

# WEST VIRGINIA STATE TAX DEPARTMENT



## NEXUS QUESTIONNAIRE Please Answer All Questions

If you need additional space for an answer or if you think further explanation would be helpful, please feel free to do so on a separate sheet of paper. If a question is not applicable, answer "N/A". As used in this questionnaire, the term "company" includes any type of business or organization, and the term "salesperson" includes any employee or other company representative engaged in the activity specified in the question.

1. A. Name and actual address(es) of your company \_\_\_\_\_  
\_\_\_\_\_

B. Name and mailing address(es) of your company, if different from "A" above \_\_\_\_\_  
\_\_\_\_\_

C. What is your company's West Virginia Tax Identification Number, or if one has not been assigned, its Federal Employer's Identification Number  -  -  -

D. Name and telephone number of person to contact if additional information is needed.  
\_\_\_\_\_

E. How is your company organized?

- |   |  |
|---|--|
| <input type="checkbox"/> Not-for-profit corporation | <input type="checkbox"/> Sole Proprietorship       |
| <input type="checkbox"/> For-profit corporation     | <input type="checkbox"/> Limited Liability Company |
| <input type="checkbox"/> Partnership                | <input type="checkbox"/> Other (specify) _____     |

F. Date your company began doing business in West Virginia (If your company has not yet begun to do business in West Virginia, please so state and answer the rest of the Questionnaire according to how the company plans to do business here when it does begin.) \_\_\_\_\_

G. Describe the general nature of all business activities conducted in West Virginia, including solicitation of sale of goods and services. \_\_\_\_\_  
\_\_\_\_\_

2. A. Does your company solicit business while present in West Virginia? If so, check all of the boxes which are applicable.

- |  |  |                                     |
|--|--|-------------------------------------|
| <input type="checkbox"/> Non-resident salesperson or service representative (i.e. employees) |  |                                     |
| <input type="checkbox"/> Resident salesperson or service representative (i.e. employees)     |  |                                     |
| <input type="checkbox"/> Independent contractor other than broker or commission agent        |  |                                     |
| <input type="checkbox"/> Broker  | <input type="checkbox"/> Commission agent            | <input type="checkbox"/> Division   |
| <input type="checkbox"/> Distributor   | <input type="checkbox"/> Subsidiary                  | <input type="checkbox"/> Wholesaler |
| <input type="checkbox"/> Franchise   | <input type="checkbox"/> Advertising (specify) _____ |                                     |
| <input type="checkbox"/> Other (specify) _____   |  |                                     |

B. If your company uses brokers, commission agents or some other type of independent contractor, do such independent contractors both (1) sell or solicit orders for others besides your company, and (2) hold themselves out as independent contractors in the regular course of their business activities? \_\_\_\_\_  
\_\_\_\_\_

3. Has your company derived income from West Virginia business within the last two years? \_\_\_\_\_ (yes) \_\_\_\_\_ (no);  
source \_\_\_\_\_ gross amount during each year \_\_\_\_\_  
If West Virginia business was solicited by broker, franchisee, agent, distributor, or independent contractor, please **list names, addresses and phone numbers**. Please also furnish a copy of the written agreement, or if no written agreement, please describe in detail the terms of the unwritten agreement.
4. A. Does your company lease out or offer for lease any tangible personal property in the State of West Virginia?  
\_\_\_\_\_ (yes) \_\_\_\_\_ (no)  
If "yes," how much gross income was derived from the leased property during the last tax year? \_\_\_\_\_
- B. Type of leased equipment:  
 vehicle     office equipment     machinery     other (specify) \_\_\_\_\_
- C. Does your company license the use of intangible rights (e.g., copyrights, trademarks, patents, etc.) to companies in West Virginia? \_\_\_\_\_
5. Does your company maintain a business location of any kind in West Virginia? \_\_\_\_\_ If you answered "yes":
- A. How many employees are residents of West Virginia? \_\_\_\_\_
- B. How many of these employees work in a supervisory capacity such as being a branch, regional, district, or area manager? \_\_\_\_\_
- C. Are these employees paid on a salary or commission basis? \_\_\_\_\_
- D. Does your company maintain any bank accounts, safety deposit boxes, or post office boxes in West Virginia?  
\_\_\_\_\_ If so, specify. \_\_\_\_\_
6. A. What activities and methods are used by salespersons in West Virginia to sell or solicit? \_\_\_\_\_
- B. Do these salespersons ever accept orders as well as solicit them? \_\_\_\_\_
- C. Are these salespersons limited to a geographic area in which they may sell or solicit? \_\_\_\_\_
7. After the orders are solicited, accepted and filled, is the merchandise shipped directly to the customer, or to a salesperson or other company representative who delivers the merchandise to the customer? \_\_\_\_\_
8. A. What do your salespersons do to service an account once a sale is made? \_\_\_\_\_
- B. Do your salespersons ever replace damaged items in customers' displays or inventory? \_\_\_\_\_
- C. Do your salespersons ever handle grievances between customers and the company? \_\_\_\_\_
9. If your company has sales offices in West Virginia:
- A. Where in West Virginia are the sales offices located? \_\_\_\_\_  
\_\_\_\_\_
- B. What is the geographical area assigned to each of these offices? \_\_\_\_\_  
\_\_\_\_\_

