COMMONWEALTH OF KENTUCKY
DEPARTMENT OF REVENUE
FRANKFORT, KENTUCKY 40620

10A100(P) (4-26)

Kentucky Tax Registration Application and Instructions

revenue.ky.gov

Employer's Withholding Tax Account

Sales and Use Tax Account/Permit

Transient Room Tax Account

Motor Vehicle Tire Fee Account

Commercial Mobile Radio Service (CMRS) Prepaid Service Charge Account

Utility Gross Receipts License Tax Account

Telecommunications Tax Account

Consumer's Use Tax Account

Corporation Income Tax Account

Limited Liability Entity Tax Account

Kentucky Nonresident Income Tax Withholding on Distributive Share Income Tax Account

Coal Severance and Processing Tax Account

Coal Seller/Purchaser Certificate ID Number

10A100(P)(4-26)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

KENTUCKY TAX REGISTRATION APPLICATION

For faster service, apply online at *mytaxes.ky.gov*

- **Incomplete or illegible applications will delay processing and will be returned.**
- **See instructions for questions regarding completion of the application.**
- ***Need Help?*** Call (502) 564-3306 or
  Email *DOR.Registration@ky.gov*

FOR OFFICE USE ONLY						
☐ WH	☐ SU	☐ TEL	☐ CU	☐ CT	☐ CP	☐ NRWH
	☐ TR	☐ UTL		☐ CID	☐ LL	
	☐ TF					
	☐ CMRS					
CBI #						
FEIN						
CRIS #						
RCS Flag				NAICS		
Coded/Date Coded				Data Entry/Data Entered		

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

TIP **To update information for your existing account(s) or report opening a new location of your current business, use Form 10A104, *Update or Cancellation of Kentucky Tax Account(s).***

1. Effective Date _____

- ☐ Opened new business/Began activity in Kentucky
- ☐ Resumption of business
- ☐ Hired employees working outside KY who have a KY residence
- ☐ Applying for other accounts/Began a new taxable activity
- ☐ Bidding for state government contract (State Vendor or Affiliates)
- ☐ Purchased an existing business (*See instructions*)
  - ➜ Purchased business assets from previous owner
    ☐ **Yes** ☐ **No**
- ☐ Business structure change or conversion
  (Specify previous type; See instructions)
  _____
- ☐ Change of Federal Identification Number (FEIN), Kentucky Secretary of State Organization Number, or Commonwealth Business Identifier (CBI)
- ☐ Other *(Specify)* _____

3. Previous Account Numbers *(If applicable)*

- Kentucky Employer's Withholding Tax _____
- Kentucky Sales and Use Tax _____
- Kentucky Telecommunications Tax _____
- Kentucky Utilities Gross Receipts License Tax _____
- Kentucky Consumer's Use Tax _____
- Kentucky Corporation Income Tax and/or Limited Liability Entity Tax _____
- Kentucky Coal Severance & Processing Tax _____
- Kentucky Pass-Through Non-Resident Withholding _____
- Federal ID Number (FEIN) _____
- Kentucky Secretary of State Organization Number _____
- Commonwealth Business Identifier (CBI) _____

2. A. Did you receive correspondence from the Division of Registration requesting registration of this business?
☐ **Yes** ☐ **No**

B. If Yes, enter the File Number(s) located at the top of the letter you received.

File Number	File Number

SECTION B BUSINESS / RESPONSIBLE PARTY / CONTACT INFORMATION (Must Be Completed)

4. Legal Business Name _____

5. Doing Business As (DBA) Name *(See instructions)* _____

6. Federal Employer Identification Number (FEIN)
(Required, complete prior to submitting) ☐☐–☐☐☐☐☐☐☐☐☐

7. Kentucky Commonwealth Business Identifier
(if already assigned) ☐☐☐☐☐☐☐☐☐☐☐

8. Secretary of State Information *(if applicable)*

Kentucky Secretary of State Organization Number ☐☐☐☐☐☐☐		
Date of Incorporation/Organization	State of Incorporation/Organization	If you are an Out-of-State Entity, Date of Qualification with the Kentucky Secretary of State's Office _____

9. Primary Business Location

Street Address (DO NOT List a PO Box)		
City	State	Zip Code
Telephone Number	County (if in Kentucky)	

11. Accounting Period

☐ Calendar Year: Year Ending December 31st

☐ Fiscal Year: Year Ending _____ (*mm/dd*)

☐ 52/53 Week Calendar Year: _____ (Month and Day of Week Year Ends)

☐ 52/53 Week Fiscal Year: _____ (Month and Day of Week Year Ends)

12. Accounting Method

☐ Cash ☐ Accrual

10. Business Operations are Primarily

☐ Home Based ☐ Web Based ☐ Office/Store Based ☐ Transient

13. Business Structure

☐ Profit Limited Liability Company (LLC)
☐ Non-Profit Limited Liability Company (LLC)
☐ Professional Limited Liability Company (PLLC)
☐ Series of a Limited Liability Company
☐ Profit Corporation
☐ Non-Profit Corporation
☐ Professional Service Corporation (PSC)
☐ Cooperative Corporation
☐ Limited Cooperative Association
☐ Association
☐ Statutory Trust
☐ Series of a Statutory Trust
☐ Business Trust
☐ Trust (Non-statutory)
☐ Limited Partnership (LP)
☐ Limited Liability Partnership (LLP)
☐ Limited Liability Limited Partnership (LLLP)
☐ Series of a Partnership
☐ General Partnership
☐ Joint Venture
☐ Estate
☐ Government
☐ Unincorporated Non-profit Association
☐ Sole Proprietorship
☐ Home Care Service Recipient (HCSR)
☐ Qualified Joint Venture (Married Couple)
☐ Public Benefit Corporation
☐ Other *(Specify)* _____

14. How Will You be Taxed for Federal Purposes?

(Sole Proprietorships, HCSRs, Qualified Joint Ventures, Estates, Governments, and Unincorporated Non-Profits SKIP question 14)

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

☐ **Single Member Disregarded Entity**

Check below how the Member will be taxed federally

☐ Individual Sole Proprietorship
☐ General Partnership/Joint Venture
☐ Estate
☐ Trust (Non-statutory)/Business Trust
☐ Other *(Specify how the Member is federally taxed)* _____

15–16. OWNERSHIP DISCLOSURE–RESPONSIBLE PARTIES *(REQUIRED FOR ALL BUSINESS STRUCTURES)*



See instructions regarding required responsible parties for your business structure

Full Legal Name (First Middle Last)		Full Legal Name (First Middle Last)	
Social Security Number **(REQUIRED)**	FEIN **(REQUIRED)** (if Responsible Party is another business)	Social Security Number **(REQUIRED)**	FEIN **(REQUIRED)** (if Responsible Party is another business)
Date of Birth	Driver's License State of Issuance & Number (if applicable)	Date of Birth	Driver's License State of Issuance & Number (if applicable)
Business Title	Effective Date of Title	Business Title	Effective Date of Title
Residence Address		Residence Address	
City	State / Zip Code	City	State / Zip Code
Telephone Number	County (if in Kentucky)	Telephone Number	County (if in Kentucky)

17. Person to contact about this application:

Name (First Middle Last)	Title	Daytime Telephone	Extension

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

SECTION C TELL US ABOUT YOUR BUSINESS OR ORGANIZATION (Must Be Completed)

18a. Describe the nature of your business activity in Kentucky, including any services provided.

18b. List products sold in Kentucky.

18c. Please list the NAICS (North American Industry Classification System) Code used to classify your business, if known.

The following questions will determine your need for an Employer's Withholding Tax Account.

		Yes	No
19.	Do you have or will you hire employees to work in Kentucky within the next six (6) months?	☐	☐

TIP **An employee is anyone to whom you pay wages, including part-time help and family members. Kentucky corporate officers receiving compensation other than dividends are also considered employees.**

20.	Do you wish to voluntarily withhold on Kentucky residents who work outside Kentucky?	☐	☐
21.	Do you wish to voluntarily withhold on pension and retirement payments?	☐	☐
22.	Will your business be registered to make charitable or other lawful gaming payouts in Kentucky and be required to withhold federal tax from those payouts?	☐	☐

If you answered Yes to any of questions 19 through 22, you must complete SECTION D.

CONTINUE

The following questions will determine your need for a Sales and Use Tax Account, the schedules you may need to file, and/or your need for a Transient Room Tax Account, Motor Vehicle Tire Fee Account, Commercial Mobile Radio Service (CMRS) Prepaid Service Charge Account, Utility Gross Receipts License Tax Account, and/or Telecommunications Tax Account.

Sales and Use Tax Account

		Yes	No
23.	Will you make retail and/or wholesale sales of tangible or digital property in Kentucky?	☐	☐

TIP **Examples: prepared food, internet sales, downloaded music and books. (*See instructions for more.*)**

24.	Will you install replacement parts for the repair or recondition of tangible property?	☐	☐

TIP **Examples: automotive repairs, computer or electronics repair, furniture repair. (*See instructions for more.*)**

25.	Will you produce, fabricate, process, print or imprint tangible property?	☐	☐

TIP **Examples: sign making, window tinting, embroidery, screen printing, engraving. (*See instructions for more.*)**

26.	Will you charge for labor or services rendered in installing or applying tangible personal property, digital property, or service sold?	☐	☐

CONTINUED ON NEXT PAGE

27. Will you provide any of the following services? (***See instructions for more.***)

Yes	No		
☐	☐	A.	Landscaping services
☐	☐	B.	Janitorial services
☐	☐	C.	Small animal veterinary services
☐	☐	D.	Pet care services
☐	☐	E.	Industrial laundry services
☐	☐	F.	Non-coin operated laundry and dry cleaning services
☐	☐	G.	Linen supply services
☐	☐	H.	Indoor skin tanning services
☐	☐	I.	Non-medical diet and weight reducing services
☐	☐	J.	Photography and photo finishing services
☐	☐	K.	Telemarketing services
☐	☐	L.	Public opinion and research polling services
☐	☐	M.	Lobbying services
☐	☐	N.	Executive employee recruitment services
☐	☐	O.	Website design and development services
☐	☐	P.	Website hosting services
☐	☐	Q.	Private mailroom services (including presorting, bar coding, tracking delivery to postal service, and private mailbox rentals)
☐	☐	R.	Bodyguard services
☐	☐	S.	Residential and non-residential security system monitoring services
☐	☐	T.	Private investigation services
☐	☐	U.	Process Server Services
☐	☐	V.	Repossession of tangible personal property services
☐	☐	W.	Personal Background Check services
☐	☐	X.	Parking services (including valet services and the use of parking lots and parking structures, excluding any parking at an educational institution)
☐	☐	Y.	Road and travel services provided by automobile clubs
☐	☐	Z.	Condominium time-share exchange services

Yes	No		
☐	☐	AA.	Rental of space for meetings, conventions, short-term business uses, entertainment events, weddings, banquets, parties, and other short-term social events
☐	☐	AB.	Social event planning and coordination services
☐	☐	AC.	Leisure, recreational, and athletic instructional services
☐	☐	AD.	Recreational camp tuition and fees
☐	☐	AE.	Personal fitness training services
☐	☐	AF.	Massage services, unless medically necessary
☐	☐	AG.	Cosmetic surgery services
☐	☐	AH.	Body modification services that are not necessary for medical or dental health, such as tattooing, etc.
☐	☐	AI.	Laboratory testing services, except for medical, educational, or veterinary reasons
☐	☐	AJ.	Interior decorating and design services
☐	☐	AK.	Household moving services
☐	☐	AL.	Specialized design services, including the design of clothing, costumes, fashion, furs, jewelry, shoes, textiles, and lighting
☐	☐	AM.	Lapidary services, including cutting, polishing, and engraving precious stones
☐	☐	AN.	Labor and services to repair or maintain commercial refrigeration equipment or systems
☐	☐	AO.	Labor to repair or alter apparel, footwear, watches, or jewelry
☐	☐	AP.	Pre-written computer software access services

