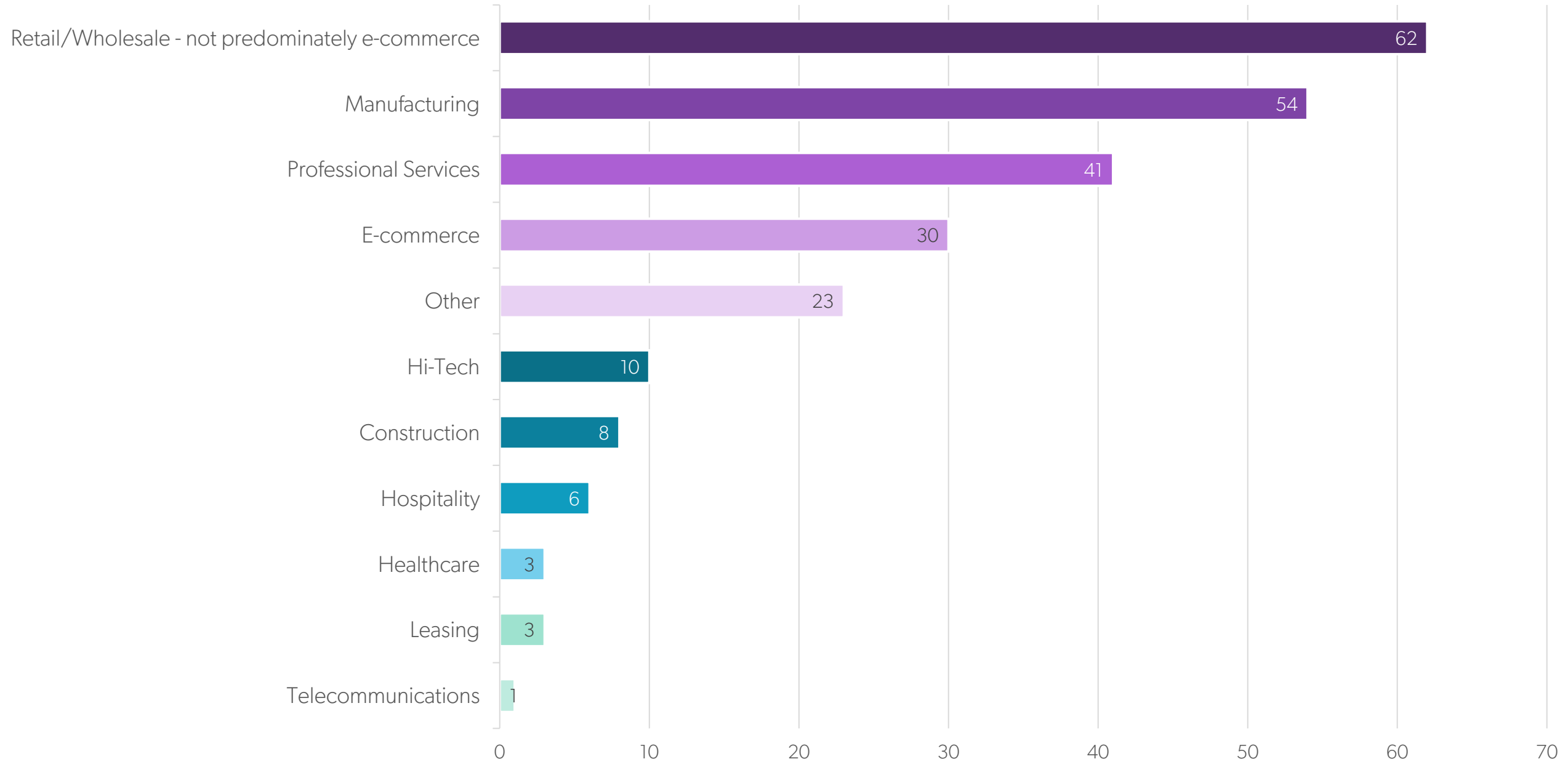




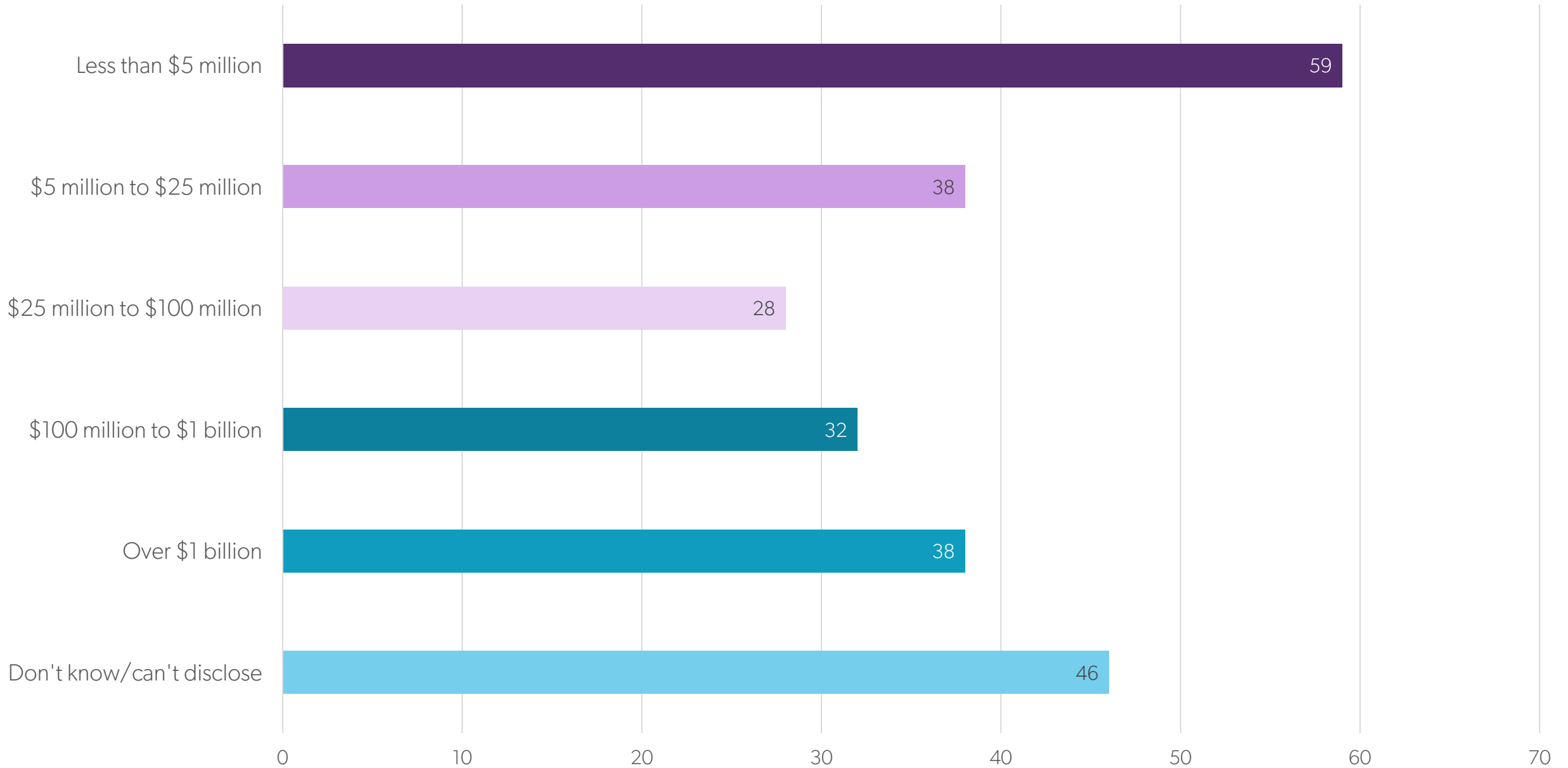
SALES TAX
INSTITUTESM

Three Years of *South Dakota v. Wayfair* Survey Results

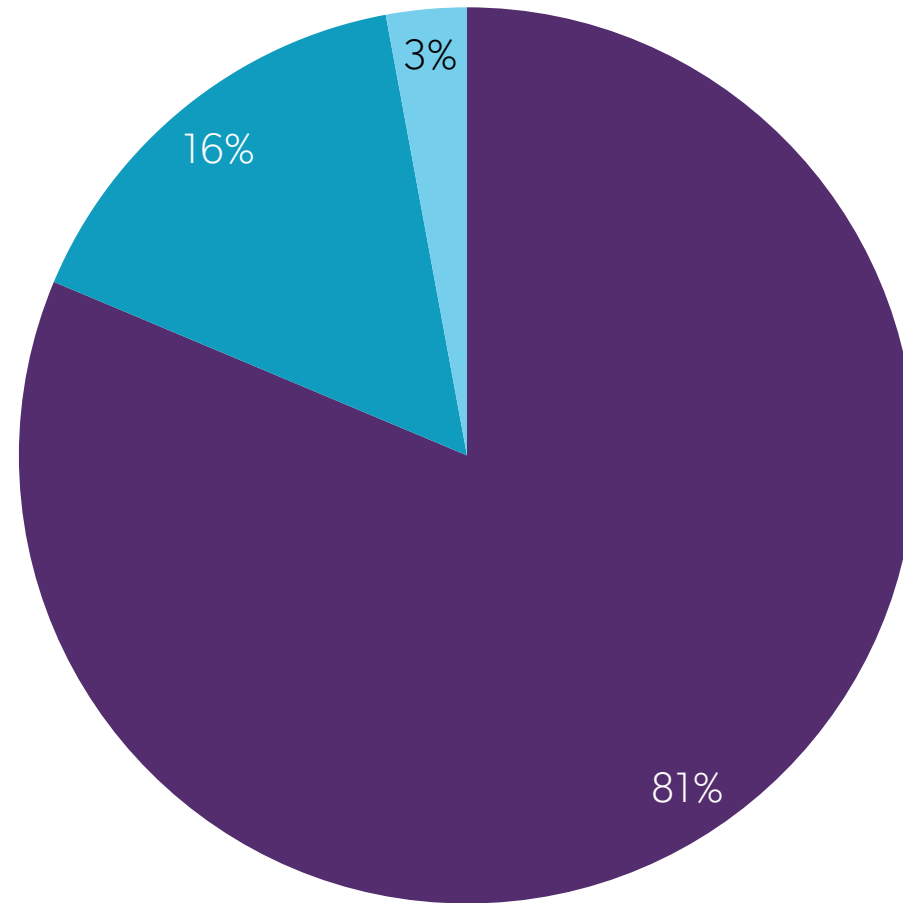
