

## INSTRUCTIONS

## KENTUCKY TAX REGISTRATION APPLICATION



This application is used to apply for an Employer's Withholding Tax Account, Sales and Use Tax Account/Permit, Transient Room Tax Account, Motor Vehicle Tire Fee Account, Consumer's Use Tax Account, Corporation Income Tax Account, Limited Liability Entity Tax Account, Telecommunications Tax Account, Utility Gross Receipts License Tax Account, Coal Severance and Processing Tax Account, and/or Coal Seller/Purchaser Certificate ID Number. Refer to Page 4 of the application for information concerning other applicable registrations.

**TO UPDATE INFORMATION SUCH AS BUSINESS NAME, LOCATION OR MAILING ADDRESSES, PHONE NUMBERS, ACCOUNTING PERIOD, RESPONSIBLE PARTY INFORMATION, TO REPORT A CHANGE IN TAXING ELECTION WITH THE IRS, OR TO REQUEST THE CANCELLATION OF ACCOUNTS, USE FORM 10A104, UPDATE OR CANCELLATION OF KENTUCKY TAX ACCOUNT(S).**

**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 contact one of the following Kentucky Taxpayer Service Centers or the Telecommunications Device for the Deaf. Each office is open Monday through Friday, 8:00 a.m. to 5:00 p.m., local time.

**Ashland** (606) 920-2037  
**Bowling Green** (270) 746-7470  
**Central Kentucky** (502) 564-5930  
**Corbin** (606) 528-3322

**Hopkinsville** (270) 889-6521  
**Louisville** (502) 595-4512  
**Northern Kentucky** (859) 371-9049  
**Owensboro** (270) 687-7301

**Paducah** (270) 575-7148  
**Pikeville** (606) 433-7675  
**Telecommunication Device for the Deaf** (502) 564-3058

**The Department of Revenue has an Ombudsman** to serve as your advocate and is available to make sure your rights are protected. You may contact the Ombudsman at (502) 564-7822.

**SECTION A—REASON FOR FILING THIS APPLICATION**

- Effective Date**—Enter the effective date of the application. Check the box which corresponds to why the application is being completed.

- Opened New Business/Resumption of Business/Hired employees working in Kentucky/Hired employees with a Kentucky residence working out-of-state**—Complete Sections A, B, and C, to determine the accounts for which you are required to apply. For *Resumption of Business*, list your previous account numbers in Section A, question 2.
- Applying for Additional Accounts (Began new Taxable Activity)**—If you require an account type that is not currently assigned to you, list the current Kentucky account number(s) in Section A, question 3, and complete Sections B and C to determine the accounts for which you are required to apply. If the questions in Section C lead you to complete a Section for which you already have the listed account type, do not complete the Section and instead write your current account number in the Date Began field.
- Bidding for State Government Contract (State Vendor or Affiliates)**—Any vendor who contracts to sell, install, or provide services to the Commonwealth of Kentucky or one of its agencies, or any affiliate of a company who contracts to sell, install, or provide services to the Commonwealth, is required to register for Kentucky sales and use tax pursuant to KRS 45A, and collect and remit the sales and use tax imposed by KRS Chapter 139. Complete Sections A, B, and C to determine the accounts for which you are required to apply.

**Change in Ownership**—*This will include a business previously owned by a family member.*

- Ownership Type Change**—Provide the effective date of the new ownership type and list the previous business structure. Since you are converting your business from one entity type to another, you must apply for new account numbers. List your old account numbers in Section A, question 2, and complete Sections A, B, and C, to determine the accounts for which you are required to apply.

**Note:** *Any business converting to a limited liability company is required to apply for new account(s). In addition, new accounts are required if a sole proprietorship or a partnership is converted to a corporation (including an S corporation) and vice versa.*

- Purchase of Existing Business**—Provide the effective date of the purchase and:

If the business you purchased was a sole proprietorship, joint venture, partnership for federal purposes taxed as general, limited or limited liability, or limited liability company (for federal purposes taxed as an individual, partnership, or a single member disregarded entity), then you will need to apply for new accounts. List the previous owner's accounts in Section A, question 2, and complete Sections A, B, and C, to determine the account for which you are required to re-apply.

