



REV-1843
BUREAU OF ENFORCEMENT,
PLANNING, ANALYSIS & DISCOVERY
PO BOX 1200
HARRISBURG, PA 17128-1200

**CERTIFIED SERVICE PROVIDER (CSP)
CLIENT SELLER
ATTESTATION OF ECONOMIC
PRESENCE STATUS IN PENNSYLVANIA**

As outlined in Sales and Use Tax Bulletin 2019-01, Pennsylvania's sales tax nexus includes businesses whose only activity within the Commonwealth is making at least \$100,000 in gross annual sales into Pennsylvania. Businesses with only this economic presence must collect and remit Pennsylvania sales tax starting July 1, 2019. Sellers having only an economic presence are eligible to use the services of a Pennsylvania Certified Service Provider to simplify their compliance with PA sales tax laws. Please refer to revenue.pa.gov for additional information.

SECTION I PHYSICAL PRESENCE ACTIVITIES

If the business has any of the physical presence activities listed in Section I, it has a physical presence within the Commonwealth. It must be licensed to collect and remit Pennsylvania sales tax immediately.

PROPERTY

NO YES

Owning or maintaining a fixed location or leasing property within Pennsylvania.

Storing business property or the property of a representative at a distribution or fulfillment center located within the Commonwealth, regardless if the center also stores property of third parties that is distributed from the same location.

EMPLOYEES AND CONTRACTORS

NO YES

Having an employee(s) or agent(s) soliciting sales in Pennsylvania.

Regularly soliciting orders from Pennsylvania customers via the website of an entity or individual physically located in Pennsylvania, such as via click-through technology.

Accepting orders that are directly shipped to Pennsylvania customers from a Pennsylvania facility which is operated by a remote seller's affiliate, agent or independent contractor.

Having a contractual relationship with an entity or individual physically located in Pennsylvania whose website has a link that encourages purchasers to place orders with the remote sellers. The in-state entity or individual receives consideration for the contractual relationship with the remote seller.

Utilizing affiliates, agents and/or independent contractors located in Pennsylvania who will provide repair, delivery or other service relating to tangible personal property sold by the remote seller to Pennsylvania customers.

Having an employee(s) regularly travel(s) to Pennsylvania for any purpose related to the remote seller's business activity.

OTHER SERVICES

NO YES

Delivering, installing or repairing property in Pennsylvania, providing employee leasing services or personal services, approving or accepting purchase orders, providing managerial or research activities, repossessing property, providing transportation services, or hiring, training or supervising personnel in Pennsylvania.

Providing service(s) through affiliates, agents and/or independent contractors within the Commonwealth (including, but not limited to delivery, marketing, or soliciting sales) that benefit, support and/or complement the remote seller's business activity.

SECTION II ATTESTATION AND BUSINESS INFORMATION

Check to affirm the following:

YES The business does not have a physical presence in Pennsylvania.

YES The business has contracted with a Pennsylvania Certified Service Provider (CSP) to collect and remit PA sales tax on taxable sales to Pennsylvania customers. Name of CSP: _____

I declare under the penalties of perjury, that the statements contained herein are true, correct, and complete.

Authorized Signature	Daytime Telephone Number	Title
Print Name	Email	Date
Business Name **	Tax Identification Number	Check One: <input type="radio"/> FEIN <input type="radio"/> SSN
Business Street Address **	City and State **	ZIP Code **

** Business name and address are public information and will be published on the Department and/or Commonwealth's website.

