

## Fee Schedule

- **Trade name registration:**

Trade name registrations must be done with the Colorado Secretary of State at [www.sos.state.co.us](http://www.sos.state.co.us).

- **Wholesale and retail license**

If first day of sales is:

January to June even-numbered years 2020, 2022, 2024	\$16.00
July to December even-numbered years 2020, 2022, 2024	\$12.00
January to June odd-numbered years 2021, 2023, 2025	\$8.00
July to December odd-numbered years 2021, 2023, 2025	\$4.00

- **Charitable License**

(copy of 501(c)(3) required)	\$8.00
------------------------------	--------

- **A deposit**

is required on a <b>retail sales tax</b> license only	\$50.00
---	---------

- **Unemployment insurance:**

Colorado unemployment insurance tax is administered by the Colorado Department of Labor and Employment.

### Fee Notes

- The \$50 deposit will be refunded automatically after a business has collected and paid \$50 in state sales taxes. **Do not** deduct the deposit on your sales tax return. The deposit is only required on the first business location.
- There is no charge for a multiple or single event license if a business has a current wholesale or retail sales tax license.
- For single and multiple event licenses complete the DR 0589 "Sales Tax Special Event Application."
- All licenses except the single event license are valid through December 31 of each odd-numbered year. If you have any questions, visit [Tax.Colorado.gov](http://Tax.Colorado.gov) or call 303-238-SERV(7378)

## Instructions

### 1. Apply Online and Save Time!

Visit [mybiz.colorado.gov](http://mybiz.colorado.gov) to register through MyBizColorado and receive your license number the same day. A license will be mailed to you after any fees have been posted to your account. Allow 2 to 3 weeks to receive your paper license. If you are unable to register online, see the instructions below.

### 2. Mailing the CR 0100AP to the Department of Revenue:

Download the form from the department's Taxation Website at [Tax.Colorado.gov](http://Tax.Colorado.gov). Complete the form and make a copy for your records before mailing the original to the Department of Revenue at the following address:

**Colorado Department of Revenue**  
Service Center Section  
PO Box 17087  
Denver, CO 80217-0087

Allow four to six weeks for processing

### 3. Visiting a walk-in service center:

Bring the completed CR 0100AP Colorado Sales Tax and Withholding Account Application to a service center location listed below along with a valid picture ID of

business owner who signed the application and a check or money order for the license fees. You will receive your license immediately.

**For walk-in service, please bring one copy of the completed form to:**

Locations subject to change, please verify location address.

#### Lakewood Service Center

1881 Pierce St - Entrance B  
Lakewood CO 80214

#### Colorado Springs Service Center

2447 N Union Blvd  
Colorado Springs CO 80909

#### Pueblo Service Center

827 W 4th St  
Pueblo CO 81003

#### Grand Junction Service Center

222 S 6th St, Room 208  
Grand Junction CO 81501

#### Fort Collins Service Center

3030 S College Ave  
Fort Collins CO 80525

### Taxpayer ID Requirements:

All walk-in and mail-in business and individual applications for a Sales Tax, 1099 or W2 Wage Withholding account with the Colorado Department of Revenue must provide valid proof of identification. Valid proof includes Colorado Driver's License, Colorado Identification Card, United States Passport, Resident Alien Card (including eligibility for employment), United States Naturalization Papers and/

or Military Identification Card. If the application is walked in by any individual other than an owner, partner or officer of the business, a photo copy of a valid ID for the owner, officer or partner who signed the application must be submitted. If applicant is from another state, a valid driver's license or other picture ID from that state is required.

If you have any questions, visit [Tax.Colorado.gov](http://Tax.Colorado.gov), call 303-238-SERV(7378) or visit your local service center.

# Colorado Sales Tax and Withholding Account Application

## CR 0100AP

### General Information

The CR 0100AP is used to open a sales tax, W-2 withholding, 1099 withholding or an oil/gas withholding account or to add an additional location to an existing account. Please complete all areas of the sections indicated below for the account type(s) you need. Colorado Department of Revenue (DOR) forms and publications referenced in this document are available on the DOR taxation website at [Tax.Colorado.gov](http://Tax.Colorado.gov).

