise employers in your state to not change the current work state set-up for employees in their payroll systems who are now telecommuting or are temporarily relocated at an out-of-state employer location?</p> <p>The Division would not require employers to make that change for this temporary situation. However, employers must consider their unique circumstances and make that decision.” <b><u>NJ Div. of Tax., Telecommuter COVID-19 Employer and Employee FAQ</u></b></p>
<b>New Mexico</b>	No guidance			<p>Checkpoint was informed by a spokesman that the New Mexico Taxation and Revenue Department is not currently addressing this issue.</p>
<b>New York</b>	No guidance		Employee’s regular place of work (i.e., the employer’s home state)	<p>The Department of Taxation and Finance posted on its website the following response to FAQs: “My primary office is</p>

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				<p>inside New York State, but I am telecommuting from outside of the state due to the COVID-19 pandemic. Do I owe New York taxes on the income I earn while telecommuting?</p> <p>If you are a nonresident whose primary office is in New York State, your days telecommuting during the pandemic are considered days worked in the state unless your employer has established a bona fide employer office at your telecommuting location. There are a number of factors that determine whether your employer has established a bona fide employer office at your telecommuting location. In general, unless your employer specifically acted to establish a bona fide employer office at your telecommuting location, you will continue to owe New York State income tax on income earned while telecommuting.”</p> <p>“If I live in New York but work in another state, am I taxed twice?</p> <p>A person who lives in one state but works in another may have tax liability in both states, but typically will receive a tax credit in their state of residence to eliminate double taxation of that income. If you were a full-year or part-year resident of New York State and you had income sourced to and taxed by another</p>

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				state you may claim a nonrefundable resident credit against your New York State tax. This credit is allowable only for the portion of the tax that applies to income sourced to and taxed by the other taxing authority while you were a New York State resident." <b><u>N.Y. Dept. of Tax. &amp; Finance, Frequently Asked Questions about Filing Requirements, Residency, and Telecommuting for New York State Personal Income Tax</u></b>
<b>North Carolina</b>	No guidance			No guidance
<b>North Dakota</b>	No  (for corporate income tax purposes)	The state issued guidance saying "if the telecommuting is attributable to a COVID related response and is intended to be temporary, North Dakota will not assert income tax nexus on that basis alone" In addition "If the telecommuting is attributable to a COVID related response and is intended to be temporary, North Dakota will not require inclusion of that payroll in the numerator of the payroll factor." <b><u>ND Tax, COVID-19 Tax Guidance, Apr. 15, 2020</u></b>		No guidance
<b>Ohio</b>	Yes	Checkpoint surveyed all 50 states, and the Ohio DOR replied that "under current law, the Department does not have the authority to waive nexus" for commercial activity tax purposes or sales and use tax purposes "for companies with employees temporarily working in Ohio due to the COVID-19 pandemic." (Email on File with Checkpoint Catalyst, 05/19/2020.)	Employee's regular place of work (i.e., the employer's home state)	Ohio passed new legislation which provides that: "Notwithstanding section 718.011 of the Revised Code, and for the purposes of Chapter 718. of the Revised Code, during the period of the emergency declared by Executive Order 2020-01D, issued on March 9, 2020, and for thirty days after the conclusion of that period, any day on which an employee performs personal services at a location, including

