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

Sort, filter and hide options available within Checkpoint

Special color-coding to help quickly determine what creates nexus

Links directly to the relevant paragraph in the State and Local Tax Reporter for more in-depth research