KENTUCKY TAX REGISTRATION APPLICATION

For faster service, apply online at <u>http://onestop.ky.gov</u>

- Incomplete or illegible applications will delay processing and will be returned.
- See instructions for questions regarding completion of the application.
- Need Help? Call (502) 564-3306 or

Email <u>DOR.WEBResponseRegistration@ky.gov</u>

		FOR	OFFICE US	SE ONLY		
□ WH	SUTRTFCMRS	TELUTL	CU	CT CID	□ CP □ LL	□ NRWH
CBI #						
FEIN						
CRIS #						
RCS Flag			N.	AICS		
Coded/Da	ate Coded		Di	ata Entry/Dat	a Entered	

TIN	To update information for your existing account(s) or report opening a new location of your current business,
	To update information for your existing account(s) or report opening a new location of your current business, use Form 10A104, Update or Cancellation of Kentucky Tax Account(s).

REASON FOR COMPLETING THIS APPLICATION

1. Effective Date

SECTION A

- □ Opened new business/Began activity in Kentucky
- □ Resumption of business
- □ Hired employees working outside KY who have a KY residence
- □ Applying for other accounts/Began a new taxable activity
- □ Bidding for state government contract (State Vendor or Affiliates)
- D Purchased an existing business (See instructions)
- □ Business structure change or conversion (Specify *previous type*; *See instructions*)

□ Change of Federal Identification Number (FEIN), Kentucky Secretary of State Organization Number, or Commonwealth Business Identifier (CBI)

□ Other (Specify) _

Legal Rusiness Name

- 2. A. Did you receive correspondence from the Division of Registration and Data Integrity requesting registration of this business?
 - B. If "Yes", enter the File Number located at the top of the letter you received.

File Number

SECTION B

Λ

BUSINESS / RESPONSIBLE PARTY / CONTACT INFORMATION

(Must Be Completed)

(Must Be Completed)

	20ga 24011000 Hallo		
5.	Doing Business As (DBA) Name (See ins	tructions)	
6.	Federal Employer Identification Number (Required, complete prior to submitting)		
7.	Kentucky Commonwealth Business Ider (if already assigned)	tifier	
8.	Secretary of State Information (if application	ble)	
к	entucky Secretary of State Organization Number		
D	ate of Incorporation/Organization	State of Incorporation/Organization If you are an Out-of-State Entity, Date of Qualification with the Kentucky Secretary of State's Office	of
	//	//	

3. Previous Account Numbers (If applicable)

Kentucky Employer's Withholding Tax	
Kentucky Sales and Use Tax	
Kentucky Telecommunications Tax	
Kentucky Utilities Gross Receipts License Tax	
Kentucky Consumer's Use Tax	
Kentucky Corporation Income Tax and/or Limited Liability Entity Tax	
Kentucky Coal Severance & Processing Tax	
Kentucky Pass-Through Non-Resident Withholding	
Federal ID Number (FEIN)	
Kentucky Secretary of State Organization Number	
Commonwealth Business Identifier (CBI)	

10A100(P)(08-16)

9. Primary Business Location

Street Address (DO NOT List a l	PO Box)		Calendar Year:	Year Ending December 31st
			D Fiscal Year:	Year Ending/ (<i>mm/dd</i>)
			□ 52/53 Week Calendar Year:	December (Day of week year ends)
City	State	Zip Code	□ 52/53 Week Fiscal Year:	(Month & day of week year ends)
Telephone Number	County (if in	Kentucky)	12. Accounting Method	
() –			🗆 Cash 🛛 Accrual	

11. Accounting Period

□ Home Based □ Web Based □ Office/Store Based □ Transient

13. Business Structure

- Profit Limited Liability Company (LLC)
- Non-Profit Limited Liability Company (LLC)
- Professional Limited Liability Company (PLLC)
- Series of a Limited Liability Company
- Profit Corporation
- Non-Profit CorporationProfessional Service
- Corporation (PSC)
- Cooperative Corporation
- Limited Cooperative Association

- Association
 Statutory Trust
- □ Series of a Statutory Trust
- Business Trust
- ☐ Trust (Non-statutory)
- □ Limited Partnership (LP)
- Limited Liability Partnership (LLP)
 Limited Liability Limited Partnership
- (LLLP)
- Series of a Partnership

