

**BUSINESS ACTIVITIES
QUESTIONNAIRE**

Please Print or Type

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

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

- Installation, for which no separate charge is made
- Purchasing activities
- Sales solicitation
- Incidental travel
- Having personal property incidentally in Pennsylvania

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 and/or foreign franchise 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.

ADDITIONAL ACTIVITIES THAT MAY REPRESENT A DE MINIMIS PRESENCE IN PENNSYLVANIA FOR THE FILING OF FOREIGN FRANCHISE TAX AND CORPORATE NET INCOME TAX:

The following 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:

- Solicitation of goods or services
- Installation, for which a separate charge is made
- Repair, maintenance and service activities
- Technical assistance or service activities
- Conducting training courses, seminars or lectures by a vendor that is incidental to the use of purchases, if free or for a nominal charge as compared to actual expenses
- Attendance at an organized show or flea market for the purpose of exhibiting goods and making sales of the goods

These standards have been abridged. For more details, consult Corporation Tax Bulletin 2004-01, *Application of PL 86-272 and De Minimis Standards*, available at www.revenue.state.pa.us.

A. GENERAL INFORMATION

1a. Legal Name _____

1b. Doing Business As _____

2. Federal EIN

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3. Address _____

City _____

State _____

ZIP Code _____

4. Type of business entity (Check one)

- | | |
|---|--|
| <input type="checkbox"/> Corporation | <input type="checkbox"/> Partnership (submit a copy of the first page of your federal corporation or partnership filing) |
| <input type="checkbox"/> Nonprofit
(If you are a nonprofit entity, please submit a copy of the IRS letter granting you 501 status, if applicable.) | <input type="checkbox"/> Individual (Proprietorship) |
| <input type="checkbox"/> Subchapter S Corporation | <input type="checkbox"/> Trust |
| <input type="checkbox"/> Limited Liability Company | <input type="checkbox"/> Business Trust |
| | <input type="checkbox"/> Association |
| | <input type="checkbox"/> Restricted Professional Company |

5. If the entity is not a corporation, please check one of the blocks below to indicate its IRS classification:

- | | |
|---|--|
| <input type="checkbox"/> As a corporation | <input type="checkbox"/> As a disregarded entity |
| <input type="checkbox"/> As a partnership (submit a copy of the first page of your federal corporation or partnership filing) | |

6. The entity was formed ____ / ____ / ____ under the laws of _____

7. The entity's **Pennsylvania Corporation Tax (Box) Number** is:

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8. The entity files federal returns on a tax year ending _____ basis.

9. Other states this company conducts business in: _____

10. Identify names, addresses and federal ID numbers of corporations that are shareholders of your subchapter S corporation(s) or that are members of your LLC/entity. If more space is needed, please attach a list.

Legal Name		Federal EIN				
Doing Business As		<table border="1" style="width: 100%; height: 20px; border-collapse: collapse;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>				
Address	City	State	ZIP Code			
Type of Business Entity						

Legal Name		Federal EIN				
Doing Business As		<table border="1" style="width: 100%; height: 20px; border-collapse: collapse;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>				
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Address	City	State	ZIP Code			
Type of Business Entity						

11. If this company has registered with the PA Department of State, please provide the entity number assigned by the Department of State: _____

12. List the entity's Pennsylvania Sales & Use Tax License Number:

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13. List the entity's Unemployment Compensation Account Number:

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14. Describe activities performed in Pennsylvania by employees for whom unemployment compensation contributions are remitted to Pennsylvania: _____

B. PENNSYLVANIA BUSINESS ACTIVITIES – PART I

1. Describe the principal business activities of the entity in Pennsylvania: _____

2. Describe the principal business activities of the entity elsewhere: _____

3. Indicate the date that the entity's activities in Pennsylvania first occurred: ____/____/____/

4. Indicate primary North American Industry Classification (NAICS) Code _____

CUSTOMER SERVICE AND DELIVERY

1. Check 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. Check the different media you use to reach Pennsylvania customers:
 Internet Telephone solicitations Catalogs placed in outlets Other (Describe) _____

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, please complete all sections including Pennsylvania Motor Carrier Activities in Section D.

B. 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)
Occasional or regular visits to Pennsylvania to create a demand for your personal property or service			/ /
Soliciting sales of tangible personal property			/ /
Installation activities for which a separate charge is made			/ /
Repair, maintenance and service activities			/ /
Technical assistance or service activities, including but not limited to engineering assistance or design service			/ /
Training of your sales agents and distributors in Pennsylvania			/ /
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			/ /
Attendance at an organized show or flea market for the purpose of exhibiting goods			/ /
Total any additional revenues earned in Pennsylvania not identified above.			

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 ____	\$

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 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.

Is your company licensed, registered, authorized or certified to do business in Pennsylvania? . . . YES NO

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 _____ Tax # _____ (b) Tax _____ Tax # _____

If more space is needed please attach a list.

Property and other investments in Pennsylvania.

Does this entity:

- 1. Own real estate? YES NO
- 2. Store inventory in its own or another's facility? YES NO
- 3. Consign goods to vendors, independent contractors or others? YES NO
- 4. Own display racks? YES NO
- 5. Own tooling, molds, dies, etc., located at a manufacturing facility? YES NO
- 6. Own other tangible property? YES NO
- 6A. Own other tangible property i.e. aircraft, watercraft? YES NO
- 7. Lease (as lessee) tangible property? YES NO
- 8. Lease (as lessor) tangible property? YES NO
- 9. 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

Employee or representative activity in Pennsylvania. Does this entity perform any of the following activities by employees, agents, independent contractors or others in Pennsylvania?

