

SAMPLE

10A100(P)(11-23)

Commonwealth of Kentucky
DEPARTMENT OF REVENUE

KENTUCKY TAX REGISTRATION APPLICATION

For faster service, apply online at
<http://onestop.ky.gov>

- Incomplete or illegible applications will delay processing and will be returned.
- See instructions for questions regarding completion of the application.
- Need Help? Call (502) 564-3306 or
Email DOR.Registration@ky.gov

FOR OFFICE USE ONLY	
<input type="checkbox"/> WH	<input type="checkbox"/> SU <input type="checkbox"/> TEL <input type="checkbox"/> CU <input type="checkbox"/> CT <input type="checkbox"/> CP <input type="checkbox"/> NRWH
<input type="checkbox"/> TR	<input type="checkbox"/> UTL <input type="checkbox"/> CID <input type="checkbox"/> LL
<input type="checkbox"/> TF	
<input type="checkbox"/> CMRS	
CBI #	
FEIN	
CRIS #	
RCS Flag	NAICS
Coded/Date Coded	Data Entry/Data Entered

SECTION A REASON FOR COMPLETING THIS APPLICATION (Must Be Completed)

TIP To update information for your existing account(s) or report opening a new location of your current business, use Form 10A104, Update or Cancellation of Kentucky Tax Account(s).

1. Effective Date 01/01/2023

- Opened new business/Began activity in Kentucky
- Resumption of business
- Hired employees working outside KY who have a KY residence
- Applying for other accounts/Began a new taxable activity
- Bidding for state government contract (State Vendor or Affiliates)
- Purchased an existing business (See instructions)
 - ➔ Purchased business assets from previous owner
 - Yes No
- Business structure change or conversion (Specify previous type; See instructions)

- Change of Federal Identification Number (FEIN), Kentucky Secretary of State Organization Number, or Commonwealth Business Identifier (CBI)
- Other (Specify) _____

2. A. Did you receive correspondence from the Division of Registration requesting registration of this business?
 Yes No

B. If Yes, enter the File Number(s) located at the top of the letter you received.

File Number	File Number
-------------	-------------

3. Previous Account Numbers (If applicable)

- Kentucky Employer's Withholding Tax _____
- Kentucky Sales and Use Tax _____
- Kentucky Telecommunications Tax _____
- Kentucky Utilities Gross Receipts License Tax _____
- Kentucky Consumer's Use Tax _____
- Kentucky Corporation Income Tax and/or Limited Liability Entity Tax _____
- Kentucky Coal Severance & Processing Tax _____
- Kentucky Pass-Through Non-Resident Withholding _____
- Federal ID Number (FEIN) _____
- Kentucky Secretary of State Organization Number _____
- Commonwealth Business Identifier (CBI) _____

SECTION B BUSINESS / RESPONSIBLE PARTY / CONTACT INFORMATION (Must Be Completed)

4. Legal Business Name _____

5. Doing Business As (DBA) Name (See instructions) _____

6. Federal Employer Identification Number (FEIN) (Required, complete prior to submitting) -

7. Kentucky Commonwealth Business Identifier (if already assigned)

8. Secretary of State Information (if applicable)

Kentucky Secretary of State Organization Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
Date of Incorporation/Organization	State of Incorporation/Organization
If you are an Out-of-State Entity, Date of Qualification with the Kentucky Secretary of State's Office _____	

9. Primary Business Location

Street Address (DO NOT List a PO Box)		
City	State	Zip Code
Telephone Number	County (if in Kentucky)	

11. Accounting Period

Calendar Year: Year Ending December 31st

Fiscal Year: Year Ending 06/30 (mm/dd)

52/53 Week Calendar Year: _____
(Month and Day of Week Year Ends)

52/53 Week Fiscal Year: _____
(Month and Day of Week Year Ends)