What industry are you in?



What is your annual business revenue?

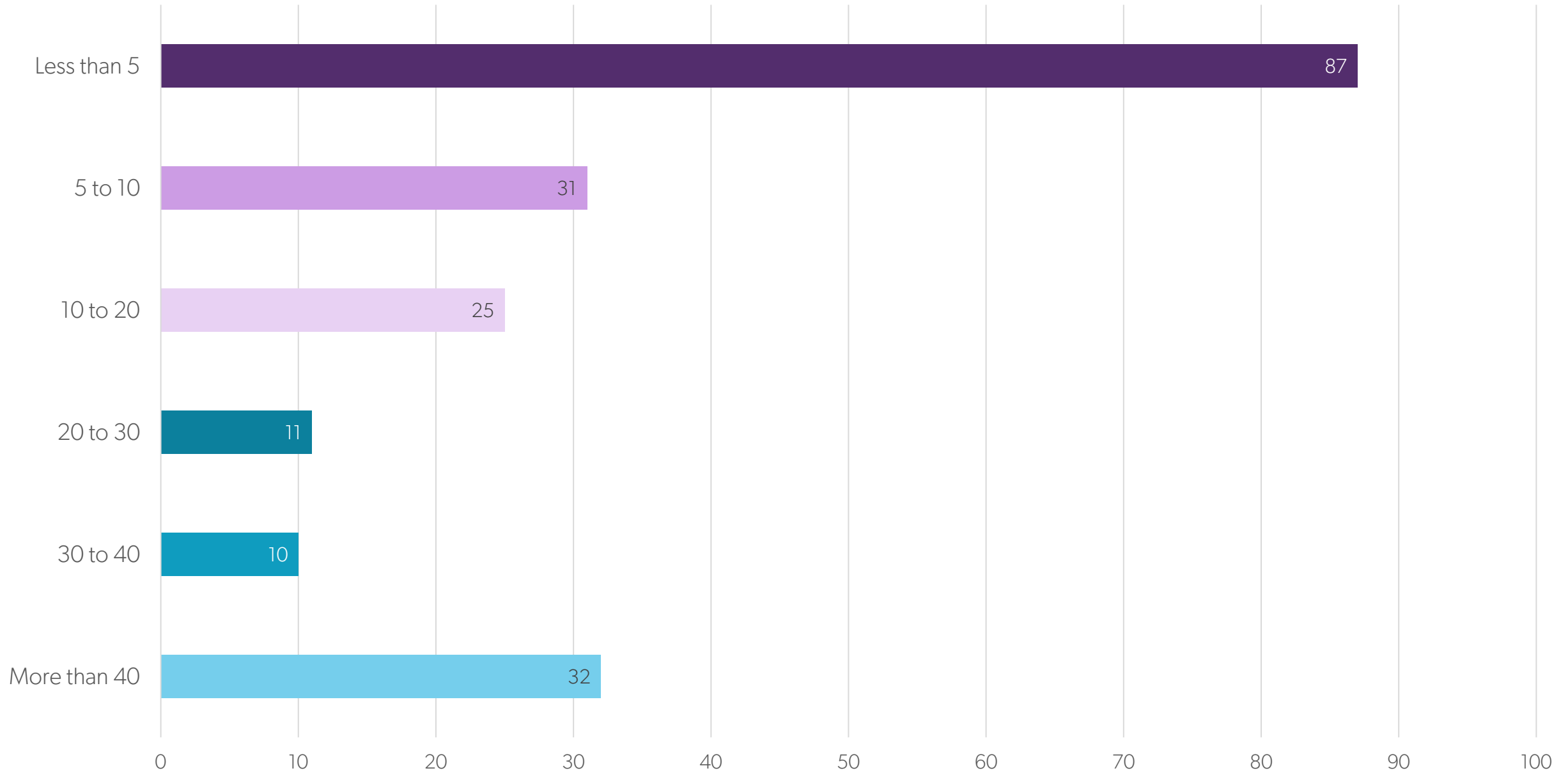


Was your company registered to collect sales tax in at least one state before the Wayfair decision in June 2018?

