



Multistate Tax Guide to Financial Institutions

B.D. Copping, Gary Fox, Crowe Chizek and Company LLC

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The Multistate Tax Guide to Financial Institutions was developed to provide a quick reference to assist tax professionals in finding answers to various financial institution-specific income and franchise tax questions for all 50 states and the District of Columbia. The Guide is meant to be just that, a guide. It is not meant as a substitute for original research; it is not meant to be authoritative; nor is it intended to provide tax advice; and it cannot be relied on as a basis to avoid the imposition of penalties. Within each Chapter there is a description of the topic and numerous charts, organized by state, which summarize specific information, including, in most cases, citations to applicable statutes; rules and regulations; rulings; and state and federal tax cases. In order to report the myriad changes that occur on a regular basis, Crowe Chizek will be updating this Guide on an annual basis.

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