



New Jersey Nexus Audit Group Questionnaire

You must answer all questions and provide a detailed explanation when requested. If more room is needed, you may attach separate pages as necessary.

General Information			
Legal Name of Business			Federal Employer ID Number (FEIN)
Business or Trade Name		NJ State Corporation Number	Fiscal Year End
Street Address			
City		State	Zip Code
		Website Address	
Contact Person	Telephone Number	Fax Number	Email Address
Type of Business Entity (Check One)			
<input type="checkbox"/> Corporation	State of Incorporation		Date of Incorporation
If the entity is a member of a New Jersey unitary group, provide the Managerial Member name and NU#.			
<input type="checkbox"/> Partnership	List all Partners, FEIN, Social Security Number, and addresses on separate attachment.		
<input type="checkbox"/> Proprietorship	Owner Name		Owner Social Security Number
<input type="checkbox"/> Limited Liability	List Type (e.g., LLC, LLP, Single Member)		Indicate Which Form You File with the IRS (e.g., 1120, 1065)
<ul style="list-style-type: none"> If you file Form 1065, list all members with FID or SSN and address on a separate attachment. If you are a Disregarded Entity, list owner(s) with FEIN or SSN and addresses on a separate attachment. 			
<input type="checkbox"/> Tax Exempt/ Non-Profit	Attach IRS documentation.		
Certificates, Registrations, Licenses, Authorizations, etc. List all certificates, registrations, licenses, and authorizations issued by any New Jersey State Agency and date issued. Complete even if certificates, etc. have expired. In such cases, indicate the ending date. If none, write none.			
Did your business, currently, or at any time, have any agents, independent representatives, subcontractors, third parties, etc., who worked on your behalf in New Jersey?			
If yes , state the names, addresses and dates worked in New Jersey, of all agents, independent representatives, sub-contractors, third parties, etc. who worked on your behalf in New Jersey, on a separate attachment.			<input type="checkbox"/> Yes <input type="checkbox"/> No
Provide the Address Where the Books and Records of the Business are Located			
Street Address			
City		State	Zip Code
Contact Person	Phone Number	If the books and records are in New Jersey, provide the date that the location was established.	
Provide the Address Where the Actual Seat of Management and Control is Located			
Street Address			
City		State	Zip Code
Contact Person	Phone Number	If located in New Jersey, provide the date that the location was established.	

