

KENTUCKY TAX REGISTRATION APPLICATION

FOR OFFICE USE ONLY	
NAICS	

► **Important—Please see instructions for details on completion. Print or type the application using blue or black ink. Incomplete or illegible applications will delay processing or be returned.**

Need Help?

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

SECTION A REASON FOR FILING THIS APPLICATION (Must be completed)

- 1 **Effective Date:** ___/___/_____
 Opened new business
 Resumption of business
 Registering to collect Kentucky use tax
 Opened new location of current business (See instructions)
 Applying for additional tax accounts
Change in Ownership:
 Ownership Type—Previous type _____
 Purchase of existing business
 Other (specify) _____
 Updating Information (See instructions—**You do not need to complete the entire application.**)
- 2 **Previous Owner's Account Numbers:**
Kentucky Withholding _____
Kentucky Corporation Income _____
Kentucky Sales and Use _____
FEIN ___-_____
 Not applicable
- 3 **Your Current Account Numbers:**
Kentucky Withholding _____
Kentucky Corporation Income _____
Kentucky Sales and Use _____
FEIN ___-_____
 Not applicable

SECTION B IDENTIFY YOUR BUSINESS OR ORGANIZATION (Must be completed)

- 4 **Legal Business Name** _____
- 5 **DBA** _____
- 6 **Federal Employer Identification Number (FEIN)** —
- 7 **Business Location** _____
Street Address _____
(Do Not List a P.O.Box) **City** _____
State _____ **ZIP Code** _____
- 8 **County** _____
- 9 **Location Telephone** (____)____-____
- 10 **A** Give a description of the nature of your primary Kentucky business activity. Include a description of any services provided. _____
B Give a description of the nature of your primary business activity outside Kentucky. Include a description of any services provided. _____
- 11 **NAICS Code: (optional)**
- 12 If you make sales, list products sold: _____
- 13 **Accounting Period:** Calendar Year 12/31 Fiscal Year: ___/___
- 14 **Ownership Type:**
 Sole Proprietor Nonprofit *Limited Liability Company (LLC)*
 Corporation Real Estate Investment Trust **For Federal Purposes Taxed As:**
 S Corporation Other: (See instructions) Single Member—Individual
 Government *Partnership:* Partnership
 Association General Partnership Corporation
 Joint Venture Limited Partnership S Corporation
 Trust Limited Liability Partnership (LLP or LLLP) Single Member—Disregarded Entity,
Member taxed as: _____

OWNERSHIP DISCLOSURE—RESPONSIBLE PARTIES (Must be completed)

	Name (Last, First, MI)	Title	Residential Address, City, State, ZIP Code	Soc. Sec. No. (Required)
15				
16				
17				
18				

IMPORTANT: 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 this application.

Signed _____ Signed _____
Title _____ Date ___/___/____ Title _____ Date ___/___/____

CONTACT PERSON (Must be completed)

<p>19 Name (print) _____</p> <p>21 E-mail Address (optional) _____ <small>(By supplying your e-mail address, you grant the Department of Revenue permission to contact you via the Internet.)</small></p>	<p>20 Title _____</p> <p>22 Daytime Telephone (____) _____ - _____, Ext. _____</p> <p>23 Fax (____) _____ - _____</p>
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SECTION C TELL US ABOUT YOUR BUSINESS OR ORGANIZATION (Must be completed)

	Yes	No
24 Does your business or organization:		
A Have employees or will you hire employees to work in Kentucky within the next 6 months?	<input type="checkbox"/>	<input type="checkbox"/>
B Employ Kentucky residents who work outside the state of Kentucky on which you wish to voluntarily withhold?	<input type="checkbox"/>	<input type="checkbox"/>
<i>(An employee is anyone who works 24 days or more during a quarter OR earns more than \$50 a quarter. This includes family members who receive wages.)</i>		
25 If your business is a corporation or a limited liability company choosing taxation as a corporation for federal purposes, do or will the officers receive compensation other than dividends?	<input type="checkbox"/>	<input type="checkbox"/>
If you answered "Yes" to EITHER question 24 or 25, or are adding an additional account, you must complete Section D.		