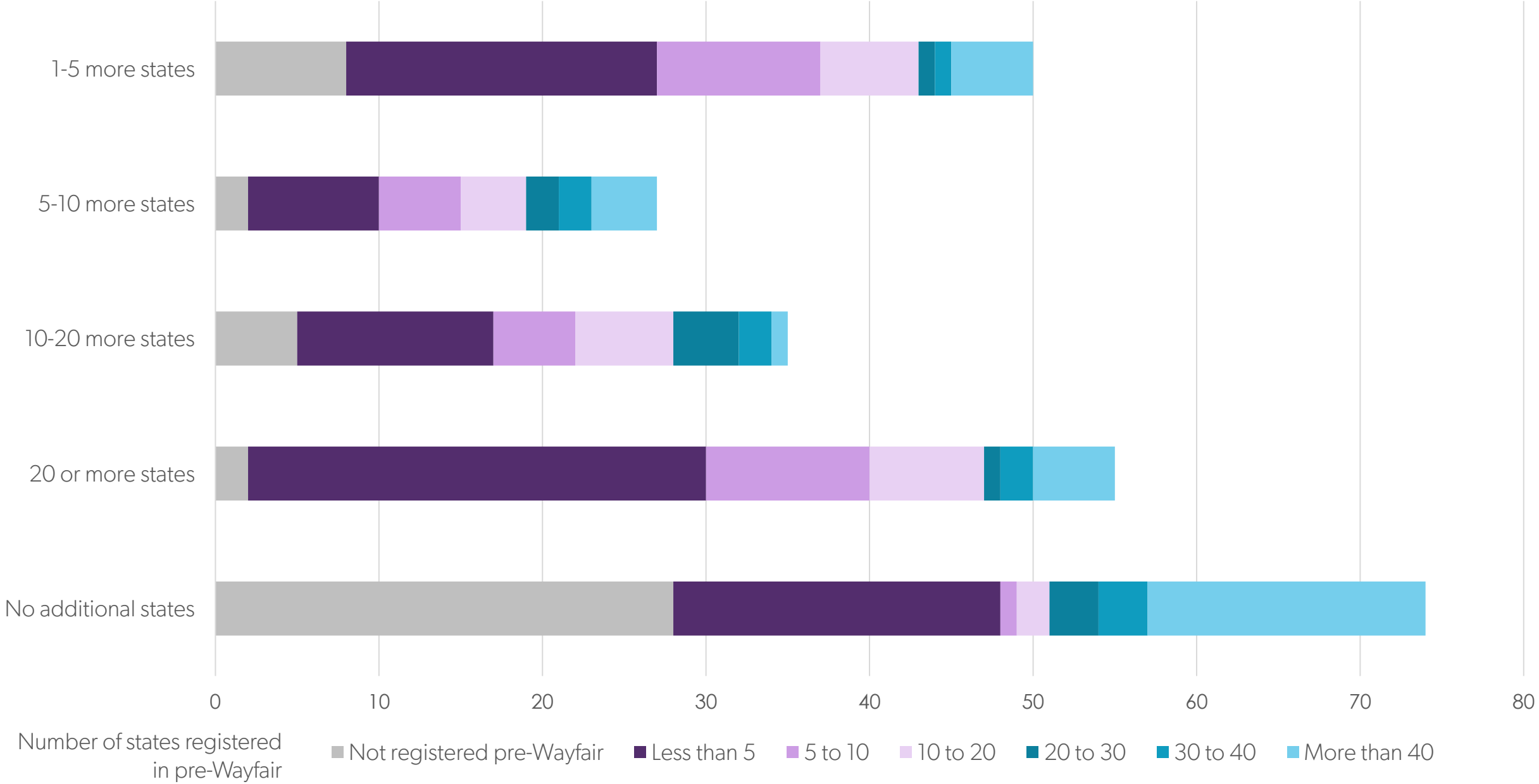


■ Yes ■ No ■ I don't know

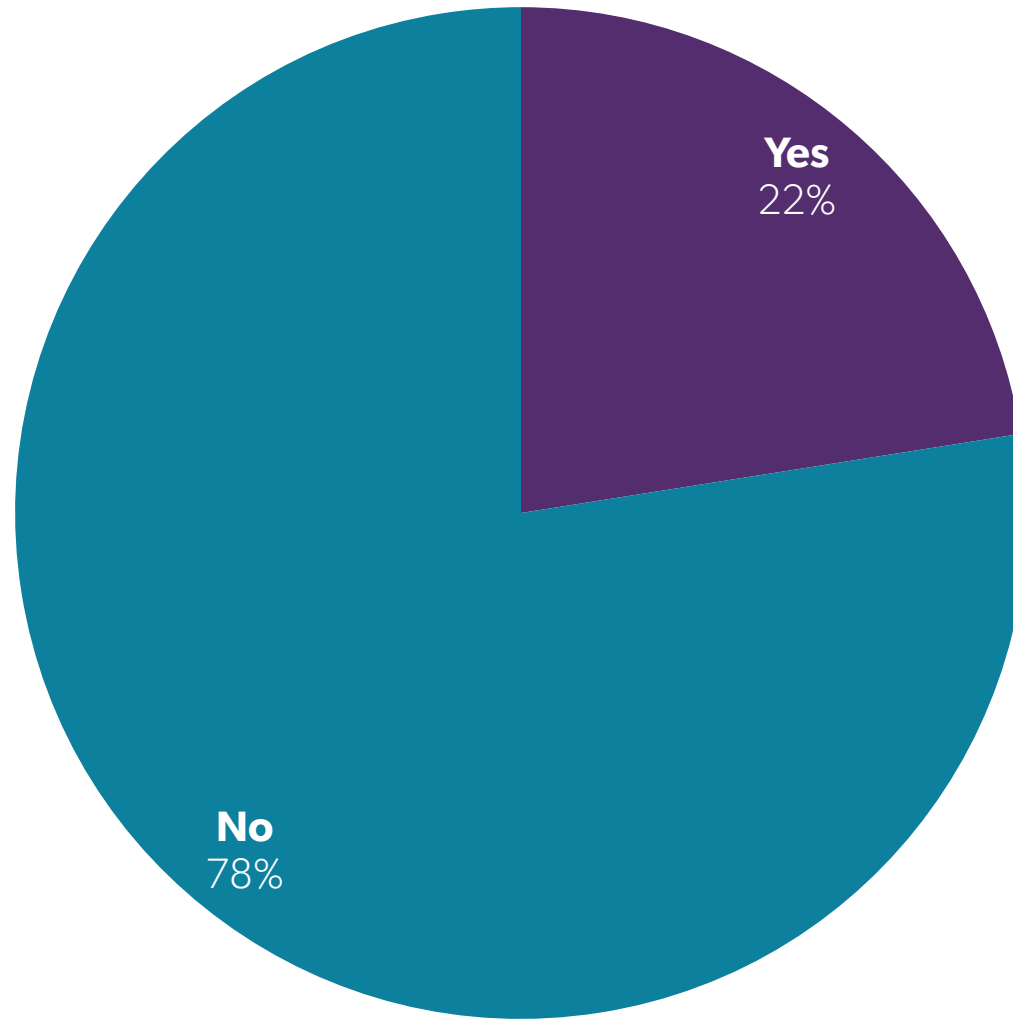
How many states were you registered in pre-Wayfair?