- To apply for a state sales tax license, complete sections A, B, C, E, F and G.
- To apply for a withholding account, complete sections A, B, D, E, F and G. If you require both licenses, complete all sections.
- To electronically open an account, go to MyBiz Colorado at [mybiz.Colorado.gov](http://mybiz.Colorado.gov)

### Refer to the following definitions.

- **W-2 Withholding.** Employers are required to withhold state income tax from all employees in Colorado.
- **1099 Withholding.** Payers who withhold tax on Colorado income reported on 1099 forms. (example: contract labor)
- **Oil and Gas Withholding.** Every producer of crude oil, natural gas or oil shale shall withhold one percent from the amount owed to any person owning a working interest, a royalty interest, a production payment or any interest in carbon dioxide or oil and gas production in Colorado. No withholding is required from payments made to Colorado or the U.S. Government (see Department of Revenue publication FYI Withholding 4).
- **Trade Names are registered with the Colorado Secretary of State.** A trade name is not required to obtain a tax account.
- **State Sales Tax License.** A state sales tax license is required for any person that sells tangible personal property regardless of whether selling retail or wholesale. A license is not required for persons engaged exclusively in the business of selling commodities or services which are exempt from taxation.
- **State and Local Sales.** Colorado has a 2.9 percent sales tax. Additionally, many cities and counties impose their own local sales tax on purchases and transactions within their boundaries. There are also special district taxes that apply in certain boundaries.

For a complete listing of all applicable tax rates and exemption information, please see "Colorado Sales/Use Tax Rates" DR 1002 on our website at [Tax.Colorado.gov](http://Tax.Colorado.gov). The DR 1002 is revised in January and July each year.

You may also visit [Colorado.gov/RevenueOnline](http://Colorado.gov/RevenueOnline) to find tax rates by city, county and business account number through Revenue Online.

**Due to the complexities surrounding the laws on the collection and remittance of sales/use tax in Colorado, it is recommended that you attend a live class or take an online tax class offered by the department after opening**

**your business and/or obtaining a sales tax license. Visit [Colorado.gov/pacific/tax/education](http://Colorado.gov/pacific/tax/education) for class schedule and registration.**

### Section A

#### Box 1. Reasons for filing this application.

- **Original Application.** A new (start-up) business.
- **Change of ownership.** An existing business that changes its legal structure. Does not include changes of stockholders of corporations and members in limited liability companies. If you purchase an existing business and have a new FEIN, you must apply for a new license and complete a DR 0100A.
- **Additional Location.** The business already has a Colorado account number but is adding a new business location.
- **Do you have a Department of Revenue Account Number?** If your business or organization currently has a Colorado Account Number (CAN), enter it here. A sales tax deposit is required on a business' first retail sales tax location only as long as each additional location uses the same account number.

**Box 2. Type of Organization.** Check the box that indicates the legal structure for your business/organization.

**Note:** Married couples must register as a general partnership if both spouses are owners of the business. General partnerships require a FEIN.

### Section B

**Line 1a. Taxpayer Name.** The name should be entered as follows:

- **Individual (sole proprietorship).** Last name, first name and middle name or initial.
- **General Partnership, Association or Joint Venture.** The last name, first name and middle initial of two principal partners. If there are additional partners, attach a separate sheet.
- **Corporation, Limited Partnership, Limited Liability Company (LLC), Limited Liability Partnership (LLP) or Limited Liability Limited Partnership (LLLLP).** The legal name of the business must match exactly as filed with the Colorado Secretary of State and IRS.
- **Government.** Enter the legal name of the government agency.
- **Nonprofit.** Enter the name of the nonprofit organization. If applying for a charitable license, a copy of 501(c)(3) is required.

**Line 1b. Social Security Number (SSN).** Enter the Social Security number of the owner if this is an application for an individual (Sole Proprietor). If the Sole Proprietor has an FEIN number, complete Line 1d.