CONTINUED ON NEXT PAGE

	Yes	No
28. Will you sell extended warranties?	☐	☐
29. Will you rent or lease tangible or digital property to others, including related companies?	☐	☐
30. Will you charge admissions, including initiation fees, monthly fees or membership fees for the use of a facility or participating in an event or activity? **(Non-profit organizations selling admissions other than golf admissions, check NO.** (**S*ee instructions for additional information.***)	☐	☐
31. Are you a remote retailer selling tangible personal property or digital property delivered or transferred electronically to a purchaser in Kentucky? **(*See instructions for additional information.*)**	☐	☐
32. Are you a manufacturer's agent soliciting orders for a nonresident seller not registered in Kentucky?	☐	☐
33a. Are you a marketplace provider or retailer? **(*See instructions for additional information.*)**	☐	☐
33b. Do you facilitate sales by third party retailers? (See KRS 139.450. A marketplace provider may register for two Kentucky sales tax account numbers. ***See instructions for additional information.***)	☐	☐
33c. Are you applying for separate accounts for your own sales and for your facilitated sales? **(*See instructions for additional information.*)**	☐	☐
34. Are you a manufacturing fee processor or a contract miner operating in Kentucky?	☐	☐
35. Are you bidding on a contract with Kentucky state government?	☐	☐
36. Are you an affiliate of a company who has been awarded a Kentucky state government contract?	☐	☐
37. Will you operate an electric vehicle charging station?	☐	☐

Sales and Use Tax Account Schedules

38. Will you receive receipts from the breeding of a stallion to a mare in Kentucky?	☐	☐
39. Will you make sales of aviation jet fuel?	☐	☐
40a. Will you make sales of motor vehicles to residents of Arizona, California, Florida, Indiana, Massachusetts, Michigan, South Carolina, or Washington?	☐	☐
40b. Will you make sales of recreational vehicles to customers that are residents of Arizona, California, Florida, Hawaii, Massachusetts, Michigan, North Carolina, South Carolina, and Wisconsin?	☐	☐

Transient Room Tax Account

41. Will you rent temporary lodging (less than 30 continuous days) to others?	☐	☐

TIP **Examples: hotel, motel, inn, campground, or RV park (*See instructions for more.*)**

TIP **If you rent solely through a 3rd party DO NOT check Yes to this question.**

Motor Vehicle Tire Fee Account

42. Will you sell new tires for motor vehicles or semi-trailers?	☐	☐

Commercial Mobile Radio Service (CMRS) Prepaid Service Charge Account

43. Will you sell cellular phones with preloaded minutes, prepaid cellular phone cards, or recharge cellular phones and cards with minutes?	☐	☐

Utility Gross Receipts License Tax Account and/or Telecommunications Tax Account

44. Were you approved for an Energy Direct Pay Authorization with a Utility Gross Receipts License Tax Exemption? **Attach a copy of your official UGRLT Exemption Authorization.**	☐	☐

45. Will you sell any of the following?

Yes	No		Yes	No	
☐	☐	A. Sewer services	☐	☐	E. Communications services
☐	☐	B. Water utilities	☐	☐	F. Multichannel video programming services **(see instructions)*
☐	☐	C. Natural, artificial, or mixed gas utilities	☐	☐	G. Video streaming services **(see instructions)*
☐	☐	D. Electricity	☐	☐	H. Direct broadcast satellite services **(see instructions)*

	Yes	No
46a. Will your company purchase any of the utility types listed above in question 45 B through G from a provider outside of Kentucky?	☐	☐

46b. If yes, please list the provider's name and utility type: _____

If you answered Yes to any of questions 23 through 45 E, you must complete SECTION E.

If you answered Yes to any of questions 44 or 45 B through 45 G, you must complete SECTION F.

If you answered Yes to any of questions 45 E through 45 H, you must complete SECTION G.

CONTINUE

The following question will determine your need for a Consumer's Use Tax Account.

Skip question 47 if you must complete Section E.

		Yes	No
47.	Will your business make purchases from out-of-state vendors and not pay Kentucky Sales or Use Tax to the seller on those purchases? ..	☐	☐

TIP **If you are a PROFESSIONAL SERVICE business or if your business will make a one-time purchase only, please see instructions for important additional details.**

If you answered Yes to question 47, you must complete SECTION H.

CONTINUE

The following questions will determine your need for a Corporation Income Tax Account and/or a Limited Liability Entity Tax Account.

If your answer to **questions 13 and 14** was NOT Sole Proprietorship, HCSR, Qualified Joint Venture, Estate, Government, you must complete **questions 48 through 54.**

		Yes	No
48.	Are you organized under the laws of Kentucky with the Kentucky Secretary of State's Office?	☐	☐
49.	Will your business have its commercial domicile in Kentucky?	☐	☐
50.	Will your business own or lease any real or tangible property in Kentucky?	☐	☐
51.	Will your business have one or more individuals performing services in Kentucky?	☐	☐
52.	Will your business maintain an interest in a pass-through entity or derive income from Kentucky sources?	☐	☐
53.	Will you direct activities toward Kentucky customers for the purpose of selling them goods and/or services?	☐	☐
54.	Will your business own/lease any intangible property or receive payments from a related member as defined in KRS 141.205(1)(g) or an unrelated party for the use of intangible property in Kentucky such as royalties, franchise agreements, patents, trademarks, etc.?	☐	☐

If you answered Yes to any of questions 48 through 54, you must complete SECTION I.

CONTINUE

The following questions will determine your need for a Kentucky Nonresident Income Tax Withholding on Distributive Share Income Tax Account.

		Yes	No
55.	Is this business considered a pass-through entity as defined in KRS 141.010(22)?	☐	☐

If you answered Yes to question 55, you must answer questions 56.

56. Does your pass-through entity have nonresident:

		Yes	No
	Individual partner(s), shareholder(s), or member(s) receiving Kentucky distributive share income from your pass-through entity?	☐	☐

TIP **"Individual" includes estates and trusts.**

If you answered Yes to question 56, you must complete SECTION J.

CONTINUE

The following questions will determine your need for a Coal Severance/Processing Tax Account and/or a Coal Seller Purchaser Certificate ID#.

		Yes	No
57.	Will you mine coal to which you own or possess the mineral rights?	☐	☐
58.	Will you purchase coal for the purpose of processing and resale, or do you process refuse coal?	☐	☐

TIP **Processing means cleaning, breaking, sizing, dust allaying, treating to prevent freezing, or loading or unloading for any purpose.**

59.	Will you purchase and sell coal as a coal broker?	☐	☐

If you answered Yes to any of questions 57 through 59, you must complete SECTION K and SECTION E.

SECTION D — EMPLOYER'S WITHHOLDING TAX ACCOUNT

Must be completed if you answered Yes to any of questions 19 through 22.

60. A. Has a Kentucky Employer's Withholding Tax Account already been assigned to this business? ☐ **Yes** ☐ **No**

B. If Yes, list the Employer's Withholding Tax Account Number ☐☐☐☐☐☐☐☐☐

61. Number of Kentucky employees _____

62. Date wages/pensions first paid or will be paid **(REQUIRED)**

_____

63 Estimated total annual tax withheld in Kentucky:

☐ $0.00–$399.99 ☐ $2,000.00–$49,999.99

☐ $400.00–$1,999.99 ☐ $50,000.00 or more

65. *Employer's Withholding Tax* mailing address:

☐ Use the same address as your location address

☐ Use the same address as _____ Tax Account

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

64. A. Is the withholding for your employees reported by a Common Paymaster or a Common Pay Agent? ☐ **Yes** ☐ **No**

CAUTION **Most payroll processors do NOT operate as Common Paymasters/Pay Agents. If using a payroll processor, check with them to determine if you should answer yes to the question above.**

B. If Yes, attach a separate sheet listing which you use, Common Paymaster or Common Pay Agent, and provide their Business Name, FEIN, and Kentucky Employer's Withholding Tax Account Number.

SECTION E — SALES AND USE TAX ACCOUNT / TRANSIENT ROOM TAX ACCOUNT / MOTOR VEHICLE TIRE FEE ACCOUNT / COMMERCIAL MOBILE RADIO SERVICE (CMRS) PREPAID SERVICE CHARGE ACCOUNT

Must be completed if you answered Yes to any of questions 23 through 45 E or any of questions 57 through 59.

66. A. Has a Kentucky Sales and Use Tax Account already been assigned to this business? ☐ **Yes** ☐ **No**

B. If Yes, list the Sales and Use Tax Account Number

67. Date sales began or will begin **(REQUIRED)**

68. Estimated gross monthly sales tax collected in Kentucky:

☐ $0.00–$1,199.99 ☐ $1,200.00 or more

69. A. Does this business have additional locations in Kentucky other than the Primary Business Location? ☐ **Yes** ☐ **No**

B. If Yes, attach a listing of all additional Kentucky locations. For each location, the attachment should include: doing business as (DBA) name, physical location address, phone number, date location was opened, and a description of the location's business activity.

70. *Sales and Use Tax* mailing address:

☐ Use the same address as your location address

☐ Use the same address as _____ Tax Account

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

SECTION F — UTILITY GROSS RECEIPTS LICENSE TAX ACCOUNT

Must be completed if you answered Yes to any of questions 44 or 45 B through 45 G.

71. A. Has a Kentucky Utility Gross Receipts License Tax Account already been assigned to this business? ☐ **Yes** ☐ **No**

B. If Yes, list the Utility Gross Receipts License Tax Account Number

72. Date sales or purchases of utilities began or will begin **(REQUIRED)**

73. Telephone Number

74. *Utility Gross Receipts License Tax* mailing address:

☐ Use the same address as your location address

☐ Use the same address as _____ Tax Account

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

http://revenue.ky.gov/Business/Utility-Gross-Receipts-License-Tax/Pages/default.aspx

SECTION G — TELECOMMUNICATIONS TAX ACCOUNT

Must be completed if you answered Yes to any of questions 45 E through 45 H.

75. A. Has a Kentucky Telecommunications Tax Account already been assigned to this business? ☐ **Yes** ☐ **No**

B. If Yes, list the Telecommunications Tax Account Number

76. Does your organization have tangible personal property located within the Commonwealth of Kentucky? ☐ **Yes** ☐ **No**

77. Select company type:

☐ Municipal Entity ☐ Other Provider ☐ Consumer

78. Date sales of services began or will begin in Kentucky **(REQUIRED)**

79. Telephone Number

80. *Telecommunications Tax* mailing address:

☐ Use the same address as your location address

☐ Use the same address as _____ Tax Account

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

http://revenue.ky.gov/Business/Telecommunications-Tax/Pages/default.aspx

SECTION H — CONSUMER'S USE TAX ACCOUNT

Must be completed if you answered Yes to question 47.

81. A. Has a Consumer's Use Tax Account already been assigned to this business? ☐ **Yes** ☐ **No**

B. If Yes, list the Consumer's Use Tax Account Number

82. Date purchases began or will begin **(REQUIRED)**

83. *Consumer's Use Tax* mailing address:

☐ Use the same address as your location address

☐ Use the same address as _____ Tax Account

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

SECTION I CORPORATION INCOME AND/OR LIMITED LIABILITY ENTITY TAX ACCOUNT

Must be completed if you answered Yes to any of questions 48 through 54.