If the business you purchased was a corporation, S corporation, or limited liability company (for federal purposes taxed as a corporation or S corporation), do not use the Kentucky Tax Registration Application. You must use Form 10A104, Update or Cancellation of Kentucky Tax Account(s), to provide the updated business and responsible party information.

**Note to persons buying a business:** *Any person buying a business may incur a sales tax liability on the purchase of the business assets or become personally liable for the prior sales tax liability of the seller. It may be necessary for the purchaser to withhold a portion of the sales price until verification has been furnished by the seller that tax liabilities have been paid or do not exist. Therefore, it is important that anyone purchasing a business obtain a copy of Kentucky Revised Statutes 139.670 and 139.680 to determine the tax consequences and potential liability in such transactions. Copies are available at [www.revenue.ky.gov](http://www.revenue.ky.gov), by writing the Office of Sales and Excise Taxes, Department of Revenue, PO Box 1274, Frankfort, Kentucky 40602-1274, by calling (502) 564-5170, or by contacting any Kentucky Taxpayer Service Center listed above.*

- Previous Kentucky Account Numbers**—If you have purchased an existing business, list the previous owner's accounts, if available. If your current business has changed ownership types and your company must apply for new accounts or you have resumed an old business, list your old accounts. **A request in writing from the previous owner is required to cancel previous accounts if still active.**
- Current Kentucky Account Numbers**—If your company is already registered for tax accounts and you are filing this application to apply for additional accounts, then list your account numbers.

**SECTION B—BUSINESS/RESPONSIBLE PARTY/CONTACT INFORMATION**

- Legal Business Name**—Enter the complete legal business name for your business or organization.
- Doing Business As (DBA)**—If your business or organization has a "doing business as" name, enter the name.
- Federal Employer Identification Number (FEIN)**—Enter the FEIN assigned to your business or organization by the Internal Revenue Service. Apply for a FEIN online at [www.irs.gov](http://www.irs.gov) or contact the IRS at (800) 829-4933. Sole Proprietorships and Disregarded Entities that do not have employees or file certain federal excise tax returns may not be required to hold a FEIN for Federal purposes. However, all businesses applying for Kentucky tax accounts are encouraged to obtain an FEIN. An FEIN helps distinguish a business from others with similar names and for certain documents may be an alternative to using a personal social security number.
- Secretary of State Organization Number**—Enter the Organization Number assigned to your entity by the Kentucky Secretary of State's Office. (Sole Proprietorships and General Partnerships are not required to register with the Secretary of State).
- Business Location**—List the street address, city, state and Zip code for the location for which you are requesting registration. **Do not list a PO Box** for a business location address. For out-of-state businesses that do not have a Kentucky location, use the principal location address in your home state. If your location is in Kentucky, enter county name. If out-of-state, leave blank. Enter the telephone number for the listed location; include the area code. **If you have multiple Kentucky locations, attach a separate sheet which includes the information found in questions 4, 5, 6, 8, and 16 for each location.**
- Location of Business Records**—Give the address where business records concerning your taxes are located using the same entry criteria listed in question 8.

10. **Accounting Period**—Check the box that corresponds to when your business or organization's accounting period ends. If you choose the fiscal year filing box, enter the month and day when your year ends. **Note:** *Most businesses operate under a calendar year basis (year end December 31).*
11. **Ownership Type**—Check the box for the organizational structure type you have selected for your business. The **Other** selection should be used if your business is a RIC or REMIC. Enter the structure type on the blank provided.

