



Maine Revenue Services
Income Tax
Nexus Questionnaire

For more information, see MRS Rule 808 available at: <https://www.maine.gov/revenue/publications/rules>.

1. Company Information

Legal Name		Business Name (DBA)	
Mailing Address		City	State ZIP
Contact Person		Title	
Federal Employer Identification Number (FEIN)		Phone	
Income Tax Year <input type="checkbox"/> Calendar year ending December 31, _____ year <input type="checkbox"/> Fiscal year ending: _____ month/day/year		Do you file a federal income tax return? <input type="checkbox"/> Yes. Form number(s): _____ <input type="checkbox"/> No. The Company is included on the parent return.	
Parent Corporation Name: _____ FEIN: _____		Does the Company maintain a unitary relationship with its parent or affiliates? <input type="checkbox"/> No <input type="checkbox"/> Yes <i>(Answer all questions with respect to the unitary group and include a list of the unitary affiliates and FEIN with the completed questionnaire.)</i>	
Business Type <input type="checkbox"/> Sole Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> C Corporation <input type="checkbox"/> Limited Liability Company Taxed as: <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Single Member LLC (disregarded entity) Single Member Name: _____ FEIN/SSN: _____ <input type="checkbox"/> Other (describe): _____		Does the Company hold an interest in a pass-through entity with activity in Maine? <input type="checkbox"/> No <input type="checkbox"/> Yes Name: _____ FEIN: _____ Note: <i>If there is additional pass-through activity, include list with the completed questionnaire.</i>	
Activities of the Company (Check all that apply.) <input type="checkbox"/> Sale or Lease of Tangible Personal Property <i>(Complete Sections 2, 7, 8 (if applicable), and 9)</i> <input type="checkbox"/> Sale or Licensing of Digital Products <i>(Complete Sections 3, 7, 8 (if applicable), and 9)</i> <input type="checkbox"/> Sale of Services <i>(Complete Sections 4, 7, 8 (if applicable), and 9)</i> <input type="checkbox"/> Sale or Lease of Real Property <i>(Complete Sections 5, 7, 8 (if applicable), and 9)</i> <input type="checkbox"/> Sale or Lease of Intangible Property <i>(Complete Sections 6, 7, 8 (if applicable), and 9)</i>			

2. Sale or Lease of Tangible Personal Property

a. Describe the product(s) sold or leased to customers in Maine.	
b. When were sales/leases first made to customers in Maine?	
c. How are orders delivered to customers in Maine?	
d. How are damaged products returned or repaired?	
e. Does the company offer/provide any assembly, installation, or technical assistance with the sale of the product? If yes, explain.	<input type="checkbox"/> Yes <input type="checkbox"/> No
f. Are products sold with a manufacturer warranty? If yes, who is responsible for authorizing repairs? Who is responsible for completing repairs? <i>Include a copy of the manufacturer warranty with the completed questionnaire.</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No
g. Have employees ever come into Maine? If yes, when and for what purpose? <i>Include a formal job description from the personnel department for any employee who visited Maine.</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No
h. Have you engaged an independent contractor, broker, or other agent to provide services on your behalf in Maine? If yes, when and for what purpose? <i>Include a copy of the contract, agreement, or terms/conditions with the completed questionnaire.</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No
i. Does the company own any property that is held on consignment in Maine?	<input type="checkbox"/> Yes <input type="checkbox"/> No

3. Sale or Licensing of Digital Products

a. Describe the product(s) sold or licensed to customers in Maine. <i>(Digital products include but are not limited to audio books, video games, periodicals, and any other product transferred electronically to a purchaser.)</i>	
b. When were sales first made to customers in Maine?	
c. Is technical assistance available with the purchase of the product?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If yes, are there any additional fees associated with the service? If yes, explain.	<input type="checkbox"/> Yes <input type="checkbox"/> No

4. Sale of Services

a. Describe the nature of the service(s) received in Maine.

b. When were services first received in Maine?

c. How are/were the services delivered to customers in Maine? (e.g. in-person, remotely)

d. Are services generally contractual or by written agreement? *If yes, include a sample contract or agreement with the completed questionnaire.* Yes No

e. Have employees ever come into Maine? If yes, when and for what purpose? Yes No

Include a formal job description from the personnel department for any employee who visited Maine.

5. Sale or Lease of Real Property in Maine

a. Sale of Property
 Location of property: _____
 Date of sale: _____

b. Leased Property
 Location of property: _____
 Date lease initiated: _____

c. Does the Company currently own or lease any real property in Maine? If yes, list the location of the property below. Yes No
 Location of property: _____

6. Sale or Lease of Intangible Property

a. Describe the intangible property sold or leased in Maine. (*Intangible property includes, but is not limited to, trademarks, patents, copyrights, franchises, subscriptions, and cloud services.*)

b. Date the intangible property was first sold or leased in Maine.
 Date property sold: _____
 Date lease initiated: _____

7. Total Maine and Everywhere Sales

Provide the total gross sales in Maine and Everywhere. Unitary businesses should include all affiliate sales.

Year	Maine	Everywhere

8. Economic Nexus for Corporations

For tax years beginning on or after January 1, 2022, a corporation has nexus with Maine if the corporation is organized or commercially domiciled in Maine or if, in Maine, any of the following thresholds are exceeded:

- \$250,000 in property
- \$250,000 in payroll
- \$500,000 in sales
- 25% of the corporation’s total property, payroll, or sales are/were in Maine.

Note: A corporation that holds an interest directly or indirectly in a partnership has nexus with Maine if the partnership is organized or commercially domiciled in Maine, or if the partnership’s property, payroll, or sales in Maine exceed any of the thresholds shown above.

a. Does the company, parent, any unitary affiliate, or partnership in which the company holds an interest exceed the nexus thresholds shown above? Yes No

If yes, continue to line b below.

b. Complete the table below for any corporation, unitary affiliate, or partnership that exceeds the economic thresholds shown above. If additional space is needed, attach a separate sheet.

Name	FEIN	Threshold(s) Exceeded	Year(s)

9. Signature and Checklist

Under penalties of perjury, I declare that I have examined this questionnaire, including accompanying documents and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Officer’s Signature: _____ **Date:** _____

Print Name & Title: _____ **Phone:** _____

Accompanying Documents:

- List of unitary affiliates with FEIN’s
- Job description(s)
- Manufacturer Warranty
- Sample service contract/agreement
- Independent contractor/broker agreement
- List of additional pass-through entities with Maine activity
- List of additional unitary affiliates with Maine & Everywhere sales
- List of additional unitary affiliates with Maine & Everywhere property
- List of additional unitary affiliates with Maine & Everywhere payroll
- Other: _____

Note: If you have any questions about completing this form, call Maine Revenue Services at (207) 624-9670 for clarification. To request a determination regarding income tax nexus, send this completed form to Maine Revenue Services, Income/Estate Tax Division, P.O. Box 1060, Augusta, ME 04332-1060; or email to corporate.tax@maine.gov