

Business Activity Questionnaire for Determining MinnesotaCare Tax Nexus

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| Legal name of business | Federal employer ID number (FEIN) | Date income year ends |
| Home office mailing address | Phone | Fax |
| City State Zip code | Web address | Email address |
| Type of business <input type="checkbox"/> Corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other _____ | State/year of incorporation or organization | Year of subchapter S election |
| If S corporation or partnership, enter: Number of shareholders or partners _____ Percentage ownership of the partner/shareholder owning the largest share _____% | | |
| Prior business names and dates of incorporation or organization, if any | | |
| Principal product or service | Brand names of products or services | |
| States or countries from where products/services are marketed or shipped | | |

Answer all questions with regard to the business listed above. Attach additional sheets if necessary to explain your answers. Enclose a copy of your most recent annual report.

Section A

- 1 Are you registered with the Secretary of State to do business in Minnesota? ☐ Yes ☐ No
 If yes, enter the date / /
- 2 Check the tax types for which you have filed a Minnesota return. Enter the years filed and FEIN if different from above.
 - ☐ Corporation franchise tax From to FEIN
 - ☐ S corporation tax From to FEIN
 - ☐ Partnership tax From to FEIN
 - ☐ Sales/use tax From to FEIN
 - ☐ Withholding tax/unemployment tax From to FEIN
 - ☐ Wholesale drug distributor tax From to FEIN
 - ☐ Health-care provider tax From to FEIN
 - ☐ Hospital or surgical center tax From to FEIN
 - ☐ Prescription drug use tax From to FEIN
- 3 Are you licensed by the state of Minnesota to sell legend drugs at wholesale into Minnesota?
 (If yes, continue with line 3a. If no, continue with line 4) ☐ Yes ☐ No
 - a Check all that apply to indicate if you are a drug: ☐ manufacturer ☐ distributor ☐ jobber ☐ broker
 - b Have you sold your product(s) in the state of Minnesota? ☐ Yes ☐ No
 If yes, what types of products have you sold?
 - c Have you sold products by mail-order or Internet to Minnesota consumers? ☐ Yes ☐ No
 If yes, what types of products have you sold?
- 4 Are you a pharmacy located in another state? ☐ Yes ☐ No
- 5 Do you have a nonresident pharmacy license to sell legend drugs
 at retail to consumers in Minnesota, including by mail order? ☐ Yes ☐ No
- 6 Do you transport legend drugs either directly to a pharmacy in Minnesota that is a member of the same
 corporation, or through a distributor to a pharmacy in Minnesota that is a member of the same corporation? ☐ Yes ☐ No
- 7 Does your company own or lease property in Minnesota? ☐ Yes ☐ No

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- 8** Does your company have employees, agents or independent contractors in Minnesota? ☐ Yes ☐ No
- 9** Do you share information systems with an entity that has a physical presence in Minnesota? ☐ Yes ☐ No
- 10** Do you have an agreement with an insurance company, HMO or self-insured employee health plan in Minnesota that allows its beneficiaries to purchase goods or services through your company? ☐ Yes ☐ No
- 11** Do you have a regional office serving Minnesota? If yes, enter the office location and the states it serves ☐ Yes ☐ No
Location _____ State(s) _____
- 12** Is your business listed in a Minnesota phone directory? If yes, enter city and phone number ☐ Yes ☐ No
City _____ Phone _____
- 13** Enter the date you began marketing or shipping your product into Minnesota ____/____/____
- 14** Do you ship or deliver products from another state into Minnesota?
(If yes, continue with line 14a. If no, continue with line 15) ☐ Yes ☐ No
- a** List the states from which Minnesota destination sales are shipped or delivered:

- b** Do you have a distribution center located in Minnesota? ☐ Yes ☐ No
- c** Describe your fulfillment process for Minnesota destination sales:

- d** To whom do you refer your customers for servicing? Provide name, address and phone number:

- 15** Have products been sent to Minnesota in returnable containers?
(If yes, continue with line 15a. If no, continue with line 16) ☐ Yes ☐ No
- a** Do you retain ownership of the containers? ☐ Yes ☐ No
- b** Do you charge a deposit on the containers? ☐ Yes ☐ No
- 16** Check the activities performed using vehicles owned or leased by the business. Enter the years performed and frequency.
- ☐ Deliver merchandise to Minnesota locations Years _____ Frequency _____
- ☐ Pick up own merchandise for return
to out-of-state locations Years _____ Frequency _____
- ☐ Pick up products owned by another business Years _____ Frequency _____
- ☐ Pick up merchandise from one Minnesota location
for delivery to another Minnesota location Years _____ Frequency _____
- ☐ Have vehicle driver or passenger(s) make sales Years _____ Frequency _____
- 17** Enter names, addresses and phone numbers of your three largest Minnesota customers:
- a** _____
- b** _____
- c** _____
- 18** Enter your Minnesota destination sales (sales, gross earnings or receipts) for each of the past three years:
yr _____ \$ _____ yr _____ \$ _____ yr _____ \$ _____
- 19** Enter your total company sales (sales, gross earnings or receipts) for each of the past three years:
yr _____ \$ _____ yr _____ \$ _____ yr _____ \$ _____

