Department of Revenue Services
State of Connecticut
PO Box 2937
Hartford CT 06104-2937
(Rev. 09/03) fillable

Form REG-1

Business Taxes Registration Application

Purpose of Form REG-1

Use **Form REG-1**, *Business Taxes Registration Application,* to obtain a Connecticut tax registration number or to register for additional tax types under your current Connecticut tax registration number.

Use **Form REG-1** to register for any of these taxes:

- Admissions and Dues Taxes
- Business Entity Tax
- Business Use Tax
- Cigarette Dealer's License *(over the counter sales only)*
- Corporation Business Tax *(including PIC)*
- Dry Cleaning Surcharge
- Income Tax Withholding
- Motor Vehicle Rental Surcharge
- Room Occupancy Tax
- Sales and Use Taxes
- Tourism Surcharge
- Unrelated Business Income Tax

Registering for Other Tax Types

You do not need to complete Form REG-1 for the following tax types. To register for these taxes, use the form listed:

- Authority to Collect Use Tax **REG-7**
- International Fuel Tax Agreement (IFTA) . **CT-IFTA-2**
- Motor Carrier Road Tax **REG-3MC**

For information on registering for other tax types, visit the Department of Revenue Services (DRS) Web site at **www.CT.gov/DRS** or call **1-800-382-9463** (in-state) or **860-297-5962** (from anywhere).

Who Needs to Complete Form REG-1

Businesses must register with the Connecticut DRS if they:

- Have people working in Connecticut
- Withhold Connecticut income tax
- Operate a business in Connecticut
- Are required to file an annual report with the Connecticut Secretary of the State and are subject to the business entity tax (see *Who Is Subject to the Business Entity Tax* at right)
- Provide taxable services in Connecticut
- Sell, rent, or lease goods in Connecticut (wholesale or retail)
- Furnish space for storage of tangible personal property
- Have a manufacturing facility in Connecticut
- Serve meals or beverages in Connecticut
- Consume taxable goods or services in Connecticut
- Provide lodgings in Connecticut subject to the room occupancy tax
- Carry on a business as a corporation in Connecticut
- Distribute alcoholic beverages in Connecticut
- Distribute motor fuel used to propel motor vehicles on public highways or roads in Connecticut (you may also need form **REG-5MF**)
- Sell petroleum products in Connecticut (you may also need form **REG-5MF**)
- Operate a place of amusement, entertainment, or recreation in Connecticut
- Operate a social, health, athletic, or sporting club in Connecticut
- Sell or distribute cigarettes or tobacco products in Connecticut (you may also need form **REG-2-CIG**)
- Operate a dry cleaner establishment in Connecticut

Who Is Subject to the Business Entity Tax

For taxable years beginning on or after January 1, 2002, business entities that are subject to the business entity tax must file **Form REG-1**. The following business entities are subject to the annual business entity tax if they are required to file an annual report with the Connecticut Secretary of the State:

- S corporations;
- Limited liability companies (LLCs or SMLLCs) — any limited liability company that is, for federal income tax purposes, either:
  - Treated as a partnership, if it has two or more members; or
  - Disregarded as an entity separate from its owner, if it has a single member;
- Limited liability partnerships (LLPs); and
- Limited partnership (LPs).

How to Register

On-line Registration

You may file this application on-line at DRS Web site:

www.CT.gov/DRS

Mail in Registration

Complete this application and mail to DRS at:

Department of Revenue Services
PO Box 2937
Hartford CT 06104-2937

Walk-in Registration

You may file this application in person at any DRS office. DRS offices are located in:

Bridgeport	**Hamden**	**Hartford**
10 Middle St.	3074 Whitney Ave.	25 Sigourney St.
203-336-7890	203-287-8243	860-297-5962

Norwich	**Waterbury**
2 Cliff St.	55 West Main St., Suite 100
860-889-2669	203-805-6789

Registration Fees

Sales and Use Taxes	**$ 50.00**
Room Occupancy Tax*	**$ 50.00**
Cigarette Dealer's License *(over the counter sales)*	**$ 25.00**

* No fee is required for room occupancy tax if you are registered or are registering for sales and use taxes.

Electronic Filing Methods for Certain Tax Forms

Once you are registered with DRS, you may file certain tax forms by Internet or telephone using the DRS ***Fast-File*** program. Look for this logo.