**Ownership Type Definitions—**

- **Sole Proprietor**—One single person owning and/or operating a business, solely responsible for all debts and liabilities incurred by the business.
  - **General Partnership**—Two or more individuals owning and/or operating a business. All partners jointly share profits and losses and are individually responsible for debts incurred.
  - **Corporation**—An association of individuals chartered by law and operating under the direction of duly elected officers.
  - **S Corporation**—A legally chartered corporation made up of less than one hundred stockholders. S-corporation status is an election made with the Internal Revenue Service.
  - **Government**—City, county, state, and federal agencies.
  - **Association**—An unincorporated group joined together for a common purpose. However, associations are treated as corporations for Department of Revenue purposes.
  - **Homeowner's Association**—A membership organization formed to own and maintain common green areas, streets, sidewalks and to enforce covenants to preserve the appearance of a development. See IRS Code to apply for exempt status.
  - **Joint Venture**—A business entity that is short lived, generally common to construction related activities, where two or more individuals or businesses come together temporarily to participate in a profit making activity. Usually, each venturer specializes in a specific field of expertise or has resources not available to the other venturer(s).
  - **Trust**—A legal entity that acts as fiduciary, agent or trustee on behalf of a person or business entity for the purpose of administration, management and the eventual transfer of assets to a beneficial party.
  - **Non-Profit**—An organization chartered for other than profit-making activities. Non-profit corporations must provide a copy of the "501" letter of determination from the IRS to the Department.
  - **Real Estate Investment Trust**—A tax designation for a corporation, association or trust that is organized to hold title to real estate. See IRS Code § 856-860 for specific regulations.
  - **Estate**—An estate is the total property, real and personal, owned by an individual prior to distribution through a trust or will.
  - **Limited Partnership (LP)/Limited Liability Partnership (LLP)/Limited Liability Limited Partnership (LLLP)**—A partnership formed by two or more persons having one or more general partners and one or more limited partners. The limited partner(s) have restricted liability for the business debts, while the general partner(s) are fully liable.
  - **Limited Liability Company (LLC)**—An organization of individuals chartered by law and operating under the direction of members or managers. For US federal taxation purposes an LLC can be taxed as a single member disregarded entity, partnership, S corporation, non-profit or as a corporation.
  - **Cooperative**—A group of individuals who have supplied their own capital at their own risk, who democratically direct and manage the enterprise, and who themselves receive the fruits of their cooperative endeavors, through the allocation of the excess among themselves.
  - **Other**—Any ownership not elsewhere classified.
12. **Limited Liability Companies (LLC)** must indicate how they have chosen to be taxed for Federal purposes. If "Single Member, Disregarded Entity, Other" is selected, list what type of entity the single member is and how it is taxed.
13. – 14. **Ownership Disclosure—Responsible Parties**—Enter the full name, residence address, city, state, Zip code, Social Security Number, telephone number, business title and the date for when the title became effective for the information that corresponds to your business ownership type. **Note: Social Security Numbers for responsible parties are required by law.**

- **For a Sole Proprietorship or an LLC (for Federal Purposes Taxed as an Individual)**—Enter owner's information.
- **For an LLC (for Federal Purposes Taxed as a Single Member Disregarded Entity)**—Enter the single member's company information in question 13. If the LLC has managers, their full information can be entered in Question 14. Attach a separate sheet for more LLC managers. **Note: Single Member-Disregarded Entity**—*If an election is not made by a single member LLC to be taxed as a corporation, the LLC is disregarded and therefore all income and expenses are shown on the member's (owner's) tax return.*
- **For a Joint Venture, General Partnership, Limited Partnership, LLP, LLLP, or LLC (for Federal Purposes Taxed as a Partnership, Corporation, S Corporation, or Non-profit)**—Enter the partners'/members' information. If more than two partners/members; attach a separate sheet. **Note:** *For any entity taxed as a partnership at least two partners/members must be listed.*
- **For a Corporation, S Corporation, Government, Association, REIT, RIC, REMIC, Trust or Non-profit**—Enter the officers' information. If more than two officers; attach a separate sheet.

15. **Person to contact regarding this application**—Enter the name, title, daytime telephone number, extension, fax number and e-mail address for the person to contact with questions about this application.

**SECTION C—TELL US ABOUT YOUR BUSINESS—Answer questions 16 through 43 to determine accounts for which your business or organization is required to apply.**

