



Special Notice

WASHINGTON STATE DEPARTMENT OF REVENUE

Nov. 2, 2017

Trailing nexus

A person has nexus with Washington for a calendar year if they meet an applicable nexus standard (described in [RCW 82.04.067](#)) during the calendar year, or if they met one in the previous calendar year.

Nexus continues even after a person stops activities that originally established nexus. This is often referred to as "trailing nexus." This one-year trailing nexus concept applies to all taxes you report on the excise tax return, including retail sales tax.

Effective date

The one-year trailing nexus is effective as of June 1, 2010, for all taxes you report on the excise tax return.

For more information

Call us at 1 (800) 647-7706 or visit dor.wa.gov.