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1 My Businesses

For businesses in the ‘My Businesses’ grid, clicking on the business name or CBI Number displays information on file with the Office of the Secretary of State and/or the Department of Revenue.

1.1 Business Summary

When you click the business name or CBI Number in the ‘My Businesses’ grid, a business summary page appears. The content varies depending on whether the business has completed business registration and/or tax registration.

1.1.1 Business Summary Default View

If you see the ‘Business Administration’ tab in the default view then you have registered your business with the Office of the Secretary of State. If you see the ‘Tax Administration’ tab only, then you have registered only with the Department of Revenue.
One Stop displays basic information about the business with tabular views to review the business filing details and business associations on file with the Office of the Secretary of State as well as tax information on file with the Department of Revenue.

1.1.2 Business Registration Only

As in the default view above, if you are registered with the Secretary of State only, you will have a view of the business filings and any manage options that are available to perform on the business. Once you click on the ‘Tax Administration’ tab, and have NOT registered for taxes with the Department of Revenue, then you will see the “Register for a Tax Account” link that you can click on to begin the process.

Note

When registration with the Office of the Secretary of State is required before registration with the Department of Revenue, One Stop does not assign tax accounts until the Business Registration is approved.

If tax registration has been submitted and is ‘Awaiting Approval’, the Department of Revenue is reviewing the submission. You do not need to do anything.
1.1.3 Tax Registration Only

If you see the ‘Tax Administration’ tab on the business summary page (and not Business Administration tab), then the business is registered with the Department of Revenue and NOT with the Secretary of State.

**Note** Not all businesses must register with the Office of the Secretary of State.

One Stop displays basic information about the business and the user can navigate within the tabular views to see other tax information on file with the Department of Revenue.

1.1.4 Cigarette/Tobacco Products Licenses

If you did not register for ‘Tobacco Tax’ with the Department of Revenue when registering for taxes and you click on the ‘Tax Administration’ tab and then on the ‘Cigarette/Tobacco Products Licenses’ tab, then you will see the ‘Apply for a License’ link that you can click on to begin the process.
If a tax registration, which also included Tobacco Tax, was submitted and is ‘Awaiting Approval’, the Department of Revenue is reviewing the submission. You do not need to do anything.

1.1.5 Obligations

The ‘Obligations’ tab shows all of the ‘Online Filings Due’ on a business. There are two types of online filings: 1) ‘Online Tax Filings’ are filings due for tax accounts on your business which can be viewed and paid through eFile by clicking on the ‘File Taxes’ button 2) The ‘Excise Tax System’ is for filings due on Cigarette/Tobacco Licenses which can be viewed and paid through the Kentucky Excise Tax System by clicking on the ‘File Tobacco Taxes’ button.

Note

Filings due for paper returns are not shown on this screen. Obligations shown only represent online filings due. For paper registrations, please contact the Department of Revenue at 502-564-5053.

1.1.6 Permissions

The ‘Permissions’ tab shows all of the assigned security roles that have been granted to an individual on a business. Permissions are assigned at the time of business and/or tax registration, but can also be granted to particular accounts and licenses by the One-Stop
Business Administrator who is the administrator of security roles on the business and can invite users. (See Organization Management in KOG User Guide)

1.1.7 Navigational Buttons

The following navigational buttons are available on the business summary page, depending on your authority to view business information, update business information, file taxes and apply for additional taxes and/or licenses.

<table>
<thead>
<tr>
<th>Button</th>
<th>View</th>
<th>Function</th>
</tr>
</thead>
<tbody>
<tr>
<td><img src="image1.png" alt="Kentucky Business One Stop" /></td>
<td>Business Summary</td>
<td>You can either click on the Kentucky Business One Stop icon or the ‘Back to Dashboard’ link to navigate back to the dashboard and My Businesses view.</td>
</tr>
<tr>
<td><img src="image2.png" alt="File/Amend Annual Report" /></td>
<td>Business Administration – Filing Details</td>
<td>If you have sufficient permissions, you will see the button on the ‘Filing Details’ section. This button provides access to information on file with the Secretary of State. See Section 2: Manage Business for details about functions available to you.</td>
</tr>
<tr>
<td><img src="image3.png" alt="Dissolve Business" /></td>
<td>Business Administration – Filing Details</td>
<td>If you have sufficient permissions, you will see either the ‘Dissolve Business’ or ‘Withdraw Business’ or ‘Cancel Business’ button (depending on your business structure). This button provides access to either Dissolve/Withdraw or Cancel a business with the Secretary of State. See Section 2: Manage Business for details about functions available to you.</td>
</tr>
<tr>
<td><img src="image4.png" alt="Withdraw Business" /></td>
<td>Business Administration – Change Principal Office</td>
<td>If you have sufficient permissions, you will see the ‘Change’ button on the ‘Principal Office Address’ section. This button provides access to information on file with</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
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<tr>
<td>---</td>
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<td>---</td>
</tr>
<tr>
<td><strong>Business Administration - Associations</strong></td>
<td>If you have sufficient permissions, you will see the ‘Change Registered Agent’ button on the ‘Associations’ section. This button provides access to information on file with the Secretary of State. See Section 2: Manage Business for details about functions available to you.</td>
<td><strong>Change Registered Agent</strong></td>
</tr>
<tr>
<td><strong>Business Administration - Assumed Name</strong></td>
<td>If you have sufficient permissions, you will see the ‘Add/Amend/Withdraw’ buttons on the ‘Assumed Names’ section. These buttons provide access to information on file with the Secretary of State. See Section 2: Manage Business for details about functions available to you.</td>
<td><strong>Add</strong> <strong>Amend</strong> <strong>Withdraw</strong></td>
</tr>
<tr>
<td><strong>Tax Administration - Details</strong></td>
<td>If you have sufficient permissions and a FEIN was listed on the business, you will see the ‘Add FEIN’ button on the ‘Details’ section. This button provides access to information on file with the Department of Revenue. See Section 3: Manage Taxes and Licenses for details about functions available to you.</td>
<td><strong>Add FEIN</strong></td>
</tr>
<tr>
<td><strong>Tax Administration - Details</strong></td>
<td>If you have sufficient permissions, you will see the ‘Change Business Name’ button on the ‘Details’ section. This function is only available if you are not registered with the Secretary of State. This button provides access to information on file with the Department of Revenue. See Section 3: Manage Taxes and Licenses for details about functions available to you.</td>
<td><strong>Change Business Name</strong></td>
</tr>
<tr>
<td><strong>Tax Administration - Details</strong></td>
<td>If you have sufficient permissions, you will see the ‘Change Accounting Period’ button on the ‘Details’ section. This button provides access to information on file with the Department of Revenue. See Section 3: Manage Taxes and Licenses for details about functions available to you.</td>
<td><strong>Change Accounting Period</strong></td>
</tr>
<tr>
<td><strong>Tax Administration – Tax Accounts Tab</strong></td>
<td><strong>Section 3: Manage Taxes and Licenses</strong> for details about functions available to you.</td>
<td></td>
</tr>
<tr>
<td>------------------------------------------</td>
<td>-----------------------------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>🔄 <strong>Apply for Additional Accounts</strong></td>
<td>If you have sufficient permissions, you will see the ‘Apply for Additional Accounts’ button on the ‘Tax Accounts’ tab. This button provides access to information on file with the Department of Revenue. See Section 3: Manage Taxes and Licenses for details about functions available to you.</td>
<td></td>
</tr>
<tr>
<td>📦 <strong>Change Address</strong></td>
<td>If you have sufficient permissions, you will see the ‘Change Address’ button on the ‘Tax Accounts’ tab. This button provides access to information on file with the Department of Revenue. See Section 3: Manage Taxes and Licenses for details about functions available to you.</td>
<td></td>
</tr>
<tr>
<td>📞 <strong>Change Phone</strong></td>
<td>If you have sufficient permissions, you will see the ‘Change Phone’ button on the ‘Tax Accounts’ tab. This button provides access to information on file with the Department of Revenue. See Section 3: Manage Taxes and Licenses for details about functions available to you.</td>
<td></td>
</tr>
<tr>
<td>🌐 <strong>File Taxes</strong></td>
<td>If you have sufficient permissions, you will see the ‘File Taxes’ button on the ‘Tax Accounts’ tab. This button takes you to the e-File application. Please reference the Tax Filing User Guide for information on how to use this application to file tax returns for Consumer’s Use Tax, Motor Vehicle Tire Fee, Transient Room Tax, Sales and Use Tax and the Commercial Mobile Radio Service Prepaid Service Charge.</td>
<td></td>
</tr>
<tr>
<td>📊 <strong>View Details</strong></td>
<td>If you have sufficient permissions, you will see the ‘View Details’ button on the ‘Tax Accounts’ tab for specific accounts. This button provides access to information on file with the Department of Revenue. See Section 3: Manage Taxes and Licenses for details about functions available to you.</td>
<td></td>
</tr>
<tr>
<td>Button</td>
<td>Tax Administration – Tax Accounts Tab</td>
<td>Details</td>
</tr>
<tr>
<td>----------------</td>
<td>--------------------------------------</td>
<td>--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Enroll</td>
<td>If you have sufficient permissions, you will see the 'Enroll' button on the 'Tax Accounts' tab for specific accounts, if the account has not been enrolled for 'Online Filing'. This button provides access to information on file with the Department of Revenue. See Section 3: Manage Taxes and Licenses for details about functions available to you.</td>
<td></td>
</tr>
<tr>
<td>+ Add/Update DBA Name</td>
<td>If you have sufficient permissions, you will see the 'Add/Update DBA Name' button on the 'Tax Accounts' tab for specific accounts. This button provides access to information on file with the Department of Revenue. See Section 3: Manage Taxes and Licenses for details about functions available to you.</td>
<td></td>
</tr>
<tr>
<td>Print Permit</td>
<td>If you have sufficient permissions, you will see the 'Print Permit' button on the 'Tax Accounts' tab for specific accounts, if the account has Permits available for printing. This button provides access to information on file with the Department of Revenue. See Section 3: Manage Taxes and Licenses for details about functions available to you.</td>
<td></td>
</tr>
<tr>
<td>Return to Account Listing</td>
<td>If you have sufficient permissions to view the details of accounts, you will see the 'Return to Account Listing' button. This button will navigate you back to the main accounts view on the tab you are currently viewing.</td>
<td></td>
</tr>
<tr>
<td>Manage Responsible Parties</td>
<td>If you have sufficient permissions, you will see the 'Manage Responsible Parties' button on the 'Responsible Parties' tab. This button provides access to information on file with the Department of Revenue. See Section 3: Manage Taxes and Licenses for details about functions available to you.</td>
<td></td>
</tr>
<tr>
<td>View Details</td>
<td>If you have sufficient permissions, you will see the 'View Details' button on the 'Responsible Parties' tab. This button provides access to information on file with the Department of Revenue. See Section 3: Manage Taxes and Licenses for details about functions available to you.</td>
<td></td>
</tr>
<tr>
<td>Responsible Parties Tab</td>
<td>This button provides access to information on file with the Department of Revenue. See Section 3: Manage Taxes and Licenses for details about functions available to you.</td>
<td></td>
</tr>
<tr>
<td>-------------------------</td>
<td>--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>Return to Responsible Party Listing</td>
<td>If you have sufficient permissions to view the details of Responsible Parties, you will see the ‘Return to Responsible Party Listing’ button. This button will navigate you back to the main view on the tab you are currently viewing.</td>
<td></td>
</tr>
<tr>
<td>Apply for Additional License</td>
<td>If you have sufficient permissions, you will see the ‘Apply for Additional License’ button on the ‘Cigarette/Tobacco Products’ tab. This button provides access to information on file with the Department of Revenue. See Section 3: Manage Taxes and Licenses for details about functions available to you.</td>
<td></td>
</tr>
<tr>
<td>More Actions</td>
<td>If you have sufficient permissions, you will see the ‘More Actions’ button on the ‘Cigarette/Tobacco Products’ tab. This button provides access to information on file with the Department of Revenue. See Section 3: Manage Taxes and Licenses for details about functions available to you.</td>
<td></td>
</tr>
<tr>
<td>Print</td>
<td>If you have sufficient permissions, you will see the ‘Print’ button on the ‘Cigarette/Tobacco Products’ tab for specific accounts, if the account has a License available for printing. This button provides access to information on file with the Department of Revenue. See Section 3: Manage Taxes and Licenses for details about functions available to you.</td>
<td></td>
</tr>
<tr>
<td>Re-apply</td>
<td>If you have sufficient permissions, you will see the ‘Re-apply’ button on the ‘Cigarette/Tobacco Products’ tab for specific accounts. This button provides access to information on file with the Department of Revenue. See Section 3: Manage Taxes and Licenses for details about functions available to you.</td>
<td></td>
</tr>
</tbody>
</table>
1.2 Business Summary Additional Views

There are additional views within the business summary, apart from the default view.

