



Factor Presence Nexus Chart

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The chart shows some factors that may establish nexus without physical presence

Topic	Subtopic	Answer	Factors/Comments
California			
Threshold Standards	Factor-Based Nexus Standard	Yes, effective for taxable years beginning after 2010.	<p>For 2014 tax year, creates nexus if any of following thresholds is exceeded: \$52,956 of property; \$52,956 of compensation paid; \$529,562 of sales, including sales by agents or independent contractors; or 25% of total property, total compensation paid, or total sales.</p> <p>Sales, property, and payroll thresholds adjusted annually for inflation. For the 2013, 2012, and 2011 tax years, the thresholds were \$51,816/\$51,816/\$518,162, \$50,950/\$50,950/\$509,500, and \$50,000/\$50,000/\$500,000, respectively.</p> <p>Sales, property, and payroll of taxpayer include taxpayer's pro rata or distributive share of pass-through entities.</p> <p>We recommend you reference cited authority for more information.</p>
Colorado			
Threshold Standards	Factor-Based Nexus Standard	Yes, effective April 30, 2010.	<p>Creates nexus if any of following thresholds is exceeded during tax period: \$50,000 of property; \$50,000 of payroll; \$500,000 of sales; or sales.</p>
Connecticut			
Threshold Standards	Factor-Based Nexus Standard	Yes	<p>Creates nexus if receipts from business activities attributable to state sources exceed \$500,000.</p>
New York			
Threshold Standards	Factor-Based Nexus Standard	<p>No, effective for taxable years beginning before 2015.</p> <p>Yes, effective for taxable years beginning after 2014.</p>	<p>For taxable years beginning after 2014, tax is imposed on corporations deriving receipts from activity in the state (if receipts within the state are \$1 million or more in a taxable year).</p>
Ohio			
Threshold Standards	Factor-Based Nexus Standard	Yes	<p>Creates nexus if any of following thresholds equals or exceeds: \$50,000 of property; \$50,000 of payroll; \$500,000 of gross receipts; or receipts.</p>