84. A. Has a Corporation Income and/or Limited Liability Entity Tax Account already been assigned to this business? ☐ **Yes** ☐ **No**

B. If Yes, list the Corporation Income or Limited Liability Entity Tax Account Number

85. A. Is this entity treated federally as a division of a parent company and not separately taxed as its own entity? ☐ **Yes** ☐ **No**

B. If Yes, select the division type below:

☐ Qualified Subchapter S-corporation Subsidiary (QSUB)
☐ Qualified Real Estate Investment Trust Subsidiary (QRS)

86. If an out-of-state entity, is your Kentucky activity limited to the mere solicitation of the sale of tangible personal property and exempt from Corporation Income tax due to Public Law 86-272? ☐ **Yes** ☐ **No**

87. If an out-of-state entity, date activity or receipt of pass through income began or will begin in Kentucky

_____

89. *Corporation Income and/or Limited Liability Entity Tax* mailing address:

☐ Use the same address as your location address
☐ Use the same address as _____ Tax Account

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

88. A. Is your entity exempt from Corporation Income Tax and/or Limited Liability Entity Tax under Kentucky law? ☐ **Yes** ☐ **No**

B. If Yes, see **Exemption Table 1** in the instructions to provide the code for your Exemption Type._____

C. If **Political Organization** selected above, are you required to file federal Form 1120-POL? ☐ **Yes** ☐ **No**

SECTION J KENTUCKY NONRESIDENT INCOME TAX WITHHOLDING ON DISTRIBUTIVE SHARE INCOME TAX ACCOUNT

Must be completed if you answered Yes to question 56.

90. A. Has a Kentucky Nonresident Income Tax Withholding on Distributive Share Income Tax Account already been assigned to this business? ☐ **Yes** ☐ **No**

B. If Yes, list the Kentucky Nonresident Income Tax Withholding on Distributive Share Income Tax Account Number

91. Date first nonresident corporation or individual became a partner, member, or shareholder **(REQUIRED)**

_____

92. A. Is your entity exempt from Kentucky Nonresident Income Tax Withholding on Distributive Share Income Tax under Kentucky law? ☐ **Yes** ☐ **No**

B. If Yes, see **Exemption Table 2** in the instructions to provide the code for your Exemption Type.

_____

93. *Nonresident Distributive Share Withholding Tax* mailing address:

☐ Use the same address as your location address
☐ Use the same address as _____ Tax Account

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

SECTION K COAL SEVERANCE/PROCESSING TAX ACCOUNT and/or COAL SELLER/PURCHASER CERTIFICATE ID

Must be completed if you answered Yes to any of questions 57 through 59.

94. A. Has a Coal Severance Tax Account and/or a Coal Seller/Purchaser Certificate ID # already been assigned to this business? ☐ **Yes** ☐ **No**

B. If Yes, list the Coal Severance Tax Account Number

C. If Yes, list the Coal Seller/Purchaser Certificate ID Number

95. Date mining/processing or coal brokering operations began or will begin **(REQUIRED)**

_____

96. *Coal Severance & Processing Tax* mailing address:

☐ Use the same address as your location address

☐ Use the same address as _____ Tax Account

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

IMPORTANT: THIS APPLICATION MUST BE SIGNED BELOW:

The statements contained in this application and any accompanying schedules are hereby certified to be correct to the best knowledge and belief of the undersigned who is duly authorized to sign this application.

Signature: _____ Printed Name: _____

Phone Number: _____ Title: _____ Date: _____(mm/dd/yyyy)

For assistance in completing the application, please call the **Division of Registration** at **(502) 564–3306** or you may use the Telecommunications Device for the Deaf at (502) 564-3058.

SEND completed application to:

KENTUCKY DEPARTMENT OF REVENUE
DIVISION OF REGISTRATION
501 HIGH STREET, STATION 20
FRANKFORT, KENTUCKY 40602-0299

FAX: 502–227–0772

E-MAIL: *DOR.Registration@ky.gov*

If you would like to register for **Electronic Funds Transfer (EFT),** visit the Kentucky Department of Revenue website at *revenue.ky.gov* .

This form does not include registration with the Secretary of State, Unemployment Insurance, or Workers' Compensation Insurance. For assistance, please contact those offices at the telephone numbers below.

Secretary of State	(502) 564–3490	Unemployment Insurance	(502) 564–2272	Workers' Compensation	(502) 564–5550
IRS—FEIN	(800) 829–4933				

TEAM KENTUCKY®

The Kentucky Department of Revenue does not discriminate on the basis of race, color, national origin, sex, age, religion, disability, sexual orientation, gender identity, veteran status, genetic information or ancestry in employment or the provision of services.

INSTRUCTIONS

10A100(P)(4-26)

Commonwealth of Kentucky
DEPARTMENT OF REVENUE

INSTRUCTIONS

KENTUCKY TAX REGISTRATION APPLICATION

WHAT IS THE PURPOSE OF THE KENTUCKY TAX REGISTRATION APPLICATION?

This application is used to apply for any of the following: Employer's Withholding Tax Account, Sales and Use Tax Account/Permit,Transient Room Tax Account, Motor Vehicle Tire Fee Account, Commercial Mobile Radio Service (CMRS) Prepaid Service Charge Account, Telecommunications Tax Account, Utility Gross Receipts License Tax Account, Consumer's Use Tax Account, Corporation Income Tax Account, Limited Liability Entity Tax Account, Kentucky Nonresident Income Tax Withholding on Distributive Share Income Tax Account, Coal Severance and Processing Tax Account, and/or Coal Seller/Purchaser Certificate ID Number.

DO I HAVE ANY OTHER DEPARTMENT OF REVENUE TAX REGISTRATION REQUIREMENTS?

Depending on the product or service your business provides, there may be other state taxes that apply to your business. Most of these require that you file a special application/registration. **To register for Tobacco Tax, Minerals or Natural Gas Severance Tax, Motor Fuels Tax, or any other miscellaneous taxes or fees administered by the Department of Revenue,** visit the Department's website at ***revenue.ky.gov*** .

I ALREADY HAVE TAX ACCOUNTS, HOW DO I UPDATE MY ACCOUNT INFORMATION?

Complete ***FORM 10A104, UPDATE OR CANCELLATION OF KENTUCKY TAX ACCOUNT(S)***, to update information; such as business name, location or mailing addresses, phone numbers, accounting period, responsible party information, and to report a taxing election change with the Internal Revenue Service (IRS) or to request cancellation of your accounts. Visit ***revenue.ky.gov*** to obtain the form.

Instructions to Access the MyTaxes.ky.gov Taxpayer Portal

- If you have never registered for Kentucky business tax accounts, follow the **NEW USER** instructions below.
- If you previously used the Kentucky Online Gateway (KOG) to access Kentucky Business One Stop, WRAPS, Vendor Gateway, or K-5 Filing and you have a current KOG user ID and password, follow the **KENTUCKY ONLINE GATEWAY (KOG) USER** instructions below.
- If you are registered for Kentucky business tax accounts, but you have never used Kentucky Business One Stop, WRAPS, Vendor Gateway, K-5 Filing, or the MyTaxes.ky.gov Portal, follow the **KENTUCKY TAX ACCOUNT HOLDER** instructions below.

NEW USER

1. To register for new Kentucky tax accounts: Go to **MyTaxes.ky.gov**.
2. Click on the Register a new account button. Complete all required fields and complete all necessary verification steps.
3. After creating a new account, log in using your new credentials. Once logged in, the KY DOR Taxes Dashboard will open.
4. Click on MyTaxes and the home page will open.
5. Click on **Transactions** at the top of the page; a dropdown menu appears.
6. Select **Submit Transactions**.
7. Select **New Business Registration** from the displayed options.
8. Follow the screen prompts to register for Kentucky business tax accounts.

KENTUCKY ONLINE GATEWAY (KOG) USER

To access the MyTaxes.ky.gov Portal using your existing KOG account:

1. Go to **MyTaxes.ky.gov**.
2. Click Log In Now, then enter your username and password. Complete all necessary verification steps.
3. Once logged in, the KY DOR Taxes Dashboard will open.
4. Click on MyTaxes and your home page will open.
5. Click on **Transactions** at the top of the page; a dropdown menu appears.
6. Select **Submit Transactions**.
7. Select **New Business Registration** from the displayed options.
8. Follow the screen prompts to register for Kentucky business tax accounts.

KENTUCKY TAX ACCOUNT HOLDER

To access your existing Kentucky tax accounts through the MyTaxes.ky.gov Portal:

1. Go to **MyTaxes.ky.gov**.
2. Click on the Register a new account button. Complete all required fields and all necessary verification steps.
3. After creating a new account, log in using your new credentials. Once logged in, the KY DOR Taxes Dashboard will open.
4. Click on MyTaxes and your home page will open.
5. Click here in the blue box; a screen with ID verification options appears.
6. Select the method to access your accounts. You can:
   a. **Enter information from your most recently filed tax return filed after March 14, 2025:** Enter the requested information. This will allow you immediate access to the accounts you are authorized to view on the portal.
   or
   b. **Receive a PIN Letter:** If you do not have your most recent tax return, select **"I do not have enough information about my business and I need a PIN Letter."** A PIN Letter will be mailed to the address we have on file. The PIN letter will have instructions on how to access your business tax accounts online. Please allow up to **14 days** for your PIN letter to arrive.

WHO CAN I CALL WITH QUESTIONS ABOUT REGISTRATION?

For help completing the application, please call the Division of Registration at (502) 564-3306.

You may also use the Telecommunications Device for the Deaf, (502) 564-3058.

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

WHEN SHOULD I FILE MY APPLICATION?

You are required to complete the application and file it with the Kentucky Department of Revenue at least ***30 days before*** engaging in an activity that requires the establishment of the following:

- Employer's Withholding Tax Account (KRS 141.310)
- Sales and Use Tax Account (KRS 139.200, 139.240)
- Transient Room Tax Account (KRS 142.400)
- Motor Vehicle Tire Fee Account (KRS 224.50-868)
- Commercial Mobile Radio Service Prepaid Service Charge Account (KRS 65.7634)
- Consumer's Use Tax Account (KRS 139.310)
- Utility Gross Receipts License Tax Account (KRS 160.613)
- Telecommunications Tax Account (KRS 136.614 and 136.616)
- Coal Seller/Purchaser Certificate ID Number (KRS 143.037)

Pass-Through Entities must complete the application to establish a Kentucky Nonresident Income Tax Withholding on Distributive Share Income Tax Account (KRS 141.206) **within 30 days** of obtaining a Kentucky non-resident individual or corporate partner, member, or shareholder.

Corporations and Limited Liability Entities must complete the application to establish a Corporation Income Tax Account and/or a Limited Liability Entity Tax Account (KRS 141.040, 141.0401):

If you are...	Then your application should be filed...
Kentucky formed	***Within 30 days*** of formation with the Kentucky Secretary of State's Office
Formed out-of-state and you have obtained a Certificate of Authority to transact business in Kentucky from the Kentucky Secretary of State	***Within 30 days*** of obtaining a certificate of authority, provided that you are treated as doing business in Kentucky under KRS Chapter 141
Formed out-of-state and you have NOT obtained a Certificate of Authority to transact business in Kentucky from the Kentucky Secretary of State	***Within 30 days*** of first engaging in activities that result in you being treated as doing business in Kentucky under KRS Chapter 141

IS MY APPLICATION COMPLETE?

Your application will not be considered complete unless it includes all required information specified on the form. This includes, but is not limited to, a Federal Employer Identification Number and accurate Social Security Number(s), as appropriate. You are required to provide your Social Security Number on tax forms per Section 405, Title 42, of the United States Code. This information will be used to establish your identity for tax purposes.

WHAT PENALTIES APPLY?

Failure to complete and file the required application in the specified time frames listed above shall subject you to applicable penalties as provided in KRS 131.180.

HOW LONG WILL IT TAKE FOR MY ACCOUNT NUMBERS TO BE ASSIGNED?

Fully completed paper applications will be processed, barring seasonal workload increases, within 5 to 10 business days. Applications with missing or unclear information requiring additional research may take longer. Those with extensive amounts of missing information will be returned by mail for further completion.

For faster service, apply online at ***mytaxes.ky.gov***.

