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.
   - 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 Department of Revenue Services (DRS) website at portal.ct.gov/DRS
   - 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
   - Sole proprietorship
   - General partnership
   - Limited liability partnership (LLP)
   - Limited partnership (LP)
   - Limited partnership taxed as a C corporation
   - Single member LLC (SMLLC)
   - Single member LLC taxed as a C corporation
   - Single member LLC taxed as an S corporation
   - Qualified subchapter S subsidiary (QSSS)
   - C corporation
   - S corporation
   - Other (explain): __________________________

3. 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:
   - Enter North American Industry Classification System Code (NAICS): __________________________
   - Call 1-888-75NAICS or visit www.census.gov/eos/www/naics to determine your NAICS code.

4. Major Business Activity

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.

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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 2018(5), 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. □□□□/□□□□/□□□□

9. 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. □□□□/□□□□/□□□□

10. Room Occupancy Tax - Do not complete this section if the room occupancy tax on all of your rentals is collected and paid by a third party that is registered with DRS to collect the tax.

Do you provide or facilitate the provision of rooms for rent in a furnished home, 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 or facilitate the provision of rooms for rent for lodging purposes in Connecticut. □□□□/□□□□/□□□□

11. Corporation Business Tax or Unrelated Business Income 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 . . . □□□□/□□□□/□□□□
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. □□□□/□□□□/□□□□
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. □□□□/□□□□/□□□□
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. □□□□/□□□□/□□□□

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 10, 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

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

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<th>Sign here and keep a copy for your records.</th>
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