

Michigan Department of Treasury Nexus Questionnaire

Legal Name of Business or Individual (hereafter referred to as Company)			
Federal Employer Identification Number (FEIN), SSN or TR Number		DBA	
Street Address	City	State	ZIP Code
1. If your company received a Letter of Inquiry Concerning Michigan Taxes enter reference number: _____			
2. Briefly describe your company's business activity defined under MCL 206.603(2)			
3. Describe how your company sells its product(s) and/or service(s) in the State of Michigan			

Physical Presence

Check **all** that apply. Refer to Table 1 and 2 on Page 3 for specific examples of business activity.

4. Employees, agents, representatives, independent contractors, subcontractors, brokers, or other affiliated persons (both Michigan residents and nonresidents) conduct business activity at any time within Michigan on your behalf.

Indicate the number of days when someone has conducted business activities within Michigan on your behalf:

List the last four completed tax year(s) (mm/dd/yyyy)	Yr ()	Yr ()	Yr ()	Yr ()
Check (X) the number of days during the tax year	<input type="checkbox"/> 1 day <input type="checkbox"/> 2 or more days	<input type="checkbox"/> 1 day <input type="checkbox"/> 2 or more days	<input type="checkbox"/> 1 day <input type="checkbox"/> 2 or more days	<input type="checkbox"/> 1 day <input type="checkbox"/> 2 or more days

Describe nature of activity: _____

5. Property within Michigan. The company owns, rents, leases, maintains, or has the right to use tangible personal property, real property, or an office or other establishment permanently or temporarily physically located in Michigan.

Enter period(s): _____

6. Affiliates within Michigan. The company entered into an agreement, directly or indirectly, with 1 or more residents under which the resident, for a commission or other consideration, directly or indirectly, referred potential purchasers, whether by a link on an internet website, in-person oral presentation, or otherwise, to the company. (Refer to RAB 2015-22).

Enter period(s): _____

- a. 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) exceeded \$10,000 in a 12-month period.

Enter period(s): _____

- b. The total cumulative gross receipts from sales of tangible personal property to Michigan purchasers exceeded \$50,000 in a 12-month period.

Enter period(s): _____

Economic Presence

Check **all** that apply.

7. Michigan (non-taxable and taxable) sales exceeded \$100,000 or your company completed 200 or more (non-taxable and taxable) separate transactions. (Refer to RAB 2018-16 for Michigan's Sales and Use Tax Nexus Standards for Remote Sellers.)

Enter calendar year(s): _____

8. Your company or the Unitary Business Group (UBG):

- a. Actively solicits sales in Michigan through the use of mail, telephone, or e-mail; advertising; or maintenance of an internet site in which sales transactions occur. (Refer to RAB 2013-9 for definition of "Actively Solicits")

Enter calendar year(s): _____

- b. Has gross receipts of \$350,000 or more per year sourced to Michigan. (Refer to RAB 2014-5 for CIT Nexus Standards)

Enter calendar year(s): _____

9. The company has an ownership or beneficial interest in a flow-through entity (directly or indirectly through 1 or more flow-through entities) which has nexus with this state. (Refer to RAB 2014-5 or MCL 206.621(1))

Enter the calendar year(s): _____

STOP ► If any of lines 4 through 9 are checked or the company is an Insurance Company with written premiums on property or risk located or residing in Michigan, continue completing this form. For all others, sign and mail to address on last page.

10. 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)

Insurance Company (Refer to MCL 206.607)

Protected Activities (PL 86-272)

11. Indicate which activities below (if any) the Company's employees, agents, representatives, independent contractors, brokers or other affiliated persons (both Michigan residents and nonresidents) conducted within Michigan for the last four completed tax years.

Solicit sales to purchasers in this state whether sales are wholesale, retail, or otherwise. (Solicitation means any speech or conduct that explicitly or implicitly invites an order, and ancillary activities that neither explicitly or implicitly invites an order.)

