MULTISTATE TAX COMMISSION

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National Nexus Program (NNP) Director's Report for 1st Quarter, FY 2026
November 19, 2025

Multistate Voluntary Disclosure Program (MVDP)

The Nexus Program results for First Quarter of FY 2026 (July 1, 2025 through September 30, 2025) are provided below.

- Nexus states' collections: $12,553,376 (FY 2025: $29,083,242)
- Nexus states' executed agreements: 86 (FY2025: 498)
- Nexus states' average contract value: $145,969 (FY 2025: $58,400)

The above includes amounts paid by the taxpayer directly to the states and reported to the Commission. The Commission received applications from 190 taxpayers in calendar year 2024. So far this calendar year 2025 (as of September 30, 2025), 129 taxpayers have submitted applications. Most of the applications continue to be based on sales tax economic nexus.

Membership

There are currently forty participating states (including the District of Columbia) in the NNP.

Outreach

During the First Quarter of FY 2026, Richard Cram participated in the following outreach events:

presentation of CPAacademy Webinar entitled "Nexus Basics and the MTC Multistate Voluntary Disclosure Program," on September 18, 2025 and rebroadcast on October 21, 2025;

presentation of CPAacademy Webinar entitled "Mastering Multistate Sales and Use Tax Compliance: Navigating New Collection Law," on October 9, 2025 and will be rebroadcast on December 10, 2025;

update on National Nexus Program provided virtually to AICPA Society SALT TRP Fall Meeting on October 23, 2025;

webinar presentation entitled "Georgia Income Tax Nexus Principles" to Georgia Department of Revenue audit staff on November 4, 2025; and

presentation entitled "Current Trends in State Income and Sales Tax" to Connecticut CPA Society in Cromwell, CT on November 13, 2025.

Staff continues to urge states to put a link to the NNP on their voluntary disclosure web pages.

Nexus School

We do not have any Nexus Schools scheduled at this time. Please contact Sherry Tiggett, email stiggett@mtc.gov, if your state would like to host a Nexus School.

Amnesties

The NNP posts on its web page a list of upcoming and current state tax amnesties. Please inform NNP staff if you would like the Commission to post your state's amnesty.

Staffing

The Nexus Program presently has three permanent full-time staff members: Richard Cram, Director, Diane Simon-Queen, Voluntary Disclosure Program Manager, and Michelle Lewis, Paralegal.

Richard Cram, Director, National Nexus Program