

Cory Roberts

From: [REDACTED]
Sent: Thursday, July 16, 2015 2:31 PM
To: Gerry Perry
Cc: Cory Roberts; George Hritz
Subject: RE: Nevada commerce tax

RECEIVED

JUL 16 2015

STATE OF NEVADA
DEPARTMENT OF TAXATION

Hi Cory & George: I would like add the following 3 questions for regulation making consideration and be part of public comment process?

- 1 does the nexus standard require physical presence? It seems no under SCOTUS decision in Quill.
- 2 does the commerce tax allow or require affiliated business to combine for purposes of applying the \$4M annual exclusion? The law seems to speak only of taxable entities or individuals for the \$4M exclusion but discusses affiliates for purpose of pass through deductions.
- 3 for sourcing of services based on where customer derives benefit, will a Georgia customer that buys advertising in FROM A New York agency for Nevada derive benefit in Georgia or Nevada?

James Barash
Senior Manager - State and Local Tax
McGladrey LLP

[REDACTED]

From: Gerry Perry [gperry@tax.state.nv.us]
Sent: Thursday, July 16, 2015 11:28 AM
To: Barash, James
Cc: Cory Roberts; George Hritz
Subject: RE: Nevada commerce tax

Cory:
croberts@tax.state.nv.us

George:
ghritz@tax.state.nv.us

-----Original Message-----

[REDACTED]

Sent: Thursday, July 16, 2015 11:12 AM
To: Gerry Perry
Subject: RE: Nevada commerce tax

Thanks. Could you send me thier email adresses?
James Barash