

**Contact Information**

Legal Name of Business: \_\_\_\_\_

Federal Employer ID Number (FEIN): \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

Website: \_\_\_\_\_ Email: \_\_\_\_\_

**Business Entity Information**

1. Type of Business:

C corporation

S corporation - Year of subchapter S Election: \_\_\_\_\_

Partnership

Limited Liability Company (LLC)

Taxed as a Partnership

Taxed as a Corporation

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

Name of Beneficial Owner: \_\_\_\_\_

Federal Employer ID Number (FEIN): \_\_\_\_\_

Qualified Subchapter S Subsidiary (QSUB)

Name of Parent (S) Corporation: \_\_\_\_\_

Federal Employer ID Number (FEIN): \_\_\_\_\_

Other: \_\_\_\_\_

2. State and year of incorporation or organization: \_\_\_\_\_

3. North American Industry Classification System (NAICS) code: \_\_\_\_\_

4. Date of business year end: \_\_\_\_\_

5. Is the business registered with the Iowa Secretary of State or any other Iowa state agencies, boards, or commissions? ..... Yes  No

If yes, list registered name if different than name listed above (if registered name is the same as above enter "same."), agency, and permit or license number (if applicable).

\_\_\_\_\_

6. List any prior business names and dates of incorporation or organization, if any:

\_\_\_\_\_

7. Is any affiliated entity registered with the Iowa Secretary of State or any other Iowa state agencies, boards, or commissions? ..... Yes  No   
If yes, list the entity name, agency, and the type of permit or license (if applicable).  
\_\_\_\_\_

8. Indicate the tax returns the company or its affiliates have filed with the State of Iowa. Indicate the Tax Type, Return, Year Filed, Company Name, and Permit Number:  
\_\_\_\_\_

**Pass-through Entities**

9. If business is for federal tax purposes as an S corporation or partnership, enter the number of shareholders or partners: \_\_\_\_\_

10. Percentage ownership of the partner/shareholder owning the largest share \_\_\_\_\_ %

11. 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? \_\_\_\_\_

**Consolidated Filers**

12. Is the company included on a federal consolidated return?..... Yes  No

13. Has the company been included in a consolidated Iowa return?..... Yes  No   
If yes, list parent company/owner and FEIN: \_\_\_\_\_

List the years the company has been included on an Iowa consolidated return:  
\_\_\_\_\_

Check this box if the company has been included in different Iowa consolidated groups in different tax years and attach an explanation when you return the questionnaire.

14. Were Iowa receipts from the company included on the Iowa consolidated return(s)?  
..... Yes  No

15. List all subsidiaries, divisions, disregarded entities, pass-through entities, affiliates, or parent corporations engaged in any activities within Iowa. Indicate the Name, Relationship, Address, and FEIN:  
\_\_\_\_\_

**Business Activities: In General**

16. Primary product or service: \_\_\_\_\_

17. Other products or services: \_\_\_\_\_

18. Brand names of products or services: \_\_\_\_\_

19. Does the company solicit sales or provide products or services anywhere through pass-through entities or other affiliated businesses, or through a third party?  
Yes  No  If yes, list the business names: \_\_\_\_\_

20. Does the company provide services to customers in Iowa directly, through pass-through entities or other affiliated business, or by directing the activities of a third party?  
Yes  No  If yes, list the business names: \_\_\_\_\_

