Exactera

ECONOMIC NEXUS STUDIES | FOR CPA & ACCOUNTING FIRMS

Run Every Client's Nexus Footprint Before an Auditor Does.

State-by-state economic nexus studies your firm delivers under its own brand.

Since South Dakota v. Wayfair, 45 states and D.C. can charge sales and use tax based on sales activity alone, with no physical presence required. The thresholds vary and keep moving: $100,000 or 200 transactions in most states, $500,000 in California, Texas, and New York, and more states are dropping the transaction count test through 2026. Clients cross these lines without noticing, through a new warehouse, a marketplace, or a few large orders. States now buy data from marketplaces and payment processors, so they often know before the client does. By the time the notice arrives, the unregistered exposure has piled up with interest and penalties.

Exactera and L3i let your firm deliver a complete, defensible nexus register for every client. The platform reads all of a client's sales and physicalpresence data and applies every state's current thresholds and measurement periods at once. This is not a dashboard of what might happen. It is a clear read on where the client has already crossed the line and now owes. Your firm delivers it under its own brand, on a fixed fee, in days. Each study also feeds the platform, so the facts and conclusions your team reaches become knowledge the whole firm can search and reuse, not a file that lives with one person.

OUR APPROACH

01
Map Every Jurisdiction

Measure the client's sales against the economic nexus thresholds in all 45 states and D.C.: revenue, transaction counts where they still apply, and product-specific tests, plus physical triggers like inventory, employees, and contractors. Each state's measurement period is applied the right way.

02
Quantify and Prioritize

Calculate the uncollected tax by state and rank it by dollars and risk. That ranking shows which states are worth the deeper work of sorting out what is taxable, and which carry too little exposure to bother with. Your firm spends effort only where it pays off.

03
Deliver a Defensible Register

Every finding lands in an audit-ready nexus register: the threshold analysis for each state, notes on how you got there, and conclusions you can defend, including documented proof for the states where the client owes nothing.

WHO WE SERVE

- Clients selling across multiple states with open nexus questions
- International sellers entering the U.S. with economic nexus but no physical presence
- M&A targets whose nexus exposure your firm is checking in diligence

Nexus isn't a gray area. It's math. Let's run your clients'.

Compliance Grade AI, Verified by Design

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