

# Sales Tax Exposure Analysis

## Software Industry

NAME OF SOFTWARE COMPANY



### Alabama

Yes/No

- Do employees or agents make regular visits into the state?
- Do you make untaxed sales of canned or pre-written software in this state?
- Do you sell untaxed custom programs to customers in this state?
- Do you provide untaxed implementation or consulting services in this state?
- Do you sell untaxed annual software maintenance agreements to customers in this state?



### Alaska

No risk in this state - Alaska does not have a sales tax

### Arizona

Yes/No

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- Do you sell untaxed annual software maintenance agreements to customers in this state?



### Arkansas

Yes/No

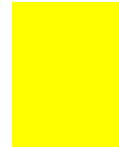
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### California

Yes/No

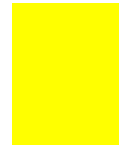
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### Colorado

Yes/No

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### Connecticut

Yes/No

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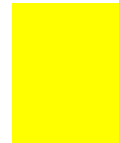
### Delaware

No risk in this state - Delaware does not have a sales tax

### Dist of Columbia

Yes/No

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### Florida

Yes/No

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- Do you sell untaxed annual software maintenance agreements to customers in this state?



### Georgia

Yes/No



Do you provide untaxed implementation or consulting services in this state?  
Do you sell untaxed annual software maintenance agreements to customers in this state?

**Maryland**

**Yes/No**

Do employees or agents make regular visits into the state?  
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**Massachusetts**

**Yes/No**

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**Michigan**

**Yes/No**

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**Minnesota**

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**Mississippi**

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**Missouri**

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Do you sell untaxed annual software maintenance agreements to customers in this state?

**Montana**

No risk in this state - Montana does not have a sales tax

**Nebraska**

**Yes/No**

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**Nevada**

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Do you sell untaxed annual software maintenance agreements to customers in this state?

**New Hampshire**

No risk in this state - New Hampshire does not have a sales tax

**New Jersey**

**Yes/No**

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**New Mexico**

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**New York**

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**North Carolina**

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**North Dakota**

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**Ohio**

**Yes/No**

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**Oklahoma**

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**Oregon**

No risk in this state - Oregon does not have a sales tax

**Pennsylvania**

**Yes/No**

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**Rhode Island**

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**South Carolina**

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**Wyoming**

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