

REV-203D

BUSINESS ACTIVITIES QUESTIONNAIRE

BUSINESS ACTIVITIES THAT CREATE NEXUS IN PENNSYLVANIA:

- Owning or leasing property
- Maintaining inventory within the commonwealth
- Having employees or others soliciting sales or referring customers
- Delivering property into the commonwealth
- Maintaining a fixed location
- Installing or repairing of property by employees, independent contractors or others
- Employee leasing services or personnel services
- Approving or accepting purchase orders
- Performing services, managerial or research activities
- Repossessing property
- Having one or more employees performing business activities in Pennsylvania, even occasionally
- Conducting training or seminars
- Providing transportation services
- Hiring, training or supervising personnel
- Economic Presence; \$100,000 or more in gross sale subject to Sales Tax; \$500,000 or more in gross sales - subject to Corporate Tax

ACTIVITIES THAT MAY CREATE NEXUS IN PENNSYLVANIA FOR MOTOR CARRIERS FOR CORPORATION TAXES:

A truck or bus company is required to file a corporate net income tax report if its activities during the taxable year exceed either of the following standards:

- (a) Activity exceeds 50,000 loaded miles in Pennsylvania and the company makes at least one trip with pickups or deliveries in Pennsylvania; or
- (b) The company has a Pennsylvania apportionment fraction of more than 5 percent and has more than 12 trips with pickups or deliveries in Pennsylvania.

ACTIVITIES THAT MAY REPRESENT A DE MINIMIS PRESENCE IN PENNSYLVANIA FOR CORPORATE NET INCOME TAX:

Certain activities may be considered de minimis for purposes of filing a corporation tax return as long as activity does not exceed seven days and the revenue from all such activities does not exceed \$10,000.

For more details, consult Corporation Tax Bulletin 2004-01, *Application of PL 86-272 and De Minimis Standards*, available at www.revenue.pa.gov.

Instructions: Complete all sections of this form. Email the completed and signed form to ra-rv-brtm-discovery@pa.gov.

| SECTION I GENERAL INFORMATION | | | | | |
|--|-------------------------------|--------------------------------|--|--|--|
| 1a. Legal Name | | | | | |
| | | | 10.5 | | |
| 1b. Doing Business As | | | 2. Federal EIN | | |
| | | | | | |
| 3. Address | | | | | |
| | | | | | |
| City | | State | ZIP Code | | |
| | | | | | |
| 4. Type of Business Entity (Select One) | | | | | |
| Corporation | | | copy of the first page of your federal | | |
| Nonprofit | corpor | oration or partnership filing) | | | |
| (If you are a nonprofit entity, attach a copy of the | Individ | Individual (Proprietorship) | | | |
| IRS letter granting you 501 status, if applicable.) | Trust | | | | |
| Subchapter S Corporation | Busine | ess Trust | | | |
| Limited Liability Company | | ociation | | | |
| Restricted Professional Company | 7,0000 | ation | | | |
| | | | | | |
| 5. If the entity is not a corporation, select one of the ovals below | ow to indicate its IRS classi | fication: | | | |
| As a corporation | As a d | isregarded entit | y | | |
| As a partnership (attach a copy of the first page of | | | | | |
| your federal corporation or partnership filing) | | | | | |
| 6. The entity was formed | under the laws of | | | | |
| o. The entity was formed | | | | | |
| 7. The entity's Pennsylvania Revenue ID Number is: | | | | | |
| | | | | | |
| 8. The entity files federal returns on a tax year ending _ | | | basis. | | |
| | | | | | |