Note: *If your business structure is not available as a selection online, you must submit a completed Kentucky Tax Registration Application by mail, fax, or e-mail.*

LINE BY LINE APPLICATION INSTRUCTIONS

SECTION A—REASON FOR COMPLETING THIS APPLICATION

1. **Effective Date—**Enter the effective date of the reason you are completing this application. Check the box which corresponds to why the application is being completed.
   - **Opened New Business, Began Activity in Kentucky, Resumption of Business, Hired Employees Working Outside Kentucky Who Have a Kentucky Residence**—Complete Sections A, B, and C to determine the accounts for which you are required to apply. For *Resumption of Business*, list your previous account numbers in Section A, question 3.
   - **Applying for Other Accounts, Began a New Taxable Activity**—If you require an account type that is not currently assigned to your business, complete Sections A, B, and C to determine the additional accounts for which you are required to apply. If the questions in Section C lead you to complete a Section for an account type you already have, write your current account number in the field provided within the Section you are completing.
   - **Bidding for State Government Contract (State Vendor or Affiliates)**—Any vendor who contracts to sell, install, or provide services to the Commonwealth of Kentucky or one of its agencies, or any affiliate of a company who contracts to sell, install, or provide services to the Commonwealth, is required to register for Kentucky Sales and Use Tax per KRS Chapter 45A, and collect and remit the Sales and Use Tax imposed by KRS Chapter 139. Complete Sections A, B, and C to determine the accounts for which you are required to apply.
   - **Purchased an Existing Business**—***(This will include a business previously owned by a family member.)***

<table>
<tr><th>If the business you purchased was a...</th><th>Then...</th></tr>
<tr><td>■ Sole Proprietorship
■ Joint Venture
■ Qualified Joint Venture
■ General Partnership
■ Series of a Statutory Trust
■ Limited Partnership (LP)
■ Limited Liability Partnership (LLP)
■ Limited Liability Limited Partnership (LLLP)
■ Series of a Partnership
■ Series of a Limited Liability Company (LLC)
■ Protected Cell Company (PCC)</td><td>You will need to apply for new accounts. List the previous owner's accounts in Section A, question 3, and complete Sections B and C to determine the account(s) for which you are required to re-apply.</td></tr>
<tr><td rowspan="2">■ Profit Corporation
■ Profit Limited Liability Company (LLC)
■ Professional Service Corporation (PSC)
■ Professional Limited Liability Company (PLLC)
■ Public Benefit Corporation
■ Association
■ Cooperative Corporation
■ Limited Cooperative Association
■ Statutory Trust
■ Business Trust
■ Trust (non-statutory)
■ Non-Profit Corporation
■ Non-Profit Limited Liability Company (LLC)
■ Unincorporated Non-Profit Association</td><td>If:
–you are converting the purchased business to a new business structure, or
–the Federal Identification Number (FEIN) has changed, or
–the Secretary of State Organization Number has changed, or
–the Commonwealth Business Identifier (CBI) has changed,

you will need to apply for new accounts. List the previous owner's accounts in Section A, question 3, and complete Sections B and C to determine the account(s) for which you are required to re-apply.</td></tr>
<tr><td>If the business structure, Federal Identification Number (FEIN), Secretary of State Organization Number, and Commonwealth Business Identifier (CBI) will all stay the same, DO NOT use the Kentucky Tax Registration Application. Use Form 10A104, Update or Cancellation of Kentucky Tax Account(s), to provide the updated business and responsible party information or update your information online.</td></tr>
</table>

Note to persons buying a business: *Any person buying a business may incur a sales tax liability on the purchase of the business assets or become personally liable for the prior sales tax liability of the seller. It may be necessary for the purchaser to withhold a part of the sales price until verification has been furnished by the seller that tax liabilities have been paid or do not exist. Therefore, it is important that anyone purchasing a business obtain a copy of Kentucky Revised Statutes 139.670 and 139.680 to determine the tax consequences and potential liability in such transactions. Copies are available at* ***revenue.ky.gov****, by writing the Office of Sales and Excise Taxes, Department of Revenue, P.O. Box 181, Station 67, Frankfort, Kentucky 40602-0181, or by calling (502) 564-5170.*

- **Business Structure Change or Conversion, Change in Federal Identification Number (FEIN), Change in Kentucky Secretary of State Organization Number, or Change in Commonwealth Business Identifier (CBI)—**A business may change its taxing election with the Internal Revenue Service (IRS) and retain the same Kentucky tax account numbers. However, any change to an entity's business structure, Federal Identification Number (FEIN), Kentucky Secretary of State Organization Number, or Commonwealth Business Identifier (CBI) requires that new accounts be applied for with the Department of Revenue.

  To change a taxing election, use Form 10A104, Update or Cancellation of Kentucky Tax Account(s), to provide the updated business and responsible party information.

  For all other business structure changes or conversions, for receiving a new Federal Identification Number (FEIN), for receiving a new Kentucky Secretary of State Organization Number, or for receiving a new Commonwealth Business Identifier (CBI), **you must apply for new Kentucky tax account numbers**. List your old account numbers in Section A, question 3, and complete Sections A, B and C to determine the account(s) for which you are required to re-apply.

  Examples of conversions requiring a business apply for new accounts are:
  - A Sole Proprietorship converting to a General Partnership and vice versa,
  - A Corporation converting to a Limited Liability Company (LLC) and vice versa,
  - A Limited Liability Company (LLC) converting to a Statutory Trust and vice versa, or
  - Any ownership type converting to a Limited Liability Company (LLC) and vice versa.

2. **Did you receive correspondence from the Division of Registration and Data Integrity—**If you received a letter(s) requesting registration, check Yes and list the File Number(s) from the letter in B. If No, leave B blank.

3. **Previous Kentucky Account Numbers—**If you have purchased an existing business, list the previous owner's accounts, if available. If your current business has changed business structures, received a new Federal Identification Number (FEIN), received a new Kentucky Secretary of State Organization Number, or a new Commonwealth Business Identifier (CBI) and your company must apply for new accounts or you have resumed an old business, list your old accounts in Section A, question 3. **A request in writing from the previous owner is required to cancel previous accounts.**

SECTION B—BUSINESS / RESPONSIBLE PARTY / CONTACT INFORMATION

4. **Legal Business Name—**Enter the complete legal business name for your business or organization.

   Note: *If the business is a Sole Proprietorship, do not include your personal name unless it is a part of the business name or you do not have a business name. For example: John Smith's Plumbing.*

   If the business is a Home Care Service Recipient (HCSR), the name of the business should be the first, middle and last name of the disabled or elderly individual with the acronym "HCSR" added to the end of the name. For example: "John Q Public HCSR".

5. **Doing Business As (DBA)—**If your business or organization has a "doing business as" name, enter the name.

6. **Federal Employer Identification Number (FEIN)—**Enter the FEIN assigned to your business or organization by the Internal Revenue Service. If you are a disregarded entity that is operating under your parent's FEIN, DO NOT list your parent's/member's FEIN.

Apply for a FEIN online at ***www.irs.gov*** or contact the IRS at (800) 829-4933. Sole Proprietorships and Disregarded Entities that do not have employees or file certain federal excise tax returns may not be required to hold a FEIN for federal purposes. However, all businesses applying for Kentucky tax accounts are encouraged to obtain a FEIN. A FEIN helps distinguish a business from others with similar names, and for certain documents, may be an alternative to using a personal Social Security Number.

7. **Kentucky Commonwealth Business Identifier (CBI)—**If your business has already been assigned a CBI, enter that 10-digit number.

8. **Secretary of State Information—**Sole Proprietorships, Estates, HCSRs, Governments, Unincorporated Non-Profit Associations, Unincorporated Associations, Qualified Joint Ventures, and Non-statutory Trusts are not required to register with the Kentucky Secretary of State. General Partnerships or Joint Ventures who do not operate using a DBA or Assumed Name are not required to register with the Kentucky Secretary of State.
   For all remaining entities, enter the Organization Number assigned to your entity by the Kentucky Secretary of State's Office. Enter your date of incorporation/organization and list the state in which you incorporated/organized. If an out-of-state entity, list the date you qualified with the Kentucky Secretary of State's Office to do business in Kentucky.

9. **Primary Business Location—**List the street address, city, state and ZIP Code for the location for which you are requesting registration. **Do not list a P.O. Box** for a business location address. For out-of-state businesses that do not have a Kentucky location, use the principal location address in your home state. If your location is in Kentucky, enter county name. If out-of-state, leave county blank. Enter the telephone number for the listed location; include the area code.

10. **Business Operations are Primarily—**Check the box where your business is primarily operated.

11. **Accounting Period—**Check the box that corresponds to when your business or organization's accounting period ends. If you choose the fiscal year filing box, enter the month and day when your year ends. If you choose the 52/53 week calendar year box, enter the month and day of the week your year ends. If you choose the 52/53 week fiscal year box, enter the month and day of the week your year ends.
    Note: *Most businesses operate under a calendar year basis (year end December 31).*

12. **Accounting Method—**Check the box corresponding to the accounting method your company uses.
    Cash Basis—The business elects to report receipts in the accounting period that payment is actually or constructively received from the customer, even though the customer may take possession of the product before actually paying for it.
    Accrual Basis—The business elects to report receipts in the accounting period that the sale actually occurs, regardless of when the customer makes payment for such purchases.

13. **Business Structure—**Check the box for the organizational structure type you have selected for your business. If "Other" selected, enter the structure type on the blank provided.

Business Structure	Basic Definition
Profit Limited Liability Company (LLC) **Non-Profit Limited Liability Company (LLC)** **Professional Limited Liability Company (PLLC)** **Series of a Limited Liability Company**	An organization of individuals chartered by law and operating under the direction of members or managers. For US federal taxation purposes an LLC can be taxed as a single member disregarded entity, partnership, or a corporation. A Non-Profit LLC is a special type of LLC formed for educational, charitable, social, religious, civic or humanitarian purposes. A PLLC is a special type of LLC formed to engage in specific types of licensed professional services such as law, medicine, architecture, accounting, engineering, etc. Some states' laws allow for the formation of Series underneath a main or master LLC, which has separate rights, powers, or duties, or has a separate purpose or investment objective. Each LLC which has a Series should register each of its separate Series which do business in Kentucky with the Kentucky Secretary of State's Office as an assumed name. For Kentucky Department of Revenue purposes, each Series within an LLC must register for its own separate Corporation Income Tax and/or Limited Liability Entity Tax Account, unless it has chosen a disregarded status.
Profit Corporation **Non-Profit Corporation** **Professional Service Corporation (PSC)** **Public Benefit Corporation**	An organization chartered by law and recognized as having a legal existence as an entity separate from its owners. It operates under the direction of duly elected officers. A Non-Profit Corporation is a special type of corporation formed for educational, charitable, social, religious, civic, or humanitarian purposes. A PSC is a special type of corporation formed to engage in specific types of licensed professional services such as law, medicine, architecture, accounting, engineering, etc. A Public Benefit Corporation is a special type of corporation created to perform a specific function for the benefit of the public.

