



PrietoDion Consulting Partners LLC

SAMPLE NEXUS ANALYSIS

STATE	FBA		Marketplace Tax		Economic Nexus Criteria								Nexus Conclusion	
	Amazon FBA State	Orders Fulfilled from State in 2020	State Has Marketplace Facilitator Law	Marketplace Facilitator Enforcement Date	State Has Economic Nexus	Economic Nexus Enforcement Date	Sales	Transactions	Measurement Period	Sales for RESALE (e.g. Wholesale) Included in Thresholds	Exempt Sales Included in Thresholds	Sales on a Collecting Marketplace Included in Threshold	CLIENT has Nexus Based on FBA (Physical Nexus)	CLIENT has Nexus Based on Economic Nexus
ALABAMA	Yes (New in 2020)	Yes	Yes	Jan 1 2019	Yes	Oct 1 2018	\$ 250,000	None (but must be engaged in other activities)	Previous Calendar Year	No	Yes	NO	YES	NO
ALASKA (Local Jurisdictions)	No	No	Yes	Apr 1 2020	Yes	State NONE, Local Jurisdictions varies	\$ 100,000	Or 200	Previous Calendar Year	Yes	Yes	YES	NO	NO
ARIZONA	Yes	Yes	Yes	Oct 1 2019	Yes	Oct 1 2019	\$200,000 in 2019; \$150,000 in 2020; \$100,000 in 2021	None	Previous or Current Calendar Year	No	No	NO	YES	NO
ARKANSAS	No (will open FBA in Q4 2021)	No	Yes	July 1 2019	Yes	July 1 2019	\$ 100,000	Or 200	Previous or Current Calendar Year	No	No	NO	NO	NO
CALIFORNIA	Yes	Yes	Yes	Oct 1 2019	Yes	April 1 2019	\$ 500,000	None	Previous or Current Calendar Year	Yes	Yes	YES	YES	NO
COLORADO	Yes	Yes	Yes	Oct 1 2019	Yes	June 1 2019	\$ 100,000	None	Previous or Current Calendar Year	No	Yes	NO	YES	NO
CONNECTICUT	Yes	Yes	Yes	Dec 1 2018	Yes	Orig. Dec 1 2018, Revised July 1 2020	\$250K through June 30, 2019; \$100K since July 1, 2020	AND 200	Preceding 12-Month Period Ending Sept 30th	No	Yes	YES	YES	NO
DELAWARE	Yes	Yes	N/A	N/A	No	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DISTRICT OF COLUMBIA	No	No	Yes	April 1 2019	Yes	Jan 1 2019	\$ 100,000	Or 200	Previous or Current Calendar Year	Yes	Yes	YES	NO	NO
FLORIDA	Yes	Yes	No	N/A	No	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES	N/A
GEORGIA	Yes	Yes	Yes	April 1 2020	Yes	Jan 1 2019	\$250,000 in 2019; \$100,000 in 2020	Or 200	Previous or Current Calendar Year	No	Yes	NO	YES	YES
HAWAII	No	No	Yes	Jan 1 2020	Yes	July 1 2018	\$ 100,000	Or 200	Previous or Current Calendar Year	Yes	Yes	NO	NO	NO
IDAHO	No (but will open FBA in ID in Nov 2020)	No	Yes	June 1 2019	Yes	June 1 2019	\$ 100,000	None	Previous or Current Calendar Year	Yes	Yes	Yes	NO	NO
ILLINOIS	Yes	Yes	Yes	Jan 1 2020	Yes	Oct 1 2018	\$ 100,000	Or 200	Preceding 12-Month Period (tested at end of each quarter)	Yes	Yes	NO	YES	YES



