

Form C102, Minnesota Service Activity Questionnaire

Business Information

Legal Name of Business		Federal Employer ID Number (FEIN)	Date Income Year Ends	
Home Office Mailing Address		City	State	Zip Code
Phone	Fax	Web Address	Email Address	
Type of Business <input type="checkbox"/> Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership _____ 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 of Service		Brand Name of Products or Services		
States or Countries from where Products/Services are Marketed or Shipped				

Section A

Answer all questions with regard to the business listed above. Attach additional sheets if necessary to explain your answers.

1. Check the tax types for which your business has filed a Minnesota return. Enter the years filed and Federal ID number (FEIN) if different from above.

<input type="checkbox"/> Corporation Franchise Tax	From _____	to _____	FEIN _____
<input type="checkbox"/> S Corporation Tax	From _____	to _____	FEIN _____
<input type="checkbox"/> Partnership Tax	From _____	to _____	FEIN _____

2. Has your business ever received revenue from the sale of services to a Minnesota customer? Yes ☐ No ☐
 If yes, describe the services.

3. Has your business ever generated revenue from services performed outside of Minnesota for a customer in Minnesota? If yes, explain the services performed. Yes ☐ No ☐

4. Enter the date your business began marketing or soliciting sales of services from Minnesota customers. _____ / _____ / _____

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

Customer 1 _____
 Customer 2 _____
 Customer 3 _____

6. Enter your Minnesota "destination sales" for each of the past three years.
Destination sales are the total sales, gross earnings, or receipts from transactions with customers in Minnesota, without regard to your company's physical presence in Minnesota (See Minnesota Statutes, 290.015 & 290.191 subdivisions 5 and 6).

Year _____	\$ _____	Year _____	\$ _____	Year _____	\$ _____
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7. Enter your total company sales (sales, gross earnings or receipts) for each of the past three years.

Year _____	\$ _____	Year _____	\$ _____	Year _____	\$ _____
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8. Enter your net income/ordinary income (before net operating loss deduction) for each of the past three years.

Year _____	\$ _____	Year _____	\$ _____	Year _____	\$ _____
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Yes No

1. Has your business ever entered into contracts with customers in Minnesota?

☐ ☐

If yes, enter the start and end date, and a description of the contract.

2. Has your business ever sold "intangibles" to Minnesota customers? Intangibles may include, but are not limited to, licenses, extended warranties, service agreements, and maintenance/repair agreements.

☐ ☐

If yes, provide the date, location and description.

3. Has your business ever provided on-site warranty services, repairs, or maintenance to Minnesota customers?

☐ ☐

If yes, explain.

4. Has your business ever conducted on-site training for Minnesota customers, agents, distributors, or for their customers or employees?

☐ ☐

If yes, explain.

5. Has your business ever conducted other forms of training or support (including internet, telephone, or training materials such as CDs, etc.) for Minnesota customers, agents, or distributors, or for their customers or employees?

☐ ☐

If yes, explain.

6. Has your business ever generated revenue from the following transactions with Minnesota customers?

If yes, check those that apply.

a. Subscription fees

☐ Yes ☐ No

b. Other online access fees

☐ Yes ☐ No

c. Support services

☐ Yes ☐ No

d. Referral fees

☐ Yes ☐ No

e. Affiliate programs

☐ Yes ☐ No

f. Safety and security tools

☐ Yes ☐ No

g. Other/online access fees, please specify

☐ Yes ☐ No

h. Membership fees

☐ Yes ☐ No

i. Technical assistance

☐ Yes ☐ No

j. Advertising fees

☐ Yes ☐ No

k. Commission fees

☐ Yes ☐ No

l. Online downloads

☐ Yes ☐ No

m. Research services

☐ Yes ☐ No

Other activities performed by employees, affiliates or others

1. Has your business ever used local representatives to help sell services on your behalf?

☐ ☐

If yes, explain.

Continued

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Section C
Continued

2. Has your business ever had others conduct business activities in Minnesota on your behalf?

Yes No

☐ ☐

If yes, check those that apply.

a. Resident employees

☐ Yes ☐ No

b. Independent representatives

☐ Yes ☐ No

c. Agents

☐ Yes ☐ No

d. Franchisees

☐ Yes ☐ No

h. Non resident employees

☐ Yes ☐ No

i. Distributors

☐ Yes ☐ No

j. Dealers

☐ Yes ☐ No

k. Other affiliates

☐ Yes ☐ No

3. Approximately how many days per year are your employees or representatives physically present in Minnesota? _____

Affiliated Companies

1. Does your business own more than 50 percent of another business?

☐ ☐

If yes, list the names, addresses, and FEINs.

2. Do any affiliated companies own more than 50 percent of your business?

☐ ☐

If yes, list the names, addresses, and FEINs.

3. Check all activities that your affiliated companies perform.

- ☐ File income tax in Minnesota
☐ File sales tax in Minnesota
☐ File withholding in Minnesota
☐ Perform services for affiliate companies in Minnesota

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

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 questionnaire, 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

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