**Line 1c. Business Name.** If operating as any other type of organization other than Individual/Sole Proprietor, enter business name here as registered with Colorado Secretary of State and IRS.

**Line 1d. Federal Employer Identification Number (FEIN).** An FEIN is required to open a new account with the Colorado Department of Revenue. FEINs are issued by the Internal Revenue Service, *IRS.gov*. Individuals (Sole Proprietors) can use their social security numbers. All other entities must have a FEIN number.

**Line 2a. Trade Name/Doing Business As.** If the taxpayer will be doing business under any name other than the name on Line 1, the “trade name” should be entered here. Trade names must be registered with the Colorado Secretary of State.

**Line 2b. Proof of Identification/Taxpayer ID Requirements:** All applicants for a sales tax or withholding account with the Colorado Department of Revenue must provide valid proof of identification at the time of application. Valid proof includes a legible copy of a Colorado Driver’s License, Colorado Identification Card, United States Passport, Resident Alien Card (indicating eligibility for employment), United States Naturalization Papers and/or Military Identification Card. If the application is being walked in by any individual other than an owner, partner or officer of the business, a photo copy of a valid ID for the owner, officer or partner who signed the application must be submitted. If the applicant is from another state, a valid driver’s license or other picture ID from that state is required. Do not enter a social security number here.

**Line 3a. Principal Address.** This is the address of the organization’s/entity’s principle place of business in Colorado. If you are located outside the state and do not have a physical location in Colorado, your main address in a different state is acceptable. **Do Not** use a post office box.

- If a business will have multiple fixed locations, a separate application must be filed for each location.
- If you are a mobile vendor (example: food truck or tool sales) indicate MOBILE. You are required to give the address, warehouse or office of the location you park and store the vehicle.

**Line 3b. County.** Enter the county in which your principal place of business is located. If you are not sure which county, refer to the DR 1002 available on the department’s Web site at *Tax.Colorado.gov* under “Forms & Instructions”

**Line 3c. City.** Enter the city in which your principal place of business is located.

**Line 3d. Phone Number.** Enter the telephone number for your business.

**Line 4a-4b. Last Name/Business Name.** If you want mail sent to an individual or in care of (c/o), enter the name of the person here.

**Line 4c. Telephone.** Enter the telephone number for the mailing address. If you would like to receive text notifications for due date reminders and the like, check the mobile text box ‘Yes’. If you would not like text notifications, select ‘No’.

**Line 4d. Mailing Address.** Enter the street address, city, state and zip code where the business or organization will receive mail from the department.

**Line 5. Email Address.** Please enter the email address you would like on file. Indicate on the application if you would like email correspondence from the state. The emails could be account specific or updates to sales tax collection.

**Line 6a and 6b. If you acquired the business,** please provide the prior business name, address, date of acquisition and the prior owner’s first and last name.

**Line 7. List Specific products and/or Services you provide and explain in detail on Line 8.** Check the applicable boxes in section 7 on the form:

- |  |                              |                             |
|--|------------------------------|-----------------------------|
| Do you sell alcohol?   | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Do you sell tobacco products?                                      | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Do you sell prepaid wireless?                                      | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Do you sell medical marijuana?                                     | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Do you sell recreational marijuana?                                | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Do you sell EXCLUSIVELY through the marketplace?                   | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Do you rent motor vehicles for 30 days or less?                    | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Do you rent out items for 30 days or less?                         | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Do you rent out rooms for 30 days or less?                         | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Is your business in a special taxing district?                     | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Are you a Market Place Facilitator?                                | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| If yes - As a Market Place Facilitator, do you also sell products? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

Write a brief description of products, services and/or function of the business/organization on line 8. The information you provide will help us determine the appropriate North American Industry Classification System (NAICS) code for your business. It will also help us get tax information and updates to you, depending on your business type.

**Lines 8a through 8d. Owner/Partner/Corp. Officer. All organizations, including sole proprietors, must complete these lines.** Type/print the name, title, FEIN (Federal Employer Identification Number), social security number, and home address of each individual, partner, corporate officer or member. If there are more than two owners, attach a separate sheet and provide the same information for additional owners. For a partnership between corporations or limited liability companies, list each legal name, address, and FEIN separately.

