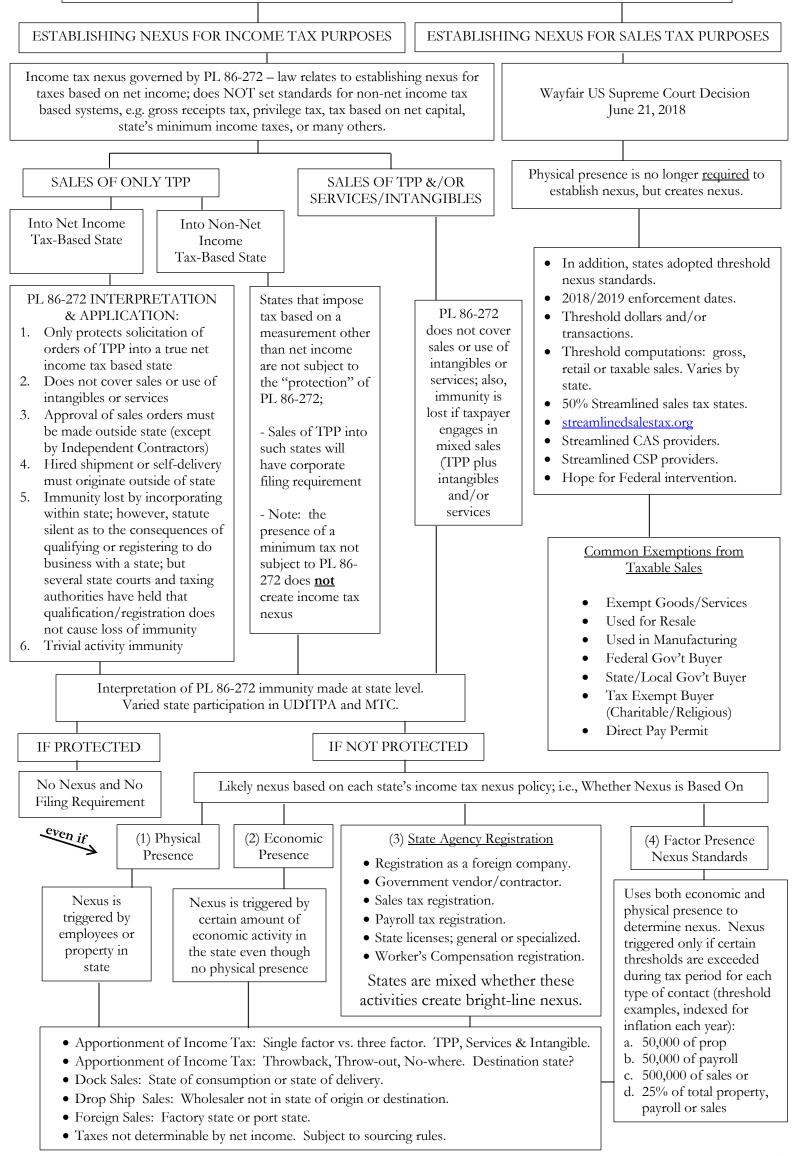
## MULTISTATE NEXUS DETERMINATION/TAXABLE SALES (SUT)/APPORTIONMENT (SIT)



January 1, 2020. The information and illustrations contained herein is general in nature, in a brief executive format and based on authorities subject to change. The Wayfair Supreme Court Case dated June 21, 2018 significantly changed States ability to expand their tax statutes. Since that date, most States have begun the process of amending their tax statutes for the purpose of extending their reach of taxation to remote sellers and marketplace facilitators. As new guidance continues to be issued, and as tax strategies begin to develop in response, it may alter some or many of the conclusions you might draw from this executive summary. Applicability to your specific business circumstances should be determined through consultation with your tax advisor, and only after discussion should any conclusions be drawn.