pennsylvania
DEPARTMENT OF REVENUE

(SU) 08-23 (FI)

9860023105

REV-986

SCHEDULE TO SUPPORT CLAIM
OF EXEMPTION FROM CORPORATE
NET INCOME TAX UNDER P.L. 86-272

Corporation Name

Revenue ID	FEIN	Tax Year Beginning	Tax Year Ending

1. Did the taxpayer or an independent contractor hired by the taxpayer make repairs or provide maintenance or service to the product sold? .... ☐

2. Did sales personnel have the authority to collect payment for current or delinquent accounts? .... ☐

3. Did the taxpayer or an independent contractor hired by the taxpayer install or supervise the installation of the product? .. ☐

4. Did the taxpayer conduct training courses or seminars in Pennsylvania for personnel other than personnel involved in solicitation? .... ☐

5. Did the taxpayer provide any technical assistance or service including, but not limited to, engineering assistance or design service, when one of the purposes thereof is other than the facilitation of the solicitation of orders? .... ☐

6. Did the sales personnel investigate, handle, or otherwise assist in resolving customer complaints, other than direct customer complaints in relation to the solicitation of sales? .... ☐

7. Did the sales personnel have the authority to accept and approve orders? .... ☐

8. Did the sales personnel repossess property? .... ☐

9. Did the sales personnel secure deposits on sales? .... ☐

10. Did the taxpayer or an independent contractor hired by the taxpayer pick up or replace damaged or returned property? . ☐

11. Did the taxpayer hire, train, or supervise personnel other than personnel involved only in solicitation? .... ☐

12. Did the sales personnel use agency stock checks or any other instrument or process by which sales are made within Pennsylvania by sales personnel? .... ☐

13. Did the taxpayer maintain a sample or display room in excess of two weeks at any one location in Pennsylvania? ...... ☐

14. Did the sales personnel carry samples from which sales, exchanges, or distributions were made in any manner for consideration or other value? .... ☐

15. Did the taxpayer own, lease, use, or maintain any of the following facilities or property in Pennsylvania:

    A. Any kind of office other than an in-home office located within the residence of the employee that is not publicly attributed to the company. .... ☐

    B. Meeting place for directors, officers, or employees. .... ☐

    C. Stock of goods other than samples for sales personnel or that are used entirely ancillary to solicitation. .... ☐

    D. Telephone answering service that is publicly attributed to the company or to employees of the company .... ☐

    E. Mobile stores, i.e., vehicles with drivers who are sales personnel making sales from the vehicles .... ☐

    F. Repair Shop .... ☐

    G. Parts Department .... ☐

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    H. Warehouse . . . . ☐

    I.   Real Property . . . . ☐

16. Did the taxpayer consign stocks of goods or other tangible personal property to any person, including an independent contractor, for sale? . . . . ☐

17. Did the taxpayer maintain a telephone listing or other public listing within Pennsylvania for the company or for an employee as a means of contact? . . . . ☐

18. Did the taxpayer enter into a franchise or licensing agreement in Pennsylvania? . . . . ☐

19. Did the taxpayer offer and sell extended warranty plans to its customers in Pennsylvania? . . . . ☐

20. Did the taxpayer or an independent contractor hired by the taxpayer investigate warranty claims? . . . . ☐

21. Did the taxpayer or an independent contractor hired by the taxpayer collect current or delinquent accounts? . . . . ☐

22. Did the taxpayer investigate credit worthiness? . . . . ☐

23. Did the taxpayer have any telecommuting employees in Pennsylvania other than ones whose activities were limited to the solicitation of orders for sales of tangible personal property or activities entirely ancillary to such solicitation? . . . . ☐

24. Did the taxpayer solicit, via any means, applications for its branded credit cards from Pennsylvania residents? . . . . ☐

25. Did sales personnel solicit for the sale of anything other than tangible personal property? . . . . ☐

26. Did the taxpayer deliver any services to customers in Pennsylvania? . . . . ☐

27. Did the taxpayer license the use of any intangible right which generated royalties, license fees, etc.? . . . . ☐

28. Did the taxpayer receive income such as interest, fees, or annual charges on any loans, credit cards, mortgages, etc. from Pennsylvania residents? . . . . ☐

29. Did the taxpayer make loans to Pennsylvania residents? . . . . ☐

30. Did the taxpayer ever execute contracts in Pennsylvania? . . . . ☐

31. Did the taxpayer have an ownership interest in a flow-through entity (directly or indirectly through one or more flow-through entities) which has nexus with Pennsylvania? . . . . ☐

A complete description of all Pennsylvania business activities must be included. Taxpayers reporting property owned and/or rented in Pennsylvania and also claiming exemption from corporate net income tax under P.L. 86-272 must provide a description of this property below.