Ohio Department of TAXATION

Reset Form

Rev. 05/06

Agent/Auditor_____

Nexus Questionnaire

Corporation Franchise Tax and Pass-Through Entity Tax

Note: Please refer to the department information release concerning nexus by visiting our Web site at tax.ohio.gov.

Entity's legal name _____

DBA (if different than above name) _____

Mailing address (number and street) _____

City, state, ZIP _____

Business Web site address _____

Type of entity (check all that apply) ☐ LLC ☐ LLP ☐ C corporation ☐ S corporation ☐ Partnership ☐ Business trust ☐ Sole proprietorship ☐ Other (specify) _____

State or country of incorporation, formation or origination and date _____

Federal business activity code (NAICS code) _____ Federal employer identification number _____

I. Has this entity ever filed with this department any of the following tax returns? If yes, indicate the year of the most recently filed return.

	No	Yes	Year (If Yes)
Corporation franchise tax			
Sales or use tax			
Pass-through entity tax			
Commercial activity tax			

	No	Yes	Year (If Yes)
Highway use/motor fuel tax			
Employer withholding tax			
Personal property tax			
Other (please indicate)			

II. Do any "related members" (defined at the bottom of page 2) of this entity file any of the tax returns listed above? ☐ No ☐ Yes
If yes, please list entity name(s), FEINS and the type(s) of tax returns filed (attach additional sheet(s) if necessary).

III. Does this entity, directly or through others acting on behalf of the out of state business, conduct any of the following activities **in Ohio**?

	No	Yes	Year (If Yes)
1. Solicit sales and/or solicit loans			
2. Make repairs or provide maintenance or warranty service			
3. Collect current or delinquent accounts			
4. Transport passengers or property for hire in or through this state			
If yes, please check the method(s) of delivery: _____ owned or leased trucks; _____ delivery agent or salesperson; _____ customer pickup; _____ common carrier			
5. Install or supervise installation of property			
6. Provide technical assistance, training and/or consulting services, including, but not limited to, engineering assistance, design services, quality control, product inspections or similar services, to your customers, your own employees, your related members' employees or others			

	No	Yes	Year (If Yes)
7. Investigate, handle or otherwise provide assistance to resolve customer complaints.....			
8. Having one or more employees or others conducting business activity in this state.....			
9. Sell, lease, rent, license to use (for your use/consumption or for others' use/consumption) or consign to others real property and/or tangible or intangible personal property.....			
10. Have employees, agents, representatives, independent contractors, brokers or others who own, rent, lease, use or maintain an office or other establishment if this property(i) is used in the representation of the out-of-state business in this state and (ii) is significantly associated with the business's ability to establish and maintain a market in this state			
11. Have a direct or indirect ownership interest in a pass-through entity having nexus with this state. If "yes", please indicate the name and FEIN of the pass-through entity (attach additional sheet(s))			
12. Hold a certificate of compliance authorizing the out-of-state business to transact business in this state.....			
13. Hire, train or supervise personnel.....			
14. Is this business the survivor of a merger with another business that was formerly an Ohio taxpayer? If "yes", please indicate the name and the FEIN of the surviving and non-surviving business and the year of the merger (attach additional sheet(s))			
15. Does the business and/or any one or more of its related members conduct in this state any activity that exceeds the protection of P.L. 86-272? If "yes," please indicate the complete name, address and federal ID number for each entity (attach additional sheet(s)).....			

Signature of officer, general partner, proprietor, member or manager _____

Print name and title _____

Telephone _____

E-Mail address _____

Date _____

Please return this completed questionnaire to:

Ohio Department of Taxation
Business Tax Division
Corporate Franchise Tax Unit
P.O. Box 2476
Columbus, OH 43216-2476

Definition: "Related Member" means a person that, with respect to the out-of-state business, is any of the following during all or any portion of the taxable year: (i) a "related entity" as defined in division (I)(12)(c) of Ohio Revised Code (R.C.) section 5733.04, or (ii) a "component member" as defined in Internal Revenue Code (I.R.C.) section 1563(b), or (iii) a person to whom or from whom there is attribution of stock ownership in accordance with I.R.C. section 1563(e) except that "twenty percent" shall be substituted for "5 percent" wherever "5 percent" appears in I.R.C. section 1563(e). **See R.C. 5733.042**.