



INCOME TAX NEXUS QUESTIONNAIRE

MAINE REVENUE SERVICES
PO BOX 1060
AUGUSTA, ME 04332-1060

Please refer to MRS Rule 808 for further guidance. Rules can be found on the MRS website at www.maine.gov/revenue/rules/homepage.html.

I. Company Information

Legal Name		Business Name (DBA)		
Mailing Address		City	State	Zip Code
Contact Person		Title		Phone
Federal Employer Identification Number (FEIN)		Website Address		
Income Tax Year <input type="checkbox"/> Calendar Year <input type="checkbox"/> Fiscal Year Ending:		What income tax form does the company file?		
Business Type <input type="checkbox"/> Sole Proprietorship <input type="checkbox"/> Partnership* <input type="checkbox"/> S Corporation* <input type="checkbox"/> C Corporation Incorporation Date: Incorporation State: <input type="checkbox"/> Limited Liability Company* Taxed as a: <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Single Member LLC (disregarded as a separate entity) Name of Single Member: FEIN/SSN: <input type="checkbox"/> Other (describe):				
*For pass-through entities, attach a list of all shareholders or members, including the name, address, and tax identification number for each.				
Maine Registered Agent Name			Mailing Address	
City	State	Zip Code		

For sections II through V, complete the information based on the current tax year and prior six tax years, unless otherwise noted.

II. Company Activities

1) Has the company sold tangible personal property to customers in Maine?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
a. At retail to consumers or users?	<input type="checkbox"/> NO	<input type="checkbox"/> YES

b. At wholesale for resale?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
If yes, list years and describe products sold:		
2) Has the company rented or leased tangible personal property to customers in Maine?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
If yes, list years and describe products rented or leased:		
3) How could customers in Maine place orders with the company?		
<input type="checkbox"/> Online	<input type="checkbox"/> By phone	
<input type="checkbox"/> By mail	<input type="checkbox"/> In person with a representative/salesperson	
<input type="checkbox"/> Other (describe):		
4) How were orders delivered to customers in Maine (list years during which deliveries occurred)?		
<input type="checkbox"/> Common carrier Years:	<input type="checkbox"/> Vehicles owned/leased by the Company Years:	
<input type="checkbox"/> Other (describe): Years:		
5) If company vehicles made the deliveries, did the trips include backhauling or picking up of returned merchandise?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
6) Were deliveries to customers in Maine always made from an out of state location?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
If no, please explain:		
7) Has the company sold digital products to customers in Maine?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
Digital products include, but are not limited to, audiobooks, video games, periodicals, and any other product transferred electronically to a purchaser. If yes, list years and describe products sold:		
8) Has the company made sales of real estate in Maine?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
If yes, list years and describe property sold:		
9) Has the company made sales of any services to customers in Maine?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
If yes, list years and describe services provided:		
10) What was the company's dollar volume of sales to customers in Maine and everywhere during each of the prior six years?		
YEAR	MAINE DESTINATION SALES	EVERYWHERE SALES

11) Has the company licensed intangibles to customers in Maine or to customers for use in Maine? Intangibles include, but are not limited to, trademarks, patents, copyrights, franchises, subscriptions, access to cloud services, or any other intangible right.	<input type="checkbox"/> NO	<input type="checkbox"/> YES		
If yes, list years and describe intangibles licensed:				
12) Has the company owned, rented, leased, or had a security interest in any of the following in Maine?				
<input type="checkbox"/> Office	<input type="checkbox"/> Repair or other shop			
<input type="checkbox"/> Warehouse	<input type="checkbox"/> Mobile store			
<input type="checkbox"/> Meeting place for directors, officers, or employees	<input type="checkbox"/> Other place of business			
<input type="checkbox"/> Other real property or fixtures to real property of any kind				
If yes, please provide the following for each location (attach additional pages, if necessary):				
LOCATION	DATES OF OPERATION	NATURE OF BUSINESS ACTIVITY		
13) Has the company owned, rented, leased, or had a security interest in any tangible personal property in Maine (this includes merchandise placed on consignment)?				
		<input type="checkbox"/> NO		
		<input type="checkbox"/> YES		
If yes, please provide the following for the prior six years (attach additional pages if necessary):				
YEAR	OWNED	PROPERTY TYPE	RENTED/LEASED	PROPERTY TYPE
	\$		\$	
	\$		\$	
	\$		\$	
	\$		\$	
	\$		\$	
	\$		\$	
14) Has the company rented or leased any tangible personal property to others in Maine?			<input type="checkbox"/> NO	<input type="checkbox"/> YES
If yes, list the years and describe the property:				
15) Has the company executed any contracts or enforced any contractual rights in Maine?			<input type="checkbox"/> NO	<input type="checkbox"/> YES
If yes, list years and amounts and attach copies of the contracts:				
16) Has the company been listed in any telephone or building directory in Maine?			<input type="checkbox"/> NO	<input type="checkbox"/> YES
17) Has the company performed, or hired subcontractors to perform, construction work in Maine?			<input type="checkbox"/> NO	<input type="checkbox"/> YES
If yes, list years, describe work performed, and attach copies of contracts:				
18) Has the company engaged in advertising (cooperative or otherwise) in Maine?			<input type="checkbox"/> NO	<input type="checkbox"/> YES