12. Accounting Method

Cash Accrual

10. Business Operations are Primarily

Home Based Web Based Office/Store Based Transient

13. Business Structure

<input type="checkbox"/> Profit Limited Liability Company (LLC)	<input type="checkbox"/> Association	<input type="checkbox"/> General Partnership	<input type="checkbox"/> Public Benefit Corporation
<input type="checkbox"/> Non-Profit Limited Liability Company (LLC)	<input type="checkbox"/> Statutory Trust	<input type="checkbox"/> Joint Venture	<input type="checkbox"/> Other (Specify) _____
<input type="checkbox"/> Professional Limited Liability Company (PLLC)	<input type="checkbox"/> Series of a Statutory Trust	<input type="checkbox"/> Estate	
<input type="checkbox"/> Series of a Limited Liability Company	<input type="checkbox"/> Business Trust	<input checked="" type="checkbox"/> Government	
<input type="checkbox"/> Profit Corporation	<input type="checkbox"/> Trust (Non-statutory)	<input type="checkbox"/> Unincorporated Non-profit Association	
<input type="checkbox"/> Non-Profit Corporation	<input type="checkbox"/> Limited Partnership (LP)	<input type="checkbox"/> Sole Proprietorship	
<input type="checkbox"/> Professional Service Corporation (PSC)	<input type="checkbox"/> Limited Liability Partnership (LLP)	<input type="checkbox"/> Home Care Service Recipient (HCSR)	
<input type="checkbox"/> Cooperative Corporation	<input type="checkbox"/> Limited Liability Limited Partnership (LLLP)	<input type="checkbox"/> Qualified Joint Venture (Married Couple)	
<input type="checkbox"/> Limited Cooperative Association	<input type="checkbox"/> Series of a Partnership		

14. How Will You be Taxed for Federal Purposes?

(Sole Proprietorships, HCSRs, Qualified Joint Ventures, Estates, Governments, and Unincorporated Non-Profits SKIP question 14)

<input type="checkbox"/> Partnership	<input type="checkbox"/> Single Member Disregarded Entity
<input type="checkbox"/> Corporation	<i>Check below how the Member will be taxed federally</i>
<input type="checkbox"/> S-Corporation	<input type="checkbox"/> Individual Sole Proprietorship
<input type="checkbox"/> Cooperative	<input type="checkbox"/> General Partnership/Joint Venture
<input type="checkbox"/> Trust	<input type="checkbox"/> Estate
	<input type="checkbox"/> Trust (Non-statutory)/Business Trust
	<input type="checkbox"/> Other (Specify how the Member is federally taxed) _____

15-16. OWNERSHIP DISCLOSURE-RESPONSIBLE PARTIES (REQUIRED FOR ALL BUSINESS STRUCTURES)



See instructions regarding required responsible parties for your business structure

Full Legal Name (First Middle Last)			Full Legal Name (First Middle Last)		
Social Security Number (REQUIRED)	FEIN (if Responsible Party is another business)		Social Security Number (REQUIRED)	FEIN (if Responsible Party is another business)	
Driver's License Number (if applicable)	Driver's License State of Issuance		Driver's License Number (if applicable)	Driver's License State of Issuance	
Business Title	Effective Date of Title		Business Title	Effective Date of Title	
Residence Address			Residence Address		
City	State	Zip Code	City	State	Zip Code
Telephone Number	County (if in Kentucky)		Telephone Number	County (if in Kentucky)	

17. Person to contact about this application:

Name (First Middle Last)	Title	Daytime Telephone	Extension
E-mail: (By supplying your e-mail address you grant the Department of Revenue permission to contact you via e-mail.)			

SECTION C TELL US ABOUT YOUR BUSINESS OR ORGANIZATION (Must Be Completed)

- 18a. Describe the nature of your business activity in Kentucky, including any services provided.
SPGE-Educational programs and diagnostic services from research based information-UK
- 18b. List products sold in Kentucky.
N/A
- 18c. Please list the NAICS (North American Industry Classification System) Code used to classify your business, if known. 926140

The following questions will determine your need for an Employer's Withholding Tax Account.

- | | Yes | No |
|--|--------------------------|-------------------------------------|
| 19. Do you have or will you hire employees to work in Kentucky within the next six (6) months? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <p>TIP An employee is anyone to whom you pay wages, including part-time help and family members. Kentucky corporate officers receiving compensation other than dividends are also considered employees.</p> | | |
| 20. Do you wish to voluntarily withhold on Kentucky residents who work outside Kentucky? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 21. Do you wish to voluntarily withhold on pension and retirement payments? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 22. Will your business be registered to make charitable or other lawful gaming payouts in Kentucky and be required to withhold federal tax from those payouts? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

If you answered Yes to any of questions 19 through 22, you must complete SECTION D.



The following questions will determine your need for a Sales and Use Tax Account, the schedules you may need to file, and/or your need for a Transient Room Tax Account, Motor Vehicle Tire Fee Account, Commercial Mobile Radio Service (CMRS) Prepaid Service Charge Account, Utility Gross Receipts License Tax Account, and/or Telecommunications Tax Account.