## Section C — Sales Tax

### Line 1. Type of sales which applies to your business.

- **Wholesaler.** A business that sells to retail merchants, jobbers, dealers, or other wholesalers for the purpose of resale. This license cannot be used to purchase items for personal use.
- **Retail Sales.** A retailer is a business that sells products to final purchasers and is required to collect the appropriate sales taxes. A retailer may also sell wholesale, but is not required to have a separate wholesale license. RTD/CD and local taxes must also be collected, if applicable.
- **Charitable.** If your organization has been designated as “charitable 501(c)(3),” the organization will be exempt from paying the \$50 deposit for a retail sales tax license. Your license fee is \$8. Please attach a copy of the IRS 501(c)(3) letter.
- **Note on Special Events.** Must apply for this separate license on form DR 0589, Sales Tax Special Event Application. This license is required if you sell at special events. There is no additional fee for businesses that already have a sales tax license.

**Line 2a. Filing Frequency.** Select the filing frequency based on the amount of anticipated sales tax collection.

**Line 2b. First Day of Sale.** You may wish to start your license prior to the first day of sales in order to make purchases for producing products to sell.

## Section D — Withholding

**Line 1. Type of Withholding account.** Indicate which type of withholding account: **W2, 1099, or Oil/Gas withholding.** A 1099 withholding account is only needed when you withhold from 1099 payments.

### Gaming Establishments (W-2Gs)

Complete the Sales Tax/Withholding Account Application (CR 0100AP) to apply for a 1099 or W-2G withholding account. Indicate in Box D whether you need a 1099 account or a W-2G account set up. You will use your current Colorado account number (CAN) or receive your CAN by mail if you don't already have an account. Allow four to six weeks for processing.

**Line 2. Filing frequency.** If you will have employees, estimate how much wage withholding you expect to pay for all your employees in one year. Your required filing frequency will be based on your estimated annual wage withholding. Businesses with annual wage withholding of \$50,000 or more must file and remit withholding taxes by Electronic Funds Transfer (EFT). For more information, print the publication “Colorado Department of Revenue Electronic Funds Transferred (EFT) Program For Tax Payments” (DR 5782) from our website at [Tax.Colorado.gov](http://Tax.Colorado.gov). Frequency for Oil/Gas is monthly. See FYI Withholding 4 for schedule.

**Line 4b. First Day of Payroll.** List the month and year you anticipate payroll to begin. Normally, start dates begin with a quarter, e.g., 1/20, 4/20, 7/20, or 10/20, but you can start your payroll anytime.

## Section E - Fees

### Do not enter Period Covered From and To (Dept. Use Only)

- **Sales Tax Deposit.** A deposit is required on a retail license. Charitable organizations are exempt. The deposit is refunded automatically after a business collects and remits \$50 in state sales taxes. **Do not** deduct the deposit from your sales tax return. The deposit is only required on a business's first location if each additional location uses the same account number. (See instructions for Section A, Box 1.)
- **Sales Tax License.** Standard Colorado Sales tax License is \$16 for a two-year period. The license is renewed at the beginning of each even-numbered year and expires at the end of each odd-numbered year (e.g., Jan. 1, 2020 - Dec. 31, 2021). It is prorated in increments of six months if the license is purchased after June 30 of any year. See Fee Schedule on page 1 of the CR 0100AP form.
- **Wholesale License is \$16 for a two-year period.** The fee is prorated in the same method as the standard Colorado sales tax license. This license is for businesses that make sales only to other licensed vendors for resale.
- **Charitable License.** The fee is \$8.
- **Note:** The withholding license has no fee for registration and no renewal is required.

