State	Tax Type	Threshold	Other Tax Type	Other Thresh
Alabama	Income	\$ 596,000 (*)		
Alaska	Income	Statute/Rule (**)		
Arizona	Income	Case Law (**)		
Arkansas	Income	Statute/Rule (**)		
California	Income	\$ 690,144 (*)		
Colorado	Income	\$ 500,000 (*)		
Connecticut	Income	\$ 500,000		
Delaware	Income			
DC	Income			
Florida	Income	Statute/Rule (**)		
Georgia	Income			
Hawaii	Income	\$ 100,000		
Idaho	Income	-		
Illinois	Income			
Indiana	Income	Statute/Rule (***)		
lowa	Income	Statute/Rule (***)		
Kansas	Income	-		
Kansas Kentucky	Income	Statute/Rule (**)		
Louisiana	Income	Case Law (**) \$ 500 000 (*)		
Maine	Income	\$ 500,000 (*)		
Maryland	Income	Case Law (**)		
assachusetts	Income	\$ 500,000		
Michigan	Income	\$ 350,000		
Minnesota	Income	Statute/Rule (***)		
Mississippi	Income			
Missouri	Income			
Montana	Income			
Nebraska	Income			
Nevada	Gross Receipts			
ew Hampshire	Income	Statute/Rule		
New Jersey	Income	\$ 100,000		
New Mexico	Income	Case Law (**)		
New York	Income	\$ 1,138,000		
ew York City	Income	\$ 1,000,000		
orth Carolina	Income	Statute/Rule (**)		
lorth Dakota	Income			
Ohio	Gross Receipts	\$ 500,000 (*)		
Oklahoma	Income	Case Law (**)	Gross Receipts	\$ 750,000 (
Oregon	Income	Statute/Rule		
ennsylvania	Income	\$ 500,000		
hode Island	Income	Statute/Rule		
outh Carolina	Income	Case Law (**)		
outh Dakota	No Tax			
Tennessee	Income/Franchise	\$ 500,000 (*)	Statute/Rule (***)	
Texas	Franchise	\$ 500,000		
Utah	Gross Receipts	Statute/Rule (**)		
Vermont	Income	Statute/Rule		
Virginia	Income			
Vashington	Gross Receipts	\$ 100,000 (*)		
/est Virginia	Income	Statute/Rule (***)		
rest vii giiiia				

^(*) States such as Alabama, California, Colorado, Maine, Ohio, Oklahoma, Tennessee, and Washington also have factor-based nexus thresholds for property and payroll. Even if a company does not meet the sales-based threshold, it may still establish nexus if it surpasses the state's payroll or property criteria. In these states, a company establishes nexus if at least 25% of its total sales—or more than 25% of its total property or payroll, where applicable—derive from that state, even if it does not surpass the standard sales thresholds.

involving financial services, out-of-state licensors of trademarks, trade names, and other

(***) States such as Indiana, Minnesota, and West Virginia impose factor-based nexus thresholds on out-of-state financial institutions.

intangibles (e.g., franchises).

^{25%} of its total sales—or more than 25% of its total property or payroll, where applicable—derive from that state, even if it does not surpass the standard sales thresholds.

(**) States such as Arizona, Arkansas, Florida, Iowa, Kentucky, Louisiana, Maryland, New Mexico, North Carolina, Oklahoma, South Carolina, and Utah impose economic nexus on out-of-state companies based on statutes, regulations, administrative guidance, or court decisions