- 11. Solicit sales (including exhibition at trade shows)? YES NO
- 12. Enter into agreements with in-state businesses, organizations or individuals to refer potential customers? YES NO
- 13. Accept orders that are shipped to Pennsylvania customers from a Pennsylvania location by any affiliate, agent or contractor? YES NO
- 14. Approve sales (including tangible and intangible assets)? YES NO
- 15. Provide a service (including consulting)? YES NO
- 16. Commit to onsite repair and/or maintenance through warranty or sale of service agreements? YES NO
- 17. Solicit, negotiate or enter into franchising, licensing or similar agreements? YES NO
- 18. Operate mobile stores i.e. vehicles with drivers who are sales personnel making sales from said vehicles? YES NO
- 19. Make repairs or provide maintenance to property sold or to be sold? YES NO
- 20. Collect current or delinquent accounts? YES NO
- 21. Perform site visits or supervise or inspect installations at suppliers' or others' locations? YES NO
- 22. Repossess property? YES NO
- 23. Investigate credit worthiness of customers? YES NO

- 24. Secure deposits on sales? YES NO
- 25. Conduct training courses, seminars or lectures? YES NO
Is this limited to individuals soliciting sales of tangible personal property? YES NO
- 26. Provide technical assistance or service? 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
- 28. Hire, train or supervise personnel? YES NO
Is this limited to personnel involved in the solicitation of sales of tangible personal property? YES NO
- 29. Pickup or replace damaged or returned property? YES NO
- 30. Maintain an office as lessee or owner of the office location? YES NO
- 31. Maintain a sample or display room? YES NO
Is one maintained for more than 14 days during a tax year? YES NO
- 32. Carry samples from which sales, exchanges or distributions are made for consideration? YES NO
- 33. Maintain an office? YES NO
Is this limited to an in-home office that is not attributed to the company and that is used solely in connection with the solicitation of the sales of tangible personal property? YES NO
- 34. Lease employees? YES NO
- 35. Maintain a telephone answering service? YES NO
- 36. Inspect customer installation of company's product? YES NO
- 37. Provide services to a Pennsylvania franchisee? YES NO
- 38. Execute contracts? YES NO
- 39. Foreclose on real estate? YES NO
- 40. Make loans secured by Pennsylvania real estate? YES NO
- 41. Hold titles to property until the contract price has been paid? YES NO
- 42. Ship products by returnable containers? YES NO
- 43. Deliver products in vehicles owned by your company or by someone other than a common carrier which is not affiliated by ownership interest in your company? YES NO
- 44. Sell new tires for motor vehicles? YES NO
- 45. Lease or rent motor vehicles? YES NO

C. INDEPENDENT REPRESENTATIVES

Are you a manufacturer's representative? YES NO

If you are a manufacturer's representative, please attach a list of the names and addresses of each business entity you represent in Pennsylvania.

If you have a contract with a manufacturer's representative(s) to market your product or service to Pennsylvania customers, please attach a list of the name(s) and address(es) of each.

D. PENNSYLVANIA MOTOR CARRIER ACTIVITIES

1. Is your company a (Check all that apply)

- Common Carrier Contract Carrier Private Carrier Lessor of motor vehicles to other trucking companies

2. Does your company deliver goods, passengers, products or commodities to destinations in Pennsylvania? . . . YES NO

2a. If your answer is yes, indicate when this activity began (month/year) _____

2b. How often are deliveries made to Pennsylvania?

_____ times per week; _____ times per month; or _____ times per year

3. Does your company pickup goods, passengers, products or commodities at locations in Pennsylvania? YES NO

3a. If your answer is yes, indicate when this activity began (month/year) _____

3b. How often are pickups made in Pennsylvania?

_____ times per week; _____ times per month; or _____ times per year

4. Does your company haul goods, passengers, products or commodities from one location in Pennsylvania to another location in Pennsylvania? YES NO

5. What percentage of your business (loaded mileage) is in Pennsylvania? _____

If your company is a private carrier, please attach a list of related companies (parent, affiliate and subsidiaries).

Please attach copies of your IFTA quarterly tax returns showing your Pennsylvania miles for the past four years.

E. AFFIRMATION

I hereby affirm under penalties prescribed by law that this questionnaire has been examined by me, and to the best of my knowledge and belief is true, correct and complete. If prepared by a person other than the taxpayer, statements are based on all information of which preparer has knowledge. The preparer also must complete the information below:

Date _____ **Print Name** of Owner/Officer/Partner _____ Signature _____
() ()
Telephone Number _____ Fax Number _____ Company website Address (if applicable) _____

Date _____ **Print Name** of Preparer _____ Signature _____
() ()
Telephone Number _____ Fax Number _____ E-mail Address _____

Please attach additional information to this questionnaire, if it is required to explain your business activities in Pennsylvania. Thank you.

MAIL COMPLETED FORM TO:

PA DEPARTMENT OF REVENUE
PASS THROUGH BUSINESS OFFICE
PO BOX 281240
HARRISBURG, PA 17128-1240