1.2.1 Business Administration – Assumed Names

When you click the ‘Business Administration’ header tab, the default view lands on ‘Associations’. You can also click on the ‘Assumed Names’ tab to display information about any assumed names filed with the Secretary of State.

1.2.2 Tax Administration – Tax Accounts

When you click the ‘Tax Administration’ header tab, the default view lands on ‘Tax Accounts’ tab. You can also click on the ‘View Details’ within the tab to display information about a particular tax account filed with the Department of Revenue.
This example shows some of the details for a Corporation Income Tax account. The ‘View Details’ tab is similar for other tax types. The ‘View Details’ on ‘Sales and Use Tax’ also has information about ‘Business Locations.’

If you do not have sufficient permissions, when you click ‘View Details’ on the tax account, One Stop will display the following message:
Click ‘Ok’ to return to the page. Or click ‘Return to Account Listing’ to return to tax accounts.

Note
One Stop does not currently assign Coal Tax accounts. Although One Stop has captured the information entered for Coal Tax, the Department of Revenue will assign those accounts separately and notify you via mail.

1.2.2.1 Sales and Use Tax Accounts - Business Locations

Only Sales and Use Tax accounts have multiple business locations. One Stop displays the business location(s) applicable to the Sales and Use Tax account you are viewing and you can Print the associated sales permit by clicking on ‘Print Permit’

The locations initially are sorted by the order in which they were entered; however, you may click a column header to sort by that column.

The symbol to the right of a column header provides options for filtering the information displayed.

1.2.2.2 Sales and Use Tax Accounts - Sales Permit

When you click the ‘Print Permit’ button for a Sales and Use Tax account location, One Stop displays a PDF of the letter (appropriate to the change that led to the permit) along with the Sales Permit for that location in another browser tab.
Commonwealth of Kentucky
Department of Revenue
Frankfort, KY-40620
revenue.ky.gov

TOBACCO TAX GIANT
JOHNSON'S TOBACCO BARN
100 MAIN ST
FRANKFORT KENTUCKY 40601

DATE: 2/5/2018

RE: SALES AND USE TAX ACCOUNT NUMBER: 000874062

FILING FREQUENCY: QUARTERLY

THE SALES AND USE TAX ACCOUNT NUMBER REFERENCED ABOVE HAS BEEN ASSIGNED TO YOUR BUSINESS. DEPARTMENT OF REVENUE (DOR) RECORDS INDICATE THE LIABILITY DATE IS 12/15/2017. IF THIS IS INCORRECT, PLEASE NOTIFY THE DIVISION OF SALES AND USE TAX. PLEASE USE THIS ACCOUNT NUMBER ON ALL TAX RETURNS AND CORRESPONDENCE REGARDING SALES AND USE TAX.

ELECTRONIC FILING AND PAYMENT OF SALES AND USE TAX IS AVAILABLE AT HTTP://REVENUE.KY.GOV/COLLECTIONS/PAGES/E-FILE-PAYMENT-OPTIONS.ASPX. IF YOU HAVE NOT REGISTERED FOR E-FILING AND PAYMENT YET, A PREPRINTED RETURN WILL BE MAILED TO YOU APPROXIMATELY FIFTEEN (15) DAYS PRIOR TO THE DUE DATE OF EACH RETURN. RETURNS MUST BE FILED, EVEN IF NO TAX IS DUE, BY THE 20TH OF THE FOLLOWING MONTH ACCORDING TO THE FILING PERIOD.

YOUR KENTUCKY SALES AND USE TAX PERMIT IS ACCESSIBLE ONLINE IF REGISTERED FOR E-FILING AND INCLUDED ON THE NEXT PAGE OF THIS CORRESPONDENCE. THIS PERMIT MUST BE POSTED IN A CONSPICUOUS PLACE AT THE BUSINESS LOCATION LISTED ON THE PERMIT PURSUANT TO KRS 139.250.

IF IT IS NECESSARY THAT YOU FILE BACK PERIOD RETURNS, THE PROPER FORMS WILL BE MAILED TO YOU SEPARATELY. PLEASE INCLUDE A COPY OF THIS LETTER WITH ANY RETURNS FILED FOR PRIOR PERIODS. PENALTIES FOR LATE FILING AND LATE PAYMENT APPLY AT THE RATE OF 2% FOR EACH MONTH UP TO A MAXIMUM OF 20% OF THE TAX DUE. THE MINIMUM PENALTY FOR A NO TAX DUE RETURN IS $10.00. THE MINIMUM PENALTY FOR ANY PERIOD THAT IS NOT FILED TIMELY AND A JEOPARDY ASSESSMENT HAS BEEN ISSUED PURSUANT TO KRS 131.150 IS $100.00.

FOR ASSISTANCE WITH UPDATING YOUR BUSINESS INFORMATION, CONTACT THE DIVISION OF REGISTRATION AT 502-564-3306. FOR FURTHER INFORMATION ABOUT YOUR RESPONSIBILITIES AS A RETAILER, PLEASE ACCESS A “RETAIL PACKET” AND “FAQS” AT HTTPS://REVENUE.KY.GOV/BUSINESS/SALES-USE-TAX/PAGES/DEFAULT.ASPX. YOU MAY ALSO ACCESS SELECTED SALES AND USE TAX FORMS AND PUBLICATIONS AT THE SAME WEB SITE. IF YOU HAVE QUESTIONS, PLEASE CONTACT THIS OFFICE AT (502) 564-5170 OPTION #1, OR DIRECT ANY CORRESPONDENCE TO THE E-MAIL ADDRESS OR MAILING ADDRESS BELOW.

DIVISION OF SALES AND USE TAX
DEPARTMENT OF REVENUE
P.O. BOX 181, Station 67.
FRANKFORT KY-40602-0181
PHONE: (502) 564-5170
FAX: (502) 554-2041
DOR.WebResponseSalesTax@ky.gov
You may use standard browser functionality to save or print the Sales Permit.

When you are finished reviewing the Sales Permit, you may close that tab in the browser.

1.2.3 Tax Administration - Responsible Parties

You will see the ‘Responsible Parties’ tab only if you have sufficient permissions. If the ‘Responsible Parties’ tab is available, you may click it to display responsible parties for the business.
One Stop lists the responsible parties for the business. You may click a column header to sort by that column.

The symbol to the right of a column header provides options for filtering the information displayed.

1.2.3.1 Responsible Party Details

If you have sufficient permissions, you may click the 'View Details' button to the right of a responsible party to display the details for that individual or business.

This example shows details for John Jacob Astor, the LLC Member of the business.

1.2.4 Tax Administration – Cigarette/Tobacco Products Licenses

You will see the ‘Cigarette/Tobacco Products License’ tab even if you do not have any associated licenses. If licenses are available, you will see them listed, per License Type, Status, etc. for the business.

There may also be an option to ‘Print’ the license if it is still active by selecting the ‘Print’ button. When you click the ‘Print’ button for a License Type, One Stop displays a PDF of the permit (for one or more locations) in another browser tab.
FORM RT1309(e)  
(1-2018)  

Commonwealth of Kentucky  
Department of Revenue  

Nonresident Wholesaler/Tobacco Products Distributor/Tobacco Products Distributor/Vending  
Machine Operator  

Name:  
Rockefeller’s Tobacco  

License No.  
002200003  

Effective Date:  
1/19/2018  

Ending Date:  
6/30/2018  

Approval Date:  
1/19/2018  

Address  
350 5th Ave Suite 10100  
New York City New York - 10118  

Location  
102 Main Street  
Lexington KY - 40509  

THIS LICENSE IS ISSUED PURSUANT TO AUTHORITY OF CHAPTER 138 OF THE KENTUCKY REVISED STATUTES AND IS VALID FOR THE PERIOD ABOVE.  

The company noted on this license having paid the required license fee is hereby authorized to engage in activities pursuant to the business type noted above. Failure on the part of such licensee to comply with the provisions of Kentucky Revised Statutes 138.130 to 138.205 or any regulations promulgated thereunder, or to permit an inspection of premises, machines or vehicles by an authorized agent of the Department of Revenue at any reasonable time shall be grounds for the revocation of any license issued by the department after due notice and a hearing by the department.  

This license type is issued only for the premises mentioned and must be posted conspicuously on the premises.  

You may use standard browser functionality to save or print the License Permit.  

When you are finished reviewing the License Permit, you may close that tab in the browser.
1.3 Back to Dashboard

When you are finished reviewing the information about the registered business, click the ‘Back to Dashboard’ link in the upper right corner to return to the One Stop “Dashboard”.
2 Manage Business

After selecting the business you want to manage from ‘My Businesses’, and you are the Registration Administrator for the business, you may manage changes to the business registration information on file with the Secretary of State.

2.1 Business Administration

Options for managing the business on the business summary page are within sections and/or tabs on the main ‘Business Administration’ tab.

The following manage functions are available within One Stop:

- File/Amend Annual Report
- Dissolve/Withdraw or Cancel Business
- Change Principal Office Address
- Change Registered Agent
- Assumed Name – Add, Amend, Renew, and/or Withdraw

If you need to amend your articles/certificates, convert, etc. please contact the Office of the Secretary of State.

2.1.1 Manage Business “Error” Messages

If you receive a message similar to the following, One Stop is unable to offer the function online due to status updates or other information that may need updated with the Office of the Secretary of State.
You may click ‘Cancel this Event’ or ‘Manage other events’ to exit.

If you get a message like the one below, please contact the Office of the Secretary of State for assistance at the phone number provided.

2.1.2 Cancel Event

Throughout the Business Administration process, you have the option to cancel the event.

When you cancel, One Stop deletes information entered thus far (if any) and returns you to the ‘Business Administration’ tab.

2.2 File/Amend Annual Report

Most businesses registered with the Office of the Secretary of State are required to file an annual report between January 1 and June 30. The ‘File/Amend Annual Report’ button appears in the ‘Filing Details’ section.

2.2.1 Amend Annual Report

If you are changing the Principal Office Address and/or the Registered Agent, click ‘Yes’ in answer to the questions. As you proceed through the process, One Stop will display pages for you to update this information.

If you are not changing the Principal Office Address and/or the Registered Agent, click ‘No.’

Click ‘Next’ to continue.

### 2.2.2 Change Registered Agent

If you answered yes to the question ‘Is a change required to the business’s registered agent,’ the “Change Registered Agent” page appears; otherwise, One Stop proceeds to the next step in the process.
You may add a new association as the Registered Agent, you may edit the existing Registered Agent’s information, you may change the Registered Agent from one association to another association (e.g., from John D Rockefeller to John Pierpont Morgan), or you may delete the existing Registered Agent, in which case One Stop will prompt you to enter a new one.

### 2.2.2.1 Add new association as Registered Agent

If you click ‘Add a New Association,’ the page expands to allow entry of the new association who will be appointed the Registered Agent.

Select either ‘Individual’ or ‘Business’ in the dropdown and enter the agent’s information: address, name, email, and phone. For a business, also enter the business name. Note: The business being registered cannot be its own Registered Agent.
Click the 'Update' button. One Stop will validate and certify the address you entered and inform you of the results in the Address Certification dialog box.

