

KENTUCKY TAX REGISTRATION APPLICATION

Commonwealth of Kentucky
DEPARTMENT OF REVENUE

Need Help? Call (502) 564-3306 or visit www.revenue.ky.gov

- **Incomplete or illegible applications will delay processing and will be returned.**
- **Print or type the application using blue or black ink only.**
- **Please see instructions for questions regarding completion of the application.**

MAIL or FAX completed application to: **KENTUCKY DEPARTMENT OF REVENUE**
P. O. BOX 299, STATION 20
FRANKFORT, KENTUCKY 40602-0299
FAX: (502) 227-0772

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SECTION A REASON FOR COMPLETING THIS APPLICATION (Must Be Completed)

- Effective Date** ___/___/___
 - Opened new business
 - Resumption of business
 - Opened new location of current business (*See Instructions*)
 - Applying for additional tax accounts
 - Hired employees working in Kentucky
 - Hired employees working out-of-state with a KY residence
 - Updating information (*See Instructions*)
 - State Government Vendor and/or Affiliates
 - Other (*Specify*) _____

Change in Ownership

 - Ownership change—Previous type _____
 - Purchased an existing business (*See Instructions*)
- Previous Owner's Account Numbers (If Applicable):**
 - Kentucky Withholding Tax _____
 - Kentucky Corporation Income Tax _____
 - Kentucky Limited Liability Entity Tax _____
 - Kentucky Sales and Use Tax _____
 - Kentucky Coal Severance Tax _____
 - Federal ID Number (FEIN) _____
- Your Current Account Numbers (If Applicable)**
 - Kentucky Withholding Tax _____
 - Kentucky Corporation Income Tax _____
 - Kentucky Limited Liability Entity Tax _____
 - Kentucky Sales and Use Tax _____
 - Kentucky Coal Severance Tax _____
 - Federal ID Number (FEIN) _____

SECTION B BUSINESS / RESPONSIBLE PARTY / CONTACT INFORMATION (Must Be Completed)

- Legal Business Name** _____
- Doing Business As (See Instructions)** _____
- Federal Employer Identification Number (FEIN)** -
- Business Location—Street Address (DO NOT List a P.O. Box as a Location Address)** _____
 City _____ State _____ Zip Code _____
- County (if in Kentucky)** _____
- Location Telephone** (____) _____ - _____
- A. Describe the nature of your business activity in Kentucky, including any services provided.** _____
- B. Describe the nature of your business activity outside Kentucky, including any services provided.** _____
- C. If you make sales in Kentucky, list the products sold.** _____
- Accounting Period** Calendar Year (year ending December 31st) Fiscal Year (year ending ___/___ (mm/dd))
- Ownership Type**
 - Sole Proprietorship
 - General Partnership
 - Corporation
 - S corporation
 - Government
 - Association
 - Homeowner's Association
 - Joint Venture
 - Trust
 - Non-Profit (*See Instructions*)
 - Real Estate Investment Trust
 - Estate
 - Limited Partnership
 - Limited Liability Partnership (LLP or LLLP)
 - Limited Liability Company (LLC)
 - Other (*See Instructions*) _____
- If "LIMITED LIABILITY COMPANY" is Checked Above, How Will You be Taxed for Federal Purposes?**
 - A. Partnership
 - B. Corporation
 - C. S corporation
 - Single Member-Disregarded Entity, member taxed as:**
 - D. Individual
 - E. Other (*Specify*) _____

14-17. OWNERSHIP DISCLOSURE—RESPONSIBLE PARTIES (REQUIRED FOR ALL OWNERSHIP TYPES)

Name (Last, First, MI)	Business Title	Residential Address, City, State, Zip Code	Social Security Number (REQUIRED)

- Contact's Name** _____
- Contact's Title** _____
- Contact's E-Mail Address** _____
 (*By supplying your e-mail address you grant the Department of Revenue permission to contact you via the Internet.*)
- Daytime Telephone** (____) _____ - _____ **Extension** _____ **Fax** (____) _____ - _____

YOU MUST ANSWER ALL QUESTIONS IN SECTION C.

SECTION C TELL US ABOUT YOUR BUSINESS OR ORGANIZATION (Must Be Completed)

- 22. A. Do you have or will you hire employees to work in Kentucky within the next 6 months?
B. Will you employ Kentucky residents, who work outside Kentucky, on which you wish to voluntarily withhold?
23. If your business is a corporation or limited liability company choosing taxation as a corporation for Federal purposes, will the Kentucky officers receive compensation other than dividends?

If you answered "YES" to EITHER question 22 or 23, you must complete SECTION D.

