



STATE OF DELAWARE  
DEPARTMENT OF FINANCE  
DIVISION OF REVENUE  
820 N. French Street  
Wilmington, Delaware 19801  
(302) 577-8778

COMBINED REGISTRATION APPLICATION  
FOR  
STATE OF DELAWARE  
BUSINESS LICENSE AND/OR  
WITHHOLDING AGENT

DO NOT WRITE OR STAPLE IN THIS AREA

THIS FORM MUST BE COMPLETED BY ALL PERSONS OR COMPANIES CONDUCTING BUSINESS ACTIVITIES IN DELAWARE

FAILURE TO COMPLETE ALL QUESTIONS MAY RESULT IN DENIAL OF A BUSINESS LICENSE

TEMPORARY	FOR OFFICE USE ONLY							
3-	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

PART A - TO BE COMPLETED BY ALL TAXPAYERS

1	Enter Employer Identification Number 1- <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> or Social Security Number 2- <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>									
2	Name					Mailing Address if Different				
3	Trade Name (If different from above)									
4	Primary Location Address									
	City					State		Country		
	Zip Code					City		Country		
6	If business is Seasonal, State Active Months					From: <input type="text"/> To: <input type="text"/>		Month		
7	Accounting Period (Check appropriate Box)					Enter Month and Day of Fiscal Year Ending		MO		DAY
	<input type="checkbox"/> Calendar Year <input type="checkbox"/> Fiscal Year - 12 Month Basis Ending									
8	If Incorporated Enter State Incorporated		9 Date Incorporated		MO		DAY		YEAR	
10	When did or when will you begin operating in Delaware					MO		DAY		YEAR
11	Type of Ownership (Check Appropriate box)									
	01 <input type="checkbox"/> Sole Proprietorship					08 <input type="checkbox"/> Fiduciary (Estate or Trust)				
	02 <input type="checkbox"/> Partnership					09 <input type="checkbox"/> Cooperative				
	03 <input type="checkbox"/> Non-Profit Corporation					10 <input type="checkbox"/> Other: Explain _____				
	04 <input type="checkbox"/> Corporation					11 <input type="checkbox"/> Holding/Investment Company				
	06 <input type="checkbox"/> Sub-Chapter S Corporation					12 <input type="checkbox"/> Professional Association				
	07 <input type="checkbox"/> Federal Government					18 <input type="checkbox"/> Employer - Domestic Employee(s)				
						20 <input type="checkbox"/> Bank				
						21 <input type="checkbox"/> Insurance Company				
						23 <input type="checkbox"/> Limited Liability Company				
						24 <input type="checkbox"/> Limited Liability Partnership				
						25 <input type="checkbox"/> Delaware State Government				
						26 <input type="checkbox"/> Delaware County Government				
						27 <input type="checkbox"/> Delaware Municipal Government				
						28 <input type="checkbox"/> Other State's Government Agency				
						30 <input type="checkbox"/> LLC - Partnership				
						31 <input type="checkbox"/> LLC - Corporation				
						32 <input type="checkbox"/> LLC - Non-Elect				
						33 <input type="checkbox"/> LLC - Non-Elect Individual				
						34 <input type="checkbox"/> QSSS				
						35 <input type="checkbox"/> Withholding Agent Only				
12	Sub Chapter S Corporations only - Do you have Shareholders that DO NOT reside in Delaware? <input type="checkbox"/> YES <input type="checkbox"/> NO									
13	Parent Company Name					14 Parent Employer Identification Number <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>				
15	Previous Business Name					16 Previous Identification Number EIN SSN (Circle One) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>				
17	Name of individual who may be contacted regarding tax matters.					Phone		E-mail Address		
						FAX				
18	Identify Owners, Partners, Corporate Officers, Registered Agent or Trustees:									
	Name: Last		First		Title		Social Security #			
19	Fully Describe Business Activity (MUST BE COMPLETED)									

PART B - TO BE COMPLETED BY ALL EMPLOYERS

Every employer making the payment of wages taxable to a resident or non-resident employee working in Delaware is required to withhold state income taxes. Employers may also withhold Delaware state income tax from residents of Delaware who do not work in Delaware.

