

UPDATE OR CANCELLATION OF KENTUCKY TAX ACCOUNT(S)

- Incomplete or illegible updates will delay processing and will be returned.
- See instructions for questions regarding completion of this form.
- **Need Help?** Call (502) 564-2694 or visit www.revenue.ky.gov

FOR OFFICE USE ONLY	
CRIS	Coded / Entered / Date
Commonwealth Business Identifier (CBI)	NAICS
Federal Employer Identification Number (FEIN)	

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

This Form may only be used to update current account information. To apply for additional accounts or to reinstate previous account numbers, use Form 10A100, *Kentucky Tax Registration Application*.

1. Current Account Numbers

Kentucky Employer's Withholding Tax _____
 Kentucky Sales and Use Tax _____
 Kentucky Telecommunications Tax _____
 Kentucky Utility Gross Receipts License Tax _____
 Kentucky Consumer's Use Tax _____
 Kentucky Corporation Income Tax and/or
 Kentucky Limited Liability Entity Tax _____
 Kentucky Coal Severance and Processing Tax _____
 Kentucky Pass-Through Non-Resident WH _____

2. Effective Date

Check all that apply.

- Update business name or DBA name
- Update an existing location's information for the Sales and Use Tax Account
- Close a location of current business for the Sales and Use Tax Account
- Open a new location of current business for the Sales and Use Tax Account
- Add a mine location to an existing Coal Tax Account
- Change accounting periods
- Change taxing election
- Update/provide new responsible party information
- Update mailing address(es) / mailing address telephone number(s)
- Request cancellation of an account
- Closing business / Close all tax accounts

SECTION B BUSINESS AND CONTACT INFORMATION (Must Be Completed)

3. Legal Business Name

Current Name

New Name (if applicable)

4. Doing Business As (DBA) Name

Current DBA

New DBA

5. Federal Employer Identification Number (FEIN)

(Required, complete prior to submitting)

6. Kentucky Secretary of State Organization Number

(If applicable)

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7. Commonwealth Business Identifier (CBI)

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8. Person to Contact Regarding this Update Form:

Name (Last, First, Middle)	Title	Daytime Telephone	Extension
E-mail: (By supplying your e-mail address you grant the Department of Revenue permission to contact you via E-mail.)			

SECTION C

SALES AND USE TAX LOCATION INFORMATION

9. Update or Close an existing Business Location for your Sales and Use Tax Account.

CURRENT LOCATION ADDRESS INFORMATION

NEW LOCATION ADDRESS INFORMATION

Close Location Update/Move Location

Business Location Name "Doing Business as" Name			Business Location Name "Doing Business as" Name		
Street Address (<i>DO NOT</i> List a PO Box)			Street Address (<i>DO NOT</i> List a PO Box)		
City	State	Zip Code	City	State	Zip Code
County (if in Kentucky)	Location Telephone Number		County (if in Kentucky)	Location Telephone Number	
Date Location Closed (mm/dd/yyyy)					

10. - 11. Opened a new Location(s) of Current Business

NEW LOCATION ADDRESS

NEW LOCATION ADDRESS

Business Location Name "Doing Business as" Name			Business Location Name "Doing Business as" Name		
Street Address (<i>DO NOT</i> List a PO Box)			Street Address (<i>DO NOT</i> List a PO Box)		
City	State	Zip Code	City	State	Zip Code
County (if in Kentucky)	Telephone Number		County (if in Kentucky)	Telephone Number	
Date Location Opened (mm/dd/yyyy)			Date Location Opened (mm/dd/yyyy)		
Description of Business Activity Performed at Location			Description of Business Activity Performed at Location		

SECTION D

UPDATE ACCOUNTING PERIOD, OWNERSHIP TYPE, AND/OR RESPONSIBLE PARTIES

12. Accounting Period change with the Internal Revenue Service (IRS)

Accounting Period Calendar Year (year ending December 31st) Fiscal Year (year ending) (mm/dd))
 52/53 Week Calendar Year: 52/53 Week Fiscal Year:
 December
 (Day of Week that year ends) (Month & Day of Week that year ends)

13. Taxing Election Change with the IRS

(Note: If your Business Structure has changed, you are required to apply for new tax account numbers with the Department of Revenue. Please complete Form 10A100, Kentucky Tax Registration Application.)

A. Current Business Structure

B. CURRENT TAXING ELECTION

NEW TAXING ELECTION

- Partnership
- Corporation
- S-Corporation
- Cooperative
- Trust

- Single Member Disregarded Entity (Member Federally Taxed as)
 - Individual Sole Proprietorship
 - General Partnership/Joint Venture
 - Estate
 - Trust (non-statutory)/Business Trust
 - Other

- Partnership
- Corporation
- S-Corporation
- Cooperative
- Trust

- Single Member Disregarded Entity (Member Federally Taxed as)
 - Individual Sole Proprietorship
 - General Partnership/Joint Venture
 - Estate
 - Trust (non-statutory)/Business Trust
 - Other

14.-15. OWNERSHIP DISCLOSURE—RESPONSIBLE PARTY UPDATE

Provide updated information for existing responsible parties or add additional responsible parties.

