



Louisville Metro Revenue Commission

**Nexus Questionnaire****Tax Year 2023**

Form

**Nexus**

Legal Name/Business Name			Federal ID Number	
Address (number and street)		Unit/Apt #		Account ID
City, town, or post office	State	Zip code		NACIS Code
Email		Phone #	Ext.	

<b>Organization Type</b> (Check one)	<input type="checkbox"/> Individual	<input type="checkbox"/> S-Corporation	<input type="checkbox"/> Limited Liability Company	<input type="checkbox"/> Fiduciary	<input type="checkbox"/> Professional Corp
	<input type="checkbox"/> Partnership	<input type="checkbox"/> C-Corporation	<input type="checkbox"/> Limited Liability Partnership	<input type="checkbox"/> HOA	<input type="checkbox"/> Other:

**General information**

Nexus, for purposes of Louisville Metro Revenue Commission, means a business connection with a jurisdiction. The annual business license tax imposed by LMCO 110.02 broadly applies to every natural person or business entity engaged in any business, trade, occupation, profession, or other activity for profit in Louisville Metro. The imposition of the tax requires that the taxpayer be regularly, and not occasionally or in isolated instances, engaged in business in Louisville Metro.

Activity creating a tax nexus with Louisville Metro is specifically outlined in the Occupational License Tax Regulations of the Louisville Metro Revenue Commission.

*If the answer to any of the foregoing questions by the natural person or business entity completing this questionnaire is YES, the person or entity has a tax nexus with Louisville Metro and will be required to file on annual occupational license return and pay the tax amount due in accordance with LMCO 110.01.*

<b>PART I: Business Activity Questions</b>	1. Does the applicant own, rent, or lease an office, store, location, or place of any nature in Louisville Metro at which any activity in furtherance of any business is conducted?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
	2. Does the applicant deliver or ship to addresses within Louisville Metro, whether by employee, agent, or contractor, other than through mail or by common carrier?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
	3. Does the applicant contract to sell or provide goods or services in Louisville Metro?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
	4. Does the applicant advertise, solicit, negotiate, or conduct any other activity in Louisville Metro that leads to a contract for the sale of goods or provision of services?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
	5. Is the applicant a business entity that rents or leases real property to a person or business in Louisville Metro?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
	6. Is the applicant an individual that leases real property to a person or business in Louisville Metro and applicant's total rental income for properties leased is in excess of \$50,000.00?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
	7. Is the applicant an individual that rents or leases real property such as warehouses, apartment buildings containing four or more units, hotel buildings, office buildings, restaurants, or any other commercial structures to a person or business in Louisville Metro?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
	8. Does the applicant lease or rent tangible personal property in Louisville Metro?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
	9. Does the applicant have employees, independent contractors, agents, representatives, or other persons acting on their behalf to provide goods or perform services in Louisville Metro?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
	10. Is the applicant a common carrier or other entity providing transportation services in Louisville Metro?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
	11. Is the applicant a non-resident individual (including an individual doing business as a professional services corporation) who performs personal services within Louisville Metro during any part of four or more calendar days in a calendar year?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
	12. Is the applicant a non-resident individual (including an individual doing business as a professional services corporation) whose receipts for services within Louisville Metro are \$3,000 or more in a calendar year?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
	13. Is the applicant an individual who is a resident of Louisville Metro (including an individual doing business as a professional services corporation) whose receipts for services within Louisville Metro are \$3,000 or more in a calendar year?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
	14. Is the applicant an individual who is a resident of Louisville Metro (including an individual doing business as a professional services corporation) who is engaged in the sale of tangible and/or intangible personal property from a location within Louisville Metro and their combined sales exceed \$600.00 during the taxable year? (Check No if these earnings are exempt under the provisions of 1.03(A)(9) of the LMRC Regulations.)	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
	15. Is the applicant an individual who is a resident of Louisville Metro (including an individual doing business as a professional services corporation) whose earnings are required to be reported as business or hobby income for federal tax purposes? (Check no if these earnings are exempt under the provisions of 1.03(A)(9) of the LMRC Regulations.)	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No

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	16. Does the applicant sell tangible personal property or digital property that is delivered or transferred electronically to purchasers in Louisville Metro in 200 or more separate transactions, or have gross receipts derived from these sales of more than \$25,000.00 annually?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
	17. Does the applicant host an online booking platform for short-term rentals located in Louisville Metro which hosted 200 or more separate online booking transactions or have gross receipts derived from online bookings in Louisville Metro in excess of \$25,000.00 annually?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
	18. Is the applicant a professional employer organization (PEO) assuming the employment related duties of two or more clients located in Louisville Metro, or does the PEO receive \$10,000.00 or more in fees on an annual basis from clients located in Louisville Metro?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
	19. Is the applicant an employer who employs one or more remote employees working within Louisville Metro where 10% or more of your employees work remotely in Louisville Metro, in whole or in part, at any time during the taxable year?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
	20. Is the applicant an employer who employs one or more remote employees working within Louisville Metro and compensation to remote employees working within Louisville Metro exceeds \$75,000.00 annually?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
<b>PART II: Supplemental Questions</b>	1. Describe your business activity in Louisville Metro:				
	2. Describe how your business sells its product(s) and/or service(s) in Louisville Metro:				
	3. Is this entity registered to do business in the Commonwealth of Kentucky?	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
4. If the entity maintains a business location in Louisville Metro, state the physical location:					
<b>Signature</b>	Applicant Signature		Date		
	Print Name		Title		