



Form ST101, Business Activity Questionnaire

This questionnaire helps the Minnesota Department of Revenue determine if you are required to register for and remit sales and use tax in Minnesota. After we review your questionnaire, we will send you a letter with our decision.

Business Information

Legal Name	Doing Business As (DBA)	Federal Employer Identification Number (FEIN)	
Address	City	State	ZIP Code
Web Address	Email Address		

Describe your business activity:

Have you made or facilitated sales into Minnesota?

Yes No

In the last three years, how many sales have you made or facilitated into Minnesota and what were your total sales?

From (Month/Year)	To (Month/Year)	Number of Sales	Total Sales (Dollar Amount)

Do any of the following apply to your business? Check all that apply:

- Facilitates the sale of taxable goods or services to customers in Minnesota on behalf of a business
- Sells products to customers in Minnesota, using the internet, mail order, or telephone, without having physical presence in Minnesota
- Owns property or maintains a physical location in Minnesota (office, warehouse, or distribution, sales, or sample room)
- Has an employee, representative, agent, or independent contractor working on your behalf in Minnesota
- Provides services in Minnesota
- Delivers items into Minnesota in its own vehicles
- Has displays at conventions or trade shows in Minnesota
- Keeps inventory in a fulfillment center in Minnesota
- Is an affiliate of a Minnesota retailer that promotes or provides other services to you and your business and the retailer are related parties
- Has an agreement to pay a commission or similar consideration to a Minnesota resident who directly or indirectly refers potential buyers to your business through website links or otherwise

Contact Information

Person(s) to Contact Regarding Information on this Questionnaire	Title	Phone	
Address	City	State	ZIP Code

Control number from correspondence letter (if applicable)

Attach additional information necessary to explain the business operations in Minnesota and send electronically or mail the completed form to:

Minnesota Department of Revenue
 Mail Station 6330
 600 N. Robert Street
 St. Paul, MN 55146-6330
 Email: salesuse.nexus@state.mn.us
 Phone: 651-296-6181