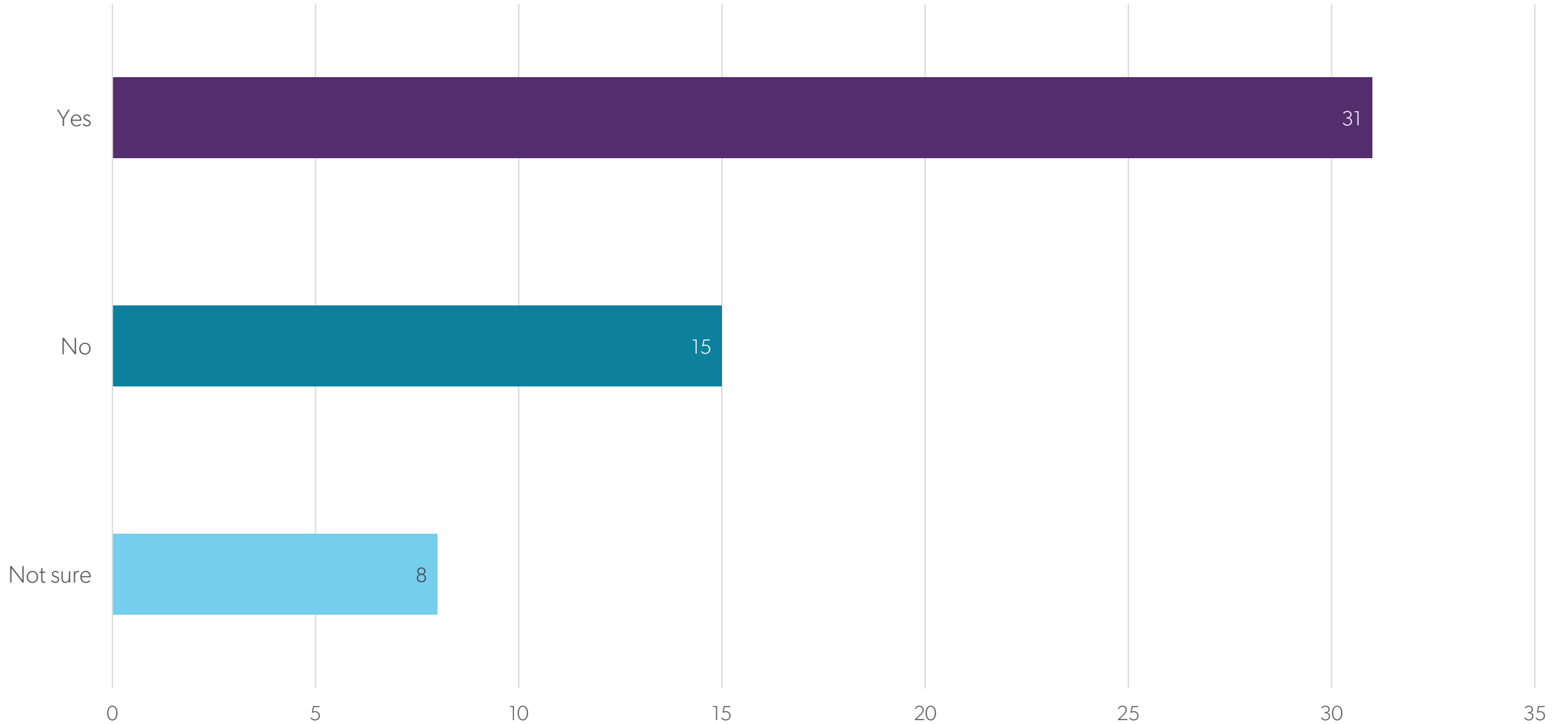
How many states did you have to register in after the Wayfair decision?



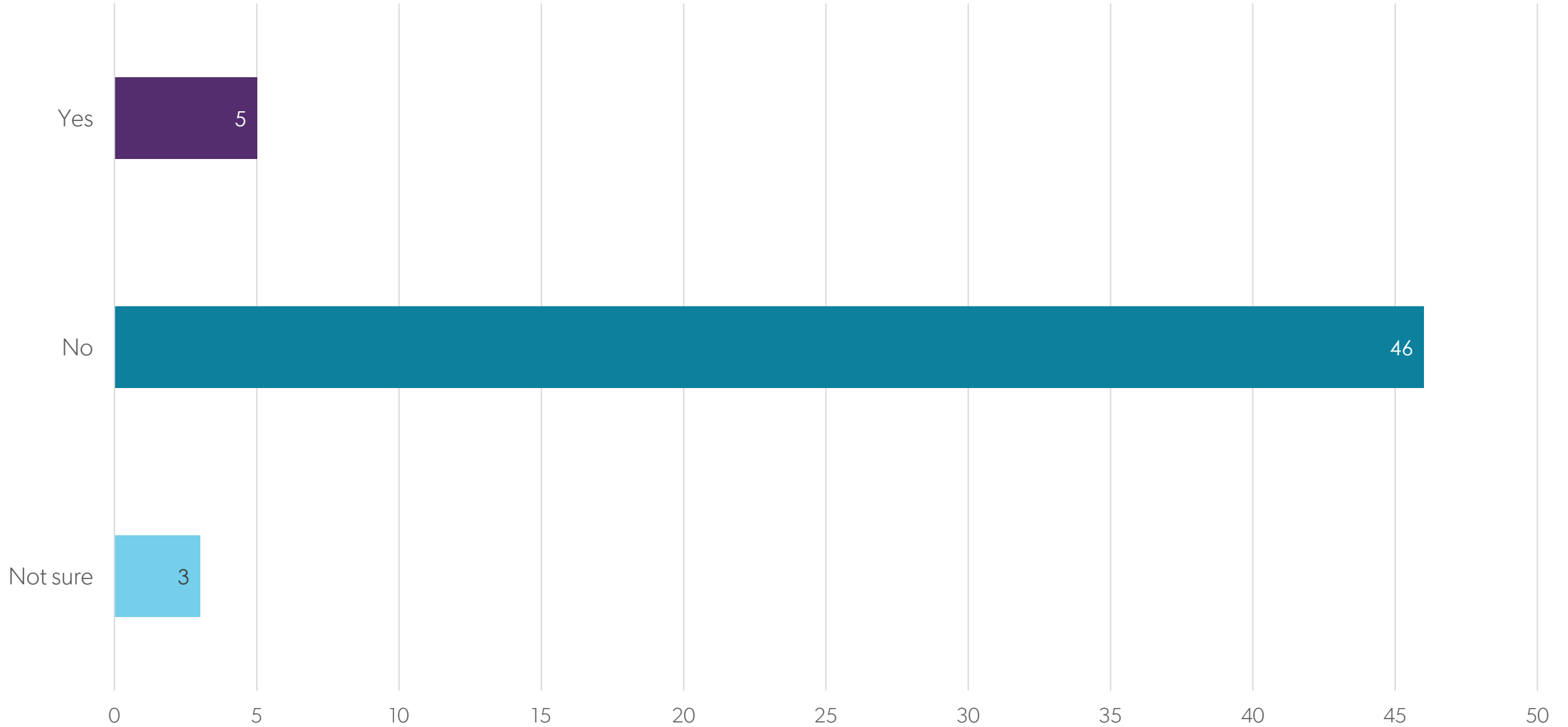
Do you sell on a marketplace?



