



Ten Common Nexus-Creating Activities for Sales & Use Tax

The common activities listed below are those that are fairly well settled, and the majority of states will assert that any one of them beyond a *de minimis* level will create nexus. For a listing of potential nexus creating activities whose treatment varies widely based on the state or even the level of activity, read [Ten State-Specific Nexus-Creating Activities for Sales & Use Tax](#).

- 1. Ownership of real property.**
Stores, warehouses, offices, etc.
- 2. Ownership of personal property.**
Machinery, equipment, etc.
- 3. Leasing of real property.**
Stores, warehouses, etc.
- 4. Leasing of personal property into a state.**
Machinery, equipment, etc.
- 5. Maintaining of an inventory, whether consigned, stored, or carried by sales representatives.**
- 6. Travel of employees into a state to conduct sales, training, deliveries, installations, repairs, etc.**
- 7. Use of independent sales or manufacturer's reps, even if they are not exclusive.**
- 8. Use of sub-contractors for repairs, maintenance, installations, etc.**
- 9. Delivery of property in seller-owned vehicles.**
- 10. Allowing employees to telecommute or use a home office.**



Peisner Johnson
& Company, LLP

peisnerjohnson.com • 972.241.5100 • questions@peisnerjohnson.com
facebook.com/peisnerjohnson • twitter.com/peisnerjohnson

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