Sales and Use Tax Account

- | | Yes | No |
|--|--------------------------|-------------------------------------|
| 23. Will you make retail and/or wholesale sales of tangible or digital property in Kentucky?..... | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <p>TIP Examples: prepared food, internet sales, downloaded music and books. (See <i>instructions for more.</i>)</p> | | |
| 24. Will you install replacement parts for the repair or recondition of tangible property?..... | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <p>TIP Examples: automotive repairs, computer or electronics repair, furniture repair. (See <i>instructions for more.</i>)</p> | | |
| 25. Will you produce, fabricate, process, print or imprint tangible property?..... | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <p>TIP Examples: sign making, window tinting, embroidery, screen printing, engraving. (See <i>instructions for more.</i>)</p> | | |
| 26. Will you charge for labor or services rendered in installing or applying tangible personal property, digital property, or service sold?..... | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

CONTINUED ON NEXT PAGE

27. Will you provide any of the following services? (*See instructions for more.*)

- | Yes | No | | Yes | No | |
|--------------------------|-------------------------------------|--|-------------------------------------|-------------------------------------|--|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | A. Landscaping services | <input checked="" type="checkbox"/> | <input type="checkbox"/> | AA. Rental of space for meetings, conventions, short-term business uses, entertainment events, weddings, banquets, parties, and other short-term social events |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | B. Janitorial services | <input type="checkbox"/> | <input checked="" type="checkbox"/> | AB. Social event planning and coordination services |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | C. Small animal veterinary services | <input type="checkbox"/> | <input checked="" type="checkbox"/> | AC. Leisure, recreational, and athletic instructional services |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | D. Pet care services | <input type="checkbox"/> | <input checked="" type="checkbox"/> | AD. Recreational camp tuition and fees |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | E. Industrial laundry services | <input type="checkbox"/> | <input checked="" type="checkbox"/> | AE. Personal fitness training services |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | F. Non-coin operated laundry and dry cleaning services | <input type="checkbox"/> | <input checked="" type="checkbox"/> | AF. Massage services, unless medically necessary |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | G. Linen supply services | <input type="checkbox"/> | <input checked="" type="checkbox"/> | AG. Cosmetic surgery services |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | H. Indoor skin tanning services | <input type="checkbox"/> | <input checked="" type="checkbox"/> | AH. Body modification services that are not necessary for medical or dental health, such as tattooing, etc. |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | I. Non-medical diet and weight reducing services | <input checked="" type="checkbox"/> | <input type="checkbox"/> | AI. Laboratory testing services, except for medical, educational, or veterinary reasons |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | J. Photography and photo finishing services | <input type="checkbox"/> | <input checked="" type="checkbox"/> | AJ. Interior decorating and design services |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | K. Telemarketing services | <input type="checkbox"/> | <input checked="" type="checkbox"/> | AK. Household moving services |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | L. Public opinion and research polling services | <input type="checkbox"/> | <input checked="" type="checkbox"/> | AL. Specialized design services, including the design of clothing, costumes, fashion, furs, jewelry, shoes, textiles, and lighting |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | M. Lobbying services | <input type="checkbox"/> | <input checked="" type="checkbox"/> | AM. Lapidary services, including cutting, polishing, and engraving precious stones |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | N. Executive employee recruitment services | <input type="checkbox"/> | <input checked="" type="checkbox"/> | AN. Labor and services to repair or maintain commercial refrigeration equipment or systems |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | O. Website design and development services | <input type="checkbox"/> | <input checked="" type="checkbox"/> | AO. Labor to repair or alter apparel, footwear, watches, or jewelry |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | P. Website hosting services | <input type="checkbox"/> | <input checked="" type="checkbox"/> | AP. Pre-written computer software access services |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Q. Private mailroom services (including presorting, bar coding, tracking delivery to postal service, and private mailbox rentals) | | | |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | R. Bodyguard services | | | |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | S. Residential and non-residential security system monitoring services | | | |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | T. Private investigation services | | | |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | U. Process Server Services | | | |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | V. Repossession of tangible personal property services | | | |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | W. Personal Background Check services | | | |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | X. Parking services (including valet services and the use of parking lots and parking structures, excluding any parking at an educational institution) | | | |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Y. Road and travel services provided by automobile clubs | | | |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Z. Condominium time-share exchange services | | | |