| SECTION I GENERAL INFORMATION cont. | | |
|---|---------------|--|
| 9. Other states this company conducts business in: | | |
| | | |
| 10. Identify names, addresses and federal ID numbers of corporations that are that are members of your LLC/entity. If more space is needed, attach a list | | s of your subchapter S corporation(s) or |
| Legal Name | | |
| Doing Business As | | Federal EIN |
| | | |
| Address | | |
| City | State | ZIP Code |
| Legal Name | | |
| Doing Business As | | Federal EIN |
| | | |
| Address | | |
| City | State | ZIP Code |
| Legal Name | | |
| Doing Business As | | Federal EIN |
| | | |
| Address | | |
| City | State | ZIP Code |
| | | |
| 11. If this company has registered with the PA Department of State, provide the Department of State: | e entity numb | er assigned by the |
| 12. Enter the entity's Pennsylvania Sales & Use Tax License Number: | _ | |
| 13. Enter the entity's Unemployment Compensation Account Number: | | |
| 14. Describe activities performed in Pennsylvania by employees for whom une | employment co | ompensation contributions are remitted |
| to Pennsylvania: | | ompensation contributions are remitted |
| | | |
| SECTION II PENNSYLVANIA BUSINESS ACTIVITIES - PART | П | |
| Describe the principal business activities of the entity in Pennsylvania: | | |
| | | |
| Describe the principal business activities of the entity elsewhere: | | |
| 3. Indicate the date that the entity's activities in Pennsylvania first occurred: | | |
| | | |

| SECTION II | PENNSYLVANIA BUSINESS ACTIVITIES – PART I cont. | | | | | |
|---|--|--|--|--|--|--|
| 4. Indicate primary N | 4. Indicate primary North American Industry Classification (NAICS) Code | | | | | |
| 1. Select the different ways in which the entity's personal property is delivered in Pennsylvania: Motor carrier U.S. mail Your agent Company vehicle Other (Explain) | | | | | | |
| 2. Select the different Internet | t media you use to reach Pennsylvania customers: Telephone solicitations Catalogs placed in outlets Other (Explain) | | | | | |
| 3. Does this entity participate in trade shows or fairs in Pennsylvania? If so, are products sold directly to the customers or are orders taken and sent back to the home office for approval? | | | | | | |
| MOTOR CARRIER ACTIVITY 1. Is your company a motor carrier? Yes No If the answer to this question is yes, complete all sections including Pennsylvania Motor Carrier Activities in Section IV. | | | | | | |
| in the difference to this question is yes, complete an sections including Fernisylvania motor darrier Activities in dection iv. | | | | | | |
| SECTION II | PENNSYLVANIA BUSINESS ACTIVITIES – PART II | | | | | |
| | | | | | | |

1. Complete the table below detailing the indicated activities:

| BUSINESS ACTIVITY | AMOUNT OF DAYS PERFORMED IN LATEST 12 MONTH PERIOD | TOTAL INCOME DERIVED FROM THE ACTIVITY | DATE FIRST PERFORMED IN PA (MM/DD/YYYY) |
|---|--|--|---|
| Occasionally or regularly visits Pennsylvania to create a demand for your personal property or service | | | |
| Solicits sales of tangible personal property | | | |
| Conducts installation activities for which a separate charge is made | | | |
| Conducts repair, maintenance and service activities | | | |
| Provides technical assistance or service activities, including but not limited to engineering assistance or design service | | | |
| Conducts training of your sales agents and distributors in Pennsylvania | | | |
| Provides training courses, seminars or lectures by the vendor which is incidental to the use of personal property sold by him to persons in this commonwealth | | | |
| Attends organized shows or flea markets for the purpose of exhibiting goods | | | |
| Total any additional revenues earned in Pennsylvania not identified above. | | | |

PENNSYLVANIA BUSINESS ACTIVITIES - PART II cont. **SECTION II**

2. Complete the following schedule for all tangible property located in Pennsylvania:

| YEAR | VALUE OF ALL PROPERTY OWNED IN PENNSYLVANIA | VALUE OF PROPERTY UNDER LEASE IN PENNSYLVANIA (AS A LESSOR OR LESSEE) |
|------|---|--|
| 20 | \$ | \$ |
| 20 | \$ | \$ |
| 20 | \$ | \$ |
| 20 | \$ | \$ |

3. Complete the following schedule with respect to all Pennsylvania employees:

| YEAR | TOTAL ANNUAL WAGES PAID TO EMPLOYEES WHO WORK TOTALLY OR PARTIALLY IN PENNSYLVANIA |
|------|--|
| | |
| 20 | \$ |
| | |
| 20 | \$ |
| | |
| 20 | \$ |
| | |
| 20 | \$ |

Is your company licensed, registered, authorized or certified to do business in Pennsylvania?

