

## Venture Tax Group – Standard Tax Lookback.

It should be noted that the specific lookback requires an analysis of the statutes and regulations as states may add an additional year for returns that are not yet due as a result of a federal extension.

| State                | Sales Tax          | Corporate Income Tax    | Nonresident Withholding  |
|----------------------|--------------------|-------------------------|--------------------------|
| Alabama              | 3 years            | 3 years                 | 3 years                  |
| Alaska               | No state sales tax | 3 years                 | No individual income tax |
| Arizona              | 4 years            | 4 years                 | 4 years                  |
| Arkansas             | 3 years            | 3 years                 | 3 years                  |
| California           | 3 years            | 4 years                 | 4 years                  |
| Colorado             | 3 years            | 4 years                 | 4 years                  |
| Connecticut          | 3 years            | 3 years                 | 3 years                  |
| Delaware             | No sales tax       | 3 years                 | 3 years                  |
| District of Columbia | 3 years            | 3 years                 | 3 years                  |
| Florida              | 3 years            | 3 years                 | No individual income tax |
| Georgia              | 3 years            | 3 years                 | 3 years                  |
| Hawaii               | 3 years            | 3 years                 | 3 years                  |
| Idaho                | 3 years            | 3 years                 | 3 years                  |
| Illinois             | 3 years            | 3 years                 | 3 years                  |
| Indiana              | 3 years            | 3 years                 | 3 years                  |
| Iowa                 | 3 years            | 3 years                 | 3 years                  |
| Kansas               | 3 years            | 3 years                 | 3 years                  |
| Kentucky             | 4 years            | 4 years                 | 4 years                  |
| Louisiana            | 3 years            | 3 years                 | 3 years                  |
| Maine                | 3 years            | 3 years                 | 3 years                  |
| Maryland             | 4 years            | 3 years                 | 3 years                  |
| Massachusetts        | 3 years            | 3 years                 | 3 years                  |
| Michigan             | 4 years            | 4 years                 | 4 years                  |
| Minnesota            | 3.5 years          | 3.5 years               | 3.5 years                |
| Mississippi          | 3 years            | 3 years                 | 3 years                  |
| Missouri             | 3 years            | 3 years                 | 3 years                  |
| Montana              | No sales tax       | 5 years                 | 5 years                  |
| Nebraska             | 3 years            | 3 years                 | 3 years                  |
| Nevada               | 3 years            | No corporate income tax | No individual income tax |
| New Hampshire        | No sales tax       | 3 years (BPT/BET)       | No tax on wage income    |
| New Jersey           | 4 years            | 4 years                 | 4 years                  |
| New Mexico           | 3 years            | 3 years                 | 3 years                  |
| New York             | 3 years            | 3 years                 | 3 years                  |
| North Carolina       | 3 years            | 3 years                 | 3 years                  |
| North Dakota         | 3 years            | 3 years                 | 3 years                  |
| Ohio                 | 4 years            | No corporate income tax | 4 years                  |
| Oklahoma             | 3 years            | 3 years                 | 3 years                  |
| Oregon               | No sales tax       | 3 years                 | 3 years                  |
| Pennsylvania         | 3 years            | 3 years                 | 3 years                  |
| Rhode Island         | 3 years            | 3 years                 | 3 years                  |
| South Carolina       | 3 years            | 3 years                 | 3 years                  |
| South Dakota         | 3 years            | No corporate income tax | No individual income tax |
| Tennessee            | 3 years            | 3 years (excise tax)    | No tax on wage income    |
| Texas                | 4 years            | 4 years (franchise tax) | No individual income tax |
| Utah                 | 3 years            | 3 years                 | 3 years                  |
| Vermont              | 3 years            | 3 years                 | 3 years                  |
| Virginia             | 3 years            | 3 years                 | 3 years                  |
| Washington           | 4 years            | No corporate income tax | No individual income tax |
| West Virginia        | 3 years            | 3 years                 | 3 years                  |
| Wisconsin            | 4 years            | 4 years                 | 4 years                  |
| Wyoming              | 3 years            | No corporate income tax | No individual income tax |