

### KENTUCKY TAX REGISTRATION APPLICATION

FOR OFFICE USE ONLY	
NAICS	

► **Important—Please see instructions for details on completion. Print or type the application using blue or black ink. Incomplete or illegible applications will delay processing or be returned.**

**Need Help?**

Call (502) 564-3306 or visit [www.revenue.ky.gov](http://www.revenue.ky.gov)

#### SECTION A REASON FOR FILING THIS APPLICATION (Must be completed)

- 1 **Effective Date:** \_\_\_/\_\_\_/\_\_\_\_\_  
 Opened new business  
 Resumption of business  
 Registering to collect Kentucky use tax  
 Opened new location of current business (See instructions)  
 Applying for additional tax accounts  
*Change in Ownership:*  
 Ownership Type—Previous type \_\_\_\_\_  
 Purchase of existing business  
 Other (specify) \_\_\_\_\_  
 Updating Information (See instructions—**You do not need to complete the entire application.**)
- 2 **Previous Owner's Account Numbers:**  
 Kentucky Withholding \_\_\_\_\_  
 Kentucky Corporation Income \_\_\_\_\_  
 Kentucky Sales and Use \_\_\_\_\_  
 FEIN \_\_\_-\_\_\_\_\_  
 Not applicable
- 3 **Your Current Account Numbers:**  
 Kentucky Withholding \_\_\_\_\_  
 Kentucky Corporation Income \_\_\_\_\_  
 Kentucky Sales and Use \_\_\_\_\_  
 FEIN \_\_\_-\_\_\_\_\_  
 Not applicable

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

- 4 **Legal Business Name** \_\_\_\_\_
- 5 **DBA** \_\_\_\_\_
- 6 **Federal Employer Identification Number (FEIN)** -
- 7 **Business Location** \_\_\_\_\_  
**Street Address** \_\_\_\_\_  
*(Do Not List a P.O.Box)* **City** \_\_\_\_\_  
**State** \_\_\_\_\_ **ZIP Code** \_\_\_\_\_
- 8 **County** \_\_\_\_\_
- 9 **Location Telephone** (\_\_\_\_) \_\_\_\_-\_\_\_\_
- 10 **A** Give a description of the nature of your primary Kentucky business activity. Include a description of any services provided. \_\_\_\_\_  
**B** Give a description of the nature of your primary business activity outside Kentucky. Include a description of any services provided. \_\_\_\_\_
- 11 **NAICS Code: (optional)**
- 12 If you make sales, list products sold: \_\_\_\_\_
- 13 **Accounting Period:**  Calendar Year 12/31  Fiscal Year: \_\_\_/\_\_\_
- 14 **Ownership Type:**  
 Sole Proprietor  Nonprofit *Limited Liability Company (LLC)*  
 Corporation  Real Estate Investment Trust **For Federal Purposes Taxed As:**  
 S Corporation  Other: (See instructions)  Single Member—Individual  
 Government *Partnership:*  Partnership  
 Association  General Partnership  Corporation  
 Joint Venture  Limited Partnership  S Corporation  
 Trust  Limited Liability Partnership (LLP or LLLP)  Single Member—Disregarded Entity,  
 Member taxed as: \_\_\_\_\_

#### OWNERSHIP DISCLOSURE—RESPONSIBLE PARTIES (Must be completed)

	Name (Last, First, MI)	Title	Residential Address, City, State, ZIP Code	Soc. Sec. No. (Required)
15				
16				
17				
18				

**IMPORTANT: APPLICATION MUST BE SIGNED BELOW** The statements contained in this application and any accompanying schedules are hereby certified to be correct to the best knowledge and belief of the undersigned who is duly authorized to sign this application.