- General Partnership
 Joint Venture
- □ Estate
- □ Government
- Unincorporated Non-profit Association
- Sole Proprietorship
- □ Home Care Service Recipient (HCSR)
- Qualified Joint Venture
 (Married Couple)

□ Protected Cell Company (PCC)

- Cell of a Protected Cell Company
- □ Other (Specify)

(Sole Proprietorships, HCSRs, Qualified Joint Ventures, Estates, Governments, and Unincorporated Non-Profits SKIP question 14)

□ Partnership

14. How Will You be Taxed for Federal Purposes?

- □ Corporation
- □ S-Corporation
- □ Cooperative
- □ Trust

□ Single Member Disregarded Entity

Check below how the Member will be taxed federally

- □ Individual Sole Proprietorship
- General Partnership/Joint Venture
- □ Estate
- □ Trust (Non-statutory)/Business Trust
- □ Other (Specify how the Member is federally taxed)

15–16. OWNERSHIP DISCLOSURE-RESPONSIBLE PARTIES (REQUIRED FOR ALL BUSINESS STRUCTURES)

See instructions regarding required responsible parties for your business structure

Full Legal Name (First Middle Last)			Full Legal Name (First Middle Last)			
Social Security Number (REQUIRED) FEIN (if Responsible Party is another business)			Social Security Number (REQUIRED)	ial Security Number (REQUIRED) FEIN (if Responsible Party is another business)		
Driver's License Number (if applicable) Driver's License State of Issuance			Driver's License Number (if applicable)	Driver's License State of Issuance		
Business Title Effective Date of Title			Business Title	Effective Date of Title		
Residence Address			Residence Address			
City	State	Zip Code	City	State	Zip Code	
Telephone Number County (if in Kentucky) () -		Telephone Number () –	County (if in Kentucky)			

17. Person to contact about this application:

Name (First Middle Last)	Title	Daytime Telephone	Extension				
		() –					
E maile (By augulying your a mail address you grant the Dagar	E mail / Pulaurahing your a mail address you great the Department of Department of paramising to contest you via a mail						

E-mail: (By supplying your e-mail address you grant the Department of Revenue permission to contact you via e-mail.)

SECTION C

TELL US ABOUT YOUR BUSINESS OR ORGANIZATION

(Must Be Completed)

18. Describe the nature of your business activity in Kentucky, including products sold.

	The following questions will determine your need for an Employer's Withholding Tax Account.	Vaa	No
19.	Do you have or will you hire employees to work in Kentucky within the next 6 months?	Yes □	No □
	An employee is anyone to whom you pay wages, including part-time help and family members. Kentucky corporate officers receiving compensation other than dividends are also considered employees.		
20.	Do you wish to voluntarily withhold on Kentucky residents who work outside Kentucky?		
21.	Do you wish to voluntarily withhold on pension and retirement payments?		
22.	Will your business be registered to make charitable or other lawful gaming payouts in Kentucky and be required to withhold federal tax from those payouts?		
	If you answered "Yes" to any of questions 19 through 22, you must complete SECTION D.		

	The following questions will determine your need for a Sales and Use Tax Account, the schedules you may need to file, and/or your need for a Transient Room Tax Account, Motor Vehicle Tire Fee Account, Commercial Mobile Radio Service (CMRS) Prepaid Service Charge Account,		
	Utility Gross Receipts License Tax Account, and/or Telecommunications Tax Account.		
	les and Use Tax Account Will you make retail and/or wholesale sales of tangible or digital property in Kentucky? TR Examples: prepared food, internet sales, downloaded music and books (<i>see instructions for more</i>).	Yes □	No □
24.	Will you install replacement parts for the repair or recondition of tangible property? Will Schule 		
25.	Will you produce, fabricate, process, print or imprint tangible property? Examples: sign making, window tinting, embroidery, screen printing, engraving (<i>see instructions for more</i>) .		
26.	Will you rent or lease tangible or digital property to others, including related companies?		
27.	Will you charge taxable admissions?		
28.	Are you a manufacturer's agent soliciting orders for a nonresident seller not registered in Kentucky?		
29.	Are you a manufacturing fee processor or a contract miner operating in Kentucky?		
30.	Are you bidding on a contract with Kentucky state government?		
31.	Are you an affiliate of a company who has been awarded a Kentucky state government contract?		
<u>Sa</u>	les and UseTax Account Schedules		
32.	Will you receive receipts from the breeding of a stallion to a mare in Kentucky?		
33.	Will you make sales of aviation jet fuel?		
34.	Will you make sales of motor vehicles to residents of Arizona, California, Florida, Indiana, Massachusetts, Michigan, South Carolina, or Washington?		
	CONTINUED ON I	VEXT P	AGE

