



MULTISTATE TAX COMMISSION

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To: The Executive Committee  
From: Christy Vandevender, Nexus Committee Chair  
Re: Nexus Committee Activities First Quarter of FY 2019  
Date: November 8, 2018

### **Nexus Committee Report**

The Nexus Program First Quarter of FY 2019 results (July 1, 2018, through September 30, 2018) are provided below.

- Nexus states' collections:           \$4,032,161   (\$18,601,151 in all FY 2018)
- Nexus states' executed agreements:    123           (3,087 in all FY 2018)
- Nexus states' average contract value:   \$32,782     (FY 2018: \$6,026)

The above amounts include checks received by the Commission or amounts paid by the taxpayer directly to the states and reported to the Commission. Interest on back tax paid and the value of a new taxpayer are not included.

The Nexus Committee met in person on July 23, 2018, in Boston, Massachusetts, and on November 6, 2018, in Orlando, Florida.

The Committee considered and approved the following issues at the July 23, 2018 meeting:

Recommended changes to the standard voluntary disclosure application were suggested, given that states will be moving toward minimum sales volume/number of transactions thresholds for nexus as a result of *South Dakota v. Wayfair*. Taxpayers applying for voluntary disclosure should provide information on when physical presence nexus-creating activities commenced, as well as information on sales volume and number of sales transactions in the state, and when such sales commenced. The approved changes to the application form are intended to obtain that information from applicants.