NC-BR Web-Fill 10-06

# Business Registration Application for Income Tax Withholding, Sales and Use Tax, and Machinery, Equipment, and Manufacturing Fuel Tax N

Office Use

North Carolina E	Department of Revenue
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I. Ide	ntifying Information							
1	. Federal Employer ID No.:			or Proprietor'	s Social Security No.	:		
2	Type of Ownership: O Proprietorship O C Corp. S Corp. ULC O Partnership O LLP O Fiduciary O Other (Identify)							
	If a corporation, state of i	ncorporation:	If N.C. Co	rporation or LLC, er	nter N.C. Secretary of	f State ID No.:		
3	. Legal Business or Owner	r's Name:						
4	. Trade Name (DBA Name)	:						
5		. Fax Phone:						
	. Business Location in N.C.							
'	(Not P.O. Box Number)	City		State	Zip Code	County		
8	. Is the business located w	vithin city or town limits	? 🔿 Yes 🔿	No 9. Number	r of locations in N.C.		ose list if mo	ore than one.
10	. Mailing Address:	Street or P.O. Box						
		City		State	Zip Co	ode		
11	. List primary partners or o	corporate officers (Pre	sident, Vice Pre	esident, Secretary,	and Treasurer):			
	Name	Title		ial Security No.		Address		
II. W	ithholding Tax Section	- Complete to apply for	r an Income Tax	Withholding Numb	per.			
-De	o you have employees who ar	re subject to N.C. withho	lding? 🔵 Yes	O No -Date w	hen wages were or w	ill first be paid in	N.C.:	
<b>-</b> D	o you make pension payme	nts to N.C. residents?	O Yes	No				
lf	yes, do you choose to rep	ort the pension payme	ent withholding	separately? (See	instructions)	Yes 🔿 No		
	o you pay compensation <i>(o</i> N.C.? O Yes O No				a nonresident indiv rately? (See instruc		al services	performed
	mount of tax you expect to wit					_	Ŭ	miwookhy)
	your business is seasonal, fill in circ							.,
-								
	ales and Use Tax Sectio	1 11 5				(You are requi		
	-When will you start selling or purchasing items subject to N.C. sales or use tax? with the month or quarter you indicate							,
-W	/ill your sales be? 🔘 Retai	I (to users or consume	rs) 🔘 Whole	sale (to registered r	merchants for resale)	O Both Reta	ail and Who	lesale
-W	/hat will you sell? (Be spec	ific)						
-A	re you registering only to re	mit use tax on purchas	ses? OYes	O No				
	/ill you sell electricity?		Yes 🔿 No	,	elecommunications s		O Yes	O No
-W	/ill you sell direct-to-home sa	atellite services?	Yes 🔿 No	-Will you sell o	other video programn	ning services?	O Yes	O No
-W	/ill you lease motor vehicles	to others?	Yes 🔿 No	-Will you sell r	new tires?		O Yes	O No
-W	/ill you sell new appliances?		Yes 🔘 No		ting method will you	use?	🔵 Cash	Accrual
-A	mount of sales tax expected	l each month: 🔵 Le	ess than \$100 (C	Quarterly) 🔵 \$10	00 - \$10,000 (Monthl	y) 🔘 \$10,00	0 or more (S	Semimonthly)
-If	your business is seasonal, fill	in circles for months of	sales: 🔵 Jan 🔿	Feb Mar Apr	O May OJun OJu	I 🔵 Aug 🔵 Sep		Nov 🔵 Dec
	achinery, Equipment, a		uel Tax Sect	ion - Complete to	apply for a number	to remit tax on j	ourchases o	of machinery,
	uipment, or manufacturing			lie e e evie e e et 2		res 🔿 No		
	re you registering to remit ta re you registering to remit ta			0 1 1	stry or plant?	res Ono		
			•	0		-		
V. Sid	gnature:			Title:		Date:		
	I certify that, to	the best of my knowled	lge, this applica	tion is accurate and	d complete.			
	o: N.C. Department of Re	VANUA B O BAY 250	00 Deleigh N	0 27640 0400				

#### Form NC-BR Instructions

### **Income Tax Withholding**

**Wages:** North Carolina law requires withholding of income tax from salaries and wages of all residents regardless of where earned and from wages of nonresidents for personal services performed in this State. The tax must be withheld from each payment of wages, and is considered to be held in trust until it is paid to the Department of Revenue. Due date requirements for reporting and paying the tax depend on the amount of tax withheld each month. Employers withholding less than \$250 per month report and pay quarterly. Employers who, on average, withhold at least \$250 but less than \$2,000 per month report and pay monthly. Employers who, on average, withhold \$2,000 or more per month make payments on the dates federal deposits are required and file quarterly reports.