Business Structure	Basic Definition
Cooperative Corporation **Limited Cooperative Association**	A group of individuals known as patrons who have supplied their own capital at their own risk, who democratically direct and manage the enterprise, and who themselves receive the fruits of their cooperative endeavors, through the allocation of the excess among themselves. In general, Cooperatives are treated as corporations for Kentucky tax purposes. Limited Cooperative Associations must register as such with the Kentucky Secretary of State's Office. This business structure allows for investor members in addition to patron members. For Kentucky purposes, Limited Cooperative Associations are also subject to the Limited Liability Entity Tax.
Association	An association is an unincorporated group joined together for a common purpose. However, associations may be treated as corporations for Kentucky tax purposes.
Trust (Non-statutory) **Business Trust** **Statutory Trust** **Series of a Statutory Trust**	A legal entity that acts as fiduciary, agent or trustee on behalf of a person or business entity for the purpose of administration, management and the eventual transfer of assets to a beneficial party. A Statutory Trust must register as such with the Kentucky Secretary of State's Office. A Series of a Statutory Trust is a Series established by a Statutory Trust, which has separate rights, powers, or duties, or has a separate purpose or investment objective. Each Statutory Trust should register each of its separate Series with the Kentucky Secretary of State's Office as an assumed name. (KRS 386A.4-010) For Kentucky purposes, Statutory Trusts and Series of Statutory Trusts are subject to the Limited Liability Entity Tax. For Kentucky Department of Revenue purposes, each Series within a Statutory Trust must register for its own separate Limited Liability Entity Tax Account, unless it has chosen a disregarded status.
Limited Partnership (LP) **Limited Liability Partnership (LLP)** **Limited Liability Limited Partnership (LLLP)** **Series of a Partnership**	A partnership formed by two or more persons having one or more general partners and one or more limited partners. The limited partner(s) have restricted liability for the business debts, while the general partner(s) are fully liable. Limited liability will only be recognized for partnerships registered as a limited partnership through a state's Secretary of State's Office. Some states' laws allow for the formation of Series underneath the main or master Partnership, which has separate rights, powers, or duties, or has a separate purpose or investment objective. Each Partnership which has a Series should register each of its separate Series which do business in Kentucky with the Kentucky Secretary of State's Office as an assumed name. For Kentucky Department of Revenue purposes, each Series within a Partnership must register for its own separate Limited Liability Entity Tax Account, unless it has chosen a disregarded status.
General Partnership	Two or more individuals owning and/or operating a business. All partners jointly share profits and losses and are individually responsible for debts incurred.
Joint Venture	A business entity that is generally short lived, frequently common to construction related activities, where two or more individuals or businesses come together temporarily to participate in a profit making activity. Usually, each partner specializes in a specific field of expertise or has resources not available to the other partner(s).
Estate	The total property, real and personal, that was owned by an individual, now deceased, before distribution through a trust or will.
Government	City, county, state, and federal agencies.
Unincorporated Non-Profit Association	An unincorporated informal group of members who come together to perform some social good conducted for nonprofit purposes. Per KRS 273A.005(6), "Nonprofit purposes" means any one (1) or more of the following purposes: charitable, benevolent eleemosynary, educational, civic, patriotic, political, governmental, religious, social, recreational, fraternal, literary, cultural, athletic, scientific, agricultural, horticultural, animal husbandry, and professional commercial, industrial, or trade association, but shall not include labor unions, cooperative organizations, and organizations subject to any of the provisions of the insurance laws or banking laws of this state which may not be organized under this chapter.
Sole Proprietorship	One single person owning and/or operating a business, solely responsible for all debts and liabilities incurred by the business.

Business Structure	Basic Definition
Home Care Service Recipient (HCSR)	A disabled or elderly individual participating in an in-home domestic services program administered by a state or local agency where all or part of the services received are paid for with funds supplied by the federal, state, or local government. A Federal Identification Number (FEIN) is issued in the name of the disabled or elderly individual (Service Recipient) as the employer. The Service Recipient or their family designates an agent to report, file, and pay employment taxes on the Service Recipient's behalf.
Qualified Joint Venture	A business jointly owned and operated by a married couple who are electing to have the business **not** treated as a general partnership for federal tax purposes. Spouses electing qualified joint venture status are treated as sole proprietors for federal tax purposes.
Other	Any ownership not elsewhere classified.

14. How will You be Taxed for Federal Purposes? Indicate how this business will be treated for federal purposes. If "Single Member Disregarded Entity, Other" is selected, list what type of entity the single member is and how it is taxed.

15-16. Ownership Disclosure—Responsible Parties—Enter the full legal name, Social Security Number (required if responsible party is an individual), FEIN (if responsible party is another business), driver's license number, driver's license state of issuance, residence address, city, state, ZIP Code, telephone number, county (if in Kentucky), business title and the date for when the title became effective for the information that corresponds to your business structure. ***Note: Social Security Numbers for responsible parties are required (KRS 131.180(3))***. Also, you are required to provide your Social Security Number on tax forms per Section 405, Title 42, of the United States Code. This information will be used to establish your identity for tax purposes.

If your Business Structure is...	Then the required Ownership/Responsible Party disclosure is...
■ Sole Proprietorship ■ Profit Limited Liability Company (LLC) for Federal Purposes Taxed as an Individual Sole Proprietorship ■ Professional Limited Liability Company (PLLC) for Federal Purposes Taxed as an Individual Sole Proprietorship ■ Non-Profit Limited Liability Company (LLC) for Federal Purposes Taxed as an Individual Sole Proprietorship	Enter owner's individual information, including Social Security Number, in question 15. Do not use name abbreviations or nicknames.
■ Qualified Joint Venture	Enter the information for the married couple, including Social Security Numbers, in question 15 and 16. Do not use name abbreviations or nicknames.
■ Profit Limited Liability Company (LLC) for Federal Purposes Taxed as a Single Member Disregarded Entity ■ Professional Limited Liability Company (PLLC) for Federal Purposes Taxed as a Single Member Disregarded Entity ■ Non-Profit Limited Liability Company (LLC) for Federal Purposes Taxed as a Single Member Disregarded Entity	Enter the single member's company information, including FEIN, in question 15. If the LLC has managers, their full individual information can be entered in question 16. Attach a separate sheet for more LLC managers.
■ Profit Corporation ■ Professional Service Corporation (PSC) ■ Public Benefit Corporation ■ Association ■ Cooperative Corporation ■ Limited Cooperative Association ■ Non-Profit Corporation ■ Government	Enter the officers' information, including Social Security Numbers in questions 15 and 16. If more than two officers, attach a separate sheet. ***Note:*** *Information for the President is required. The information for an Officer must be for an individual and not another business.*
■ Unincorporated Non-Profit Association	Enter the members'/managers' information in questions 15 and 16. If members/managers are individuals, provide their Social Security Numbers. If members/managers are other businesses, provide their FEINs. If more than two members/managers, attach a separate sheet.
■ Statutory Trust ■ Series of a Statutory Trust ■ Business Trust ■ Trust (non-statutory)	Enter the trustee information in questions 15 and 16. If trustees are individuals, provide their Social Security Numbers. If trustees are other businesses, provide their FEINs. If more than two trustees, attach a separate sheet. For a Series of a Statutory Trust, also provide the information for the master Statutory Trust under which it was formed, including the FEIN for the master Statutory Trust.

If your Business Structure is...	Then the required Ownership/Responsible Party disclosure is...
■ Joint Venture ■ General Partnership ■ Limited Partnership (LP) ■ Limited Liability Partnership (LLP) ■ Limited Liability Limited Partnership (LLLP) ■ Limited Liability Company (LLC) for Federal Purposes Taxed as Other Than Disregarded ■ Professional Limited Liability Company (PLLC) for Federal Purposes Taxed as Other Than Disregarded ■ Non-Profit Limited Liability Company (LLC) for Federal Purposes Taxed as Other Than Disregarded	Enter the partners'/members' information in questions 15 and 16. If partners/members are individuals, provide their Social Security Numbers. If partners/members are other businesses, provide their FEINs. If more than two partners/members, attach a separate sheet. ***Note:*** *For any entity taxed as a partnership at least two partners/members must be listed.*
■ Series of a Partnership ■ Series of a Limited Liability Company	Enter the information for the master Partnership or master Limited Liability Company, including FEIN, in question 15. If the Series of the LLC has managers, their full individual information can be entered in question 16. Attach a separate sheet for more LLC managers of the Series.
■ Estate	Enter the information for the estate administrator, including Social Security Number, in question 15.
■ Home Care Service Recipient (HCSR)	Enter the information, including FEIN, for the agent that has been designated to report, file, and pay employment taxes on the Service Recipient's behalf in question 15. 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.

17. Person to contact about this application— Enter the name, title, daytime telephone number, extension, and e-mail address for the person to contact with questions about this application.

SECTION C—TELL US ABOUT YOUR BUSINESS OR ORGANIZATION—*Answer questions 18 through 58 to determine accounts for which your business or organization is required to apply.*

18a. Business Activity Description—Give a description of the nature of your Kentucky business activity, including a description of any services provided.

18b. Products Sold in Kentucky—List any products sold in Kentucky.

18c. Current list of NAICS codes can be found at **https://www.census.gov/naics**

19. An employee is anyone to whom you pay wages, including part-time help and family members (KRS 141.010, 103 KAR 18:010 and 103 KAR 18:070). Kentucky corporate officers who receive compensation, other than dividends, are legally considered employees for withholding purposes (KRS 141.010).

20. Kentucky withholding is not required from wages of Kentucky residents that work entirely outside the state, but your business may choose to voluntarily register to withhold.

21. Kentucky withholding is not required from payments of pensions/retirements, but your business may choose to voluntarily register to withhold.

22. If your business is required to withhold federal tax on gaming payouts made to Kentucky residents, then it will also be required to withhold Kentucky tax. The business is required to obtain an Employer's Withholding Tax Account for reporting and paying the Kentucky withholding.

23. All businesses or organizations making regular and continuous sales of Tangible Property or Digital Property within Kentucky, including those via Internet and at flea markets or antique malls, are required to register for a Sales and Use Tax Account.

Tangible Personal Property (KRS 139.010(46)) "means personal property which may be seen, weighed, measured, felt or touched, or which is in any way or manner perceptible to the senses, and includes natural, artificial, and mixed gas, electricity, water, steam, and prewritten computer software." **Digital Property** (KRS 139.010(11)) "means any of the following which is transferred electronically: digital audio works, digital books, finished artwork, digital photographs, periodicals, newspapers, magazines, video greeting cards, audio greeting cards, video games, electronic games, or any digital code related to this property. Digital Property does not include audio-visual works or satellite radio programming."

24. A repairer or reconditioner of tangible property is a retailer of parts and materials furnished in connection with repair work and as such must collect Sales and Use Tax (103 KAR 27:150).

25. Charges, including labor charges, for producing, fabricating, processing, printing, or imprinting tangible property are subject to Sales and Use Tax (103 KAR 27:130 and 103 KAR 28:030).

26. Beginning July 1, 2018, the amount charged for labor or services rendered in installing or applying the tangible personal property, digital property, or service sold is subject to Sales and Use Tax (KRS 139.010(17)(a)(6)).

27a. Beginning July 1, 2018, the collection of Sales and Use Tax is required on the following services (KRS 139.200(2)(g-o)).

Landscaping services, including but not limited to: ■ Lawn care and maintenance services ■ Tree trimming, pruning or removal services ■ Landscape design and installation services ■ Landscape care and maintenance services ■ Snow plowing or removal services	Non-coin operated laundry and dry cleaning services
Janitorial services, including but not limited to: ■ Residential and commercial cleaning services ■ Carpet, upholstery, and window cleaning services	Linen supply services, including but not limited to: ■ Table and bed linen supply services ■ Non-industrial uniform supply services
Small animal veterinary services, excluding veterinary services for equine, cattle, poultry, swine, sheep, goats, llamas, alpacas, ratite birds, buffalo, and cervids.	Indoor skin tanning services, including but not limited to: ■ Tanning booth or tanning bed services ■ Spray tanning services
Pet care services, including but not limited to: ■ Grooming and boarding services ■ Pet sitting services ■ Pet obedience or training services	Non-medical diet and weight reducing services
Industrial laundry services, including but not limited to: ■ Industrial uniform supply services ■ Protective apparel supply services ■ Industrial mat and rug supply services	

27b. Beginning January 1, 2023, the collection of Sales and Use Tax is required on the following services (KRS 139.200 (2) (q) – (ax)).

