

Instructions for Form REG-1 Business Taxes Registration Application

Purpose of Form REG-1

Use **Form REG-1, Business Taxes Registration Application**, to obtain a Connecticut tax registration number or to register for additional taxes under your current Connecticut tax registration number.

Use **Form REG-1** to register for any of the following taxes:

- Business Entity Tax
- Business Use Tax
- Corporation Business Tax including Passive Investment Company (PIC)
- Income Tax Withholding
- Prepaid Wireless E 9-1-1 Fee
- Room Occupancy Tax
- Sales and Use Taxes
- Unrelated Business Income Tax

In addition to Form REG-1, you must complete and attach the appropriate addendum to register for any of the taxes noted below. Visit the Department of Revenue Services (DRS) website at www.ct.gov/DRS to preview and download forms.

REG-1 Addendum A

- Cigarette Taxes
- Tobacco Products Tax

REG-1 Addendum B

- Admissions and Dues Taxes
- Dry Cleaning Establishment Surcharge
- Rental Surcharge
- Tourism Surcharge

REG-1 Addendum C

- Motor Vehicle Fuels Tax
- Heating Fuels Distributor
- Petroleum Products Gross Earnings Tax

REG-1 Addendum D

- Alcoholic Beverages Tax

REG-1 Addendum E

- Ambulatory Surgical Center Provider Tax
- Bottle Deposit Initiator
- Certified Competitive Video Service Provider Companies Tax
- Community Antenna Television System Companies Tax
- Hospital Provider User Fee
- Intermediate Care Facility Provider User Fee
- Nursing Home Provider User Fee
- Railroad Companies Tax
- Satellite Companies Tax
- Solid Waste Assessment
- Transportation Network Company Fee
- Utility Companies Taxes

Registering for Other Taxes

To register for other taxes, these forms are available:

- **REG-7, Authority to Collect Use Tax;**
- **CT-IFTA-2, International Fuel Tax Agreement (IFTA); and**
- **REG-3MC, Motor Carrier Road Tax.**

How to Register

Online Registration

The quickest and easiest way is to register electronically on the **Taxpayer Service Center (TSC)** at www.ct.gov/TSC. If you register online and there is a fee, you must make direct payment from your savings or checking account. Credit card payments are not accepted for application fees. If you register for sales tax, room occupancy tax, or as an over-the-counter cigarette dealer (retailer), a temporary permit will be available to print and display immediately. Be sure to print a copy of the temporary permit for your records. Once you have the temporary permit you may use it immediately. After you complete the registration, you will receive a confirmation number that serves as an official acknowledgement that your application has been received by DRS and acts as your temporary tax identification number. You should receive your registration package with your permanent Connecticut tax registration number within ten business days.

If you are registering for a tax type that requires you to attach Addendum B to the Form REG-1 or if you are registering as an over-the-counter cigarette retailer (included on Addendum A), you may complete the registration process online. If you are registering for another tax type that requires you to attach Addendum A, C, D, or E to the Form REG-1, you must register by mail or in person.

Mail-In Registration

Complete Form REG-1 and any applicable Addendum and mail to:

Department of Revenue Services
PO Box 2937
Hartford, CT 06104-2937

If you owe a registration fee, you must include payment by check or money order with the application. You will receive your Connecticut tax registration number in the mail in two to three weeks.

Walk-In Registration

You can register in person by visiting any of our regional offices at the following locations:

Bridgeport – 10 Middle Street

Hartford – 450 Columbus Blvd. (only THIS office accepts cash)

Norwich – 401 West Thames St. Building 700

Waterbury – 55 West Main St. Suite 100

You will be issued a Connecticut tax registration number immediately. Bring photo identification, such as a driver's license, and a check or money order if you owe a registration fee. DRS does not accept credit or debit cards for application fees. **Cash payments are accepted at the Hartford regional office only.**

The application must be signed by the individual owner, partner, officer of the corporation, member of the limited liability company, or another person who has an executed Power of Attorney with the authority to sign. If anyone other than the owner brings the signed application to the office and wants to obtain the registration for the owner, he or she must have written authorization from the owner to obtain the registration on his or her behalf.

