



New Jersey Nexus Audit Group Questionnaire

(02/24)

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)			
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#.		
Partnership	List all Partners, FEIN, Social Security Number, and addresses on separate attachment.		
Proprietorship	Owner Name		Owner Social Security Number
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. 		
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.			Yes 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.			Yes 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.			Yes No
Status of Business			
Active	Dormant, Inactive	Dissolved (Attach Certificate of Dissolution)	
Non-Survivor of Merger (Provide date of merger, name, address, and FEIN of surviving entity)		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?	Yes	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:	Yes	No
c.	Have employees, officers, agents and/or independent representatives working in New Jersey on behalf of the company?	Yes	No
d.	Solicit sales in New Jersey? If yes, indicate the date that each type of solicitation began:	Yes	No
	For tangible personal property By in-state employees, agents, reps., etc.	For services	
	For intangible property By mail, phone, publication, internet, etc.	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:	Yes	No
	Tangible personal property to resellers. Tangible personal property to customers. Services performed in New Jersey 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.	Yes	No
	Make repairs or provide maintenance, service or replace faulty or damaged goods. Collect current or delinquent accounts. Investigate credit worthiness. Approve or accept customer orders.		
	Repossess property or accept sale returns. Secure deposits on sales. Install, supervise, or inspect installation. Conduct training.		
	Give technical assistance. Resolve customer complaints and credit disputes. Carry samples for sale or exchange. Have goods on consignment.		
	Have a display at a New Jersey location in excess of 14 days. Use agency stock checks. Hire or train personnel. 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?	Yes	No
ii.	Purchase or sell mortgage loans secured by real estate in New Jersey?	Yes	No
jj.	Provide checking, savings, money market accounts, payment services, or lines of credit?	Yes	No
kk.	Offer certificates of deposit, debit and/or credit cards, mortgages or loans?	Yes	No
ll.	Offer investment advice and services, derivatives, and/or custody services?	Yes	No
mm.	Participate as an exhibitor at a trade show or take orders at a trade show in New Jersey?	Yes	No
nn.	Is the business related to a company utilizing intangible assets in New Jersey?	Yes	No
oo.	Own, lease or maintain in-state facilities such as a warehouse or answering service?	Yes	No
pp.	Perform construction contracts in New Jersey?	Yes	No
qq.	Perform as a subcontractor in New Jersey?	Yes	No
rr.	Executed contracts in New Jersey?	Yes	No
ss.	Did the company cease operations in NJ? If so, when?	Yes	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
 Nexus Audit Group
 PO Box 269
 Trenton, NJ 08695-0269

By Courier, other than USPS Express:
 New Jersey Division of Taxation
 Nexus Audit Group
 3 John Fitch Plaza
 Trenton, NJ 08611

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