4. Complete the following schedule with respect to Pennsylvania sales. (This includes sales of intangibles, sales of services, and sales of tangible property.)

| YEAR | TOTAL OF ALL SALES IN PENNSYLVANIA |
|------|------------------------------------|
| 20 | \$ |
| 20 | \$ |
| 20 | \$ |
| 20 | \$ |

Answer the following questions in this section based on the entity's activities in Pennsylvania. If the business is a corporation, responses should also reflect the activities of a partnership or similar association in which the corporation has an interest.

If the answer to the question above is yes and this company has already been provided tax identification numbers, list all other taxes and tax ID numbers not listed above under which the entity remits taxes to Pennsylvania:

| (a) Tax Type | Tax # | (b) Tax Type | Tax # | |
|--------------|-------|---|-------|--|
| | | If more space is needed, attach a list. | | |

| Does this entity: | | | | | |
|-------------------|-------------------------|--|--|--|--|
| 1. | Own real estate? Yes No | | | | |
| _ | | | | | |

Property and other investments in Pennsylvania

- Store inventory in its own or another's facility? Yes \bigcirc No Consign goods to vendors, independent
- contractors or others? Yes
- Own display racks? Yes Own tooling, molds, dies, etc., located at a manufacturing facility? Yes No
- Own other tangible property? Yes No

Yes

O No

- **6A.** Own other tangible property i.e. aircraft, watercraft? Yes No
- 7. Lease (as lessee) tangible property? Yes No Lease (as lessor) tangible property? Yes No 8.
- Operate a mobile store? Yes No
- 10. Own an interest in an entity or person that does business in Pennsylvania, and that entity or person is not taxable as a corporation for federal tax purposes? Yes No

PENNSYLVANIA BUSINESS ACTIVITIES - PART II cont. **SECTION II** Employee or representative activity in Pennsylvania. **28.** Hire, train or supervise personnel? Yes No Does this entity perform any of the following activities by Is this limited to personnel involved employees, agents, independent contractors or others in the solicitation of sales of tangible in Pennsylvania? personal property? Yes No **11.** Solicit sales (including exhibition 29. Pickup or replace damaged or at trade shows)? Yes No returned property? Yes No **12.** Enter into agreements with in-state 30. Maintain an office as lessee or owner of businesses, organizations or individuals the office location? Yes No to refer potential customers? Yes No **31.** Maintain a sample or display room? Yes No 13. Accept orders that are shipped to Is one maintained for more than 14 days Pennsylvania customers from a during a tax year? Yes No Pennsylvania location by any affiliate, 32. Carry samples from which sales, exchanges agent or contractor? Yes No or distributions are made for consideration? . Yes No **14.** Approve sales (including tangible and intangible assets)? Yes No 33. Maintain an office? Yes No Is this limited to an in-home office that is **15.** Provide a service (including consulting)? . Yes No not attributed to the company and that is 16. Commit to onsite repair and/or used solely in connection with the maintenance through warranty or sale solicitation of the sales of tangible of service agreements? Yes No personal property? Yes No 17. Solicit, negotiate or enter into franchising, **34.** Lease employees? Yes No licensing or similar agreements? Yes No **35.** Maintain a telephone answering service? . — Yes — No 18. Operate mobile stores i.e. vehicles with **36.** Inspect customer installation of drivers who are sales personnel making company's product? Yes No sales from said vehicles? Yes No 37. Provide services to a 19. Make repairs or provide maintenance to Pennsylvania franchisee? Yes No property sold or to be sold? Yes No **38.** Execute contracts? Yes No **20.** Collect current or delinquent accounts? .. — Yes — No **39.** Foreclose on real estate? Yes No 21. Perform site visits or supervise or inspect installations at suppliers' or 40. Make loans secured by Pennsylvania others' locations? Yes No real estate? Yes No 22. Repossess property? Yes No **41.** Hold titles to property until the contract price has been paid? Yes No 23. Investigate credit worthiness of customers? Yes No **42.** Ship products by returnable containers? . . Yes No 24. Secure deposits on sales? Yes No 43. Deliver products in vehicles owned by 25. Conduct training courses, seminars your company or by someone other than or lectures? Yes No a common carrier which is not affiliated Is this limited to individuals soliciting by ownership interest in your company? . . Yes No sales of tangible personal property? Yes No **44.** Sell new tires for motor vehicles? Yes No **26.** Provide technical assistance or service? . . — Yes — No **45.** Lease or rent motor vehicles? Yes No Is this limited to the facilitation of the solicitation of sales of tangible personal property? Yes No **27.** Handle customer complaints? Yes No Is this limited to mediating complaints when the sole purpose is to ingratiate tangible personal property sales personnel with the customer? Yes No

