

Michigan Department of Treasury Nexus Questionnaire

Issued under authority of Public Act 228 of 1975.

Legal Name of Business (Type or Print)	Federal Employer Identification Number (FEIN) or TR Number	
D/B/A	Website Address	State of Incorporation/Formation
Street Address	Most Recent Four Tax Periods (YY, YY, YY, YY)	State of Domicile
City, State, ZIP Code	Date Incorporated/Formed	Date Business Began (If different)

1. Organization Type (check one)
 Individual S-Corporation Limited Liability Company Fiduciary Professional Corporation
 Partnership C-Corporation Limited Liability Partnership Other _____

2. Federal Tax Return Type (check one)
 1040, Schedule C 1120S, S-Corporation 1065, Partnership 1120, Corporation 1041, Fiduciary
 None; related entity files. Check Return Type of related entity above, and list FEIN: _____

3. The company currently files the following Michigan taxes:
 Corporate Income Tax Sales Tax Use Tax Withholding Flow-Through Withholding None

4. Did your company receive a Letter of Inquiry Concerning Michigan Taxes?
 No Yes, enter reference number: _____

5. Briefly describe your company's business activity? (*MCL 206.603(1) define "Business Activity" for purpose of Corporate Income Tax*)

6. Check all that apply to your business activity:
 Sale of property. Indicate type of property: Real Tangible Personal Intangible
 Rental Property (whether property is real, personal, tangible or intangible)
 Performance of Services
 Financial Institution (*Refer to MCL 206.651 for definition of Financial Institution*)
 Insurance Company (*Refer to MCL 206.607 for definition of Insurance Company*)

7. Describe below how your company sells its product(s) and/or service(s) in the State of Michigan?

8. Is your company a member of a Unitary Business Group (UBG)? (*Refer to RAB 2013-1 for definition of UBG*)
 No Yes, UBG FEIN (if known): _____

9. Did your company or the UBG:
 A. Actively solicit sales in Michigan? (*Refer to RAB 2013-9 for definition of "Actively Solicits"*)
 No Yes, enter period(s): _____
 B. Have gross receipts of \$350,000 or more per year sourced to Michigan? (*Refer to RAB 2014-5 for CIT Nexus Standards*)
 No Yes, enter period(s): _____

10. How did your company or the UBG solicit sales in Michigan? Check all that apply.
 The use of mail, telephone, or e-mail
 Advertising, including print, radio, internet, television, or other media
 Maintenance of an internet site over or through which sales transactions occur with persons within Michigan
 Other (specify): _____

11. Does the company have an ownership or beneficial interest in a flow-through entity (directly or indirectly through 1 or more flow-through entities) which has nexus in this state? (*Refer to RAB 2014-5 for CIT Nexus Standards*)
 No Yes, enter period(s): _____

12. Does the company own, rent, lease, maintain, or have the right to use tangible personal property, real property or an office or other establishment permanently or temporarily physically located in Michigan? (*See Table 2 on page 4*)
 No Yes, enter period(s): _____

