# *State & Local Tax Questionnaire*

*Midyear Meeting, Sept 11, 2021*

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***Name of company_____Contact person_____***

1. What are your company's sources of revenue, e.g, Rentals (operating or capital), Sales of New or Used equipment, repair services ... sourcing rules apply
   _____
2. Is your company as pass-through entity, e.g., S corp, , LLC _____
3. How many legal entities do you have? _____
4. How many facilities/offices/warehouses does your company have_____ (list states)
5. Have you heard of the Wayfair case and what it means to your business?
6. Does your company sell "on-line"? _____ Do you collect sales tax on those sales? _____
7. Can you quantify/identify your revenue streams by type by state?
8. Do you understand economic nexus and what it means?
9. Do you understand physical presence nexus?
10. Did your company ever have a comprehensive state & local nexus review?
11. Do you have employees that live/work in another state? List states_____
12. Do you have employees working remotely ***solely due to COVID*****?** List states_____
13. Do you use independent contractors that solicit customer sales orders or perform services in other states?
14. Will you be acquiring another company? Assets_____ Stock_____
15. Do you collect exemption certificates from your customers?
16. Do you provide resale certificates to your suppliers?
17. Does your company assess home state state use tax on out-of-state purchases?
18. Will your company expand in a new state? New Office_____ New customers_____
19. Has your company anticipated its sale to another company?