

Alabama Department of Revenue
50 North Ripley Street, Suite 4131
Montgomery, AL 36132
Attn: Christy Vandevender
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Nexus Questionnaire

Company Name: _____

1. Is the business currently filing with Alabama? **Yes No**
 If so, which tax types? Sales _____ Use _____ Corporate Income _____ Withholding _____ Other _____

2. Does the business have an office, agency, warehouse or other business location(s) owned or leased in Alabama? **Yes No**
 If so, please complete the following questions for each establishment (use additional sheets if necessary):
 a. Location: _____
 b. Approximate beginning date of operations (and ending date, if applicable): _____
 c. Nature of the business activity: _____
 d. Telephone number listed in a directory in this state: _____
 e. Wats number for use by caller in this state: _____

3. Does the business maintain a telephone answering service in Alabama? **Yes No**

4. Does the business own or lease real property in Alabama? **Yes No**

5. Does the business own or lease tangible personal property located or used in Alabama? **Yes No**
 a. If so, please complete the following schedule for each year applicable. Include all terms such as merchandise, inventories, motor vehicles, railroad cars, office equipment, industrial equipment, buildings and land, etc.

<u>Year</u>	<u>Owned</u>	<u>Type</u>	<u>Rented</u>	<u>Type</u>
_____	\$ _____	_____	\$ _____	_____
_____	\$ _____	_____	\$ _____	_____
_____	\$ _____	_____	\$ _____	_____

Total property everywhere \$ _____ (per most recent year under audit).

b. In what name was the aforementioned property licensed or listed for tax purposes?

6. Does the business rent or lease tangible personal property located and/or used in Alabama? **Yes No**
 If yes, describe the property briefly and state which years it was rented or leased.

7. Has the business ever executed contracts in Alabama? **Yes No**
 If so, please detail the location, dates and value of contracts.

8. Does the business have employees or representatives (such as a broker, manufacturer's agent, etc.) who perform the following activities in Alabama: (if the business had employees whose base of operations was in

another state, but whose duties included occasional calls upon customers or clients within this state, answer this question “Yes.”)

a. Solicit orders <i>without</i> the authority to approve	Yes	No
b. Solicit orders <i>with</i> the authority to approve	Yes	No
c. Accept or secure deposits or down payments on sales	Yes	No
d. Engage in managerial or research activities	Yes	No
e. Make collections of regular installments or accounts or delinquent accounts	Yes	No
f. Repossess items or property of the business	Yes	No
g. Offer technical assistance and training to purchasers of its products before or after the sale	Yes	No
h. Periodically or occasionally repair, service or replace faulty or damaged goods	Yes	No
i. Install or assemble its products or engage in any construction work within the state	Yes	No
j. Visit customers or users of the business’s products to determine customer use or satisfaction	Yes	No
k. Inspect the installations of the business’s products by its customers or users of its products	Yes	No
l. Pick up or verify destruction of damaged or returned merchandise from customers or users of the business’s products	Yes	No
m. Coordinate delivery of merchandise	Yes	No
n. Periodically or occasionally deliver products sold to your customers in the state	Yes	No
If so, please provide details. _____		
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o. Distribute replacement parts	Yes	No
p. Conduct credit investigations or arrange credit and financing for purchasers of its products	Yes	No
q. Rectify or assist in rectifying any product, credit, shipping or similar complaint arising from the purchase or use of its products	Yes	No
r. Setup, service or maintain customer displays of its products	Yes	No
s. Accept returned merchandise from customers	Yes	No
t. Resell returned merchandise to other customers in the state	Yes	No
u. Sell tangible personal property	Yes	No
v. Make “on the spot” sales of company products	Yes	No
w. Inspect or have the right to inspect the marketing of the business’s products or use of trademarks or trade names	Yes	No
x. Carry out engineering or design functions	Yes	No
y. Advise customers or distributors as to minimum inventory levels, remove obsolete, damaged or outdated goods	Yes	No
z. Process complaints	Yes	No
aa. Reside in this state	Yes	No
bb. Charge or receive other consideration for inspecting customers’ inventories	Yes	No
cc. Maintain a sample or display room for more than fifteen (15) days at any one location within the state during the year	Yes	No
dd. Charge or receive other consideration for coordinating shipment or delivery and providing information related thereto either prior or subsequent to the placement of an order	Yes	No
ee. Charge or receive other consideration for furnishing and setting up display racks and advising customers on the display of the business’s products	Yes	No

- ff.** Conduct lectures, films, etc., which promote the business's product(s) or service(s) **Yes** **No**
- gg.** Call on dealers' customers accompanied by dealers' salesmen **Yes** **No**
- hh.** Hold meetings **Yes** **No**

If so, explain in detail the circumstances, how often the meetings are held and the attendants.

- ii.** Assist your customers or their customers in this state in any of the following ways:
 - i.** Train their employees—other than personnel only involved in solicitation—in the sale, use or servicing of the product(s). **Yes** **No**
 - ii.** If so, where does this take place? _____
 - iii.** Planning dealer promotions **Yes** **No**
 - iv.** Inspect customers' inventories to ensure quality control **Yes** **No**
- jj.** Maintain an office of any kind, in home or elsewhere in this state. If so, **Yes** **No**
 - i.** Is the office other than an in-home office? **Yes** **No**
 - ii.** Is inventory for resale stored there? **Yes** **No**
 - iii.** Are free samples stored there? **Yes** **No**
 - iv.** Is there a telephone listing or other public listing within this state for the business or for an employee or representative of the business in such capacity or other indications through advertising or business literature that the company or its employee or representative can be contacted at a specific address within this state? **Yes** **No**
 - v.** Is an office expense reimbursement from your company paid for other than an in-home office? **Yes** **No**

If you answered "Yes" to any of these statements, please attach additional sheets detailing the following information:

- a.** In what year did your employees or representatives begin performance of these activities within Alabama?
- b.** Have these services been performed within this state by your employees or other representatives every year since then? If not, please explain.
- c.** For each employee or representative, please provide the name, address, territory covered for the business and designate whether an employee or an independent contractor.

