

CORPORATION AND PASS-THROUGH ENTITY
NEXUS QUESTIONNAIRE

7 Does your entity have a filing requirement with the Internal Revenue Service (IRS)? YES ☐ NO ☐

If yes, what form does the entity file with the IRS? _____

8 Is your business registered with the Kentucky Secretary of State to do business in Kentucky? YES ☐ NO ☐

If yes, provide registration date: _____

Organization number: _____

9 If the entity in Question 1 is a corporation, does any corporation own directly or indirectly 50% or more of its voting stock? YES ☐ NO ☐

If yes, enter the name: _____

FEIN: _____

Address: _____

10 (a) Is Kentucky the commercial domicile of your business? YES ☐ NO ☐

Commercial domicile means the principal place from which the trade or business of the corporation or the pass-through entity is managed.

If yes, provide address: _____

(b) Do you own or lease intangible personal property located or utilized in Kentucky? YES ☐ NO ☐

If yes, explain: _____

11 (a) Do you own or lease real or personal property in Kentucky? YES ☐ NO ☐

If yes, provide explanation and name and address of property:

(b) Do you maintain in Kentucky an inventory of merchandise or material for sale, distribution or manufacture, or consigned goods, regardless of whether kept on the taxpayer's premises, in a public or rented warehouse, or otherwise? YES ☐ NO ☐

If yes, provide an explanation and location of any goods: _____

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(c) Do you own computer software used in the business of a third party within Kentucky?

YES ☐ NO ☐

If yes, provide explanation and name and address of any third parties:

12 (a) Do you have one or more individuals performing services in Kentucky?

YES ☐ NO ☐

If yes, explain: _____

(b) Do you perform services in Kentucky, whether directly by the corporation or pass-through entity, or indirectly by directing activities performed by a third party?

YES ☐ NO ☐

If yes, explain: _____

(c) Do you accept orders in Kentucky?

YES ☐ NO ☐

If yes, explain: _____

(d) Do you operate a sports team which engages in professional sports activities in Kentucky?

YES ☐ NO ☐

If yes, explain: _____

(e) Do you own an interest in mineral rights in Kentucky, including interests in coal, oil, or natural gas?

YES ☐ NO ☐

If yes, explain: _____

(f) Do you lease motion picture films to movie theaters and television stations in Kentucky?

YES ☐ NO ☐

If yes, explain: _____

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- (g) Are you a member of a single member limited liability company that is doing business in Kentucky and is disregarded for federal income tax purposes?

YES ☐ NO ☐

If yes, provide the name, identification number, and address of each:

- (h) Are you a shareholder, partner, or member of a pass-through entity doing business in Kentucky?

YES ☐ NO ☐

If yes, provide the name, identification number, and address of each:

- (i) Do you receive income from intangible personal property that has acquired a Kentucky situs? (See 103 KAR 16:240 for definition of business situs)

YES ☐ NO ☐

If yes, explain: _____

- 13 Are you a professional service provider (such as a law firm, accounting firm, etc.) providing services in Kentucky?

YES ☐ NO ☐

If yes, provide dates in Kentucky: _____

- 14 Does your business maintain an interest in a pass-through entity doing business in Kentucky?

YES ☐ NO ☐

If yes, explain: _____

- 15 Do you derive income from or attributable to sources within this state including deriving income directly or indirectly from a trust doing business in this state or deriving income directly or indirectly from a single-member limited liability company that is doing business in Kentucky and is disregarded as an entity separate from its single member for federal income tax purposes?

YES ☐ NO ☐

If yes, provide the name, identification number, and address of each:

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- 16 (a) Do you direct activities at Kentucky customers for the purpose of selling them goods and/or services?

YES ☐ NO ☐

If yes, explain: _____

- (b) Do you solicit Kentucky customers for the sale, lease, rental, license, or other disposition of real property or intangibles?

YES ☐ NO ☐

If yes, explain: _____

- (c) Do you solicit Kentucky customers for the sale or provision of services?

YES ☐ NO ☐

If yes, explain: _____

- 17 (a) Do you make repairs or provide maintenance service to property sold or to be sold in Kentucky?

YES ☐ NO ☐

If yes, explain: _____

- (b) Do you install or supervise the installation of property at or after shipment or delivery to a Kentucky customer?

YES ☐ NO ☐

If yes, explain: _____

- (c) Do you investigate the credit worthiness of Kentucky customers and/or are you involved in collecting current or delinquent accounts from Kentucky customers or parties through assignment or otherwise?

YES ☐ NO ☐

If yes, explain: _____

- (d) Are you involved in repossessing property in Kentucky?

YES ☐ NO ☐

If yes, explain: _____

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- (e) Do you conduct training courses, seminars, or lectures in Kentucky for personnel other than personnel involved only in solicitation?