Other Connecticut Licensing Requirements

For information on other Connecticut licensing requirements, visit: **www.ct-clic.com**

How to Get Help

Visit the DRS Web site: **www.CT.gov/DRS** and click on *New Business.*

Personal assistance is available by telephone or at any of the DRS office locations, Monday through Friday, during business hours

CONN-TAX, the DRS telephone information line, is available anytime.

- **1-800-382-9463** (in-state) or
- **860-297-5962** (from anywhere).

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Additional forms and publications are available anytime:

- **Internet:** Visit the DRS Web site at **www.CT.gov/DRS**
- **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu; or
- **Telephone:** Call **1-800-382-9463** (in-state) and select **Option 2** from a touch-tone telephone, or **860-297-4753** (from anywhere).

Application Instructions

Complete all sections of this application unless the section instructions indicate otherwise. Answering **Yes** to any question in Sections 7 through 17 means you may have a Connecticut tax liability for that tax. In each section where you answer Yes to any question, you must indicate the date that you first incurred a tax liability in Connecticut for that tax type.

Exceptions:

- Taxpayers with a valid Connecticut tax registration number who wish to register for another tax complete Sections 1, 2, 3, 4, 5, 18, 19, and the section for the specific tax type(s) you wish to register for.
- Household employers, who pay wages to, and intend to withhold Connecticut income tax for, housekeepers, nannies, health aides, caretakers, etc. – complete Sections 1 through 6 and 19 only.

1. Reason for Filing Form REG-1

Please check the applicable box:

☐ Opening a new business, including:

a. An existing business opening a location in Connecticut, or

b. Selling at a craft show, flea market, fair, or other venue in Connecticut

☐ Opening a new location
Enter your Connecticut Tax Registration Number: ___ ___ ___ ___ ___ ___ ___ - ___ ___ ___

☐ Registering for additional taxes
Enter your Connecticut Tax Registration Number: ___ ___ ___ ___ ___ ___ ___ - ___ ___ ___

☐ Reopening a closed business
Enter Connecticut Tax Registration Number of the closed business: ___ ___ ___ ___ ___ ___ ___ - ___ ___ ___

☐ Purchasing an ongoing business (Important: The buyer of an existing business may be responsible for tax liabilities of the previous owner. See **Informational Publication 2002(16)**, *Successor Liability for Sales and Use Taxes and Admissions and Dues Tax,* or contact DRS.)
Enter Connecticut Tax Registration Number of the previous owner: ___ ___ ___ ___ ___ ___ ___ - ___ ___ ___

☐ Operating a Passive Investment Company (PIC)

☐ Changing organization type
Enter your current Connecticut Tax Registration Number: ___ ___ ___ ___ ___ ___ ___ - ___ ___ ___

☐ Hiring household employees and intend to withhold Connecticut Income tax

☐ Other (explain) _____

2. Nature of Business Activity

Check the box(es) that best describe your business:

☐ Retailer ☐ Wholesaler ☐ Manufacturer ☐ Service Provider ☐ Other (explain): _____

3. Major Business Activity

Describe your major business activities:

4. Business Information

Type of Organization:

☐ Sole Proprietorship

☐ Limited Liability Company (LLC)
☐ Check if taxed as a corporation

☐ S Corporation

☐ General Partnership

☐ Single Member LLC (SMLLC)
☐ Check if taxed as a corporation

☐ Corporation

☐ Limited Partnership

☐ Limited Liability Partnership (LLP)

☐ Other (explain):

DRS USE ONLY TAX REGISTRATION NUMBER
–

For DRS Use Only	
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5. Business Name and Address

Organization Name (Enter Name of Sole Proprietor, Partnership, Corporation, or LLC)	FEIN or SSN
Business Trade Name	

Business Location: Enter physical address of the business. A post office box or rural route number is not acceptable.
Home-based businesses and flea market or craft show vendors must enter home address.

Address Line 1	Address Line 2	
City	State	ZIP Code
Mailing Address Line 1 (Street or PO Box)	Address Line 2	
City	State	ZIP Code
Business Telephone ( )	Bank Name	

6. List all Owners, Partners, Corporate Officers, or LLC Members *(attach a separate sheet if needed)*

Name (Last, First, MI)			Title
Home Address Line 1 (Street)		Home Address Line 2	
City		State	ZIP Code
SSN	Date of Birth	Telephone Number ( )	Bank Name
Name (Last, First, MI)			Title
Home Address Line 1 (Street)		Home Address Line 2	
City		State	ZIP Code
SSN	Date of Birth	Telephone Number ( )	Bank Name
Name (Last, First, MI)			Title
Home Address Line 1 (Street)		Home Address Line 2	
City		State	ZIP Code
SSN	Date of Birth	Telephone Number ( )	Bank Name
Name (Last, First, MI)			Title
Home Address Line 1 (Street)		Home Address Line 2	
City		State	ZIP Code
SSN	Date of Birth	Telephone Number ( )	Bank Name