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INDIANA	Yes	Yes	Yes	July 1 2019	Yes	Oct 1 2018	\$ 100,000	Or 200	Previous or Current Calendar Year	Yes	Yes	NO	YES	YES
IOWA	Yes (as of 2020)	No	Yes	Jan 1 2019	Yes	Jan 1 2019	\$ 100,000	Or 200 through 6/30/2019; None from 7/1/2019	Previous or Current Calendar Year	Yes	Yes	YES	NO	NO
KANSAS	Yes	Yes	No	N/A	Yes	Oct 1 2019	No Threshold. Any seller making sales in KS has Economic Nexus			Yes	Yes	YES	YES	YES
KENTUCKY	Yes		Yes	July 1 2019	Yes	July 1 2018	\$ 100,000	Or 200	Previous or Current Calendar Year	Yes	Yes	YES	YES	NO
LOUISIANA	No (will open FBA in LA in 2021)	No	No	N/A	Yes	Jan 1 2019; July 1 2019	\$ 100,000	Or 200	Previous or Current Calendar Year	Yes	Yes	N/A	NO	NO
MAINE	No	No	Yes	Oct 1 2019	Yes	July 1 2018	\$ 100,000	Or 200	Previous or Current Calendar Year	Yes	Yes	NO	NO	NO
MARYLAND	Yes	Yes	Yes	Oct 1 2019	Yes	Oct 1 2018	\$ 100,000	Or 200	Previous or Current Calendar Year	Yes	Yes	Yes	YES	YES
MASSACHUSETTS	Yes	Yes	Yes	Oct 1 2019	Yes	Oct 1 2017, revised Oct 1, 2019	\$500K through Sept 30 2019; \$100K beginning Oct 1 2019	AND 100 through Sept 30 2019; none after Oct 1 2019	Previous or Current Calendar Year	Yes	Yes	NO	YES	NO
MICHIGAN	Yes	Yes	Yes	Jan 1 2020	Yes	Oct 1 2018	\$ 100,000	Or 200	Previous Calendar Year	Yes	Yes	YES	YES	YES
MINNESOTA	Yes	Yes	Yes	Oct 1 2018	Yes	Oct 1 2018; revised Oct 1 2019	\$100K in 10 or more transactions through Sept 30 2019; \$100K beginning Oct 1 2019	Or 100 through Sept 30 2019; OR 200 beginning on Oct 1 2019	Any 12-Month Consecutive Period	Yes	Yes	YES	YES	YES
MISSISSIPPI	Yes	No	No	N/A	Yes	Sept 1 2018	\$ 250,000	None	Previous 12-Months	Yes	Yes	N/A	NO	NO
MISSOURI	Yes	Yes	No	N/A	No	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES	N/A
MONTANA	No	No	N/A	N/A	No	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NEBRASKA	No	No	Yes	April 1 2019	Yes	Orig. Jan 1 2019; deferred to Apr 1 2019	\$ 100,000	Or 200	Previous or Current Calendar Year	No	Yes	YES	NO	NO

The above is a sample Nexus Analysis. Company background is as follows:
 Online Retailer, sells on own webstore and on Amazon.com, makes B2B and B2C sales, utilizes Amazon FBA, sales commenced in 2017



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NEVADA	Yes	Yes	Yes	Oct 1 2019	Yes	Oct 1 2018	\$ 100,000	Or 200	Previous or Current Calendar Year	No	Yes	YES	YES	NO
NEW HAMPSHIRE	Yes	No	N/A	N/A	No	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
NEW JERSEY	Yes	Yes	Yes	Nov 1 2018	Yes	Nov 1 2018	\$ 100,000	Or 200	Previous or Current Calendar Year	No	Yes	YES	YES	YES
NEW MEXICO	No (will open FBA in NM in Q4 2021)	No	Yes	July 1 2019	Yes	July 1 2019	\$ 100,000	None	Previous or Current Calendar Year	Yes	Yes	YES	NO	NO
NEW YORK	Yes	Yes	Yes	June 1 2019	Yes	Jan 1 2019	\$ 500,000	AND 100	Preceding 4 Quarters (also see Note L)	Yes	Yes	YES	YES	NO
NORTH CAROLINA	Yes	Yes	Yes	Feb 1 2020	Yes	Nov 1 2018	\$ 100,000	Or 200	Previous or Current Calendar Year	Yes	Yes	YES	YES	YES
NORTH DAKOTA	No (will open FBA in ND in 2021)	No	Yes	Oct 1 2019	Yes	Oct 1 2018	\$ 100,000	Or 200 through Dec 1, 2018; None from Jan 1 2019	Previous or Current Calendar Year	No	No	YES	NO	NO
OHIO	Yes	Yes	Yes	Sept 1 2019	Yes	Jan 1 2018; Revised Aug 1 2019	\$500K through July 31 2019; \$100K beginning on Aug 1 2019	None (but other criteria applied); OR 200 beginning Aug 1 2019	Previous or Current Calendar Year	Yes	Yes	YES	YES	YES
OKLAHOMA	Yes	Yes	Yes	July 1 2018	Yes	Nov 1 2019; Revised Nov 1 2019	\$10,000 through Oct 31 2019 (or comply with N&R*); \$100K beginning on Nov 1 2019	None	Prior 12-Month Period	No	No	NO	YES	NO
OREGON	Yes	Yes	N/A	N/A	No	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PENNSYLVANIA	Yes	Yes	Yes	April 1 2018	Yes	Apr 1 2018; Revised July 1 2019	\$10,000 through June 30 2019 (or comply with N&R*); \$100K beginning July 1 2019	None	Previous Calendar Year	Yes	Yes	YES	YES	NO
RHODE ISLAND	No	No	Yes	July 1 2019	Yes	Aug 17 2017; Revised July 1, 2019	\$100K (through June 30 2019 or comply with N&R); from July 1, 2019 still \$100K but no option to comply with N&R*	Or 200	Previous or Current Calendar Year	Yes	Yes	YES	NO	NO