Maintain samples that are not sold or provided for other consideration, attend trade shows where no sales are made/orders taken, provide highly technical presentations to solicit a sale (not after a sale has been made)

Deliver goods using vehicles owned, leased, used or maintained by the company (Non-Transportation Companies)

Enter period(s): _____

Additional comments:

Unprotected Activities (PL 86-272)

12. Indicate which activities below (if any) the Company's employees, agents, representatives, independent contractors, brokers or other affiliated persons (both Michigan residents and nonresidents) conducted within Michigan for the last four completed tax years.

Provide any services within Michigan, including but not limited to, consulting services, entertainment services, rental services, professional services, or transportation services provided as a transportation company (transport through, into, or from Michigan)

Maintain, occupy, own, lease or use an office, distribution facility, warehouse, or similar place of business in Michigan to facilitate the sale or delivery of tangible personal property or maintain a market in Michigan

Provide customers with any kind of technical assistance or service including, engineering assistance, design service, quality control, product inspections, or similar services beyond the purpose of soliciting a sale

Sale of intangible property within Michigan

Assemble, install, or supervise installation at or after shipment or delivery

Make repairs or provide maintenance or service to property sold or to be sold to Michigan customers

Conduct training courses, seminars, or similar events for non-solicitation personnel, customers or potential customers

Collect on current or delinquent accounts; investigate, handle, or assist in resolving customer complaints

Solicit, negotiate, or enter into franchising, licensing or similar agreements

Attend and/or participate at a trade show at which sales are solicited or made

Maintain a sample or display room in excess of 14 days or carry samples for sale, exchange or distribution in any manner for consideration or other value

Consign stock of goods or other tangible personal property to any person in Michigan for sale

Pick up damaged goods using vehicles owned, leased, used, or maintained by the company

Enter period(s): _____

Additional Comments:

13. Do the Company's employees approve or accept purchase orders or perform credit checks or authorize credit, while physically present in Michigan?

No

Yes, enter period(s): _____

14. The company has filed the following Michigan taxes:

None

Sales Tax

Payroll Withholding

Corporate Income Tax

Use Tax on Sales/Rentals

Use Tax on Purchases

Individual or Composite Individual Income Tax, under SSN/FEIN: _____

15. What is the company's State of Incorporation/Formation? _____

16. What is the company's State of Domicile/Residence? _____

17. When was the company incorporated/formed? _____

18. When did the company's business begin (if different than incorporation/formed)? _____

19. Organization Type (check one)

Individual S-Corporation C-Corporation Partnership

Limited Liability Company Other: _____

20. Federal Tax Return Type (check one)

1040, Schedule C or E 1120S, S-Corporation 1065, Partnership 1120, Corporation 1041, Fiduciary

Form 990-T Other Form _____

None, related entity files. Check Return Type of related entity above and list FEIN: _____

21. If your company is a member of a UBG, enter the Designated Member FEIN. (Refer to RAB 2013-1 for definitions of a UBG Designated Member.) _____

Certification

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).

Preparer's Signature	Date
Print or Type Name and Title	Telephone Number
Mailing Address (if different than address on Page 1)	Email Address

Mail To:

For U.S. Mail (Including Certified/Registered)

Michigan Department of Treasury
 Discovery and Tax Enforcement Division
 PO Box 30140
 Lansing MI 48909

For Courier Delivery Service

Michigan Department of Treasury
 Discovery and Tax Enforcement Division
 7285 Parsons Drive
 Dimondale MI 48821

**Table 1
 Business Activities Which Create Nexus**

- 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**

- Repair shop, parts department or warehouse
- Office equipment or fixtures of any kind
- Employment office or purchasing office
- Mobile office, meeting place for directors, or in-home office (which is used as business address, location to receive callers, store inventory, or where office expenses are paid, reimbursed or supplied by your company)
- 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
- Real property or fixtures to real property of any kind

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