Electronic Filing Methods for Certain Tax Forms

Once you are registered with DRS, you may file certain tax forms by Internet or telephone using the DRS **Taxpayer Service Center (TSC)** program. Look for this logo.



Who Needs to Complete Form REG-1

Businesses must register with the Connecticut DRS if they:

- Have people working in Connecticut;
- Withhold Connecticut income tax;
- Operate a business in Connecticut;
- Are a C corporation, S corporation, LLC, SMLLC, LP, or LLP formed under Connecticut law;
- Are a non-Connecticut C corporation, S corporation, LLC, SMLLC, LP or LLP required to register with or to obtain a certificate of authority from the Connecticut Secretary of the State;
- Provide taxable services in Connecticut;
- Are a loan out company providing services in Connecticut to eligible production companies;
- Sell, rent, or lease goods in Connecticut (wholesale or retail);
- Sell prepaid wireless telecommunication services in Connecticut;
- Furnish space for storage of tangible personal property;
- Have a manufacturing facility in Connecticut;
- Serve meals or beverages in Connecticut;
- Purchase taxable goods or services for use in Connecticut;
- Provide lodgings in Connecticut subject to the room occupancy tax (unless the tax is paid by a third party that is registered with DRS to collect the tax);
- Carry on a business as a corporation in Connecticut;
- Sell or distribute cigarettes or tobacco products in Connecticut (See *REG-1 Addendum A*);
- Operate a place of amusement, entertainment, or recreation in Connecticut (See *REG-1 Addendum B*);
- Operate a social, health, athletic, or sporting club in Connecticut (See *REG-1 Addendum B*);
- Operate a dry cleaning establishment in Connecticut (See *REG-1 Addendum B*);
- Distribute motor fuel used to propel motor vehicles on public highways or roads in Connecticut (See *REG-1 Addendum C*);
- Sell dyed diesel at a marina (See *REG-1 Addendum C*);
- Sell petroleum products in Connecticut (See *REG-1 Addendum C*);
- Distribute number 2 heating oil, kerosene or propane to be sold exclusively for heating (See *REG-1 Addendum C*);
- Distribute alcoholic beverages in Connecticut (See *REG-1 Addendum D*);
- Are an Ambulatory Surgical Center (See *REG-1 Addendum E*);
- Are a Hospital Provider (See *REG-1 Addendum E*);
- Are an Intermediate Care Facility Provider (See *REG-1 Addendum E*);
- Are a Nursing Home Provider (See *REG-1 Addendum E*);
- Are the first distributor to collect the deposit on a beverage container sold to any person within Connecticut (See *REG-1 Addendum E*);
- Operate a railroad in Connecticut on a for-profit basis (See *REG-1 Addendum E*);
- Are a resource renewal facility in Connecticut (See *REG-1 Addendum E*);
- Are a Transportation Network Company (See *REG-1 Addendum E*);
- Provide video service under a certificate of video franchise authority issued by the Connecticut Department of Energy and Environmental Protection, Public Utilities Regulatory Authority (See *REG-1 Addendum E*);
- Own, lease, maintain, operate, manage, or control a community antenna television system in Connecticut (See *REG-1 Addendum E*);
- Provide satellite television services to Connecticut (See *REG-1 Addendum E*);
- Provide distribution or transmission services for electricity in Connecticut (See *REG-1 Addendum E*);
- Sell electricity as a municipality to customers in Connecticut (See *REG-1 Addendum E*);
- Manufacture, sell or distribute gas to be used for light, heat, or power in Connecticut (See *REG-1 Addendum E*); **or**
- Market natural gas to an end user in Connecticut (See *REG-1 Addendum E*).

Instructions for Form REG-1 (Rev. 06/18)

Registration Fees

Sales and use taxes	\$100
Room occupancy tax*	\$100
Cigarette dealer's license	\$50
Cigarette distributor's license	\$1,250
Cigarette distributor chain operator	
5 to 14 retail locations	\$315
15 to 24 retail locations	\$625
25 or more retail locations.....	\$1,250
Cigarette manufacturer.....	\$5,250
Distributor of tobacco products.....	\$200

* No fee is required for room occupancy tax if you are registered or are registering for sales and use taxes.

