



**SALES TAX**  
INSTITUTE<sup>SM</sup>

## INTRODUCTIONS, DEFINITIONS AND NEXUS

Introductions, Definitions and Nexus is a self-study, 90-minute basic course designed for financial and operations personnel—including tax, general accounting, accounts payable, sales, tax technology, purchasing and credit—who deal with sales and use tax as part of their responsibilities. The course is also designed for general practitioners, with minimal to no experience, who are unable to attend live sessions and/or are seeking a flexible course schedule or pace.

This course qualifies for 1 hour of CEU and requires no advance preparation or prerequisites.

### COURSE OBJECTIVES

- Understand sales and use tax historical origins
- Learn key definitions
- Differentiate between the two types of use tax
- Discuss drop shipments
- Explain importance of nexus and how to conduct nexus evaluation
- Understand difference between sales tax nexus and income tax nexus

**CLASS PRICING:** \$99 per person

Busy professionals appreciate the convenience of eSTI—the ability to take it anytime, from anywhere, go at your own pace and reduce training costs all at once.

**Course Introduction**

Upon completion of this course, you will be able to:

- Define relevant terms, including sales tax, use tax, nexus, tangible personal property, and tax base.
- Explain the importance of nexus and how to conduct a nexus evaluation.

**The Significance of Sales Tax to States**

**State revenue**

Source	Percentage
Sales and use tax	50%
Other sources	50%

**Average sales tax**

Year	Average Sales Tax
2007	8.573%

Legend: State, City, County, Transit Area, Special District

"eSTI PROVIDED A VERY GOOD UNDERSTANDING OF THE BASICS AND WAS EASY TO NAVIGATE. IT WAS A CONVENIENT WAY TO INCREASE MY KNOWLEDGE."