Once the address has been validated, click 'Update' again to proceed.

After you have changed the Registered Agent, One Stop will enable the ‘Next’ button for you to continue.

### 2.2.2.2 Edit existing Registered Agent’s information

If you click the eye $\equiv$ next to the Registered Agent, the page expands to display the association’s information for you to make modifications.

![Registered Agent Information](image)

If you click the ‘Edit’ button, the page expands to allow you to modify the address.

![Edit Registered Agent](image)

Make the desired changes and click the ‘Update’ button.
If necessary, One Stop will validate and certify the address you entered and inform you of the results in the Address Certification dialog box. Once the address has been validated, click ‘Update’ again to proceed.

After you have changed the Registered Agent, One Stop will enable the ‘Next’ button for you to continue.

### 2.2.2.3 Change the Registered Agent from one to another

If you click the ‘Change’ button on the expanded page, the page expands again to allow you to select another association as the Registered Agent.

Select another existing association (individual or business) as the Registered Agent. The page expands to allow you to update information about the individual or business selected.

Make the desired changes and click the ‘Update’ button.

If necessary, One Stop will validate and certify the address you entered and inform you of the results in the Address Certification dialog box. Once the address has been validated, click ‘Update’ again to proceed.
After you have changed the Registered Agent, One Stop will enable the ‘Next’ button for you to continue.

2.2.2.4 Delete the existing Registered Agent

If you click the trash can next to the Registered Agent, One Stop will ask you to confirm that you want to remove this association as the Registered Agent. If you confirm removal, One Stop will prompt you to add a new association (individual or business) as the Registered Agent.

After you have added a new Registered Agent, One Stop will enable the ‘Next’ button for you to continue.

2.2.3 Change Principal Office Address

If you answered yes to the question ‘Is a change required to the business’s principal office address,’ the “Change Principal Office Address” page appears; otherwise, One Stop proceeds to the next step in the process.

When you click edit next to the current address, the page expands for you to make modifications.
You may choose to use a previously entered address by checking the box and selecting an address from the list. If the address is not available, enter the correct address. After making the desired changes and click the ‘Update’ button.

If necessary, One Stop will validate and certify the address you entered and inform you of the results in the Address Certification dialog box. Once the address has been validated, click ‘Update’ again to proceed.

After you have changed the address, One Stop will enable the ‘Next’ button for you to continue.

2.2.4 Manage Officers

If you answered no to both questions (‘Is a change required to the business’s registered agent’ and ‘Is a change required to the business’s principal office address’), or after you have completed your changes to the Registered Agent and/or Principal Office Address, the “Manage Officers” page appears.

2.2.4.1 Initial Annual Report

This version appears if the business has not filed its initial annual report.
The red print at the top tells you what kind and how many officers are required based on the business structure and whether the business is considered domestic (that is, businesses formed in the Commonwealth of Kentucky) or foreign (that is, businesses formed outside the Commonwealth of Kentucky).

You must identify the required officer(s) before continuing.

2.2.4.2 Subsequent Annual Reports

This version appears if the business previously filed its initial annual report.

You may add a new association as an officer, you may edit an existing officer’s information, you may change an officer from one association to another association (e.g., from John
Pierpont Morgan to John Jacob Astor), or you may delete an existing officer, in which case One Stop may prompt you to enter a new one.

### 2.2.4.3 Add a New Officer

If you click ‘Add a New Officer,’ the page expands to allow entry of the new officer.

Select either 'Individual' or 'Business' in the dropdown and enter the agent’s information: title, address, name, email, and phone. For a business, also enter the business name. Note: You may use an existing association if appropriate.

Click the ‘Update’ button.

If necessary, One Stop will validate and certify the address you entered and inform you of the results in the Address Certification dialog box. Once the address has been validated, click ‘Update’ again to proceed.

Once you have entered the required officer(s), One Stop will enable the 'Next' button for you to continue.

### 2.2.4.4 Edit existing Officer’s information

If you click the eye next to an association, the page expands to display the association’s information for you to make modifications.
If you click the 'Edit' button, the page expands to allow you to modify title, address, email and phone.

Make the desired changes and click the 'Update' button.

If necessary, One Stop will validate and certify the address you entered and inform you of the results in the Address Certification dialog box. Once the address has been validated, click ‘Update’ again to proceed.
2.2.4.5 Change an Officer from one to another

If you click the ‘Change’ button on the expanded page, the page expands again to allow you to select another association as an officer.

Select another existing association (individual or business) as the officer. The page expands to allow you to update information about the individual or business selected.
Make the desired changes and click the 'Update' button.

If necessary, One Stop will validate and certify the address you entered and inform you of the results in the Address Certification dialog box. Once the address has been validated, click 'Update' again to proceed.

2.2.4.6 Delete the existing Registered Agent

If you click the 'Delete' button on the expanded page, One Stop will ask you to confirm that you want to remove this association as an officer. If you confirm removal, One Stop will verify that your business has the required officers and, if not, prompt you to add a new officer (individual or business) to meet the requirements.

This completes the process specific to filing/amending an annual report. One Stop now will prompt you to complete the filing by displaying the “Electronic Signature” (Section 2.6.1: Electronic Signatures) and “Summary” (Section 2.6.2: Summary) pages.

2.3 Dissolve/Withdraw/Cancel Business

Businesses registered with the Office of the Secretary of State may file (based on business structure) one of the following three types of dissolutions:

- Dissolve Business
  - Articles of Dissolution
• Withdraw Business
  o Certificate of Withdrawal
• Cancel Business
  o Cancellation of Certificate of Limited Partnership
  o Cancellation of Statement of Qualification

Note: The business wishing to dissolve must be Active and in Good Standing with the Secretary of State. If the business has been Administratively Dissolved (due to not filing an Annual Report) there is no further action that can be taken online. You must contact the Secretary of State to reinstate an Administratively Dissolved business.

Also note: If your business structure is Statutory Trust, Business Trust, Limited Cooperative Association or Cooperative Corporation, you must upload your supporting documentation during this process so you should have them prepared before selecting one of the above options.

2.3.1 Dissolve Business

If you are filing Articles of Dissolution, you will see the ‘Dissolve Business’ button in the ‘Filing Details’ section on the ‘Business Administration’ tab.

After clicking on the ‘Dissolve Business’ button, the “Articles of Dissolution” page appears.
You have the choice of entering all of the required information for filing or you can upload the ‘Articles of Dissolution’.

2.3.1.1 Data Entry

You must select ‘This dissolution is pursuant to KRS 275.285’ to proceed. For data entry, select ‘No’ to upload a file. The ‘Details’ section will display for you to enter the effective date of the dissolution and the option to enter any other applicable information.

2.3.1.2 Upload a File

You must select ‘This dissolution is pursuant to KRS 275.285’ to proceed. If choosing to upload your articles, select ‘Yes’ to upload a file. The ‘Upload Details’ section will display for you to select the files for uploading.

Click on “Select Files” button (note the maximum file size, etc.) then click on ‘Upload Files’ button. One stop uploads the documents and indicates when each document has been successfully uploaded.

When all necessary documents have been uploaded, continue to the ‘Signature’ section.

2.3.1.3 Electronic Signatures

After entering or uploading the data for the articles, you must provide an electronic ‘Signature’.
You must enter a name and signature of ‘Authorized Representative’ to proceed. Click ‘Next’ to continue onto the summary details.

2.3.1.4 Summary

The summary page shows the information you have entered, for review, before submitting the articles.

After review, you can either go ‘Previous’ to edit/change the information, or click on ‘Next’ to proceed to the ‘Payment Summary’ and make the necessary payments.
Please refer to Section 2.6.3: Pay Application Fee for more information about this process.

2.3.1.5 **Dissolve Business Complete**

After successful payment, this completes the process for filing ‘Articles of Dissolution’. If you uploaded documents, they will be reviewed by the Secretary of State before dissolution can be finalized. Please refer to Section 2.6.4: Manage Business Complete for information about this process.

2.3.2 **Withdraw Business**

If you are filing a ‘Certificate of Withdrawal’, you will see the ‘Withdraw Business’ button in the ‘Filing Details’ section on the ‘Business Administration’ tab.

After clicking on the ‘Withdraw Business’ button, the “Certificate of Withdrawal” page appears.
You must enter/select all of the required information for filing.

### 2.3.2.1 Data Entry

The 'Details' section is displayed for you to review or make changes to the address on file with the Secretary of State. You must also confirm acceptance of all of the statements listed and enter an effective date for the withdrawal.

### 2.3.2.2 Electronic Signatures

After entering the data for the certificate of withdrawal, you must provide an electronic ‘Signature’.
You must enter a name and signature of ‘Authorized Representative’ to proceed. Click ‘Next’ to continue onto the summary details.

2.3.2.3 Summary

The summary page shows the information you have entered, for review, before submitting the certificate.

After review, you can either go ‘Previous’ to edit/change the information, or click on ‘Next’ to proceed to the ‘Payment Summary’ and make the necessary payments.
Please refer to Section 2.6.3: Pay Application Fee for more information about this process.

2.3.2.4 Withdraw Business Complete

After successful payment, this completes the process for filing ‘Certificate of Withdrawal.

2.3.3 Cancel Business

If you are filing a ‘Cancellation of Certificate’, you will see the ‘Cancel Business’ button in the ‘Filing Details’ section on the ‘Business Administration’ tab.

After clicking on the ‘Cancel Business’ button, the “Cancellation of Certificate” page appears.

For assistance with specific business registration related questions, please call the Office of the Secretary of State at 502-564-3490
You have the choice of entering all of the required information for filing or you can upload the ‘Cancellation of Certificate’ files.

2.3.3.1 Data Entry

For data entry, select ‘No’ to upload a file. The ‘Details’ section will display for you to enter the effective date of the cancellation, the reason for filing the certificate and the option to enter any other applicable information.

2.3.3.2 Upload a File

If choosing to upload your certificate, select ‘Yes’ to upload a file. The ‘Upload Details’ section will display for you to select the files for uploading.

Click on “Select Files” button (note the maximum file size, etc.) then click on ‘Upload Files’ button. One stop uploads the documents and indicates when each document has been successfully uploaded.

When all necessary documents have been uploaded, continue to the ‘Signature’ section.

2.3.3.3 Electronic Signatures

After entering or uploading the data for the certificate, you must provide an electronic ‘Signature’.
You must enter at least one name and signature of a ‘General Partner’ to proceed. Click ‘Next’ to continue onto the summary details.

2.3.3.4 Summary

The summary page shows the information you have entered, for review, before submitting the certificate.
After review, you can either go ‘Previous’ to edit/change the information, or click on ‘Next’ to proceed to the ‘Payment Summary’ and make the necessary payments.

**Cancellation of Certificate Of Limited Partnership**

Please refer to Section 2.6.3: Pay Application Fee for more information about this process.

2.3.3.5 *Cancel Business Complete*

After successful payment, this completes the process for filing ‘Cancellation of Certificate. If you uploaded documents, they will be reviewed by the Secretary of State before cancellation can be finalized. Please refer to Section 2.6.4: Manage Business Complete for information about this process.

2.4 Statement of Change

Any time a business changes its principal office, registered agent or registered office, it must file a statement of change with the Office of the Secretary of State. One Stop offers this as two options:

- Change the Principal Office Address for the business
- Change the Registered Agent for the business

After providing the information for the above options according to your selections, One Stop will prompt you to complete the filing. Please refer to Section 2.6: Complete the Submission for information about this process.

2.4.1 Change Principal Office Address

When you select ‘Change’ from the ‘Principal Office Address’ section, the “Change Principal Office” page appears.
When you click edit next to the current address, the page expands for you to make modifications.

You may choose to use a previously entered address by checking the box and selecting an address from the list. If the address is not available, enter the correct address.

If necessary, One Stop will validate and certify the address you entered and inform you of the results in the Address Certification dialog box. Once the address has been validated, click ‘Update’ again to proceed.
After you have changed the address, One Stop will enable the ‘Next’ button for you to continue.

