



Ten State-Specific Nexus Activities for Sales & Use Tax

These activities may create nexus in some states and not in others. The statutes, rules, and guidance can vary widely based on the state or even the level of activity. For example, just attending a trade show can create nexus in some states, while others say attending is OK but being an exhibitor creates nexus, and still others say being an exhibitor is OK unless you are accepting orders. If you would like specific guidance on any of these activities please let us know. For a list of common activities that most states agree create nexus, read [Ten Nexus-Creating Activities for Sales & Use Tax](#).

1. **Trade shows**
2. **Advertising in local media**
3. **In-state bank accounts**
4. **Licensing of intellectual property**
5. **Sale or licensing of franchises**
6. **Data storage on servers**
7. **Related entities**
8. **“Click-through” relationships**
9. **Seminars**
10. **Drop shipping relationships**



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