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				the employee's home, to which the employee is required to report for employment duties because of the declaration shall be deemed to be a day performing personal services at the employee's principal place of work.” <b><u>Ohio, HB 197 (2020)</u></b>
<b>Oklahoma</b>	No  (for corporate income tax purposes or sales and use tax)	Checkpoint surveyed all 50 states, and the Oklahoma Tax Commission replied that "corporate income tax nexus is not created if the only activity a corporation has in Oklahoma is an employee temporarily working remotely from home in Oklahoma while the usual work location is closed due to COVID19." In addition, "businesses, not already obligated to collect and remit Oklahoma sales/use tax, whose sole activity in the state is an employee temporarily working remotely from home in Oklahoma because of dislocation due to COVID19 would not be required to register with Oklahoma for purposes of collection of its sales/use tax." (Email on File with Checkpoint Catalyst, 6/2/2020.)		Checkpoint received information from the Oklahoma Tax Commission that it has not addressed this issue or released guidance.
<b>Oregon</b>	No  (for corporate income tax purposes)	The Oregon DOR posted on its website that : “For purposes of Oregon corporate excise/income tax, the presence of teleworking employees of the corporation in Oregon between March 8, 2020 and November 1, 2020 won’t be treated by the department as a relevant factor when making a nexus determination if the employee(s) in question are regularly based outside Oregon.” <b><u>OR DOR, COVID-19 Tax Relief Options</u></b>	State from where employee is telecommuting (i.e., employee’s home state)	A spokesperson for the Oregon Department of Revenue informed Checkpoint “that there are no changes to Oregon sourcing rules despite more employees teleworking. Oregon residents are taxed on all income regardless of where earned. So, whether an Oregon resident is teleworking in Oregon or Washington, the wages are taxable for Oregon purposes. If the employee is teleworking in another state, Oregon

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				taxes would not be withheld. If the employee teleworks from home in Washington, the wages aren't taxable for Oregon purposes. Additionally, the threshold for taxability is a dollar amount based on the sum of the standard deduction amount for the employee's filing status and exemption credit(s) claimed. Nexus with Oregon is created by physically being in the state."
Pennsylvania	No  (for corporate and sales and use tax purposes)	The Pennsylvania DOR posted on its website that "As a result of the COVID-19 pandemic causing people to temporarily work from home, the department will not seek to impose Corporate Net Income Tax (CNIT) nexus or Sales and Use Tax (SUT) nexus solely on the basis of this temporary activity." This is in effect until the earlier of June 30, 2021 or 90 days after the Proclamation of Disaster Emergency in Pennsylvania is lifted. <b><u>PA Dept. of Rev, Telework During the COVID-19 Pandemic</u></b>	Employee's regular place of work (i.e., the employer's home state)	The Pennsylvania DOR posted on its website "if an employee is working from home temporarily due to the COVID-19 pandemic, the department does not consider that as a change to the sourcing of the employee's compensation. For non-residents who were working in Pennsylvania before the pandemic, their compensation would remain Pennsylvania sourced income for all tax purposes, including PA-40 reporting, employer withholding and three-factor business income apportionment purposes for S Corporations, partnerships and individuals. Conversely, for Pennsylvania residents who were working out-of-state before the pandemic, their compensation would remain sourced to the other state and they would still be able to claim a resident credit for tax paid to the other state on the compensation." Pennsylvania employers with non-resident employees temporarily working from home in a state that doesn't have a reciprocity agreement

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				with Pennsylvania are directed to withhold on the compensation. This is in effect until the earlier of June 30, 2021 or 90 days after the Proclamation of Disaster Emergency in Pennsylvania is lifted. <b><u>PA Dept. of Rev, Telework During the COVID-19 Pandemic</u></b>
<b>Rhode Island</b>	No  (for corporate and sales and use tax purposes)	<p>The RI DOR issued the following guidance:</p> <p>Corporate Income Tax:  “For the duration of Rhode Island’s coronavirus state of emergency, the Rhode Island Division of Taxation will not seek to establish nexus for Rhode Island corporate income tax purposes solely because an employee is temporarily working from home during the state of emergency, or because an employee is temporarily working from home during the state of emergency and is using property to allow the employee to work from home (e.g., computers, computer equipment, or similar property) temporarily during the state of emergency. Put another way, the presence of one or more employees that previously worked in another state but, solely due to the state of emergency, are working remotely from Rhode Island, will not in and of itself trigger nexus for Rhode Island corporate income tax purposes.”</p> <p>Sales Tax:  “For the duration of Rhode Island’s coronavirus state of emergency, the Rhode Island Division of Taxation will not seek to establish nexus for Rhode Island sales and use tax purposes solely because an employee is temporarily working from home</p>	Employee’s regular place of work (i.e., the employer’s home state)	<p>The RI issued the following guidance related to the emergency regulation 280-RICR-20-55-14: “Under the emergency regulation, the income of employees who are nonresidents temporarily working outside of Rhode Island solely due to the pandemic will continue to be treated as Rhode Island-source income for Rhode Island withholding tax purposes.  Example: A Massachusetts resident works for a Rhode Island employer, normally performs his tasks within Rhode Island, and has wages that are subject to Rhode Island income tax withholding. If the employee is temporarily working within Massachusetts due to the pandemic, the employer should continue to withhold Rhode Island income tax because the employee’s work is derived from or connected to a Rhode Island source.</p> <p>Another part of the guidance involves Rhode Island residents who are employed by an employer outside of Rhode Island, and normally work outside</p>