This completes the process specific to changing the Principal Office Address. One Stop now will prompt you to complete the filing by displaying the “Electronic Signature” (Section 2.6.1: Electronic Signatures) and “Summary” (Section 2.6.2: Summary) pages.

However, if you have not already changed the Registered Agent, One Stop will ask you if you would like to change the Registered Agent as part of the Statement of Change before proceeding to the “Payment Summary.”

If you click ‘Continue Managing Registered Agent,’ One Stop will display the “Change Registered Agent” page. (See Section 2.4.2 Change Registered Agent)

2.4.2 Change Registered Agent

When you select ‘Change Registered Agent’ from the ‘Associations’ tab, or have continued on from making changes to the Principal Address, the “Change Registered Agent” page appears.
You may add a new association as the Registered Agent, you may edit the existing Registered Agent’s information, you may change the Registered Agent from one association to another association (e.g., from John Jacob Astor to John Jacob Astor III), or you may delete the existing Registered Agent, in which case One Stop will prompt you to enter a new one.

2.4.2.1 Add New Association as Registered Agent

If you click ‘Add a New Association,’ the page expands to allow entry of the new association who will be appointed as the new Registered Agent.
Select either ‘Individual’ or ‘Business’ in the dropdown and enter the agent’s information: address, name, email, and phone. For a business, also enter the business name. Note: The business being registered cannot be its own Registered Agent.

Click the ‘Update’ button. One Stop will validate and certify the address you entered and inform you of the results in the Address Certification dialog box.

Once the address has been validated, click ‘Update’ again to proceed.

After you have changed the Registered Agent, One Stop will enable the ‘Next’ button for you to continue.

2.4.2.2 Edit existing Registered Agent’s information

If you click the eye next to the Registered Agent, the page expands to display the association’s information for you to make modifications.
If you click the ‘Edit’ button, the page expands to allow you to modify the address.

Make the desired changes and click the ‘Update’ button.

If necessary, One Stop will validate and certify the address you entered and inform you of the results in the Address Certification dialog box. Once the address has been validated, click ‘Update’ again to proceed.

After you have changed the Registered Agent, One Stop will enable the ‘Next’ button for you to continue.
2.4.2.3 Change the Registered Agent from one to another

If you click the ‘Change’ button on the expanded page, the page expands again to allow you to select another association as the Registered Agent.

Select another association (individual or business) as the Registered Agent and click the ‘Next’ button.

2.4.2.4 Delete the existing Registered Agent

If you click the trash can next to the Registered Agent, One Stop will ask you to confirm that you want to remove this association as the Registered Agent. If you confirm removal, One Stop will prompt you to add a new association (individual or business) as the Registered Agent.

2.4.2.5 Complete the Submission

This completes the process specific to changing the Registered Agent. One Stop now will prompt you to complete the filing by displaying the “Electronic Signature” (Section 2.6.1: Electronic Signatures) and “Summary” (Section 2.6.2: Summary) pages.
However, before proceeding to the “Payment Summary,” One Stop will ask you if you would like to change the Principal Office Address as part of the Statement of Change.

![Image of the screen asking if you would like to change your Principal Office Address.]

If you click ‘Continue Managing Office Address,’ One Stop will display the “Change Principal Office Address” page. If you click ‘Proceed to Check-Out,’ One Stop will display the “Payment Summary” page. Please refer to Section 2.6.3: Pay Application Fee for instructions on paying fees.

### 2.4.3 Summary of Fees

When you click ‘Proceed to Check-Out,’ One Stop will summarize applicable fees.

![Image of the Summary of Fees table.]

You may remove one or both changes before proceeding.

When you click ‘Next,’ One Stop will display the “Payment Summary” page. Please refer to Section 2.6.3: Pay Application Fee for instructions on paying fees.

### 2.5 Assumed Name

You have several options for managing an assumed name.

- Add Assumed Name
- Amend Assumed Name
- Renew Assumed Name
Withdraw Assumed Name

After providing the information for the above option according to your selection, One Stop will prompt you to complete the filing. Please refer to Section 2.6: Complete the Submission for information about this process.

2.5.1 Add Assumed Name

When you select ‘Add’ from the ‘Assumed Names’ tab, the “Certificate of Assumed Name” page appears.

Enter the assumed business name and check the box indicating that you accept the terms of the disclaimer. Once you have provided this information, One Stop enables the ‘Search’ button. When you click the ‘Search’ button, One Stop verifies availability of the assumed name you entered with the Office of the Secretary of State.

2.5.1.1 Assumed Name Unavailable

If the assumed name is not available, enter and search for a different assumed name.
2.5.1.2 Business Name Available

If the assumed name is available, One Stop displays the ‘Business Name Available’ message and asks you to confirm that you want to request this name.

Click ‘Yes’ to request the assumed name. (Note: If you click ‘No,’ One Stop asks you to enter a new name and search again.)

Once the assumed name has been verified as available and you have indicated that you want to request the name, One Stop notifies you that the name is pre-approved and will be
made available when you complete the amendment; final approval and registration of the approved name will occur when you submit the certificate after payment.

Click the ‘Next’ button to continue the filing process.

2.5.1.3 Names Not Qualifying for Automatic Approval

If the assumed name contains any variation of the words trust, bank, insurance, land surveyor, credit union, or engineer, One Stop asks you to upload supporting documentation. Various state laws require additional documentation prior to submission with the Office of the Secretary of State.

When you check ‘Yes’ and click the ‘Next’ button, One Stop displays a page for you to upload supporting documents. Please refer to Appendix A: Upload Supporting Documents for information on this page.

2.5.1.4 Mailing Address

The “Mailing Address” page appears.
You may choose to use a previously entered address by checking the box and selecting an address from the list. If the address is not available, enter the correct address.

If necessary, One Stop will validate and certify the address you entered and inform you of the results in the Address Certification dialog box. Once the address has been validated, click ‘Update’ again to proceed.

Click the ‘Next’ button to continue.

### 2.5.1.5 Complete the Submission

This completes the process specific to filing an assumed name. One Stop now will prompt you to complete the filing. Please refer to Section 2.6: Complete the Submission for information about this process.

### 2.5.2 Amend Assumed Name

When you select ‘Amend’ from the ‘Assumed Names’ tab, the “Amended Certificate of Assumed Name” page appears.
Select the name you want to amend and click ‘Next’ to continue. The page expands to show the current mailing address.

Click the ‘Edit’ link to modify the mailing address. The page expands to allow you to edit the address.
You may choose to use a previously entered address by checking the box and selecting an address from the list. If the address is not available, enter the correct address.

If necessary, One Stop will validate and certify the address you entered and inform you of the results in the Address Certification dialog box. Once the address has been validated, click ‘Update’ again to proceed.

Click the ‘Next’ button to continue.

This completes the process specific to amending an assumed name. One Stop now will prompt you to complete the filing. Please refer to Section 2.6: Complete the Submission for information about this process.

2.5.3 Renew Assumed Name

This functionality is included; however the option is only available upon the effective date for renewal. Please reference the note below.
Any certificate of assumed name in effect on July 15, 1998, shall continue in effect for five (5) years and may be renewed by filing a renewal certificate on One Stop or with the Office of the Secretary of State.

2.5.4 Withdraw Assumed Name

When you select ‘Withdraw’ from the ‘Assumed Names’ tab, the “Certificate of Withdrawal of Assumed Name” page appears.

Select the name you want to withdraw and click ‘Next’ to continue. The page expands to for you to provide an alternate mailing address if desired.
You may choose to use a previously entered address by checking the box and selecting an address from the list. If the address is not available, enter the correct alternate address.

Click the 'Next' button to continue.

This completes the process specific to withdrawing an assumed name. One Stop now will prompt you to complete the filing. Please refer to Section 2.6: Complete the Submission for information about this process.
2.6 Complete the Submission

The following pages/processes are common to completing Manage Business filings:

- Electronic Signatures
- Summary
- Payment of Fees
- Manage Business Complete

The examples shown in this section are based on Change Principal Office. The pages will be similar for the other Manage Business functions.

2.6.1 Electronic Signatures

The “Electronic Signatures” page allows entry of the signatures required by the Commonwealth, customized to the particular manage business function being performed.

Enter the appropriate information. One Stop automatically fills in the date.

Click ‘Next’ to continue the process.

2.6.2 Summary

The “Summary” page shows the changes you made for this Manage Business function, allowing you to confirm your entries before proceeding with submission. This page is an example of the Change Principal Office Address; the version of the ‘Summary’ page will vary depending on the function and include payment information if required for the filing with the Office of the Secretary of State.
If you notice an error or omission, click the ‘Edit’ link, if applicable, or use the ‘Previous’ button. One Stop will re-open the page for you to make the correction. When you finish updating the information, use the ‘Next’ button to revisit other information you entered.

After completing your review, click the ‘Next’ button to continue. You will be prompted to pay the appropriate fees to complete the submission. Please refer to Section 2.6.3: Pay Application Fee for information about this process.

2.6.3 Pay Application Fee

When you register a business or make changes to information on file with the Office of the Secretary of State, you must pay all applicable fees before the filing is approved. Fees may be paid by prepaid account or debit or credit card issued by an approved issuer. Fees for a Statement of Change may be paid by Electronic Funds Transfer (ACH).

Please visit Secretary of State / Business / Business Filings / Fees for an explanation of fees owed.

2.6.3.1 Payment Summary

When you click ‘Next’, the “Payment Summary” page appears.
One Stop accepts credit cards and prepaid accounts.

**Note** Visit [www.sos.ky.gov/Prepaid-Accounts](http://www.sos.ky.gov/Prepaid-Accounts) for more information on how to establish a prepaid account.

Select the desired payment method in the ‘Payment Type’ dropdown.

Click the ‘Next’ button to continue.

### 2.6.3.2 Prepaid Account

#### 2.6.3.2.1 Prepaid Account Details

When you select ‘Prepaid,’ the “Prepaid Account Details” page appears.

**Statement Of Change**

Enter the pre-paid account number, agent number, and agent PIN.

Click ‘Pay Registration Fee(s)’ to continue the payment process.

#### 2.6.3.2.2 Payment Receipt

If the pre-paid account information is valid, the “Payment Receipt” page appears.
Use browser print functionality or make note of the receipt information.

Be sure to click the ‘Complete your Application’ button to finish the payment process.

2.6.3.3 Credit Card

2.6.3.3.1 Card Details

When you select ‘Credit Card’ on the “Payment Summary” page, the following page appears.
Enter your credit card number, the expiration date (month and year), and security code. Also, enter your name and address information.

After you enter valid credit card and cardholder information, click the 'Next' button.

2.6.3.3.2 Confirmation

The “Payment Confirmation” page appears.

Click ‘Pay Now’ if you are ready to make your payment.

2.6.3.3.3 Thank you

The “Thank you” page appears.

You do not need to create a Kentucky.gov account to view and print your receipt. The account is useful if you will want to return later to view and/or print your receipt.

Click ‘View Receipt.’
2.6.3.4 Receipt

The “Receipt” page appears.

Use the ‘Print’ or ‘Email’ buttons or make note of the receipt information.

Be sure to click the ‘Finish’ button to complete the registration process.

2.6.3.4.1 Indicate IAT ACH Information

When you select ‘ACH’ on the “Payment Summary” page, the following page appears.
You must answer ‘No’ on this page. International banking is not currently available, and One Stop will display the following error message if you select ‘Yes.’

**IAT ACH Information**

It is the intent of the Commonwealth of Kentucky not to use the ACH system for transactions in violation of U.S. Law, including the sanctions administered by the Office of Foreign Assets Control (OFAC). It is also the intent of the agency to be in compliance with the International ACH Transaction (IAT) rules that are part of the NACHA Operating Rules. Accordingly, all payments made through this website/online application are intended only for payments not associated with a foreign bank account, which would classify it as an “International ACH Transaction (IAT)” under the NACHA Operating Rules.

