



NEW JERSEY DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
NEXUS AUDIT GROUP
PO BOX 269, TRENTON, NJ 08695-0269
NEXUS QUESTIONNAIRE

Please answer all questions and provide a detailed explanation when requested. If more room is needed, you may attach separate pages as necessary.

A: GENERAL INFORMATION

1. Identification

Legal Name

Business or Trade Name

Federal Employer ID Number (FEIN) New Jersey State Corporation Number Fiscal Year End

Headquarters/Main Office

Address

City, State, Zip

Web Address

Contact Person

Email Address

Telephone FAX

2. Type of Business Entity (check one)

Corporation: State of Corporation Date of Corporation

Partnership: List all Partners, FEIN or Social Security Number, and addresses on a separate attachment.

Proprietorship: List Owner Name and SSN Owner Name SSN

Limited Liability: List type (e.g. LLC, LLP, Single Member) a.) Indicate which form you file with the IRS (e.g. 1120, 1065) b.) If you file Form 1065, list all members with FID or SSN and address on a separate attachment. c.) If you are a Disregarded Entity, list the owner or owners with FEIN or SSN and addresses on a separate attachment.

Tax Exempt or Non-Profit: Please attach IRS documentation

3. List all certificates, registrations, licenses and authorizations issued by any New Jersey State Agency and date issued. Complete even if certificates, etc. have expired or been withdrawn. In such cases indicate ending date. (If none, write none.)

Blank lines for listing certificates, registrations, licenses and authorizations.

Name:

FEIN:

4. Did your business, currently, or at any time, have any agents, independent representatives, subcontractors, third parties, etc., who worked on your behalf in New Jersey?

NO

YES. Please state the names and address of all agents, independent representatives, sub-contractors, third parties, etc. who worked on your behalf in New Jersey, on a separate attachment.

5. Provide the address where the books and records of the business are located.

Street _____

City, State and Zip _____

Contact Person and Phone Number _____

If the books and records are located in New Jersey, please provide the date that the location was established. _____

6. Provide the address where the actual seat of management and control is located.

Street _____

City, State, Zip _____

Contact Person and Phone Number _____

If located in New Jersey, please provide the date that the location was established. _____

7. Is this entity related to any other company (parent, subsidiary, internet seller, etc.) with business activities in New Jersey?

NO

YES; Please provide the complete name and address of each related company, the manner in which it is related and the type of business conducted in New Jersey. Also, if this entity has or had at any time, any activity at any related company's New Jersey address, please describe, in detail, any inter-company transactions. Please provide the information on a separate attachment.

8. Is this entity a partner in a partnership or LLC doing business in or deriving income from New Jersey?

NO

YES; Please provide the name and address of each partnership or LLC and all partners on a separate attachment. Also indicate the date that this entity became a partner, and when the partnership or LLC commenced business in or began deriving income from New Jersey.

9. Status of Business

Active

Dormant, Inactive

Dissolved (*Attach Certificate of Dissolution*)

Non Survivor of Merger (*Please provide the following information on a separate attachment: date of merger, name, address and FEIN of surviving entity.*)

Other (*Please provide details on separate attachment*)

10. Total gross revenue for past years as reported to IRS:

Tax Year _____ Gross Revenue _____ Tax Year _____ Gross Revenue _____

Tax Year _____ Gross Revenue _____ Tax Year _____ Gross Revenue _____

11. Total gross revenue from New Jersey for past four years:

Tax Year _____ NJ Revenue _____ Tax Year _____ NJ Revenue _____

Tax Year _____ NJ Revenue _____ Tax Year _____ NJ Revenue _____

Name:

FEIN:

B: BUSINESS ACTIVITIES

1. Nature of business activity conducted everywhere: _____

a. Federal Business Activity Code: _____

2. Nature of business activity conducted in New Jersey: _____

3. Did this company NOW or EVER conduct any of the following activities in New Jersey:
If "YES" insert first date (Month and Year) in "YES" box. If "NO" insert "X" in "NO" box.

	YES Month/Year	NO "X"	
a. Do any business or conduct any type of activity in New Jersey?	<input type="text"/> <input type="text"/>	<input type="text"/>	a
b. Derive any type of income from sources located in New Jersey (sales receipts, fees for services, franchise fees, royalties, licensing fees, management fees)? Specify type: _____	<input type="text"/> <input type="text"/>	<input type="text"/>	b
c. Have employees, officers, agents and/or independent representatives working in New Jersey on behalf of the company?	<input type="text"/> <input type="text"/>	<input type="text"/>	c
d. Solicit sales in New Jersey? If yes, check any that apply:	<input type="text"/> <input type="text"/>	<input type="text"/>	d
<input type="checkbox"/> For tangible personal property			
<input type="checkbox"/> For intangible property			
<input type="checkbox"/> For services			
<input type="checkbox"/> By in-state employees, agents, reps., etc.			
<input type="checkbox"/> By mail, phone, publication, internet, etc.			
<input type="checkbox"/> Other. Explain on a separate attachment			
e. Sell any type of goods, property or services to customers located in New Jersey? if yes, check all that apply:	<input type="text"/> <input type="text"/>	<input type="text"/>	e
<input type="checkbox"/> Tangible personal property to resellers			
<input type="checkbox"/> Tangible personal property to customers			
<input type="checkbox"/> Services performed in New Jersey.			
<input type="checkbox"/> Services performed outside New Jersey.			
f. Does the business have employees, representatives, related entities, agents or independent contractors who perform the following activities in New Jersey:	<input type="text"/> <input type="text"/>	<input type="text"/>	f
<input type="checkbox"/> Make repairs or provide maintenance, service or replace faulty or damaged goods			
<input type="checkbox"/> Collect current or delinquent accounts.			
<input type="checkbox"/> Investigate credit worthiness.			
<input type="checkbox"/> Install, supervise or inspect installation.			
<input type="checkbox"/> Conduct training.			
<input type="checkbox"/> Give technical assistance.			
<input type="checkbox"/> Resolve customer complaints and credit disputes.			
<input type="checkbox"/> Approve or accept customer orders.			
<input type="checkbox"/> Repossess property or accept sale returns.			
<input type="checkbox"/> Secure deposits on sales.			
<input type="checkbox"/> Pick up or replace damaged or returned property.			
<input type="checkbox"/> Hire or train personnel.			
<input type="checkbox"/> Use agency stock checks.			
<input type="checkbox"/> Have a display at a New Jersey location in excess of 14 days.			
<input type="checkbox"/> Carry samples for sale or exchange.			
<input type="checkbox"/> Have goods on consignment.			

