

## Income/Franchise:

### Indiana: Pandemic-Related Telecommuting Policy on Nexus and P.L. 86-272 Ends June 30

*Coronavirus Information: COVID-19 FAQs*, Ind. Dept. of Rev. (6/21). Following the Indiana Department of Revenue's (Department) adoption of a tax and nexus policy in 2020 addressing remote work requirements associated with the COVID-19 pandemic – essentially providing that it will *not* use a person's "relocation" that is the direct result of temporary remote work requirements arising from and during the COVID-19 pandemic "as the basis for establishing Indiana nexus or for exceeding the protections provided by P.L. 86-272 for the employer of the temporary relocated employee" – it now explains that this "accommodation for workers subject to a physician's order will expire the later of June 30, 2021 or the expiration of an existing physician's order in place prior to June 30, 2021." Accordingly, if a person remains in Indiana after this date, "such presence can be used in determining whether the employer has Indiana nexus." Please contact us with any questions.

URL: <https://www.in.gov/dor/7078.htm>

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