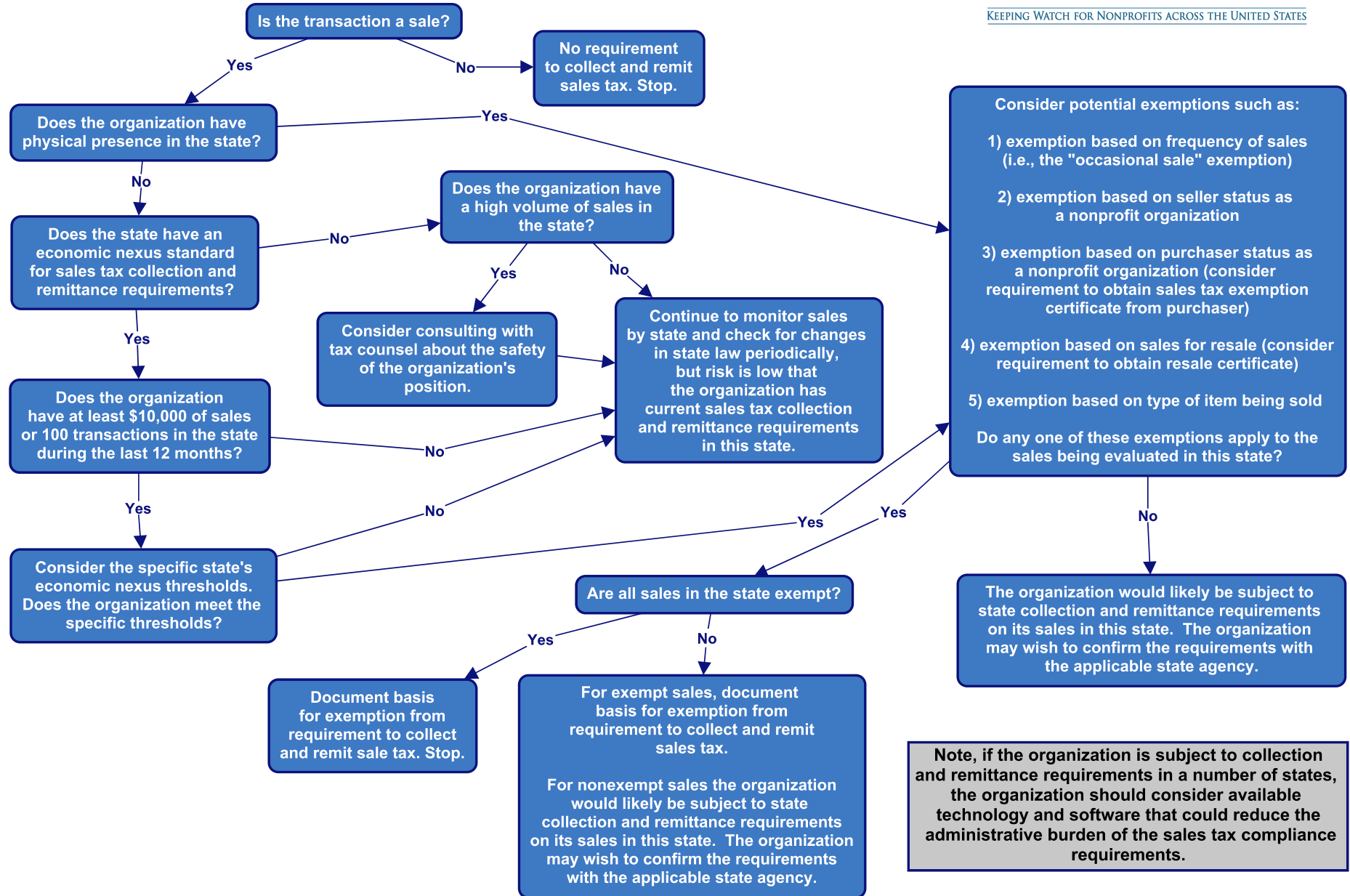


Updated 1.04.19

BMWL Sales Tax Nexus Decision Tree

Intended to be applied on a state-by-state basis



Note, if the organization is subject to collection and remittance requirements in a number of states, the organization should consider available technology and software that could reduce the administrative burden of the sales tax compliance requirements.

The contents of this publication do not constitute legal, financial, accounting, tax, or any other type of professional advice. For professional advice regarding the subject matter addressed herein, the services of a competent professional should be obtained.