

## State Tax Nexus Tools

A one-of-a-kind online database and report generator that saves time and streamlines research on nexus issues.

Covers 10 major corporate business activity categories for all 50 U.S. states, Washington D.C., and New York City, all validated by input from state tax departments and citations to primary sources.

### Format & Frequency

Available online.

The screenshot shows the Bloomberg BNA State Tax Nexus Tools interface. At the top, it displays the date "November 02, 2011" and navigation links for "Home | FAQ | Help | Change User". Below the header, there are two tabs: "Corporate Income Tax Nexus" and "Sales & Use Tax Nexus". The main content area is titled "My Current Project" and includes buttons for "EXPORT PROJECT", "REVIEW PROJECT", and "CREATE REPORT". On the left, there is an "Evaluator" sidebar with options for "Start New Project", "My Projects", and "All Projects". Below this, it lists "Current Project Categories" with "Ownership Interest of In-State Pass-Through Entities (0/3)" selected. The main area displays three questions with radio button options for "Yes", "No", and "Skip All" for each of five states: Delaware, District of Columbia, Maryland, Ohio, and Pennsylvania.

Question	State	Yes	No	Skip All
Question 1: Does your company own an interest in an investment partnership or LLC that has operations in the state?	Delaware	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	District of Columbia	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Maryland	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Ohio	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Pennsylvania	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Question 2: Does your company own a general interest in a partnership that is doing business in the state?	Delaware	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	District of Columbia	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Maryland	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Ohio	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Pennsylvania	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Question 3: Does your company own a limited interest in a partnership that is doing business in the state?	Delaware	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	District of Columbia	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Maryland	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Ohio	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	Pennsylvania	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

### Benefits

- Select multiple states and/or multiple activities to build a comprehensive nexus comparison chart showing you which states and which activities create nexus for your company's transactions. All 50 states are included, plus the District of Columbia and New York City.
- Evaluate multiple years (2009 – 2012) to see how state positions on nexus issues have changed from year to year and how your company could be impacted.
- Get quick answers to nexus questions regarding:
  - Ownership/leasing of in-state property
  - Ownership interest in in-state pass-through entities
  - Licensing intangibles
  - Employee activities — sales related
  - Employee activities — non-sales related
  - Third parties
  - Distribution and delivery of goods
  - Financial activities
  - Use of in-state printers
- Create, customize, save, and export reports for individual clients. Reports are presented in clear and concise RTF documents for easy importing into Microsoft Word or other applications.
- Archive reports within the *State Tax Nexus Tools* for future reference.