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SOUTH CAROLINA	Yes	Yes	Yes	April 29, 2019	Yes	Nov 1 2018	\$ 100,000	None	Previous or Current Calendar Year	Yes	Yes	YES	YES	NO
SOUTH DAKOTA	No (will open FBA in Sept 2021)	No	Yes	March 1 2019	Yes	Nov 1 2018	\$ 100,000	Or 200	Previous or Current Calendar Year	Yes	Yes	YES	NO	NO
TENNESSEE	Yes	Yes	Yes	Oct 1 2020	Yes	Oct 1 2019	\$ 500,000	None	Previous or Current Calendar Year	No	Yes	N/A	YES	NO
TEXAS	Yes	Yes	Yes	Oct 1 2019	Yes	Oct 1 2019	\$ 500,000	None	Preceding 12 Calendar Months	Yes	Yes	YES	YES	NO
UTAH	Yes	Yes	Yes	Oct 1 2019	Yes	Jan 1 2019	\$ 100,000	Or 200	Previous or Current Calendar Year	Yes	Yes	NO	YES	NO
VERMONT	No	No	Yes	June 6 2019	Yes	July 1 2018	\$ 100,000	Or 200	Previous 12 Month Period	Yes	Yes	YES	NO	NO
VIRGINIA	Yes	Yes	Yes	July 1 2019	Yes	July 1 2019	\$ 100,000	Or 200	Previous or Current Calendar Year	Yes	Yes	NO	YES	YES
WASHINGTON	Yes	Yes	Yes	Jan 1 2018	Yes	Jan 1 2018; Revised Oct 1 2018; Revised Mar 15 2019	\$10,000 through Sept 30 2018 (or comply with N&R*); beginning Oct 1 2018 \$100K, option to comply with N&R removed*	None through Sept 30, 2018; from Oct 1 2018 - Mar 14 2019 = OR 200; None beginning on March 15 2019	Previous or Current Calendar Year	Yes	Yes	YES	YES	NO
WEST VIRGINIA	No	No	Yes	July 1 2019	Yes	Jan 1 2019	\$ 100,000	Or 200	Previous or Current Calendar Year	Yes	Yes	NO	NO	NO
WISCONSIN	Yes	Yes	Yes	Jan 1 2020	Yes	Oct 1 2018	\$ 100,000	Or 200	Previous or Current Calendar Year	Yes	Yes	YES	YES	YES
WYOMING	No	No	Yes	July 1 2019	Yes	Feb 1 2019	\$ 100,000	Or 200	Previous or Current Calendar Year	Yes	Yes	NO	NO	NO

* N&R = Notification & Reporting. Prior to the Wayfair decision, many states enacted Notification & Reporting (N&R) laws which required retailers who met a sales threshold (often a smaller threshold, such as a \$10,000 threshold) to EITHER comply with the state's N&R law OR register to collect and remit sales tax. The N&R laws had different requirements depending on the state, but in general required the retailer who opted NOT to register for sales tax, to notify all customers of the customer's requirement to pay the tax themselves directly to their state and required the retailer to provide sales information, including customer information to the state. Some state N&R laws also imposed penalties on retailers who failed to comply. Many saw the N&R laws as a way for states to force online retailers to register to collect sales tax - as complying with the N&R laws was more onerous. Since Wayfair, some states that initially had a N&R law, have since repealed the N&R law (no longer an option to comply with the N&R law) and now the state laws simply require the online retailer to register to collect and remit sales tax if they have nexus.