

Form C101, Minnesota Business Activity Questionnaire

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
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 Check the tax types for which your business has 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 _____

2 Has your business made Minnesota retail sales of products or services? If yes, what types of products or services have you sold? Yes No

3 Does your business have a regional office serving Minnesota? If yes, enter the office location and the states it serves Yes No
 Location _____ State(s) _____

4 Is your business listed in a Minnesota phone directory? If yes, enter city and phone number Yes No
 City _____ Phone _____

5 Enter the date your business began marketing or shipping your products/services in Minnesota ____/____/____

6 Does your business have a distribution center located in Minnesota? Yes No

7 Have products been sent to Minnesota in returnable containers? Yes No
 If yes:

- a. Does your business retain ownership of the containers? Yes No
- b. Does your business charge a deposit on the containers? Yes No

Continued

8 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 drivers or passengers make sales . . . Years _____ Frequency _____

9 Does your business own or lease terminals or fuel facilities in Minnesota? If yes, enter location Yes No

10 Enter names, addresses and phone numbers of your three largest Minnesota customers.

- a. _____
- b. _____
- c. _____

11 Enter your Minnesota destination sales (sales, gross earnings or receipts) for each of the past three years.

yr _____ \$ _____ yr _____ \$ _____ yr _____ \$ _____

12 Enter your total company sales (sales, gross earnings or receipts) for each of the past three years.

yr _____ \$ _____ yr _____ \$ _____ yr _____ \$ _____

13 Enter your net income/ordinary income (before net operating loss deduction) from your federal income tax return for each of the past three years.

yr _____ \$ _____ yr _____ \$ _____ yr _____ \$ _____

Section B

1 Has your business 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.

2 Has your business at any time owned, leased or rented the following tangible or real property located and/or used in Minnesota?

- | | |
|---|---|
| a. Advertising materials <input type="checkbox"/> Yes <input type="checkbox"/> No | g. Office equipment <input type="checkbox"/> Yes <input type="checkbox"/> No |
| b. Industrial equipment <input type="checkbox"/> Yes <input type="checkbox"/> No | h. Office space <input type="checkbox"/> Yes <input type="checkbox"/> No |
| c. Leased equipment <input type="checkbox"/> Yes <input type="checkbox"/> No | i. Raw materials <input type="checkbox"/> Yes <input type="checkbox"/> No |
| d. Manuals <input type="checkbox"/> Yes <input type="checkbox"/> No | j. Software licenses <input type="checkbox"/> Yes <input type="checkbox"/> No |
| e. Merchandise inventory <input type="checkbox"/> Yes <input type="checkbox"/> No | k. Warehouse spaces <input type="checkbox"/> Yes <input type="checkbox"/> No |
| f. Motor vehicles <input type="checkbox"/> Yes <input type="checkbox"/> No | l. Other _____ |

For items checked "yes," enter the location, dates and description of the property. Attach additional sheets if necessary.

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

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- 4** Has your business leased or licensed real or tangible property to others in Minnesota?
 If yes, identify the property Yes No
- 5** Has your business ever had consigned goods in Minnesota? If yes, explain the circumstances Yes No
- 6** Does your business ever execute contracts in Minnesota? If yes, enter dates and describe contract(s) Yes No
- 7** Did your business retain a security interest in any property that was delivered to Minnesota customers?
 If yes, explain Yes No
- 8** Did title to property located in Minnesota remain with the business until the contract price was fully paid? ... Yes No
- 9** Has your business 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
- 10** Has your business sold real estate, services or intangibles (including extended warranty, maintenance or service/repair agreements) to Minnesota customers? If yes, enter date, location and description of property/services Yes No
- a. Was on-site warranty service provided? Yes No
- b. To whom do you refer your Minnesota customers for servicing? Provide name, address and phone number.
- 11** Do employees in Minnesota solicit orders for the sales of services or real estate in Minnesota? If yes, explain. Yes No
- 12** Does your business perform non-solicitation activities in Minnesota? If yes, explain Yes No
- 13** Does your business conduct training in Minnesota for customers, agents or distributors, or for their customers or employees? If yes, explain Yes No
- 14** Does your business conduct lectures in Minnesota regarding its products or services? If yes, explain Yes No
- 15** Does your business inspect products after installation? Yes No
- 16** Does your business offer technical assistance or training to purchasers or users of its product after the sale? If yes, explain Yes No

Continued

- 17** Does your business have resident or nonresident employees, sales reps or commissioned agents working in Minnesota? Yes No
 If yes:
- a. Do you have standard job descriptions or written agreements with the employees, sales reps or commissioned agents? Enclose a copy Yes No
- b. Do the employees reside in Minnesota? Yes No
- c. Do you require employees to:
- Maintain office space in their homes? Yes No
 - List it as a business address? Yes No
 - Receive business callers there? Yes No
 - Store inventory there? Yes No
- 18** Does your business reimburse office expenses? Yes No
- 19** Does your business have employees who install its products in Minnesota or supervise the installation by others in Minnesota? Yes No
- 20** Do you have anyone acting on the business's behalf who repairs its products in Minnesota? Yes No
- 21** Do employees in Minnesota investigate, recommend or appoint potential dealers, agents or distributors? Yes No
- 22** Does anyone acting on your business's behalf repossess products in Minnesota? 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.
- 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, enter job title and percentage of time devoted to managing non-sales activities.

Attach a copy of the position description.

Job title _____

Section D—Independent contractors

1 Does your business hire independent contractors, agents, dealers, affiliates or franchisees to perform any activity in Minnesota? If yes, describe activities, and provide names and address of the parties. Also, provide copies of agreements Yes No

Continued

- 2 Do you require independent contractors, agents, affiliates or dealers to refrain from representing products other than yours? Yes No
- 3 Do you require independent contractors, agents, affiliates or dealers to perform any of the activities in this questionnaire for your business? Yes No

Section E—Affiliated companies

- 1 Does your business own more than 50 percent of another business? Yes No
- 2 Does another business own more than 50 percent of your business? Yes No
- If yes to either question 1 or 2, list the names, addresses and FEINs of the businesses.

3 Check all activities that affiliated companies perform.

- | | |
|--|---|
| <input type="checkbox"/> File income tax in Minnesota. | <input type="checkbox"/> Have destination sales in, or receipts from, Minnesota. |
| <input type="checkbox"/> File sales tax in Minnesota. | <input type="checkbox"/> Solicit, distribute or service products in Minnesota of other members of affiliated group. |
| <input type="checkbox"/> File withholding (payroll) tax in Minnesota. | <input type="checkbox"/> Perform services or provide facilities for affiliated companies in Minnesota. |
| <input type="checkbox"/> Make mail-order sales to Minnesota customers. | |

For those checked above, list the affiliated company, its Minnesota tax ID number, activity, dates and locations. Attach additional sheets if necessary.

Check this list before mailing. Have you included:

- Any additional information requested?
- A copy of your most recent annual report?
- Job descriptions?
- Product brochures?
- Independent contractor agreements?
- Affiliation information?

If you have other information that may be useful in determining if your business has a filing requirement for any tax in Minnesota, include it here. Attach additional sheets if necessary.

Sign here

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

Signature _____ Date _____

Name of person who prepared questionnaire _____ Title _____ Daytime phone _____

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Email to: corp.nexus@state.mn.us or
 Mail to: Minnesota Department of Revenue, Mail Station 5130, 600 N. Robert St., St. Paul, MN 55146-5130. Phone: 218-735-3145