The filing frequency for a withholding agent is determined by the amount of withholding paid during a "lookback" period. The lookback period is a twelve month period between July 1 and June 30 immediately preceding the calendar year for which the lookback period is determined. The Division of Revenue will determine the amount of tax reported during the lookback period and advise all withholding agents of their withholding filing method. **All withholding agents having no prior record of withholding will file on a monthly basis until the next "lookback period".**

Amount of Withholding During "Lookback" Period

\$3,600 or Less  
\$3,600.01 and Less Than \$20,000  
\$20,000.01 and Greater

Filing Method

Quarterly  
Monthly  
Eighth Monthly

1. Will you have employees that work in Delaware, or withhold DE state income tax from DE residents that do not work in DE? ☐ YES ☐ NO  
2. Do you need a copy of the Delaware State Withholding Tax Tables? ☐ YES ☐ NO

Sole proprietors and partners are responsible for filing and paying their own Delaware state taxes. This is done by remitting personal estimated taxes on a quarterly basis. To obtain Personal Estimated Tax Packages; call the Individual Master File Unit at (302) 577-8588.

**PLEASE NOTE: All employers are also required to register with the Delaware Department of Labor, Unemployment Insurance and report new hires to the Division of Child Support Enforcement.**

**PART C - TO BE COMPLETED BY TAXPAYERS APPLYING FOR A LICENSE**

**LICENSE APPLICATIONS WILL NOT BE PROCESSED WITHOUT LICENSE FEE**

**LICENSE #1 - NAME AND ADDRESS**

REV CODE 0101-01

1. Enter Federal Employer Identification Number

OR

Social Security Number

1-   -

2-    -   -

2. Name

3. Trade Name if Different from Above

4. Business Location Address

5. Mailing Address if Different

City State Zip Code

City State Zip Code

6. Describe your business activity

7. When did or when will you begin operating in Delaware?

8. For what calendar year are you applying? Calendar year ending 12/31/

[ ] Check if 65 years or older and  
whose total sales are less than \$5,000  
(25% of Annual Fee)

Proration Basis for Initial Licenses  
Multiply Annual Fee by Respective Month  
Percentage and Circle Month Started

Jan - 100%	Apr - 75%	Jul - 50%	Oct - 25%
Feb - 92%	May - 67%	Aug - 42%	Nov - 17%
Mar - 83%	Jun - 58%	Sep - 33%	Dec - 8%

**PLEASE READ PART C INSTRUCTIONS BEFORE COMPLETING COMPUTATION OF THE FEE.**

**COMPUTATION OF FEE** \$  Annual Fee X  # of units if Applicable = \$  Total License (annual fee X # of units) x  Prorated Percentage = \$  Total Fee

**LICENSE #2 - NAME AND ADDRESS**

1. Enter Federal Employer Identification Number

OR

Social Security Number

1-   -

2-    -   -

2. Name

3. Trade Name if Different from Above

4. Business Location Address

5. Mailing Address if Different

City State Zip Code

City State Zip Code

6. Describe your business activity

7. When did or when will you begin operating in Delaware?

8. For what calendar year are you applying? Calendar year ending 12/31/

[ ] Check if 65 years or older and  
whose total sales are less than \$5,000  
(25% of Annual Fee)

Proration Basis for Initial Licenses  
Multiply Annual Fee by Respective Month  
Percentage and Circle Month Started

Jan - 100%	Apr - 75%	Jul - 50%	Oct - 25%
Feb - 92%	May - 67%	Aug - 42%	Nov - 17%
Mar - 83%	Jun - 58%	Sep - 33%	Dec - 8%

**PLEASE READ PART C INSTRUCTIONS BEFORE COMPLETING COMPUTATION OF THE FEE.**

**COMPUTATION OF FEE** \$  Annual Fee X  # of units if Applicable = \$  Total License (annual fee X # of units) x  Prorated Percentage = \$  Total Fee

**9. AMOUNT DUE MUST BE REMITTED WITH THIS APPLICATION. (Total Fee from License # 1 and License # 2.)**

\$

SIGNATURE

TITLE

DATE

I declare under penalties as provided by law that the information on this application is true, correct and complete.

STATE OF DELAWARE

Mail This Copy With Remittance  
Payable To  
Delaware Division of Revenue  
P.O. Box 8995  
Wilmington, DE 19899-8995

INITIAL  
MONTHLY  
EMPLOYER'S REPORT OF  
DELAWARE TAX WITHHELD

DO NOT WRITE OR STAPLE IN THIS AREA 089 OR 090

Employer Identification Number

1

-

Social Security Number

2

-

-

BUSINESS NAME AND ADDRESS

MAILING ADDRESS IF DIFFERENT

FOR OFFICE USE ONLY

Suffix

PAYMENT DUE DATE 15 days after end of month

PAYMENT FOR PERIOD

FROM			TO		
Month	Day	Year	Month	Day	Year

1. AMOUNT WITHHELD AND DUE FOR PERIOD	\$
2. AMOUNT REMITTED	\$

X AUTHORIZED SIGNATURE (I DECLARE UNDER PENALTIES OF PERJURY THAT THIS IS A TRUE, CORRECT AND COMPLETE RETURN.)