For Department Use Only

Tax	Trans	Registration Date	NAICS	Type of Organization	State	Legal Date	Total Remitted
00		/ /				/ /	

Tax	Trans	Registration Date	Start Date	Bus. Town	Source	Liability	FileCode	Type Filing	Mail	Security #	Security Amount	Fee Remitted
		/ /	/ /									

Tax	Trans	Registration Date	Start Date	Bus. Town	Source	FileCode	Penalty Remit	Total Remitted
63		/ /	/ /					

Tax	Trans	Registration Date	Start Date	Bus. Town	Source	Liability	FileCode	Type Fil	Mail	Fiscal Year	Security #	Security Amt	Fee Remitted
		/ /	/ /										

Tax	Trans	Registration Date	Start Date	Bus. Town	Source	Liability	FileCode	Security #	Security Date	Security Amount
30		/ /	/ /						/ /	

Tax	Trans	Registration Date	Start Date	Bus. Town	Source	Filing	Payment Schedule	Type Filing	Mail	PCC	Security #	Security Amount
		/ /	/ /									

7. Income Tax Withholding

Employers, as well as payers of non-payroll amounts, may be required to register with DRS to withhold the Connecticut income tax.

Are you an employer that transacts business or maintains an office in Connecticut and that intends to pay wages? ..... ☐ Yes ☐ No

If you have a Connecticut tax registration number for withholding for another location and intend to file withholding for this new location under that number, enter that number: ___ ___ ___ ___ ___ ___ ___ - ___ ___ ___
and skip to Section 8; otherwise continue.

Are you an out-of-state company voluntarily registering to withhold Connecticut income tax for your Connecticut resident employees? ..... ☐ Yes ☐ No

Do you intend to withhold Connecticut income tax from any of the following: pension plans; annuity plans; retirement distributions; or gambling distributions? ..... ☐ Yes ☐ No

Do you pay nonresident athletes or entertainers for services they render in Connecticut? ..... ☐ Yes ☐ No

Do you only have household employees and wish to withhold Connecticut income tax? ..... ☐ Yes ☐ No

Do you only have agricultural employees and wish to withhold Connecticut income tax? ..... ☐ Yes ☐ No

If Yes, do you file federal Form 943, Employer's Annual Tax Return for Agricultural Employees, and wish to file **Form CT-941**, *Connecticut Quarterly Reconciliation of Withholding,* annually? ..... ☐ Yes ☐ No

If you answered **Yes** to any of the income tax withholding questions, **enter the date** you will start withholding Connecticut income tax: ..... __ __ - __ __ - __ __
m m d d y y

If you use a payroll service, enter name of payroll company: _____

8. Sales and Use Taxes

If you sell or lease goods or taxable services in Connecticut, you are required to register for sales and use taxes.

Do you sell, or will you be selling, goods in Connecticut (either wholesale or retail)? ..... ☐ Yes ☐ No

Do you rent equipment or other tangible personal property to individuals or businesses in Connecticut? ..... ☐ Yes ☐ No

Do you serve meals or beverages in Connecticut? ..... ☐ Yes ☐ No

Do you provide a taxable service in Connecticut? (See the **Informational Publication**, *Getting Started in Business,* for a list of taxable services.) ..... ☐ Yes ☐ No

If you answered **Yes** to any of the sales and use taxes questions, **enter the date** you will start selling or leasing goods or taxable services: ..... __ __ - __ __ - __ __
m m d d y y

9. Cigarette Dealer's License *(Over the counter sales - non-vending machines)*

A **Cigarette Dealer's License** is required by those making retail, over the counter sales of cigarettes, at an establishment located in Connecticut. All cigarette dealer's licenses must be renewed each year and expire on September 30 of each year. (All other cigarette dealers or distributors must also complete REG-2-CIG.)

Are you engaged in the business of selling cigarettes at retail (other than through vending machines) in Connecticut? ..... ☐ Yes ☐ No

If you answered **Yes** to the cigarette dealer's license question, **enter the date** that you will start selling cigarettes: ..... __ __ - __ __ - __ __
m m d d y y

Penalty for operating without a *Cigarette Dealer's License* is $5 a day.
(See Section 18 to calculate the penalty fees.)