**Pension Payments:** If you are required to withhold federal tax under section 3405 of the Internal Revenue Code on a pension payment to a N.C. resident, you must also withhold State income tax unless the recipient elects no withholding. You must withhold on periodic payments as if the recipient is a married person with three allowances unless the recipient provides an exemption certificate (Form NC-4P) reflecting a different filing status or number of allowances. For nonperiodic distributions, 4% of the tax must be withheld. **Reporting and Paying Pension Withholding:** If you already have a wage withholding identification number, you can report and pay the pension withholding with your wage withholding or you may choose to report and pay the withholding tax separately. If you choose to pay pension withholding with wage withholding, you do not have to complete this form. However, if you choose separate reporting of wage and pension withholding, or if you report only pension withholding, you must complete and file this form to obtain a new identification number.

Other Compensation: If you pay non-wage compensation of more than \$1,500 during the calendar year to a nonresident contractor for personal services performed in N.C. in connection with a performance, an entertainment or athletic event, a speech, or the creation of a film, radio, or television program, you must withhold N.C. income tax at the rate of 4% from this non-wage compensation. **Reporting and Paying Withholding from Non-wage Compensation:** If you already have a wage withholding identification number, you can report and pay the non-wage withholding with your wage withholding or you may choose to report and pay the withholding tax separately. If you choose to pay non-wage withholding with wage withholding, you do not have to complete this form. However, if you choose separate reporting of wage and non-wage compensation, or if you report only non-wage withholding, you must complete and file this form to obtain a new identification number. For detailed instructions on reporting and paying tax withheld from wages, pensions, and other compensation, see Form NC-30, Income Tax Withholding Tables and Instructions for Employers. Form NC-30 is available on the Department's website at www.dornc.com.

### Sales and Use Tax

Every person who engages as a retailer or wholesale merchant in the business of selling, renting, or leasing taxable tangible personal property in this State or who operates a laundry, dry cleaning plant, or similar business in this State, or a hotel, motel, or similar business in this State must obtain a Certificate of Registration. A Certificate of Registration allows the merchant to issue a Certificate of Exemption to obtain property for resale without paying the sales tax. A purchaser is liable for a \$250 penalty for misuse of a Certificate of Exemption. See the certificate for instructions on its proper use.

Every business that buys taxable tangible personal property from out-of-state vendors for storage, use, or consumption in North Carolina is required to obtain a Users or Consumers Use Tax Registration unless the business is registered for sales and use tax or has paid all taxes due on their purchases. Individuals making non-business purchases should remit the use tax due on their North Carolina Individual Income Tax Return and are not required to register.

## Machinery, Equipment, and Manufacturing Fuel Tax

Every manufacturing industry or plant, major recycling facility, research development company, and every contractor or subcontractor that performs contracts with a manufacturing industry or plant is required to register and remit the 1% tax with an \$80 maximum per article when purchasing mill machinery, mill machinery parts or accessories, or equipment for storage, use, or consumption in this State. Every manufacturing industry or plant that purchases fuel to operate that industry or plant is also required to register and remit the 1% tax on the sales price of fuel.

### **Business Registration Application Instructions**

**Step 1** - Complete Section I, Identifying Information. Use your computer to complete this Web-Fill form in its entirety, print the completed form, and mail to the Department.

- Line 1 Enter your Federal Employer's Identification Number. If you have applied for the number, but have not yet received it, enter "applied for" and furnish the number as soon as it is available. **Important:** Federal employer identification numbers are required of all partnerships. If the business is a proprietorship, enter the Social Security Number of the owner.
- Line 3 If the business is a sole proprietorship, enter the name of the owner. If the business is a corporation or a LLC, enter the legal name. The legal name of the N.C. corporation or LLC is the name shown on the Articles of Incorporation or Articles of Organization filed with the Secretary of State. The legal name of an out-of-state corporation or LLC is the name shown on the Certificate of Authority issued by the Secretary of State. If the business is a partnership, enter the legal name of the partnership and list the partners' names in Item 11.
- Line 4 Enter the trade name by which your business is known to the public.
- Line 7 Enter the address of the actual business location, not the home address of an individual owner or a representative in N.C.
- Step 2 Complete Section II if you are applying for an Income Tax Withholding Number.
- Step 3 Complete Section III if you are applying for a Certificate of Registration, also known as a Sales and Use Tax Number, or for a Users or Consumers Use Tax Registration.
- Step 4 Complete Section IV if you are applying for a number to remit the machinery, equipment, and manufacturing fuel tax.
- Step 5 Sign the application and mail it to P.O. Box 25000, Raleigh, NC 27640-0100. The application must be signed by the owner, a partner, a corporate officer, or another authorized individual. Questions can be directed to 1-877-252-3052 (toll-free).

**NOTE** - The Department will assign you a withholding, sales and use tax, and machinery, equipment, and manufacturing fuel tax account number as appropriate, after this application is processed. Use the assigned number to make your tax payments. The amount of tax withheld or any sales tax collected is deemed by law to be held in trust by you for the State of N.C. Failure to remit or any misapplication of these funds to the Department of Revenue could result in criminal action.