Name:

FEIN:

YES
MONTH/YEAR

NO
"X"

- g. Lease tangible property to others for use in New Jersey?
(If yes, attach a copy of the lease agreement) g
- h. License the use of any type of intangible right from which royalties, licensing fees, etc., are derived from the use of these rights in New Jersey. (software licenses, trademarks, etc.)? h
- i. Perform any type of service in New Jersey (other than for solicitation of sales) such as constructing, erecting, installing, repairing, consulting, training, conducting seminars or meetings, credit investigations by employees, agents, subcontractors, and/or independent representatives? i
- j. Provide any technical assistance or expertise in New Jersey by employees agents, subcontractors, and/or independent representatives? j
- k. Perform any detail work by employees, agents, representatives and/or subcontractor, such as taking inventory, stocking shelves, maintaining displays, arranging delivery, etc.? k
- l. Carry goods, merchandise, inventory, etc., into New Jersey for sale to customers in New Jersey? l
- m. Performs any of the following in New Jersey: Make deliveries, pick-up and/or replacement of goods?
 With Common Carriers (submit name and address) With company owned vehicles
 With Contract Carriers (submit name and address)
- n. Provide any type of maintenance program which is performed in New Jersey by either this entity or a hired independent contractor? n
- o. Have employees, independent contractors, and/or other representatives with in-home office in New Jersey for which they are reimbursed for expenses other than telephone or travel? o
- p. Have the use of any office or any type of facility in New Jersey (whether owned or leased)? p
- q. Have the use of any property located in New Jersey (whether owned or leased)? q
- r. Have a telephone listing in New Jersey? If yes, provide phone number and address. _____
_____ r
- s. Own or lease equipment or vehicles registered in New Jersey, which are provided to employees, agents, representatives, subcontractors, and/or independent contractors. If "yes", please provide full details on separate attachment. s
- t. Have any type of property located in New Jersey (whether owned, leased or rented, real estate, consignments, inventory, computer servers, merchandise, display racks etc.)? t
- u. Collect and/or remit New Jersey Gross Income Tax withholding from employees at any time? u
- v. Collect and/or remit New Jersey Sales Tax at any time? v
- w. Does the business enter into agreements with representatives in New Jersey who refers customers to the business by a link on an internet website or otherwise? w
- x. Does the business receive income such as interest, fees or annual charges on any loans, credit cards, mortgages, etc. from New Jersey residents? x
- y. Does the business make personal loans, car loans, or mortgages to New Jersey residents? y

Name:	FEIN:
-------	-------

- | | | | |
|---|---|---|----|
| z. Does the business purchase or sell mortgage loans secured by real estate in New Jersey? | <input style="width: 50px; height: 20px;" type="text"/> | <input style="width: 50px; height: 20px;" type="text"/> | z |
| aa. Did the business at anytime participate as an exhibitor at a trade show or take orders at a trade show in New Jersey? | <input style="width: 50px; height: 20px;" type="text"/> | <input style="width: 50px; height: 20px;" type="text"/> | aa |
| bb. Is the business related to a company utilizing intangible assets in New Jersey? | <input style="width: 50px; height: 20px;" type="text"/> | <input style="width: 50px; height: 20px;" type="text"/> | bb |
| cc. Does the business own, lease or maintain in-state facilities such as a warehouse or answering service? | <input style="width: 50px; height: 20px;" type="text"/> | <input style="width: 50px; height: 20px;" type="text"/> | cc |
| dd. Does the business perform construction contracts in New Jersey? | <input style="width: 50px; height: 20px;" type="text"/> | <input style="width: 50px; height: 20px;" type="text"/> | dd |
| ee. Does the business perform as a subcontractor in New Jersey? | <input style="width: 50px; height: 20px;" type="text"/> | <input style="width: 50px; height: 20px;" type="text"/> | ee |
| ff. Has the business ever executed contracts in New Jersey? | <input style="width: 50px; height: 20px;" type="text"/> | <input style="width: 50px; height: 20px;" type="text"/> | ff |

AFFIRMATION: I declare, under penalty of perjury, that the information provided in the questionnaire and any attachments is, to the best of my knowledge, true, correct and complete. If prepared by a person other than an officer, partner or owner of the business, this declaration is based on all information on which you have knowledge.

RETURN TO:

New Jersey Division of Taxation
 Nexus Audit Group
 PO Box 269
 Trenton, NJ 08695-0269

PHONE: 609-984-5749

Date _____

Print Name _____

Signature _____

Title _____

More information is available on the Division's website at: www.state.nj.us/treasury/taxation/.