

Form REG-1

Business Taxes Registration Application



Purpose of Form REG-1

Use **Form REG-1, Business Taxes Registration Application**, to obtain a Connecticut tax registration number or to register for additional tax types under a previously obtained Connecticut tax registration.

Use **Form REG-1** to register for any of the taxes listed below.

- **Admissions and Dues Taxes**
- **Business Use Tax**
- **Cigarette Dealer's License** (over the counter sales only)
- **Corporation Business Tax** (including PIC)
- **Dry Cleaning Surcharge**
- **Income Tax Withholding**
- **Motor Vehicle Rental Surcharge**
- **Room Occupancy Tax**
- **Sales and Use Taxes**
- **Tourism Account Surcharge**
- **Unrelated Business Income Tax**

Registering for Other Tax Types

You do not need to complete Form REG-1 for the following tax types. To register for these taxes use the form listed:

- **Authority to Collect Use Tax** REG-7
- **International Fuel Tax Agreement (IFTA)** CT-IFTA-2
- **Motor Carrier Road Tax** REG-3MC

For more information on registering for other tax types visit the Department of Revenue Services (DRS) Web site at: **www.drs.state.ct.us** or call **1-800-382-9463** (toll free from within Connecticut) or **860-297-5962** (from anywhere).

Who Needs to Complete Form REG-1

Businesses must register with the Connecticut DRS if they:

- Have people working in Connecticut
- Withhold Connecticut income tax
- Provide taxable services in Connecticut
- Sell, rent, or lease goods in Connecticut (wholesale or retail)
- Serve meals or beverages in Connecticut
- Consume taxable goods or services in Connecticut
- Provide lodgings in Connecticut subject to the room occupancy tax
- Carry on a business as a corporation in Connecticut

- Distribute alcoholic beverages in Connecticut
- Distribute motor fuel used to propel motor vehicles on public highways or roads in Connecticut (you may also need form **REG-5MF**)
- Operate a place of amusement, entertainment, or recreation in Connecticut
- Operate a social, athletic, or sporting club in Connecticut
- Sell or distribute cigarettes or tobacco products in Connecticut (you may also need form **REG-2-CIG**)
- Operate a dry cleaner establishment in Connecticut

How to Register

- **On-line Registration**

This application may be filed on-line at DRS Web site:
www.drs.state.ct.us

- **Mail in Registration**

Complete this application and mail to DRS at:
Department of Revenue Services
PO Box 2937
Hartford CT 06104-2937

- **Walk-in Registration**

This application may be filed in person at any DRS office. DRS offices are located in:

BRIDGEPORT	HAMDEN	HARTFORD
10 Middle St. 203-579-6251	3074 Whitney Ave. 203-287-8243	25 Sigourney St. 860-297-5962
NORWICH	WATERBURY	
2 Cliff St. 860-889-2669	55 West Main St., Suite 100 203-805-6789	

Registration Fees

Sales and Use Taxes \$ 20.00

Room Occupancy Tax * \$ 20.00

Cigarette Dealer's License (over the counter sales) .. \$ 25.00

* No fee is required for Room Occupancy Tax if registered or registering for Sales and Use Taxes.

New Filing Methods for Certain Tax Forms

Once registered with DRS, certain tax forms may be filed by Internet or telephone using DRS **Fast-File** program. Look for this logo.



Other Connecticut Licensing Requirements

For information on other Connecticut licensing requirements visit: **www.ct-clc.com**

How to Get Help

Visit the DRS Web site: **www.drs.state.ct.us** and click on *New Business*.

Personal assistance is available by telephone or at any of the DRS office locations, Monday through Friday, 8:00 a.m. to 5:00 p.m. CONN-TAX, the DRS's telephone information line is available 24-hours a day, 7-days a week.

- **1-800-382-9463** (toll-free from within Connecticut) or
- **860-297-5962** (from anywhere).

TTY, TDD, and Text Telephone users only may transmit inquiries 24-hours a day by calling 860-297-4911.

Additional forms and publications are available 24-hours a day, 7-days a week:

- **Internet:** Visit the DRS Web site: **www.drs.state.ct.us**
- **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu; or
- **Telephone:** Call **1-800-382-9463** (toll-free from within Connecticut) and select **Option 2** from a touch-tone telephone, or **860-297-4753** (from anywhere).

Application Instructions

Complete all sections of this application unless the section instructions indicate otherwise. Answering "Yes" to any question in Sections 4 through 13 will register you for that tax.

EXCEPTIONS:

- Taxpayers with a valid Connecticut tax registration number, who wish to register for another tax – complete Sections 1, 2, 3, 14, 15, and the section for the specific tax type(s) you wish to register for.
- Household employers, who pay wages to housekeepers, nannies, health aides, care takers, etc. – complete Sections 1 through 4 and 15 only.

1. Reason for Filing Form REG-1

Please check the applicable box:

- ☐ Opening a new business
- ☐ Opening a new location
Enter your Connecticut Tax Registration Number: _____ - _____
- ☐ Registering for additional taxes
Enter your Connecticut Tax Registration Number: _____ - _____
- ☐ Reopening a closed business
Enter Connecticut Tax Registration Number of the closed business: _____ - _____
- ☐ Purchasing an ongoing business (Important: The buyer of an existing business may be responsible for tax liabilities of the previous owner. See **New Business** on the DRS Web site or contact DRS.)
Enter Connecticut Tax Registration Number of the previous owner: _____ - _____
- ☐ Operating a Passive Investment Company (PIC)
- ☐ Changing organization type
Enter your current Connecticut Tax Registration Number: _____ - _____
- ☐ Hiring household employees and intend to withhold Connecticut Income tax
- ☐ Other (explain) _____

2. Nature of Business Activity

Check the box(es) that best describe your business:

- ☐ Retailer ☐ Wholesaler ☐ Manufacturer ☐ Service Provider ☐ Other (explain): _____

Describe your major business activities: _____