

Articles:

Income Tax Nexus Limitations in a Post-*Wayfair* World

Before the *Wayfair* decision, many states were pushing several theories to impose income tax nexus on out-of-state businesses, with strong resistance from taxpayers. Even though the case involved sales and use tax and not income tax, *Wayfair* opens the door even wider for states to assert nexus and raises questions for taxpayers as to how and when to fight against assertions of nexus.

In this installment of *Inside Deloitte*, examine possible limits on states' income tax nexus reach after the US Supreme Court's *Wayfair* decision.

URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-nexus-limitations-in-a-post-wayfair-world.pdf>

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