

# REV-1853

BUREAU OF ENFORCEMENT,  
PLANNING, ANALYSIS & DISCOVERY  
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HARRISBURG PA 17128-1221

## ATTESTATION OF ECONOMIC PRESENCE STATUS IN PENNSYLVANIA

Act 13 of 2019 amended the Tax Reform Code to extend Pennsylvania's sales tax nexus to businesses whose only activity within the Commonwealth is making at least \$100,000 in gross annual sales into Pennsylvania. Businesses with this economic presence must collect and remit Pennsylvania sales tax starting July 1, 2019. Sellers having only an economic presence are eligible to use the services of a Pennsylvania Certified Service Provider to simplify their compliance with PA sales tax laws. Please refer to [revenue.pa.gov](http://revenue.pa.gov) for additional information.

### SECTION I PHYSICAL PRESENCE ACTIVITIES

**If the business has any of the physical presence activities listed in Section I, it has a physical presence within the Commonwealth.**  
It must be licensed to collect and remit Pennsylvania sales tax immediately.

**PROPERTY:**  YES  NO

- Own or maintain a fixed location or lease property within Pennsylvania.
- Store business property or the property of a representative at a distribution or fulfillment center located within the Commonwealth, regardless if the center also stores property of third parties that is distributed from the same location.

**EMPLOYEES AND CONTRACTORS:**  YES  NO

- Have an employee(s) or agent(s) soliciting sales in Pennsylvania.
- Regularly solicit orders from Pennsylvania customers via the website of an entity or individual physically located in Pennsylvania, such as via click-through technology.
- Accept orders that are directly shipped to Pennsylvania customers from a Pennsylvania facility which is operated by a remote seller's affiliate, agent or independent contractor.
- Have a contractual relationship with an entity or individual physically located in Pennsylvania whose website has a link that encourages purchasers to place orders with the remote seller. The in-state entity or individual receives consideration for the contractual relationship with the remote seller.
- Utilizing affiliates, agents and/or independent contractors located in Pennsylvania who will provide repair, delivery or other service relating to tangible personal property sold by the remote seller to Pennsylvania customers.
- Have an employee(s) regularly travel(s) to Pennsylvania for any purpose related to the remote seller's business activity.

**OTHER SERVICES:**  YES  NO

- Deliver, install or repair property in Pennsylvania, provide employee leasing services or personal services, approve or accept purchase orders, provide managerial or research activities, repossess property, provide transportation services, or hire, train or supervise personnel in Pennsylvania.
- Provide service(s) through affiliates, agents and/or independent contractors within the Commonwealth (including, but not limited to delivery, marketing, or soliciting sales) that benefit, support and/or complement the remote seller's business activity.

### SECTION II ATTESTATION

Check to affirm the following:

- Yes, the business has no physical presence in Pennsylvania.
- Yes, the business has an economic presence in Pennsylvania. Check 1 or 2 below to indicate how Pennsylvania sales tax will be administered.
1. Using an individual Sales Tax license to collect and remit sales tax on taxable sales to PA customers.
2. Using a Pennsylvania Certified Service Provider to remit sales tax on taxable sales to PA customers.
- Yes, the business has no physical presence nor economic presence in Pennsylvania.

### SECTION III CERTIFICATION

**I declare, under the penalties of perjury, that the statements contained herein are true, correct and complete.**

|                         |                           |  |          |
|-------------------------|---------------------------|--|----------|
| Authorized Signature    | Title                     | Date   |          |
| Print Name              | Email                     | Daytime Phone Number   |          |
| Business Name           | Tax Identification Number | Check One:<br><input type="radio"/> FEIN <input type="radio"/> SSN |          |
| Business Street Address | City                      | State  | ZIP Code |