- 24. Will you make retail and/or wholesale sales in Kentucky?
25. Will you repair, install replacement parts, produce, fabricate, process, print or imprint tangible personal property?
26. Will you rent/lease tangible personal property to others, including related companies?
27. Will you charge taxable admissions?
28. Will you rent temporary lodging to others?
29. Will you sell for or are you a manufacturer's agent soliciting orders for a nonresident seller not registered in Kentucky?
30. Will you receive receipts from the breeding of a stallion to a mare in Kentucky?
31. Will you make sales of motor vehicles to residents of AZ, CA, FL, IN, MA, MI, SC, or WA?
32. Will you sell any of the following?

- Yes No
A. Coal or other minerals
B. Water utilities
C. Natural, artificial, or mixed gas
D. Electricity
E. Communication services
F. Sewer services
G. Cable services
H. Satellite broadcast services

If you answered "YES" to ANY of questions 24 through 32 (except 32 G or H), you must complete SECTION E and you may SKIP questions 33-34.

- 33. Are you a construction company/contractor that will bring into this state construction materials or supplies on which no Kentucky sales tax or equivalent has been paid?
34. Will you make purchases from out-of-state vendors and not pay Kentucky sales or use tax to the seller on those purchases? (IF YOU ARE A PROFESSIONAL SERVICE BUSINESS, PLEASE SEE INSTRUCTIONS FOR IMPORTANT ADDITIONAL DETAILS)

If you answered "YES" to EITHER question 33 or 34, you must complete SECTION F.

- 35. Is your business/organization a corporation, s corporation, limited partnership (LP), limited liability partnership (LLP or LLLP), limited liability company (LLC), professional limited liability company (PLLC), association, homeowners' association, real estate investment trust (REIT), regulated investment company (RIC), real estate mortgage investment conduit (REMIC), or similar entity created with limited liability for the partners, members or shareholders?

If you answered "YES" to question 35, you MUST answer questions 36-43. Sole Proprietorships, General Partnerships, and nonprofit organizations with 501(C)(3) status with the IRS may SKIP questions 36-43.

- 36. Is your corporation incorporated or limited liability entity organized under the laws of Kentucky with our Secretary of State's Office?
37. Will your corporation/limited liability entity have its commercial domicile in Kentucky?
38. Will your corporation/limited liability entity own/lease any real or tangible personal property located in Kentucky?
39. Will your corporation/limited liability entity have one or more individuals performing services in Kentucky?
40. Will your corporation/limited liability entity maintain an interest in a pass-through entity doing business in Kentucky?
41. Will your corporation/limited liability entity derive income from or attributable to sources within Kentucky, including income derived directly/indirectly from a trust/single member limited liability company doing business in Kentucky?
42. Will your corporation/limited liability entity direct activities at Kentucky customers for the purpose of selling them goods or services?
43. Will your corporation/limited liability entity own/lease any intangible property or receive payments from a related member as defined in KRS 141.205(1)(g) or an unrelated party for the use of intangible property in Kentucky such as royalties, franchise agreements, patents, trademarks, etc.?

If you answered "YES" to ANY of questions 36 through 43, you must complete SECTION G. You qualify for a corporation income tax and/or a limited liability entity tax account. Please see Instructions for further explanation.

- 44. Will you mine coal that you own or possess the mineral rights to, either by deed, lease, consent, etc.?
45. A. Will you purchase coal for the purpose of processing and resale?
B. Will you process refuse coal?
(Processing means cleaning, breaking, sizing, dust allaying, treating to prevent freezing, or loading or unloading for any purpose.)

If you answered "YES" to EITHER question 44 or 45, you must complete SECTION E and SECTION H.

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SECTION D

EMPLOYER'S WITHHOLDING TAX ACCOUNT

Must be completed if you answered "YES" to EITHER question 22 or 23.

46. Number of Kentucky employees _____
47. Date wages first paid or will be paid (REQUIRED)
 ___ / ___ / ___ (mm/dd/yyyy)
48. Estimated annual withholding in Kentucky:
 \$0.00-\$399.99
 \$400.00-\$1,999.99
 \$2,000.00-\$49,999.99
 \$50,000.00 or more
49. Employer's Withholding Tax returns should be mailed to:
 Use the same address as listed on Page 1, Section B, Item 7
 c/o or Attn. _____
 Address _____

 City, State, Zip Code _____
50. County _____
51. Mailing Telephone Number (____) _____ - _____

SECTION E

SALES AND USE TAX ACCOUNT

Must be completed if you answered "YES" to ANY of the questions 24 through 32 (except 32G or 32H).

