

TEN COMMON NEXUS-CREATING ACTIVITIES FOR SUT

- **Ownership of real property. Stores, warehouses, factories, offices, etc.**
- **Ownership of personal property. Machinery, equipment, etc.**
- **Leasing of real property. Stores, warehouses, etc.**
- **Leasing of personal property into a state. Machinery, equipment, products, etc.**
- **Use of independent sales or manufacturer's reps, even if they are not exclusive.**
- **Use of sub-contractors for repairs, maintenance, installations, etc.**
- **Travel of employees into a state to conduct sales, training, deliveries, installations, repairs, etc.**
- **Maintaining an inventory, whether consigned, stored, or carried by sales representatives.**
- **Delivery of property in seller-owned vehicles.**
- **Telecommuting employees or use of a home office.**

This is a list of activities that are very common among all states. Some create nexus in all states and others in a majority of states. See the companion list of State-Specific Nexus Creating Activities. If you require assistance in determining your specific nexus footprint let us know.