Activities conducted in Michigan by the company's employees, agents, representatives, independent contractors, brokers or other affiliated persons (both Michigan residents and nonresidents) on behalf of the company:	Last four completed tax period(s) (MM/DD/YY)	Check (X) the number of days during the tax period			Reference
		0	1	2 or more	
13. Solicit sales?	Yr1 ()				RAB 2014-5 RAB 1999-1
	Yr2 ()				
	Yr3 ()				
	Yr4 ()				
14. Promote or facilitate sales to purchasers in this state?	Yr1 ()				MCL 205.52b
	Yr2 ()				
	Yr3 ()				
	Yr4 ()				
15. Deliver goods using vehicles owned, leased, used or maintained by the company?	Yr1 ()				MCL 205.52b RAB 2014-5
	Yr2 ()				
	Yr3 ()				
	Yr4 ()				
16. Sell a similar line of products as the company's and do so under the same business name as the company or a similar business name as the company?	Yr1 ()				MCL 205.52b
	Yr2 ()				
	Yr3 ()				
	Yr4 ()				
17. Use, with the company's consent or knowledge, trademarks, service marks, or trade names in this state that are the same or substantially similar to those used by the company?	Yr1 ()				MCL 205.52b
	Yr2 ()				
	Yr3 ()				
	Yr4 ()				
18. Facilitate the sale of tangible personal property by allowing purchasers to pick up or return tangible personal property sold by the company at an office, distribution facility, warehouse, storage place, or similar place of business maintained by that person in Michigan?	Yr1 ()				MCL 205.52b
	Yr2 ()				
	Yr3 ()				
	Yr4 ()				
19. Share management, business systems, business practices, or employees with your company, or in the case of an affiliated person, engages in intercompany transactions related to the activities occurring with the company to establish or maintain market in Michigan?	Yr1 ()				MCL 205.52b
	Yr2 ()				
	Yr3 ()				
	Yr4 ()				
20. Maintain, occupy, or use an office, distribution facility, warehouse, storage place, or similar place of business in Michigan to facilitate the delivery or sale of tangible personal property to purchasers in Michigan?	Yr1 ()				MCL 205.52b RAB 1999-1
	Yr2 ()				
	Yr3 ()				
	Yr4 ()				
21. Own, lease, use, occupy or maintain an office or other establishment in Michigan which is significantly associated with your ability to establish or maintain a market in Michigan?	Yr1 ()				RAB 2014-5 RAB 1999-1
	Yr2 ()				
	Yr3 ()				
	Yr4 ()				
22. Assemble, install, or supervise installation at or after shipment or delivery?	Yr1 ()				RAB 2014-5 RAB 1999-1
	Yr2 ()				
	Yr3 ()				
	Yr4 ()				
23. Collect on current or delinquent accounts through assignment or otherwise? This does not include financial institutions or banks unless they make sales of tangible personal property.	Yr1 ()				RAB 2014-5 RAB 1999-1
	Yr2 ()				
	Yr3 ()				
	Yr4 ()				

Activities conducted in Michigan by the company's employees, agents, representatives, independent contractors, brokers or other affiliated persons (both Michigan residents and nonresidents) on behalf of the company:	Last four completed tax period(s) (MM/DD/YY)	Check (X) the number of days during the tax period			Reference
		0	1	2 or more	
24. Make repairs or provide maintenance or service to property sold or to be sold to Michigan customers?	Yr1 ()				MCL 205.52b
	Yr2 ()				
	Yr3 ()				
	Yr4 ()				
25. Provide transportation services (pick up or drop off goods) in Michigan?	Yr1 ()				RAB 2014-5 RAB 1999-1
	Yr2 ()				
	Yr3 ()				
	Yr4 ()				
26. Conduct training, seminars, or similar events for employees, agents, representatives, independent contractors, brokers or others acting on company's behalf, or for customers or potential customers?	Yr1 ()				RAB 2014-5 RAB 1999-1
	Yr2 ()				
	Yr3 ()				
	Yr4 ()				
27. Provide customers with any kind of technical assistance or service including, but not limited to, engineering assistance, design service, quality control, product inspections, or similar services, when one of the purposes is other than the facilitation of the solicitation of orders?	Yr1 ()				RAB 2014-5 RAB 1999-1
	Yr2 ()				
	Yr3 ()				
	Yr4 ()				
28. Investigate, handle, or otherwise assist in resolving customer complaints?	Yr1 ()				RAB 2014-5 RAB 1999-1
	Yr2 ()				
	Yr3 ()				
	Yr4 ()				
29. Provide consulting services?	Yr1 ()				RAB 2014-5 RAB 1999-1
	Yr2 ()				
	Yr3 ()				
	Yr4 ()				
30. Solicit, negotiate, or enter into franchising, licensing or similar agreements?	Yr1 ()				RAB 2014-5 RAB 1999-1
	Yr2 ()				
	Yr3 ()				
	Yr4 ()				
31. Attend and/or participate at a trade show at which sales are solicited or made?	Yr1 ()				RAB 2014-5 RAB 1999-1
	Yr2 ()				
	Yr3 ()				
	Yr4 ()				
32. Approve or accept purchase orders or perform credit checks or authorize credit?	Yr1 ()				RAB 2014-5
	Yr2 ()				
	Yr3 ()				
	Yr4 ()				
33. Maintain a sample or display room in excess of two weeks (14 days) at any one location within the state during the tax period?	Yr1 ()				RAB 2014-5
	Yr2 ()				
	Yr3 ()				
	Yr4 ()				
34. Carry samples for sale, exchange or distribution in any manner for consideration or other value?	Yr1 ()				RAB 2014-5
	Yr2 ()				
	Yr3 ()				
	Yr4 ()				
35. Consign stock of goods or other tangible personal property to any person in Michigan, including an independent contractor, for sale?	Yr1 ()				RAB 2014-5
	Yr2 ()				
	Yr3 ()				
	Yr4 ()				