21. Does the company provide the following to (check all that apply)

- Tangible personal property sales/rentals: .....  Any Customers  Iowa Customers
- Real property sales/rentals: .....  Any Customers  Iowa Customers
- Digital goods sales/rentals: .....  Any Customers  Iowa Customers
- Ticket sales: .....  Any Customers  Iowa Customers
- Sales or lease of intangible property: .....  Any Customers  Iowa Customers
- Licensing of intellectual or other intangible property: ...  Any Customers  Iowa Customers
- Licensing software: .....  Any Customers  Iowa Customers
- Credit cards/payment processing services:.....  Any Customers  Iowa Customers
- Agricultural production/agribusiness: .....  Any Customers  Iowa Customers
- Construction/building:.....  Any Customers  Iowa Customers
- Personal/professional services:.....  Any Customers  Iowa Customers
- Legal services: .....  Any Customers  Iowa Customers
- Accounting/Tax services: .....  Any Customers  Iowa Customers
- Engineering/design services: .....  Any Customers  Iowa Customers
- Consulting services: .....  Any Customers  Iowa Customers
- Education/tutoring services: .....  Any Customers  Iowa Customers
- Transportation/delivery services:.....  Any Customers  Iowa Customers
- Financial/investment services: .....  Any Customers  Iowa Customers
- Mortgage services/real property services:.....  Any Customers  Iowa Customers
- Entertainment services:.....  Any Customers  Iowa Customers
- Warranty/Repair services:.....  Any Customers  Iowa Customers
- Web hosting/cloud computing services: .....  Any Customers  Iowa Customers
- Advertising/marketing services:.....  Any Customers  Iowa Customers
- Describe: \_\_\_\_\_
- Other digital services:.....  Any Customers  Iowa Customers
- Describe: \_\_\_\_\_
- Other professional services:.....  Any Customers  Iowa Customers
- Describe: \_\_\_\_\_
- Other services: .....  Any Customers  Iowa Customers
- Describe: \_\_\_\_\_

22. How do customers purchase products or services from the company? (check all that apply)

- In person: .....  Any Customers  Iowa Customers
- Through an affiliated entity: .....  Any Customers  Iowa Customers
- In-state dealer/broker: .....  Any Customers  Iowa Customers
- Third party representative: .....  Any Customers  Iowa Customers
- Third party distributor: .....  Any Customers  Iowa Customers
- Company's website, platform, or app: .....  Any Customers  Iowa Customers
- Third party's website, platform, or app  
(e.g. Amazon, Etsy, etc.): .....  Any Customers  Iowa Customers
- Email: .....  Any Customers  Iowa Customers
- Catalog/mail order: .....  Any Customers  Iowa Customers
- Phone/call center: .....  Any Customers  Iowa Customers
- Other: \_\_\_\_\_ .....  Any Customers  Iowa Customers

23. How does the company deliver or provide products or services to the customer?  
(check all that apply)

- In person: .....  Any Customers  Iowa Customers
- Mail or common carrier: .....  Any Customers  Iowa Customers
- Company’s delivery service: .....  Any Customers  Iowa Customers
- Affiliated entity delivery: .....  Any Customers  Iowa Customers
- Other third party delivery: .....  Any Customers  Iowa Customers
- Drop shipment: .....  Any Customers  Iowa Customers
- In-state dealer/broker: .....  Any Customers  Iowa Customers
- Third party representative: .....  Any Customers  Iowa Customers
- Third party distributor .....  Any Customers  Iowa Customers
- Company’s website, platform, or app: .....  Any Customers  Iowa Customers
- Third party’s website, platform, or app: .....  Any Customers  Iowa Customers
- Email: .....  Any Customers  Iowa Customers
- By phone or call center: .....  Any Customers  Iowa Customers
- Pipeline or railway: .....  Any Customers  Iowa Customers
- Utilities, other transportation, or delivery infrastructure:  Any Customers  Iowa Customers
- Other: \_\_\_\_\_ .....  Any Customers  Iowa Customers

24. Does the company offer the following to customers who have purchased the company’s products or services? (check all that apply)

- Warranty (include a copy of the warranty): .....  Any Customers  Iowa Customers
- Installation or set-up: .....  Any Customers  Iowa Customers
- Repair services: .....  Any Customers  Iowa Customers
- Technical support: .....  Any Customers  Iowa Customers
- Training: .....  Any Customers  Iowa Customers

25. Provide the following information for all tax periods, without regard to Iowa nexus. Enter all Iowa Receipts, Receipts Everywhere, and Federal Taxable Income Before Net Operating Loss information. Transportation providers should provide Iowa Miles and Miles Everywhere in place of receipts in the table below.