Since this version’s payment application does not accommodate IAT transactions, payments that would be considered an IAT payee should use some other method of remitting funds to the Commonwealth. Alternative forms of payment would include check or credit card.

After selecting ‘No,’ click ‘Next’ to continue.

**2.6.3.4.2 Account Details**

The “Account Details” page appears.
Enter your bank account information, including the account type, customer type, routing number (with verification) and account number (with verification). Also, enter your name, address, and phone.

After you enter valid bank account information, click the ‘Next’ button.

2.6.3.4.3 Confirmation

The “Confirmation” page appears.

Review the information and click ‘Pay Now’ when you are ready to make your payment.

2.6.3.4.4 Thank you

The “Thank you” page appears.
Note: You do not need to create a Kentucky.gov account to view and print your receipt. The account is useful if you will want to return later to view and/or print your receipt.

Click ‘View Receipt.’

2.6.3.4.5 Receipt

The “Receipt” page appears.

Use the ‘Print’ or ‘Email’ buttons or make note of the receipt information.

Be sure to click the ‘Finish’ button to complete the payment process. When you click ‘Finish,’ One Stop displays a “Registration Complete” page customized to the filing you submitted.
2.6.4 Manage Business Complete

The “Manage Business” page appears.

Manage Business

You have successfully filed for the Assumed Name. Thank you for submitting your business registration through Kentucky Business One Stop. Your application has been submitted and is currently being reviewed by the Office of the Secretary of State to ensure that all filing requirements have been met.

For assistance with specific business registration related questions, please call the Office of the Secretary of State at 502-564-3490.

The Office of the Secretary of State will review the information you submitted, including any uploaded documents, to ensure that all filing requirements are met.

By state law, the Office of the Secretary of State has up to 5 business days to complete this review; however, please be aware that the average turnaround time is 1 business day to complete. Application reviews occur only during regular office hours.

After submitting the application to the Office of the Secretary of State, you may return to the business summary. Click the ‘Click here to manage other events’ button to return to the business summary.
3 Manage Taxes and Licenses

If you are the Registration Administrator for the business or you have the proper authority, you may manage changes to tax registration and/or cigarette/tobacco products license information and/or file tax returns for eligible accounts.

These pages vary depending on the types of tax accounts and licenses the business has as well as your authority level to manage and/or file tax returns for those accounts.

3.1 Tax Administration

Options for managing taxes and/or licenses on the business summary page are within sections and/or tabs on the main ‘Tax Administration’ tab.

The following manage functions are available within One Stop:

- **Manage Business:**
  - Add FEIN – enabled only when the business was not registered online, but with the Department of Revenue on paper and without an existing FEIN (unless your business was registered as a Sole Proprietorship and you did not enter an FEIN).
  - Change Business Name (on file with the Department of Revenue) – enabled only when the business is not registered with the Secretary of State. If the business is registered with the Secretary of State, you must change the business name through that office.
  - Change Accounting Period

- **Manage Tax Accounts:**
  - Add/Update DBA Name (for Employer’s Withholding and Sales and Use Tax accounts) Click the ‘View Details’ button next to the account for which you want to add/update a ‘Doing Business As’ name.
  - Print Permits
  - Apply for Additional Accounts
  - Change Address
  - Change Phone
  - File Taxes
  - Enroll for Online Filing

- **Manage Responsible Parties:**
  - Manage (Add, Edit, Update) Responsible Parties

- **Manage Cigarette/Tobacco Products Licenses**
  - Print Licenses
  - Apply for Additional Licenses
  - File Tobacco Taxes
  - Change Mailing Address
  - Change Contact
3.1.1 Cancel Event

To cancel an update to tax registration information, simply click the ‘Cancel this Event’ or ‘Cancel’ buttons available at various points in the process.

3.2 Manage Business

The following functions may be available to manage within the filing ‘Details’ section under the Tax Administration tab:

3.2.1 Add FEIN

The ‘Add FEIN’ option is enabled only when the business does not have a FEIN. If your business was registered with the Department of Revenue (on paper), the FEIN is not always required.

When you select ‘Add FEIN’ in the filing ‘Details’ section, the “Add FEIN” page appears.

Enter the FEIN and click the ‘Submit’ button to submit the change. See Section 3.11 Update Complete Message.

3.2.2 Change Business Name

The ‘Change Business Name’ option is enabled only when the business is not registered with the Secretary of State. If the business is registered with the Secretary of State, you must change the business name through that Office.

When you select ‘Change Business Name’ in the filing ‘Details’ section, the “Change Business Name” page appears.
Enter the ‘New Business Name’ and the ‘Effective Date’.

Click the ‘Update’ button to submit the change. See Section 3.11 Update Complete Message.

3.2.3 Change Accounting Period

When you select ‘Change Accounting Period’ in the filing ‘Details’ section, the “Change Accounting Period” page appears.

Select the accounting period that the business uses. Options for accounting period include Calendar year (year ends December 31), Fiscal Year, 52/53 Week Calendar Year, and 52/53 Week Fiscal Year.

If you select the Fiscal Year accounting period, One Stop prompts you for the month and day that the business’s fiscal year ends.

If you select the 52/53 Week Calendar Year, One Stop prompts you for the day of the week that the business’s year ends in December.

If you select the 52/53 Week Fiscal Year, One Stop prompts you for the month and day of the week that the business’s fiscal year ends.
3.3 Manage Tax Accounts

The following functions may be available to manage within the ‘Tax Accounts’ tab under the Tax Administration tab:

When clicking on ‘View Details’ of a specific account, you can view the details of that account. To return to the main listing, click on the ‘Return to Account Listing’ button.

3.3.1 Add/Update DBA Name

The ‘Add/Update DBA Name’ option is enabled when you ‘View Details’ on a Sales and Use Tax account.

When you select ‘Add/Update DBA Name’ from the top menu, the “Add/Update DBA Name” page appears.
This page is specific to the Sales and Use Tax account you are currently viewing.

Select a ‘Location’ and enter the ‘New Doing Business As (DBA) Name’.

Click the ‘Submit’ button to submit the change. See Section 3.11 Update Complete Message.

3.3.2 Apply for Additional Accounts

When you select ‘Apply for Additional Accounts’ from within the ‘Tax Accounts’ tab, the “Apply for Additional Tax Accounts” page appears.

**Note** This is a multi-step process. Make sure you follow it through to completion for the tax account(s) for which you want to apply.

3.3.2.1 Tax Correspondence Information

The first step in the process asks whether you received a letter requesting that you register.

If you received a letter from the Division of Taxpayer Registration and Data Integrity requesting that you register, answer ‘Yes.’ The page expands to allow entry of the file number from the correspondence you received.

Enter the correspondence file number, and click ‘Next’ to continue.
If you did not receive a letter, click ‘No’ and ‘Next’ to continue.

The ‘Cancel This Event’ button returns you to the business summary page.

### 3.3.2.2 DBA & NAICS Code

The second step in the process collects information about the ‘Doing Business As’ (DBA) name and the North American Industry Classification System (NAICS) code for the new tax accounts for which you are applying.

<table>
<thead>
<tr>
<th>Event</th>
<th>Apply For Additional Tax Accounts</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><img src="image" alt="Image" /></td>
</tr>
</tbody>
</table>

If the business has a ‘Doing Business As (DBA)’ name for the new tax accounts, enter the name.

You may enter your six-digit code and press ‘Enter’ or tab out of the field. If the NAICS code is valid, you may click ‘Next’ to continue.

Or, you may select the ‘National Industry (6 Digit)’ category. The page expands for you to select a sector.

<table>
<thead>
<tr>
<th>National Industry (6 Digit)</th>
<th>Select a Sector</th>
<th>Select a SubSector</th>
</tr>
</thead>
<tbody>
<tr>
<td>Select NAICS Code</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

After you select a sector, you may select a SubSector and finally a NAICS Code. As you make each selection, the options in the remaining dropdowns are filtered based on that selection.

If you need assistance with identifying the appropriate NAICS code for the business, go to the United States Census Bureau web site - > [http://www.census.gov/eos/www/naics/](http://www.census.gov/eos/www/naics/). Use the NAICS Search for the most recent year (as of 2018, the 2017 NAICS Search is the most recent).

Click the ‘Next’ button to continue.
The ‘Cancel This Event’ button returns you to the business summary page; the ‘Go Back to Dashboard’ button returns you to the One Stop home page; and the ‘Previous’ button returns you to the previous page.

### 3.3.2.3 Select Tax Accounts

The next step in the process shows assigned and available tax accounts.

The ‘Tax Accounts’ grid at the top lists tax accounts already assigned to the business. The ‘Apply for Additional Tax Accounts’ grid at the bottom lists tax accounts for which the business may apply.

When you click the ‘Add’ button to the right of a tax in the ‘Apply for Additional Tax Accounts’ grid. One Stop walks you through the process of applying for the selected tax account.

The ‘Cancel This Event’ button returns you to the business summary page; the ‘Go Back to Dashboard’ button returns you to the One Stop home page.

The process to apply for an additional tax account is almost identical to the process of applying for the tax account as part of initial tax registration with the Department of Revenue. Please reference the appropriate section in the Register My Business user guide.

The next section shows an example of applying for a Commercial Mobile Radio Service (CMRS) Prepaid Service Charge. Applying for other accounts follows a similar pattern, especially if an active Sales and Use Tax account is required.
3.3.2.4  Apply for a CMRS Prepaid Service Charge Account

If you choose to apply for a Commercial Mobile Radio Service (CMRS) Prepaid Service Charge account, a list of Sales and Use Tax accounts appears.

Select the Sales and Use Tax account to associate with the CMRS Prepaid Service Charge account.

The page expands to show the information required to apply for a CMRS Prepaid Service Charge Account. The account number defaults to the number for the selected Sales and Use Tax account.
Select the date that the business became or will become liable for the CMRS Prepaid Service Charge. (The CMRS Prepaid Service Charge is in effect as of January 1, 2017; the liability date cannot be before that date.)

The address defaults to the Sales and Use Tax account address. You may overwrite the address if needed. Also, enter a phone number for the CMRS Prepaid Service Charge account.

Click the ‘Next’ button to continue.

The ‘Previous’ button returns you to the previous page. The ‘Go Back to Select Tax Accounts’ button returns you to the “Select Tax Accounts” page.

3.3.2.5 Select Tax Accounts

When you click ‘Next’ after providing information about the additional tax account, One Stop returns you to the “Select Tax Accounts” page.

Apply For Additional Tax Accounts

The ‘Tax Accounts’ grid at the top has not changed. There is a new grid in the middle; the ‘Additional Accounts Applied For’ grid contains the CMRS Prepaid Service Charge account. The ‘Apply for Additional Tax Accounts’ grid at the bottom lists tax accounts that still may be applicable to the business.
Notice that, in this example, the CMRS Prepaid Service Charge is no longer listed in the ‘Apply for Additional Tax Accounts’ grid. A business may have only one CMRS Prepaid Service Charge Tax account for every Sales and Use Tax account, and this business has only one Sales and Use Tax account.

In the ‘Additional Accounts Applied For’ grid, you may click the ‘Edit’ button to modify information provided for that tax account or the ‘Delete’ button to cancel applying for that tax account.

When you are finished applying for additional accounts, use the ‘Complete’ button at the bottom of the ‘Additional Accounts Applied For’ grid. Go to Section 3.3.10 Apply for Additional Tax Accounts – Summary.

3.3.2.6 Apply for Additional Tax Accounts – Summary

When you click ‘Complete’ on the “Select Tax Accounts” page, the “Apply for Additional Tax Account – Summary” page appears.

This page allows you to review the information entered before submitting the application for additional tax accounts. If you notice an error or omission, click the ‘Edit’ link next to the incorrect entry. One Stop will re-open the page for you to make the correction. When you finish updating the information, you may use the ‘Complete’ button to apply again.

When you expand the tax account sections, One Stop displays the questions and your answers and/or the information you provided for that tax account. Click the plus sign to the left of the tax to display details.
The ‘Print PDF’ link at the top brings up a PDF version of the summary for you to save or print if desired.

