

Multistate Tax Alerts

Throughout the week, we highlight selected developments involving state tax legislative, judicial, and administrative matters. The alerts provide a brief summary of specific multistate developments relevant to taxpayers, tax professionals, and other interested persons. Read the recent alerts below or visit the archive.

Archive: <https://www2.deloitte.com/us/en/pages/tax/articles/multistate-tax-alert-archive.html?id=us:2em:3na:stm:awa:tax>

Alabama Tax Tribunal rules that nonresident's income from Alabama company is subject to tax

On March 8, 2023, the Alabama Tax Tribunal (Tribunal) issued its Final Order in *Bollinger v. State of Alabama Department of Revenue*. The Tribunal ruled that an Idaho resident who worked remotely for an employer with an Alabama office—where the Idaho resident once worked physically—was liable for tax on income derived from services rendered remotely to that employer.

URL: <https://taxtribunal.alabama.gov/PDF.aspx?id=1771>

This Multistate Tax Alert summarizes the Tribunal's decision.

[Issued April 24, 2023]

URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-multistate-tax-alert-alabama-tax-tribunal-rules-nonresidents-income-from-company-is-subject-to-tax.pdf>

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