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		<p>during the state of emergency, or because an employee is temporarily working from home during the state of emergency and is using property to allow the employee to work from home (e.g., computers, computer equipment, or similar property) temporarily during the state of emergency. Put another way, the presence of one or more employees that previously worked in another state but, solely due to the state of emergency, are working remotely from Rhode Island, will not in and of itself trigger nexus for Rhode Island sales and use tax purposes.” <b><u>RI DOR, ADV 2020-24 (May 28, 2020)</u></b></p>		<p>of Rhode Island, but who are temporarily working remotely in Rhode Island. Under the emergency regulation, Rhode Island will not require employers located outside of Rhode Island to withhold Rhode Island income taxes from the wages of employees who are Rhode Island residents temporarily working within Rhode Island solely due to the pandemic.  Example: A Rhode Island resident works for an employer in Connecticut, normally performs her tasks within Connecticut, and has wages that are subject to Connecticut income tax withholding. If the employee is temporarily working within Rhode Island solely due to the pandemic, the employer will not be required by Rhode Island to withhold Rhode Island income taxes from that employee’s wages for the duration of the emergency.” <b><u>RI DOR, ADV 2020-22 (May 26, 2020)</u></b></p> <p>Rhode Island has extended its emergency regulation, 280-RICR-20-55-14, by 60 days to November 18, 2020.</p>
<b>South Carolina</b>	No  (for corporate and sales and use tax purposes)	The SC DOR released an information that said, “the Department will not use changes solely in an employee’s temporary work location due to the remote work requirements arising from, or during, the COVID-19 relief period (March 13, 2020 – September 30, 2020) as a basis for establishing nexus or altering apportionment of income.” <b><u>SC DOR, Information Letter #20-11 (May 15, 2020)</u></b>	Employee’s regular place of work (i.e., the employer’s home state)	The SC DOR issued an information letter on withholding for resident and nonresident employees and businesses:  “South Carolina Withholding Requirements - Tax Relief Period Effective from March 13, 2020 through September 30, 2020, South Carolina will

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		<p>The SC DOR released a subsequent information letter which extended the relief in the above information letter until December 31, 2020. <b><u>SC DOR, Information Letter #20-24 (Aug. 26, 2020)</u></b></p> <p>Checkpoint surveyed all 50 states and received an informal confirmation that this nexus policy extends to the sales and use tax. (Email on File with Checkpoint Catalyst, 06/02/2020.)</p>		<p>not use the temporary change of an employee's work location during the COVID-19 relief period to impose a South Carolina withholding requirement under Code Section 12-8-520, as explained below. This relief does not apply to workers whose status changes from temporary to permanent status during this period.</p> <p>SC Business with Employees Temporarily Changing Work Location to Outside South Carolina  South Carolina law requires businesses located in South Carolina to withhold income tax on the wages of residents and nonresidents who are working in South Carolina. During the COVID-19 relief period, a South Carolina business's withholding requirements are not affected by the current shift of employees working on the employer's premises in South Carolina to teleworking from outside of South Carolina. Accordingly, the wages of nonresident employees temporarily working remotely in another state instead of their South Carolina business location are still subject to South Carolina withholding." <b><u>SC DOR, Information Letter #20-11 (May 15, 2020)</u></b></p> <p>This guidance was extended through December 31, 2020. <b><u>SC DOR, Information Letter #20-14 (Aug. 26, 2020)</u></b></p>

