

MEMO# 33949

December 10, 2021

2021 State Tax Survey

[33949]

December 10, 2021

TO: ICI Members
Pension Committee
Tax Committee
Transfer Agent Advisory Committee
SUBJECTS: 529 Plans
Fund Accounting & Financial Reporting
Tax RE: 2021 State Tax Survey

The Institute's 2021 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. The states of Colorado, Ohio, and Nevada did not participate in the survey this year, so their information on the survey may be outdated.

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.

Katie Sunderland
Assistant General Counsel

endnotes

[1] The 2021 State Tax Survey can be found at: <https://www.ici.org/survey-state-tax>

Copyright © by the Investment Company Institute. All rights reserved. Information may be abridged and therefore incomplete. Communications from the Institute do not constitute, and should not be considered a substitute for, legal advice.