

10 Surprising Activities That Trigger Nexus for Sales Tax

01 Remote Employees



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

02 Economic Nexus



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

03 Trade Shows



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

04 Renting/Leasing Property



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

05 Consigned Inventory



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

06 Deliveries



Deliveries on company-owned trucks frequently trigger nexus.

07 Services



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

08 Subcontractors



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

09 Affiliates & Agents



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

10 Click-Thru Advertising



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

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