

UPDATE OR CANCELLATION OF KENTUCKY TAX ACCOUNT(S)

- Many of the updates on this form may be accomplished by completing a service request on the mytaxes.ky.gov portal.
- 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 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, please visit mytaxes.ky.gov.

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 of Change(s) Requested ___/___/___
(mm/dd/yyyy)

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 FEIN to business record
- 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

NOTE: All businesses organized or qualified with the Kentucky Secretary of State must first change their legal business name with the Secretary of State before the Department of Revenue will update the legal business name associated with their tax accounts

Current Name

New Name (if applicable)

4. Doing Business As (DBA) Name

Current DBA

New DBA

5. Federal Employer Identification Number (FEIN)
(If applicable)

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6. Kentucky Secretary of State Organization Number
(If applicable)

7. Commonwealth Business Identifier (CBI)

8. Person to Contact Regarding this Update Form:

Name (Last, First, Middle)	Title	Daytime Telephone () -	Extension
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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

Close Location Update/Move Location

NEW LOCATION ADDRESS INFORMATION

Business Location Name "Doing Business as" Name			Business Location Name "Doing Business as" Name		
Street Address (<u>DO NOT</u> List a PO Box)			Street Address (<u>DO NOT</u> 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 (<u>DO NOT</u> List a PO Box)			Street Address (<u>DO NOT</u> 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)
 52/53 Week Calendar Year:

Fiscal Year (year ending ____/____ (mm/dd))
 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 visit mytaxes.ky.gov.)

A. Current Business Structure _____

B. CURRENT 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 _____

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 _____

14.-15. OWNERSHIP DISCLOSURE—RESPONSIBLE PARTY UPDATE

Provide an end date and/or any other updated information for existing responsible parties and/or adding 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)
Date of Birth ____/____/____		Driver's License State of Issuance & Number (if applicable) 	Date of Birth ____/____/____		Driver's License State of Issuance & Number (if applicable)
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)

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

19. Start Date for Additional Address Change

____/____/____

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

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

18. List New Mailing Address

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

21. List New Mailing Address

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

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 (Complete Section #25 below)
- Ceased making retail and/or wholesale sales of tangible personal property or digital property
- Merged out of existence (Complete Section #26 below)
- Other (Specify): _____

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 () -		

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.

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 Quality Branch at (502) 564-2694, or you may use the Telecommunications Device for the Deaf.

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

FAX: 502-564-0796

EMAIL: DOR.WEBResponseDataIntegrity@ky.gov



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.

INSTRUCTIONS

UPDATE OR CANCELLATION OF KENTUCKY TAX ACCOUNT(S)

This Form is used to update business information or request cancellation of an Employer's Withholding Tax Account, Sales and Use Tax Account, Transient Room Tax Account, Motor Vehicle Tire Fee Account, Telecommunications Tax Account, Utility Gross Receipts License Tax Account, Commercial Mobile Radio Service (CMRS) Prepaid Service Charge Account, Consumer's Use Tax Account, Corporation Income Tax Account, Limited Liability Entity Tax Account, Coal Severance and Processing Tax Account, Coal Seller/Purchaser Certificate ID Number and/or Pass-Through Non-Resident Withholding Tax Account.

For assistance in completing the Update Form, please call the Data Quality Branch at (502) 564-2694, or you may contact the Telecommunications Device for the Deaf.

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

SECTION A—REASON FOR COMPLETING THIS UPDATE FORM

1. **Current Kentucky Account Numbers**—List the tax account(s) assigned to your business or organization.
2. **Effective Date**—Enter the effective date of the changes.

Check the box(es) which corresponds to the reason the form is being submitted.

- **Update Business Name or DBA Name**—Complete Sections A and B to provide new name(s).
- **Update an Existing Business Location's Information for the Sales and Use Tax Account**—Complete Sections A, B, and C to provide the updated location information for the Sales and Use tax account. An updated Sales and Use Tax Permit will be sent for updated location.
- **Close a Location of Current Business for the Sales and Use Tax Account**—Complete Sections A, B, and C to provide the address information for the closing location.
- **Open a New Location of Current Business for the Sales and Use Tax Account**—Complete Sections A, B, and C to provide the new location information. A Sales and Use Tax Permit will be sent for this new branch location.

NOTE: Taxpayers with different business locations performing the same activity shall not be issued separate sales tax accounts.

- **Add FEIN to business record**—Enter the FEIN assigned to your business or organization by the Internal Revenue Service (IRS) in Section B.
- **Change Accounting Periods**—Complete Sections A, B, and D to notify the Department of Revenue of a change in your Accounting Period year end.
- **Change Taxing Election**—Complete Sections A, B, and D to notify the Department of Revenue of a change in your Taxing Election with the IRS.
- **Update/Provide New Responsible Party Information**—Complete Sections A, B, and D to provide updated and/or new responsible party information.
- **Update Mailing Address(es)/Mailing Address Phone Numbers**—Complete Sections A, B, and E to update tax account mailing address and/or phone number information.

- **Request Cancellation of an Account**—If you need to cancel an account, complete Sections A, B, and F.
- **Closing Business / Close All Tax Accounts**—If the business is closing or all tax accounts need to be closed, completed Sections A, B, and F.

SECTION B—BUSINESS AND CONTACT INFORMATION

3. **Legal Business Name**—Enter the complete legal business name for your business or organization. If you have changed the name, enter the new name.