CONTINUED ON NEXT PAGE

- | | Yes | No |
|---|-------------------------------------|-------------------------------------|
| 28. Will you sell extended warranties? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 29. Will you rent or lease tangible or digital property to others, including related companies? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 30. Will you charge admissions, including initiation fees, monthly fees or membership fees for the use of a facility or participating in an event or activity? (Non-profit organizations selling admissions other than golf admissions, check NO. (See instructions for additional information.) | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 31. Are you a remote retailer selling tangible personal property or digital property delivered or transferred electronically to a purchaser in Kentucky? (See instructions for additional information.) | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 32. Are you a manufacturer's agent soliciting orders for a nonresident seller not registered in Kentucky? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 33a. Are you a marketplace provider or retailer? (See instructions for additional information.) | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 33b. Do you facilitate sales by third party retailers? (See KRS 139.450. A marketplace provider may register for two Kentucky sales tax account numbers. See instructions for additional information.) | <input type="checkbox"/> | <input type="checkbox"/> |
| 33c. Are you applying for separate accounts for your own sales and for your facilitated sales? (See instructions for additional information.) | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 34. Are you a manufacturing fee processor or a contract miner operating in Kentucky? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 35. Are you bidding on a contract with Kentucky state government? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 36. Are you an affiliate of a company who has been awarded a Kentucky state government contract? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 37. Will you rent campsites at campgrounds or recreational vehicle parks? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Sales and Use Tax Account Schedules

- | | | |
|--|--------------------------|-------------------------------------|
| 38. Will you receive receipts from the breeding of a stallion to a mare in Kentucky? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 39. Will you make sales of aviation jet fuel? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 40a. Will you make sales of motor vehicles to residents of Arizona, California, Florida, Indiana, Massachusetts, Michigan, South Carolina, or Washington? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 40b. Will you make sales of recreational vehicles to customers that are residents of Arizona, California, Florida, Hawaii, Massachusetts, Michigan, North Carolina, South Carolina, and Wisconsin? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Transient Room Tax Account

- | | | |
|--|--------------------------|-------------------------------------|
| 41. Will you rent temporary lodging (less than 30 continuous days) to others? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <input checked="" type="checkbox"/> TIP Examples: hotel, motel, inn, campground, or RV park (See instructions for more.) | | |

Motor Vehicle Tire Fee Account

- | | | |
|--|--------------------------|-------------------------------------|
| 42. Will you sell new tires for motor vehicles or semi-trailers? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|--|--------------------------|-------------------------------------|

Commercial Mobile Radio Service (CMRS) Prepaid Service Charge Account

- | | | |
|---|--------------------------|-------------------------------------|
| 43. Will you sell cellular phones with preloaded minutes, prepaid cellular phone cards, or recharge cellular phones and cards with minutes? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|---|--------------------------|-------------------------------------|

Utility Gross Receipts License Tax Account and/or Telecommunications Tax Account

- | | | |
|---|--------------------------|-------------------------------------|
| 44. Were you approved for an Energy Direct Pay Authorization with a Utility Gross Receipts License Tax Exemption? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Attach a copy of your official UGRLT Exemption Authorization. | | |

45. Will you sell any of the following?

	Yes	No		Yes	No
<input type="checkbox"/> <input checked="" type="checkbox"/> A. Sewer services	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> <input checked="" type="checkbox"/> E. Communications services	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/> <input checked="" type="checkbox"/> B. Water utilities	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> <input checked="" type="checkbox"/> F. Multichannel video programming services <i>*(see instructions)</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/> <input checked="" type="checkbox"/> C. Natural, artificial, or mixed gas utilities	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> <input checked="" type="checkbox"/> G. Video streaming services <i>*(see instructions)</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/> <input checked="" type="checkbox"/> D. Electricity	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> <input checked="" type="checkbox"/> H. Direct broadcast satellite services <i>*(see instructions)</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Yes No

- | | | |
|---|--------------------------|-------------------------------------|
| 46a. Will your company purchase any of the utility types listed above in question 45 B through G from a provider outside of Kentucky? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|---|--------------------------|-------------------------------------|

- 46b. If yes, please list the provider's name and utility type: _____

If you answered Yes to any of questions 23 through 45 E, you must complete SECTION E.

If you answered Yes to any of questions 44 or 45 B through 45 G, you must complete SECTION F.