Signed \_\_\_\_\_ Signed \_\_\_\_\_  
Title \_\_\_\_\_ Date \_\_\_/\_\_\_/\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_/\_\_\_/\_\_\_\_

**CONTACT PERSON (Must be completed)**

<b>19</b>	<b>Name</b> ( <i>print</i> ) _____	<b>20</b>	<b>Title</b> _____
<b>21</b>	<b>E-mail Address</b> ( <i>optional</i> ) _____	<b>22</b>	<b>Daytime Telephone</b> ( _____ ) _____ - _____ , Ext. _____
	<small>(By supplying your e-mail address, you grant the Department of Revenue permission to contact you via the Internet.)</small>	<b>23</b>	<b>Fax</b> ( _____ ) _____ - _____

**SECTION C TELL US ABOUT YOUR BUSINESS OR ORGANIZATION (Must be completed)**

	Yes	No
<b>24</b> Does your business or organization:		
<b>A</b> Have employees or will you hire employees to work in Kentucky within the next 6 months? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>B</b> Employ Kentucky residents who work outside the state of Kentucky on which you wish to voluntarily withhold? .....	<input type="checkbox"/>	<input type="checkbox"/>
<i>(An employee is anyone who works 24 days or more during a quarter OR earns more than \$50 a quarter. This includes family members who receive wages.)</i>		
<b>25</b> If your business is a corporation or a limited liability company choosing taxation as a corporation for federal purposes, do or will the officers receive compensation other than dividends? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>If you answered "Yes" to EITHER question 24 or 25, or are adding an additional account, you must complete Section D.</b>		
<b>26</b> Does or will your business or organization:		
<b>A</b> Make retail sales? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>B</b> Make wholesale sales? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>27</b> Does or will your business or organization:		
<b>A</b> Install repair or replacement parts in tangible personal property? ( <i>See instructions</i> ) .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>B</b> Produce, fabricate, process, print or imprint tangible personal property? ( <i>See instructions</i> ) .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>28</b> Does or will your business or organization rent or lease tangible personal property to others, including related companies? ( <i>See instructions</i> ) .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>29</b> Does or will your business or organization charge taxable admissions? ( <i>See instructions</i> ) .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>30</b> Does or will your business or organization rent temporary lodging to others? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>31</b> Do or will you sell for or are you a manufacturer's agent who solicits orders for a nonresident seller not registered in Kentucky? ( <i>See instructions</i> ) .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>32</b> Does or will your business sell: ( <i>Check all that apply</i> )		
<b>A</b> Coal .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>B</b> Other minerals .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>C</b> Water .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>D</b> Natural, artificial or mixed gas .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>E</b> Electricity .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>F</b> Communication services .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>G</b> Sewer services .....	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Yes</b>	<b>No</b>
<b>H</b> Cable services .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>I</b> Satellite broadcast services .....	<input type="checkbox"/>	<input type="checkbox"/>

**If you answered "Yes" to ANY of questions 26 through 32 (except 32H or 32I), or are adding an additional account, you must complete Section E AND you may SKIP questions 33-35.**

<b>33</b> Is your business or organization a construction company (contractor) that brings equipment into Kentucky for use? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>34</b> Is your business or organization a construction company (contractor) that brings into this state construction materials or supplies on which no Kentucky sales tax or equivalent has been paid? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>35</b> Does or will your business or organization make purchases from out-of-state vendors and not pay Kentucky sales or use tax to the seller on those purchases? .....	<input type="checkbox"/>	<input type="checkbox"/>
▶ <i>If you are a professional service business, please see instructions for important additional details.</i>		

**If you answered "Yes" to ANY of questions 33 through 35, you must complete Section F.**

<b>36</b> Is your business or organization a corporation, S corporation, limited partnership, limited liability partnership (LLP), limited liability company (LLC), professional limited liability company (PLLC), real estate investment trust (REIT), regulated investment company (RIC), real estate mortgage investment conduit (REMIC), financial asset securitization investment trust (FASIT) or similar entity created with limited liability for the partners, members or shareholders? .....	<input type="checkbox"/>	<input type="checkbox"/>
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**The 2005 Kentucky General Assembly enacted legislation that defines corporations to include the companies listed above. The legislation requires these entities to file a Kentucky corporation income tax return for periods beginning on or after January 1, 2005, regardless of how they file with the Internal Revenue Service. These entities must apply for a Kentucky Corporation Income Tax Account.**

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If you answered "Yes" to question 36, you **MUST** answer questions 37 through 45 **AS IF YOUR BUSINESS OR ORGANIZATION IS A CORPORATION**. Sole proprietorships and general partnerships may **SKIP** questions 37 through 45.