YES ☐ NO ☐

If yes, explain: _____

- (f) Are you involved in investigating, handling, or otherwise assisting in resolving Kentucky customer complaints, other than mediating direct customer complaints if the sole purpose of the mediation is to ingratiate the sales personnel with the customer?

YES ☐ NO ☐

If yes, explain: _____

- (g) Do you approve or accept orders from Kentucky customers?

YES ☐ NO ☐

If yes, explain: _____

- (h) Are you involved in securing deposits on Kentucky sales?

YES ☐ NO ☐

If yes, explain: _____

- (i) Do you pick up or replace damaged or returned property, including stale or unsaleable property in Kentucky?

YES ☐ NO ☐

If yes, explain: _____

- (j) Do you maintain a sample or display area for an aggregate of fifteen (15) days or more at any one location within Kentucky during the year?

YES ☐ NO ☐

If yes, explain: _____

- (k) Do you provide in Kentucky technical assistance or service, including engineering assistance or design service, if one of the purposes is other than the facilitation of the solicitation of orders?

YES ☐ NO ☐

If yes, explain: _____

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(l) Do you hire, train, or supervise personnel in Kentucky for other than solicitation purposes?

YES ☐ NO ☐

If yes, explain: _____

(m) Do you use agency stock checks or any other instrument or process by which sales are made within Kentucky by sales personnel?

YES ☐ NO ☐

If yes, explain: _____

(n) Do you carry samples in Kentucky for sale, exchange, or distribution in any manner for consideration or other value?

YES ☐ NO ☐

If yes, explain: _____

(o) Do you provide shipping information and coordinate deliveries in Kentucky?

YES ☐ NO ☐

If yes, explain: _____

(p) Do you supervise the operations of a franchisee or similar party in Kentucky?

YES ☐ NO ☐

If yes, explain: _____

(q) Do you monitor, inspect, or approve work performed by an independent contractor under a warranty or similar arrangement in Kentucky?

YES ☐ NO ☐

If yes, explain: _____

(r) Do you consign stock of goods or other tangible personal property for sale to any person, including an independent contractor, in Kentucky?

YES ☐ NO ☐

If yes, explain: _____

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- (s) Do you fulfill sales orders by shipment or delivery from a point within Kentucky?

YES ☐ NO ☐

If yes, explain: _____

- (t) Do you own, lease, maintain, or otherwise use as part of the business operations in Kentucky any of the following facilities or property:

- | | | | |
|---|--|------------------------------|-----------------------------|
| 1 | Repair shop? | YES <input type="checkbox"/> | NO <input type="checkbox"/> |
| 2 | Parts department? | YES <input type="checkbox"/> | NO <input type="checkbox"/> |
| 3 | Warehouse? | YES <input type="checkbox"/> | NO <input type="checkbox"/> |
| 4 | Meeting place for directors, officers, or employees? | YES <input type="checkbox"/> | NO <input type="checkbox"/> |
| 5 | Stock of goods other than samples for sales personnel or that are used entirely ancillary to solicitation? | YES <input type="checkbox"/> | NO <input type="checkbox"/> |
| 6 | Telephone answering service that is publicly attributed to the company or to an employee or agent of the company in their representative status? | YES <input type="checkbox"/> | NO <input type="checkbox"/> |

If yes to any of the above questions, explain: _____

- (u) Does an employee or other representative of your company maintain in Kentucky any of the following:

- 1 An office or place of business of any kind other than an in-home office? YES ☐ NO ☐

An office shall be considered in-home if it is located within the residence of the employee or representative, and:

- A. is not publicly attributed to the company or to the employee or representative of the company in an employee or representative capacity and
- B. the use of the office is limited to soliciting and receiving orders from customers; transmitting orders outside the state for acceptance or rejection by the company; or other activities that are protected under Pub. L. 86-272.

- 2 A telephone listing or other public listing within Kentucky for the company, or for an employee or representative of the company in that capacity, or other indications through advertising or business literature that the company or its employee or representative can be contacted at a specific address within Kentucky?

YES ☐ NO ☐

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If yes to any of the above questions, explain: _____

- (v) Do you enter into franchising or licensing agreements, sell, or otherwise dispose of franchises and licenses, or sell or otherwise transfer tangible personal property pursuant to the franchise or license by the franchisor or licensor to its franchisee or licensee within Kentucky?

YES ☐ NO ☐

If yes, explain: _____

- 18 Do you perform or solicit orders for services in Kentucky, including those services performed in Kentucky by a third party on behalf of the corporation or pass-through entity?

YES ☐ NO ☐

If yes, explain: _____

- 19 (a) Are you the parent corporation of a qualified real estate investment trust (REIT) subsidiary that is doing business in Kentucky?

YES ☐ NO ☐

If yes, provide the name, identification number, and address of each:

- (b) Are you the parent corporation of a qualified subchapter S subsidiary (QSSS) that is doing business in Kentucky?

YES ☐ NO ☐

If yes, provide the name, identification number, and address of each:

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- (c) Are you a related corporation which is performing activities as the company's agent in Kentucky?

