

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 a previously obtained Connecticut tax registration.

Use **Form REG-1** to register for any of the taxes listed below.

- **Admissions and Dues Taxes**
- **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 Account 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 more information on registering for other tax types visit the Department of Revenue Services (DRS) Web site at: www.drs.state.ct.us or call **1-800-382-9463** (toll free from within Connecticut) 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
- Provide taxable services in Connecticut
- Sell, rent, or lease goods in Connecticut (wholesale or retail)
- 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**)
- Operate a place of amusement, entertainment, or recreation in Connecticut
- Operate a social, 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

How to Register

On-line Registration

This application may be filed on-line at DRS Web site:
www.drs.state.ct.us

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

This application may be filed in person at any DRS office. DRS offices are located in:

BRIDGEPORT 10 Middle St. 203-579-6251	HAMDEN 3074 Whitney Ave. 203-287-8243	HARTFORD 25 Sigourney St. 860-297-5962
NORWICH 2 Cliff St. 860-889-2669	WATERBURY 55 West Main St., Suite 100 203-805-6789	

Registration Fees

Sales and Use Taxes \$ 20.00

Room Occupancy Tax * \$ 20.00

Cigarette Dealer's License (over the counter sales) .. \$ 25.00

* No fee is required for Room Occupancy Tax if registered or registering for Sales and Use Taxes.

New Filing Methods for Certain Tax Forms

Once registered with DRS, certain tax forms may be filed by Internet or telephone using 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.drs.state.ct.us and click on *New Business*.

Personal assistance is available by telephone or at any of the DRS office locations, Monday through Friday, 8:00 a.m. to 5:00 p.m. CONN-TAX, the DRS's telephone information line is available 24-hours a day, 7-days a week.

- **1-800-382-9463** (toll-free from within Connecticut) or
- **860-297-5962** (from anywhere).

TTY, TDD, and Text Telephone users only may transmit inquiries 24-hours a day by calling 860-297-4911.

Additional forms and publications are available 24-hours a day, 7-days a week:

- **Internet:** Visit the DRS Web site: www.drs.state.ct.us
- **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** (toll-free from within Connecticut) 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 4 through 13 will register you for that tax.

EXCEPTIONS:

- Taxpayers with a valid Connecticut tax registration number, who wish to register for another tax – complete Sections 1, 2, 3, 14, 15, and the section for the specific tax type(s) you wish to register for.
- Household employers, who pay wages to housekeepers, nannies, health aides, care takers, etc. – complete Sections 1 through 4 and 15 only.

1. Reason for Filing Form REG-1

Please check the applicable box:

- Opening a new business
- 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 **New Business** on the DRS Web site 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): _____

Describe your major business activities: _____

8. 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: $\frac{\quad}{m} \frac{\quad}{m} - \frac{\quad}{d} \frac{\quad}{d} - \frac{\quad}{y} \frac{\quad}{y}$

If not a Connecticut corporation, enter date registered with Connecticut Secretary of the State: $\frac{\quad}{m} \frac{\quad}{m} - \frac{\quad}{d} \frac{\quad}{d} - \frac{\quad}{y} \frac{\quad}{y}$

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 that is attributable to a trade or business in Connecticut? Yes No

If you answered "Yes" to the **Unrelated Business Income Tax** question, enter tax liability start date: $\frac{\quad}{m} \frac{\quad}{m} - \frac{\quad}{d} \frac{\quad}{d} - \frac{\quad}{y} \frac{\quad}{y}$

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

Enter tax liability start date: $\frac{\quad}{m} \frac{\quad}{m} - \frac{\quad}{d} \frac{\quad}{d} - \frac{\quad}{y} \frac{\quad}{y}$ (**PIC only** skip Sections 9 through 14 and complete Section 15 only.)

9. 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

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

If you answered "Yes" to **any** of the **Admissions or Dues Tax** questions, enter tax liability start date: $\frac{\quad}{m} \frac{\quad}{m} - \frac{\quad}{d} \frac{\quad}{d} - \frac{\quad}{y} \frac{\quad}{y}$

10. Dry Cleaning Surcharge

A **Dry Cleaning Surcharge** is imposed on the gross receipts of retail sales of dry cleaning services that use tetra chloroethylene, 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 any of the **Dry Cleaning Surcharge** questions, enter tax liability start date: $\frac{\quad}{m} \frac{\quad}{m} - \frac{\quad}{d} \frac{\quad}{d} - \frac{\quad}{y} \frac{\quad}{y}$

11. Tourism Account Surcharge

A **Tourism Account 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 Account Surcharge** question above, enter tax liability start date: $\frac{\quad}{m} \frac{\quad}{m} - \frac{\quad}{d} \frac{\quad}{d} - \frac{\quad}{y} \frac{\quad}{y}$

12. 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 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.

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

If you answered "Yes" to the **Motor Vehicle Rental Surcharge** question, enter tax liability start date: $\frac{\quad}{m} \frac{\quad}{m} - \frac{\quad}{d} \frac{\quad}{d} - \frac{\quad}{y} \frac{\quad}{y}$

13. 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 tax liability start date: $\frac{\quad}{m} \frac{\quad}{m} - \frac{\quad}{d} \frac{\quad}{d} - \frac{\quad}{y} \frac{\quad}{y}$

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. _____

14. Registration Fee Schedule

AMOUNT DUE

a. If registering for Sales and Use Taxes or Room Occupancy Tax enter \$20.00...	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.	
d. Total Cigarette Dealer's License Fee (add Line b and Line c)	d.	
e. Total Registration Fee Due (add Line a and Line d)	e.	

The **Total Registration Fee Due** must be included with **Form REG-1** or your registration application will **not** be processed and will be returned.

15. All Applicants Must Sign the Following Declaration

I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) 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 return 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 check or money order payable to:
Commissioner of Revenue Services

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