- |   |                          | Yes | No                       |
|---|--------------------------|-----|--------------------------|
| 37 Is your corporation organized under the laws of Kentucky? .....  | <input type="checkbox"/> |     | <input type="checkbox"/> |
| 38 Does or will your corporation have its commercial domicile in Kentucky? (See instructions) .....   | <input type="checkbox"/> |     | <input type="checkbox"/> |
| 39 Does or will your corporation own or lease any real or tangible personal property located in Kentucky? .....   | <input type="checkbox"/> |     | <input type="checkbox"/> |
| 40 Does or will your corporation have one or more individuals performing services in Kentucky? .....  | <input type="checkbox"/> |     | <input type="checkbox"/> |
| 41 Does or will your corporation maintain an interest in a general partnership doing business in Kentucky? .....  | <input type="checkbox"/> |     | <input type="checkbox"/> |
| 42 Does or will your corporation derive income from or attributable to sources within Kentucky, including deriving income directly or indirectly from a trust doing business in Kentucky? ..... | <input type="checkbox"/> |     | <input type="checkbox"/> |
| 43 Does or will your corporation direct activities at Kentucky customers for the purpose of selling them goods or services? .....   | <input type="checkbox"/> |     | <input type="checkbox"/> |
| 44 Does your corporation own or lease any intangible property in Kentucky such as royalties, franchise agreements, patents, trademarks, etc.? (See instructions) .....                          | <input type="checkbox"/> |     | <input type="checkbox"/> |
| 45 Is your business or organization a homeowner's association? .....  | <input type="checkbox"/> |     | <input type="checkbox"/> |

If you answered "Yes" to ANY of questions 37 through 45, you must complete Section G.

- 46 Did you purchase an **existing business**? (See instructions) .....

**SECTION D EMPLOYER'S WITHHOLDING ACCOUNT**  
 (Must be completed if you answered "Yes" to question 24 OR 25, or you are registering for an additional account.)

- 47 Number of employees in Kentucky \_\_\_\_\_
- 48 Date wages first paid \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_
- 49 Estimated quarterly withholding in Kentucky \$ \_\_\_\_\_
- 50 Send mail related to this account to
- Same address as in Page 1, Section B, Item 7
- Mailing address ATTN \_\_\_\_\_ Street \_\_\_\_\_
- City \_\_\_\_\_
- 51 County \_\_\_\_\_ State, ZIP Code \_\_\_\_\_
- 52 Mail address telephone (\_\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

**SECTION E SALES AND USE TAX ACCOUNT**  
 (Must be completed if you answered "Yes" to ANY of questions 26 through 32G, or you are registering for an additional account.)

- 53 Date sales began or will begin \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_
- 54 Accounting method  Cash  Accrual
- 55 Do you rent temporary lodging to others?  Yes  No
- 56 Do you sell new tires for motor vehicles?  Yes  No
- 57 Estimated gross monthly sales \$ \_\_\_\_\_
- 58 Send mail related to this account to
- Same address as in Page 1, Section B, Item 7
- Same address as in Section D, above
- Mailing address ATTN \_\_\_\_\_ Street \_\_\_\_\_
- City \_\_\_\_\_
- 59 County \_\_\_\_\_ State, ZIP Code \_\_\_\_\_
- 60 Mail address telephone (\_\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

**SECTION F CONSUMER'S USE TAX ACCOUNT**  
 (Must be completed if you answered "Yes" to ANY of questions 33 through 35.)

- 61 Date purchases began or will begin \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
 (If you make a one-time purchase only, see instructions.)
- 62 Send mail related to this account to
- Same address as in Page 1, Section B, Item 7
- Same address as in Section D, above
- Mailing address ATTN \_\_\_\_\_ Street \_\_\_\_\_
- City \_\_\_\_\_
- 63 County \_\_\_\_\_ State, ZIP Code \_\_\_\_\_
- 64 Mail address telephone (\_\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

**SECTION G CORPORATION INCOME TAX ACCOUNT**  
 (Must be completed if you answered "Yes" to ANY of questions 37 through 45.)

