

Updated Nexus Standards Information Releases

The following updated information releases can be viewed by clicking on the links below:

[CAT 2005-02](#) - Commercial Activity Tax: Nexus Standards - September, 2005; May, 2011; November, 2019

[ST 2001-01](#) - Use Tax Information Release - Sales and Use Tax – Use Tax Nexus Standards: September, 2001; August, 2016; October, 2017; November 2019

The information releases can also be found at
https://www.tax.ohio.gov/communications/information_releases.aspx

Please contact us at 888-722-8829 (CAT) or 888-405-4089 (Sales and Use Tax) with any questions or concerns.

Ohio Department of Taxation
Business Tax Division
P.O. Box 530
Columbus, Ohio 43216
CAT Telephone: (888)722-8829
SUT Telephone: (888)405-4089