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Accountant," Dallas-based Peisner Johnson LLP offered some key advice to accountants and their small business clients when it comes to activities that can cause them to be exposed to unexpected sales and use taxes in jurisdictions where they may think they are not required to report.

Jun. 30, 2014

As a part of *CPA Practice Advisor's* ongoing series, "[A Year in the Life of a SALT Accountant](#)," Dallas-based Peisner Johnson LLP offered some key advice to accountants and their small business clients when it comes to activities that can cause them to be exposed to unexpected sales and use taxes in jurisdictions where they may think they are not required to report.

Common Nexus-Creating Activities for Sales & Use Tax

1. Ownership of real property in a jurisdiction. (Stores, warehouses, offices, etc.)
2. Ownership of personal property. (Machinery, equipment, etc.)
3. Leasing of real property. (Stores, warehouses, etc.)
4. Leasing of personal property into a state. (Machinery, equipment, etc.)
5. Maintaining of an inventory, whether consigned, stored or carried by sales representatives.
6. Travel of employees into a state to conduct sales, training, deliveries, installations, repairs, etc.
7. Use of independent sales or manufacturer's representatives, even if they are not exclusive.
8. Use of sub-contractors for repairs, maintenance, installations, etc.
9. Delivery of property in seller-owned vehicles.
0. Allowing employees to telecommute or use a home office.

(Source: [Peisner Johnson, LLP](#).)

SALT CHECKLIST:

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- Respond to any recent notices your clients have received from SALT authorities.
- Follow up with taxing authorities on open SALT issues from previous months.
- Schedule all state and local tax filings that will be due next month.

Sales Tax • State and Local Taxes

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