65 Date of incorporation or organization \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
 66 State of incorporation or organization \_\_\_\_\_  
 67 Date of qualification in Kentucky \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
 68 Is this corporation a member of an affiliated corporate group?  
 Yes The Common Parent Name Is \_\_\_\_\_  
 DBA \_\_\_\_\_  
 Address \_\_\_\_\_  
 City, State, ZIP Code \_\_\_\_\_  
 FEIN -  
 Start Date \_\_\_\_\_ / \_\_\_\_\_  
 No  
 69 Send mail related to this account to  
 Same address as in Page 1, Section B, Item 7  
 Same address as in Section D, on Page 3  
 Mailing address ATTN \_\_\_\_\_ Street \_\_\_\_\_  
 \_\_\_\_\_  
 City \_\_\_\_\_  
 State, ZIP Code \_\_\_\_\_  
 70 County \_\_\_\_\_  
 71 Mail address telephone (\_\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

**For assistance in completing the application, please call the Taxpayer Registration Section at (502) 564-3306, Monday through Friday** between the hours of 8 a.m. and 4:30 p.m., Eastern time, **OR** you may call or visit one of the following Kentucky Taxpayer Service Centers or the Telecommunication Device for the Deaf.

Each office is open Monday through Friday, 8 a.m. to 4:30 p.m., local time.

- |                         |                |                            |                |
|-------------------------|----------------|----------------------------|----------------|
| <b>Ashland</b>          | (606) 920-2037 | <b>Northern Kentucky</b>   | (859) 371-9049 |
| <b>Bowling Green</b>    | (270) 746-7470 | <b>Owensboro</b>           | (270) 687-7301 |
| <b>Central Kentucky</b> | (502) 564-4580 | <b>Paducah</b>             | (270) 575-7148 |
| <b>Corbin</b>           | (606) 528-3322 | <b>Pikeville</b>           | (606) 433-7675 |
| <b>Hopkinsville</b>     | (270) 889-6521 | <b>Telecommunication</b>   |                |
| <b>Louisville</b>       | (502) 595-4512 | <b>Device for the Deaf</b> | (502) 564-3058 |

**Mail completed application** consisting of ALL 4 pages to: **Kentucky Department of Revenue**  
**P.O. Box 299, Station 20**  
**Frankfort, Kentucky 40602-0299**

**OR fax completed application** consisting of ALL 4 pages to: **ATTN: Taxpayer Registration Section at (502) 227-0772**

**For information** about registering for coal severance tax, cigarette tax, minerals or natural gas severance tax, motor fuels tax, utility gross receipts license tax or any other tax administered by the Department of Revenue, please visit our Web site at [www.revenue.ky.gov](http://www.revenue.ky.gov).

**If you are applying** for a withholding account and/or a sales and use tax account and would like to receive a packet to register for Electronic Funds Transfer (EFT), please call (502) 564-6020.

**The DOR has an Ombudsman's Office** to serve as your advocate and is available to make sure your rights are protected. You may contact the Ombudsman's Office at (502) 564-7822.

**This form does not include** registration for Unemployment Insurance or Workers' Compensation Insurance. Please contact the Business Information Clearinghouse toll free at 1-800-626-2250 (in Kentucky) or (502) 564-4252 (outside Kentucky) to obtain information on these taxes or contact the offices directly at the numbers below.

- |                        |                |                    |                |
|------------------------|----------------|--------------------|----------------|
| Unemployment Insurance | (502) 564-2272 | Secretary of State | (502) 564-2848 |
| Workers' Compensation  | (502) 564-5550 | IRS—FEIN           | (800) 829-4933 |



The Kentucky Department of Revenue does not discriminate on the basis of race, color, national origin, sex, religion, age or disability in employment or the provision of services.