19) Has the company owned or stored any advertising or marketing material in Maine?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
20) Has the company issued credit, debit, or travel cards to cardholders with Maine addresses?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
21) Has the company performed services outside Maine for which the benefits are received in Maine?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
If yes, list years and describe services performed:		
22) Has the company solicited business from potential customers in Maine?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
If yes, list years and describe solicitation activities:		

III. Employee/Representative Activities

1) Have employees of the company come into Maine for the purpose of selling, demonstrating, taking orders, or soliciting sales?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
If yes, list years and attach job descriptions, including the nature and scope of duties, for all employees who came into Maine:		
a. Have the employees accepted purchase orders in Maine?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
b. Were orders sent outside Maine for approval or rejection?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
c. Was immediate delivery made from a stock of goods stored in Maine or carried by the employee?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
2) Have non-employee representatives of the company, such as agents, independent contractors, or brokers, come into Maine for the purpose of selling, demonstrating, taking order, or soliciting sales?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
If yes, list years and attach a copy of the most recent broker agreement and Broker Questionnaire completed by the non-employee representative:		
a. Have the representatives accepted purchase orders in Maine?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
b. Were orders sent outside Maine for approval or rejection?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
c. Was immediate delivery made from a stock of goods stored in Maine or carried by the representative?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
3) Have any employees or representatives of the company engaged in the following?		
a. Lived in Maine?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
b. Maintained an office of any kind, including a home office, in Maine?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
c. Stored inventory of any kind, including samples, in Maine?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
d. Maintained a sample or display room in Maine?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
e. Received reimbursement from the company for an office or other space in Maine?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
f. Maintained a telephone listing in Maine under the company's name?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
g. Represented or performed activities in Maine for unaffiliated companies?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
4) Have any employees or representatives of the company performed any of the following in Maine?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
a. Accepted payments or deposits from customers?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
b. Visited customers to collect delinquent accounts?	<input type="checkbox"/> NO	<input type="checkbox"/> YES

c. Made adjustments for returned or damaged merchandise?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
d. Accepted returned or repossessed merchandise?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
e. Exchanged or replaced unsuitable merchandise?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
f. Investigated dealer/customer complaints?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
g. Investigated or authorized credit or financing?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
h. Assembled or installed merchandise?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
i. Performed maintenance or repair of merchandise?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
j. Supervised or inspected installation or repair of merchandise?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
k. Authorized or performed warranty work?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
l. Arranged any advertising, including cooperative agreements?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
m. Conducted training for company's employees, dealers, or customers?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
n. Provided technical information or advice to employees, dealers, or customers?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
o. Performed research or testing activities?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
p. Performed engineering, consulting, or design activities?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
q. Called on dealers' customers accompanied by dealers' salespersons?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
r. Negotiated or renewed contracts or other agreements?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
s. Hired, trained, or supervised any employees or representatives, except sales personnel?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
t. Investigated, recommended or approved dealers, agents, or distributors?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
u. Inspected the marketing of company's products or use of company trademarks?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
v. Assisted with product recalls?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
w. Performed any type of quality control activities, such as removing expired product?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
x. Investigated or reported on competitor products, such as pricing or availability?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
y. Engaged in any other activity in Maine not described above?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
If yes, describe below:		

IV. Ownership and Related Entity Information

1) Is the company a parent company?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
2) Is the company a subsidiary?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
3) Does the company file on a federal consolidated return?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
If yes on 2 or 3, provide parent company information:		
Legal Name	FEIN	
Mailing Address	City	State Zip Code
4) Does the company own, directly or indirectly, a partnership interest in a partnership that does business in Maine, regardless of percent of ownership?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
5) Does the company own, directly or indirectly, an interest in a limited liability company that does business in Maine, regardless of percent of ownership, and which is treated as a partnership for federal purposes?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
6) Is the company a shareholder or member of an S corporation or limited liability company that does business in Maine, regardless of percent of ownership?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
7) Does the company have any other affiliated or related entities?	<input type="checkbox"/> NO	<input type="checkbox"/> YES

If yes on 4, 5, 6, or 7, provide company information (attach additional pages if necessary):			
Legal Name		FEIN	
Mailing Address		City	State
Relationship		Description of Maine business activity:	
Legal Name		FEIN	
Mailing Address		City	State
Relationship		Description of Maine business activity:	
Legal Name		FEIN	
Mailing Address		City	State
Relationship		Description of Maine business activity:	
Legal Name		FEIN	
Mailing Address		City	State
Relationship		Description of Maine business activity:	
8) Have any affiliated or related entities of the company engaged in any activities listed in this questionnaire?		<input type="checkbox"/> NO	<input type="checkbox"/> YES
If yes, provide company information and description of activities in Maine (attach additional pages if necessary):			

V. Other Information

1) List all states in which the company conducts business:
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2) List all states in which the company files franchise tax and/or income tax returns:		
3) Is the company registered with any other Maine state agency (e.g., for unemployment compensation, business licensing, etc.)?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
If yes, list all agencies and the registration purpose:		
4) Has the company filed any tax returns in Maine, such as sales/use or withholding returns?	<input type="checkbox"/> NO	<input type="checkbox"/> YES
If yes, list return types and years filed:		

VI. SIGNATURE AND VERIFICATION

Under penalties of perjury, I declare that I have examined this questionnaire, including accompanying statements, and to the best of my knowledge and belief it is true, correct, and complete.

Officer's Signature: _____ Date: _____

Print Name & Title: _____

Phone: _____