10A100-FI (3-07)

Commonwealth of Kentucky
DEPARTMENT OF REVENUE
P.O. Box 299, Station 20
Frankfort, KY 40602-0299

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

KENTUCKY TAX REGISTRATION APPLICATION

Important - Please see instructions for details on completion.

Print Form

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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 (If applicable):

Kentucky Withholding ☐☐☐☐☐☐
Kentucky Corporation Income ☐☐☐☐☐☐
Kentucky Limited Liability Entity ☐☐☐☐☐☐
Kentucky Sales and Use ☐☐☐☐☐☐
FEIN ☐☐ - ☐☐☐☐☐☐☐

3 Your Current Account Numbers: (If applicable):

Kentucky Withholding ☐☐☐☐☐☐
Kentucky Corporation Income ☐☐☐☐☐☐
Kentucky Limited Liability Entity ☐☐☐☐☐☐
Kentucky Sales and Use ☐☐☐☐☐☐
FEIN ☐☐ - ☐☐☐☐☐☐☐

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

4 Legal Business Name _____

5 Doing Business As (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*, *visit www.census.gov*) ☐☐☐☐☐☐

12 If you make sales in Kentucky, list products sold: _____

13 Accounting Period: ☐ Calendar Year 12/31 ☐ Fiscal Year: _____

14 Ownership Type:

- ☐ Sole Proprietor
- ☐ Corporation
- ☐ S Corporation
- ☐ Government
- ☐ Association
- ☐ Joint Venture
- ☐ Trust
- ☐ Nonprofit
- ☐ Real Estate Investment Trust
- ☐ Estate
- ☐ General Partnership
- ☐ Limited Partnership
- ☐ Limited Liability Partnership (LLP or LLLP)
- ☐ Other: (See instructions) _____

Limited Liability Company (LLC) For Federal Purposes Taxed As:

- ☐ Single Member-Individual
- ☐ Partnership
- ☐ Corporation
- ☐ S Corporation
- ☐ Single Member-Disregarded Entity

Member Taxed as: _____

OWNERSHIP DISCLOSURE-RESPONSIBLE PARTIES (LLCs must list members and/or managers) (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)

19 **Name** _____

20 **Title** _____

21 **E-mail Address** *(Optional)* _____

(By supplying your e-mail address, you grant the Department of Revenue permission to contact you via the Internet.)

22 **Daytime Telephone** _____ **, Ext.** _____

23 **Fax** _____

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?	☐	☐
	B Employ Kentucky residents who work outside the state of Kentucky on which you wish to voluntarily withhold?	☐	☐
	*(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.)*		
25	If your business is a corporation or a limited liability company choosing taxation as a corporation for federal purposes, do or will the Kentucky officers receive compensation other than dividends?	☐	☐

If you answered "Yes" to EITHER question 24 or 25, or are adding an additional account, you must complete Section D.

		Yes	No
26	Does or will your business or organization:		
	A Make retail sales in Kentucky?	☐	☐
	B Make wholesale sales in Kentucky?	☐	☐
27	Does or will your business or organization:		
	A Install repair or replacement parts in tangible personal property? (*See instructions*)	☐	☐
	B Produce, fabricate, process, print or imprint tangible personal property? (*See instructions*)	☐	☐
28	Does or will your business or organization rent or lease tangible personal property to others, including related companies? (*See instructions*)	☐	☐
29	Does or will your business or organization charge taxable admissions? (*See instructions*)	☐	☐
30	Does or will your business or organization rent temporary lodging to others?	☐	☐
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? *(See instructions)*	☐	☐
32	Does or will your business or organization receive receipts from the breeding of a stallion to a mare in Kentucky?	☐	☐
33	Does or will your business sell: (*Check all that apply)*		
	A Coal	☐	☐
	B Other minerals	☐	☐
	C Water utilities	☐	☐
	D Natural, artificial or mixed gas	☐	☐
	E Electricity	☐	☐
	F Communication services	☐	☐
	G Sewer services	☐	☐
		Yes	**No**
	H Cable services	☐	☐
	I Satellite broadcast services	☐	☐

If you answered "Yes" to ANY of questions 26 through 33 (except 33H or 33I), or are adding an additional account, you must complete Section E AND you may SKIP questions 34-36.

		Yes	No
34	Is your business or organization a construction company (contractor) that brings equipment into Kentucky for use?	☐	☐
35	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?	☐	☐
36	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?	☐	☐

* *If you are a professional service business, please see instructions for important additional details.*

If you answered "Yes" to ANY of questions 34 through 36, you must complete Section F.