<input type="checkbox"/> New Responsible Party <input type="checkbox"/> Update Existing <input type="checkbox"/> End Date			<input type="checkbox"/> New Responsible Party <input type="checkbox"/> Update Existing <input type="checkbox"/> End Date		
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)		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 (mm/dd/yyyy)	Business Title		Effective Date of Title (mm/dd/yyyy)
Residence Address			Residence Address		
City	State	Zip Code	City	State	Zip Code
Telephone Number		County (if in Kentucky)	Telephone Number		County (if in Kentucky)
Does this Responsible Party replace an existing one? Yes <input type="checkbox"/> No <input type="checkbox"/>			Does this Responsible Party replace an existing one? Yes <input type="checkbox"/> No <input type="checkbox"/>		
Existing Responsible Party's Name		End Date (mm/dd/yyyy)	Existing Responsible Party's Name		End Date (mm/dd/yyyy)

SECTION E UPDATE MAILING ADDRESS AND PHONE NUMBERS FOR TAX ACCOUNTS

16. Start Date for Address Change

17. Tax Accounts for which the Address Change Applies (Check all that apply)

- | | |
|--|---|
| <input type="checkbox"/> Employer's Withholding Tax | <input type="checkbox"/> Consumer's Use Tax |
| <input type="checkbox"/> Sales and Use Tax | <input type="checkbox"/> Corporation Income Tax and/or Limited Liability Entity Tax |
| <input type="checkbox"/> Transient Room Tax | <input type="checkbox"/> Coal Severance and Processing Tax |
| <input type="checkbox"/> Motor Vehicle Tire Fee | <input type="checkbox"/> Pass-Through Non-Resident Withholding |
| <input type="checkbox"/> Commercial Mobile Radio Service (CMRS) Prepaid Service Charge Account | |

19. Start Date for Address Change

20. Tax Accounts for which the Address Change Applies (Check all that apply)

- | | |
|--|---|
| <input type="checkbox"/> Employer's Withholding Tax | <input type="checkbox"/> Consumer's Use Tax |
| <input type="checkbox"/> Sales and Use Tax | <input type="checkbox"/> Corporation Income Tax and/or Limited Liability Entity Tax |
| <input type="checkbox"/> Transient Room Tax | <input type="checkbox"/> Coal Severance and Processing Tax |
| <input type="checkbox"/> Motor Vehicle Tire Fee | <input type="checkbox"/> Pass-Through Non-Resident Withholding |
| <input type="checkbox"/> Commercial Mobile Radio Service (CMRS) Prepaid Service Charge Account | |

18. List New Mailing Address

c/o or Attn.		
Address		
City	State	Zip Code
County (if in Kentucky)	Mailing Telephone Number	

Note: To change the address or phone number for Telecommunications Tax or Utility Gross Receipts License Tax, you must use the online system.

21. List New Mailing Address

c/o or Attn.		
Address		
City	State	Zip Code
County (if in Kentucky)	Mailing Telephone Number	

Note: To change the address or phone number for Telecommunications Tax or Utility Gross Receipts License Tax, you must use the online system.

SECTION F REQUEST CANCELLATION OF ACCOUNT(S)

22. TAX ACCOUNTS FOR WHICH CANCELLATION IS REQUESTED (Check all that Apply)

- Employer's Withholding Tax
- Consumer's Use Tax
- Motor Vehicle Tire Fee
- Utility Gross Receipts License Tax
- Coal Severance and Processing Tax
- Commercial Mobile Radio Service (CMRS) Prepaid Service Charge Account
- Sales and Use Tax
- Transient Room Tax
- Telecommunications Tax
- Corporation Income Tax and/or Limited Liability Entity Tax
- Pass-Through Non-Resident Withholding

23. REASON FOR CANCELLATION

- Business closed/No further Kentucky activity
- Ceased having employees
- Death of owner
- Converted to another ownership type and must reapply for new accounts
- No further Kentucky activity
- Business sold (See #25)
- Ceased making retail and/or wholesale sales of tangible personal property or digital property
- Merged out of existence (See #26)
- Other (Specify): _____

NOTE: A corporation's or limited liability pass-through entity's income tax/LLET account number is cancelled with the filing of the "final" return. A corporation or limited liability pass-through entity organized in Kentucky shall not file a final return before it is officially dissolved pursuant to the provisions of KRS Chapter 14A.

24. Effective Date to Cancel Account(s)

25. If business sold, list the information for the new owner(s).

Name			Name		
Address			Address		
City	State	Zip Code	City	State	Zip Code
Telephone Number			Telephone Number		

26. If merged out of existence, list the information for the new business.

Business Name		Address			
FEIN					
Telephone Number	City	State	Zip Code		

IMPORTANT: THIS UPDATE FORM MUST BE SIGNED BELOW:

The statements contained in this Form 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 Form.

Printed Name: _____

Printed Name: _____

Signature: _____

Signature: _____

Title: _____ Date:

Title: _____ Date:

Telephone Number: _____

Telephone Number: _____

For assistance in completing the Update Form, please call the **Data Integrity Section** at **(502) 564-2694**, or you may use the Telecommunications Device for the Deaf.

SEND completed form to:
KENTUCKY DEPARTMENT OF REVENUE
501 HIGH STREET, STATION 20A
FRANKFORT, KENTUCKY 40601

FAX to: 502-564-0796
EMAIL: DOR.WEBResponseDataIntegrity@ky.gov



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