NOTE: All businesses organized or qualified with the Kentucky Secretary of State must have first changed their legal business name with the Secretary of State before the Department of Revenue will update the name on their tax accounts.

4. **Doing Business As (DBA) Name**—If your business or organization has a "doing business as" name, enter the name. If you have changed the DBA name, enter the new name.
5. **Federal Employer Identification Number (FEIN)**—Enter the FEIN assigned to your business or organization by the Internal Revenue Service (IRS). If your FEIN has changed, an update cannot be made. You must apply for new accounts by visiting mytaxes.ky.gov.
6. **Kentucky Secretary of State Organization Number**—Enter the Organization Number assigned to your entity by the Kentucky Secretary of State's Office. (Sole Proprietorships and General Partnerships are not required to register with the Secretary of State.) If your Kentucky Organization Number has changed, an update cannot be made. You must apply for new account(s) by visiting mytaxes.ky.gov.
7. **Commonwealth Business Identifier (CBI)**—Enter the 10-digit CBI Number that has been assigned to your business, if applicable.
8. **Person to Contact Regarding this Update Form**—Enter the name, title, daytime telephone number, extension and e-mail address for the person to contact with questions about this update form.

SECTION C—SALES AND USE TAX LOCATION INFORMATION

9. **Update or Close an Existing Business Location**—Select the box to indicate Close Location or Update/Move Location. To update an existing Business Location for your Sales and Use Tax Account, list the old and new addresses for the location. The location address must be the physical address of the business location and not a P.O. Box address. (If you have multiple locations to update, attach a separate listing of the information in Question 9).
10. - 11. **Open a New Location of Current Business**—List the new address, telephone number, description of the activities performed at the new location and the date the location will open. The location address must be the physical address of the business location and not a P.O. Box address. (If you have more than two locations to add, attach a separate listing of the information in Questions 10-11).

SECTION D—UPDATE ACCOUNTING PERIOD, OWNERSHIP TYPE, AND/OR RESPONSIBLE PARTIES

12. **Accounting Period Change with the IRS**—Indicate the new information if you have changed your Accounting Period with the Internal Revenue Service (IRS).
13. **Taxing Election Change with the IRS**—
A. Enter your current Business Structure.
B. Indicate the old and new taxing elections.
14. - 15. **Ownership Disclosure—Responsible Party Update**—Enter the full legal name, Social Security Number or FEIN, Date of Birth, Driver's License State of Issuance and Number, Business Title, Effective Date of Title, residence street address, city, state, zip code, telephone number, and county (if Kentucky).

NOTE: *You are required to provide your Social Security Number on tax forms per Section 405, Title 42, of the United States Code. This information will be used to establish your identity for tax purposes.*

If this responsible party will replace an existing responsible party listed on your tax accounts, check the box and list the previous responsible party's name and the date they ceased being in their listed title.

- **For a Sole Proprietorship or an LLC (for Federal Purposes Taxed as an Individual)**—Enter the original owner's updated information. If there is a new owner, updates cannot be made. You must apply for new accounts by visiting mytaxes.ky.gov.
- **For an LLC (for Federal Purposes Taxed as a Single Member Disregarded Entity)**—Enter the single member's updated company information in Question 16. If the LLC has managers, their updated information can be entered in Question 17. Attach a separate sheet for more LLC managers.
- **For a Joint Venture, General Partnership, Limited Partnership, LLP, LLLP, or LLC (for Federal Purposes Taxed as a Partnership, Corporation, S Corporation, or Non-profit)**—Enter the updated information for the partners/members' information. If there are more than two partners/members to update, attach a separate sheet.

- **For a Corporation, S Corporation, Government, Association, REIT, RIC, REMIC, Trust or Non-profit**—Enter the updated officers' information. If there are more than two officers to update, attach a separate sheet.

SECTION E—UPDATE MAILING ADDRESS AND PHONE NUMBERS FOR TAX ACCOUNTS

16. **Start Date for Address Change**—Enter the start date for the mailing address change.
17. **Tax Accounts for which the Address Change Applies**—Check the box(es) for all tax accounts for which the address and/or phone number change applies.
18. **List New Mailing Address**—Complete the mailing address, city, state, zip code, county if mailing address is in Kentucky, and the telephone number for the address in this section. **You may include a PO Box here.**
19. **Start Date for Additional Address Change**—If you have a second address change for tax accounts other than the ones checked in Question 16, enter start date for the mailing address change.
20. **Tax Accounts for which the Address Change Applies**—Check the box(es) for all tax accounts for which the second address and/or phone number change applies.
21. **List New Mailing Address**—Complete the mailing address, city, state, zip code, county if mailing address is in Kentucky, and the telephone number for the second address in this section. **You may include a PO Box here.**

SECTION F—REQUEST FOR CANCELLATION OF ACCOUNT(S)

22. **Tax Accounts for which Cancellation is Requested**—Check the box(es) for the account(s) you wish to have cancelled.
23. **Reason for Cancellation**—Check the box that corresponds to the reason the account should be cancelled. If "Other" selected, enter reason.
24. **Effective Date to Cancel Account(s)**—Enter the last date of operations or activity for the account type you are requesting cancellation.
- 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.*
25. **If Business Sold**—List the name, address and telephone number for the new owners.
26. **If Merged out of Existence**—List the name, FEIN, address and telephone number of the surviving business.