Is this entity related to any other company (parent, subsidiary, internet seller, etc.) with business activities in New Jersey?			
If yes , provide the complete name and address of each related company, the way it is related, and the type of business conducted in New Jersey. Also, if this entity has or had at any time, any activity at any related company's New Jersey address, please describe, in detail, any inter-company transactions. Provide the information on a separate attachment.			<input type="checkbox"/> Yes <input type="checkbox"/> No
Is this entity a partner in a partnership or LLC doing business in or deriving income from New Jersey?			
If yes , provide the name and address of each partnership or LLC and all partners on a separate attachment. Also indicate the date that this entity became a partner, and when the partnership or LLC commenced business in or began deriving income from New Jersey.			<input type="checkbox"/> Yes <input type="checkbox"/> No
Status of Business			
<input type="checkbox"/> Active	<input type="checkbox"/> Dormant, Inactive	<input type="checkbox"/> Dissolved (Attach Certificate of Dissolution)	
<input type="checkbox"/> Non-Survivor of Merger (Provide date of merger, name, address, and FEIN of surviving entity)		<input type="checkbox"/> Other (Provide details on separate attachment)	
Total Gross Revenue for Past Four Years as Reported to IRS			
Tax Year	Gross Revenue	Tax Year	Gross Revenue
Tax Year	Gross Revenue	Tax Year	Gross Revenue
Total Gross Revenue from New Jersey for Past Four Years			
Tax Year	Gross Revenue	Tax Year	Gross Revenue
Tax Year	Gross Revenue	Tax Year	Gross Revenue
Total Number of NJ Transactions for Past Four Years (Including Any Marketplace Sales)			
Tax Year	Tax Year	Tax Year	Tax Year
Number of Transactions	Number of Transactions	Number of Transactions	Number of Transactions
Business Activities			
Nature of Business Activity Conducted Everywhere			Federal Business Activity Code
Nature of Business Activity Conducted in New Jersey			
Did the company now or ever conduct any of the following activities in New Jersey? If yes , insert month and year where indicated.			Month/Year
a. Do any business or conduct any type of activity in New Jersey?			<input type="checkbox"/> Yes <input type="checkbox"/> No
b. Derive any type of income from sources located in New Jersey (sales receipts, fees for services, franchise fees, royalties, licensing fees, management fees)? Specify type:			<input type="checkbox"/> Yes <input type="checkbox"/> No
c. Have employees, officers, agents and/or independent representatives working in New Jersey on behalf of the company?			<input type="checkbox"/> Yes <input type="checkbox"/> No
d. Solicit sales in New Jersey? If yes, indicate the date that each type of solicitation began:			<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> For tangible personal property	<input type="checkbox"/> By in-state employees, agents, reps., etc.	<input type="checkbox"/> For services	
<input type="checkbox"/> For intangible property	<input type="checkbox"/> By mail, phone, publication, internet, etc.	<input type="checkbox"/> Other. Explain on a separate attachment	
e. Sell any type of goods, property or services to customers located in New Jersey? If yes, check all that apply:			<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Tangible personal property to resellers.	<input type="checkbox"/> Tangible personal property to customers.	<input type="checkbox"/> Services performed in New Jersey	<input type="checkbox"/> Approve or accept customer orders.
f. Does the business have employees, representatives, related entities, agents, or independent contractors who perform the following activities in New Jersey? If yes, when was the first date that each activity first occurred in New Jersey? Identify all that apply.			<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Make repairs or provide maintenance, service or replace faulty or damaged goods.	<input type="checkbox"/> Collect current or delinquent accounts.	<input type="checkbox"/> Investigate credit worthiness.	<input type="checkbox"/> Approve or accept customer orders.
<input type="checkbox"/> Repossess property or accept sale returns.	<input type="checkbox"/> Secure deposits on sales.	<input type="checkbox"/> Install, supervise, or inspect installation.	<input type="checkbox"/> Conduct training.
<input type="checkbox"/> Give technical assistance.	<input type="checkbox"/> Resolve customer complaints and credit disputes.	<input type="checkbox"/> Carry samples for sale or exchange.	<input type="checkbox"/> Have goods on consignment.
<input type="checkbox"/> Have a display at a New Jersey location in excess of 14 days.	<input type="checkbox"/> Use agency stock checks.	<input type="checkbox"/> Hire or train personnel.	<input type="checkbox"/> Pick up or replace damaged or returned property.

