

Please note that in general the Rulings and Regulations Bureau no longer issues nexus determinations because of the difficulty in evaluating complex facts and circumstances that may create nexus. You may use the nexus questionnaire to evaluate the activities of your corporation, or if you are requested to complete the questionnaire by the Audit Division, you should return the questionnaire to the requestor. Also click [here](#) for additional information on corporate nexus.

### QUESTIONNAIRE FOR CORPORATIONS

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Name and address of taxpayer \_\_\_\_\_

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1. Legal name of the corporation \_\_\_\_\_

2. Address of principal office \_\_\_\_\_

3. State of incorporation \_\_\_\_\_

4. Date of incorporation \_\_\_\_\_

5. Federal Identification Number \_\_\_\_\_

6. Has your corporation qualified to do business in Massachusetts?  
Yes No

7. Has your corporation, at any time, made sales into Massachusetts?  
Yes No

8. Does your corporation have resident employees in Massachusetts?  
Yes No

If yes, how many? \_\_\_\_\_

9. Does your corporation withhold income taxes from in-state residents?  
Yes No

10. Has your corporation, at any time, had an office, agency, warehouse, sample or display room, or any other place of business in the State of Massachusetts?  
Yes No

If yes, please specify the location, dates, and nature of activities.

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11. Has your corporation, at any time, owned any tangible personal or real property located and/or used in Massachusetts (i.e., inventory, consigned inventory, motor vehicles, equipment...)?

Yes No

If yes, please specify type of property, location, and applicable years.

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12. Has your corporation, at any time, leased or rented any tangible personal or real property located and/or used in Massachusetts (i.e., warehouse space, motor vehicles, office space...)?

Yes No

If yes, please specify type of property, location, and applicable years.

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13. Have employees of your corporation (or representatives), at any time, collected delinquent accounts from Massachusetts customers?

Yes No

14. Have employees of your corporation, at any time, conducted business in Massachusetts through independent representatives (i.e., salesmen, agents, brokers...)?

Yes No

15. Do these representatives maintain an office of any kind in Massachusetts (e.g., home offices, sample or display room)?

Yes No

If yes, please specify type of office, location and applicable time periods.

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16. Do these independent representatives conduct business for any other unaffiliated companies?

Yes No

17. Have employees of your corporation (or independent representatives), at any time, approved customer orders in Massachusetts?

Yes No

18. Have employees of your corporation (or independent representatives), at any time, investigated creditworthiness of Massachusetts customers?

Yes No

If yes, describe how. \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

19. Have employees of your corporation (or independent representatives) at any time, provided any type of service in Massachusetts (i.e., repair, engineering, maintenance, installation...)?

Yes No

If yes, please specify type of service and applicable years.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

20. Have employees of your corporation (or independent representatives), at any time, inspected your corporation's products or offered technical assistance as to the use of such products in Massachusetts after installation in this state?

Yes No

21. Have employees of your corporation (or independent representatives), at any time, made deliveries of products into Massachusetts by means of vehicles owned or leased by your corporation?

Yes No

22. Have your employees (or independent representatives), at any time, picked up or verified destroyed, damaged, or returned merchandise in Massachusetts?

Yes No

23. Have any of your employees (or independent representatives), at any time, distributed samples in Massachusetts?

Yes No

If yes, please state the quantity and value of the samples, applicable years, and what is done with the samples.

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24. Does your corporation receive any consideration for these samples?

Yes No

If yes, please explain. \_\_\_\_\_

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25. Have employees of your corporation (or independent representatives), at any time, conducted lectures or training courses in Massachusetts for customers, agents, or distributors with respect to your products?

Yes No

If yes, please describe. \_\_\_\_\_

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26. Does your corporation retain a security interest in any goods you sell to Massachusetts customers?

Yes No

If yes, please state the number of repossessions per year.

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Who conducts these repossessions? \_\_\_\_\_

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27. Has your corporation, at any time, engaged in any activities in Massachusetts not previously mentioned above?

Yes No

If yes, please specify. \_\_\_\_\_

\_\_\_\_\_

28. Has your corporation ever filed returns with the Massachusetts Department of Revenue?

Yes No

If yes, please specify:  
Date Last

			Date Last
<u>Yes</u>	<u>No</u>	<u>Return Filed</u>	<u>ID# Used</u>

Corporate Excise:  
Sales/Use Tax:  
Meals Tax:  
Room Occupancy:  
Withholding Tax:

Name of Preparer (print or type) \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Signature of Preparer: \_\_\_\_\_

Signed under the pains and penalties of perjury.