If you answered Yes to any of questions 45 E through 45 H, you must complete SECTION G.

The following question will determine your need for a Consumer's Use Tax Account.

Skip question 47 if you must complete Section F.

47. Will your business make purchases from out-of-state vendors and not pay Kentucky Sales or Use Tax to the seller on those purchases? .. Yes No
- TIP** If you are a PROFESSIONAL SERVICE business or if your business will make a one-time purchase only, please see instructions for important additional details.

If you answered Yes to question 47, you must complete SECTION H.



The following questions will determine your need for a Corporation Income Tax Account and/or a Limited Liability Entity Tax Account.

If your answer to questions 13 and 14 was NOT Sole Proprietorship, HCSR, Qualified Joint Venture, Estate, Government, General Partnership taxed as a Partnership, or Joint Venture taxed as a Partnership, you must complete questions 48 through 54.

- | | Yes | No |
|---|--------------------------|--------------------------|
| 48. Are you organized under the laws of Kentucky with the Kentucky Secretary of State's Office? | <input type="checkbox"/> | <input type="checkbox"/> |
| 49. Will your business have its commercial domicile in Kentucky? | <input type="checkbox"/> | <input type="checkbox"/> |
| 50. Will your business own or lease any real or tangible property in Kentucky? | <input type="checkbox"/> | <input type="checkbox"/> |
| 51. Will your business have one or more individuals performing services in Kentucky? | <input type="checkbox"/> | <input type="checkbox"/> |
| 52. Will your business maintain an interest in a pass-through entity or derive income from Kentucky sources? | <input type="checkbox"/> | <input type="checkbox"/> |
| 53. Will you direct activities toward Kentucky customers for the purpose of selling them goods and/or services? | <input type="checkbox"/> | <input type="checkbox"/> |
| 54. Will your business own/lease any intangible property or receive payments from a related member as defined in KRS 141.205(1)(g) or an 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 48 through 54, you must complete SECTION I.



The following questions will determine your need for a Kentucky Nonresident Income Tax Withholding on Distributive Share Income Tax Account.

55. Is this business considered a pass-through entity as defined in KRS 141.010(22)?
- | | | |
|--|--------------------------|-------------------------------------|
| | Yes | No |
| | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

If you answered Yes to question 55, you must answer questions 56 A and 56 B.

56. Does your pass-through entity have nonresident:
- | | Yes | No |
|--|--------------------------|-------------------------------------|
| A. Individual partner(s), shareholder(s), or member(s) receiving Kentucky distributive share income from your pass-through entity? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| TIP "Individual" includes estates and trusts. | | |
| B. Corporate partner(s) or member(s) receiving Kentucky distributive share income from your pass-through entity? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

If you answered Yes to question 56 A and/or 56 B, you must complete SECTION J.



The following questions will determine your need for a Coal Severance/Processing Tax Account and/or a Coal Seller Purchaser Certificate ID#.

- 57. Will you mine coal to which you own or possess the mineral rights?
58. Will you purchase coal for the purpose of processing and resale, or do you process refuse coal?
59. Will you purchase and sell coal as a coal broker?



Processing means cleaning, breaking, sizing, dust allaying, treating to prevent freezing, or loading or unloading for any purpose.

If you answered Yes to any of questions 57 through 59, you must complete SECTION K and SECTION E.

SECTION D

EMPLOYER'S WITHHOLDING TAX ACCOUNT

Must be completed if you answered Yes to any of questions 19 through 22.

- 60. A. Has a Kentucky Employer's Withholding Tax Account already been assigned to this business?
B. If Yes, list the Employer's Withholding Tax Account Number

61. Number of Kentucky employees

62. Date wages/pensions first paid or will be paid (REQUIRED)

63. Estimated total annual tax withheld in Kentucky:

- Options for estimated total annual tax withheld: \$0.00-\$399.99, \$2,000.00-\$49,999.99, \$400.00-\$1,999.99, \$50,000.00 or more

- 65. Employer's Withholding Tax mailing address:
Use the same address as your location address
Use the same address as Tax Account

Form for Employer's Withholding Tax mailing address including fields for c/o or Attn., Address, City, State, Zip Code, Mailing Telephone Number, and County (if in Kentucky).

- 64. A. Is the withholding for your employees reported by a Common Paymaster or a Common Pay Agent?



Most payroll processors do NOT operate as Common Paymasters/Pay Agents. If using a payroll processor, check with them to determine if you should answer yes to the question above.

