



**BUSINESS ACTIVITIES
QUESTIONNAIRE**

| | |
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| <p>BUSINESS ACTIVITIES THAT CREATE NEXUS IN PENNSYLVANIA:</p> <ul style="list-style-type: none"> • 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 | <p>ACTIVITIES THAT MAY CREATE NEXUS IN PENNSYLVANIA FOR MOTOR CARRIERS FOR CORPORATION TAXES:</p> <p>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:</p> <ul style="list-style-type: none"> (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. <p>ACTIVITIES THAT MAY REPRESENT A DE MINIMIS PRESENCE IN PENNSYLVANIA FOR CORPORATE NET INCOME TAX:</p> <p>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.</p> <p>For more details, consult Corporation Tax Bulletin 2004-01, <i>Application of PL 86-272 and De Minimis Standards</i>, available at revenue.pa.gov.</p> |
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Instructions: Complete all sections of this form. Email the completed and signed form to rv-ra-brtm-discovery@pa.gov.

SECTION I GENERAL INFORMATION

1a. Legal Name _____

| | |
|-----------------------------|----------------------|
| 1b. Doing Business As _____ | 2. Federal EIN _____ |
|-----------------------------|----------------------|

3. Address _____

| | | |
|------------|-------------|----------------|
| City _____ | State _____ | ZIP Code _____ |
|------------|-------------|----------------|

4. Type of Business Entity (Select One)

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

5. If the entity is not a corporation, select one of the ovals below to indicate its IRS classification:

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

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

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 shareholders of your subchapter S corporation(s) or that are members of your LLC/entity. If more space is needed, attach a list.

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 entity number assigned by the Department of State: _____

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 unemployment compensation contributions are remitted to Pennsylvania: _____

SECTION II 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: _____

SECTION II PENNSYLVANIA BUSINESS ACTIVITIES – PART I cont.

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

CUSTOMER SERVICE AND DELIVERY

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 media you use to reach Pennsylvania customers:
 Internet 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.

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. | | | _____ |

SECTION II PENNSYLVANIA BUSINESS ACTIVITIES – PART II cont.

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 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.

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

If more space is needed, 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

SECTION II PENNSYLVANIA BUSINESS ACTIVITIES – PART II cont.

**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

SECTION III INDEPENDENT REPRESENTATIVES

Are you a manufacturer's representative? Yes No

If you are a manufacturer's representative, 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, attach a list of the name(s) and address(es) of each.

SECTION IV PENNSYLVANIA MOTOR CARRIER ACTIVITIES

1. Is your company a (Select all that apply)
 - Common Carrier
 - Contract Carrier
 - Private Carrier
 - Lessor or motor vehicles to other trucking companies (attach a copy of the lease agreement(s))
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 to 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, attach a list of related companies (parent, affiliate and subsidiaries).

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

SECTION V 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:

| | | | | |
|---|-----------------------|---------------------------------|------------------|------|
| Print Name of Owner/Officer/Partner/other Responsible Party | | Signature | | Date |
| Title | Company Email Address | Company Website (if applicable) | Telephone Number | |
| Print Name of Preparer | | Signature | | 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**