## Section F — Points of Compliance

- Licensed retailers are required to renew their licenses every two years (odd-numbered).
- Licensed retailers are required to file monthly, quarterly, or annual returns based on the sales tax collected.
- Licensed retailers are required to file returns for each tax period even if they had no sales and collected no tax.
- Licensed retailers understand their license is only used to purchase items they resell.
- Licensed retailers understand sales tax rates are subject to change twice a year (January & July).
- Licensed retailers can close their account or change their address utilizing the DR 1102.

## Section G — Signature

- **A signature must be on this document or it will not be processed.**
- **Please include the title of the person signing and the date signed.**

Allow four to six weeks to receive a license by mail when completing and sending in a CR 0100AP form. If you apply for a license through [mybiz.Colorado.gov](http://mybiz.Colorado.gov) you will receive your license number the same day. Allow two to three weeks to receive your paper license. If you apply for your license at a service center you will receive your account number and license immediately. This concludes the application.

## Colorado Sales Tax and Withholding Account Application

<b>A</b>	<b>Reason for Filing This Application</b>			
	1. <input type="checkbox"/> Original Application		<input type="checkbox"/> Change of Ownership	
		<input type="checkbox"/> Additional Location		
Do you have a Colorado Account Number?		If Yes, the Account Number		
<input type="checkbox"/> Yes <input type="checkbox"/> No				
<b>2. Indicate Type of Organization. If you are not an individual, you must have a FEIN number.</b>				
<input type="checkbox"/> Individual/Sole Proprietor		<input type="checkbox"/> Limited Liability Company (LLC)		
<input type="checkbox"/> General Partnership		<input type="checkbox"/> Corporation/S Corp		
<input type="checkbox"/> Limited Partnership		<input type="checkbox"/> Association		
<input type="checkbox"/> Limited Liability Limited Partnership (LLLLP)		<input type="checkbox"/> Estate/Trust		
		<input type="checkbox"/> Government		
		<input type="checkbox"/> Joint Venture		
		<input type="checkbox"/> Nonprofit (Charitable)		
<b>B</b>	<b>Business Information</b>			
	1a. Last Name (If registering as SSN)		First Name	1b. SSN (Required)
1c. Business Name (If registering as FEIN)			1d. FEIN (Required)	
2a. Trade Name / Doing Business As (If applicable and for informational purposes only)				
2b. Proof of Identification				
<input type="checkbox"/> State DL/ID <input type="checkbox"/> Passport <input type="checkbox"/> Other				
<b>Physical Place of Business</b>				
3a. Principal Address		City	State	Zip
3b. County		3c. If business is within city limits, what city?		3d. Phone Number
<b>Mailing Address (If different than the physical address)</b>				
4a. Last Name		First Name		
4b. Business Name		4c. Phone Number	Mobile Text (Data Rates May Apply)	
				<input type="checkbox"/> Yes <input type="checkbox"/> No
4d. Mailing Address		City	State	Zip
5. Email Address				
Email Opt In For				
<input type="checkbox"/> Return Filing <input type="checkbox"/> Tax Updates <input type="checkbox"/> Revenue Online Instructions <input type="checkbox"/> Tax Rate Changes (2x/Year) <input type="checkbox"/> Marketplace Information				
<b>If you acquired or purchased the business, complete the following:</b>				
6a. Business Name and Prior Owner's First and Last Name			6b. Date of Acquisition (MM/YYYY)	
6c. Address (Street, City, State, Zip)			6d. Prior Owner's FEIN	
7. Complete the questions below				
Do you sell alcohol?		<input type="checkbox"/> Yes <input type="checkbox"/> No	Do you rent motor vehicles for 30 days or less?	
Do you sell tobacco products?		<input type="checkbox"/> Yes <input type="checkbox"/> No	Do you rent out items for 30 days or less?	
Do you sell Prepaid Wireless?		<input type="checkbox"/> Yes <input type="checkbox"/> No	Do you rent out rooms for 30 days or less?	
Do you sell Medical Marijuana?		<input type="checkbox"/> Yes <input type="checkbox"/> No	Do you sell <b>EXCLUSIVELY</b> through the marketplace?	
Do you sell Recreational Marijuana?		<input type="checkbox"/> Yes <input type="checkbox"/> No	Are you a Marketplace Facilitator?	
Is your business in a Special taxing district?		<input type="checkbox"/> Yes <input type="checkbox"/> No	As a Marketplace Facilitator, do you also sell products?	
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
8. List specific products and/or services you provide and explain in detail (Required)				