26 Does or will your business or organization:		
A Make retail sales?	<input type="checkbox"/>	<input type="checkbox"/>
B Make wholesale sales?	<input type="checkbox"/>	<input type="checkbox"/>
27 Does or will your business or organization:		
A Install repair or replacement parts in tangible personal property? <i>(See instructions)</i>	<input type="checkbox"/>	<input type="checkbox"/>
B Produce, fabricate, process, print or imprint tangible personal property? <i>(See instructions)</i>	<input type="checkbox"/>	<input type="checkbox"/>
28 Does or will your business or organization rent or lease tangible personal property to others, including related companies? <i>(See instructions)</i>	<input type="checkbox"/>	<input type="checkbox"/>
29 Does or will your business or organization charge taxable admissions? <i>(See instructions)</i>	<input type="checkbox"/>	<input type="checkbox"/>
30 Does or will your business or organization rent temporary lodging to others?	<input type="checkbox"/>	<input type="checkbox"/>
31 Do or will you sell for or are you a manufacturer's agent who solicits orders for a nonresident seller not registered in Kentucky? <i>(See instructions)</i>	<input type="checkbox"/>	<input type="checkbox"/>
32 Does or will your business sell: <i>(Check all that apply)</i>		
A Coal	<input type="checkbox"/>	<input type="checkbox"/>
B Other minerals	<input type="checkbox"/>	<input type="checkbox"/>
C Water	<input type="checkbox"/>	<input type="checkbox"/>
D Natural, artificial or mixed gas	<input type="checkbox"/>	<input type="checkbox"/>
E Electricity	<input type="checkbox"/>	<input type="checkbox"/>
F Communication services	<input type="checkbox"/>	<input type="checkbox"/>
G Sewer services	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No
H Cable services	<input type="checkbox"/>	<input type="checkbox"/>
I Satellite broadcast services	<input type="checkbox"/>	<input type="checkbox"/>

If you answered "Yes" to ANY of questions 26 through 32 (except 32H or 32I), or are adding an additional account, you must complete Section E AND you may SKIP questions 33-35.

33 Is your business or organization a construction company (contractor) that brings equipment into Kentucky for use?	<input type="checkbox"/>	<input type="checkbox"/>
34 Is your business or organization a construction company (contractor) that brings into this state construction materials or supplies on which no Kentucky sales tax or equivalent has been paid?	<input type="checkbox"/>	<input type="checkbox"/>
35 Does or will your business or organization make purchases from out-of-state vendors and not pay Kentucky sales or use tax to the seller on those purchases?	<input type="checkbox"/>	<input type="checkbox"/>
▶ <i>If you are a professional service business, please see instructions for important additional details.</i>		

If you answered "Yes" to ANY of questions 33 through 35, you must complete Section F.

36 Is your business or organization a corporation, S corporation, limited partnership, limited liability partnership (LLP), limited liability company (LLC), professional limited liability company (PLLC), real estate investment trust (REIT), regulated investment company (RIC), real estate mortgage investment conduit (REMIC), financial asset securitization investment trust (FASIT) or similar entity created with limited liability for the partners, members or shareholders?	<input type="checkbox"/>	<input type="checkbox"/>
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The 2005 Kentucky General Assembly enacted legislation that defines corporations to include the companies listed above. The legislation requires these entities to file a Kentucky corporation income tax return for periods beginning on or after January 1, 2005, regardless of how they file with the Internal Revenue Service. These entities must apply for a Kentucky Corporation Income Tax Account.

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If you answered "Yes" to question 36, you **MUST** answer questions 37 through 45 **AS IF YOUR BUSINESS OR ORGANIZATION IS A CORPORATION**. Sole proprietorships and general partnerships may **SKIP** questions 37 through 45.

- | | | Yes | No |
|---|--------------------------|-----|--------------------------|
| 37 Is your corporation organized under the laws of Kentucky? | <input type="checkbox"/> | | <input type="checkbox"/> |
| 38 Does or will your corporation have its commercial domicile in Kentucky? (See instructions) | <input type="checkbox"/> | | <input type="checkbox"/> |
| 39 Does or will your corporation own or lease any real or tangible personal property located in Kentucky? | <input type="checkbox"/> | | <input type="checkbox"/> |
| 40 Does or will your corporation have one or more individuals performing services in Kentucky? | <input type="checkbox"/> | | <input type="checkbox"/> |
| 41 Does or will your corporation maintain an interest in a general partnership doing business in Kentucky? | <input type="checkbox"/> | | <input type="checkbox"/> |
| 42 Does or will your corporation derive income from or attributable to sources within Kentucky, including deriving income directly or indirectly from a trust doing business in Kentucky? | <input type="checkbox"/> | | <input type="checkbox"/> |
| 43 Does or will your corporation direct activities at Kentucky customers for the purpose of selling them goods or services? | <input type="checkbox"/> | | <input type="checkbox"/> |
| 44 Does your corporation own or lease any intangible property in Kentucky such as royalties, franchise agreements, patents, trademarks, etc.? (See instructions) | <input type="checkbox"/> | | <input type="checkbox"/> |
| 45 Is your business or organization a homeowner's association? | <input type="checkbox"/> | | <input type="checkbox"/> |

If you answered "Yes" to ANY of questions 37 through 45, you must complete Section G.

