



TaxNewsFlash

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KPMG reports: Maine (federal tax conformity); New Jersey (sales tax sourcing); Oregon (pass-through entities)

KPMG's This Week in State Tax—produced weekly by KPMG's State and Local Tax practice—focuses on recent state and local tax developments.

- **Maine:** The legislature passed a bill that updates Maine's conformity to the Internal Revenue Code and also addresses implications of the new U.S. federal tax reform—including Code section 965 and the "GILTI" provisions—for both individuals and corporations.
- **New Jersey:** The state's Tax Court denied a summary judgment motion in a sales tax sourcing dispute involving retailers with in-state home offices. The court found a lack of evidence to establish whether advertising materials printed in-state for distribution all over the United States and Canada were actually shipped by an employee of the retailers'—and therefore subject to New Jersey sales tax—or by a common carrier and thus not subject to sales tax.
- **Oregon:** The state's Tax Court held that there was no basis for requiring a nonresident individual's Oregon-sourced income, derived from investments in several pass-through entities, to be determined using combined reporting.

Read more at KPMG's [This Week in State Tax](#)

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