RESET

Department of Revenue Services
State of Connecticut
PO Box 2937
Hartford CT 06104-2937
(Rev. 11/04)

Form REG-1
Business Taxes Registration Application

DRS Use Only Connecticut Tax Registration Number

1. Reason for Filing Form REG-1

Please check the applicable box:

- ☐ Opening a new business, including:
  - a. An existing out-of-state business opening a location in Connecticut, **or**
  - b. Selling at a craft show, flea market, fair, or other venue in Connecticut, or selling over the Internet.
- ☐ Opening a new location. **Enter your Connecticut Tax Registration No.:** _____
- ☐ Registering for additional taxes. **Enter your Connecticut Tax Registration No.:** _____
- ☐ Reopening a closed business.
  Enter Connecticut Tax Registration No. of the closed business: _____
- ☐ Purchasing an ongoing business (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*.)
  Enter Connecticut Tax Registration No. of the previous owner: _____
- ☐ Operating a Passive Investment Company (PIC).
- ☐ Changing organization type. **Enter your current Connecticut Tax Registration No.:** _____
- ☐ Hiring household employees and intend to withhold Connecticut income tax.
- ☐ Other (explain) _____

2. Business Information

Type of Organization:

- ☐ Sole Proprietorship
- ☐ General Partnership
- ☐ Limited Partnership
- ☐ Limited Liability Company (LLC)
  - ☐ Check if taxed as a corporation
- ☐ Single Member LLC (SMLLC)
  - ☐ Check if taxed as a corporation
- ☐ Limited Liability Partnership (LLP)
- ☐ S Corporation
- ☐ Corporation
- ☐ Other (explain) _____

3. Nature of Business Activity

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

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

4. Major Business Activity

Describe your major business activities: _____

5. Business Name and Address

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

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 Number ( )	E-mail Address / Bank Name

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

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

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

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

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

7. Income Tax Withholding

Are you an employer that transacts business or maintains an office in Connecticut and 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 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 the name of the payroll company: _____

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8. 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. Room Occupancy Tax

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**, **enter the date you will start** to rent rooms for lodging purposes in Connecticut: ..... ☐☐-☐☐-☐☐ (m m d d y y)

10. Business Entity Tax

The **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: _____

11. Corporation and Unrelated Business Taxes

Corporation Business Tax

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

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 Connecticut tax registration number of the related financial service or insurance company: _____

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12. Business Use Tax

If you are registered for or are registering for sales and use taxes, you do not need to complete this section.

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.

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

13. Registration Fee Schedule

Complete this section after you have reviewed Sections 7 through 12 of this registration application and any applicable addendum. Enter the registration fee amount indicated in the amount due column. You must include the total registration fee due with Form REG-1 or your registration application **will not be processed** and will be returned.

Make your check payable to: **Commissioner of Revenue Services**. If you are registering by mail, send Form REG-1 with your payment to: Department of Revenue Services, PO Box 2937, Hartford CT 06104-2937

			Amount Due
a.	If registering for **Sales and Use Taxes** or **Room Occupancy Tax**, * enter $50.00	a.	
b.	If registering for **Cigarette Tax,** see Addendum A	b.	
c.	**Total Registration Fee Due** (add Line a and Line b)	c.	0.00

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

14. 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 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	