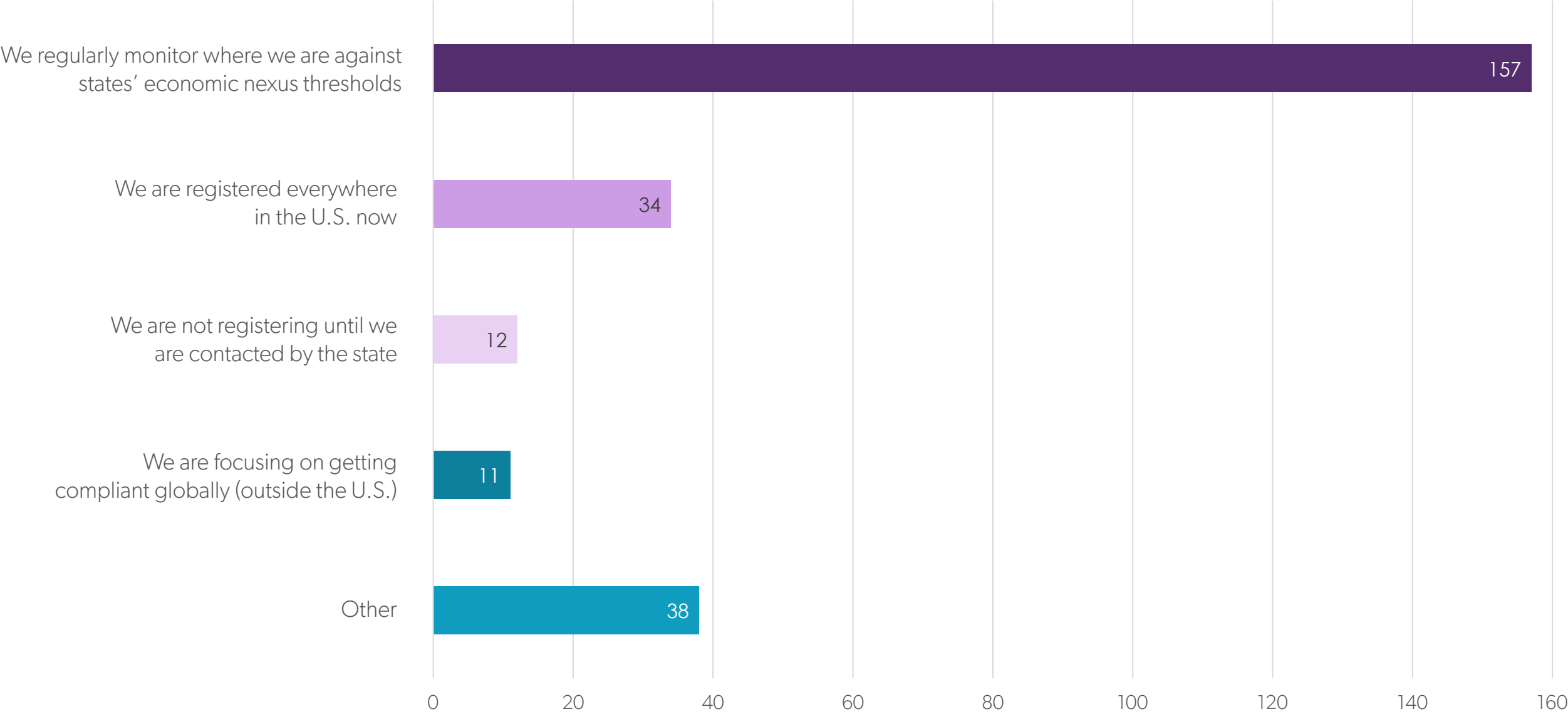
Has the marketplace you sell on clearly communicated your sales tax requirements (or lack thereof) as a seller on their platform?



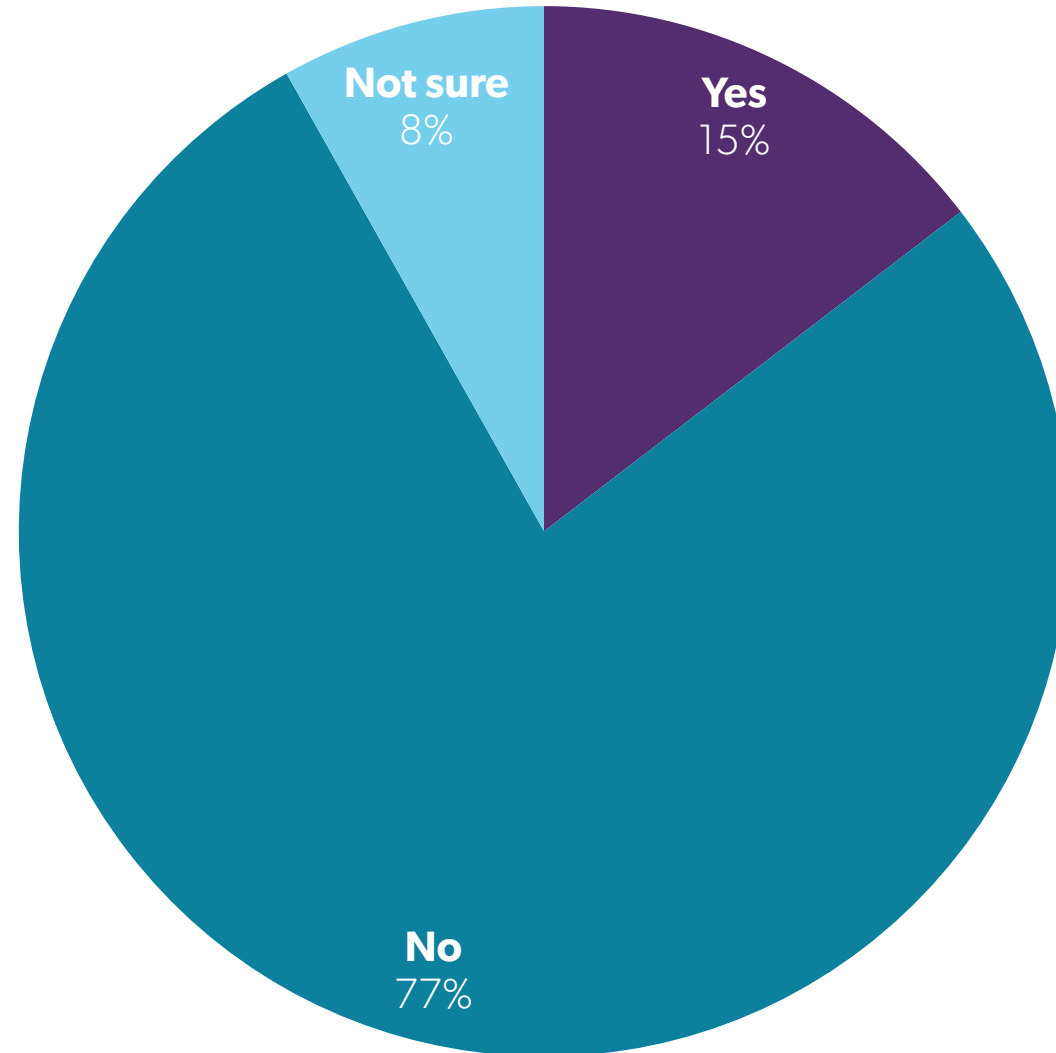
As a result of marketplace collection, have you cancelled any of your state registrations?