- 46 Did you purchase an **existing business**? (See instructions)

SECTION D EMPLOYER'S WITHHOLDING ACCOUNT
 (Must be completed if you answered "Yes" to question 24 OR 25, or you are registering for an additional account.)

- 47 Number of employees in Kentucky _____
- 48 Date wages first paid _____ / _____ / _____
- 49 Estimated quarterly withholding in Kentucky \$ _____
- 50 Send mail related to this account to
- Same address as in Page 1, Section B, Item 7
- Mailing address ATTN _____ Street _____
- City _____
- 51 County _____ State, ZIP Code _____
- 52 Mail address telephone (_____) _____ - _____

SECTION E SALES AND USE TAX ACCOUNT
 (Must be completed if you answered "Yes" to ANY of questions 26 through 32G, or you are registering for an additional account.)

- 53 Date sales began or will begin _____ / _____ / _____
- 54 Accounting method Cash Accrual
- 55 Do you rent temporary lodging to others? Yes No
- 56 Do you sell new tires for motor vehicles? Yes No
- 57 Estimated gross monthly sales \$ _____
- 58 Send mail related to this account to
- Same address as in Page 1, Section B, Item 7
- Same address as in Section D, above
- Mailing address ATTN _____ Street _____
- City _____
- 59 County _____ State, ZIP Code _____
- 60 Mail address telephone (_____) _____ - _____

SECTION F CONSUMER'S USE TAX ACCOUNT
 (Must be completed if you answered "Yes" to ANY of questions 33 through 35.)

- 61 Date purchases began or will begin _____ / _____ / _____
 (If you make a one-time purchase only, see instructions.)
- 62 Send mail related to this account to
- Same address as in Page 1, Section B, Item 7
- Same address as in Section D, above
- Mailing address ATTN _____ Street _____
- City _____
- 63 County _____ State, ZIP Code _____
- 64 Mail address telephone (_____) _____ - _____

SECTION G CORPORATION INCOME TAX ACCOUNT
 (Must be completed if you answered "Yes" to ANY of questions 37 through 45.)

65 Date of incorporation or organization _____ / _____ / _____
 66 State of incorporation or organization _____
 67 Date of qualification in Kentucky _____ / _____ / _____
 68 Is this corporation a member of an affiliated corporate group?
 Yes The Common Parent Name Is _____
 DBA _____
 Address _____
 City, State, ZIP Code _____
 FEIN -
 Start Date _____ / _____
 No
 69 Send mail related to this account to
 Same address as in Page 1, Section B, Item 7
 Same address as in Section D, on Page 3
 Mailing address ATTN _____ Street _____

 City _____
 State, ZIP Code _____
 70 County _____
 71 Mail address telephone (_____) _____ - _____

For assistance in completing the application, please call the Taxpayer Registration Section at (502) 564-3306, Monday through Friday between the hours of 8 a.m. and 4:30 p.m., Eastern time, **OR** you may call or visit one of the following Kentucky Taxpayer Service Centers or the Telecommunication Device for the Deaf.

Each office is open Monday through Friday, 8 a.m. to 4:30 p.m., local time.

Ashland	(606) 920-2037	Northern Kentucky	(859) 371-9049
Bowling Green	(270) 746-7470	Owensboro	(270) 687-7301
Central Kentucky	(502) 564-4580	Paducah	(270) 575-7148
Corbin	(606) 528-3322	Pikeville	(606) 433-7675
Hopkinsville	(270) 889-6521	Telecommunication	
Louisville	(502) 595-4512	Device for the Deaf	(502) 564-3058

Mail completed application consisting of ALL 4 pages to:
Kentucky Department of Revenue
P.O. Box 299, Station 20
Frankfort, Kentucky 40602-0299

OR fax completed application consisting of ALL 4 pages to:
ATTN: Taxpayer Registration Section at (502) 227-0772

For information about registering for coal severance tax, cigarette tax, minerals or natural gas severance tax, motor fuels tax, utility gross receipts license 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.

The DOR has an Ombudsman's Office to serve as your advocate and is available to make sure your rights are protected. You may contact the Ombudsman's Office at (502) 564-7822.

This form does not include registration for Unemployment Insurance or Workers' Compensation Insurance. Please contact the Business Information Clearinghouse toll free at 1-800-626-2250 (in Kentucky) or (502) 564-4252 (outside Kentucky) to obtain information on these taxes or contact the offices directly at the numbers below.

Unemployment Insurance	(502) 564-2272	Secretary of State	(502) 564-2848
Workers' Compensation	(502) 564-5550	IRS—FEIN	(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.