Note
You may want to print a copy of the summary page outlining your filing. Once you submit the application, you will not be able to access the summary page again.

When you are satisfied with the information you provided, click the ‘Submit’ button to submit the application for additional tax accounts. See Section 3.11 Update Complete Message.

3.3.3 Change (Mailing) Address

When you select ‘Change Address’ from within the ‘Tax Accounts’ tab, the “Change Mailing Address” page appears.

Select the tax accounts to which the new address will apply and click ‘Submit.’

The “Change Mailing Address” pop-up appears.
Enter the new address and click the ‘Submit’ button. If necessary, One Stop will validate and certify the address you entered and inform you of the results in the Address Certification dialog box. Once the address has been validated, click ‘Submit’ again to proceed.

See Section 3.11 Update Complete Message.

3.3.4 Change Phone (Number)

When you select ‘Change Phone’ from within the ‘Tax Accounts’ tab, the “Change Phone Numbers” page appears.

Select the tax accounts to which the new phone number will apply and click ‘Submit.’

The “Change Phone Numbers” pop-up appears.

Enter the new phone number and click the ‘Submit’ button.

See Section 3.11 Update Complete Message.

3.3.5 File Taxes

When you select ‘File Taxes’ from within the ‘Tax Accounts’ tab, the e-File application appears.
Please reference the Tax Filing User Guide for information on how to use this application to file tax returns for Consumer's Use Tax, Sales and Use Tax, Motor Vehicle Tire Fee, Transient Room Tax and the Commercial Mobile Radio Service Prepaid Service Charge.

You may use the menu options on the left to return to the business summary page by clicking on ‘Manage Existing Business’. Click on ‘One Stop Dashboard’ to return to the main dashboard.

3.3.6 Enroll for Online Filing

The ‘Enroll’ option is enabled only if you were not automatically enrolled for Online Filing.

**Note**

If you are liable for Sales & Use Tax, Transient Room Tax, Motor Vehicle Tire Fee, Commercial Mobile Radio Service Prepaid Service Charge, or Consumer’s Use Tax, you will automatically be enrolled in online filing of Tax Returns when submitting a new registration.

When you select ‘Enroll’ from within the ‘Tax Accounts’ tab, for a tax account that is eligible to enroll, the “Enroll for Online Filing” page appears. (The ‘Enroll’ button is located in the ‘Online Filing’ column within the Tax Accounts grid. If there is a , then the account is already enrolled; if there is N/A, then the account is not eligible; if there is an button, then you can continue to enroll for online filing).
Select the tax accounts that are eligible to enroll for online filing and provide an ‘Effective Date’. Click the ‘Enroll’ button to submit the change.

If you choose not to ‘Enroll’ and just want to view the accounts that are already enrolled and ‘File Taxes’, select the ‘Click here to File Taxes’ button.

When you update information, a “Message” indicates that your changes have been submitted to the Commonwealth for processing. For Online Filing you can also click on the ‘Go to e-File’ button, which will redirect you to the e-File application. See section 3.3.5 File Taxes.

3.4 Manage Responsible Parties

The following functions may be available to manage within the ‘Responsible Parties’ tab under the Tax Administration tab:
When you select ‘Manage Responsible Parties’ from within the ‘Responsible Parties’ tab, the “Manage Responsible Parties” page appears.

Depending on the number and type of responsible parties allowed based on the business’s structure; you may add a new responsible party. One Stop will warn you if the business has reached the maximum number of responsible parties allowed. You also may edit an existing responsible party.

Please refer to Appendix B: Ownership Disclosure – Responsible Parties for how to identify the responsible parties for the business you are managing.

3.4.1 Add a New Responsible Party

If you click ‘Add a New Responsible Party,’ the page expands for you to confirm that you want to add a responsible party. If appropriate for the business’s structure, the page may ask you to indicate whether the responsible party is representing the company as an individual or business. The information collected for a business differs slightly from the information collected for an individual.

**Note**

Some business structures may have only individuals as responsible parties.

If the business structure allows only individuals as responsible parties, the page will not offer a choice as to whether the responsible party is representing the company as an individual or business.

3.4.1.1 Only Individuals allowed

If only individuals are allowed, this page appears.
You can select to use previous associations or enter a new one.

### 3.4.1.2 Businesses and Individuals allowed

If businesses and individuals are allowed, this page appears.

Select whether the responsible party is representing the company as an Individual or a Business. The page expands again for you to add the individual or business based on your selection.

### 3.4.1.3 Add Individual

The page expands for you to provide information about an Individual as a responsible party.
Enter the responsible party’s information: Name, Social Security Number, Business Title and Effective Date, Driver’s License, Address, and Telephone Number. You may use information from an existing association if appropriate.

Click the ‘Add Responsible Party’ button.

If necessary, One Stop will validate and certify the address you entered and inform you of the results in the Address Certification dialog box. Once the address has been validated, click ‘Add Responsible Party’ again to proceed.

See Section 3.11 Update Complete Message.

3.4.1.4 Add Business

The page expands for you to provide information about a business as a responsible party.
Enter the responsible party’s information: Business Name, Business Title, Effective Date, FEIN, Telephone Number, and Address. You may use information from an existing association if appropriate.

Click the ‘Add Responsible Party’ button.

If necessary, One Stop will validate and certify the address you entered and inform you of the results in the Address Certification dialog box. Once the address has been validated, click ‘Add Responsible Party’ again to proceed.

See Section 3.11 Update Complete Message.

3.4.2 Edit a Responsible Party

If you click the ‘Edit’ button next to a responsible party, the page expands for you to indicate what information you want to edit for the selected responsible party.
The options available in the dropdown underneath the list of responsible parties include ‘Add Additional Title’ and ‘Change Responsible Party Address and Phone Number’.

**Note** You may not change identifying information for the responsible party, for example, Name, FEIN, Social Security Number, or Driver’s License. If this information is incorrect, please contact the Department of Revenue at 502-564-5053.

### 3.4.2.1 Add Additional Title

If you select ‘Add Additional Title’ in the dropdown, the page expands for you to select the additional title.

Select the appropriate title and provide the title’s effective date. Click the ‘Submit’ button.

See [Section 3.11 Update Complete Message](#). If the Responsible Party is not eligible for adding an additional title, then you will get the following message:
Click OK and ‘Cancel’ to exit.

### 3.4.2.2 Change Responsible Party Address and Phone Number

If you select ‘Change Responsible Party Address and Phone Number’ in the dropdown, the page expands based on whether the responsible party is an individual or business.

#### 3.4.2.2.1 Change Individual

If the responsible party is an Individual, this information is displayed.

![Form for changing individual responsible party address and phone number]

Modify the address and/or phone number, and click the ‘Update’ button.

If necessary, One Stop will validate and certify the address you entered and inform you of the results in the Address Certification dialog box. Once the address has been validated, click ‘Update’ again to proceed.

See Section 3.11 Update Complete Message.

#### 3.4.2.2.2 Change Business

If the responsible party is a Business this information is displayed.
Modify the address and/or phone number, and click the ‘Update’ button.

If necessary, One Stop will validate and certify the address you entered and inform you of the results in the Address Certification dialog box. Once the address has been validated, click ‘Update’ again to proceed.

See Section 3.11 Update Complete Message.

3.5 Manage Cigarette/Tobacco Product Licenses

The following functions may be available to manage within the ‘Cigarette/Tobacco Products Licenses’ tab under the Tax Administration tab:
When clicking on ‘Print’ of a specific license, One Stop displays a PDF of the license (appropriate to the license type) in another browser tab.

You may use standard browser functionality to save or print the License.

When you are finished reviewing the License, you may close that tab in the browser.

3.5.1 Apply for Additional License

When you select ‘Apply for Additional License’ from within the ‘Cigarette/Tobacco Products Licenses’ tab, the ‘Apply for Additional Tobacco License’ page appears.
Note: This is a multi-step process. Make sure you follow it through to completion for the licenses which you want to apply.

### 3.5.1.1 Tobacco Tax Questions

The first step in the process is to answer several specific Tobacco Tax questions.

```
Are you a retailer located in Kentucky?"
```

If you answer ‘Yes’ to this question, you will need to answer the additional following questions:

- Are you purchasing tobacco products from someone other than a Kentucky licensed distributor?
- Do you sell to someone other than the end consumer?

If you answered ‘No’ to all of the series questions, One Stop transfers you to the Business Administrators screen. Tobacco Tax licensing does not apply.

If you answered ‘No’ to all but ‘Yes’ to the last question (Are you a retailer located in Kentucky?) and ‘No’ to both sub questions, One Stop transfers you to the Business Administrators screen. Tobacco Tax licensing does not apply.

If you answered ‘Yes’ to any question and at least one sub question (for Are you a retailer located in Kentucky?), then Tobacco Tax does apply.

Click the ‘Next’ button to continue.

### 3.5.1.2 Tobacco License Locations #1

Another “Apply for Additional Tobacco License” page appears.

If you answered ‘Yes’ to any question you will need to enter at least one business location for the tobacco license(s) on the business.
If you answered ‘Yes’ to ‘Are you a retailer located in Kentucky?’ you will need to enter at least one business location for the place of business, but can also add additional locations. All locations must be in Kentucky if the business is a retailer.

Click ‘Next’ to continue.

3.5.1.3 Tobacco License Locations #2

Another “Apply for Additional Tobacco License” page appears.

This page shows the summary of business locations you have entered for the tobacco license(s). You may edit or delete the location(s) or add another location if the business is a retailer.

Note
Wholesalers, unclassified acquirers, tobacco products distributors, subjobbers, vending machine operators, transporters, and manufacturers must file a separate application for each place of business.

Click ‘Next’ to continue.
3.5.1.4 Tobacco License Details

Another “Apply for Additional Tobacco License” page appears.

The business must select the ‘Period of License’ for the current fiscal year for which you are applying.

**Note** License is issued for each fiscal year, or portion, beginning July 1 and ending June 30.

‘Mailing Address’ and ‘Contact Information’ is also required for the tobacco tax account(s) and license(s) on the business.

Click ‘Next’ to continue.

3.5.1.5 Tobacco License Process Agent

Another “Apply for Additional Tobacco License” page appears.

If the location of the tobacco license(s) business is outside of the Commonwealth of Kentucky, then they will need to designate a ‘Process Agent’ who resides in Kentucky. The ‘Process Agent’ can be an individual or a business.
3.5.1.6 Nature of Business

Another “Apply for Additional Tobacco License” page appears.

Describe the ‘Nature of the Business’ by checking all of the boxes that apply. If you select ‘Other’, describe the nature of business not otherwise listed.

Click ‘Next’ to continue.

3.5.1.7 Tobacco License Types

Another “Apply for Additional Tobacco License” page appears.

Check all of the applicable box(es) that describes the ‘Types of Licenses’ for which the business is applying. Once selected, the affidavit is displayed with a definition of the associated Kentucky Revised Statues (KRS). Below is an example.

**Note**

I am a Retail Distributor, as defined in KRS 138.130(18) as “a retailer who has obtained a retail distributor's license under KRS 138.195(7)(b).” Per KRS 138.140(4)(c), “a retailer located in this state shall not purchase tobacco products for resale to consumers from any person within or outside this
state unless that person is a distributor licensed under KRS 138.195(7)(a) or the retailer applies for and is granted a retail distributor’s license under KRS 138.195(7)(b) for the privilege of purchasing untaxed tobacco products and remitting the tax as provided in this paragraph.”

Once the selections are checked, the ‘Amount of License fee’ will show the total cost.

Click ‘Next’ to continue.

3.5.1.8 Tobacco Tax Storage Locations

Another “Apply for Additional Tobacco License” page appears with a list of addresses where the cigarettes/tobacco products will be stored prior to sale.

If the business is not a retailer, the first ‘Tobacco Tax Storage Location’ listed is the same as the business location for the license(s) and can be edited or deleted.

If the business is a retailer, a list of all business locations entered for the license will appear in the ‘Tobacco Tax Storage Location’ grid and can be edited or deleted.