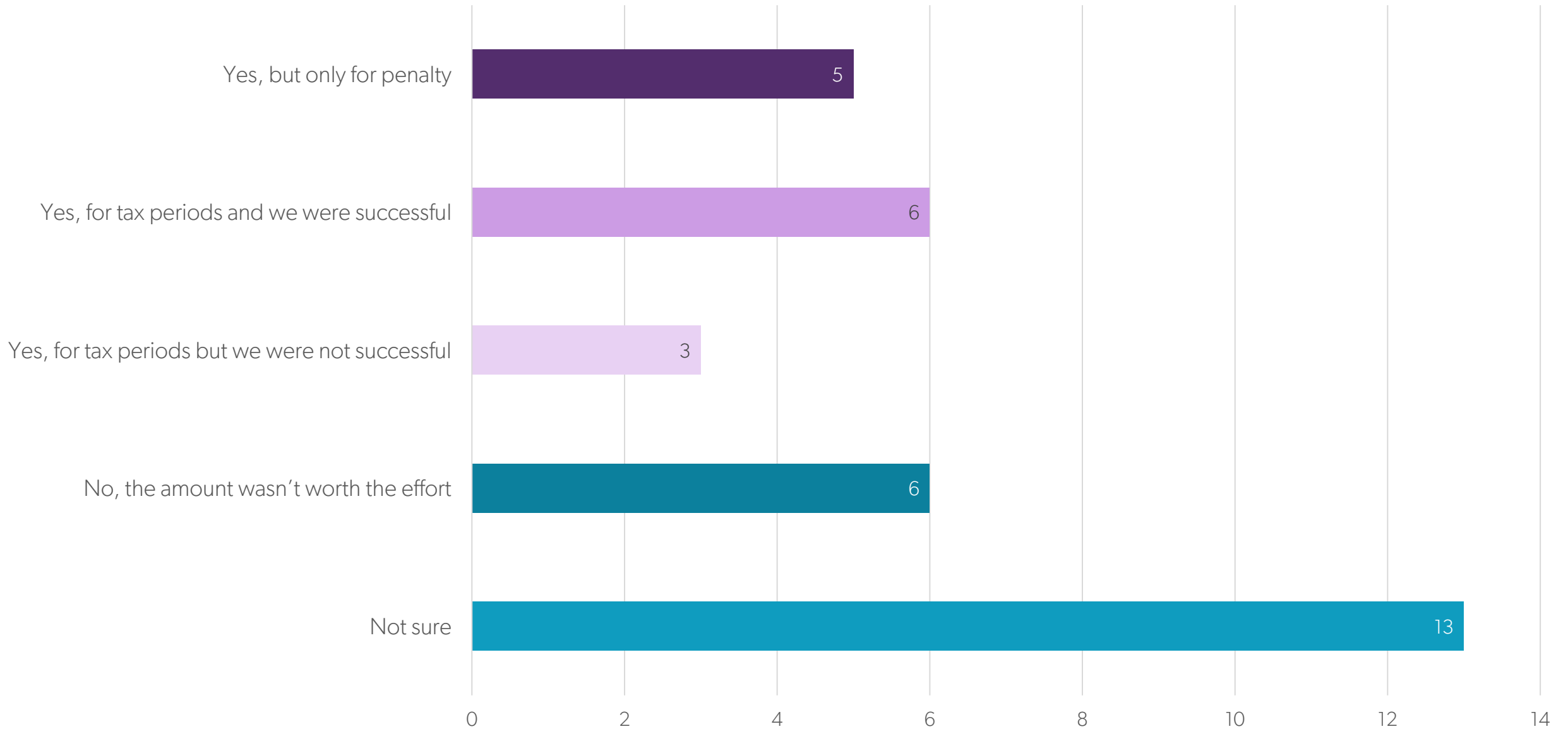
Where are you today in addressing additional sales tax registration requirements?



