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

- Opening a new business including but not limited to:
  - an existing out-of-state business opening a location in Connecticut;
  - selling at a craft show, flea market, fair, or other venue in Connecticut or selling over the Internet; or
  - an existing out-of-state business having employees in Connecticut (including nonresident contractors and loan-out companies).

- Registering for additional taxes.

- Reopening a 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 and Admissions and Dues Tax.

- 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.

- 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:

- Sole proprietorship
- Limited liability company (LLC)
- General partnership
- Limited liability partnership (LLP)
- Corporation
- Other (explain):

- S Corporation
- Check if taxed as a corporation
- Check if taxed as an S corporation
- Single member LLC (SMLLC)
- Check if taxed as a corporation
- Check if taxed as an S corporation
- Limited partnership
- Check if taxed as a corporation

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

<table>
<thead>
<tr>
<th>Name (last, first, middle initial)</th>
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### 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. 
- mm/dd/yyyy

If you use a payroll service, enter the name of the payroll company: ____________________________

REG-1 Rev. 09/09
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, 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. m m d d y y

9. Room Occupancy Tax
Do you provide lodging rooms for rent in a hotel, motel, or boarding 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. m m d d y y

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. m m d d y y
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. m m d d y y
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. m m d d y y
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. m m d d y y
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. m m d d y y

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. m m d d y y

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. .................................................. m m d d y y

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

<table>
<thead>
<tr>
<th>Registration Fee</th>
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</thead>
<tbody>
<tr>
<td>a. If registering for sales and use taxes or room occupancy tax, enter $100.*</td>
</tr>
<tr>
<td>b. If registering for cigarette tax, see Addendum A.</td>
</tr>
<tr>
<td>c. Total registration fee due: Add Line a and Line b.</td>
</tr>
</tbody>
</table>

* 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.

<table>
<thead>
<tr>
<th>Sign here and keep a copy for your records.</th>
<th>Signature of owner, partner, LLC member, or corporate officer</th>
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