

## Summary chart of nexus and registration criteria

Year	2009 and prior	2010		2011-2014	2015		2016	2017		2018		2019	2020
Period	Jan-Dec	Jan-May	Jun-Dec	Jan-Dec	Jan-Aug	Sep-Dec	Jan-Dec	Jan-Jun	Jul-Dec	Jan-Sep	Oct-Dec	Jul-Dec Mar-Jun Jan-Mar	Jan-current
Sales tax	Physical Presence	Physical Presence	Physical Presence	Physical Presence	Physical Presence	Physical Presence	Physical Presence	Physical Presence	Physical Presence	Physical Presence or Marketplace Fairness Act (Election)	Physical Presence or Wayfair thresholds	Physical Presence or Wayfair thresholds	Physical presence, \$100,000 or commercially domiciled
Retailing B&O tax	Physical Presence	Physical Presence	Physical Presence	Physical Presence	Physical Presence	Physical Presence	Physical Presence	Physical Presence	Physical Presence or Retailing Economic Standard	Physical Presence or Retailing Economic Standard	Physical Presence or Retailing Economic Standard	Physical Presence or Retailing Economic Standard	Physical presence, \$100,000 or commercially domiciled
Wholesaling B&O tax	Physical Presence	Physical Presence	Physical Presence	Physical Presence	Physical Presence	Wholesaling Economic Standard	Wholesaling Economic Standard	Wholesaling Economic Standard	Wholesaling Economic Standard	Wholesaling Economic Standard	Wholesaling Economic Standard	Wholesaling Economic Standard	Physical presence, \$100,000 or commercially domiciled
Service and Other Activities B&O tax	Physical Presence	Physical Presence	Service Economic Standard	Service Economic Standard	Service Economic Standard	Service Economic Standard	Service Economic Standard	Service Economic Standard	Service Economic Standard	Service Economic Standard	Service Economic Standard	Service Economic Standard	Physical presence, \$100,000 or commercially domiciled