<p>36. Did the company enter into an agreement, directly or indirectly, with 1 or more residents under which the resident, for a commission or other consideration, directly or indirectly, refers potential purchasers, whether by a link on an internet website, in-person oral presentation, or otherwise, to the company?</p> <p><input type="checkbox"/> No, skip to question 39 <input type="checkbox"/> Yes, enter period(s): _____</p>	MCL 205.52b	
<p>37. Did the cumulative gross receipts from sales of tangible personal property to Michigan purchasers who were referred to the company by Michigan residents (through an agreement with the company) exceed \$10,000 in a 12-month period?</p> <p><input type="checkbox"/> No <input type="checkbox"/> Yes, enter period(s): _____</p>		
<p>38. Did the total cumulative gross receipts from sales of tangible personal property to Michigan purchasers exceed \$50,000 in a 12-month period?</p> <p><input type="checkbox"/> No <input type="checkbox"/> Yes, enter period(s): _____</p>		
<p>39. Did the company or an affiliated person conduct any other activities in Michigan that are significantly associated with the company's ability to establish and maintain a market? <i>See table 1 and 2 below.</i></p> <p><input type="checkbox"/> No <input type="checkbox"/> Yes, enter period(s): _____</p> <p>Explain:</p>	MCL 205.52b	
<p><i>I declare, under penalty of perjury, that the information provided in this 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 of which you have knowledge).</i></p>		
Signature of Officer, Member, Partner, or Owner	Date	Telephone Number
Print or Type Name and Title	Mailing Address (if different than address on Page 1)	
Signature of Preparer	Date	Telephone Number
Print or Type Name and Title	Preparer's Mailing Address	

Table 1 Business Activities Which Create Nexus
<ul style="list-style-type: none"> • Inspect dealer inventories, review customer displays and shelving or replace stale product • Provide transportation services or provide shipping information and/or coordinate deliveries • Conduct seminars • Perform managerial or research activities, or lease employment or personnel services • Meet with customers to determine user satisfaction, or maintain display room or sample • Pick up or replace damaged, defective or returned property, or repossess property • Sell additional service contracts • Perform computer data processing • Provide private investigation, protection, patrol, watchman or armored car services • Perform other types of services than those listed • Secure deposits for sale

Table 2 Real and Tangible Personal Property Held in Michigan Which Create Nexus
<ul style="list-style-type: none"> • Repair shop, parts department or warehouse • Office equipment or fixtures of any kind • Employment office or purchasing office • Mobile office, in-home office* or meeting place for directors • Retail outlet • Motor store(s) (trucks with driver sales person) • Motor vehicles of any kind • Telephone answering service • Stock of goods (including consignment) • Tools and dies at suppliers • Other <p style="margin-top: 10px;">* Used as business address, location to receive callers, store inventory, or where office expenses are paid, reimbursed or supplied by your company.</p>

For a more complete explanation of Michigan's Use Tax nexus standards and Michigan Corporate Income Tax nexus standards, refer to Treasury's Web site: www.michigan.gov/taxes.