Transient Room Tax Account	Yes	No			
35. Will you rent temporary lodging to others? (See instructions for definition of "temporary.")					
Motor Vehicle Tire Fee Account					
36. Will you sell new tires for motor vehicles?					
Commercial Mobile Radio Service (CMRS) Prepaid Service Charge Account					
37. Will you sell cellular phones with preloaded minutes, prepaid cellular phone cards, or recharge cellular with minutes?	phones and cards				
Utility Gross Receipts License Tax Account and/or Telecommunications Tax Account					
38. Were you approved for an Energy Direct Pay Authorization with a Utility Gross Receipts License Tax Exer (Attach a copy of your official UGRLT Exemption Authorization.)	•				
39. Will you sell any of the following?					
Yes No Yes No I I A. Water utilities I I E. Communications services					
□ □ B. Natural, artifical, or mixed gas utilities □ □ F. Multichannel video program □ □ C. Electricity *(see instructions)	ming services				
Image: Description of the section o	ervices				
If you answered "Yes" to any of questions 23 through 39 E, you must compl	ete SECTION E.				
If you answered "Yes" to any of questions 38 through 39 F, you must compl	ete SECTION F.				
If you answered "Yes" to any of questions 39 E through 39 G, you must comp	lete SECTION G.				

	The following question will determine your need for a Consumer's Use Tax Account.		
	Skip question 40 if you must complete Section E.		
40.	Will you make purchases from out-of-state vendors and not pay Kentucky Sales or UseTax to the seller on those purchases? If you are a PROFESSIONAL SERVICE business or if your business will make a one-time purchase only, please see instructions for important additional details.	Yes □	No □
	If you answered "Yes" to question 40, you must complete SECTION H.		







		The following questions will determine your need for a Kentucky Nonresident Income Tax Withholding on Distributive Share Income Tax Account.		
48.	ls t	he business considered a pass-through entity as defined in KRS 141.010(26)?	Yes □	No □
		If you answered "Yes" to question 48, you must answer questions 49 A and 49 B.		
49.	Doe	es your pass-through entity have nonresident:	Yes	No
	A.	Individual partner(s), shareholder(s), or member(s) receiving Kentucky distributive share income from your pass-through entity?		
		"Individual" includes estates and trusts.		
	В.	Corporate partner(s) or member(s) receiving Kentucky distributive share income from your pass-through entity?		
		If you answered "Yes" to questions 49 A and/or 49 B, you must complete SECTION J.		
		CONTINUE		

	The following questions will determine your need for a				
	Coal Severance/Processing Tax Account and/or a Coal Seller Purchaser Certificate ID#.				
		Yes	No		
50.	Will you mine coal you own or possess the mineral rights to?				
51.	Will you purchase coal for the purpose of processing and resale, or do you process refuse coal?				
	Processing means cleaning, breaking, sizing, dust allaying, treating to prevent freezing, or loading or unloading for any purpose.				
52.	Will you purchase and sell coal as a coal broker?				
	If you answered "Yes" to any of questions 50 through 52, you must complete SECTION K and SECTION E.				

vou answarad "Vas	s" to any of questions 50 throug	ah 52 you must complete	SECTION K and SECTION E
you answered les	s to any of questions so throug	gn 52, you must complete	

S	Ξ	СТ	Π	0	Ν	D	

EMPLOYER'S WITHHOLDING TAX ACCOUNT

lust be completed if	you answered "Yes'	' to any of questions	s 19 through 22.
----------------------	--------------------	-----------------------	------------------

53.	A. Has a Kentucky Employ	ver's Withholding Tax Account already been	assigned	to this business?		🗆 Ye	es 🗆 No
	B. If "Yes", list the Employe	er's Withholding Tax Account Number					
54.	Number of Kentucky employ	ees	58.	Employer's Withholding Tax re	eturns should be	e mailed to:	
55.	Date wages/pensions first pa	aid or will be paid (REQUIRED)		Use the same address as	your location ac	dress	
				□ Use the same address as			Tax Account
	//		c/o c	or Attn.			
56.	Estimated total annual tax w	ithheld in Kentucky:	Addı	ress			
	□ \$0.00-\$399.99	□ \$2,000.00-\$49,999.99					
	□ \$400.00-\$1,999.99	□ \$50,000.00 or more	City		State	Zip Code	
			Maili	ng Telephone Number	County (if in Ker	ntucky)	

57. A. Is the withholding for your employees reported by a Common Paymaster or a Common Pay Agent?

Most payroll processors do NOT operate as Common Paymasters/Pay Agents. If using a payroll processor, check with them to determine if you should answer yes to the question above.