Photography and photo finishing services ■ Taking, developing, or printing of an original photograph ■ Image editing, composite image creation, formatting, watermarking printing, and delivery of an original photograph in the form of tangible personal property, digital property, or other media ■ **Excludes** services necessary for medical or dental health	Private mailroom services ■ Presorting mail and packages by postal code ■ Address bar coding ■ Tracking ■ Delivery to postal services ■ Private mailbox rentals
Telemarketing services ■ Services provided via telephone, facsimile, electronic mail, text messages, or other modes of communications to another person, which are unsolicited by that person, for the purposes of promoting products or services, taking orders, providing information or assistance regarding the products or services, or soliciting contributions	Social event planning and coordination services
	Rental of space for meetings, conventions, short-term business uses, entertainment events, weddings, banquets, parties, and other short-term social events
Public opinion and research polling services	Leisure, recreational and athletic instructional services

Lobbying services	Recreational camp tuition and fees
Executive employee recruitment services	Personal fitness training services
Website design and development services	Massage services, unless medically necessary
Web site hosting services	Bodyguard services
Residential and non-residential security system monitory services	Private investigation services
Process Server Services	Laboratory testing services, except for medical, educational, veterinary reasons, or if required by a federal, state, or local statute, regulation, court order, or other government-related requirement.
Repossession of tangible personal property services	Interior decorating and design services
Household moving services	Personal Background check services
Road and travel services provided by automobile services	Labor and services to repair or maintain commercial refrigeration services
Labor to repair or alter apparel, footwear, watches, or jewelry	Condominium time-share exchange services
Specialized design services, including ■ The design of clothing, costumes, fashion, furs, jewelry, shoes, textiles, and lighting	Lapidary services, including ■ Cutting, polishing, and engraving precious stones
Parking services ■ Valet services ■ The use of parking lots and parking structures ■ **Excludes** any parking services at an educational institution	Body modification services, including ■ Tattooing, piercing, scarification, branding, tongue splitting, transdermal and subdermal implants, ear pointing, teeth pointing, and any other modifications that are not necessary for medical or dental health
Cosmetic surgery services ■ Modifications to all areas of the head, neck, and body to enhance appearance through surgical and medical techniques ■ **Excludes** surgery services that are medically necessary to reconstruct or correct dysfunctional areas of the face and body due to birth disorders, trauma, burns, or disease.	Prewritten computer software access services ■ Services for the right of access to prewritten computer software where the object of the transaction is to use the prewritten computer software while possession of the prewritten computer software is maintained by the seller or a third party, wherever located, regardless of whether the charge of the access or use is on a per use, per user, per license, subscription, or some other basis

28. Beginning July 1, 2018, the sale of an extended warranty on tangible or digital property is subject to Sales and Use Tax (KRS 139.200(2)(p)).

Beginning July 1, 2019, extended warranty services do not include the sale of a service contract agreement for tangible personal property to be used by a small telephone utility or a Tier III CMRS provider (KRS 139.010(15)(b)).

Beginning January 1, 2023, the definition for extended warranty services includes extended warranty contracts for real property and all extended warranty contracts for tangible personal property and digital property regardless of whether the property itself is taxable or exempt.

29. Rental of tangible property or digital property is a taxable activity. Additionally, if you have formed a separate business to hold title to equipment, machinery, or other tangible property or digital property for lease back to another business you own, you will be required to charge Sales and Use Tax on those transactions (103 KAR 28:051).

30. Beginning July 1, 2018, admissions paid for the right of entrance to an entertainment or amusement event or venue are subject to Sales and Use Tax, except admission to racetracks taxed under KRS 138.480, admission to historical sites exempt under KRS 139.482, admission taxed under KRS 229.031, unarmed combat show not licensed under KRS 229.061. Initiation fees, monthly fees, and membership fees paid for the use of a facility or participating in an event or activity, regardless of whether the fee is paid per use or in any other form, are subject to Sales and Use Tax (KRS139.010 (1)).

Beginning March 26, 2019, admissions charged by nonprofit educational, charitable, religious institutions, non-profit civic, government or other non-profit organizations are exempt from Sales and Use Tax (KRS 139.200(2)(c)).

Beginning July 1, 2019, admissions paid to enter or participate in a fishing tournament, and any fee paid for the use of a boat ramp for the purposes of allowing boats to be launched into or hauled out from water are exempt from Sales and Use Tax (KRS 139.010(1)(b)).

Beginning August 1, 2020, all golf course admissions are subject to sales tax whether sold by a for-profit or a non-profit entity, unless for fundraising event by a non-profit entity (KRS 139.498).

Beginning July 14, 2022, admissions to enter grounds or enclosure of any track licensed under KRS Chapter 230 at which live horse racing or historical horse racing is being conducted under the jurisdiction of the Kentucky Horse Commission are exempt from Sales and Use Tax (KRS 139.200(c)(1)).

Beginning January 1, 2023, admissions sales to historical sites under KRS 139.482 are no longer exempt from Sales and Use Tax.

31. Beginning July 1, 2018, a remote retailer selling tangible personal property or digital property delivered or transferred electronically to a purchaser in this state if: the remote retailer sold tangible personal property or digital property that was delivered or transferred electronically to a purchaser in this state in two hundred (200) or more separate transactions in the previous calendar year or the current calendar year; or the remote retailer's gross receipts derived from the sale of tangible personal property or digital property delivered or transferred electronically to a purchaser in this state in the previous calendar year or current calendar year exceeds one hundred thousand dollars ($100,000) (KRS 139.340(g)).

32. You as the agent are required to hold a Kentucky Sales and Use Tax Permit, if the manufacturer for whom you sell does not hold a valid Kentucky Sales and Use Tax Permit (KRS 139.010(40)(b)).

33. "Marketplace" means any physical or electronic means through which one or more retailers may advertise and sell tangible personal property, digital property, or services, or lease tangible personal property or digital property. Examples of a marketplace are: a catalog; an Internet website; or a television or radio broadcast, regardless of whether the tangible personal property, digital property, or retailer is physically present in the Commonwealth of Kentucky. KRS 139.010(24))

33a. "Marketplace provider" means a person, including any affiliate of the person, that facilitates a retail sale directly or indirectly (KRS 139.010(25)).

33b. "Marketplace retailer" means a seller that makes retail sales through any marketplace owned, operated, or controlled by a marketplace provider. (KRS 139.010(26))

33c. Businesses that operate an online marketplace and facilitate sales by a third party marketplace retailer must collect sales and use tax for the sales transactions facilitated through the online marketplace in addition to the sales made on behalf of their own businesses. (KRS 139.450(2)) A business facilitating online marketplace sales by a third party marketplace retailer may choose whether to register for one sales tax account for reporting both its own sales and the sales it facilitates, OR to register for two separate sales tax accounts, one for reporting its own sales and the other for reporting the sales it facilitates for others.

34. A contract miner or a fee processor is an independent party to whom a manufacturer/industrial processor pays a fee to perform a step or series of steps in the manufacturing or mining process. Contract miners and fee processors may issue resale certificates for materials, supplies, and industrial tools used directly in the manufacturing/mining process provided the tools have a useful life of less than one year. Resale certificates cannot be issued for repair, replacement or spare parts.

35. Any vendor who contracts to sell, install, or provide services to the Commonwealth of Kentucky or one of its agencies, is required to register for Kentucky Sales and Use Tax per KRS 45A.067, and collect and remit the Sales and Use Tax imposed by KRS Chapter 139. In order to complete the bidding process with the Commonwealth or one of its agencies, an original application applying for a Sales and Use Tax Account or a copy of your Sales and Use Tax Permit must be submitted with the bid packet. Failure to obtain the required account and remain in compliance with KRS Chapter 139 during the life of your contract may result in termination of your contract with the Commonwealth (200 KAR 5:390).

36. If you make sales into Kentucky and are an affiliate of a company who contracts to sell, install, or provide services to the Commonwealth, you are required to register for Kentucky Sales and Use Tax per KRS 45A.067 and collect and remit the Sales and Use Tax imposed by KRS Chapter 139.

37. Businesses that operate electric vehicle power stations must register for a sales and use tax account to collect the sales tax from sales of electricity.

38. All receipts collected from the Sales and Use Tax on the fees paid for breeding a stallion to a mare will be deposited into a fund, which will be administered by the Kentucky Horse Racing Commission to enhance the equine breeding industry in the state. Taxpayers who report sales tax on equine breeding fees are required to complete the Kentucky Sales and Use Tax Equine Breeders Supplementary Schedule (Form 51A132) with their Sales and Use Tax returns per 103 KAR 27:240.

Note: *Copies of this supplemental schedule are available at* ***revenue.ky.gov*** *or for more information contact the Division of Sales and Use Tax, Department of Revenue, P.O. Box 181, Station 67, Frankfort, Kentucky 40602, or call (502) 564-5170.*

39. All receipts collected from the Sales and Use Tax for aviation jet fuel will be deposited into the Kentucky Aviation Economic Development Fund which is administered by the Kentucky Transportation Cabinet to enhance the aviation industry in the state. Taxpayers who report sales tax on aviation jet fuel sales are required to complete the Kentucky Sales and Use Tax Monthly Aviation Fuel Dealer Supplementary Schedule (Form 51A131) with their Sales and Use Tax returns.

Note: *Copies of this supplemental schedule are available at* ***revenue.ky.gov*** *or for more information, contact the Division of Sales and Use Tax, Department of Revenue, P.O. Box 181, Station 67, Frankfort, Kentucky 40602, or call (502) 564-5170.*

40a. Kentucky motor vehicle dealers who make sales of vehicles to residents of Arizona, California, Florida, Indiana, Massachusetts, Michigan, South Carolina, or Washington must collect Kentucky Sales and Use Tax on the selling price of the vehicle, less the trade-in allowance for like-kind exchanges. These receipts are to be reported and paid with the filing of the dealer's regular Sales and Use Tax return. Taxpayers who report such sales are required to complete and file a Kentucky Sales Tax Motor Vehicle Sales Supplementary Schedule (Form 51A135) which provides a breakdown for the portion of total sales that relates specifically to sales of motor vehicles to those nonresident customers. The supplementary schedule is due on the same date as the Sales and Use Tax return and may be filed online at ***revenue.ky.gov***.

Note: *For more information contact the Division of Sales and Use Tax, Department of Revenue, P.O. Box 181, Station 67, Frankfort, Kentucky 40602, or call (502) 564-5170.*

40b. Kentucky dealers who make sales of recreational vehicles to residents of Arizona, California, Florida, Hawaii, Massachusetts, Michigan, North Carolina, South Carolina, and Wisconsin must collect Kentucky Sales and Use Tax on the selling price of the recreational vehicle, less the trade-in allowance for like-kind exchanges. "Recreational vehicle" is defined as any motor home, travel trailer, fifth-wheel trailer, pull-behind camper, or pop-up camping trailer which contains living quarters and is required to be licensed for use on the public highways (KRS 138.450).

41. Temporary rental of rooms, lodgings, campsites, or other accommodations by any hotel, motel, inn, campground, recreational vehicle park, tourist camp, or other place regularly providing accommodations to transients are subject to Sales and Use Tax (KRS 139.200) and Transient Room Tax. The Transient Room Tax adds a one (1) percent tax of the rent in addition to the current 6 percent sales tax (KRS 142.400). "Temporary" does not apply to rooms, lodgings, or accommodations supplied for a continuous period of thirty days or more to a person.