Period End Date	Iowa Receipts or Miles	Receipts or Miles Everywhere	Federal Taxable Income Before Net Operating Loss

26. List states or countries from where products or services are marketed or shipped:  
\_\_\_\_\_

**Iowa Business Activity Questions**

27. Provide the following information for the company's 5 customers that generate the most Iowa receipts in question 21. **Provide the address of the customer's Iowa location if known.** If not known, 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
- 4) Name: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 End User       Reseller       Other
- 5) Name: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 End User       Reseller       Other

28. Does the company have an office, agency, warehouse, or other place of business in Iowa?  
Yes  No  If yes, provide address and occupancy dates:  
Address: \_\_\_\_\_  
Dates of occupancy from: \_\_\_\_\_ to \_\_\_\_\_

29. Does the company pay for the use of part of a home or any other location in Iowa?  
Yes  No  If yes, provide address and occupancy dates:  
Address: \_\_\_\_\_  
Dates of occupancy from: \_\_\_\_\_ to \_\_\_\_\_

30. Is the company, or its representatives, or any affiliated entities listed in any business directory in Iowa? ..... Yes  No

31. In the state of Iowa, did the company:  
a. Lease (as lessee) tangible property? ..... Yes  No   
b. Own or lease (as lessee) real estate? ..... Yes  No   
Describe the property and list the location(s) (address) of the property:  
\_\_\_\_\_

32. Were products shipped into Iowa in returnable containers? ..... Yes  No   
If yes, explain. This explanation should include a description of the containers and who had title to the containers while they were in Iowa.  
\_\_\_\_\_

- 33. 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

- 34. If the company is a transportation provider, which transportation services(s) does the company provide? (check all that apply):
  - Trucking  Air transportation
  - Passenger transportation  Pipeline
  - Railroad  Other: \_\_\_\_\_

- 35. If the company is a transportation provider, does it:
  - a. Travel in or through Iowa? ..... Yes  No
  - b. Pick up freight or passengers in Iowa? ..... Yes  No
  - c. Deliver freight or passengers in Iowa? ..... Yes  No

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

- 36. Does the company own/lease intangible personal property used in Iowa? ..... Yes  No   
**If yes, identify and describe the intellectual property and how it is used:**

\_\_\_\_\_

- 37. Does the company have any franchise or licensing agreements or receive payments for the use of trademarks or trade names, or other intellectual property in Iowa? ..... Yes  No   
**If yes, provide a copy of the agreement(s).**

- 38. Does the company receive income, royalties, interest, or other compensation from a related company doing business in Iowa? ..... Yes  No   
**If yes, provide a copy of the agreement(s).**

- 39. Does the company pay for or have the right to use of trade names, trademarks, or other intellectual property in Iowa? ..... Yes  No   
**If yes, provide a copy of the agreement(s).**

**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/sub-contractors). If you do not know the name of the representative that entered Iowa on company business, list the name of the entity with which that person is associated.

- 40. List the following for employees/representatives entering Iowa in the listed periods, attach extra sheet if needed:
  - 1) Name: \_\_\_\_\_
  - Address: \_\_\_\_\_
  - Start Date: \_\_\_\_\_ End Date: \_\_\_\_\_

(continued on next page)

2) Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
Start Date: \_\_\_\_\_ End Date: \_\_\_\_\_

3) Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
Start Date: \_\_\_\_\_ End Date: \_\_\_\_\_

41. Do any of the representatives listed in question 39 also represent other businesses?  
Yes  No  **If yes, list those representatives:** \_\_\_\_\_

42. 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   
g. Accept returns of products sold by taxpayer? ..... Yes  No   
Explain all yes answers: \_\_\_\_\_

43. While present in Iowa, have employees/representatives trained 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: \_\_\_\_\_

44. 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: \_\_\_\_\_

45. 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: \_\_\_\_\_

46. 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: \_\_\_\_\_
- \_\_\_\_\_

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

If yes, explain in detail: \_\_\_\_\_

\_\_\_\_\_

48. 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: \_\_\_\_\_

\_\_\_\_\_

**Authorization**

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this questionnaire, and, to the best of my knowledge and belief, it is true, correct, and complete.

Name of person who completed questionnaire (print or type): \_\_\_\_\_

Title: \_\_\_\_\_ Phone: \_\_\_\_\_ Date: \_\_\_\_\_

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: \_\_\_\_\_