

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

Nexus Assistant Results

Tax Type: Corporate Income

Display Summary Types: Separate Summaries Combined Summaries

View Options:
 ▶ Sort by (Currently sorted by Topic)
 ▶ Filter Answers
 ▶ Hide/Show Columns

Texas

Topic	Answers	Comments	Authority	RIA Paragraph
Nexus Thresholds				
Nexus Thresholds--Company has earnings from intangibles in-state	Creates nexus	N/A	Anderson-Clayton Bros. Funeral Home, Inc., et al. v. Strayhorn, et al., Texas Court of Appeals, Dkt. No. 03-03-00458-CV, 08/12/2004.	¶ 11,820
Nexus Thresholds--Company has economic presence in-state	Does not create nexus	N/A	Tex. Admin. Code 34 § 3.586	¶ 11,820
Sales				
Sales--800 number	Creates nexus	if telephone number is answered in Texas	Tex. Admin. Code 34 § 3.586(c)(20)	¶ 11,820
Sales--Sends 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

