

“The Mobile Workforce State Income Tax Fairness and Simplification Act”
May 6, 2009

The employers listed below strongly support the enactment of H.R. 2110, the Mobile Workforce State Income Tax Fairness and Simplification Act, sponsored by Representative Hank Johnson.

This bill would enhance compliance with state personal income tax laws and simplify greatly the onerous burdens placed on employees who travel outside of their resident states for temporary periods and on employers who have corresponding withholding and reporting requirements.

Issue

Every work day in our country, thousands of Americans travel outside their home state on business trips for temporary periods. Most states have their own set of requirements for filing non-resident individual income tax returns and commensurate rules for employer withholding on those employees. Most individuals are not aware of this patchwork of non-resident state income tax filing rules, and many employers are required to incur extraordinary expenses to comply with withholding requirements.

Solution

The Mobile Workforce State Income Tax Fairness and Simplification Act would establish fair, administrable and uniform rules (including appropriate *de minimis* rules) to ensure that the appropriate amount of tax is paid to state and local jurisdictions without placing undue burdens on employees and their employers.

On behalf of American employers and their employees who travel for business, we request your support for this important legislation.

Sincerely,

Abercrombie & Fitch Co.

Aerospace Industries Association

Aker Solutions

Alaska Newspaper Inc.

Alliance Coal, LLC

Alcoa

Alutiiq LLC

American Eagle Outfitters, Inc.

American Express

American Payroll Association

AMS Staff Leasing

Angayuk Construction

Ann Taylor

Applied Materials

ARISE Incorporated

Associated Industries of Massachusetts

Association of Gaming Equipment
Manufacturers

Association of Washington Business

BAE Systems, Inc.

Bank of America, N.A.

Bayer Corporation

Bob Evans Farms, Inc.

Business Council of New York State

Business and Institutional Furniture
Manufacturers Association (BIFMA)

California Chamber of Commerce

California Taxpayers' Association

Calista Corporation

Cardinal Healthcare

Caterpillar Inc.

Ceridian Corporation

Chiulista Services Inc.

Cisco Systems

City of West Des Moines, IA

Clarus Technologies

CoAdvantage

The Coca-Cola Company

Cokala Tax Reporting Solutions LLC

Community Health Systems

Community Memorial Hospital of
Menomonee Falls Inc.

Consolidated Restaurant Operations, Inc.

The Container Store

Con-way Inc.

Costco Wholesale Corporation

CTR Holdings, Inc.

Council On State Taxation (COST)

Countrywide Home Loans

Delta Air Lines, Inc.

Discovery Communications

Diocese of Buffalo, NY

Dow Chemical Company

EDS

E.I. du Pont de Nemours and Co.

Electronics for Imaging, Inc.

Elliott Davis, LLC

Emerson

Fairbanks Scales, Inc.

Federal Sources Inc.

Financial Executives International,
Committee on Taxation

The Financial Services Roundtable

Four Seasons, Inc.

Franklin Resources, Inc.

Friedman's, Inc.

Frontier Systems Integrators Inc.

General Electric Company

General Motors Corporation

Georgia Chamber of Commerce

Georgia-Pacific LLC

Hall Financial Group

Hanover Direct, Inc.

Harbor America

Harry and David

HCR Manor Care

Hewlett-Packard Company

Highmark Inc.

Holiday Retirement

The Home Depot

Horizon Payroll Services

Illinois Chamber of Commerce

Indiana Chamber of Commerce

International Business Machines
Corporation

International Game Technology

Iowa Association of Business and Industry

Johnson & Johnson

Kentucky Chamber of Commerce

Kimberly-Clark Corporation

Koch Industries, Inc.

Kohl's Department Stores, Inc.

Koniag Development Corporation

La Quinta Inns & Suites

Liberty Mutual Group

Limbach Facility Services LLC

Limited Brands, Inc.

Lincoln Financial Group

Lockheed Martin Corporation

Long Beach Chamber of Commerce

Louisiana Association of Business & Industry (LABI)
Lowe's Companies, Inc.
Lutheran SeniorLife
Macy's, Inc.
Maryland Chamber of Commerce
MedicalEdge Healthcare Group
Michigan Chamber of Commerce
Microsoft Corp.
Middlebury College
Missouri Chamber of Commerce & Industry
Modine Manufacturing Company
Money Management International
Montana Chamber of Commerce
Montana Taxpayers Association
Morgan Stanley
Motion Picture Association of America
Mylan Inc.
National Association of Manufacturers
National Association of Tax Reporting and Payroll Management
National Retail Federation
Nebraska Chamber of Commerce & Industry
Neiman Marcus, Inc.
Nevada Taxpayers Association
New Jersey Chamber of Commerce
North Carolina Chamber
Ohio Chamber of Commerce
Oldcastle Glass, Inc.
Organization for International Investment
Pennsylvania Chamber of Business & Industry
Pennsylvania Software of Virginia, Inc.
PepsiCo, Inc.
Perot Systems
Pfizer Inc.
Pitt Ohio Express, LLC
Pro-Factors, Inc.
Roche Diagnostics Corporation
Rohm and Haas Company
Sempra Energy
Sephora
Sikich LLP
South Carolina Chamber of Commerce
The State Chamber of Oklahoma
SynQ Solutions, Inc.
SYSCO Corporation
Teledyne Continental Motors
Telere Marketing
Time Warner
Time Warner Cable
The TJX Companies Inc.
Town of Hopkinton, NH
Townsend and Townsend and Crew LLP
Transervice Logistics Inc.
Tunista Inc.
Turner Broadcasting System, Inc.
United Technologies Corporation
US Chamber of Commerce
Vilter Manufacturing LLC
Vermeer Mfg. Co.
Visa Inc.
Vulcan Materials Company
The Walt Disney Company
Washington Management Group
Wells Fargo & Company
Westinghouse Electric Company
XMCO
Yulista Management Services Inc.