

MEMO# 31515

December 7, 2018

2018 State Tax Survey

[31515]

December 7, 2018 TO: ICI Members
Pension Committee
Tax Committee
Transfer Agent Advisory Committee SUBJECTS: 529 Plans
Fund Accounting & Financial Reporting
Tax RE: 2018 State Tax Survey

The Institute's 2018 surveys on state tax matters are now available on the Institute's website.[\[1\]](#) They include:

Survey 1: State Income Taxation of Dividends Paid by a RIC Derived in Whole (or in Part) from Interest on Federal Obligations;

Survey 2: State Taxation of State and Local Obligations;

Survey 3: State Taxation of Long-Term Capital Gain Distributions Made by RICs to Individual Shareholders;

Survey 4: State Taxation of Contributions to and Distributions from Certain Retirement Plans; and

Survey 5: State Taxation of Qualified Tuition Programs (Section 529 Plans).

As in previous years, the Institute prepared the surveys based on information received from the states and the District of Columbia. We asked the states to provide the same information that they provided last year. The Institute has not independently verified the information in the surveys, and further investigation or consultation with a tax professional is advisable. In addition, the Institute has not yet received a response to this year's survey from Iowa and New Mexico, therefore, the information for those states remains unchanged from 2017. If we later receive a response from these states, we will notify members of any changes. Furthermore, the states of Alaska and Colorado have informed us that they will not participate in the survey this year.

For your convenience, we have included on the website both the updated survey and marked versions highlighting any changes that were made to last year's results. If you have any questions regarding the surveys, please contact me at (202) 326-5826 or katie.sunderland@ici.org.

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endnotes

[1] The 2018 State Tax Survey can be found
at: https://www.ici.org/policy/tax/state/state_tax_2018.

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