Note: *For more information contact the Excise Tax Section, Department of Revenue, P.O. Box 1303, Station 62, Frankfort, Kentucky 40602-1303, or call (502) 564-6823.*

42. Retail businesses which sell new tires for motor vehicles and semi-trailers are subject to Sales and Use Tax and the Motor Vehicle Tire Fee. Effective July 1, 2018, the fee imposed for each new motor vehicle tire sold in Kentucky is subject to the Kentucky sales tax. Effective July 1, 2020, a fee is imposed on new trailer and semitrailer tires sold in Kentucky is subject to the Kentucky sales tax. (KRS 224.50-868(2)(a)(2) and (2)(a)(3))

Note: *For more information contact the Financial Tax Section, Department of Revenue, P.O. Box 1303, Station 61, Frankfort, Kentucky 40602-1303, or call (502) 564-4810.*

43. Per KRS 65.7621-.7643 and KRS 142.110, businesses required to collect the Commercial Mobile Radio Service (CMRS) Prepaid Service Charge from consumers pursuant to KRS 65.7634 are required to register with the Department of Revenue and remit the CMRS prepaid service charge electronically. (KRS 142.115; 103 KAR 1:160 sec. 4(2))

44. Businesses who perform manufacturing, industrial processing, mining, or refining who document that their cost of energy or energy-producing fuels exceeds 3 percent of the cost of production may submit an application for Energy Direct Pay (EDP) Authorization. Those businesses that choose to do so may also apply for the EDP Utility Gross Receipts License Tax (UGRLT) exemption. A Sales and Use Tax Account number must be obtained by all businesses who hold an EDP Authorization. Those businesses that are approved for the UGRLT EDP exemption are required to obtain a UGRLT account number to file and remit the UGRLT monthly returns electronically. You must attach a copy of your official UGRLT Exemption Authorization to this application.

45. Sales of water utilities, gas utilities, electricity, or sewer services to nonresidential customers are subject to Sales and Use Tax. Communication services are also subject to Sales and Use Tax.

*While the sale of cable, satellite broadcast, Internet protocol television services, and video streaming services are not subject to Sales and Use Tax, cable services, satellite broadcast services, Internet protocol television services, video streaming services, and communication services are subject to Telecommunications Tax (KRS Chapter 136).

Also, cable services, Internet protocol television services, video streaming services, communication services, and the other utility services listed above are subject to Utility Gross Receipts License Tax (KRS 160.614).

Providers of cable services or Internet protocol services should check Box F. Providers of video streaming services should check Box G. Providers of satellite services should check Box H.

Communication services (KRS 136.602 and KRS 160.6131) include, but are not limited to: local and long distance telephone services; telegraph and teletypewriter services; pre-paid calling services and postpaid calling services; private communications services involving a direct channel specifically dedicated to a customer's use between specific points; channel services involving a path of communications between two (2) or more points; data transport services involving the movement of encoded information between points by means of any electronic, radio, or other medium or method; caller ID services, ring tones, voice mail, and other electronic messaging services; mobile wireless telecommunications service; and, fixed wireless service as defined in KRS 139.195; and voice over Internet protocol (VOIP).

Note: *For more information about Telecommunications Tax, contact the Division of Sales and Use Tax, Department of Revenue, P.O. Box 181, Station 66, Frankfort, Kentucky 40602, or call (502) 564-5170 (Option 2). For more information about Utility Gross Receipts License Tax, contact the Financial Tax Section, Department of Revenue, P. O. Box 1303, Station 61, Frankfort, Kentucky 40602-1303, or call (502) 564-4810 (KRS 136.600-136.660 and KRS 160.613).*

46. If you make a purchases of any named utility type in question 45 B through G, mark Yes and list the provider's name and utility type in 46b. Otherwise, check No.

47. Per KRS 139.330, a 6 percent Use Tax is due if you make out-of-state purchases of tangible personal property, digital property, or taxable services under KRS 139.200(2)(p) - (ax) for storage, use, or other consumption in Kentucky and did not pay at least 6 percent state Sales Tax to the seller at the time of purchase. For example, if you order from catalogs, make purchases through the internet, or shop outside Kentucky for items such as construction supplies, construction equipment, office furniture, computer equipment, medical equipment, software, office supplies, books, or subscribe to magazines or professional journals, you will owe Use Tax to Kentucky. This list is not all-inclusive. It is important to remember that Use Tax applies only to items purchased outside Kentucky, including another country, which would have been taxed if purchased in Kentucky.

Note: *If your business did make or will make a one-time only out-of-state purchase or will not regularly make these types of purchases, check this question No. Do not complete the section to apply for a Consumer's Use Tax Account. You will need to complete Form 51A113(O), Consumer's Use Tax Return, to report and pay the applicable Use Tax. To obtain Form 51A113(O), call the Division of Sales and Use Tax at (502) 564-5170 or download the form from our website at* ***revenue.ky.gov****.*

48. For assistance, contact the Kentucky Secretary of State's Office at (502) 564-3490 or visit them online at ***www.sos.ky.gov***.

49. A commercial domicile is the principal place from which the trade or business of the corporation is managed (103 KAR 16:240).

50. Owning or leasing property in this state means owning or leasing real or tangible property in Kentucky, including: maintaining an office or other place of business in Kentucky; maintaining in Kentucky an inventory of merchandise or material for sale, distribution or manufacture, or consigned goods, regardless of whether kept on the taxpayer's premises, in a public or rented warehouse, or otherwise; or owning computer software used in the business of a third party within Kentucky (103 KAR 16:240). See definition in instruction 23 for tangible property.

51. Corporations and Limited Liability Entities with individuals performing services in Kentucky are subject to Kentucky Corporation Income Tax and/or Limited Liability Entity Tax. The business is considered as performing services in Kentucky whether the services are provided directly by the business or indirectly by directing activity performed by a third party (103 KAR 16:240). Services do not include the mere solicitation of the sale of tangible personal property.

52. A Pass-Through Entity is any partnership, joint venture, S corporation, limited cooperative association, statutory trust, series of a statutory trust, limited partnership (LP), limited liability partnership (LLP), limited liability limited partnership (LLLP), series of a partnership, limited liability company (LLC), professional limited liability company (PLLC), series of a limited liability company, or similar entity recognized by the laws of this state that is not taxed at the entity level, but instead passes to each partner, member, shareholder, or owner their proportionate share of income, deductions, gains, losses, credits, and any other similar attributes. You are required to register for a Kentucky Corporation Income Tax Account and/or a Limited Liability Entity Tax Account to report the income generated from a pass-through entity (KRS 141.010) or otherwise derived from or attributable to sources in Kentucky.

53. Directing activities at Kentucky customers for the purpose of selling goods is taxable in Kentucky. This includes selling or soliciting orders for real property, intangible personal property, tangible property, or delivering merchandise inventory on consignment to its Kentucky distributors or dealers. Directing activities at Kentucky customers for the purpose of selling services, in addition to unprotected solicitation activities, is taxable in Kentucky (103 KAR 16:240).

54. Intangible property is subject to Kentucky Corporation Income Tax and/or Limited Liability Entity Tax (103 KAR 16:240).

For Corporation Income Tax, nothing in questions 48 through 54 shall be interpreted in a manner that goes beyond the limitations imposed and protections provided by the United States Constitution or Public Law No. 86-272. Public Law No. 86-272 does not apply to the Limited Liability Entity Tax.

55. See instruction 52 for an explanation of pass-through entities.

56. If your pass-through entity has nonresident individual/corporate partner(s), individual/corporate member(s), or individual shareholder(s) that receive Kentucky distributive share income from your pass-through entity, check Yes.

Note: For tax years beginning on or after January 1, 2007, every pass-through entity required to file a return under KRS 141.206(1) shall withhold Kentucky income tax at the maximum rate provided in KRS 141.020 or 141.040 on the distributive share income, whether distributed or undistributed, of each: (i) nonresident individual (includes a nonresident estate or trust) partner, member or shareholder; and (ii) corporate partner or member that is doing business in Kentucky only through its ownership interest in a pass-through entity. The withholding shall be filed with the Department of Revenue on Form 740NP-WH, Kentucky Nonresident Income Tax Withholding on Distributive Share Income Report and Composite Income Tax Return, on or before the 15th day of the fourth month after the close of the pass-through entity's taxable year, and shall include: (i) Form PTE-WH, Kentucky Nonresident Income Tax Withholding on Distributive Share Income, for each nonresident individual partner, member, or shareholder and each corporate partner or member included in Form 740NP-WH; and (ii) remittance of the income tax due. A copy of Form PTE-WH shall be provided to each nonresident individual partner, member, or shareholder and each corporate partner or member included in Form 740NP-WH.

57 - 58. Every person engaged in severing and/or processing coal, including refuse coal, must file an application to obtain a Certificate of Registration and Coal Seller/Purchaser Certificate ID Number with the Kentucky Department of Revenue **before** severing and/or processing coal in Kentucky (KRS 143.030).

Processing includes cleaning, breaking, sizing, dust allaying, treating to prevent freezing, or loading or unloading for any purpose. **This is limited to persons who own or have an economic interest in the coal and does not include a contract miner.** Persons who only receive an arm's length royalty are not considered as having an economic interest and are not required to register.

Note: *Persons required to obtain a Certificate of Registration for Coal Severance and Processing Tax must also apply for a Sales and Use Tax Permit in Section E of this application.*

59. Coal brokers, while not subject to coal tax, will be issued a Coal Seller/Purchaser Certificate ID Number that must be used in all sales and purchases of coal on Form 55A004.

SECTION D—EMPLOYER'S WITHHOLDING TAX ACCOUNT

Note: *Businesses must electronically file their withholding tax returns. For legal reference, see 103 KAR 18:150 Sec 2(6) & (7).*

60. Existing Tax Account—If an Employer's Withholding Tax Account number has already been assigned to this business, check Yes and list the account number in B.

If per Section A of the application your business was required to re-register for new accounts, or an Employer's Withholding Tax Account was never assigned to your business, check No and leave B blank.

61. Number of Kentucky Employees—Enter the total number of full-time and part-time persons expected to be employed yearly ***in Kentucky***; including Kentucky residents that perform work outside the state of Kentucky. For Kentucky businesses, who are for federal purposes electing taxation as corporations, include officers who will be receiving compensation.

62. Date Wages or Pensions First Paid—Enter the date wages or pensions were or will be paid to employees.

63. Estimated Total Annual Tax Withheld—Check the estimated dollar amount of withholding you will be remitting to the Department of Revenue on an annual basis.

64. Common Paymaster or Common Pay Agent—If your business will report the withholding for your employees through an account issued to a Common Paymaster or Common Pay Agent instead of an account issued to your business, check Yes and attach a listing of the information for the Common Paymaster or Common Pay Agent you are contracted with to this application.

Common Paymaster—Two or more related corporations employing the same individual at the same time and paying this individual through one of the corporations which is designated as the "common paymaster". The common paymaster is responsible for filing information and tax returns and issuing Forms K-2 with respect to wages.

Common Pay Agent—An independent third party your business has contracted with for filing information and tax returns and issuing Forms K-2 on behalf of your business and for which you have filed federal Form 2678, Employer/Payer Appointment of Agent, to appoint them as your agent.

65. Send Mail Related to This Account to—If your mailing address is the same as the Business Location Address listed on Page 2, then check the appropriate box. If the mailing address for this tax account is the same as a mailing address you entered in another application section, check the appropriate box and list which account address you wish to use.

If you want tax correspondence to be sent somewhere else, complete the mailing address, city, state, ZIP Code, county (if in Kentucky), and the telephone number for this address in this section. **You may include a P. O. Box here.**

SECTION E—SALES AND USE TAX ACCOUNT (Including Transient Room Tax Account, Motor Vehicle Tire Fee Account, and Commercial Mobile Radio Service (CMRS) Prepaid Service Charge Account)

Note: *Businesses must electronically file and pay their Sales and Use, Transient Room, Motor Vehicle Tire Fee, and Commercial Mobile Radio Service tax returns. For legal reference, see 103 KAR 1:160.*

66. Existing Tax Account—If a Sales and Use Tax Account number has already been assigned to this business, check Yes and list the account number in B.

If per Section A of the application your business was required to re-register for new accounts, or a Sales and Use Tax Account was never assigned to your business, check No and leave B blank.

67. Date Sales Began or Will Begin—Give the date that sales, services, repairs, rentals, leases, lodgings, or admissions began or will begin in Kentucky.

