

State Tax Nexus Tools – Evaluator “How-To” Card

BNA's State Tax Nexus Evaluator makes it easy to identify whether certain activities create state tax nexus, using validated criteria from state tax departments and the tax departments of New York City and the District of Columbia. The functionality is the same for both Corporate Income and Sales & Use.

- 1 Choose Tax Type
Choose Corporate Income Tax Nexus or Sales & Use Tax Nexus.
- 2 Start New Project
Under Evaluator, click “Start New Project.”
Access previously or partially completed projects under My Projects or All Projects.
- 3 Make Selections
 - a Activity Categories
Select as many Activity Categories as needed. Click “Details” for a description of each category.
 - b Jurisdiction(s)
To select multiple jurisdictions and simultaneously move them to the selected column use Ctrl + click. Click “Add” or “Remove” to Select/Deselect cities or states.
 - c Select a Year
Use the drop-down menu to select the tax year to monitor nexus.
 - d Enter Company Name
 - e Name Your Project
 - f Click “Save and Next”

Build a Chart



1 Corporate Income Tax Nexus Sales & Use Tax Nexus

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BNA Tax & Accounting **State Tax Nexus Tools** Welcome test test Home | FAQ | Help | Change User

Corporate Income Tax Nexus Sales & Use Tax Nexus

Evaluator

Start New Project →

My Projects →

All Projects →

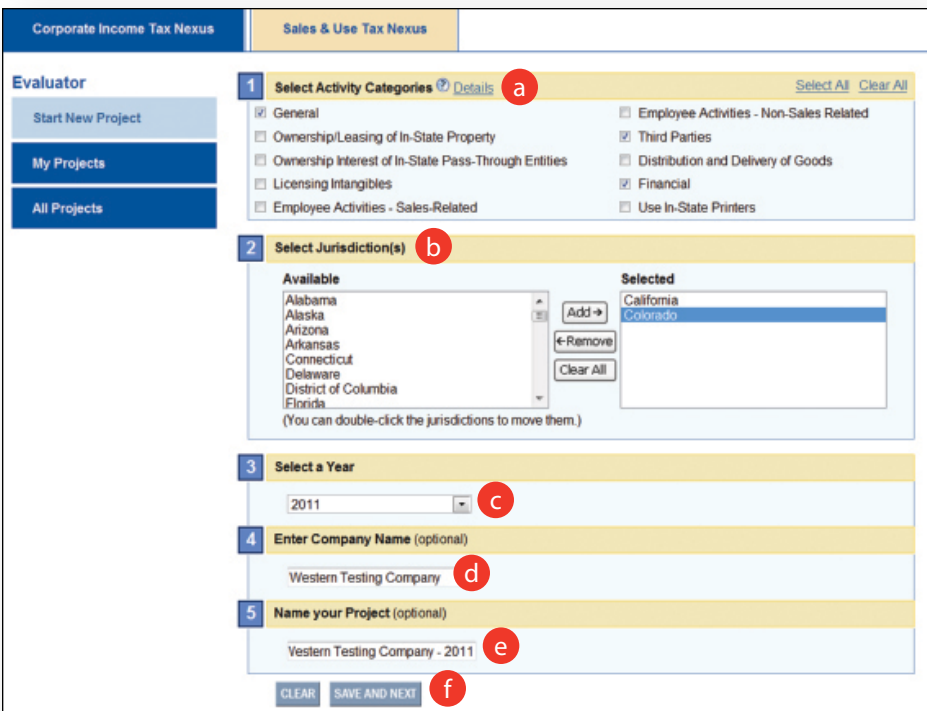
Chart Builder

Start New Chart →

All Charts →

Welcome to the Corporate Income Tax Nexus Tools

This practice tool allows you to quickly gauge the corporate income tax nexus implications that certain activities have on a company. The BNA Corporate Income Tax Nexus Evaluator and Chart Builder will help you generate client-ready reports and charts that compare company activities to what the states reported as nexus-creating activities on the annual BNA Survey of State Tax Departments. You will have the ability to save, export and modify your reports and charts through this practice tool. [Take a Tour >>](#) [View Quick Start Card >>](#)



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Corporate Income Tax Nexus Sales & Use Tax Nexus

Evaluator

Start New Project

My Projects

All Projects

1 **Select Activity Categories** Details a [Select All](#) [Clear All](#)

General Employee Activities - Non-Sales Related

Ownership/Leasing of In-State Property Third Parties

Ownership Interest of In-State Pass-Through Entities Distribution and Delivery of Goods

Licensing Intangibles Financial

Employee Activities - Sales-Related Use In-State Printers

2 **Select Jurisdiction(s)** b

Available **Selected**

Alabama Add → California

Alaska Colorado

Arizona Remove

Arkansas Clear All

Connecticut

Delaware

District of Columbia

Florida

(You can double-click the jurisdictions to move them.)

3 **Select a Year** c

2011

4 **Enter Company Name (optional)** d

Western Testing Company

5 **Name your Project (optional)** e

Western Testing Company - 2011

[CLEAR](#) [SAVE AND NEXT](#) f

State Tax Nexus Tools – Evaluator

4 Create the State Nexus Report

Each category-specific screen displays a customized list of questions.

4 Create Report

a Answer Questions
Click the "+" signs to access the questions for each category.

b Change Category Screens
Click "Next Category/Previous Category" to move among screens.

c Save Project

d View Report
To view the report, click "CREATE REPORT." The report displays as a Rich Text Format (RTF) document. Each selected state has a separate report.

Question Tally
The number of answered questions versus those available displays after the category name.

Export Project
Click "EXPORT PROJECT" to view the Project questionnaire and answers to an MS Excel spreadsheet.

Revise Project
Click "REVISE PROJECT" to add a Category or Jurisdiction at any time while filling out the questionnaire. Be sure to click "Save" at the bottom of the Revision screen to retain any changes.

Buttons & Links
The buttons and links display on the top and bottom of each question screen.

5 View & Print the Report

5 Print Report
Print the report(s) using your browser's print function. A report(s) prints for each state as an RTF document(s).

a Partial List Warning
If a report is requested for a partially completed questionnaire, a query pop-up box will display asking if you want to proceed using the partial list of answered questions.