10. Corporation and Unrelated Business Taxes

Corporation Business Tax

Corporation business tax is imposed on most corporations (or associations taxed as corporations) that carry on business or have the right to carry on business in Connecticut. S corporations and federally exempt corporations are not subject to the Connecticut corporation business tax, but they are required to register with DRS.

Are you a corporation or other association taxed as a corporation? ..... ☐ Yes ☐ No

Do you have a federal corporate income tax exemption? ..... ☐ Yes ☐ No
If **Yes**, enclose a copy of your Internal Revenue Services (IRS) letter of determination.

Enter state you are organized under: _____ **Enter date of organization**: ..... __ __ - __ __ - __ __ (m m d d y y)

If not a Connecticut corporation, enter date registered with Connecticut Secretary of the State: ..... __ __ - __ __ - __ __ (m m d d y y)

Enter the month the corporate year closes: _____

Unrelated Business Income Tax

Unrelated business income tax is imposed on federally exempt organizations that have Connecticut unrelated business income.

Are you a federally exempt organization that has unrelated business income attributable to a trade or business in Connecticut? ..... ☐ Yes ☐ No

If you answered **Yes** to the unrelated business income tax question,
enter the tax liability start date: ..... __ __ - __ __ - __ __ (m m d d y y)

Passive Investment Company (PIC)

Are you a passive investment company as defined in Conn. Gen. Stat.§12-213(a)(27)? ..... ☐ Yes ☐ No

If you answered **Yes** to the passive investment company question,
enter tax liability start date: ..... __ __ - __ __ - __ __ (m m d d y y)

Enter the Connecticut tax registration number of the related financial service or insurance company: __ __ __ __ __ __ __ - __ __ __
(***PIC* only** skip Sections 11 through 18 and complete Section 19 only.)

11. Admissions and Dues Taxes

Admissions Tax

Admissions tax is charged on the admission price to any place of amusement, entertainment, or recreation, including but not limited to: theaters; motion picture shows; amusement parks; fairgrounds; racetracks; dance halls; ballparks; and golf courses.

Do you operate a place of amusement, entertainment, or recreation in Connecticut and charge an admission fee? ..... ☐ Yes ☐ No

Dues Tax

Dues tax is charged on the amount paid as dues or initiation fees to any social, athletic, or sporting club that is either owned or operated by its members. The tax only applies when each member's annual dues or fees are more than $100.

Are you a social, athletic, or sporting club (owned or operated by its members) in Connecticut and impose dues on each member of more than $100 annually? ..... ☐ Yes ☐ No

Are you a social, athletic, or sporting club (owned or operated by its members) in Connecticut and impose an initiation fee on each member of more than $100 annually? ..... ☐ Yes ☐ No

If you answered **Yes** to either of the admissions or dues tax questions,
enter tax liability start date: ..... __ __ - __ __ - __ __ (m m d d y y)

For admissions and dues taxes, check the appropriate box. Business is active: ☐ All Year ☐ Seasonal ☐ One Time

Months of year business is active (if ***Seasonal*** or ***One Time***) check all appropriate boxes:

☐ Jan ☐ Feb ☐ Mar ☐ Apr ☐ May ☐ Jun ☐ Jul ☐ Aug ☐ Sep ☐ Oct ☐ Nov ☐ Dec

12. Room Occupancy Tax

Room occupancy tax is charged on the rental of a room for lodging purposes in a hotel, motel, or rooming house in Connecticut, for 30 consecutive days or less.

Do you rent lodging rooms in a hotel, motel, or rooming house in Connecticut for 30 consecutive days or less? ..... ☐ Yes ☐ No

If you answered **Yes** to the room occupancy tax question, **enter the date you will start** to rent rooms for lodging purposes in Connecticut: ..... __ __ - __ __ - __ __ (m m d d y y)

13. Dry Cleaning Surcharge

A dry cleaning surcharge is imposed on the gross receipts of retail sales of dry cleaning services that use tetra chlorethylene, stoddard solution, or other chemicals.

Are you a dry cleaning establishment in Connecticut and use chemicals to dry clean clothes? .... ☐ Yes ☐ No

Do you accept clothing to be cleaned by other establishments using chemicals? ..... ☐ Yes ☐ No

If you answered **Yes** to either of the dry cleaning surcharge questions, **enter the date** you will start to operate a dry cleaning establishment in Connecticut: ..... __ __ - __ __ - __ __ (m m d d y y)

14. Tourism Surcharge

A tourism surcharge is imposed, by the rental or leasing company, on the rental or lease of a passenger motor vehicle in Connecticut (regardless of where the vehicle is used) for 30 consecutive days or less.