16. **Business Activity Description—**
- A. **Kentucky Activity**—Give a description of the nature of your Kentucky business activity including a description of any services provided.
  - B. **List Products Sold**—If you make sales, list the type(s) of products that you sell in Kentucky.
  - C. **Primary Activity Outside Kentucky**—Give a description of the nature of your primary business activity outside the state of Kentucky, including a description of any services provided.
17. An employee is anyone to whom you pay wages, including part-time help and family members.
18. Kentucky withholding is not required from wages of Kentucky residents that work entirely outside the state or payments of pensions/retirements but your business may choose to voluntarily register to withhold.
19. Kentucky officers who receive compensation, other than dividends, are legally considered employees for withholding purposes.
20. All businesses or organizations making regular and continuous sales of Tangible Personal Property or Digital Property within Kentucky, including those via Internet and at flea markets and antique malls, are required to register for a Sales and Use Tax Account.
- Tangible Personal Property** (KRS 139.010(22)) "means personal property which may be seen, weighed, measured, felt or touched, or which is in any way or manner perceptible to the senses, regardless of the method of delivery, and includes natural, artificial, and mixed gas, electricity, water, steam, and prewritten computer software."
- Digital Property** (KRS 139.010(8)) "means any of the following which is transferred electronically: digital audio work, digital books, finished artwork, digital photographs, periodicals, newspapers, magazines, video greeting cards, audio greeting cards, video games, electronic games, or any digital code related to this property. Digital Property does not include audio-visual works or satellite radio programming."
- Effective April 1, 2009, the **sale of packaged liquor**, including beer, wine and distilled spirits, will be subject to the 6% Kentucky Sales and Use Tax.
21. A repairer or reconditioner of tangible personal property is a retailer of parts and materials furnished in connection with repair work and as such must collect sales and use tax (see 103 KAR 27:150). Charges, including labor charges, for producing, fabricating, processing, printing, or imprinting tangible personal property are subject to sales and use tax (see 103 KAR 28:030).
22. Rental of tangible personal property is a taxable activity. Additionally, if you have formed a separate business to hold title to equipment, machinery, or other tangible personal property for lease back to another business you own, you will be required to charge sales tax on those transactions (see 103 KAR 28:050).

23. In general, spectator admissions (theaters, concerts, amusement parks, fairgrounds, baseball parks, etc.) are subject to sales tax. Non-spectator admissions (swimming pools, skating rinks, pay lakes, etc.) are not subject to sales tax (see 103 KAR 28:010).
24. Temporary rental of rooms, lodgings or accommodations by any hotel, motel, inn or tourist camp are subject to sales tax.
25. You as the agent are required to hold a Kentucky Sales and Use Tax Permit, if the manufacturer for whom you sell does not hold a valid Kentucky Sales and Use Tax Permit.
26. Effective June 1, 2005, all receipts collected from the sales and use tax on the fees paid for breeding a stallion to a mare will be deposited into a fund, which will be administered by the Kentucky Horse Racing Authority to enhance the breeding industry in the state. Taxpayers who report sales tax on breeding fees are required to complete the Sales and Use Tax Equine Breeders Supplementary Schedule (Form 51A132) with their sales and use tax returns in accordance with 103 KAR 27:240. **Note:** Copies of this supplemental schedule are available at [www.revenue.ky.gov](http://www.revenue.ky.gov) or for more information contact the Division of Sales and Use Tax, Department of Revenue, PO Box 181, Station 53, Frankfort, Kentucky 40620, or call (502) 564-5170.
27. Effective August 1, 2006, Kentucky motor vehicle dealers who make sales of vehicles to residents of Arizona, California, Florida, Indiana, Massachusetts, Michigan, South Carolina or Washington must collect Kentucky sales tax on the selling price of the vehicle, less the trade-in allowance for like-kind exchanges. These receipts are to be reported and paid with the filing of the dealer's regular sales and use tax return. Taxpayers who report such sales are required to complete and file a Kentucky Sales Tax Motor Vehicle Sales Supplementary Schedule (Form 51A135) which provides a breakdown for the portion of total sales that relates specifically to sales of motor vehicles to those nonresident customers. The supplementary schedule is due on the same date as the sales and use tax return and may be filed online at [www.revenue.ky.gov](http://www.revenue.ky.gov). **Note:** For more information contact the Division of Sales and Use Tax, Department of Revenue, PO Box 181, Station 53, Frankfort, Kentucky 40620, or call (502) 564-5170.
28. All receipts collected from the sales and use tax for aviation/jet fuel will be deposited into the Kentucky Aviation Economic Development Fund, which is administered by the Kentucky Transportation Cabinet to enhance the aviation industry in the state. Taxpayers who report sales tax on aviation/jet fuel sales are required to complete the Sales and Use Tax Monthly Aviation Fuel Dealer Supplementary Schedule (Form 51A131) with their sales and use tax returns. **Note:** Copies of this supplemental schedule are available at [www.revenue.ky.gov](http://www.revenue.ky.gov) or for more information, contact the Division of Sales and Use Tax, Department of Revenue, PO Box 181, Station 53, Frankfort, Kentucky 40620, or call (502) 564-5170.
29. A contract miner or a fee processor is an independent party to whom a manufacturer/industrial processor pays a fee to perform a step or series of steps in the manufacturing or mining process. Contract miners and fee processors may issue resale certificates for materials, supplies, and industrial tools used directly in the manufacturing/mining process provided the tools have a useful life of less than one year. Resale certificates cannot be issued for repair, replacement or spare parts.
30. All businesses engaged in selling coal and natural resources are required to obtain a Sales and Use Tax account. Sales of water, gas, electricity or sewer services to nonresidential customers are subject to sales tax. Communication services are also subject to sales and use tax.  
  
