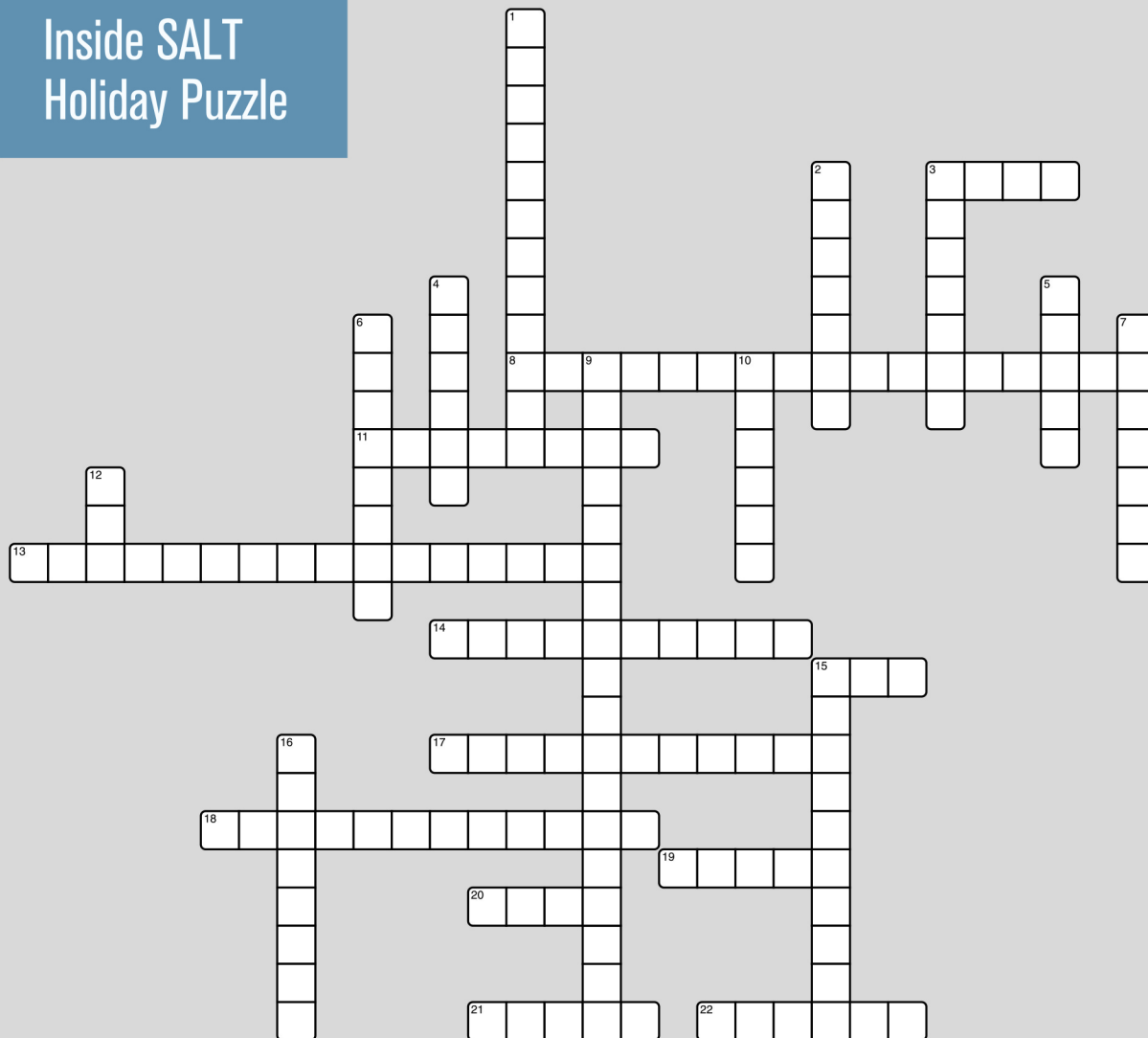


Inside SALT
Holiday Puzzle



Across

3. Software as a service
8. Lost; headache for holders
11. Longest serving executive director of COST
13. No federal court for you
14. Software usually subject to sales tax
15. Michigan MTC election case
17. Qui Tam
18. Ethanol, pone, pipes, etc.
19. When will _____ win?
20. _____ and Circumstance
21. Porcupine fur
22. Model statute honored in the breach

Down

1. Tap past
2. Taxes infant diapers but not adult diapers
3. _____ 18
4. Hostel marketplace facing hostile tax authorities
5. Number of McDermott State and local tax lawyers married to SALT professionals
6. Mach 3 maker; MTC elector
7. Best state on Tax Foundation's 2015 State Business Tax Climate Index
9. Issue preclusion
10. Not COP
12. 2014 Supreme Court 4R Act case
15. MWE Blog
16. Movie in which author of CA Proposition 13 appears as taxi passenger