68. Estimated Gross Monthly Sales Tax Collected—Check estimated amount of monthly sales tax collected in Kentucky.

69. Additional Kentucky Locations—If you have additional business locations in Kentucky, check Yes. For each location, attach a listing of the information found in question 69B.

70. Send Mail Related to This Account to—If your mailing address is the same as the Business Location Address listed on Page 2, then check the appropriate box. If the mailing address for this tax account is the same as a mailing address you entered in another application section, check the appropriate box and list which account address you wish to use.

If you want tax correspondence to be sent somewhere else, complete the mailing address, city, state, Zip Code, county (if in Kentucky), and the telephone number for this address in this section. **You may include a P. O. Box here.**

SECTION F—UTILITY GROSS RECEIPTS LICENSE TAX ACCOUNT

Note: *Tax returns for Utility Gross Receipts License Tax are required to be filed online. See the application for the website addresses to use to register for online filing once your account has been assigned.*

71. Existing Tax Account—If a Utility Gross Receipts License Tax Account number has already been assigned to this business, check Yes and list the account number in B.

If per Section A of the application your business was required to re-register for new accounts, or a Utility Gross Receipts License Tax Account was never assigned to your business, check No and leave B blank.

72. Date Sales or Purchases of Utilities Began or Will Begin—Give the date sales of communications, multichannel video programming services, and/or direct broadcast satellite services, water utilities, natural, artificial, or mixed gas, electricity, or sewer services began or will begin in Kentucky.

73. Telephone Number—List the telephone number for the business.

74. Send Mail Related to This Account to—If your mailing address is the same as the Business Location Address listed on Page 2, then check the appropriate box. If the mailing address for this tax account is the same as a mailing address you entered in another application section, check the appropriate box and list which account address you wish to use.

If you want tax correspondence to be sent somewhere else, complete the mailing address, city, state, Zip Code, county (if in Kentucky), and the telephone number for this address in this section. **You may include a P. O. Box here.**

SECTION G—TELECOMMUNICATIONS TAX ACCOUNT

Note: *Tax returns for Telecommunications Tax are required to be filed online. See the application for the website address to use to register for online filing once your account has been assigned.*

75. Existing Tax Account—If a Telecommunications Tax Account number has already been assigned to this business, check Yes and list the account number in B.

If per Section A of the application your business was required to re-register for new accounts, or a Telecommunications Tax Account was never assigned to your business, check No and leave B blank.

76. Tangible Personal Property—If your business has tangible personal property located in Kentucky, check Yes. See instruction 23 for a definition of tangible property.

Note: *If you answered Yes, you are required to centrally file an annual property tax return titled Revenue Form 61A500(P), Personal Property Tax Forms and Instructions for Communications Service Providers & Multichannel Video Programming Service Providers. This return is due May 15 and is filed with the Office of Property Valuation, Division of State Valuation, Public Service Branch, Station 32, 501 High Street, Frankfort, KY 40601. For more information call (502) 564-8175.*

77. Company Types—Select the appropriate company type for your business.

78. Date Sales of Communications Began or Will Begin—Give the date sales of communications, multichannel video programming services, and/or direct broadcast satellite services began or will begin in Kentucky.

79. Telephone Number—List the telephone number for the business.

80. Send Mail Related to This Account to—If your mailing address is the same as the Business Location Address listed on Page 2, then check the appropriate box. If the mailing address for this tax account is the same as a mailing address you entered in another application section, check the appropriate box and list which account address you wish to use.

If you want tax correspondence to be sent somewhere else, complete the mailing address, city, state, Zip Code, county (if in Kentucky), and the telephone number for this address in this section. **You may include a P. O. Box here.**

SECTION H—CONSUMER'S USE TAX ACCOUNT

81. Existing Tax Account—If a Consumer's Use Tax Account number has already been assigned to this business, check Yes and list the account number in B.

If per Section A of the application, your business was required to re-register for new accounts, or a Consumer's Use Tax Account was never assigned to your business, check No and leave B blank.

82. Date Purchases Began or Will Begin—Give the date that purchases of tangible property, digital property, or taxable services under KRS 139.200(2)(p) - (ax) began or will begin.

83. Send Mail Related to this Account to—If your mailing address is the same as the Business Location Address listed on Page 2, then check the appropriate box. If the mailing address for this tax account is the same as a mailing address you entered in another application section, check the appropriate box and list which account address you wish to use.

If you want tax correspondence to be sent somewhere else, complete the mailing address, city, state, Zip Code, county (if in Kentucky), and the telephone number for this address in this section. **You may include a P. O. Box here.**

SECTION I—CORPORATION INCOME TAX ACCOUNT AND/OR LIMITED LIABILITY ENTITY TAX ACCOUNT

Note: *All corporations and all limited liability entities should be registered with the Kentucky Secretary of State's Office in order to conduct business within Kentucky. You may contact their office at (502) 564-3490, or visit their website at* ***http://sos.ky.gov*** *to determine your registration requirements.*

84. Existing Tax Account—If a Corporation Income Tax and/or a Limited Liability Entity Tax Account number has already been assigned to this business, check Yes and list the account number in B.

If per Section A of the application, your business was required to re-register for new accounts, or a Corporation Income Tax or a Limited Liability Entity Tax Account was never assigned to your business, check No and leave B blank.

85. Entity Treated as a Division—If your entity is not separately taxed and is instead federally treated as a division of a parent company, check Yes and select the division type in item B.

86. Mere Solicitation—If you are an out-of-state entity, check if your activity in Kentucky is mere solicitation of the sale of tangible property which is protected under Public Law 86-272. Public Law 86-272 does not apply to the Limited Liability Entity Tax.

87. Date Activity Began for Out-of-State Entities—Enter the date that your business or organization began business activities in Kentucky or began receiving pass-through income from Kentucky sources.

88. Exempt Organizations—Indicate whether your business or organization is exempt from Corporation Income Tax and/or Limited Liability Entity Tax by Kentucky statute. If Yes, see **Exemption Table 1** and enter the appropriate code that matches your exemption type in item B.

If you select "Political Organization" in B, indicate in item C whether your entity is required to file federal Form 1120-POL.

Note to corporations exempt from federal income taxation: *Corporations which are exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code, must attach a copy of the determination of exemption letter issued by the IRS.*

89. Send Mail Related to this Account to—If your mailing address is the same as the Business Location Address listed on Page 2, then check the appropriate box. If the mailing address for this tax account is the same as a mailing address you entered in another application section, check the appropriate box and list which account address you wish to use.

If you want tax correspondence to be sent somewhere else, complete the mailing address, city, state, Zip Code, county (if in Kentucky), and the telephone number for this address in this section. **You may include a P. O. Box here.**

EXEMPTION TABLE 1	
EXEMPTION TYPE	**CODE**
Insurance company, including farmers or other mutual hail, cyclone, windstorm, or fire insurance companies, insurers, and reciprocal underwriters (does not include insurance agencies)	6
Corporation or other entity exempt under Section 501 of the Internal Revenue Code	7
Religious, educational, charitable, or like corporation not organized or conducted for pecuniary profit	8
Corporation whose only owned or leased property located in this state is located at the premises of a printer with which it has contracted for printing, provided that: 1. The property consists of the final printed product, or copy from which the printed product is produced; and 2. The corporation has no individuals receiving compensation in this state as provided in KRS 141.120(8)(b)	9
Public service corporation subject to tax under KRS 136.120	10
Open-end registered investment company organized under the laws of this state and registered under the Investment Company Act of 1940	11
Any property or facility which has been certified as a fluidized bed energy production facility as defined in KRS 211.390	12
An alcohol production facility as defined in KRS 247.910	13
Real estate investment trust (REIT) as defined in Section 856 of the Internal Revenue Code	14
Captive real estate investment trust (Captive REIT)	15
Regulated investment company (RIC) as defined in Section 851 of the Internal Revenue Code	16
Real estate mortgage investment conduit (REMIC) as defined in Section 860D of the Internal Revenue Code	17
Personal service corporation as defined in Section 269A(b)(1) of the Internal Revenue Code	18
Qualified investment partnership (QIP) as defined in KRS 141.206(14)	21
Cooperative described in Sections 521 and 1381 of the Internal Revenue Code (Select category below)	
Farmers' agricultural and other cooperatives organized or recognized under KRS Chapter 272	19A
Advertising cooperatives	19B
Purchasing cooperatives	19C
Homeowner's associations including those described in Section 528 of the Internal Revenue Code	19D
Political organizations as defined in Section 527 of the Internal Revenue Code	19E/F
Rural electric and rural telephone cooperatives	19G

SECTION J—KENTUCKY NONRESIDENT INCOME TAX WITHHOLDING ON DISTRIBUTIVE SHARE INCOME TAX ACCOUNT

90. Existing Tax Account—If a Kentucky Nonresident Income Tax Withholding on Distributive Share Income Tax Account number has already been assigned to this business, check Yes and list the account number in B.

If per Section A of the application your business was required to re-register for new accounts, or a Kentucky Nonresident Income Tax Withholding on Distributive Share Income Tax Account was never assigned to your business, check No and leave B blank.

91. Date First Nonresident Corporation or Individual Became a Partner, Member, or Shareholder—Enter the date that your business or organization received its first Kentucky nonresident partner, member, or shareholder.

92. Exempt Organizations—Indicate whether your business or organization is exempt from Kentucky Nonresident Income Tax Withholding on Distributive Share Income Tax by Kentucky statute. If Yes, see **Exemption Table 2** below and enter the appropriate code that matches your exemption type in item B.

93. Send Mail Related to This Account to—If your mailing address is the same as the Business Location Address listed on Page 2, then check the appropriate box. If the mailing address for this tax account is the same as a mailing address you entered in another application section, check the appropriate box and list which account address you wish to use.

If you want tax correspondence to be sent somewhere else, complete the mailing address, city, state, Zip Code, county (if in Kentucky), and the telephone number for this address in this section. **You may include a P. O. Box here.**

EXEMPTION TABLE 2

EXEMPTION TYPE	CODE
Insurance company, including farmers or other mutual hail, cyclone, windstorm, or fire insurance companies, insurers, and reciprocal underwriters (does not include insurance agencies)	6
Corporation or other entity exempt under Section 501 of the Internal Revenue Code	7
Religious, educational, charitable, or like corporation not organized or conducted for pecuniary profit	8
Corporation whose only owned or leased property located in this state is located at the premises of a printer with which it has contracted for printing, provided that: 1. The property consists of the final printed product, or copy from which the printed product is produced; and 2. The corporation has no individuals receiving compensation in this state as provided in KRS 141.120(8)(b)	9
Qualified Investment Partnership (QIP) as defined in KRS 141.206(14)	21
Publicly Traded Partnership as defined in KRS 141.0401(6)(b)(14)	22
Qualified Subchapter S-Corporation Subsidiary (QSUB)	23

SECTION K—COAL SEVERANCE/PROCESSING TAX AND/OR COAL SELLER/PURCHASER CERTIFICATE ID NUMBER

94. Existing Tax Account—If a Coal Severance/Processing Tax Account number and/or a Coal Seller/Purchaser Certificate ID number has already been assigned to this business, check Yes and list the account number(s) in B and/or C.

If per Section A of the application your business was required to re-register for new accounts, or a Coal Severance/Processing Tax Account number or a Coal Seller/Purchaser Certificate ID number was never assigned to your business, check No and leave B blank.

95. Date Mining/Processing and/or Coal Brokering Began or Will Begin—Give the date mining/coal processing and/or coal brokering began or will begin in Kentucky.

96. Send Mail Related to This Account to—If your mailing address is the same as the Business Location Address listed on Page 2, then check the appropriate box. If the mailing address for this tax account is the same as a mailing address you entered in another application section, check the appropriate box and list which account address you wish to use.

If you want tax correspondence to be sent somewhere else, complete the mailing address, city, state, Zip Code, county (if in Kentucky), and the telephone number for this address in this section. **You may include a P. O. Box here.**