Do you rent or lease passenger motor vehicles in Connecticut for 30 consecutive days or less? ..... ☐ Yes ☐ No

If you answered **Yes** to the tourism surcharge question above, **enter the date** you will start renting or leasing passenger motor vehicles in Connecticut: ..... __ __ - __ __ - __ __ (m m d d y y)

15. Motor Vehicle Rental Surcharge

A motor vehicle rental surcharge is imposed, by the rental or leasing company, on the rental or lease of a passenger motor vehicle or rental truck in Connecticut (regardless of where the vehicle is used) for 30 consecutive days or less when the company is **primarily** engaged in renting or leasing of passenger motor vehicles or rental trucks.

Are you **primarily** engaged in the business of renting or leasing passenger motor vehicles or rental trucks in Connecticut for 30 consecutive days or less? ..... ☐ Yes ☐ No

If you answered **Yes** to the motor vehicle rental surcharge question, **enter the date** you will start renting or leasing passenger motor vehicles or rental trucks in Connecticut: ..... __ __ - __ __ - __ __ (m m d d y y)

16. Business Entity Tax

For taxable years beginning on or after January 1, 2002, a **business entity tax** applies to the following business types that are required to file an annual report with the Connecticut Secretary of the State:

- S corporations;
- Limited liability companies (LLCs or SMLLCs) — any limited liability company that is, for federal income tax purposes, either:
  - Treated as a partnership, if it has two or more members; or
  - Disregarded as an entity separate from its owner, if it has a single member;
- Limited liability partnerships (LLPs); and
- Limited partnership (LPs).

Are you **a business entity as described above**? ..... ☐ Yes ☐ No

If you answered **Yes** to the business entity tax question, **enter the date of organization**: ..... __ __ - __ __ - __ __ (m m d d y y)

Enter the month of your fiscal year end: _____

17. Business Use Tax

Business use tax is due when a business purchases taxable goods or services, including the purchase or lease of assets, consumable goods, and promotional items, for use in Connecticut without paying Connecticut sales tax. (If you are registered for or are registering for sales and use taxes, you do not need to complete this section.)

Will you be purchasing taxable goods or services for use in Connecticut without paying Connecticut sales tax? ..... ☐ Yes ☐ No

If you answered **Yes** to the business use tax question, **enter the tax liability start date**: ..... __ __ - __ __ - __ __
m m d d y y

If you answered **No**, you must complete the Business Use Tax Declaration section below.

Business Use Tax Declaration: By registering for any of the taxes listed in this application, you have indicated to DRS that you may have a business use tax liability. Therefore, based on your application, you will be automatically registered for the business use tax unless you complete the following declaration.

I, _____ (name of taxpayer or name of authorized representative of taxpayer), acknowledge that I have read and understand the information concerning the business use tax and declare that I will not be liable for business use tax. Please initial here._____

18. Registration Fee Schedule

					Amount Due
a.	If registering for **Sales and Use Taxes** or **Room Occupancy Tax,** enter $50.00			a.	
b.	If registering for **Cigarette Dealer's License,** enter $25.00	b.			
c.	Penalty for operating without a cigarette dealers license ($5.00 per day): _____ days X $5.00 = ...	c.	0.00		
d.	**Total Cigarette Dealer's License Fee** (add Line b and Line c)			d.	0.00
e.	**Total Registration Fee Due** (add Line a and Line d)			e.	0.00

You must include the total registration fee due with **Form REG-1** or your registration application will **not** be processed and will be returned.

19. All Applicants Must Sign the Following Declaration

I declare under penalty of law that I have examined this application and, to the best of my knowledge and belief, it is true, complete, and correct. I understand that the penalty for willfully delivering a false application to DRS is a fine of not more than $5,000, or imprisonment for not more than five years, or both.

Sign Here Keep a copy for your records.	Signature of Owner, Partner, LLC Member, or Corporate Officer	Date	Telephone Number ( )
	Print Name of Owner, Partner, LLC Member, or Corporate Officer	Title	

Make the check or money order payable to:
Commissioner of Revenue Services

Mail to: **Department of Revenue Services**
PO Box 2937
Hartford CT 06104-2937