

### KENTUCKY TAX REGISTRATION APPLICATION

► **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.**

FOR OFFICE USE ONLY	
NAICS	SIC

**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 (If applicable):**  
 Kentucky Withholding \_\_\_\_\_  
 Kentucky Corporation Income \_\_\_\_\_  
 Kentucky Limited Liability Entity \_\_\_\_\_  
 Kentucky Sales and Use \_\_\_\_\_  
 FEIN \_\_\_-\_\_\_\_-\_\_\_\_
- 3 **Your Current Account Numbers (If applicable):**  
 Kentucky Withholding \_\_\_\_\_  
 Kentucky Corporation Income \_\_\_\_\_  
 Kentucky Limited Liability Entity \_\_\_\_\_  
 Kentucky Sales and Use \_\_\_\_\_  
 FEIN \_\_\_-\_\_\_\_-\_\_\_\_

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

- 4 **Legal Business Name** \_\_\_\_\_
- 5 **Doing Business As (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. \_\_\_\_\_
- 10 **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, visit [www.census.gov](http://www.census.gov))

12 If you make sales in Kentucky, list products sold: \_\_\_\_\_

13 **Accounting Period:**  Calendar Year 12/31  Fiscal Year: \_\_\_/\_\_\_

- 14 **Ownership Type:**  
 Sole Proprietor  
 Corporation  
 S Corporation  
 Government  
 Association  
 Joint Venture  
 Trust  
 Nonprofit  
 Real Estate Investment Trust  
 Estate  
 General Partnership  
 Limited Partnership  
 Limited Liability Partnership (LLP or LLLP)  
 Other: (See instructions) \_\_\_\_\_
- Limited Liability Company (LLC)  
For Federal Purposes Taxed As:**  
 Single Member—Individual  
 Partnership  
 Corporation  
 S Corporation  
 Single Member—Disregarded Entity:  
 Member taxed as: \_\_\_\_\_

#### OWNERSHIP DISCLOSURE—RESPONSIBLE PARTIES (LLCs must list members and/or managers) (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)**

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

**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 Kentucky 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 in Kentucky? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>B</b> Make wholesale sales in Kentucky? .....	<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 or organization receive receipts from the breeding of a stallion to a mare in Kentucky? ....	<input type="checkbox"/>	<input type="checkbox"/>
<b>33</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 utilities .....	<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 33 (except 33H or 33I), or are adding an additional account, you must complete Section E AND you may SKIP questions 34-36.**

<b>34</b> Is your business or organization a construction company (contractor) that brings equipment into Kentucky for use? .....	<input type="checkbox"/>	<input type="checkbox"/>
<b>35</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>36</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 34 through 36, you must complete Section F.**

<b>37</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), association, homeowner's association, 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"/>
--	--------------------------	--------------------------

**If you answered "Yes" to question 37, you MUST answer questions 38 through 45. Sole Proprietorships and General Partnerships may SKIP questions 38 through 45.**

<b>FOR OFFICE USE ONLY</b>			LLET
WH	SU	USE	CP

- |  | Yes                      | No                       |
|--|--------------------------|--------------------------|
| 38 Is your corporation incorporated or limited liability entity organized under the laws of Kentucky with our Secretary of States' Office? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 39 Does or will your corporation or limited liability entity have its commercial domicile in Kentucky? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 40 Does or will your corporation or limited liability entity own or lease any real or tangible personal property located in Kentucky? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 41 Does or will your corporation or limited liability entity have one or more individuals performing services in Kentucky? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 42 Does or will your corporation or limited liability entity maintain an interest in a pass-through entity doing business in Kentucky? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 43 Does or will your corporation or limited liability entity derive income from or attributable to sources within Kentucky, including deriving income directly or indirectly from a trust or a single-member limited liability company doing business in Kentucky? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 44 Does or will your corporation or limited liability entity direct activities at Kentucky customers for the purpose of selling them goods or services? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 45 Does your corporation or limited liability entity own or lease any intangible property or receive payments from either a related member as defined in KRS 141.205(1)(g) or any unrelated party for the use of intangible property in Kentucky such as royalties, franchise agreements, patents, trademarks, etc.? ..... | <input type="checkbox"/> | <input type="checkbox"/> |

**IF YOU ANSWERED "YES" TO ANY OF QUESTIONS 38 THROUGH 45:**

**And your company is a corporation, S corporation, or an entity that has elected to be taxed as a corporation or S corporation for federal income tax purposes, you must complete SECTION G AND H.**

—OR—

**Your company is a limited partnership (LP), limited liability partnership (LLP), limited liability company (LLC), professional limited liability company (PLLC), or similar entity that affords any of its partners, members, shareholders, or owners, through function of laws of Kentucky or laws recognized by Kentucky, protection from general liability for actions of the entity and have not elected to be taxed as a corporation or S corporation for federal income tax purposes, you must complete SECTION H.**

—OR—

**Your company is a qualified homeowner's association, REIT, RIC, REMIC, FASIT, or other entity not subject to the tax imposed by KRS 141.0401(6), 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 or will be paid (required) \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_
- 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 33G, or you are registering for an additional account.)

- 53 Date sales began or will begin (required) \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_
- 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
- 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 34 through 36. )

**61 Date purchases began or will begin (required)**  
 (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  
 Mailing address ATTN: \_\_\_\_\_ Street \_\_\_\_\_  
 \_\_\_\_\_  
 City \_\_\_\_\_  
 State, ZIP Code \_\_\_\_\_

**63 County** \_\_\_\_\_

**64 Mail address telephone** ( \_\_\_\_ ) \_\_\_\_ - \_\_\_\_\_

**SECTION G CORPORATION INCOME TAX ACCOUNT**

**65 Date of incorporation or organization** \_\_\_\_ / \_\_\_\_ / \_\_\_\_

**66 State of incorporation or organization** \_\_\_\_\_

**67 Date of qualification in Kentucky** \_\_\_\_ / \_\_\_\_ / \_\_\_\_

**68 Send mail related to this account to**  
 Same address as in Page 1, Section B, Item 7  
 Mailing address ATTN: \_\_\_\_\_ Street \_\_\_\_\_  
 \_\_\_\_\_  
 City \_\_\_\_\_  
 State, ZIP Code \_\_\_\_\_

**69 County** \_\_\_\_\_

**70 Mail address telephone** ( \_\_\_\_ ) \_\_\_\_ - \_\_\_\_\_

**SECTION H LIMITED LIABILITY ENTITY TAX ACCOUNT**

**71 Date of incorporation or organization** \_\_\_\_ / \_\_\_\_ / \_\_\_\_

**72 State of incorporation or organization** \_\_\_\_\_

**73 Date of qualification in Kentucky** \_\_\_\_ / \_\_\_\_ / \_\_\_\_

**74 Send mail related to this account to**  
 Same address as in Page 1, Section B, Item 7  
 Mailing address ATTN: \_\_\_\_\_ Street \_\_\_\_\_  
 \_\_\_\_\_  
 City \_\_\_\_\_  
 State, ZIP Code \_\_\_\_\_

**75 County** \_\_\_\_\_

**76 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 8:00 a.m. and 5:00 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, 8:00 a.m. to 5:00 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  
 (502) 227-0772

OR fax application to:

For information about registering for coal severance tax, cigarette tax, minerals or natural gas severance tax, motor fuels tax, utility gross receipts license tax, telecommunications 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.

