

Reference Number _____ Examiner Name _____

Contact Information

Legal name of business _____

Federal Employer ID Number (FEIN) _____

Date of business year end _____

Mailing address of main office _____

City _____ State _____ Zip code _____

Phone _____ Fax _____

Web address _____

Email address _____

Business Entity Information

1. Type of Business:

C Corporation

S Corporation

o Year of subchapter S Election _____

Partnership

Limited Liability Company (LLC)

o Taxed as a Partnership

o Taxed as a Corporation

Single Member Limited Liability Company (disregarded as a separate entity)

o Name of Single Member _____

o Federal Employer ID Number (FEIN) _____

Qualified Subchapter S Subsidiary (QSUB)

o Name of Parent (S) Corporation _____

o Federal Employer ID Number (FEIN) _____

Other _____

2. State and year of incorporation or organization _____

3. If business is an S corporation or partnership, enter the number of shareholders or partners _____

4. Percentage ownership of the partner/shareholder owning the largest share _____ %

5. Has the company been included in a consolidated Iowa return?

No.....

Yes.... List parent company/owner and FEIN _____

6. Prior business names and dates of incorporation or organization, if any _____

7. Primary product or service _____
8. Brand names of products or services _____
9. States or countries from where products/services are marketed or shipped _____

Note:

Service providers: The state is not prohibited from imposing a corporation income tax even if the only activity in Iowa is the mere solicitation of orders for services benefiting customers in Iowa. Physical presence is not required in order to potentially create an income tax filing requirement.

Transportation providers: Regular physical presence in Iowa may create an income tax filing requirement. Income is apportioned by using mileage both inside and outside of Iowa.

10. Provide the following information for all tax periods. If you have Iowa sales, regardless of nexus or lack thereof, you must enter the Iowa Receipts, All Receipts, and Net Federal Taxable Income Before Net Operating Loss information. Transportation providers should provide Iowa Miles and All Miles in place of receipts in the table below.

Period End Date	Iowa Receipts/Miles	All Receipts/Miles	Net Federal Taxable Income Before Net Operating Loss

We did not have sales in Iowa and we have no Iowa receipts for the listed periods.

Business Activity Questions

11. Provide the following information for your 3 largest customers pertaining to Iowa receipts in question 9. Use the address of the customer's Iowa location if possible. If not, provide the billing address.

1) Name _____

Address _____

End User Reseller Other

2) Name _____

Address _____

End User Reseller Other

3) Name _____

Address _____

End User Reseller Other

12. In the state of Iowa, did the company:
- a. Have a warranty on its products? (include a copy of the warranty)Yes No
 - b. Lease (as lessee) tangible property?Yes No
 - c. Lease (as lessor) tangible property?Yes No
 - d. Own real estate?Yes No

13. Have an office, agency, warehouse, or any other place of business?Yes No

Address _____

Dates of occupancy from: _____ to _____

14. Pay for the use of part of a home or any other location?Yes No

Address _____

Dates of occupancy from: _____ to _____

15. Were products shipped into Iowa in returnable containers?Yes No

If yes, please explain. This explanation should include a description of the containers and who had title to the containers while they were in Iowa.

16. Does the company deliver its products:

- a. By company owned/leased vehicles?.....Yes No
- b. From a location in Iowa?Yes No
- c. Into Iowa, on consignment?Yes No

17. If a transportation provider, does the company:

- a. Travel on interstate highways located in Iowa?.....Yes No
- b. Travel on other roads in Iowa?.....Yes No
- c. Pick up loads in Iowa?.....Yes No
- d. Deliver loads in Iowa?Yes No
- e. Repair products?Yes No

Explain all yes answers and provide detail on how often each activity occurs: _____

18. Does the company have any franchises or licensing agreements or receive payments for the use of trademarks or trade names in Iowa?Yes No

If yes, provide a copy of the agreement(s).

19. Does the company pay for the use of tradenames or trademarks used in its Iowa business?Yes No

If yes, provide a copy of the agreement(s).