- 9.** Does the business have a standard form of written agreement with sales employees and representatives? *If so, please enclose a copy.* **Yes** **No**
- 10.** Does the business have display merchandise in leased space in Alabama? **Yes** **No**
- 11.** Do the employees have samples in Alabama? If so, please state the average value: \$_____. **Yes** **No**
- 12.** Does the business reserve the right of inspection of the customer's facilities or products after delivery? **Yes** **No**
- 13.** Does the business provide sales or service manuals to customers, distributors, or agents? **Yes** **No**
- 14.** Does the business advertise (cooperative or otherwise) in Alabama? **Yes** **No**

If so, please list the advertising media used:

- 15.** Does the business do any localized advertising in Alabama? **Yes** **No**
- 16.** Does the business have any employees who use their home in Alabama:
 - a.** As a business address **Yes** **No**
 - b.** To receive business callers **Yes** **No**

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| | c. To store inventory | Yes | No |
| | d. To maintain books/records | Yes | No |
| | e. To maintain company property. | Yes | No |
| 17. | Are employees reimbursed for telephone, fax or utility expenses? | Yes | No |
| 18. | Are home numbers listed in local advertisements of the business? | Yes | No |
| 19. | Do employees of the company license rights or solicit orders for the sales of: | | |
| | a. Real Estate | Yes | No |
| | b. Services | Yes | No |
| | c. Intangible Property | Yes | No |
- If so, please provide the location, dates and description of property, service or intangible.
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| 20. | Does the business enter into construction contracts in Alabama? | Yes | No |
| 21. | Is the business listed in any Alabama telephone directories? | Yes | No |
| 22. | Does the business have any consigned stock of goods in Alabama? | Yes | No |
| 23. | Does the business operate a mobile store in Alabama? | Yes | No |
| 24. | Has the business previously filed income tax returns in Alabama? | Yes | No |
| 25. | Does the business maintain a security interest/mortgage in property until a contract price or amount borrowed has been paid? | Yes | No |
- If so, briefly describe the type of security interest, the party holding legal title, and the dates the secured property was located in Alabama.
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| 26. | Do employees investigate, recommend or appoint potential dealers, agents or distributors of the company in Alabama? | Yes | No |
| 27. | Do employees ever check the inventories of customers or distributors in Alabama? | Yes | No |
| 28. | Do employees authorize credits, warrant adjustments or repairs in Alabama? | Yes | No |
| 29. | Does the business have agents or independent contractors selling products in Alabama? | Yes | No |
| 30. | Does the business give approval to servicing distributors and dealers within Alabama where Customers can have products serviced or repaired? | Yes | No |
| 31. | Does the business participate in a partnership, as a general or limited partner, which has operations, conducts business or owns real property in Alabama? | Yes | No |
| 32. | Does the business provide representatives or booths at trade shows in Alabama? | Yes | No |
| 33. | Does your company maintain a bank account in a bank in this state? | Yes | No |
| 34. | How does the business compensate its employees and/or representatives (commission only, salary plus commission, expense allowance, etc.)? | | |
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| 35. | How does your customer in this state usually transmit its purchase order to your company (e.g., by mail, delivered to a sales employee or representative, other)? _____ | | |
| 36. | 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? | Yes | No |

37. How are deliveries made into the state (e.g., common carrier, company vehicle, etc.)? _____
38. If by company vehicle, are such vehicles owned or leased by your company? _____
39. Are deliveries to customers in this state always made from an out-of-state location? **Yes** **No**
 If no, please explain. _____

40. Please attach job descriptions of your employees in this state, including description of position, nature and scope of duties and principal accountabilities.
41. Is an independent contractor used in this state? **Yes** **No**
- a. If so, does the company ever consign inventory to the independent contractor? **Yes** **No**
- b. Are inventory samples to be given away? **Yes** **No**
- c. Is the inventory for resale? **Yes** **No**
- d. Does the independent contractor represent any other principal's merchandise? **Yes** **No**
- e. Must the independent contractor obtain your company's permission to represent another principal's merchandise? **Yes** **No**
42. If the company is a freight carrier,
- a. How many miles does the company travel in Alabama? List years and corresponding mileage. _____

- b. How many miles does the company travel everywhere? List years and corresponding mileage. _____

- c. How many trips does the company make to/through this state each year? List years and corresponding number of trips.

- d. How many pickups and deliveries does the company make in this state each year? List years and corresponding number of pickups and deliveries. _____

- e. Number of days in Alabama ports if the company tows freight on water? List years and number of corresponding days in Alabama ports. _____

- f. Number of days in ports everywhere? List years and corresponding days in ports everywhere. _____

43. Does your business issue credit cards to residents of this state? **Yes** **No**
44. Do you sell products via catalog sales or internet sales into Alabama? **Yes** **No**
45. Do you have a related member who has catalog and/or internet sales into Alabama? **Yes** **No**

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

Revised: August 3, 2005