Section B

- 1** Has your business or subsidiary at any time had an office, agency, warehouse or other place of business in Minnesota? ☐ Yes ☐ No
If yes, enter dates, location and nature of activities:

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2 Has your business ever done any advertising or promotional activities in Minnesota? ☐ Yes ☐ No
If yes, describe activities, property used and media employed:

3 Have you or an affiliated business:
a Filed financing statements with the Minnesota Secretary of State? ☐ Yes ☐ No
b Provided financing services to Minnesota customers? ☐ Yes ☐ No
4 Do employees in Minnesota solicit orders for the sale of your product(s) in Minnesota? (If yes, explain) ☐ Yes ☐ No

5 Do you conduct seminars in Minnesota regarding your products? (If yes, explain) ☐ Yes ☐ No

Section C—Other activities performed by employees, affiliates or others

1 Check the activities that resident or nonresident employees perform in Minnesota (check all that apply):

- ☐ Maintain samples. Enter value of samples and explain what is done with them.
- ☐ Make “on-the-spot” sales of any items.
- ☐ Secure deposits on sales, merchandise or services in Minnesota.
- ☐ Convey information concerning out-of-stock or shipping delays.
- ☐ Check inventories of customers or distributors in Minnesota.
- ☐ Advise customers or distributors as to minimum inventories,
- ☐ Remove obsolete, damaged, or outdated inventories.
- ☐ Pick-up or verify destruction of damaged, returned, or outdated merchandise in Minnesota.
- ☐ Carry complaint forms that are completed by the employee and forwarded to the proper location for processing. If checked, provide a copy of form.
- ☐ Process customer complaints in Minnesota.
- ☐ Authorize credits, warranty adjustments or repairs.
- ☐ Engage in any collection activity of any kind in Minnesota.
- ☐ Make credit investigations in Minnesota.

2 Does any employee within Minnesota supervise or manage other employees, independent contractors or affiliates who perform non-sales activities in Minnesota? ☐ Yes ☐ No

If yes, attach a copy of the position description, and enter job title and percentage of time devoted to managing non-sales activities:

Job title _____ Percent time _____ %

Section D—Affiliated companies

1 Does your business own more than 50 percent of another business in Minnesota? ☐ Yes ☐ No
If yes, list the names, addresses and FEINs of the businesses (attach additional sheets, if necessary):

2 Does another business in Minnesota own more than 50 percent of your business? ☐ Yes ☐ No
If yes, list the name, address and FEIN of the business:

3 Check all activities that affiliated companies perform. If checked, enter the names of the affiliated companies that perform the activities, Minnesota tax ID numbers and dates the activities were performed. Attach additional sheets, if necessary.

☐ File income tax in Minnesota.
Name _____ Minn. ID _____ From _____ to _____
Name _____ Minn. ID _____ From _____ to _____

☐ File sales tax in Minnesota.
Name _____ Minn. ID _____ From _____ to _____
Name _____ Minn. ID _____ From _____ to _____

☐ File withholding (payroll) tax in Minnesota.
Name _____ Minn. ID _____ From _____ to _____
Name _____ Minn. ID _____ From _____ to _____

☐ Make mail-order sales to Minnesota customers.
Name _____ Minn. ID _____ From _____ to _____
Name _____ Minn. ID _____ From _____ to _____

☐ Have destination sales in, or receipts from, Minnesota.
Name _____ Minn. ID _____ From _____ to _____
Name _____ Minn. ID _____ From _____ to _____

☐ Solicit, distribute or service products in Minnesota of other members of affiliated group.
Name _____ Minn. ID _____ From _____ to _____
Name _____ Minn. ID _____ From _____ to _____

☐ Perform services or provide facilities for affiliated companies in Minnesota.
Name _____ Minn. ID _____ From _____ to _____
Name _____ Minn. ID _____ From _____ to _____

Sign here
I declare that the information furnished in this report, including accompanying statements, contracts and schedules, is true, correct and complete to the best of my knowledge and belief.

| | |
|--|---------------------------|
| Signature | Date |
| Name of person who completed questionnaire | Title |
| | Daytime phone () |

Enclose a copy of your most recent annual report.
Mail or fax to: MinnesotaCare Tax Division, Mail Station 6100, St. Paul, MN 55146-6100.
Fax: 651-556-5233.

Questions: E-mail MinnesotaCare.tax@state.mn.us or call 651-282-5533.
TTY: Call 711 for Minnesota Relay. Other formats available upon request.