DATE

TELEPHONE NUMBER

STATE OF DELAWARE

Mail This Copy With Remittance  
Payable To  
Delaware Division of Revenue  
P.O. Box 2340  
Wilmington, DE 19899-2340

INITIAL  
QUARTERLY  
GROSS RECEIPTS  
TAX RETURN

DO NOT WRITE OR STAPLE IN THIS AREA 028

Employer Identification Number

1

-

Social Security Number

2

-

-

BUSINESS NAME AND ADDRESS

MAILING ADDRESS IF DIFFERENT

FOR OFFICE USE ONLY

S

B

S

B

FILING PERIOD

BUSINESS DESCRIPTION

PAYMENT FOR QUARTER ENDING

PAYMENT DUE DATE

Last day of first month  
following the end of quarter

GROSS RECEIPTS

1. TOTAL GROSS RECEIPTS	\$	
2. LESS EXCLUSION	\$	
3. TAXABLE AMOUNT	\$	
4. GROSS RECEIPTS TAX, LINE 3 X	TAX RATE	= \$
5. APPROVED TAX CREDITS	\$	
6. BALANCE DUE. SUBTRACT LINE 5 FROM LINE 4	\$	

X AUTHORIZED SIGNATURE (I DECLARE UNDER PENALTIES OF PERJURY THAT THIS IS A TRUE, CORRECT AND COMPLETE RETURN.)

DATE

TELEPHONE NUMBER

**SPECIAL REQUIREMENTS FOR CONTRACTORS**

ALL RESIDENT AND NON-RESIDENT CONTRACTORS must complete the following check list and attach all required documentation and this form to their Combined Registration Application. Please see the instructions on the back of this form. You should also get a copy Technical Information Memorandum TIM 93-5 for contractors. If you did not receive the required forms or if you have questions, contact the Division of Revenue at (302) 577-8205.

**RESIDENT CONTRACTORS** ☐

Check Off

1. DEPARTMENT OF LABOR FORM UC-1 (Must be completed and attached even if you do not have employees). ☐
2. INDUSTRIAL ACCIDENT BOARD FORM (Must be completed and attached even if you do not have employees). ☐
3. Will you subcontract? YES ☐ NO ☐ If yes, complete and attach Division of Revenue Form 5060, Statement of Contractors Awarded by General Contractors and Subcontractors. *The civil penalty for failure or refusal to comply with this section is a fine of up to \$10,000 for each occurrence.*
4. Are you applying for a business license for bidding purposes only? YES ☐ NO ☐
5. Complete Part C of the Combined Registration Application and attach your check for the license fee. ☐  
The license fee is not required if the application is being submitted for bidding purposes only.

**NON-RESIDENT CONTRACTORS** ☐

1. DEPARTMENT OF LABOR FORM UC-1 (Must be completed and attached even if you do not have employees). ☐
2. INDUSTRIAL ACCIDENT BOARD FORM (Must be completed and attached even if you do not have employees). ☐
3. Will you subcontract? YES ☐ NO ☐ If yes, complete and attach Division of Revenue Form 5060, Statement of Contractors Awarded by General Contractors and Subcontractors. *The civil penalty for failure or refusal to comply with this section is a fine of up to \$10,000 for each occurrence.*
4. Are you applying for a business license for bidding purposes only? YES ☐ NO ☐
5. Non-resident contractors must supply a bond equal to 6% of the contract(s) totaling \$20,000 or more with this application. If you don't have a bonding requirement at this time, check the box on this line and skip item number 6. ☐  
A bond is required at the time when the total of all contracts exceeds \$20,000.

6.	Name & Address of person(s) with whom you have this contract(s)	Contract Period	Contract Amount \$

Total Contracts \$ \_\_\_\_\_ x .06 = \$ \_\_\_\_\_ (Amount of Bond)

Type of Bond: ☐ Cash (Attach Form 1125-C) ☐ Surety (Attach Form 1125)

Name of Bonding Company \_\_\_\_\_ Bond Number \_\_\_\_\_ Value \$ \_\_\_\_\_

Letter of Credit ☐ Bank Name \_\_\_\_\_ (Requires Director of Revenue's approval.)

7. Complete Part C of the Combined Registration Application and attach your check for the license fee. ☐  
The license fee is not required if the application is being submitted for bidding purposes only.

I declare under penalties as provided by law that this application has been examined by me and to the best of my knowledge and belief is a true, correct and complete statement.

Signature

Title

Date