

[Date]

[Client Name]
[Client Address]
[City, State, Zip Code]

Subject: Nexus Evaluation and Sales and Use Tax Compliance Summary

Dear [Client Contact Name],

We have completed our evaluation of your company's business activities to determine your sales and use tax obligations. Based on our analysis of your physical presence and economic activity (Economic Nexus), we have identified the following states where a filing requirement exists.

1. Nexus Summary

- **Physical Nexus:** States where you maintain offices, employees, or inventory (including 3rd party fulfillment centers).
- **Economic Nexus:** States where you have exceeded the statutory thresholds for revenue or transaction volume.

2. Findings by State

State	Nexus Trigger	Effective Date	Registration Status
[State Name]	[Physical/Economic]	[Date]	[Pending/Action Required]

3. Recommended Action Plan

- Register for Sales Tax Permits in the states listed above.
- Configure your point-of-sale or ERP system to collect the correct tax rates.
- Implement a process for collecting and validating tax-exempt certificates from customers.
- Begin filing periodic sales tax returns according to state-mandated schedules.

4. Next Steps

Please review the attached detailed report. We recommend proceeding with registrations by [Deadline Date] to minimize potential penalties and interest for past uncollected taxes.

Sincerely,

[Your Name]
[Your Title]
[Company Name]