



State Tax Handbook (2017)

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CCH's State Tax Handbook is the perfect quick-answer tool for tax practitioners and business professionals who work with multiple state tax jurisdictions. This handy and affordable reference provides readers with an overview of the taxation scheme of each state and the District of Columbia, as well as multistate charts on income taxes (personal and corporate), sales and use taxes and tax administration. It is a time saving resource for tax professionals by providing a single source of key state tax information instead of having to consult multiple sources. This book brings together important tax information for each state tax system and adds value to the practice of multistate tax advisors and those advising multistate businesses. The book is set out in four parts, which together deliver an overall picture of the states' levies, bases and rates of each tax, principal payment and return dates, and other important information on major state taxes. The State Tax Handbook provides a comprehensive "Taxes by State" section, which helpfully summarizes in one place the tax rules for each state, including key information such as tax rates and filing/payment dates. It details the taxing authorities for each jurisdiction, including addresses, phone numbers, websites and taxes governed by each office. This helpful section also includes a discussion on collection of out-of-state taxes. The major features of each state's revenue system are outlined in uniform arrangement which makes reference from state to state easy. At-a-glance multistate charts detail important issues to assist state tax compliance and planning. More than 120 charts are provided, covering discrete topics such as income tax rates, state corporate and personal income tax reporting requirements, filing extensions, state taxation of pass-through entities; allocation and apportionment, AMT on preference items, manufacturing exemptions, sales for resale, consolidated returns, and estimated tax requirements. The 2017 Edition reflects all state legislative activities affecting corporate and personal income taxes and sales and use taxes through printing in early December 2016 to give practitioners up-to-date state tax information entering tax season. There will no longer be a print version available of the Multistate Corporate Tax Course.

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