Other Connecticut Licensing Requirements

The **Connecticut Business Helpline** can provide you with information about state permits, licenses, initial and annual fees, and other information about the application process. Contact the Connecticut Business Helpline at 1-800-392-2122.

How to Get Help

Visit www.ct.gov/DRS and select *For Businesses*.

Personal assistance is available by telephone or at the DRS Regional Offices, Monday through Friday, during business hours.

CONN-TAX, the DRS telephone information line, is available anytime.

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Visit the DRS website at www.ct.gov/DRS to view the **New Business Information** section, and to preview, download, and print the **Informational Publication 2017(25), Getting Started in Business**.

Application Instructions

Complete the entire application unless the section instructions indicate otherwise. Answering **Yes** to any question in Sections 7 through 12 means you may have a Connecticut tax liability for that tax. In each section where you answer **Yes** to any question, you must indicate the date you first incurred a tax liability in Connecticut for that tax type.

Exceptions:

- Taxpayers with a valid Connecticut tax registration number who need to register for another tax, must complete Sections 1 through 6, Section 14, and the section for the specific tax type(s) for which you need to register. See the section *Purpose of Form REG-1* on Page 1 of these instructions to determine if you have to complete an addendum to Form REG-1.
- Household employers who pay wages and intend to withhold Connecticut income tax – complete Sections 1 through 7 and 14 only. Examples of household employees include, but are not limited to, nannies, cooks, maids, babysitters, gardeners, and handymen.

If DRS determines that unfiled returns exist, or taxes are owed to the State of Connecticut, and that all administrative or judicial remedies are exhausted or have lapsed, DRS will not issue or renew a license or seller's permit until you pay the taxes or make an arrangement with DRS to pay the taxes. In addition, this rule applies to cigarette dealer's, distributor's, or manufacturer's licenses, and to tobacco products distributor's and unclassified importer's licenses.

Form REG-1 Business Taxes Registration Application

1. Reason for Filing Form REG-1 Check the applicable box:

DRS use only Connecticut Tax Registration Number

- Opening a new business including but not limited to:
 - a. An existing out-of-state business opening a location in Connecticut;
 - 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).
- Opening a new location. **Enter your Connecticut Tax Registration No.:** _____
- Registering for additional taxes. **Enter your Connecticut Tax Registration No.:** _____
- Reopening a closed business.

Enter Connecticut Tax Registration No. of the 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, and Connecticut Income Tax Withholding, on the DRS website.

Enter Connecticut Tax Registration No. of the previous owner: _____
- Forming a business entity under Connecticut law or a non-Connecticut entity required to register with or to obtain a certificate of authority from the Connecticut Secretary of the State before transacting business in Connecticut.
- Establishing a passive investment company (PIC).
- Changing organization type. **Enter your current Connecticut Tax Registration No.:** _____
- Hiring household employees and intend to withhold Connecticut income tax.
- Other (explain); see *Who Needs to Complete REG-1*. _____

2. Business Information: Type of organization

- | | | |
|--|---|--|
| <input type="checkbox"/> Sole proprietorship | <input type="checkbox"/> Limited liability company (LLC) | <input type="checkbox"/> S Corporation |
| | <input type="checkbox"/> Check if taxed as a corporation | |
| | <input type="checkbox"/> Check if taxed as an S corporation | |
| <input type="checkbox"/> General partnership | <input type="checkbox"/> Single member LLC (SMLLC) | <input type="checkbox"/> Limited partnership |
| | <input type="checkbox"/> Check if taxed as a corporation | <input type="checkbox"/> Check if taxed as a corporation |
| | <input type="checkbox"/> Check if taxed as an S corporation | |
| <input type="checkbox"/> Limited liability partnership (LLP) | <input type="checkbox"/> Corporation | <input type="checkbox"/> Other (explain): _____ |

