## THOMSON REUTERS

## NEXUS ASSISTANT

The issues relating to whether a business has a nexus in a state and is thus subject to tax are complex and each state views the concept of nexus differently.

Our simple and easy to use **Nexus Assistant** tool provides you with an entity's nexus profile based on its business activities with a click of a button.

- Save time by creating a complete summary of any state's known position on a variety of business activities for Corporate Income Tax and Sales & Use Tax
- · Easily compare how different states treat the same business activities
- Conduct in-depth research through links to our expert analysis and controlling authority

## TOPICS COVERED INCLUDE:

- Distribution and Delivery
- Employee Activities
- Financial Activities/
  Transactions
- General Activities
- Licensing/Other Services
- Nexus Thresholds
- Pass-Through Entity Activities
- Property
- Sales
- Third-Party Activities

## GET NEXUS POSITIONS FOR ANY STATE AND BUSINESS ACTIVITY AT A GLANCE

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IOME 🌾 SEARCH TABLE OF	CONTENTS NEWS TOO	LEARNING		
Nexus Assistant Results				
ax Type: Corporate Income	Sort, filter and			
Display Summary Types:	hide options			Linka dimaster ta t
Separate Summaries	available within			Links directly to t
Combined Summaries	Checkpoint			relevant paragrap
/iew Options:				the State and Loc
<ul> <li>Sort by (Currently sorted by Topic)</li> </ul>		Special color-coding to help quickly		Tax Reporter for r
Filter Answers		determine what creates nexus		in-depth research
Hide/Show Columns		-		•
Texas		•		
Торіс	Answers	Comments	Authority	RIA Parageaph
Nexus Thresholds				
Nexus ThresholdsCompany has earnings from intangibles in-state	Creates nexus	NA	Anderson-Clayton Bros. Funeral Home, Inc., et al. v. Strayhorn, et al., Texas Court of Appeals, Dkt. No. 03-00458-CV, 08/12/2004.	11,820
Nexus ThresholdsCompany has economic presence in-state	Does not create nexus	N/A	Tex. Admin. Code 34 § 3.586	¶ 11,820
Sales				
Sales800 number	Creates nexus	if telephone number is answered in Texas	Tex. Admin. Code 34 § 3.586(c)(20)	¶ 11,820
SalesSends catalogs	May create nexus	if sales are made and taxable entity has salespeople in Texas	Texas Comptroller.s Decision No. 18,824, 07/31/1987	¶ 11,820

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