

NEXUS QUESTIONNAIRE

Regarding State of Maine

For Taxable Years _____ through _____

Refer to MRS Rule 808 for further guidance. MRS Rule 808 can be found on our web site at:
www.maine.gov/revenue/rules/html/rule808.html

NAME OF COMPANY _____

1. What was your company's dollar volume of sales to customers in this state and everywhere during each of the tax years included?

YEAR	DESTINATION	
	SALES IN THIS STATE	SALES EVERYWHERE
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____

2. Has your company, or any affiliated company, at any time had: Y/N
- a. An office ()
 - b. Agency ()
 - c. Warehouse ()
 - d. Other place of business in this State ()

If yes, provide the following information for each establishment (use additional sheets if necessary):

- (a) Location:

- (b) Approximate beginning date of operation (and ending date if applicable):

- (c) Nature of the business activity:

- (d) Telephone number listed in a directory in this state:

3. Does your company or any affiliated company own or rent real or tangible personal property located or being used in this state? Y/N

If yes:

- (a) Complete the following schedule for each year. Include all items such as merchandise, inventories, motor vehicles, railroad cars, office equipment, industrial equipment, buildings and land, etc.

YEAR	OWNED	TYPE	RENTED	TYPE
_____	\$ _____	_____	\$ _____	_____
_____	\$ _____	_____	\$ _____	_____
_____	\$ _____	_____	\$ _____	_____

Total property everywhere \$ _____ (use the most recent year in question)

(b) In what name was the above property licensed or listed for tax purposes?

4. Does your company or any affiliated company lease or rent to others (or has it in the past leased or rented to others) any tangible property located and/or used in this state (such as motor vehicles, office space, industrial equipment, etc.)? Y/N

If yes, describe the property briefly and include the years it was rented or leased.

5. Have you licensed intangible rights for use in this state or sold real estate, services or intangibles in this state? Y/N

If yes, give location, dates and description of property, service or intangibles.

6. Does your company or any affiliated company maintain a bank account in a bank in this state? Y/N

7. Does the company have or has it ever had a security interest in any real or personal property sold or located in this state? Y/N

8. Does the company have or has it ever owned advertising material in this state? Y/N

9. Is your company listed in any telephone or building directory in this state? Y/N

10. Does your company engage or has it engaged in any advertising (cooperative or otherwise) in this state? Y/N

11. Were any contracts ever executed by your company in this state? Y/N

If yes, give location, dates and value of contracts:

12. Have you had employees or other representatives (such as a broker, manufacturers' agent, etc.) performing services within this state? (If you had employees whose base of operations was in another state, but whose duties include occasional calls upon customers or clients within this state, answer this question yes.) Y/N

If yes:

(a) In what year did your employees or other representatives begin performance of services within this state? _____

Have these services been performed within this state by your employees or other representatives in every year since then? Y/N

If not, please explain.

(b) Please identify employees and representatives. (A separate sheet may be used if additional space is needed).

NAME	ADDRESS	TERRITORY COVERED FOR YOUR COMPANY	EMPLOYEE OR INDEPENDENT CONTRACTOR?
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

If the person(s) identified above are or were engaged in some form of sales or promotional work on your behalf, please complete items (c-1) through (c-36) below to describe their contacts with the customers.

(c) Do any of the person(s) identified above:

- 1) Visit customers in this state to collect on delinquent accounts? Y/N
- 2) Make adjustments for returned or damaged merchandise? (e.g., issue Return Goods Authorizations or RMAs) Y/N
- 3) Investigate or authorize credit of existing or potential customers in this state? Y/N
- 4) Investigate complaints of customers in this state? Y/N
- 5) Authorize warranty work or replacement? Y/N
- 6) Receive purchase orders when visiting a customer in this state? Y/N
- If yes, do they have authority to approve or reject the order? Y/N
- 7) Accept returned merchandise from customers in this state? Y/N

