**Sales and Use Tax County Registration – Complete Ky Dept of Revenue Form 10A100 – Job Aid**

**Summary –** Due to new legislation, certain services are considered taxable services and require businesses and government entities to pay Sales and Use Tax to the state when occur. All 120 counties are required to **1)** Create Online Portal Account for Kentucky Business One Stop (KYBOS) /Kentucky Online Gateway (KOG) for proper reporting and payments of Sales/Use Tax and **2)** Register the County Extension District with the Kentucky Department of Revenue.

The following job aid will assist with proper completion of the Kentucky Tax Registration Application (Form 10A100). Completing this form will allow the state to properly issue you a **1)** Commonwealth Business Identifier (CBI) number and **2)** Kentucky Sales and Use Tax number.

**How to Complete**

The attached Kentucky Tax Registration Application (Form 10A100) has been *pre-filled with generic data* that should correctly apply to the county Extension Districts and what services we are required to collect Sales/Use Tax. The **ONLY** areas that need to be completed by the counties should be the YELLOW highlighted areas shown on the “*Form 10A100 - Required Fields SAMPLE*” document. Detailed instructions for each number are on page 2-3 of this document. Attached with this job aid are the following attachments.

Counties will complete and submit **one** version of KY Tax Registration Application (Form 10A100)

1. **Form 10A100 – Pre-fillable Form** – If you want to type information on application or make changes.
2. **Form 10A100 – SPGE Final** – If you want to hand-write information on application.

Support on How to Complete

1. **Form 10A100 – Required Fields *SAMPLE*** – Highlighted Areas Needed.
2. **Form 10A100 – Required Fields *Instructions*** – Highlighted Areas Needed Instructions.
3. **Accounting Method List by County** – To correctly answer question #12 on Form 10A100.

**Instructions**

Choose either the Form 10A100 Pre-fillable Form (electronic) or SPGE Final (hand-written) document to complete. The following numbers are directly related to the required sections remaining for the counties to complete.

***#3. – Previous Account Numbers (IF Applicable)***

**Required** – Federal ID Number (FEIN)

**If Available** – Kentucky Sales and Use Tax and Commonwealth Business Identifier (CBI)

***#4 – Legal Business Name***

Use below link to access KY Department of Local Government website to find the Legal Business name for the County extension. It should be simple search of the county name in the “SPGE Name” box. Find the Extension district name to use as Legal Business Name

<https://kydlgweb.ky.gov/entities/16_SpgeHome.cfm>

***#5 – Doing Business As (DBA) Name*** – Should not be applicable if legal name found in #4

***#6 – Federal Employer Identification Number (FEIN***) – Required. List for #6.

***#7 – Kentucky Commonwealth Business Identifier Number (CBI)*** – This is **ONLY** applicable if your county has already received this number. If not received, leave blank. If this is first time registration the district likely does not have CBI #, so leave question blank.

***#8 – Secretary of State Information*** – This is **ONLY** applicable if your county has already received this number. Most counties will not have this number, and if this is the case then leave it blank on application.

If not known and to verify, use link below to search for potential entity. You may use drop down to search by Business Name or Organization Number, City Name, or Zip. IF your search pulls up an entity, confirm it is specifically related to extension district. **DO NOT** use the information if the name is labeled as a “Foundation” or “Inc, LLC, or other business name”, Next, confirm the “Status” and if “Active” then we may list the SOS information.

<https://web.sos.ky.gov/bussearchnprofile/search.aspx>

***#9 – Primary Business Location*** – Enter physical address and info of the county extension office.

***#12 – Accounting Method*** – Use the “Accounting Method List by County” document. Find your county and mark correctly as “Cash” or Accrual”

***#15-#16 – Ownership Disclosure – Responsible Parties (Required)***

Both sections should be completed to list multiple officers from the Extension District Board. It is ***REQUIRED*** that the President of the EDB information be completed. A secondary officer should be listed. It is recommended the Treasurer or other active serving member. **NOTE:** **Due to confidential information**, please handle the application discreetly to protect the officer’s personal information.

***#17 – Person to contact about this application***

**Name & Title** - Fiscal Contact or Tenured Agent. **Telephone** – Extension Office Number. **Email** – Generic email for the county extension office where all can receive communications.

***#66 A & B – Sales and Use Tax Account*** – Note: Most won’t have this yet

1. If you have known KY Sales and Use Tax number – Check **YES** or **NO**
2. **If Yes**, list the Sales and Use Tax Account Number

***Last Page, Sign and Date***

The Fiscal Contact submitting the form or EDB President/Treasurer are authorized to sign the form on the last page. This is REQUIRED.

***Submission***

We recommend sending completed/signed applications via Fax or Email as it will be processed in a more timely manner. You may also mail the form.

**Fax** – 502-227-0772

**Email** – DOR.Registration@ky.gov

**Mail** – Kentucky Department of Revenue

 Division of Registration

 501 High Street, Station 20

 Frankfort, KY 40602-0299

**Contact** – Division of Registration (502-564-3306) if additional assistance needed.

**Additional Resources for KY One Stop Account setup - EBO Website** <https://cafebusinesscenter.ca.uky.edu/ces-training-resources>