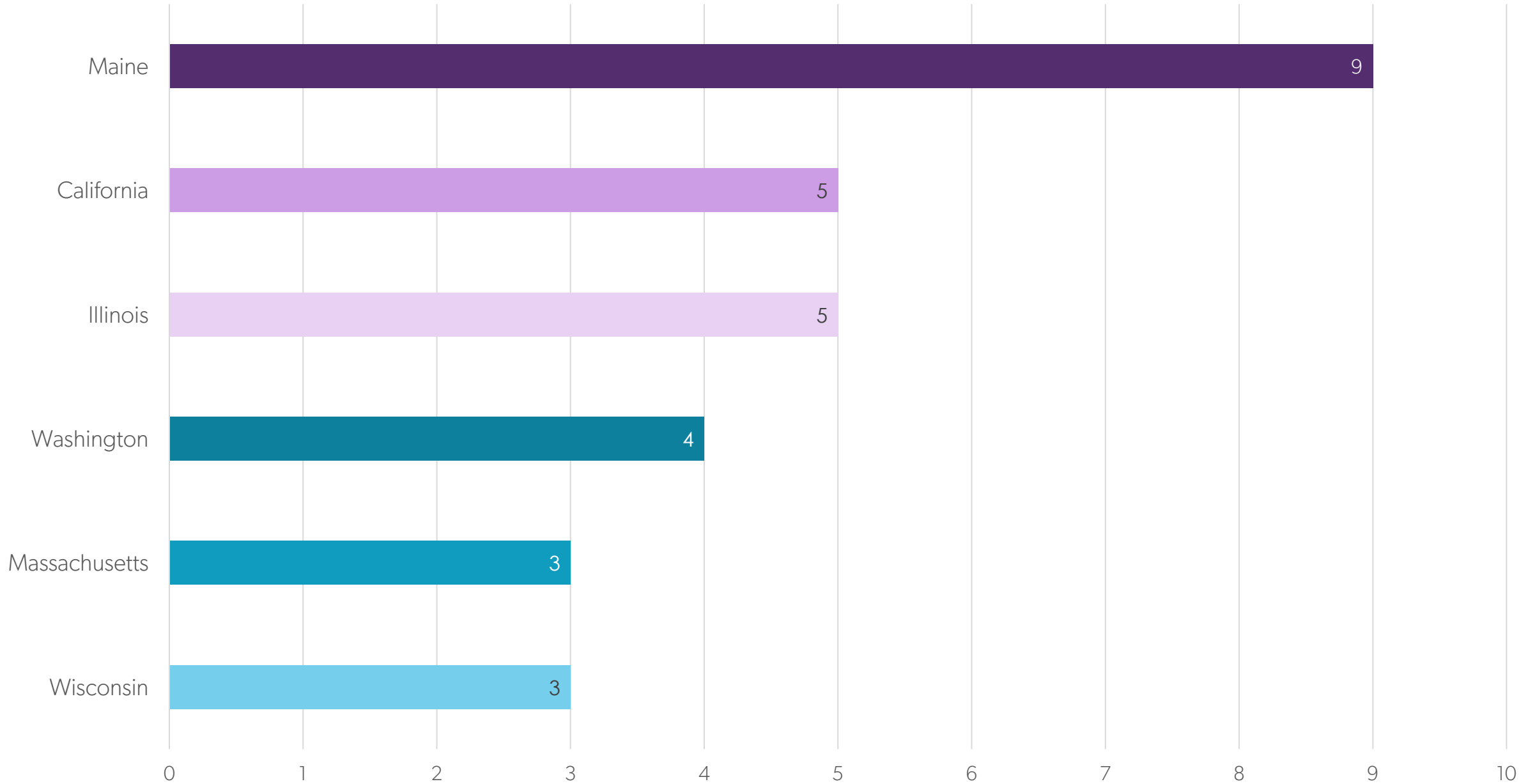
Have you received any notices or audit requests from states related to economic nexus?



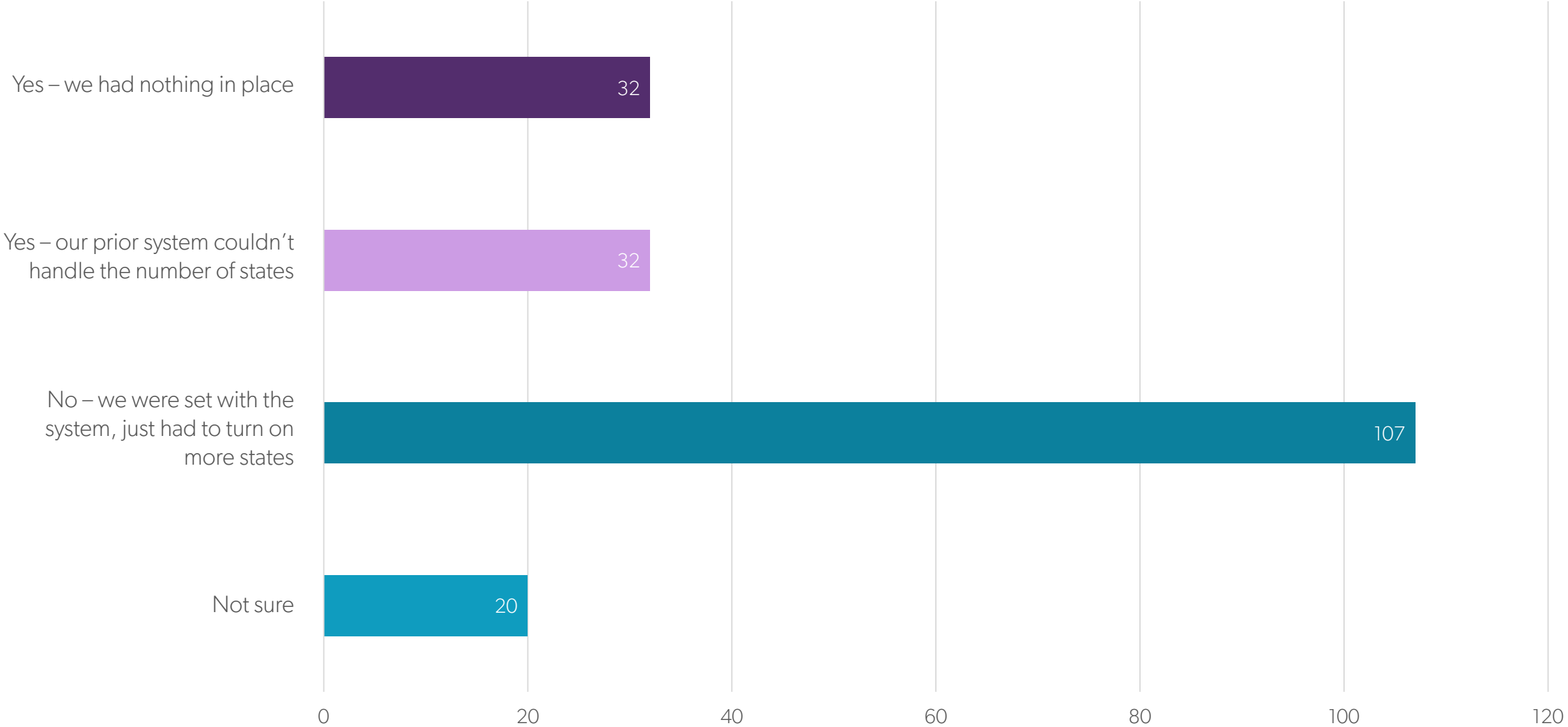
Did you attempt to negotiate a settlement for a shorter period on the notices?



