

Sales & Use Tax Solutions

10 Surprising Activities That Trigger Nexus for Sales Tax

1. Remote Employees

Check payroll records to see where you have company employees working for the company.



6. Deliveries

Deliveries on company-owned trucks frequently trigger nexus.



2. Economic Nexus

In most states, remote sellers establish nexus when they meet specific sales thresholds.



7. Services

When employees travel to install, repair or train, be careful of nexus implications.



3. Trade Shows

In some states, even attending one trade show will create nexus.



8. Subcontractors

It's not only your employees – even subcontractors working on your behalf can establish nexus.



4. Renting/Leasing Property

Owning property is no surprise, but rented or leased property can also create nexus.



9. Affiliates & Agents

Take caution with anyone performing an activity or assisting in creating a market for your company.



5. Consigned Inventory

Consigned inventory can be convenient but usually creates nexus. Be cautious about fulfillment centers.



10. Click-Thru Advertising

Many states have legislation where paid internet referrals can create nexus.