- C. Are training programs conducted in these offices or elsewhere in this State? \_\_\_\_\_
- D. Do any resident salespersons use their homes in West Virginia as sales offices? \_\_\_\_\_
10. A. What are the company's general types of services or product lines marketed in West Virginia? \_\_\_\_\_  
\_\_\_\_\_
- B. Are salespersons authorized to sell all of your company's services or product lines? \_\_\_\_\_
11. A. Does your company have an inventory of merchandise (including goods in a warehouse or on consignment) in West Virginia? If so, where is it located? \_\_\_\_\_
- B. Does your company own, or have any rental income from, real or personal property in West Virginia? If so, list where it is located and the type and gross amount per year? \_\_\_\_\_  
\_\_\_\_\_
- C. Does your company have a warehouse or storage space in West Virginia? \_\_\_\_\_
12. A. Are any sales made on a consignment basis? \_\_\_\_\_ If so, what percentage? \_\_\_\_\_
- B. To whom are consignment sales made? \_\_\_\_\_
13. How are West Virginia sales orders delivered?  U.S. Mail or commercial carrier  private contract carrier  
 company vehicle  salesman  other (specify) \_\_\_\_\_
14. A. How much local advertising is done in West Virginia (media used, annual cost, etc.)? \_\_\_\_\_
- B. Is the name of your company listed in any of the telephone directories or yellow pages in West Virginia? \_\_\_\_\_
- C. Does your company participate in trade shows in West Virginia? (If so, describe frequency, type of activity, etc.)  
\_\_\_\_\_
15. Does your company own, lease or rent any motor vehicles which are licensed in West Virginia? \_\_\_\_\_  
If "yes," how many (1) trucks \_\_\_\_\_ (2) cars \_\_\_\_\_ (3) other (specify) \_\_\_\_\_
16. A. Does your company install, assemble, repair or otherwise service in West Virginia any machinery, equipment, merchandise, etc., sold by it? \_\_\_\_\_
- B. Does your company install, assemble, repair or otherwise service in West Virginia any machinery, equipment, merchandise, etc., sold by another company? \_\_\_\_\_
- C. Does your company supervise the performance of any of the services in "A" or "B" above? \_\_\_\_\_
17. A. Are any of your company's salesmen, repairmen, deliverymen or servicemen residents of West Virginia? \_\_\_\_\_  
If so, which? \_\_\_\_\_
- B. Do any of such residents use their homes as an office to conduct company business? \_\_\_\_\_
18. Is merchandise ever sold or delivered from trucks or other vehicles by your salespersons, drivers or other company representatives? \_\_\_\_\_

- 19. If your company is a corporation: (1) has it filed its charter with the West Virginia Secretary of State? \_\_\_\_\_  
 (If your answer is "yes," give date charter was filed.) \_\_\_\_\_ (2) has it received a certificate of authority  
 to do business in West Virginia from the Secretary of State? \_\_\_\_\_
- 20. Are you presently filing any tax returns in West Virginia? \_\_\_\_\_ If so, please list types.  
 \_\_\_\_\_
- 21. Please list any and all West Virginia state agencies with which you are registered. \_\_\_\_\_  
 \_\_\_\_\_
- 22. Has your company ever been involved in litigation in the courts of West Virginia? \_\_\_\_\_  
 If so, please describe. \_\_\_\_\_  
 \_\_\_\_\_
- 23. Does your company have any employees, agents or representatives who work in or enter West Virginia in a work-related  
 capacity (other than as indicated above)? \_\_\_\_\_  
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**IF THE COMPANY OR ENTITY IS A SOLE PROPRIETORSHIP  
 QUESTIONS 25 THROUGH 35 SHOULD NOT BE ANSWERED**

