



MULTISTATE TAX COMMISSION

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To: Executive Committee  
From: Christy Vandevender, Nexus Committee Chair  
Re: Nexus Committee Activities 1<sup>st</sup> Quarter, FY 2020  
Date: November 7, 2019

### **Nexus Committee Report for 1<sup>st</sup> Quarter, FY 2020**

The Nexus Program 1<sup>st</sup> Quarter, FY 2020 results (July 1, 2019, through September 30, 2019) are provided below.

- Nexus states' collections: \$5,261,190 (\$14,695,429 FY 2019)
- Non-Nexus states' collections: \$0 (\$48,892 FY 2019)
- Nexus states' executed agreements: 82 (379 FY 2019)
- Nexus states' average contract value: \$64,161 (FY 2019: \$38,774)

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 August 7, 2019, in Boise, Idaho.

The Committee considered at the August 7, 2019 meeting: the results of the survey dated November 28, 2018, regarding participating states' treatment of voluntary disclosure agreements involving pass-through entities; and the results of the lookback period calculation survey dated June 3, 2019.

Randy Tilley has retired from the Idaho State Tax Commission, and Jayne Kulberg, Wisconsin Department of Revenue, has replaced Randy as Vice Chair of the Committee.