| SECTION III | NDEPENDENT REPRESENTATIV | VES | | |
|---|---|----------|--|---------------------|
| Are you a manufacturer | r's representative? Yes | | No | |
| f you are a manufactur Pennsylvania. | er's representative, attach a list of the | names | s and addresses of each business entity you | represent in |
| f you have a contract vist of the name(s) and | |) to ma | rket your product or service to Pennsylvania | customers, attach a |
| SECTION IV | PENNSYLVANIA MOTOR CARRI | ER AC | TIVITIES | |
| 1. Is your company a (Common Carri | Select all that apply) ier Contract Carrier Pri | ivate C | arrier Lessor or motor vehicles to othe (attach a copy of the lease agre | • . |
| 2. Does your company | deliver goods, passengers, products o | r comm | nodities to destinations in Pennsylvania? | Yes No |
| 2a. If your answer is | yes, indicate when this activity began (| (month/ | year) | |
| 2b. How often are de | liveries made to Pennsylvania? | | | |
| tin | nes per week;time | es per r | month; ortimes per year | |
| 3. Does your company | pickup goods, passengers, products o | r comm | nodities at locations in Pennsylvania? | Yes No |
| | yes, indicate when this activity began (| | • | |
| - | ckups made to Pennsylvania? | ` | , | |
| · | · | es per r | month; ortimes per year | |
| | | | dities from one location in Pennsylvania to | Yes No |
| 5. What percentage of | your business (loaded mileage) is in Pe | ennsylv | rania? | |
| f your company is a p | private carrier, attach a list of relate | d com | panies (parent, affiliate and subsidiaries). | |
| Attach co | opies of your IFTA quarterly tax return | s show | ring your Pennsylvania miles for the past four | years. |
| SECTION V | AFFIRMATION | | | |
| hereby affirm under pe and belief is true, corre | enalties prescribed by law that this que | on oth | aire has been examined by me, and to the beer than the taxpayer, statements are based of einformation below: | |
| Print Name of Owner/Off | icer/Partner/other Responsible Party | Signati | ure | Date |
| Title | Company Email Address | | Company Website (if applicable) | Telephone Number |
| Print Name of Preparer | | Signati | ure | Date |
| Title | Email Address | | | Telephone Number |

Attach additional information to this questionnaire, if it is required to explain your business activities in Pennsylvania.

EMAIL COMPLETED FORM TO: RA-RV-BRTM-DISCOVERY@PA.GOV OR, FAX COMPLETED FORM TO: (717) 425-2952