)

If "Yes", attach a separate sheet listing which you use, Common Paymaster or Common Pay Agent, and provide their Business Name, FEIN, and В. Kentucky Employer's Withholding Tax Account Number.

(

10A100	(P)	(08-16)	
--------	-----	---------	--

	TRANSIENT RC MOTOR VEHICLE T COMMERCIAL MOBILE RADIO SERVICE (CI	ISE TAX ACCOUNT DOM TAX ACCOUNT TIRE FEE ACCOUNT MRS) PREPAID SERVICE CHARGE ACCOUNT	
		estions 23 through 39 E or any of questions 50 through	ו 52.
59.	A. Has a Kentucky Sales and Use Tax Account already been assigned toB. If "Yes", list the Sales and Use Tax Account Number	o this business?	□Yes □No
60.	Date sales began or will begin (REQUIRED)	 63. Sales and Use Tax returns should be mailed to: □ Use the same address as your location address □ Use the same address as 	Tax Account
61.	Estimated gross monthly sales tax collected in Kentucky:	c/o or Attn.	
	□ \$0.00-\$1,199.99 □ \$1,200.00 or more	Address	
62.	 Does this business have additional locations in Kentucky other than the Primary Business Location? Yes No 		
	B. If "Yes", attach a listing of all additional Kentucky locations. For	City State Zip Co	de
	each location, the attachment should include: doing business as (DBA) name, physical location address, phone number, date	Mailing Telephone Number County (if in Kentucky)	
	location was opened, and a description of the location's business activity.		
		Once the account for Utility Gross Receipts Licens use the website below to set up account for e-file.	
	()	http://revenue.ky.gov/business/utilschool.htm	
		ATIONS TAX ACCOUNT fes" to any of questions 39 E through 39 G.	
67.	A. Has a Kentucky Telecommunications Tax Account already been assigB. If "Yes", list the Telecommunications Tax Account Number	ined to this business?	□ Yes □ No
68.	Does your organization have tangible personal property located within the	Commonwealth of Kentucky?	🗆 Yes 🗆 No
69.		Once the account for Telecommunications Tax is as website below to set up account for e-file.	ssigned, use the
70.	//	http://revenue.ky.gov/business/Telecom.htm	
	()		

10/	A100	(P)(08-16)									Page 7
	SEC	TION H CONSUMER'S Must be completed if you				40.					
71.	A.	Has a Consumer's Use Tax Account already been assigned to this bu	usiness?							Yes	🗆 No
	В.	If "Yes", list the Consumer's Use Tax Account Number									
72.		e purchases began or will begin (REQUIRED)		Use the s	<i>Use Tax</i> retur ame address	s as you	r location ad	ddress		T A	
		//	C/o or		ame address	s as					ccount
			Addre								
			Addre	55							
			City				State	Ziŗ	p Code		
			Mailin (g Telephone I)	Number -		County (if in	Kentuck	(y)		
74.		TION I CORPORATION INCOME AND/OR LI Must be completed if you answered Has a Corporation Income and/or Limited Liability Entity Tax Account If "Yes", list the Corporation Income or Limited Liability Entity Tax Acc	d "Yes" t at already	to any of c	uestions 4 ⁻	1 throu	gh 47.			Yes	□ No
75.	A.	Is this entity treated federally as a division of a parent company and not separately taxed as its own entity? Yes No	79.		<i>ion Income a</i> mailed to:	nd/or Lii	mited Liabil	ity Enti	ty Tax o	corresp	ondence
	В.	If "Yes", select the division type below:	Use the same address as your location address								
		 Qualified Subchapter S-corporation Subsidiary (QSUB) Qualified Real Estate Investment Trust Subsidiary (QRS) 	c/o o	Use th	e same addr	ress as ₋				Та	x Account
76.	solio	n out-of-state entity, is your Kentucky activity limited to the mere citation of the sale of tangible personal property and exempt from poration Income tax due to Public Law 86-272?	Addre	ess							
77.		n out-of-state entity, date activity or receipt of pass through income an or will begin in Kentucky	City				State		ip Code		
		//	Mailir (ng Telephone)	Number –		County (if ir	n Kentuc	ky)		
78.	A.	Is your entity exempt from Corporation Income Tax and/or Limited Lia	ability Ent	tity Tax und	ler Kentucky	law?				Yes	🗆 No
	В.	If "Yes", see Exemption Table 1 in the instructions to provide the code	le for you	ır Exemptio	on Type						
	C.	If Political Organization selected above, are you required to file fede	eral Form	1120-POL	_?					Yes	🗆 No