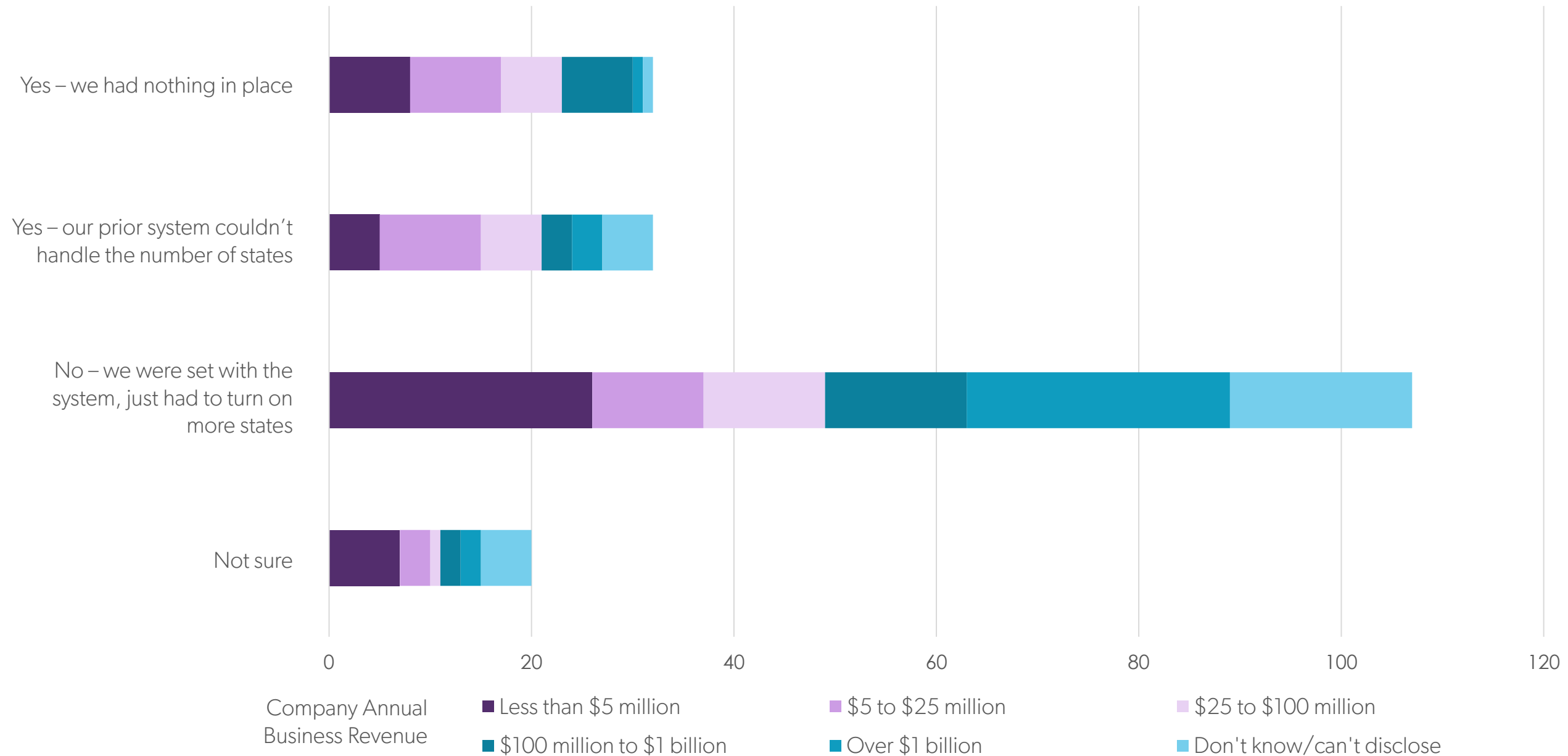
States Companies Have Received Audit Notices From



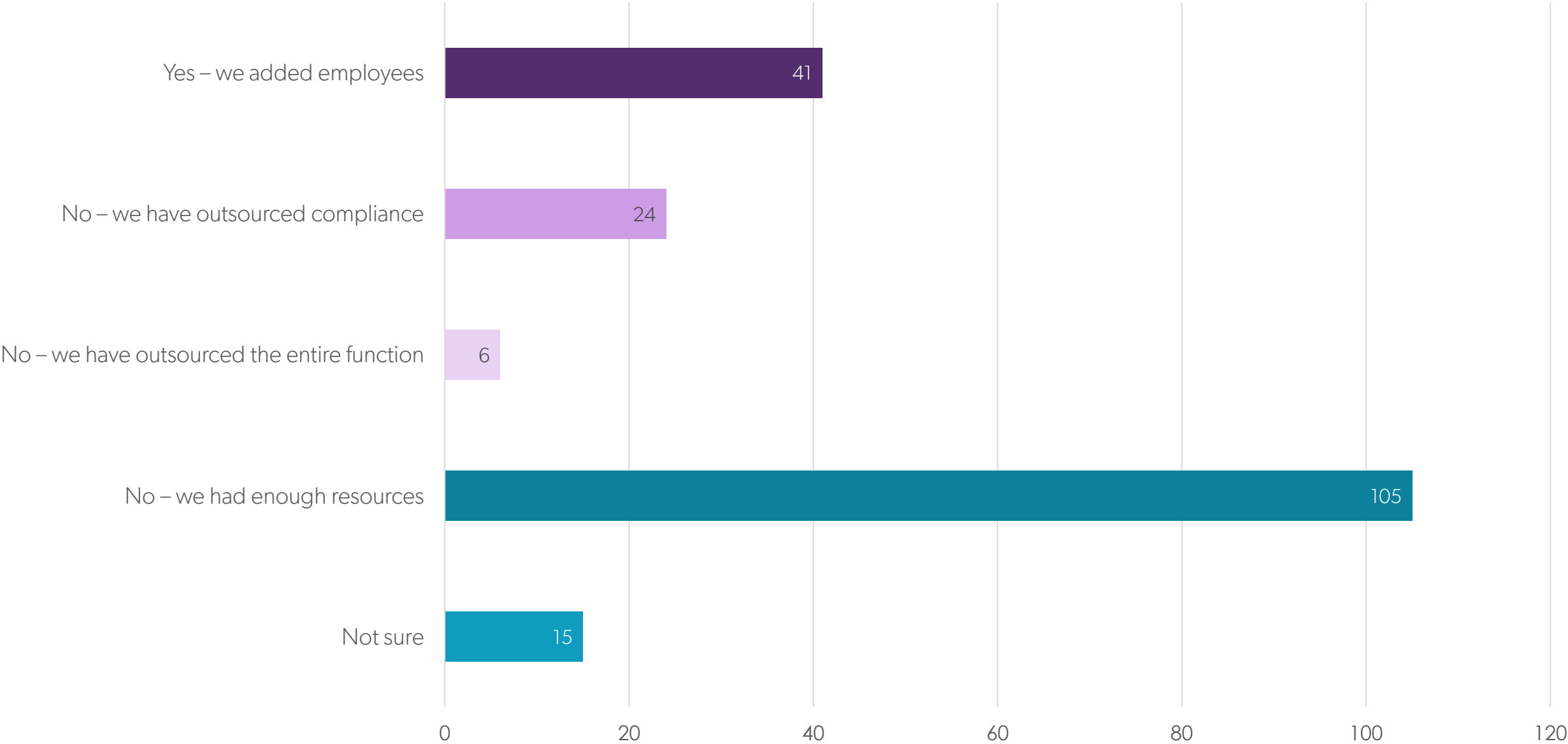
Did you have to implement or upgrade a sales tax collection system due to Wayfair?



Did you have to implement or upgrade a sales tax collection system due to Wayfair?



Has your company added additional staff to manage sales tax post-Wayfair?



Has your company added additional staff to manage sales tax post- Wayfair?