- If yes, do they resell the merchandise to other customers in this state? Y/N
- 8) Make "on the spot" sales to customers in this state of any items carried by them? Y/N
- 9) Pick up damaged and/or out-of-date merchandise? Y/N
- 10) Inspect, or have the right to inspect, the marketing of your products or have use of your trademarks or trade names? Y/N
- 11) Maintain an office of any kind, in a home or elsewhere within this state? Y/N
- If yes, do they:
- Store inventory there? Y/N
- Store samples there? Y/N
- Maintain a telephone listing under the company's name? Y/N
- Receive any office expense reimbursement from the company? Y/N
- 12) Assist your customers or their customers in this state in any of the following ways:
- Train their employees in the sale, use or servicing of your products? Y/N
- If yes, where does this take place?
- _____
- _____
- Plan dealer promotions? Y/N
- Call on dealers' customers accompanied by dealers' salesmen? Y/N
- Inspect dealers' inventories to insure adequacy? Y/N
- 13) Sell or represent other lines of merchandise besides yours? Y/N
- If yes, explain.
- _____
- _____
- 14) Periodically or occasionally service or repair equipment or property of your customers in this state? Y/N
- 15) Perform any installation or construction work within this state? Y/N
- 16) Supervise or inspect the installation of products sold to your customers in this state? Y/N

- | | |
|---|-----|
| 17) Provide your customers in this state with technical information or advice? | Y/N |
| 18) Deliver products sold to your customers in this state? | Y/N |
| If yes, please give details, | |
| _____ | |
| _____ | |
| 19) Accept or secure deposits of down payments? | Y/N |
| 20) Collect installments and/or delinquent accounts? | Y/N |
| 21) Repossess the company's products? | Y/N |
| 22) Perform any inspection of the company's products? | Y/N |
| 23) Set up merchandising or advertising displays? | Y/N |
| 24) Arrange cooperative advertising agreements with customers? | Y/N |
| 25) Conduct lectures, films, etc., promoting or demonstrating company's product or service? | Y/N |
| 26) Investigate, recommend or appoint potential dealers, agents or distributors of the company? | Y/N |
| 27) Call on dealers' customers accompanied by dealers' salesmen? | Y/N |
| 28) Perform engineering functions? | Y/N |
| 29) Conduct training courses or schools for your customers, agents, distributors, etc.? | Y/N |
| 30) Provide credit applications to new customers? | Y/N |
| 31) Supervise installation of company's products? | Y/N |
| 32) Perform installation, service or repair work? | Y/N |
| 33) Handle complaints, troubleshoot or give advice? | Y/N |
| 34) Hold meetings? | Y/N |
| 35) Live in this state? | Y/N |
| 36) Engage in any other activities not fully explained by the above questions? | Y/N |

If yes, explain in detail.

d) How does the company compensate such representatives (commission only, salary and commission, expense allowance, etc.)?

e) Do you have a standard form of written agreement with the representatives? Y/N

If yes, please enclose a copy for our review.

f) If the salesman's or representative's duties have not been fully covered in the items above, please add sufficient further description as to give a comprehensive description of the services performed.

g) How does your customer in this state usually transmit its purchase order to your company?

By mail () By handing it to your representative () Other () Please explain.

h) Does your company ever submit bids to potential customers in this state in which you offer to sell goods or services based upon conditions specified therein? Y/N

i) How are deliveries made into this state?

By common carrier? Y/N

By your vehicles? Y/N

If by your vehicles, are such vehicles owned or leased by your company? Y/N

Are deliveries to customers in this state always made from an out-of-state location? Y/N

If no, please explain.

13. Please provide job descriptions of your employees in this state, including:

(a) Description of position.

(b) Nature and scope of duties.

(c) Principal accountabilities.

14. Do any affiliated companies engage in any activities in this state that are listed in this questionnaire?

Y/N

If yes, indicate each company's name and address and explain the company's activities within this state during each of the seven most recent years.

15. Is this company a member of a joint venture, LLC, S corporation, or partnership which is engaged in any activities in this state that are listed in this questionnaire?

Y/N

If so, indicate each company's name and address and explain the company's activities within this state during each of the seven most recent years.

16. Do any agents, representatives, independent contractors or others acting on your behalf:

a. Perform installation or maintenance for tangible personal property sold to Maine customers?

Y/N

b. Perform warranty repair for your company's products sold to Maine customers?

Y/N

17. If this company is a pass-through entity, please indicate which type below and provide a list of the shareholders, partners or members as appropriate. This list must include at a minimum: name, address and tax identification number.

S-corporation () Partnership () LLC ()

Signature and Verification

I declare that the information furnished in response to this questionnaire is, to the best of my knowledge and belief, true, correct, and complete.

Date

Signature of Corporate Officer, Partner or Owner

Title

Please Print Name of Above Signer

OR

I declare that, although I am not an officer of the corporation, I have prepared this report upon the basis of all information of which I have knowledge.

Date

Signature

Title

Phone #

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