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<b>South Dakota</b>	Maybe for sales tax	Checkpoint surveyed all 50 states, and the South Dakota DOR replied that the agency "does not offer a blanket waiver of physical presence or nexus for companies that may have an employee working remotely in South Dakota because of the Covid-19 pandemic. However, we understand that there may be instances when it would make sense to do so. The Department looks at each situation on a case by case basis and uses the facts presented to make a determination. If you have a client that has an employee working remotely in South Dakota because of the pandemic, please have them present the facts and a decision can be made based on those facts." (Email on File with Checkpoint Catalyst, 05/20/2020.)		No state income tax
<b>Tennessee</b>	No guidance	Checkpoint surveyed all 50 states, and the Tennessee DOR replied that it "does not have a developed position" on the corporate income or sales and use tax nexus implications of employees temporarily telecommuting due to COVID-19 and "has not received any questions about it from taxpayers." The agency indicated that it "anticipates continuing to update its COVID-19 related guidance available on its webpage as questions arise." (Email on File with Checkpoint Catalyst, 05/22/2020.)		No state income tax
<b>Texas</b>	No guidance	Checkpoint surveyed all 50 states, and the Texas Comptroller replied, "We are not making a blanket determination. Based on current rules, we will evaluate on a case by case basis." (Email on File with Checkpoint Catalyst, 05/21/2020.)		No state income tax

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<b>Utah</b>	Yes	Checkpoint surveyed all 50 states, and the Utah State Tax Commission replied, "There has been no direction from the Utah Legislature that there is or will be a nexus waiver" for corporate or sales and use tax. "That could change should the Utah Legislature make changes in any special legislative session that is called." (Email on File with Checkpoint Catalyst, 05/19/2020.)		Checkpoint received information from a spokesman from the Utah State Tax Commission that that the state has not as yet addressed this issue but "may take it up in an as yet to be scheduled special legislative session."
<b>Vermont</b>	No guidance	Checkpoint surveyed all 50 states, and the Vermont Department of Taxes replied, "We have no intention of changing our audit program or focusing audit inquiries to identify workers working temporarily from home during the COVID-19 emergency." (Email on File with Checkpoint Catalyst, 05/19/2020.)	Employee's home state	<p>The Vermont Department of Taxes issued guidance that: "If you are a non-resident but you are temporarily living and working in Vermont, you have an obligation to pay Vermont income taxes on the income earned while you were living and performing work in Vermont. This is true even if you were in Vermont due to the COVID-19 pandemic, and regardless of whether your employer is located inside or outside of Vermont.</p> <p>For businesses who have remote workers located in Vermont only on a temporary basis, Vermont will not require that business to change the employee's withholding state. However, businesses and their employees who have temporary remote workers in Vermont may wish to discuss a change to the employee's withholding state if the employee intends to be here for an extended time period, albeit temporarily. Workers who have moved to Vermont permanently and make Vermont their domicile will need to have their withholding location changed."</p>

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				<b><u>VT Dept. of Taxes, Coronavirus (COVID-19) Update: Information For Taxpayers.</u></b>
<b>Virginia</b>	Yes	Checkpoint surveyed all 50 states, and the Virginia Department of Taxation replied, "Virginia has not changed its policy with respect to the application" of its corporate income or sales and use tax nexus rules. "Therefore, Virginia's existing rules with respect to nexus continue to apply.... Any information relating to COVID19 relief or changes to Virginia's nexus rules would be published on the Virginia Tax website in the future." (Email on File with Checkpoint Catalyst, 05/20/2020.)		No guidance
<b>Washington</b>	No guidance			No state income tax
<b>West Virginia</b>	No guidance			No guidance
<b>Wisconsin</b>	No  (for corporate income tax and sales tax)	Checkpoint surveyed all 50 states, and in response to the question whether the Department would "waive corporate excise tax nexus for companies that do not otherwise have nexus and whose employees are temporarily working in the state due to the COVID-19 pandemic?"—the Wisconsin Department of Revenue replied, " yes." In addition, in response to the question whether the Department would "waive corporate sales and use tax nexus for companies that do not otherwise have nexus and whose employees are temporarily working in the state due to the COVID-19 pandemic?"—the Wisconsin Department of Revenue replied, " yes." (Email on File with Checkpoint Catalyst, 05/21/2020.)		No guidance

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<b>Wyoming</b>	No guidance			No state income tax