- B. If Yes, attach a separate sheet listing which you use, Common Paymaster or Common Pay Agent, and provide their Business Name, FEIN, and Kentucky Employer's Withholding Tax Account Number.

SECTION E

**SALES AND USE TAX ACCOUNT
TRANSIENT ROOM TAX ACCOUNT
MOTOR VEHICLE TIRE FEE ACCOUNT
COMMERCIAL MOBILE RADIO SERVICE (CMRS) PREPAID SERVICE CHARGE ACCOUNT**

Must be completed if you answered Yes to any of questions 23 through 45 E or any of questions 57 through 59.

66. A. Has a Kentucky Sales and Use Tax Account already been assigned to this business? Yes No

B. If Yes, list the Sales and Use Tax Account Number

67. Date sales began or will begin (REQUIRED)

01/01/2023

70. Sales and Use Tax mailing address:

- Use the same address as your location address
- Use the same address as _____ Tax Account

68. Estimated gross monthly sales tax collected in Kentucky:

- \$0.00-\$1,199.99
- \$1,200.00 or more

69. A. Does this business have additional locations in Kentucky other than the Primary Business Location? Yes No

B. If Yes, attach a listing of all additional Kentucky locations. For each location, the attachment should include: doing business as (DBA) name, physical location address, phone number, date location was opened, and a description of the location's business activity.

c/o or Attn.		
Address		
City	State	Zip Code
Mailing Telephone Number	County (if in Kentucky)	

SECTION F

UTILITY GROSS RECEIPTS LICENSE TAX ACCOUNT

Must be completed if you answered Yes to any of questions 44 or 45 B through 45 G.

71. A. Has a Kentucky Utility Gross Receipts License Tax Account already been assigned to this business? Yes No

B. If Yes, list the Utility Gross Receipts License Tax Account Number

72. Date sales or purchases of utilities began or will begin (REQUIRED)

74. Utility Gross Receipts License Tax mailing address:

- Use the same address as your location address
- Use the same address as _____ Tax Account

73. Telephone Number

c/o or Attn.		
Address		
City	State	Zip Code
Mailing Telephone Number	County (if in Kentucky)	



Once the account for Utility Gross Receipts License Tax is assigned, use the website below to set up account for e-file.

<http://revenue.ky.gov/Business/Utility-Gross-Receipts-License-Tax/Pages/default.aspx>

SECTION G

TELECOMMUNICATIONS TAX ACCOUNT

Must be completed if you answered Yes to any of questions 45 E through 45 H.

75. A. Has a Kentucky Telecommunications Tax Account already been assigned to this business?

Yes No

B. If Yes, list the Telecommunications Tax Account Number

76. Does your organization have tangible personal property located within the Commonwealth of Kentucky?

Yes No

77. Select company type:

Municipal Entity Other Provider Consumer

80. Telecommunications Tax mailing address:

Use the same address as your location address

Use the same address as _____ Tax Account

78. Date sales of services began or will begin in Kentucky (REQUIRED)

79. Telephone Number

c/o or Attn.		
Address		
City	State	Zip Code
Mailing Telephone Number	County (if in Kentucky)	



Once the account for Telecommunications Tax is assigned, use the website below to set up account for e-file.

<http://revenue.ky.gov/Business/Telecommunications-Tax/Pages/default.aspx>

SECTION H

CONSUMER'S USE TAX ACCOUNT

Must be completed if you answered Yes to question 47.

81. A. Has a Consumer's Use Tax Account already been assigned to this business?

Yes No

B. If Yes, list the Consumer's Use Tax Account Number

82. Date purchases began or will begin (REQUIRED)

83. Consumer's Use Tax mailing address:

Use the same address as your location address

Use the same address as _____ Tax Account

c/o or Attn.		
Address		
City	State	Zip Code
Mailing Telephone Number	County (if in Kentucky)	

SECTION I

CORPORATION INCOME AND/OR LIMITED LIABILITY ENTITY TAX ACCOUNT

Must be completed if you answered Yes to any of questions 48 through 54.

