

## Multi-State Nexus Questionnaire

1. In which states do you maintain a place of business?
2. Do you have inventory in a state from which deliveries are made to customers?
3. Do you deliver merchandise into states in your own vehicles?
4. Do you rent or lease tangible personal property to customers?
5. Do you lease or license computer software for use?
  - a. If so, is the software held on physical storage media such as disks, CDs or tapes?
  - b. Are the lessees required to return the storage media to you at the end of the lease/license?
6. Do you perform construction contracts?
7. Are materials or fixtures brought in from out-of-state for use with construction contracts?
8. Do you install machinery, equipment, fixtures or materials?
9. Do you make sales to end-users (consumers)?
10. Do you make sales to customers who have provided a resale certificate?
  - a. Do you have a valid certificate for each on file?
11. Do any of the following individuals solicit orders, or provide assistance or training to customers?
  - a. Salesperson
  - b. Solicitor
  - c. Manufacturer's agent
  - d. Independent contractor
  - e. Installer
  - f. Canvasser
12. Do you utilize any of the following advertising media to reach customers?
  - a. Internet,
  - b. Newspapers,
  - c. Telephone
  - d. Yellow pages,
  - e. Cable television,
  - f. Radio/noncable television,
  - g. Catalogs
13. Do you attend trade shows/fairs?
14. Do you have a subsidiary corporation with a place of business in a different state?
15. Do you have employees or agents who install or supervise installation?
16. Do you have authorized agents to perform warranty repairs on company's behalf?
17. Do you solicit orders with or without authority to approve services, real estate, intangibles or dealer fees through employees?
18. Do you engage in managerial or research activities?
19. Do you secure deposits on sales?
20. Do you make collections on regular or delinquent accounts?

21. Do you repossess items or property of the business?
22. Do you engage, train or evaluate employees or customers?
23. Do you repair, service or replace faulty or damaged goods?
24. Do you pick-up or verify destruction, damaged or returned merchandise from customers or users of the business' products?
25. Do you coordinate delivery of merchandise, whether or not special promotions are involved?
26. Do you distribute replacement parts?
27. Do you conduct credit investigations or arrange for credit and financing for purchasers of its products?
28. Do you rectify or assist in rectifying any product, credit, shipping or similar complaint arising from the purchase or use of its products?
29. Do you service or maintain displays of its products?
30. Do you accept returned merchandise for customers?
31. Do you carry-out engineering or design functions?
32. Do you advise customers or distributors as to minimum inventory levels, remove obsolete, damaged or outdated goods?
33. Do you have employees or agents who negotiate the purchase of inventory or other supplies?
34. Do you conduct training courses, seminars, or classes?
35. Do you solicit sales through the Internet, independent sales representatives, authorized agents or distributors?
36. Do you own tooling?
37. Do you maintain royalty or license agreements?
38. Do you own or lease an office, store, warehouse, machine, equipment or any other property?
39. Do you ship catalogs or other advertising materials?
40. Do you lease tangible or real property to lessees (including related entities)?
41. Do you maintain inventory (cosigned or public warehouse, carried by sales representatives)?
42. Do you make delivery of products by company-owned trucks?
43. Do you have suppliers drop-ship company products?
44. Do you participate in trade shows?
45. Do you place advertisement in specific states or state-wide publications (not national) such as phone books?
46. Do you pick-up goods in other states?
47. Do you have other divisional locations?
48. Do you have partnership interest in entities doing business in other states?
49. Do you have officers living in states other than primary business?
50. Do you have other related entity locations?
51. Do you collect sales/use tax but not remit to state?
52. Do you collect exemption certificates from customers for exempt sales?
53. Are you registered for sales and use tax collection?
54. Are you registered for payroll taxes, unemployment or worker's compensation?
55. Have you had an IRS audit in the last three years?
56. Have you had state audits in the last three years and findings?
57. Have you received nexus questionnaires from states?
58. Have you filed income tax returns?
59. Do you maintain a bank account in other states?

60. Do you execute contracts in other states?
61. Do you have legal standing to sue in other states?
62. Have you maintained "statutory agent"?
63. Do you have Internet sales?
64. Do you maintain a web site?
  - a. If yes, in what state is it hosted?
65. Do you have any US employees working outside of the US?
66. Do you have any non-US employees working in the US?
67. Do you rent, use or own any type of equipment located in the destination state to support your business operations?
68. Does your company have any call-center relationships with personnel located in the destination state?
69. Does your company use any related legal entity or third party organizations, which has a physical presence in the destination state, to accept merchandise returns, accept sales orders, resolve warranty issues, or receive payments on your behalf?
70. Is your company qualified to do business in other states?
  - a. Is your company currently filing with the state?
71. Does your company have an office, agency, warehouse or other business location owned or leased?
72. Does your company maintain a telephone answering service in state?
73. Does your company own or lease real property in the state?
74. Do you own or lease tangible personal property?
75. Do you license intangible property for use?
76. Do you have samples?
77. Do you reserve the right of inspection of the customer's facilities or products after delivery?
78. Do you provide sales or service manuals to customers, distributors or agents?
79. Do you have any employees or representatives who use their home in state
  - a. As a business address
  - b. To receive business callers
  - c. To store inventory
  - d. To maintain books/records
  - e. To maintain company property
80. Are your employees reimbursed for telephone, fax or utilities expenses?
  - a. Are their home numbers listed in local advertisements of the business?
81. Do you have any consigned stock of goods?
82. Do you operate a mobile store?
83. Have you previously filed income tax returns?
84. Do you maintain a security interest/mortgage in property until the contract price or amount borrowed has been paid?