		Yes	No
37	Is your business or organization a corporation, S corporation, limited partnership, limited liability partnership (LLP), limited liability company (LLC), professional limited liability company (PLLC), association, homeowner's association, 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?	☐	☐

If you answered "Yes" to question 37, you MUST answer questions 38 through 45. Sole Proprietorships and General Partnerships may SKIP questions 38 through 45.

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		Yes	No
38	Is your corporation incorporated or limited liability entity organized under the laws of Kentucky with our Secretary of States' Office?	☐	☐
39	Does or will your corporation or limited liability entity have its commercial domicile in Kentucky?	☐	☐
40	Does or will your corporation or limited liability entity own or lease any real or tangible personal property located in Kentucky?	☐	☐
41	Does or will your corporation or limited liability entity have one or more individuals performing services in Kentucky?	☐	☐
42	Does or will your corporation or limited liability entity maintain an interest in a pass-through entity doing business in Kentucky?	☐	☐
43	Does or will your corporation or limited liability entity derive income from or attributable to sources within Kentucky, including deriving income directly or indirectly from a trust or a single-member limited liability company doing business in Kentucky?	☐	☐
44	Does or will your corporation or limited liability entity direct activities at Kentucky customers for the purpose of selling them goods or services?	☐	☐
45	Does your corporation or limited liability entity own or lease any intangible property or receive payments from either a related member as defined in KRS 141.205(1)(g) or any unrelated party for the use of intangible property in Kentucky such as royalties, franchise agreements, patents, trademarks, etc.?	☐	☐

IF YOU ANSERED "YES" TO ANY OF QUESTIONS 38 THROUGH 45:

And your company is a corporation, S corporation, or an entity that has elected to be taxed as a corporation or S Corporation for federal income tax purposes, you must complete SECTION G AND H.

-OR-

Your company is a limited partnership (LP), limited liability partnership (LLP), limited liability company (LLC), professional limited liability company (PLLC), or similar entity that affords any of its partners, members, shareholders, or owners, through function of laws of Kentucky or laws recognized by Kentucky, protection from general liability for actions of the entity and have not elected to be taxed as a corporation or S corporation for federal income tax purposes, you must complete SECTION H.

-OR-

Your company is a qualified homeowner's association, REIT, RIC, REMIC, FASIT, or other entity not subject to the tax imposed by KRS 141.0401(6), 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 or will be paid (required)** _____

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** _____

51 **County** _____ **City** _____

52 **Mail address telephone** _____ **State** _____ **Zip Code** _____

SECTION E SALES AND USE TAX ACCOUNT

(Must be completed if you answered "Yes" to ANY of questions 26 through 33G, or you are registering for an additional account.)

53 **Date sales began or will begin (required)** _____

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

☐ Mailing address ATTN: _____ **Street** _____

59 **County** _____ **City** _____

60 **Mail address telephone** _____ **State** _____ **Zip Code** _____

SECTION F CONSUMER'S USE TAX ACCOUNT

(Must be completed if you answered "Yes" to ANY of questions 34 through 36.)

61 Date purchases began or will begin (required) _____
(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

☐ Mailing address ATTN: _____ **Street** _____

_____

63 County _____ **City** _____

64 Mail address telephone _____ **State** _____ **Zip Code** _____

SECTION G CORPORATION INCOME TAX ACCOUNT

65 Date of incorporation or organization _____

66 State of incorporation or organization _____

67 Date of qualification in Kentucky _____

68 Send mail related to this account to

☐ Same address as in Page 1, Section B, Item 7

☐ Mailing address ATTN: _____ **Street** _____

_____

69 County _____ **City** _____

70 Mail address telephone _____ **State** _____ **Zip Code** _____

SECTION H LIMITED LIABILITY ENTITY TAX ACCOUNT

71 Date of incorporation or organization _____

72 State of incorporation or organization _____

73 Date of qualification in Kentucky _____

74 Send mail related to this account to

☐ Same address as in Page 1, Section B, Item 7

☐ Mailing Address ATTN: _____ **Street** _____

_____

75 County _____ **City** _____

76 Mail address telephone _____ **State** _____ **Zip Code** _____

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 5:00 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, 8:00 a.m. to 5:00 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 application to:** **(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, telecommunications tax or any 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

Kentucky UNBRIDLED SPIRIT

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.