

West Virginia State Tax Department

Nexus Questionnaire



Complete ALL questions and return this to: WV State Tax Department • Revenue Division • P.O. Box 2666 • Charleston, WV 25330
As used, the term "business" or "you" includes any type of business, organization, or individual engaged in the activity specified in the question.

Identification

Company		DBA	
WV Tax ID or FIEN	- - - - -	NAICS	
Mailing Address		City	ST Zip
Website		Email	
Contact person		Ph. #	
State or country of incorporation, formation, or origination and date			

How is your business organized?

<input type="checkbox"/> Limited Liability Co.	<input type="checkbox"/> Partnership	<input type="checkbox"/> S Corp.	<input type="checkbox"/> Sole Proprietorship
<input type="checkbox"/> LLP	<input type="checkbox"/> Business Trust	<input type="checkbox"/> Holding Corp	<input type="checkbox"/> C Corp
<input type="checkbox"/> Not for profit	<input type="checkbox"/> Other: _____		

What is the date your company began doing business in West Virginia or plans to do business in West Virginia?

If you have not yet begun to do business in West Virginia, answer the rest of the questions in accordance with how you plan to do business in West Virginia when business activity or property interest begins.

Answer the following questions by filling in the yes or no box. If applicable, indicate the year(s).

1. Is this business a holding company, "parent company," partnership, limited liability company or individual which has derived income (or loss) from an ownership interest or investment in
 - a. A business operating in West Virginia? No Yes _____
 - b. Real property in West Virginia? No Yes _____
 - c. Tangible personal property located in West Virginia? No Yes _____
 - d. Intangible personal property registered in West Virginia? No Yes _____
 - e. Mineral rights located in West Virginia? No Yes _____
- For the following question, "government" includes West Virginia state government, its agencies, West Virginia public education (primary, secondary and higher education), departments within state government, local governments, government commissions, and any other state or local government institution.
2. Do you or your business directly, or through another person or business,
 - a. Provide any service to a government entity? No Yes _____
 - b. Have a contract with a government entity? No Yes _____
 - c. Sell, lease or rent tangible personal property to a government entity? No Yes _____
 3. Do you or your business directly, or through a third party, collect debt on behalf of another entity? No Yes _____
 - a. Is any debt collection on behalf of a person or entity located in West Virginia? No Yes _____
 4. Do you or your business employ a full or part-year resident of West Virginia? No Yes _____
 5. Do you have a business location in West Virginia? No Yes _____
 6. Do you or your business furnish or locate workers, day labor, technicians, independent contractors, professionals, engineers, health professionals, health technicians or other personnel to fulfill a temporary or permanent employment positions in West Virginia? No Yes _____
 7. Are you a holding company, bank, credit union, savings & loan, thrift institution, or any institution or subsidiary thereof which makes, acquires, sells or services loans, extensions of credit, installment obligations, consumer loans, mortgages, credit card loans, commercial loans, loans arising in factoring all of which are with or without security? No Yes _____
 - a. Have you solicited business with 20 or more persons within this state? No Yes _____
 - b. Are the gross receipts attributable to this state at least \$100,000? No Yes _____
 8. Does your business sell consumer products, tangible personal property or services to persons in West Virginia or for use in West Virginia? No Yes _____
 9. Is your business a member of an affiliated group of corporations?
List those operating within West Virginia. No Yes _____
 10. Has your business been included in a unitary filing or will it be included? No Yes _____
 - a. Identify the entity filing in West Virginia and the year filed. _____
 - b. Do you make any mail order or internet sales to customers in this state? No Yes _____
 - c. Do you have income from sales to persons in this state? No Yes _____
 11. Does your business have a location in West Virginia directly, indirectly or through an affiliate, subsidiary, branch, related business, franchise or other entity including, but not limited to an office, a call center, a service center, a distribution center, a warehouse or any other place of business? No Yes _____
 12. Does your business directly, indirectly or through an affiliate, subsidiary, branch, related business, franchise or other entity have any employee, independent contractor or agent (by whatever name called) operating within the state? No Yes _____
 13. Does your company enter West Virginia to solicit business or make sales by an employee, independent contractor, broker, distributor, commission agent, or other third party? No Yes _____
 14. Does your business provide delivery into West Virginia? No Yes _____
 15. Do you or your business license intangible rights (e.g. copyrights, trademarks, patents, etc.) for use in this state? No Yes _____

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In the following question, "property" includes real property, any interest in real property, mineral rights, warehouse space, motor vehicles, office space, industrial equipment, merchandise inventory, office equipment, advertising materials, manuals, raw materials, leased equipment, and any other tangible personal property.

- 16. Do you or your business...
a. Have consignment property in West Virginia?
b. Rent or lease property in West Virginia?
c. Receive income (or loss) from renting, leasing or consigning property in WV
d. Maintain a security interest in any property in this state?
e. Have any interest in property in this state?
f. Warehouse or store your property or property of another in this state?
17. Do you or your business enter West Virginia directly or by an engineer, architect, independent contractor or other party to...
a. Train your customers in the use or maintenance of your products?
b. Inspect grounds, inventory, tangible personal property or real property?
c. Supervise or inspect the installation of tangible personal property?
d. Service or repair equipment or other tangible personal property?
e. Perform any installation?
f. Manage any property?
g. Provide customers with technical information or advice?
h. Provide personal services?
i. Provide health care services?
j. Provide information to residents or a specific audience in this state?
k. Conduct lectures, films or other promotions?
l. Conduct demonstrations of your product or service?
m. Collect installments or delinquent accounts of businesses or persons?
n. Conduct training courses or disburse information about your business or product?
o. Enter West Virginia for any other purpose on behalf of your business?
18. Do you, your business or a third party provide the following services to persons or audiences in West Virginia via internet, television or other electronic media?
a. Lectures, demonstrations, or product information?
b. Provide personal advice tailored to the person in West Virginia?
c. Provide medical advice or consultation for a person or others in West Virginia?
19. Do your business' employees, independent contractors, subcontractors or third parties enter West Virginia to...
a. Provide services in the extraction industries?
b. Make improvements to real property?
c. Perform any service in the construction industry?
d. Perform any construction work?
20. Do you or your business directly or through independent contractors, subcontractors or other third parties bring equipment into West Virginia for any period of time?
21. Do you directly or through a third party communicate telephonically with a consumer with the intention that the consumer will agree to purchase consumer goods or services, to claim a prize or travel package, or to make an investment?
22. Does your business...
a. Transport products out of West Virginia without sale of the product?
b. Engage in any public service or utility?
c. Engage in the business of gas storage?
d. Produce synthetic fuel
e. Produce or sell electric power?
23. Please list any and all West Virginia state agencies with which you are registered or licensed.
24. What West Virginia taxes have you paid?

Describe the business activities conducted in West Virginia.

Blank lines for describing business activities.

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

(Signature of person responsible for answering this questionnaire) (Date signed)

(Typed or printed name and position of above person) (Direct phone # of preparer)