- 24. Is the company a corporation registered under the Federal Bank Holding Company Act of 1956 or registered as a savings  
 and loan holding company (other than a diversified savings and loan holding company as defined in Section 408(a)(1)(F)  
 of the Federal National Housing Act, 12 U.S.C. § 1730(a)(1)(F)), or a subsidiary of such a corporation?  
 \_\_\_\_\_
- 25. Is the company an institution, the deposits, shares or accounts of which are insured under the Federal Deposit Insurance  
 Act, or by the Federal Savings and Loan Insurance Corporation, or a subsidiary of such an institution?  
 \_\_\_\_\_
- 26. Is the company an institution that is a member of a federal home loan bank, or a subsidiary of such an institution?  
 \_\_\_\_\_
- 27. Is the company a bank or thrift institution, incorporated or organized under the laws of a state, that is engaged in the  
 business of receiving deposits, or a subsidiary of such a bank or thrift institution? \_\_\_\_\_
- 28. Is the company a credit union incorporated and organized under the laws of the State of West Virginia, or a subsidiary of  
 such a credit union? \_\_\_\_\_
- 29. Is the company a production credit association organized under 12 U.S.C. § 2071, or a subsidiary of such an association?  
 \_\_\_\_\_
- 30. Is the company a corporation organized under 12 U.S.C. § 611 through § 631 (an Edge Act corporation), or a subsidiary  
 of such a corporation? \_\_\_\_\_
- 31. Is the company or entity a federal or state agency or branch of a foreign bank, as defined in 12 U.S.C. § 3101, or a subsidiary  
 of such an entity? \_\_\_\_\_
- 32. Is the company a corporation which derives more than 50% of its gross business income from one or more of the following  
 activities:  
 (a) Making, acquiring, selling or servicing loans or extensions of credit? \_\_\_\_\_

Loans and extensions of credit include:

- (i) Secured or unsecured consumer loans;
- (ii) Installment obligations;
- (iii) Mortgages or other loans secured by real estate or tangible personal property;
- (iv) Credit card loans;
- (v) Secured and unsecured commercial loans of any type; and
- (vi) Loans arising in factoring.

(b) Leasing or acting as an agent, broker or advisor in connection with leasing real and personal property that is the economic equivalent of an extension of credit, as defined by the Federal Reserve Board in 12 C.F.R. § 225.25(b)(5)?

\_\_\_\_\_

(c) Operating a credit card business? \_\_\_\_\_

(d) Rendering estate or trust services? \_\_\_\_\_

(e) Receiving, maintaining or otherwise handling deposits? \_\_\_\_\_

(f) Engaging in any other activity with an economic effect comparable to those activities described in Items (a) through (e) of this question? \_\_\_\_\_

33. Will the company, entity or business obtain or solicit business with 20 or more persons within this State during any year?

\_\_\_\_\_

34. Will the company, entity or business have gross receipts attributable to sources in the State of West Virginia the sum or value of which shall equal or exceed \$100,000 during the taxable year? \_\_\_\_\_

For purposes of this question please exclude from the measure of gross receipts, receipts from the following types of property:

- (a) An interest in a real estate mortgage investment conduit, a real estate investment trust, or a regulated investment company;
- (b) An interest in a loan backed security representing ownership or participation in a pool of promissory notes or certificates of interest that provide for payments in relation to payments or reasonable projections of payments on the notes or certificates;
- (c) An interest in a loan or other asset from which the interest is attributed to a consumer loan, a commercial loan or a secured commercial loan, and in which the payment obligations were solicited and entered into by a person who is independent, and not acting on behalf of the owner;
- (d) An interest in the right to service or collect income from a loan or other asset from which interest on the loan is attributed as a loan described in the previous paragraph, and in which the payment obligations were solicited and entered into by a person that is independent and not acting on behalf of the owner; and
- (e) Any amounts held in an escrow or trust account with respect to property described in paragraphs (a) through (d) above.

For purposes of this question gross receipts shall not include receipts from those contacts with this State reasonably and exclusively required to evaluate and complete the acquisition or disposition of the property described in paragraphs (a) through (e) above, the servicing of the property or the income from it, the collection of income from the property, or the acquisition or liquidation of collateral relating to the property.

36. Please provide any additional information about the company which you think may be relevant.

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I certify that the answers to this questionnaire are complete and accurate to the best of my knowledge.

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(Signature of person responsible for answering this questionnaire)

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(Typed or printed name of above person)

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(Typed or printed position of above person)

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(Direct phone number of preparer)

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(Company web address)

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(Date signed)