\*While the sale of cable, satellite broadcast and internet protocol television services are not subject to sales tax, cable services, satellite broadcast services, internet protocol television services and communication services are subject to telecommunications tax. Also, cable services, satellite broadcast services, internet protocol television services, communication services and the other utility services listed above are subject to utility gross receipts license tax.  
  
**Note:** For more information concerning telecommunications tax, contact the Division of Sales and Use Tax, Department of Revenue, PO Box 181, Station 53, Frankfort, Kentucky 40620, or call (502) 564-5170. For more information concerning utility gross receipts license tax, contact the Financial Tax Section, Department of Revenue, PO Box 181, Station 61, Frankfort, Kentucky 40620, or call (502) 564-4810 (see KRS 136.600-136.660 and KRS 160.613.)
31. These purchases are subject to Kentucky use tax.
32. These purchases are subject to Kentucky use tax. All professional service providers must apply for a Consumer's Use Tax account.

33. These entities must register for a Kentucky Corporation Income Tax and/or a Limited Liability Entity Tax Account. (see KRS 141.040 and KRS 141.0401).
34. For assistance, contact the Kentucky Secretary of State's Office at (502) 564-2848, or visit them online at <http://sos.ky.gov>.
35. A Commercial Domicile is the principal place from which the trade or business of the corporation is managed.
36. See definition in Instruction 20.
37. Corporations and Limited Liability Entities with individuals performing services in Kentucky are subject to Kentucky corporation income tax and/or limited liability entity tax. Services do not include the mere solicitation of the sale of tangible personal property.
38. A Pass-through Entity is any partnership, S corporation, limited liability company, limited liability partnership, limited partnership, or similar entity recognized by the laws of this state that is not taxed for federal purposes at the entity level, but instead passes to each partner, member, shareholder, or owner their proportionate share of income, deductions, gains, losses, credits, and any other similar attributes. You are required to register for a Kentucky Corporation Income Tax Account and/or a Limited Liability Entity Tax Account to report the income generated from this pass-through entity.
39. You are required to register for a Kentucky Corporation Income Tax and/or a Limited Liability Entity Tax Account to report the income derived from or attributable to sources in Kentucky.
40. Directing activities at Kentucky customers for the purpose of selling goods or services is taxable in Kentucky.
41. Intangible property is subject to Kentucky corporate income tax and/or limited liability entity tax.

**For Corporation Income Tax, nothing in questions 34 through 41 shall be interpreted in a manner that goes beyond the limitations imposed and protections provided by the United States Constitution or Public Law No. 86-272. Public Law No. 86-272 does not apply to the Limited Liability Entity Tax.**

42. – 43B. Every person engaged in severing and/or processing coal, including refuse coal, must file an application to obtain a Certificate of Registration and Coal Seller/Purchaser Certificate ID Number with Kentucky Department of Revenue **prior** to severing and/or processing coal in Kentucky. Processing includes cleaning, breaking, sizing, dust allaying, treating to prevent freezing, or loading or unloading for any purpose. **This is limited to persons who own or have an economic interest in the coal and does not include a contract miner.** Persons who only receive an arm's length royalty are not considered as having an economic interest and are not required to register.