YES ☐ NO ☐

Related corporation means having an ownership interest of 50% or more during any portion of the taxable year.

If yes, provide the name, identification number, and address of each:

- (d) Do you receive income from a contract between your company and a related corporation doing business in Kentucky if the income is derived from the related corporation's activities in Kentucky?

YES ☐ NO ☐

If yes, provide the name, identification number, and address of each:

- (e) Does your business receive payments from a related or unrelated party for the use of intangible property in Kentucky such as royalties, franchise agreements, patents, trademarks, etc.?

YES ☐ NO ☐

If yes, explain: _____

- (f) Have you entered into any franchising or licensing agreements and received income from franchising or licensing agreements that have acquired a Kentucky business situs?

YES ☐ NO ☐

If yes, explain: _____

- 20 Do you sell or solicit orders for real property to Kentucky customers?

YES ☐ NO ☐

If yes, explain: _____

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21 Do you sell or solicit orders for intangible personal property to Kentucky customers? YES ☐ NO ☐

If yes, explain: _____

22 Do you sell tangible personal property to Kentucky customers? YES ☐ NO ☐

If yes, explain: _____

23 Do you deliver merchandise inventory on consignment to Kentucky distributors or dealers? YES ☐ NO ☐

If yes, explain: _____

24 Are you a foreign corporation or pass-through entity which conducts activities with respect to a particular order after the order has been placed? YES ☐ NO ☐

If yes, explain: _____

25 Are you considered a pass-through entity? YES ☐ NO ☐

A pass-through entity is defined as any partnership, S corporation, limited liability company, limited liability partnership, limited partnership, or similar entity recognized by the laws of this state that is not taxed for federal purposes at the entity level, but instead passes to each partner, member, shareholder, or owner their proportionate share of income, deductions, gains, losses, credits, and any other similar attributes.

26 Does your pass-through entity have nonresident:

(a) Individual partner(s), member(s), or shareholder(s) receiving Kentucky distributive share income from your pass-through entity? YES ☐ NO ☐

Individuals include estates and trusts.

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- (b) Corporate partner(s) or member(s) receiving Kentucky distributive share income from your pass-through entity?

YES ☐NO ☐

If yes to 26(a) and/or 26(b), explain: _____

- 27 Are you a disaster response business that performed disaster or emergency-related work to repair, renovate, install, build, or render services that are essential to the restoration of critical infrastructure that has been damaged, impaired, or destroyed by a declared state disaster or emergency?

YES ☐NO ☐

If yes, include response dates, location, and disaster or emergency in Kentucky:

- (a) Does your business have a presence in Kentucky or conduct business in Kentucky other than disaster or emergency-related work during a disaster response period?

YES ☐NO ☐

If yes, explain: _____

- (b) Are services performed by your business requested by a registered business or by a state or local government for purposes of performing disaster or emergency-related work in Kentucky during a disaster response period?

YES ☐NO ☐

If yes, explain and include the name of the requestor:

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- (c) Did your business have any registrations, tax filings, or nexus in Kentucky other than disaster or emergency-related work during the calendar year immediately preceding the declared state disaster or emergency?

YES ☐NO ☐

If yes, explain and include dates and disaster or emergency:

A disaster response period is a period that begins 10 days prior to the first day of the Governor's declaration under KRS 39A.100, or the President's declaration of a federal major disaster or emergency, whichever occurs first, and that extends 30 days after the declared state disaster or emergency, KRS 141.010. Disaster response businesses are liable for limited liability entity tax and non-resident withholding tax, if applicable.

NOTE:

Pub. L. 86-272 does not afford immunity from the limited liability entity tax imposed by KRS 141.0401.

If a corporation or pass-through entity engages both in protected solicitation activities and in any other activity that is not a protected solicitation activity, it shall not claim immunity granted by Pub. L. 86-272.

Conducting any activity which is not entirely ancillary to the solicitation of orders, even if the activity helps to increase purchases, causes a corporation or pass-through entity to lose protection under Pub. L. 86-272.

The above responses apply to the period from _____ to _____. (Please give details of any changes in the nature of the entity's activity in Kentucky and specify the tax periods involved.)

PROVIDE ANY ADDITIONAL INFORMATION WHICH MAY BE USEFUL IN DETERMINING WHETHER YOU HAVE A FILING REQUIREMENT FOR TAXES IN KENTUCKY.

Person completing questionnaire: _____

Title: _____

Telephone: _____

E-mail address: _____

Date: _____

Please return this completed questionnaire to:

**ATTN: Division of Corporation Tax
Kentucky Department of Revenue
P.O. Box 181, Station 52
Frankfort, Kentucky 40602-0181
Telephone: 502-564-8139
Fax: 502-564-0058
Email: KRC.WEBResponseCorporationTax@ky.gov or
DORWEBRESPONSEPASSTHROUGHENTITY@ky.gov**