

Sales tax nexus questionnaire

Current and prior calendar year, all states

Prepared for the clients of (firm name)

Your name, and your spouse's if filing jointly

Answer for the business as a whole, including any related company that sells the same products.

For sales questions, attach a report of gross sales and order counts by ship-to state for each year. A spreadsheet export is fine.

For each yes, list the states concerned and attach the documents named.

The business and what it sells

Based on: State nexus questionnaires (Ohio, Pennsylvania REV-203D)

Legal name, EIN, entity type and state of formation

Headquarters address and website

What you sell: physical goods, software, digital products, services, or a mix

Do you sell any items that are often exempt, such as food, clothing or medical supplies?

☐ Yes ☐ No

If yes, send: Product list with categories

Does a related company sell to the same customers?

☐ Yes ☐ No

If yes, send: Name and EIN of each related company

Sales into each state

Based on: South Dakota v. Wayfair; each state's economic nexus rule

Do you ship or deliver to customers in states other than your home state?

☐ Yes ☐ No

If yes, send: Gross, taxable and exempt sales by ship-to state, by month, current and prior year; Number of orders by ship-to state, by month

Do you sell through marketplaces such as Amazon, Etsy or Walmart?

☐ Yes ☐ No

If yes, send: Marketplace sales reports by state; Marketplace tax collection reports

Do you make wholesale or resale sales?

☐ Yes ☐ No

If yes, send: Resale certificates on file, by state

Do you make sales to exempt buyers, such as schools or nonprofits? ☐ Yes ☐ No

If yes, send: Exemption certificates on file, by state

The month each state's sales first passed that state's threshold, if known

Do suppliers ship orders directly to your customers for you (drop shipping)? ☐ Yes ☐ No

If yes, send: Supplier list with the states they ship from and to

Physical presence

Based on: Nevada Commerce Tax Nexus Questionnaire; Pennsylvania REV-203D

Do you have an office, store, warehouse or other location outside your home state? ☐ Yes ☐ No

If yes, send: Lease or property list with addresses

Does a fulfillment service or third-party warehouse hold your inventory? ☐ Yes ☐ No

If yes, send: Inventory location report from the provider

Do employees, including remote staff, work in other states? ☐ Yes ☐ No

If yes, send: Payroll report by work state

Do sales reps or contractors solicit sales for you in other states? ☐ Yes ☐ No

If yes, send: Contractor agreements; List of reps by state

Do you install, repair or train customers on site in other states? ☐ Yes ☐ No

If yes, send: Service invoices by state

Do you deliver goods in your own vehicles? ☐ Yes ☐ No

If yes, send: Delivery routes or logs by state

Do you attend trade shows or events where you take orders? ☐ Yes ☐ No

If yes, send: Event list with states and dates

Registrations, returns and state letters

Based on: State sales tax registration and filing records

Do you hold a sales tax permit in any state? ☐ Yes ☐ No

If yes, send: Permit numbers and filing frequency for each state; Last return filed in each state

Have you received a nexus questionnaire, letter or notice from any state? ☐ Yes ☐ No

If yes, send: Copy of each letter with its reply date

Do you file income or franchise tax returns in other states? ☐ Yes ☐ No

If yes, send: List of states and the last return filed

Does your checkout or billing system calculate sales tax? ☐ Yes ☐ No

If yes, send: Name of the system and the states it is set to collect for

Did you buy goods or equipment for your own use without paying sales tax to the seller? ☐ Yes ☐ No

If yes, send: Purchase invoices, and any use tax returns filed

Are you registered through the Streamlined Sales Tax registration system?

☐ Yes ☐ No

If yes, send: Registration confirmation and the states selected

Anything else your preparer should know