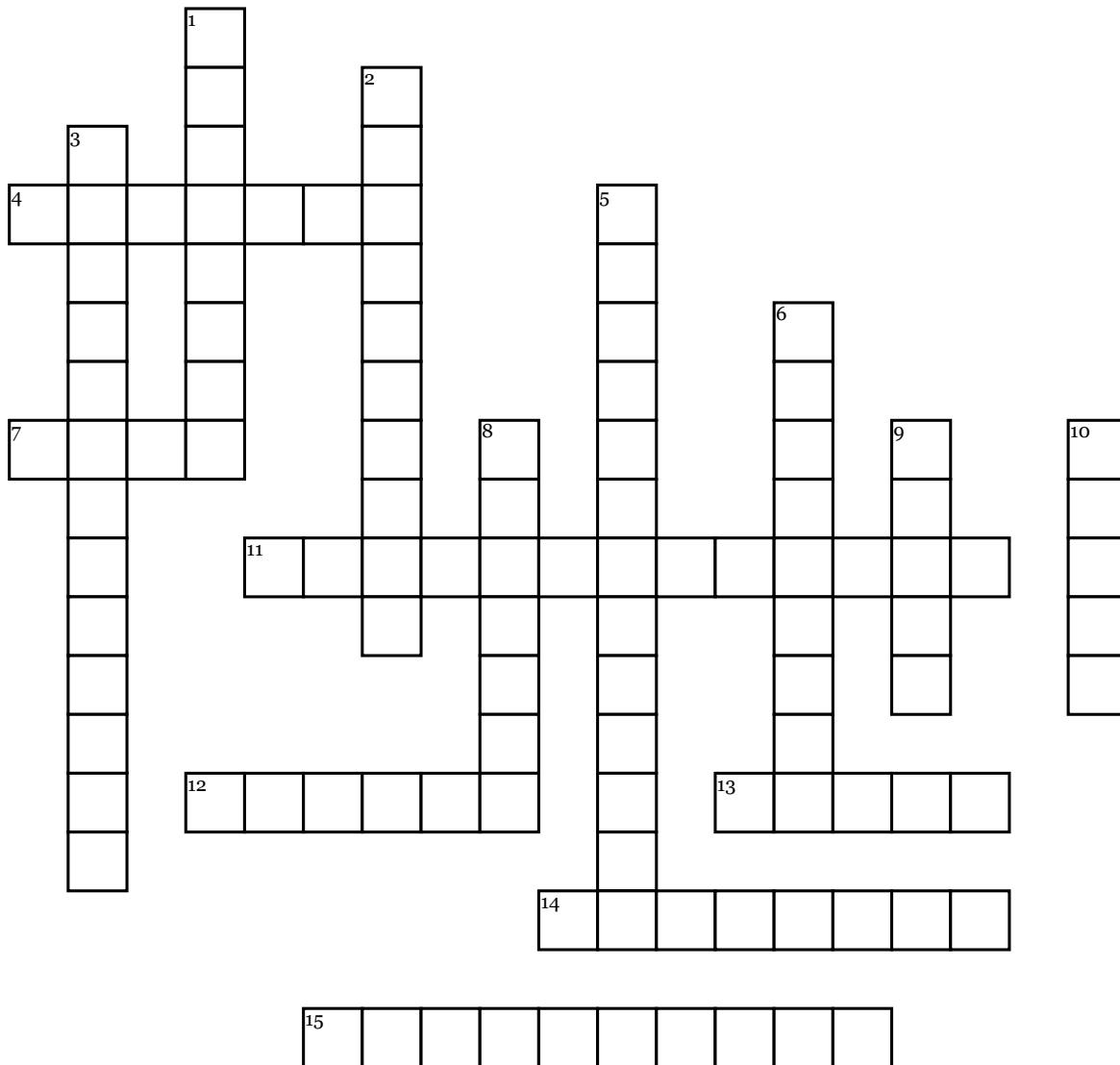


# Economic Nexus



## Across

**4.** Court case establishing minimum presence by intangible property

**7.** Organization that helps states with law-making

**11.** Changing physical presence requirements to incorporate new forms of business

**12.** State with no corporate income tax

**13.** Sufficient connection between a business and a state that allows a state to levy a tax on a business

**14.** X juri Professor of the year

**15.** Method used to prove states income did not increase by changing nexus provisions

## Down

**1.** Presence automatically triggered by property

**2.** This state fought a pharmaceutical company for royalty income

**3.** This state fought against A&F in a passive investment Trademark decision

**5.** Three factor approach

**6.** New bright-line receipts standard in this state

**8.** A state which imposes corporate tax based on gross receipts and a great state

**9.** Economic nexus provisions to end nexus \_\_\_\_\_

**10.** Landmark court case for physical presence