SECTION J KEN	INCOM	TAX WITHHOLDING ON DISTRIBUTIVE SHARE
	Must be completed if you answ	wered "Yes" to question 49 A and/or 49 B.
A. Has a Kentucky Nonresider	nt Income Tax Withholding on Distributi	ive Share Income Tax Account already been assigned to this business?
B. If "Yes", list the Kentucky Net	onresident Income Tax Withholding on	Distributive Share Income Tax Account Number
Date first nonresident corpora partner, member, or sharehol		83. <i>Nonresident Distributive Share Withholding Tax</i> correspondence should mailed to:
//	_	 Use the same address as your location address Use the same address as Tax Account
	entucky Nonresident Income Tax Share Income Tax under Kentucky	c/o or Attn.
B. If "Yes", see Exemption Tab code for your Exemption Typ	le 2 in the instructions to provide the be.	Address
		City State Zip Code
		Mailing Telephone Number County (if in Kentucky)
 A. Has a Coal Severance Tax B. If "Yes", list the Coal Severa 	Account and/or a Coal Seller/Purchase	answered "Yes" to any of questions 50 through 52. er Certificate ID # already been assigned to this business?
	Purchaser Certificate ID Number	
 Date mining/processing or co or will begin (REQUIRED) 		 86. Coal Severance & Processing Tax returns should be mailed to: Use the same address as your location address Use the same address as Tax Account
//	_	c/o or Attn. Address
		City State Zip Code
		Mailing Telephone Number County (if in Kentucky) () -
	IMPORTANT: THIS APPLIC	ATION MUST BE SIGNED BELOW:
ne statements contained in this ap idersigned who is duly authorized to		edules are hereby certified to be correct to the best knowledge and belief o
gned:		Signed:
none Number:		Phone Number:

_	-:.	11	-	-

____ Date:___/___/(mm/dd/yyyy)

Title: ____

For assistance in completing the application, please call the **Division of Registration** at **(502) 564–3306**, Monday through Friday between the hours of 8:00 a.m. and 5:00 p.m., Eastern Time, or you may use the Telecommunications Device for the Deaf at (502) 564-3058.

SEND completed application to:	KENTUCKY DEPARTMENT OF REVENUE			
	DIVISIO	ON OF REGISTRATION		
	P.O. BC	X 299, STATION 20		
	FRANK	FORT, KENTUCKY 40602–0299		
	FAX:	502–227–0772		

E-MAIL: DOR.WEBResponseRegistration@ky.gov

If you would like to register for Electronic Funds Transfer (EFT), visit the Kentucky Department of Revenue website at http://revenue.ky.gov.

This form does not include registration with the Secretary of State, Unemployment Insurance, or Workers' Compensation Insurance. For assistance, please contact those offices at the numbers below.

Secretary of State	(502) 564–3490	Unemployment Insurance (502) 564-2272	Workers' Compensation	(502) 564–5550
IRS—FEIN	(800) 829–4933			

For assistance with other questions about starting a business in Kentucky, including special licensing and permitting requirements, business structure registration, employer responsibilities, and business development resources, call the Business Information Clearinghouse at 1–800–626–2250 or visit the Kentucky Business One Stop website at <u>http://onestop.ky.gov</u>.

FOR OFFICE USE ONLY			
CRIS#		CBI#	
WH#	SU#		TR#
TF#	CMRS#		TEL#
UTL#	CU#		CP/LL#
NRWH#	CT#		CID#



The Kentucky Department of Revenue does not discriminate on the basis of race, color, national origin, sex, age, religion, disability, sexual orientation, gender identity, veteran status, genetic information or ancestry in employment or the provision of services.