- g. Lease tangible property to others for use in New Jersey? If yes, attach a copy of the lease agreement. Yes No
 - h. License the use of any type of intangible right from which royalties, licensing fees, etc., are derived from the use of these rights in New Jersey (e.g. software licenses, trademarks, etc.)? Provide the type of intangibles used in New Jersey and begin date. _____ Yes No
 - i. Offer, solicit, sell, accept, or buy digital assets such as virtual currency or non-fungible tokens (NFTs) to New Jersey residents? Yes No
 - j. Offer services involving the purchase, sale, processing, or virtual storage of digital assets to New Jersey residents? Yes No
 - k. Perform any type of service in New Jersey (other than for solicitation of sales) such as constructing, erecting, installing, repairing, consulting, training, conducting seminars or meetings, credit investigations by employees, agents, subcontractors, and/or independent representatives? Yes No
 - l. Provide any technical assistance or expertise in New Jersey by employees, agents, subcontractors, and/or independent representatives? Yes No
 - m. Perform any detail work by employees, agents, representatives and/or subcontractor, such as taking inventory, stocking shelves, maintaining displays, arranging delivery, etc.? Yes No
 - n. Carry goods, merchandise, inventory, etc., into New Jersey for sale to customers in New Jersey? Yes No
 - o. Performs any of the following in New Jersey: Make deliveries, pick-up and/or replacement of goods? Yes No
- With Common Carriers (submit name and address) With company owned vehicles With Contract Carriers (submit name and address)
- p. Provide any type of maintenance program which is performed in New Jersey by either this entity or a hired independent contractor? Yes No
 - q. Have employees, independent contractors, and/or other representatives with in-home office in New Jersey for which they are reimbursed for expenses other than telephone or travel? Yes No
 - r. Have the use of any office or any type of facility in New Jersey (whether owned or leased)? Yes No
 - s. Have the use of any property located in New Jersey (whether owned or leased)? Yes No
 - t. Have a telephone listing in New Jersey? If yes, provide phone number and address? Yes No
 - u. Own or lease equipment or vehicles registered in New Jersey, which are provided to employees, agents, representatives, subcontractors, and/or independent contractors. If "yes", please provide full details on separate attachment? Yes No
 - v. Have any type of property located in New Jersey (whether owned, leased or rented, real estate, consignments, inventory (including inventory stored in a New Jersey marketplace facilitator's warehouse), computer servers, merchandise, display racks etc.)? Yes No
 - w. Offer, sell, provide maintenance, or perform such duties under a warranty or extended warranty service contract for the performance of services under the contract through any means, whether in person or through the internet? Yes No
 - x. Contract with a marketplace facilitator to facilitate the sale of the taxpayer's products on the facilitator's online marketplace? Yes No
 - y. If yes, does the marketplace facilitator maintain the taxpayer's products at fulfillment centers in this State? Yes No
 - z. Transmit code or electronic instructions through the internet to repair or upgrade products as part of a service subscription purchased by the customer or as part of a warranty (or extended warranty) service contract purchased by the customer? Yes No
 - aa. Place software or ancillary data (e.g., apps or "internet cookies") on computers and devices in New Jersey to gather market or product research that is packaged and sold to data-brokers or other third parties? Yes No
 - bb. Sell internet advertising services to New Jersey business customers where the taxpayer provides targeted advertising to specific New Jersey individuals using information the taxpayer mined from software or ancillary data (e.g., apps or "internet cookies") that was placed on computers and devices in New Jersey by the taxpayer on individuals' devices? Yes No
 - cc. Provide certain types of post-sales assistance through an electronic chat, email, or application that customers access through the company's website. Some examples include but are not limited to: chat rooms for troubleshooting problems, complaint resolution, or an internet help desk for technical support whereby the customer can talk to a service representative who may conduct repair services remotely? Yes No
 - dd. Collect and/or remit New Jersey Gross Income Tax withholding from employees at any time? Yes No
 - ee. Collect and/or remit New Jersey Sales Tax at any time? Yes No
 - ff. Enter into agreements with representatives in New Jersey who refer customers to the business by a link on an internet website or otherwise? Yes No
 - gg. Receive income such as interest, fees or annual charges on any loans, credit cards, mortgages, etc. from New Jersey residents? Yes No

hh. Make personal loans, car loans, or mortgages to New Jersey residents?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
ii. Purchase or sell mortgage loans secured by real estate in New Jersey?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
jj. Provide checking, savings, money market accounts, payment services, or lines of credit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
kk. Offer certificates of deposit, debit and/or credit cards, mortgages or loans?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
ll. Offer investment advice and services, derivatives, and/or custody services?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
mm. Participate as an exhibitor at a trade show or take orders at a trade show in New Jersey?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
nn. Is the business related to a company utilizing intangible assets in New Jersey?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
oo. Own, lease or maintain in-state facilities such as a warehouse or answering service?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
pp. Perform construction contracts in New Jersey?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
qq. Perform as a subcontractor in New Jersey?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
rr. Executed contracts in New Jersey?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
ss. Did the company cease operations in NJ? If so, when?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Affirmation: I declare, under penalty of perjury, that the information provided in the questionnaire and any attachments is, to the best of my knowledge, true, correct, and complete. If prepared by a person other than an officer, partner or owner of the business, this declaration is based on all information on which you have knowledge.

Signature	Date
Print Name	Title

Return this by regular mail to:
 New Jersey Division of Taxation
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 PO Box 269
 Trenton, NJ 08695-0269

By Courier, other than USPS Express:
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