Other storage locations can be added and may be a location outside of Kentucky.
Click ‘Next’ to continue.

3.5.1.9 Additional Information for Licensing

Another “Apply for Additional Tobacco License” page appears.

Depending on the questions answered earlier, you may need to list the names and/or addresses and state of license/permit information if prompted to do so within the content area of either ‘Manufacturer/Distributor Info’, Customer Info’, ‘Vending Machine Info’ and/or ‘Other State Info’.

Click on ‘Add new record’ to begin entering the necessary information. Be sure to click the ‘Add’ button to complete the entry.
You can edit or delete the added record if needed. Click ‘Next’ to continue.

3.5.1.10 Conviction Disclosure and Electronic Signature

Another “Apply for Additional Tobacco License” page appears.

Answer ‘Yes’ or ‘No’ to the “Has the individual, any partner, director, principal officer, or manager of the entity been convicted of or entered a guilty plea in the distribution of cigarettes/tobacco products in the last ten (10) years?” question.

Enter a ‘Contact Name’ and select the date. Also, enter a ‘Phone Number’ in case the Commonwealth has questions about the application being submitted.

Click the ‘Next’ button to continue.

3.5.1.11 Summary

The “Tobacco License Summary” page appears.
This page allows you to review the information entered before completing the application. If you notice an error or omission, click the ‘Edit’ link next to the incorrect entry. One Stop will re-open the page for you to make the correction.

The ‘Print PDF’ link at the top brings up a PDF version of the summary for you to save or print if desired.

**Note**
Use the Print PDF button at the top of this page to print the Tobacco License Summary for your records. Once you have submitted this application, you will no longer be able to print this page.

Click ‘Submit’ to submit the tobacco license application to the Department of Revenue.

**3.5.1.12 Application Complete Message**
Another “Apply for an Additional Tobacco License” page appears.
3.5.1.13 Tobacco Tax Registration Awaiting Approval Status

After applying for additional Tobacco Tax license, the ‘Tobacco Registration’ for the business will be in an ‘Awaiting Approval’ status on the ‘Submissions in Progress’ tab on the main dashboard.

You may click on the submission to view and print the ‘License Summary’ that was sent to the Department of Revenue to approve. Click ‘Return to Dashboard’ at the bottom of the summary to go back to the ‘Submissions in Progress’.

3.5.1.14 Tobacco Tax Ready to Pay Message

Once the Department of Revenue has processed your application for Tobacco Tax and it is ready for payment, you will receive a message in the ‘Message Center’ similar to the following:

3.5.1.15 Tobacco Tax Pending Payment Status

The tobacco registration transitions from ‘Awaiting Approval’ to ‘Pending Payment’ status in the ‘Submissions in Progress’ tab on the main dashboard and you can submit payment by clicking on the ‘$Pay Now’ button:
After clicking the "$Pay Now" button, and to complete the payment of tobacco tax, your businesses demographic information will be transitioned over to the Kentucky Department of Revenue’s Electronic Payment Application site.

**Note** For questions on E-file and Payment Options, please check out this link, [https://revenue.ky.gov/Collections/Pages/E-file-Payment-Options.aspx](https://revenue.ky.gov/Collections/Pages/E-file-Payment-Options.aspx)

### 3.5.1.16 Tobacco Tax Denied Message

If your tobacco tax registration is denied, you will receive a message in the ‘Message Center’ similar to the following:

When the Department of Revenue denies your registration application, the message will contain a reason. If you have any question about the reason for denial, please contact the Department of Revenue.

### 3.5.1.17 Pay Application Fee

When you apply for Tobacco Tax with the Department of Revenue, you must pay all applicable fees before the application is approved. Fees may be paid by ACH/Electronic Check or by Credit/Debit card issued by an approved issuer.

#### 3.5.1.17.1 Business Demographic Information

Your business demographic information will be transitioned over to the Kentucky Department of Revenue’s Electronic Payment Application site, once you click on the "$Pay Now" button, and you can begin the process of payment on this site.

You may edit the pre-filled information, but must complete the mandatory fields.
Click ‘Next’ to continue.

3.5.1.17.2 Taxpayer Information

The ‘Payment Amount’ is the amount of fees calculated on the combination of license types selected on the Tobacco Tax portion of your business registration.

Fees may be paid by ACH/Electronic Check or by Credit/Debit card issued by an approved issuer. Credit card payments will process immediately. To schedule a future payment, use ACH.
Click ‘Next’ to continue.

3.5.1.17.3 Credit Card

3.5.1.17.3.1 Card Details

When you select ‘Credit Card’ on the “Taxpayer Information” page, the following page appears:
Enter your credit card number, the expiration date (month and year), and security code. Also, enter your name and address information.

After you enter valid credit card and cardholder information, click the ‘Next’ button.

3.5.17.3.2 Confirmation

The “Payment Confirmation” page appears.
Click ‘Pay Now’ if you are ready to make your payment.

3.5.1.17.3.3 Thank you

The “Thank you” page appears.
Note You do not need to create a Kentucky.gov account to view and print your receipt. The account is useful if you will want to return later to view and/or print your receipt.

Click ‘View Receipt.’

3.5.1.17.3.4 Receipt

The “Receipt” page appears.
Use the ‘Print’ or ‘Email’ buttons or make note of the receipt information.

Be sure to click the ‘Finish’ button to complete the registration process.

**3.5.1.18 Complete Tobacco Tax Registration**

**3.5.1.18.1 Registration Complete**

After you pay the application fee, the default “Kentucky Department of Revenue's Electronic Payment Application” page appears.

**3.5.1.18.1.1 Approved Registration**

Once the application fee has successfully processed, you will be able to view the assigned Cigarette/Tobacco Product licenses on your business.

**Note** You will need to navigate back to Kentucky Business One-Stop Portal to view your business registration.
3.5.2 More Actions

When you select ‘More Actions’ from within the ‘Cigarette/Tobacco Products Licenses’ tab, there are one or more options to select from, including:

- Change Mailing Address
- Change Contact
- Change Process Agent

3.5.2.1 Change Mailing Address

When you select ‘Change Mailing Address’ from within the ‘More Actions’ dropdown, the licenses for which you have permissions to manage will become selectable.

Select one or more licenses to ‘Change Mailing Address’ and click ‘Continue’.

The ‘Change Mailing Address’ page will appear. Make the desired changes and click the ‘Submit’ button.
If necessary, One Stop will validate and certify the address you entered and inform you of the results in the Address Certification dialog box.

After you have changed the mailing address, click the 'Cancel' button to exit this action. You will need to refresh your browser to view the changes.

### 3.5.2.2 Change Contact

When you select ‘Change Contact’ from within the ‘More Actions’ dropdown, the licenses for which you have permissions to manage will become selectable.

Select one or more licenses to ‘Change Contact’ and click ‘Continue’.
The ‘Change Contact’ page will appear. Make the desired changes and click the ‘Submit’ button.

After you have changed the contact, click the ‘Cancel’ button to exit this action. You will need to refresh your browser to view the changes.

3.5.2.3 Change Process Agent

When you select ‘Change Process Agent’ from within the ‘More Actions’ dropdown, the licenses for which you have permissions to manage will become selectable.
Select one or more licenses to ‘Change Process Agent’ and click ‘Continue’.

The ‘Change Process Agent’ page will appear. Make the desired changes and click the ‘Submit’ button.
If necessary, One Stop will validate and certify the address you entered and inform you of the results in the Address Certification dialog box.

After you have changed the Process Agent, click the 'Cancel' button to exit this action. You will need to refresh your browser to view the changes.

3.5.3 Re-Apply for License

3.5.3.1 Re-apply

A taxpayer may re-apply for a license for the next fiscal year after April 1st of the current fiscal year and through June 30th of the next fiscal year unless the Department of Revenue has cancelled or revoked the license.

Once a license is eligible for re-apply, you will see the ‘Re-apply’ button appear in the ‘Actions’ column of the ‘Cigarette/Tobacco Products Licenses’ tab.

When you select the ‘Re-apply’ button, the ‘Re-apply Tobacco License’ page appears.

Note

This is a multi-step process. Make sure you follow it through to completion for the licenses which you want to re-apply.

3.5.3.2 Re-apply Tobacco License Overview

The first step in the process is to review the current license information and confirm it is correct before continuing.
Click the checkbox next to “Please confirm the above information is correct by checking the box to the left. Once this information is confirmed, you may click the ‘Next’ button to continue. If you need to change any of the above information, you must submit a new application. Please click here to apply for a new License.”

Click the ‘Next’ button to continue.

3.5.3.3 Tobacco License Locations

Another “Re-apply Tobacco License” page appears.

This page shows the summary of business locations you have for the tobacco license(s). You may edit or delete the location(s) or add another location if the business is a retailer.

Note: Wholesalers, unclassified acquirers, tobacco products distributors, subjobbers, vending machine operators, transporters, and manufacturers must file a separate application for each place of business.
Click ‘Next’ to continue.

3.5.3.4  Tobacco Tax Mailing Address and Contact Information

Another “Re-apply Tobacco License” page appears.

‘Mailing Address’ and ‘Contact Information’ is required for the tobacco tax account(s) and license(s) on the business and may be updated if needed.

Click ‘Next’ to continue.

3.5.3.5  Process Agent

Another “Re-apply Tobacco License” page appears.

If the location of the tobacco license(s) business is outside of the Commonwealth of Kentucky, then they will need to designate a ‘Process Agent’ who resides in Kentucky. The ‘Process Agent’ can be an individual or a business.

Click ‘Next’ to continue.

3.5.3.6  Nature of Business

Another “Re-apply Tobacco License” page appears.

Describe the ‘Nature of the Business’ by checking all of the boxes that apply. If you select ‘Other’, describe the nature of business not otherwise listed.
3.5.3.7 Tobacco License Storage Locations

Another “Re-apply Tobacco License” page appears with a list of addresses where the cigarettes/tobacco products will be stored prior to sale.

If the business is not a retailer, the first ‘Tobacco Tax Storage Location’ listed is the same as the business location for the license(s) and can be edited or deleted.

If the business is a retailer, a list of all business locations entered for the license will appear in the ‘Tobacco Tax Storage Location’ grid and can be edited or deleted.

Other storage locations can be added and may be a location outside of Kentucky.

Click ‘Next’ to continue.

3.5.3.8 Additional Information for Licensing

Another “Re-apply Tobacco License” page appears.

You may list the names and/or addresses and state of license/permit information within the content area of either ‘Vending Machine Info’ and/or ‘Other State Info’.

Click on ‘Add new record’ to begin entering the necessary information. Be sure to click the ‘Add’ button to complete the entry.
You can edit or delete the added record if needed. Click ‘Next’ to continue.

3.5.3.9 Conviction Disclosure and Electronic Signature

Another “Re-apply Tobacco License” page appears.

Answer ‘Yes’ or ‘No’ to the “Has the individual, any partner, director, principal officer, or manager of the entity been convicted of or entered a guilty plea in the distribution of cigarettes/tobacco products in the last ten (10) years?” question.

Enter a ‘Contact Name’ and select the date. Also, enter a ‘Phone Number’ in case the Commonwealth has questions about the application being submitted.

Click the ‘Next’ button to continue.