**Note:** Persons required to obtain a Certificate of Registration for coal severance and processing tax must also apply for a sales and use tax permit in Section E of this application.

- 43C. Coal Brokers while not subject to coal tax will be issued a Coal Seller/Purchaser Certificate ID Number that must be used in all sales and purchases of coal on Form 55A004.

#### SECTION D—EMPLOYER'S WITHHOLDING ACCOUNT

44. **Number of Employees**—Enter the total number of full-time and part-time persons expected to be employed yearly **in Kentucky**; including Kentucky residents that perform work outside the state of Kentucky. For Kentucky businesses, who are for federal purposes electing taxation as corporations, include officers who will be receiving compensation.
45. **Date Wages or Pension First Paid**—Enter the date wages or pensions were or will be paid to employees.
46. **Estimated Annual Withholding**—Check the estimated dollar amount of withholding you will be remitting to the Department of Revenue on an annual basis.
47. **Send Mail Related to This Account to**—If your mailing address is the same as the Business Location Address listed on Page 1, Section B, Item 8, then check the appropriate box.

If you want tax returns and correspondence to be sent somewhere other than the location address listed on Page 1, Section B, Item 8, complete the mailing address, city, state, Zip code, county if mailing address is in Kentucky, and the telephone number for this address in this section. **You may include a PO Box here.**



## SECTION E—SALES AND USE TAX ACCOUNT (Including Transient Room Tax Account and Motor Vehicle Tire Fee Account)

48. **Date Sales Began or Will Begin**—Give the date that sales, repairs, rentals, leases, lodgings, or admissions began or will begin in Kentucky.
49. **Accounting Method**—Check the box corresponding to the accounting method your company uses.
- **Cash Basis**—The business elects to report receipts in the accounting period that payment is actually or constructively received from the customer, even though the customer may take possession of the product prior to actually paying for it.
  - **Accrual Basis**—The business elects to report receipts in the accounting period that the sale actually occurs, regardless of when the customer makes payment for such purchases.
50. **Renting Temporary Lodging**—Do you rent temporary lodging to others? Hotels, motels, inns, tourist camps or other businesses that rent temporary lodging or accommodations in Kentucky are subject to the transient room tax. If you are required to register for this tax, mark this question "Yes." The transient room tax adds a 1 percent tax of the rent in addition to the current 6 percent sales tax. **Note:** For more information, contact the Excise Tax Section, Department of Revenue, PO Box 1303, Station 62, Frankfort, Kentucky 40620, or call (502) 564-6823 (see KRS 142.400).
51. **Sale of New Tires for Motor Vehicles**—Do you make retail sales of new tires for motor vehicles within Kentucky? **Note:** Retail businesses which sell new tires for motor vehicles are subject to the Motor Vehicle Tire Fee. If you are required to register for this fee, mark this question "Yes." For more information, contact the Excise Tax Section, Department of Revenue, PO Box 1303, Station 62, Frankfort, Kentucky 40620, or call (502) 564-6823.
52. **Estimated Gross Monthly Sales Tax**—Check estimated amount of monthly sales tax in Kentucky.
53. See Instruction 47 in Section D of these Instructions.

## SECTION F—CONSUMER'S USE TAX ACCOUNT

Pursuant to KRS 139.330, a 6 percent use tax is due if you make out-of-state purchases of tangible personal property for storage, use, or other consumption in Kentucky and did not pay at least 6 percent state sales tax to the seller at the time of purchase. For example, if you order from catalogs, make purchases through the Internet, or shop outside Kentucky for items such as construction supplies, construction equipment, office furniture, computer equipment, medical equipment, software, office supplies, books, or subscribe to magazines or professional journals, you will owe use tax to Kentucky. This list is not all inclusive. It is important to remember that use tax applies only to items purchased outside Kentucky, including another country, which would have been taxed if purchased in Kentucky.

