

# Form REG-1

## Business Taxes Registration Application

**1. Reason for Filing Form REG-1** (check the applicable box):

- Opening a new business including but not limited to:
  - a. An existing out-of-state business opening a location in Connecticut or a remote seller (see instructions);
  - b. Selling at a craft show, flea market, fair, or other venue in Connecticut or selling over the Internet; **or**
  - c. An existing out-of-state business having employees in Connecticut (including nonresident contractors and loan-out companies).
- Marketplace facilitator that collects and remits sales tax on behalf of marketplace sellers.
- 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 the Informational Publication on Successor Liability for Sales and Use Taxes, Admissions and Dues Tax, Cigarette Taxes, Tobacco Product Taxes, and Connecticut Income Tax Withholding, on the DRS website at [portal.ct.gov/DRS](http://portal.ct.gov/DRS)  
**Enter Connecticut Tax Registration No. of the previous owner:** \_\_\_\_\_
- Forming a business entity under Connecticut law or a non-Connecticut entity required to register with or to obtain a certificate of authority from the Connecticut Secretary of the State before transacting business in Connecticut.
- Establishing a passive investment company (PIC).
- Changing organization type. **Enter your current Connecticut Tax Registration No.:** \_\_\_\_\_  
**Explain:** \_\_\_\_\_
- Household employer intending to withhold Connecticut income tax for housekeepers, nannies, caretakers, etc.
- Other (explain); see instructions *Who Needs to Complete REG-1*. \_\_\_\_\_

**2. Type of Entity**

- |   |  |   |
|---|--|---|
| <input type="checkbox"/> Sole proprietorship                          | <input type="checkbox"/> Single member LLC (SMLLC)                                 | <input type="checkbox"/> C Corporation                            |
| <input type="checkbox"/> General partnership                          | <input type="checkbox"/> Single member LLC taxed as a C corporation                | <input type="checkbox"/> S Corporation                            |
| <input type="checkbox"/> Limited liability partnership (LLP)          | <input type="checkbox"/> Single member LLC taxed as an S corporation               | <input type="checkbox"/> Qualified subchapter S subsidiary (QSSS) |
| <input type="checkbox"/> Limited partnership (LP)                     | <input type="checkbox"/> Limited liability company (LLC) taxed as a partnership    |   |
| <input type="checkbox"/> Limited partnership taxed as a C corporation | <input type="checkbox"/> Limited liability company (LLC) taxed as a C corporation  |   |
|   | <input type="checkbox"/> Limited liability company (LLC) taxed as an S corporation |   |
|   | <input type="checkbox"/> 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:** \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Enter North American Industry Classification System Code (NAICS): <span style="border: 1px solid black; display: inline-block; width: 150px; height: 20px; vertical-align: middle;"></span>
Call 1-888-75NAICS or visit <a href="http://www.census.gov/eos/www/naics">www.census.gov/eos/www/naics</a> to determine your NAICS code.

**5. Business Name and Address**

Entity name: Enter the name of the sole proprietor, partnership, corporation, or LLC.		Federal Employer Identification Number (FEIN), if applicable
Trade or "doing business as" name		CT Secretary of the State Business ID No., if applicable
Business Location: Enter the 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 a home address.		
Physical address (PO Box not accepted)	number and street	
City	State	ZIP Code
Mailing address (if different from physical address)		number and street or PO Box
City	State	ZIP Code
Business telephone number (     )	Email address	Business bank name

**6. List All Owners, Partners, Corporate Officers, or LLC Members** Attach a separate sheet if needed.  
If the owner(s), partners, or LLC member(s) are a business, enter the business information and FEIN.

Name (last, first, middle initial)			Title
Number and street			
City	State	ZIP code	Home telephone number (    )
SSN/FEIN	Date of birth m m / d d / y y y y	Bank name	
Name (last, first, middle initial)			Title
Number and street			
City	State	ZIP code	Home telephone number (    )
SSN/FEIN	Date of birth m m / d d / y y y y	Bank name	
Name (last, first, middle initial)			Title
Number and street			
City	State	ZIP code	Home telephone number (    )
SSN/FEIN	Date of birth m m / d d / y y y y	Bank name	
Name (last, first, middle initial)			Title
Number and street			
City	State	ZIP code	Home telephone number (    )
SSN/FEIN	Date of birth m m / d d / y y y y	Bank name	

**7. Income Tax Withholding**

Are you an employer that transacts business or maintains an office in Connecticut and intends to pay wages to resident employees or nonresident employees who work in Connecticut? .....  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 here 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 who work outside of Connecticut? .....  Yes  No

Do you transact business or maintain an office in Connecticut and intend to make payments of pensions, annuities, retirement distributions, or gambling winnings to Connecticut residents? .....  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? (see instructions) .....  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 y y

If you use a payroll service, enter the name of the payroll company: \_\_\_\_\_

**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? For a list of taxable services, visit the DRS website at portal.ct.gov/DRS to review Informational Publication 2017(25), Getting Started in Business.  Yes  No
Are all of your sales made through a marketplace facilitator that collects and remits sales tax for you?  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 y y

**8a. Prepaid Wireless E 9-1-1 Fee**

Do you sell prepaid wireless services in Connecticut?  Yes  No
If you answered Yes, enter the date you will start to sell these in Connecticut. m m / d d / y y y y

**9. Room Occupancy Tax** - Do not complete this section if the room occupancy tax is collected and paid by a third party that is registered with DRS to collect the tax.