9a. Owner/Partner/Corp Officer Last Name		Owner/Partner/Corp Officer First Name	
Job Title		9b. Phone Number	
9c. Address (Street, City, State, Zip)		9d. SSN	
10a. Owner/Partner/Corp Officer Last Name		Owner/Partner/Corp Officer First Name	
Job Title		10b. Phone Number	
10c. Address (Street, City, State, Zip)		10d. SSN	

**Additional Owner/Partner/Corp Officers on a separate paper**

<b>C</b>	<b>Sales Tax Account (Fees Apply)</b>		
	<b>1. Indicate Type of Sale:</b> <input type="checkbox"/> Wholesaler <input type="checkbox"/> Retail-Sales <input type="checkbox"/> Charitable		
<b>2a. Filing Frequency: If SALES TAX collected is:</b> <input type="checkbox"/> Wholesale Only - Annually <input type="checkbox"/> Under \$300/month - Quarterly <input type="checkbox"/> Seasonal, write in the months in business <input type="checkbox"/> \$15/month or less - Annually <input type="checkbox"/> \$300/month or more - Monthly			
2b. License Start Date Required (MM/YYYY)		CO Account Number - Site <b>(Dept Use Only)</b>	

<b>D</b>	<b>Withholding Tax Account (No Fees Apply)</b>			
	1. Indicate which you are applying for:			
	<input type="checkbox"/> W2 Withholding	2. Filing Frequency: If W2 wage withholding tax amount is		
		<input type="checkbox"/> \$1 - \$6,999/Year - Quarterly	<input type="checkbox"/> \$7,000 - \$49,999/Year - Monthly	<input type="checkbox"/> \$50,000+/Year-Weekly
	<input type="checkbox"/> 1099 Withholding	3. Filing Frequency: If 1099 withholding tax amount is		
		<input type="checkbox"/> \$1 - \$6,999/Year - Quarterly	<input type="checkbox"/> \$7,000 - \$49,999/Year - Monthly	<input type="checkbox"/> \$50,000+/Year-Weekly
<input type="checkbox"/> W-2G	Monthly			
<input type="checkbox"/> Oil/Gas Withholding	4a. Payroll Company, if applicable			
4b. First Day of Payroll Required (MM/YYYY)		4c. Payroll Company Phone Number		

<b>E</b>	Period Covered <b>(Dept Use Only)</b>		<b>FEES (see fees on page 1 of instructions)</b>			
	From	To				
	MM/YY		(0020-810)	State Sales Tax Deposit	(355)	\$
	MM/YY	MM/YY	(0080-750)	Sales Tax License	(999)	\$
	MM/YY	MM/YY	(0100-750)	Wholesale License	(999)	\$
	MM/YY	MM/YY	(0160-750)	Charitable License	(999)	\$
<b>Mail to and Make Checks Payable to:</b> Colorado Department of Revenue PO Box 17087 Denver, CO 80217-0087			<b>Amount Owed \$</b>			

The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.

<b>F</b>	<b>Points of Compliance</b>	
	<ul style="list-style-type: none"> <li>• Renew sales tax license on odd-numbered years</li> <li>• Returns filing frequency is based on tax amount</li> <li>• Required to file, even if zero sales tax due</li> </ul>	<ul style="list-style-type: none"> <li>• Sales tax license is only used for wholesale purchase for resale</li> <li>• Sales tax rates may change twice per year</li> <li>• Business account closure or address changes by filing DR 1102</li> </ul>

<b>G</b>	<b>I declare under penalty of perjury in the second degree that the statements made in this application are true and complete to the best of my knowledge.</b>		
	Signature of Owner, Partner, or Corporate Officer	Job Title	Date (MM/DD/YYYY)

(See fee and additional information on page 1 of instructions)