3. Nature of Business Activity

Check the box(es) that best describe your business:

- Retailer Wholesaler Manufacturer Service provider Other (explain): _____

4. Major Business Activity

Describe your major business activities: _____

5. Business Name and Address

Organization name: Enter the name of the sole proprietor, partnership, corporation, or LLC.		Federal Employer Identification Number, if applicable
Business trade 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.		
Address line 1		Address line 2
City	State	ZIP code
Mailing address line 1 (Street or PO Box)		Address line 2
City	State	ZIP code
Business telephone number ()	Email address	Bank name

6. List All Owners, Partners, Corporate Officers, or LLC Members Attach a separate sheet if needed.

Name (last, first, middle initial)			Title
Home address line 1 (street)		Home address line 2	
City	State	ZIP code	Home telephone number ()
SSN	Date of birth / /	Bank name	
Name (last, first, middle initial)			Title
Home address line 1 (street)		Home address line 2	
City	State	ZIP code	Home telephone number ()
SSN	Date of birth / /	Bank name	
Name (last, first, middle initial)			Title
Home address line 1 (street)		Home address line 2	
City	State	ZIP code	Home telephone number ()
SSN	Date of birth / /	Bank name	
Name (last, first, middle initial)			Title
Home address line 1 (street)		Home address line 2	
City	State	ZIP code	Home telephone number ()
SSN	Date of birth / /	Bank name	

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 intend to withhold Connecticut income tax from pension plans, annuity plans, retirement distributions, or gambling distributions? 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?..... 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. - - / - - / /

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? See the Informational Publication, *Getting Started in Business, and the Special Notice on Legislative Changes Affecting the Sales and Use Taxes*, on the DRS website, for a list of taxable services..... 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. Room Occupancy Tax

Do you provide lodging rooms for rent in a hotel, motel, or rooming house in Connecticut for 30 consecutive days or less? Yes No
If you answered **Yes**, **enter the date** you will start to provide rooms for rent for lodging purposes in Connecticut. - -

10. Business Entity Tax Do not complete this section if the entity is liable for the corporation business tax.
The **business entity tax** applies to all of the following business types formed under Connecticut law and to those non-Connecticut entities required to register with or obtain a certificate of authority from the Connecticut Secretary of the State before transacting business in the state, whether or not the business has registered or filed a certificate of authority, as the case may be, with the Connecticut Secretary of the State.

- S corporations (Qualified subchapter S subsidiaries (QSSS) are not liable for the business entity tax.);
- Limited liability companies (LLCs or SMLLCs) — any limited liability company that is, for federal income tax purposes, either:
 - Treated as a partnership if it has two or more members; **or**
 - Disregarded as an entity separate from its owner if it has a single member;
- Limited liability partnerships (LLPs); **and**
- Limited partnership (LPs).

Are you a business entity as described above? Yes No
Enter state you are organized under: _____ **Enter date of organization.** - -
If not organized in Connecticut, 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 your tax year closes: _____

11. Corporation and Unrelated Business Income Taxes

Corporation Business Tax Do not complete this section if the entity is liable for the business entity tax.
Are you a corporation? Yes No
Are you an LLC, SMLLC, or other association taxed as a 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: _____

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. - -

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: _____

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 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 *Business Use Tax Declaration* section below.

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. Please 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 9, you must pay a \$100 registration fee. Enter the appropriate registration fee(s) from Addendum A if you are registering for the cigarette tax. 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

Registration Fee

a.	If registering for sales and use taxes or room occupancy tax , enter \$100.*	a.	
b.	If registering for cigarette tax , see Addendum A.	b.	
c.	Total registration fee due: Add Line a and Line b.	c.	

* No fee is required for room occupancy tax if you are registered or are registering for sales and use taxes.

14. All Applicants Must Sign the Following Declaration

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.

Sign here and keep a copy for your records.	Signature of owner, partner, LLC member, or corporate officer	Date	Telephone number ()
	Print name of owner, partner, LLC member, or corporate officer	Title	