Do you provide rooms for rent in a hotel, motel, lodging house, or bed and breakfast establishment in Connecticut for 30 consecutive days or less?  Yes  No
If you answered Yes, enter the date you will start to provide rooms for rent for lodging purposes in Connecticut. m m / d d / y y y y

**10. Business Entity Tax** - Do not complete this section if the entity is liable for the corporation business tax.

The business entity tax applies to all of the following business types formed under Connecticut law and to those non-Connecticut entities required to register with or obtain a certificate of authority from the Connecticut Secretary of the State before transacting business in the state, whether or not the business has registered or filed a certificate of authority, as the case may be, with the Connecticut Secretary of the State.

- S corporations (Qualified subchapter S subsidiaries (QSSS) are not liable for the business entity tax.);
• Limited liability companies (LLCs or SMLLCs) — any limited liability company that is, for federal income tax purposes, either:
1. Treated as a partnership if it has two or more members; or
2. Disregarded as an entity separate from its owner if it has a single member;
• Limited liability partnerships (LLPs); and
• Limited partnerships (LPs).

Are you a business entity as described above?  Yes  No
Enter state you are organized under: Enter date of organization. m m / d d / y y y y
If not organized in Connecticut, enter the earlier of the date you started business in Connecticut or the date you registered with the Connecticut Secretary of the State. m m / d d / y y y y
Enter the month your tax year closes:

**11. Corporation Business Tax or Unrelated Business Income Tax** - Do not complete this section if the entity is liable for the business entity tax.

**Corporation Business Tax**

Are you a C corporation?  Yes  No
Are you an LLC, SMLLC, or other entity taxed as a C corporation?  Yes  No
Is this corporation exempt from federal income tax?  Yes  No
Have you received a determination from the Internal Revenue Services (IRS) that this corporation is exempt from federal income tax?  Yes  No
If Yes, enclose a copy of your IRS letter of determination.
Enter state you are organized under: Enter date of organization m m / d d / y y y y
If not a Connecticut corporation, enter the earlier of the date you started business in Connecticut or the date you registered with the Connecticut Secretary of the State. m m / d d / y y y y
Enter the month the corporate year closes:

**Passive Investment Company (PIC)**

Is this corporation a passive investment company as defined in Conn. Gen. Stat. § 12-213(a)(27)?  Yes  No
Enter the date the PIC was organized. m m / d d / y y y y
Enter Connecticut tax registration number of the PIC's related financial service or insurance company:

**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, enter the date the unrelated business income tax liability started. m m / d d / y y y y

**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 or renting 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.** .....    /    /    /   

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

**Business Use Tax Declaration:** By registering for any of the taxes listed in this application, you have indicated to the Department of Revenue Services (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. Initial here. \_\_\_\_\_

**13. Registration Fee Schedule**

Enter the registration fee amount indicated. If you are liable for either sales and use taxes or room occupancy tax, or both, as indicated in Sections 8 or 9, you must pay a \$100 registration fee. Enter the appropriate registration fee(s) from Addendum A if you are registering for cigarette tax and/or tobacco products taxes. 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 register by mail, send Form REG-1 with your payment to: Department of Revenue Services, PO Box 2937, Hartford CT 06104-2937

		Registration Fee
a.	If registering for <b>sales and use taxes</b> or <b>room occupancy tax</b> , enter \$100.* .....	a.
b.	If registering for <b>cigarette tax and/or tobacco products taxes</b> , see <i>REG-1 Addendum A</i> .	b.
c.	<b>Total registration fee due:</b> Add Line a and Line b. ....	c.

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

**14. Declaration**

All applicants **must** sign the following declaration.

The application must be signed by the individual owner, partner, corporate officer, LLC member, or other person who has an executed Power of Attorney with the authority to sign. Visit [portal.ct.gov/DRS](http://portal.ct.gov/DRS) to download **LGL-001**, *Power of Attorney*. Complete and submit the power of attorney form with this application, if applicable.

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.

<b>Sign here and keep a copy for your records.</b>	Signature of owner, partner, LLC member, or corporate officer	Date	Telephone number (       )
	Print name of owner, partner, LLC member, or corporate officer	Title	