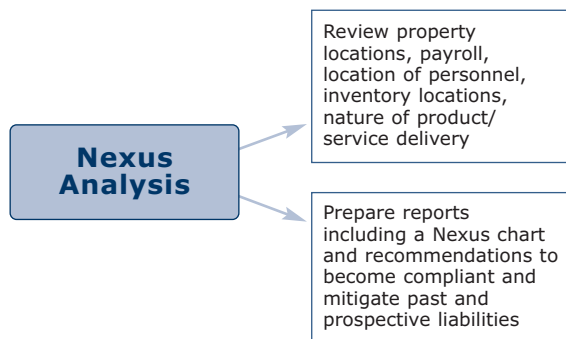
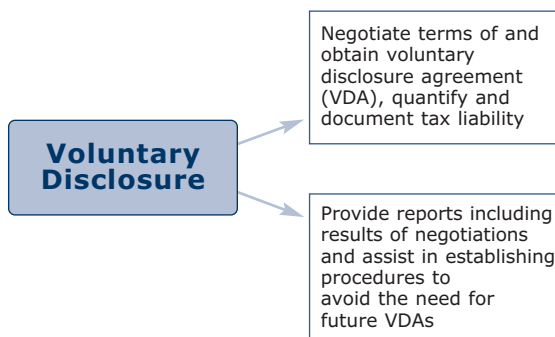


SALES/USE TAX NEXUS AND VOLUNTARY DISCLOSURE SERVICES

DMA provides Nexus and Voluntary Disclosure Services designed to ensure clients are registered and properly complying within the appropriate state and local taxing jurisdictions. Mergers and acquisitions occur frequently and companies often are faced with nexus concerns. DMA provides a customized analysis of your activities by state to determine if you meet the nexus standards requiring the registration and filing of sales/use tax returns. Our tax professionals consider all factors for each state, including the existence of owned or leased property, employees or representatives, and sales activities. We provide you with a nexus report depicting activities by state as well as recommendations for managing any new jurisdictions where you may not have registered or complied for sales/use tax purposes.



DMA also assists in providing any solutions recommended. This includes the pursuit of voluntary disclosure agreements on your behalf. We contact the respective tax jurisdictions and negotiate the most favorable settlement for you. Our state-specific tax professionals perform all analysis and negotiations, ensuring you realize the most beneficial results from our services.



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