54. **Date Purchases Began or Will Begin**—Give the date that purchases of tangible personal property began or will begin.
- Note:** If your business did make or will make a one time only out-of-state purchase or will not regularly make these types of purchases, you will need to complete Form 51A113(O), Consumer's Use Tax Return, to report and pay the applicable use tax. Do not complete this section to apply for a Consumer's Use Tax Account. To obtain Form 51A113(O), call the Division of Sales and Use Tax at (502) 564-5170 or download the form from our Web site at [www.revenue.ky.gov](http://www.revenue.ky.gov).
55. See Instruction 47 in Section D of these Instructions.

## SECTION G—CORPORATION INCOME TAX ACCOUNT AND/OR LIMITED LIABILITY ENTITY TAX ACCOUNT

**Note:** All corporations and all limited liability entities should be registered with the Kentucky Secretary of State's Office. You may contact their office at (502) 564-3490, or visit their Web site at <http://sos.ky.gov>.

If 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 qualify for both a corporation income tax account number and a limited liability entity tax account number, unless otherwise exempt by statute.

—OR—

If your company is a limited partnership (LP), limited liability partnership (LLP), Limited Liability Limited Partnership (LLLLP), 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 the 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 qualify for a limited liability entity tax account number, unless otherwise exempt by statute.

—OR—

If your company is a **qualified** homeowner's association, PSC, REIT, RIC, REMIC, or other entity not subject to tax imposed by KRS 141.0401(6), you qualify for a corporation income tax account number, unless otherwise exempt by statute.

**Note to corporations exempt from federal income taxation:** Corporations which are exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code, must attach a copy of the determination of exemption letter issued by the IRS.

56. **Date of Incorporation/Organization**—Enter the month, day and year your corporation was incorporated or your limited liability entity was organized.
57. **State of Incorporation/Organization**—Enter the state in which your business or organization was incorporated or organized.
58. **Qualification Date**—For out-of-state businesses, enter the month, day and year you qualified with the Secretary of State to do business in Kentucky.
59. **Date Activity Began for Foreign Entities**—Enter the date that your business or organization began business activities in Kentucky or began receiving pass-through income from Kentucky sources.
60. **Mere Solicitation**—If you are a foreign entity, check if your activity in Kentucky is mere solicitation of the sales of tangible personal property which is protected under Public Law 86-272.
61. **Exempt Organizations**—Indicate whether your business or organization is exempt from Corporation Income Tax and/or Limited Liability Entity Tax by Kentucky Statute. If yes selected, list the exemption type.

Organizations statutorily exempt from Corporation Income Tax are: Financial institutions (bank, credit union); Savings and loan associations; Banks for cooperatives; Production credit associations; Insurance Providers; non-profit entities with 501(c)(3) status with the IRS; Religious, educational, charitable organizations; corporations whose only owned or leased property located in Kentucky is located at the premises of a printer with which it has contracted for printing; and Qualified Investment Partnership (QIPs).

Organizations statutorily exempt from Limited Liability Entity Tax are all those listed above as well as: Public service corporations; Open-end registered investment companies; Property or facility certified as a fluidized bed energy production facility; Alcohol production facilities; REIT; RIC; REMIC; Personal service corporations; Cooperatives (such as: farming, advertising, purchasing); Homeowner's Associations; Political Associations/Organizations; Rural Electric and Rural Telephone Cooperatives; Publicly traded partnerships.

62. See Instruction 47 in Section D of these Instructions.

## SECTION H—TELECOMMUNICATIONS TAX ACCOUNT AND/OR UTILITY GROSS RECEIPTS LICENSE TAX ACCOUNT

63. **Date Sales of Communications or Utilities Began or Will Begin**—Give the date sales of communications and/or multichannel video programming services; water utilities; natural, artificial, or mixed gas, electricity, or sewer services began or will begin in Kentucky.
64. **Telephone Number**—List the telephone number for the business.

Tax returns for Telecommunications Tax and Utility Gross Receipts License Tax are required to be filed online. See the application for the Web site addresses to use to register for online filing.

## SECTION I—COAL SEVERANCE/PROCESSING TAX AND/OR COAL SELLER/PURCHASER CERTIFICATE ID NUMBER

65. **Date Mining/Processing and/or Coal Brokering Began or Will Begin**—Give the date mining/mining processing and/or coal brokering began or will begin in Kentucky.
66. See Instruction 47 in Section D of these Instructions.

*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.*