

Sales/Use Tax Lookback Periods for Taxpayers with Economic Nexus Only

For the states listed below that have most recently adopted sales/use tax economic nexus, if the taxpayer has only economic nexus in the state and does not have physical presence nexus, then the state's sales/use tax lookback period would begin not earlier than the date that the state implemented sales/use tax economic nexus. The dates when those states implemented sales/use tax economic nexus are shown below. The information published below is provided for guidance purposes only to assist taxpayers seeking voluntary disclosure relief in estimating the amount of past-due tax liability payment that may be required. As each state makes the final determination of the lookback period, following review of the taxpayer's application, the guidance below does not constitute specific advice and accordingly should not be relied upon without further confirmation from the state(s).

Nexus Program States	Sales/Use Tax
	Economic Nexus Implementation Date
Missouri	1/1/2023