



**Questionnaire To Assist In  
Determining Liability For  
Corporation Income Tax Or  
Corporation Franchise Tax**

Company Name	La Account Number	FEIN	
Address	City	State	ZIP

The following questions will assist us in determining whether your company is liable for Louisiana corporation income tax or corporation franchise tax.

Please complete this questionnaire, attach any additional information you wish to include, and return to the Louisiana Department of Revenue, Office Audit Division, Attn. ICFT Unit, PO Box 66362, Baton Rouge, Louisiana 70896-6362 or fax to (225) 219-2267.

**A. Nexus Questionnaire**

1. Is this entity a corporation, a disregarded entity (such as a single-member LLC or QSSS), or a partnership, LLC, or other entity that elects to file as a corporation for federal income tax purposes?  Yes  No

*If yes, please explain.* \_\_\_\_\_

2. Does this company sell tangible personal property into Louisiana?  Yes  No

*If yes, fully describe the sales process, including whether sales personnel, technical personnel or independent representatives come into Louisiana for any reason related to the sales. Also, complete Part B.*

\_\_\_\_\_  
\_\_\_\_\_

3. Fully describe any types of services that are performed by this company in Louisiana or for or on behalf of an entity in Louisiana including the frequency and duration of the performance of the services.

\_\_\_\_\_  
\_\_\_\_\_

4. Fully describe any other trade or business that is conducted in Louisiana or for or on behalf of an entity in Louisiana including the frequency and duration of the conduct of the trade or business.

\_\_\_\_\_  
\_\_\_\_\_

5. Does this company license any type of intangible right to any entity that uses the right in Louisiana or that has customers in Louisiana?  Yes  No

*Please explain.* \_\_\_\_\_

6. What is the approximate number of Louisiana customers and the type or class of customers to whom your products are sold, for whom your services are provided, or for whom your other type of trade or business is conducted?

\_\_\_\_\_  
\_\_\_\_\_

7. Please describe any other connection this company has to Louisiana, including transporting or delivering products or merchandise into or through the state or otherwise entering the state. Please include the frequency and duration or other appropriate measurement of the extent of your connection to this state.

\_\_\_\_\_  
\_\_\_\_\_

**B. Public Law 86-272 Questionnaire—To be completed by companies with sales into Louisiana**

1. Does this company:

- a. Maintain an office or warehouse in Louisiana?  Yes  No
- b. Maintain stocks of merchandise, inventories, or samples, including samples used by sales personnel, in Louisiana?  Yes  No
- c. Ship merchandise into Louisiana on consignment?  Yes  No
- d. Provide or reimburse for office space and related expenses for sales personnel in Louisiana?  Yes  No
- e. Furnish automobiles for use by sales personnel?  Yes  No

2. Do your Louisiana sales personnel:

- a. Work in states other than Louisiana?  Yes  No  
*If so, what is the approximate percentage of their time in Louisiana and outside Louisiana?* \_\_\_\_\_
- b. Assist your customers or users with warranty or damage claims?  Yes  No
- c. Assist in the installation or operation of your products actually or in a supervisory capacity? (Sales or technical personnel)  Yes  No
- d. Collect delinquent accounts?  Yes  No  
*If no, how are they collected?* \_\_\_\_\_

3. What is the number of sales personnel in Louisiana each year? \_\_\_\_\_

- a. Are any sales personnel residents of Louisiana?  Yes  No
- b. What is the total annual compensation paid to sales personnel in Louisiana in each of the past three years? \_\_\_\_\_

4. Is any merchandise shipped into Louisiana by company-owned or leased vehicles?  Yes  No  
*If yes, how often?* \_\_\_\_\_

5. Describe the products your company provides to Louisiana customers.  
 \_\_\_\_\_  
 \_\_\_\_\_

6. What is the amount of gross sales of products to Louisiana customers for each of the past three years? \_\_\_\_\_

7. Does your company provide any services or conduct any other trade or business in Louisiana other than the sale of tangible personal property?  Yes  No

Name of person completing the questionnaire	Title
Signature	Date (MM/DD/YYYY)
Telephone Number	Email address