3.5.3.10 Summary

The “Tobacco License Summary” page appears.
## Re-apply Tobacco License

### Tobacco License Summary

| Business Name: Johnson County Tobacco Retailer | CBI: 0245939035 | License Number: 000000046 |

**Contact Information**

<table>
<thead>
<tr>
<th>Field</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>First Name</td>
<td>Paula</td>
</tr>
<tr>
<td>Middle Name</td>
<td>M</td>
</tr>
<tr>
<td>Last Name</td>
<td>Roberts</td>
</tr>
<tr>
<td>Phone Number</td>
<td>(305) 664-1879</td>
</tr>
<tr>
<td>Telephone Number</td>
<td>(702) 564-6708</td>
</tr>
</tbody>
</table>

**Mailing Address**

<table>
<thead>
<tr>
<th>Address Line 1</th>
<th>Address Line 2 (optional)</th>
<th>APTN</th>
<th>City</th>
<th>County</th>
<th>State</th>
<th>Zip Code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>4073</td>
<td>KY</td>
<td>2553</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**License Locations**

<table>
<thead>
<tr>
<th>Location</th>
<th>Address</th>
<th>City</th>
<th>County</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>106 Forbes Dr, Shelbyville, Kentucky, United States, 40065, County: Shelby</td>
<td>Shelby</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>149 Forbes Dr, Shelbyville, Kentucky, United States, 40065, County: Shelby</td>
<td>Shelby</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>109 Brubel St, Frankfort, Kentucky, United States, 40601, County: Franklin</td>
<td>Franklin</td>
<td></td>
</tr>
</tbody>
</table>

**Storage Locations**

<table>
<thead>
<tr>
<th>Storage Location</th>
<th>Address</th>
<th>City</th>
<th>County</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>106 Forbes Dr, Shelbyville, Kentucky, United States, 40065, County: Shelby</td>
<td>Shelby</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>109 Forbes Dr, Shelbyville, Kentucky, United States, 40065, County: Shelby</td>
<td>Shelby</td>
<td></td>
</tr>
</tbody>
</table>

**License Types**

<table>
<thead>
<tr>
<th>License Type</th>
<th>Description</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retail Distributor</td>
<td>A retailer who has obtained a retail distributor's license under KRS 156.190(5)(b)</td>
<td>$100.00</td>
</tr>
</tbody>
</table>

**Total Fee:** $100.00

### Nature of Business

Dealer in both Cigarettes and Tobacco Products

### Vending Machine Data

**Address**

2309 Pigeon COURT NE, Pickney Heights, Fort, South Carolina

### Other State Information

<table>
<thead>
<tr>
<th>State</th>
<th>License Number</th>
<th>Cigarettes</th>
<th>Other Tobacco Products</th>
<th>Manufacturer</th>
</tr>
</thead>
<tbody>
<tr>
<td>South Carolina</td>
<td>1234567890123</td>
<td>✔</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

I, the individual, any partner, director, principal officer, or manager of the entity, have not been convicted of or entered a guilty plea in the distribution of cigarettes/tobacco products in the last 10 years.

Period of License: Fiscal Year 2019
This page allows you to review the information entered before completing the application. If you notice an error or omission, click the ‘Edit’ link next to the incorrect entry. One Stop will re-open the page for you to make the correction.

The ‘Print PDF’ link at the top brings up a PDF version of the summary for you to save or print if desired.

**Note**
Use the Print PDF button at the top of this page to print the Tobacco License Summary for your records. Once you have submitted this application, you will no longer be able to print this page.

Click ‘Submit’ to submit the tobacco license re-application to the Department of Revenue.

**3.5.3.11 Application Complete Message**

Another “Re-apply Tobacco License” page appears.

Click the ‘Return to Dashboard’ button to return to the home page.

**3.5.3.12 Re-apply Tobacco Registration Awaiting Approval Status**

After re-applying for Tobacco Tax license, the ‘Re-apply Tobacco Registration’ for the business will be in an ‘Awaiting Approval’ status on the ‘Submissions in Progress’ tab on the main dashboard.

You may click on the submission to view and print the ‘License Summary’ that was sent to the Department of Revenue to approve. Click ‘Return to Dashboard’ at the bottom of the summary to go back to the ‘Submissions in Progress’.

**3.5.3.13 Tobacco Tax Ready to Pay Message**

Once the Department of Revenue has processed your re-application for Tobacco Tax and it is ready for payment, you will receive a message in the ‘Message Center’ similar to the following:
3.5.3.14 Re-Apply Tobacco Registration Pending Payment Status

The tobacco registration transitions from ‘Awaiting Approval’ to ‘Pending Payment’ status in the ‘Submissions in Progress’ tab on the main dashboard and you can submit payment by clicking on the ‘$Pay Now’ button.

After clicking the ‘$Pay Now’ button, and to complete the payment of tobacco tax, your businesses demographic information will be transitioned over to the Kentucky Department of Revenue’s Electronic Payment Application site.

3.5.3.15 Pay Application Fee

When you apply for Tobacco Tax with the Department of Revenue, you must pay all applicable fees before the application is approved. Fees may be paid by ACH/Electronic Check or by Credit/Debit card issued by an approved issuer.

Please refer to Section 3.5.1.1.17 ‘Pay Application Fee’ for the complete payment process information.

3.5.4 File Tobacco Taxes

When you select ‘File Tobacco Taxes’ from within the ‘Cigarette/Tobacco Products Licenses’ tab, you will be navigated over to KYETS where you can file tobacco taxes and place orders for cigarette stamps.

3.6 Update Complete Message

When you update information, a “Message” indicates that your changes have been submitted to the Commonwealth for processing.
Click ‘OK’ to return to the Dashboard.

**Note**  Changes to tax accounts may take a few minutes to process through to the business summary page. Please be patient. The changes you made will take effect within a few minutes.
Appendixes

Appendix A: Upload Supporting Documents

The “Upload Supporting Documents” page appears when the Office of the Secretary of State requires additional documentation.

4.1.1 Select Files

The first step in the process is to select the file(s) for upload.

Click the ‘Select files’ button to display standard functionality for file selection. Navigate to the folder containing the desired file (or files). You may select one or several for upload.

4.1.2 Upload Files

One Stop displays the uploaded files below the ‘Select files’ button.

Uploaded documents must be in one of the following formats: PDF, TIF, or TIFF. The sum of the file sizes must not exceed 3 GB. You may upload more than one document; however, you must upload them one at a time.

After selecting all desired file(s), click the ‘Upload files’ button to upload the documents for review by the Office of the Secretary of State.
As you select each file, One Stop displays the file name in the center section. Once all necessary files have been identified, click the ‘Upload files’ button.

4.1.3 Files Uploaded

One Stop shows that the file(s) have been successfully uploaded.

Upload Supporting Documents

When all necessary documents have been uploaded, click ‘Next’ to continue. One Stop transfers you to the next page in the process. The Office of the Secretary of State will review the submitted documents and be in contact regarding your registration submission.

4.2 Appendix B: Ownership Disclosure – Responsible Parties

The table below explains the required Responsible Party disclosure based on the business structure.

<table>
<thead>
<tr>
<th>Business Structure</th>
<th>Required Ownership/Responsible Party Disclosure</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Sole Proprietorship</td>
<td>Enter the owner’s individual information, including Social Security Number.</td>
</tr>
<tr>
<td>• Profit Limited Liability Company for Federal Purposes Taxed as an Individual Sole Proprietorship</td>
<td></td>
</tr>
<tr>
<td>• Professional Limited Liability Company for Federal Purposes Taxed as an Individual Sole Proprietorship</td>
<td></td>
</tr>
<tr>
<td>• Non-Profit Limited Liability Company for Federal Purposes Taxed as an Individual Sole Proprietorship</td>
<td></td>
</tr>
<tr>
<td>• Qualified Joint Venture</td>
<td>Enter information for the married couple, including Social Security Numbers.</td>
</tr>
<tr>
<td>• Profit Limited Liability Company for Federal Purposes Taxed as a Single Member Disregarded Entity</td>
<td>Enter the single member’s company information, including FEIN.</td>
</tr>
<tr>
<td>Type</td>
<td>Description</td>
</tr>
<tr>
<td>----------------------------------------------------------------------</td>
<td>-----------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Professional Limited Liability Company for Federal Purposes Taxed</td>
<td>If the LLC has managers, enter their full individual information as well.</td>
</tr>
<tr>
<td>as a Single Member Disregarded Entity</td>
<td></td>
</tr>
<tr>
<td>Non-Profit Limited Liability Company for Federal Purposes Taxed as</td>
<td>Enter the officers’ information, including Social Security Numbers.</td>
</tr>
<tr>
<td>a Single Member Disregarded Entity</td>
<td><strong>Note:</strong> Information for the President is required. The information for a President must be</td>
</tr>
<tr>
<td></td>
<td>for an individual and not another business.</td>
</tr>
<tr>
<td>Profit Corporation</td>
<td></td>
</tr>
<tr>
<td>Professional Service Corporation</td>
<td></td>
</tr>
<tr>
<td>Association</td>
<td></td>
</tr>
<tr>
<td>Cooperative Corporation</td>
<td></td>
</tr>
<tr>
<td>Limited Cooperative Association</td>
<td></td>
</tr>
<tr>
<td>Non-Profit Corporation</td>
<td>Enter the trustee information. If trustees are individuals, provide their Social Security</td>
</tr>
<tr>
<td></td>
<td>Numbers. If trustees are other businesses, provide their FEINs. For a Series of a Statutory</td>
</tr>
<tr>
<td></td>
<td>Trust, if it will be treated as a disregarded entity, also provide the information for the</td>
</tr>
<tr>
<td></td>
<td>master Statutory Trust under which it was formed, including the FEIN for the master Statutory</td>
</tr>
<tr>
<td></td>
<td>Trust.</td>
</tr>
<tr>
<td>Statutory Trust</td>
<td></td>
</tr>
<tr>
<td>Series of a Statutory Trust</td>
<td></td>
</tr>
<tr>
<td>Business Trust</td>
<td></td>
</tr>
<tr>
<td>Trust (non-statutory)</td>
<td>Enter the partners’/members’ information. If partners/members are individuals, provide their</td>
</tr>
<tr>
<td></td>
<td>Social Security Numbers. If partners/members are other businesses, provide their FEINs.</td>
</tr>
<tr>
<td></td>
<td><strong>Note:</strong> For any entity taxed as a partnership at least two partners/members must be provided.</td>
</tr>
<tr>
<td>Joint Venture</td>
<td></td>
</tr>
<tr>
<td>General Partnership</td>
<td></td>
</tr>
<tr>
<td>Limited Partnership</td>
<td></td>
</tr>
<tr>
<td>Limited Liability Partnership</td>
<td></td>
</tr>
<tr>
<td>Limited Liability Limited Partnership</td>
<td></td>
</tr>
<tr>
<td>Profit Limited Liability Company for Federal Purposes Taxed as Other</td>
<td>Enter the information for the master Partnership or master Limited Liability Company, including</td>
</tr>
<tr>
<td>Than Disregarded</td>
<td>FEIN. If the Series of the LLC has managers, enter their full individual information.</td>
</tr>
<tr>
<td>Professional Limited Liability Company for Federal Purposes Taxed as</td>
<td></td>
</tr>
<tr>
<td>Other Than Disregarded</td>
<td></td>
</tr>
<tr>
<td>Non-Profit Limited Liability Company for Federal Purposes Taxed as</td>
<td></td>
</tr>
<tr>
<td>Other Than Disregarded</td>
<td></td>
</tr>
<tr>
<td>Series of a Partnership</td>
<td>Enter the information for the master Partnership or master Limited Liability Company, including</td>
</tr>
<tr>
<td>Series of a Limited Liability Company</td>
<td>FEIN. If the Series of the LLC has managers, enter their full individual information.</td>
</tr>
<tr>
<td>Estate</td>
<td>Enter the information for the estate administrator, including Social Security Number.</td>
</tr>
<tr>
<td>Home Care Service Recipient (HCSR)</td>
<td>Enter the information, including FEIN, for the agent that has been designated to report, file,</td>
</tr>
<tr>
<td></td>
<td>and pay employment taxes on the Service Recipient’s</td>
</tr>
</tbody>
</table>
behave. The Business Title for the Agent should be listed as ‘HCSR Agent’.
HCSR Agents are not liable for debts of the HCSR business and are processing agents only.

- Protected Cell Company
- Cell of a Protected Cell Company

Enter the officers’ information, including Social Security Numbers.

*Note: Information for the President is required. The information for a President must be for an individual and not another business.

For a Cell of a Protected Cell Company, if it will be treated as a disregarded entity, also provide the information for the Protected Cell Company under which the cell was formed, including the FEIN for the Protected Cell Company.