52. Date sales began or will begin (REQUIRED)
 ___ / ___ / ___ (mm/dd/yyyy)
53. Accounting Method: Cash Accrual
54. Do you rent temporary lodging to others? (See Instructions)
 Yes No
55. Do you sell new tires for motor vehicles? (See Instructions)
 Yes No
56. Estimated gross monthly sales tax in Kentucky:
 \$0.00-\$1,199.99
 \$1,200.00 or more
57. Sales and Use Tax returns should be mailed to:
 Use the same address as listed on Page 1, Section B, Item 7
 c/o or Attn. _____
 Address _____

 City, State, Zip Code _____
58. County _____
59. Mailing Telephone Number (____) _____ - _____

SECTION F

CONSUMER'S USE TAX ACCOUNT

Must be completed if you answered "YES" to EITHER question 33 or 34.

60. Date purchases began or will begin (REQUIRED)
 ___ / ___ / ___ (mm/dd/yyyy)
- * If you make a one-time purchase only, see the Instructions
61. Consumer's Use Tax returns should be mailed to:
 Use the same address as listed on Page 1, Section B, Item 7
 c/o or Attn. _____
 Address _____

 City, State, Zip Code _____
62. County _____
63. Mailing Telephone Number (____) _____ - _____

SECTION G

CORPORATION INCOME AND/OR LIMITED LIABILITY ENTITY TAX ACCOUNT

Must be completed if you answered "YES" to ANY of the questions 36 through 43.

64. Date of incorporation or organization
 ___ / ___ / ___ (mm/dd/yyyy)
65. State of incorporation or organization

66. Date of qualification in Kentucky
 ___ / ___ / ___ (mm/dd/yyyy)
67. Corporation Income and/or Limited Liability Entity Tax returns should be mailed to:
 Use the same address as listed on Page 1, Section B, Item 7
 c/o or Attn. _____
 Address _____

 City, State, Zip Code _____
68. County _____
69. Mailing Telephone Number (____) _____ - _____

SECTION H

COAL SEVERANCE & PROCESSING TAX ACCOUNT
Must be completed if you answered "YES" to EITHER question 44 or 45.

70. Date mining or processing operations began or will begin
____/____/____ (mm/dd/yyyy)

72. County _____

73. Mailing Telephone No. (____) _____ - _____

71. Coal Severance & Processing Tax returns should be mailed to:
 Use the same address as listed on Page 1, Section B, Item 7
 c/o or Attn. _____
Address _____
City, State, Zip Code _____

LIST THE MINE LOCATIONS THAT YOU OPERATE IN KENTUCKY:

74. Mine Name _____

75. Mine Location (County) _____

76. Contract Miner Name (If Applicable) _____

77. Surface Disturbance Mining Permit Number -

78. Do you operate additional mine locations? **Yes No**

If yes, attach a continuation page listing the information requested in questions 74 through 77 for each mine location.

79. Physical location address where business records are kept:
 Use the same address as listed on Page 1, Section B, Item 7
 c/o or Attn. _____
Address _____
City, State, Zip Code _____

IMPORTANT: THIS APPLICATION MUST BE SIGNED BELOW:

The statements contained in this application and any accompanying schedules are hereby certified to be correct to the best knowledge and belief of the undersigned who is duly authorized to sign the application.

Signed: _____

Signed: _____

Title: _____

Title: _____

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

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

For information about registering for cigarette tax, minerals or natural gas severance tax, motor fuels tax, utility gross receipts license tax, telecommunications tax or any other tax administered by the Department of Revenue, please visit our Web site at www.revenue.ky.gov.

If you are applying for a withholding account and/or a sales and use tax account and would like to receive a packet to register for Electronic Funds Transfer (EFT), please call (502) 564-6020.

For assistance in completing the application, please call the Taxpayer Registration Section 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 contact one of the Kentucky Taxpayer Service Centers or use the Telecommunications Device for the Deaf. Each office is open Monday through Friday, 8:00 a.m. to 5:00 p.m., local time. For a list of Taxpayer Service Centers and phone numbers, see the Instructions.

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FRANKFORT, KENTUCKY 40602-0299

or
FAX to: (502) 227-0772

This form does not include registration for Unemployment Insurance or Workers' Compensation Insurance. Please contact the Business Information Clearinghouse toll free at (800) 626-2250 (outside Kentucky) or (502) 564-4252 (in Kentucky) to obtain information on these accounts or contact the offices directly at the numbers below.

Unemployment Insurance
Secretary of State

(502) 564-2272
(502) 564-2848

Workers' Compensation
IRS—FEIN

(502) 564-5550
(800) 829-4933



The Kentucky Department of Revenue does not discriminate on the basis of race, color, national origin, sex, religion, age or disability in employment or the provision of services.