



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. Sales 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? <i>If yes, include a sample contract or agreement with the completed questionnaire.</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No

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.	<input type="checkbox"/> Yes <input type="checkbox"/> No
Location of property: _____	

6. Sale or Lease of Intangible Property

a. Describe the intangible property sold or leased in Maine. (<i>Intangible property includes, but is not limited to, trademarks, patents, copyrights, franchises, subscriptions, and cloud services.</i>)	
b. Date the intangible property was first sold or leased in Maine. Date property sold: _____ Date lease initiated: _____	

7. Total Maine and Everywhere Sales

<i>Provide the total gross sales in Maine and Everywhere. Unitary businesses should include <u>all</u> affiliate sales.</i>		
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.

a. Does the company, parent, or any unitary affiliate exceed the nexus thresholds shown above? Yes No
If yes, continue to line b below.

b. Complete the table below for the Corporation and/or any unitary entity that exceeds the economic thresholds shown above. If additional space is needed, attach a separate sheet.

Corporation	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.