84. A. Has a Corporation Income and/or Limited Liability Entity Tax Account already been assigned to this business? Yes No
- B. If Yes, list the Corporation Income or Limited Liability Entity Tax Account Number

85. A. Is this entity treated federally as a division of a parent company and not separately taxed as its own entity? Yes No
- B. If Yes, select the division type below:
- Qualified Subchapter S-corporation Subsidiary (QSUB)
- Qualified Real Estate Investment Trust Subsidiary (QRS)

89. Corporation Income and/or Limited Liability Entity Tax mailing address:
- Use the same address as your location address
- Use the same address as _____ Tax Account

86. If an out-of-state entity, is your Kentucky activity limited to the mere solicitation of the sale of tangible personal property and exempt from Corporation Income tax due to Public Law 86-272? Yes No

87. If an out-of-state entity, date activity or receipt of pass through income began or will begin in Kentucky
- _____

c/o or Attn.		
Address		
City	State	Zip Code
Mailing Telephone Number	County (if in Kentucky)	

88. A. Is your entity exempt from Corporation Income Tax and/or Limited Liability Entity Tax under Kentucky law? Yes No
- B. If Yes, see **Exemption Table 1** in the instructions to provide the code for your Exemption Type. _____
- C. If **Political Organization** selected above, are you required to file federal Form 1120-POL? Yes No

SECTION J

KENTUCKY NONRESIDENT INCOME TAX WITHHOLDING ON DISTRIBUTIVE SHARE INCOME TAX ACCOUNT

Must be completed if you answered Yes to question 56 A and/or B.

90. A. Has a Kentucky Nonresident Income Tax Withholding on Distributive Share Income Tax Account already been assigned to this business? Yes No
- B. If Yes, list the Kentucky Nonresident Income Tax Withholding on Distributive Share Income Tax Account Number

91. Date first nonresident corporation or individual became a partner, member, or shareholder (**REQUIRED**)
- _____

93. Nonresident Distributive Share Withholding Tax mailing address:
- Use the same address as your location address
- Use the same address as _____ Tax Account

92. A. Is your entity exempt from Kentucky Nonresident Income Tax Withholding on Distributive Share Income Tax under Kentucky law? Yes No
- B. If Yes, see **Exemption Table 2** in the instructions to provide the code for your Exemption Type.
- _____

c/o or Attn.		
Address		
City	State	Zip Code
Mailing Telephone Number	County (if in Kentucky)	

SECTION K COAL SEVERANCE/PROCESSING TAX ACCOUNT and/or COAL SELLER/PURCHASER CERTIFICATE ID #
Must be completed if you answered Yes to any of questions 56 through 58.

94. A. Has a Coal Severance Tax Account and/or a Coal Seller/Purchaser Certificate ID # already been assigned to this business? Yes No

B. If Yes, list the Coal Severance Tax Account Number

C. If Yes, list the Coal Seller/Purchaser Certificate ID Number

95. Date mining/processing or coal brokering operations began or will begin (REQUIRED)

96. Coal Severance & Processing Tax mailing address:

- Use the same address as your location address
- Use the same address as _____ Tax Account

c/o or Attn.		
Address		
City	State	Zip Code
Mailing Telephone Number		County (if in Kentucky)

IMPORTANT: THIS 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.

Signature: _____

Printed Name: _____

Phone Number: _____

Title: _____ Date: _____ (mm/dd/yyyy)

For assistance in completing the application, please call the **Division of Registration** 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 use the Telecommunications Device for the Deaf at (502) 564-3058.

SEND completed application to: KENTUCKY DEPARTMENT OF REVENUE
DIVISION OF REGISTRATION
501 HIGH STREET, STATION 20
FRANKFORT, KENTUCKY 40602-0299

FAX: 502-227-0772

E-MAIL: DOR.Registration@ky.gov

If you would like to register for Electronic Funds Transfer (EFT), visit the Kentucky Department of Revenue website at <http://revenue.ky.gov>.

This form does not include registration with the Secretary of State, Unemployment Insurance, or Workers' Compensation Insurance. For assistance, please contact those offices at the telephone numbers below.

Secretary of State (502) 564-3490 Unemployment Insurance (502) 564-2272 Workers' Compensation (502) 564-5550
IRS—FEIN (800) 829-4933

For assistance with other questions about starting a business in Kentucky, including special licensing and permitting requirements, business structure registration, employer responsibilities, and business development resources, call the Business Information Clearinghouse at 1-800-626-2250 or visit the Kentucky Business One Stop website at <http://onestop.ky.gov>.



The Kentucky Department of Revenue does not discriminate on the basis of race, color, national origin, sex, age, religion, disability, sexual orientation, gender identity, veteran status, genetic information or ancestry in employment or the provision of services.