20. Does the company provide services to Iowa customers?Yes No

If yes, check all that apply:

Engineering, Consulting, Design..... Legal, accounting, tax.....

Technical Advice/Assistance Research or testing.....

Other Service Describe _____

Employee/Representative Questions

The following questions relate to employee/representative activities in Iowa for the periods listed. "Employee/representative" means all people (employed or representing the company) entering Iowa on company business regardless of domicile or office location. A person may be considered a representative even though that person may not be considered an employee for other purposes such as withholding of income tax from commissions (i.e. contractors/subcontractors).

21. List the following for employees/representatives entering Iowa in the listed periods, attach extra sheet if needed:
- 1) Name _____
 Address _____
 Start Date _____ End Date _____
- 2) Name _____
 Address _____
 Start Date _____ End Date _____
- 3) Name _____
 Address _____
 Start Date _____ End Date _____
22. Did the company solicit sales by:
- a. Company employee(s) traveling into Iowa?Yes No
- b. Participating in Iowa trade shows?Yes No
- c. Independent representative(s)/dealer(s)?Yes No
- If yes, provide a copy of the agreement(s).**
23. While in Iowa, did company employees/representatives:
- a. Install and/or assemble products?.....Yes No
- b. Supervise installation/assembly of products?.....Yes No
- c. Inspect products after installation/assembly?Yes No
- d. Repair or authorize repair of products?Yes No
- e. Supervise product repairs?Yes No
- f. Inspect products after repair?.....Yes No
- Explain all yes answers: _____

24. While present in Iowa, have employees/representatives trained your customers in:
- a. Product use?Yes No
- b. Servicing products?Yes No
- c. Product installation?Yes No
- d. Product examination and/or troubleshooting?Yes No
- Explain all yes answers: _____

25. While present in Iowa, have employees/representatives:
- a. Performed engineering, consulting, or design services?Yes No
 - b. Provided any technical assistance?Yes No
 - c. Performed any research or testing?Yes No

Explain all yes answers: _____

26. While present in Iowa, have employees/representatives trained brokers or dealers in:
- a. Servicing/repairing products?Yes No
 - b. Product installation?Yes No
 - c. Product examination and troubleshooting?Yes No

Explain all yes answers: _____

27. While present in Iowa, have employees/representatives:
- a. Sold merchandise or products in their possession?Yes No
 - b. Replaced customers' merchandise or products with merchandise or products in their possession?Yes No
 - c. Removed or destroyed any merchandise or products, for any reason?Yes No
 - d. Verified the removal or destruction of any merchandise or products, for any reason?Yes No
 - e. Picked up merchandise, products, or other company property from anyone located in Iowa?Yes No
 - f. Delivered merchandise, products, or other company property to anyone located in Iowa?Yes No
 - g. Inspected products or merchandise for any reason (this would include taking pictures of damaged or defective products)?Yes No

Explain all yes answers: _____

28. While present in Iowa, have company employees resolved or aided in the resolution of complaints or problems?Yes No

If yes, explain in detail: _____

29. While present in Iowa, have company employees performed any other work activities not mentioned in any of the other questions?Yes No

If yes, explain in detail: _____

30. Does the company perform services outside of Iowa for which benefits are received in Iowa?Yes No

If yes, describe services. _____

31. Does the company own, directly or indirectly, a general or limited partnership interest in a partnership that does business in Iowa, regardless of the percentage of ownership?Yes No

If yes, for what years? _____

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

Name of person who completed questionnaire (print or type) _____

Title _____ Date _____ Phone Number _____

Address _____

Preparer's Signature _____

Name of Corporate Officer, Partner, or Owner (print or type) _____

Signature of Corporate Officer, Partner, or Owner _____

Title of Corporate Officer, Partner, or Owner _____ Date _____

Mail the Completed Questionnaire to:

Iowa Department of Revenue
Examination Section/Compliance Division
PO Box 10456
Des Moines, IA 50306-0456