

Instructions for Form REG-1 Business Taxes Registration Application

Purpose of Form REG-1

Use Form REG-1 to obtain a Connecticut tax registration number or to register for additional tax types under your current Connecticut tax registration number.

Use Form REG-1 to register for any of these taxes:

- Business entity tax
- Business use tax
- Corporation business income tax (including 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 surcharge
- Rental surcharge
- Tourism surcharge

REG-1 Addendum C

- Motor fuels tax
- Petroleum products gross earnings tax

REG-1 Addendum D

- Alcoholic beverages tax

REG-1 Addendum E

- Bottle deposit initiator
- Certified competitive video service provider companies tax
- Community antenna television system companies tax
- Electric generation
- Nursing home provider
- Railroad companies tax
- Satellite companies tax
- Solid waste assessment
- Suppliers of natural gas
- Utility companies tax

Registering for Other Tax Types

To register for these taxes, use the form listed:

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

For information on registering with DRS, visit the DRS website at www.ct.gov/DRS or call **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) or **860-297-5962** (from anywhere).

How to Register

Online Registration

You may register for most taxes online using the **Taxpayer Service Center (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. 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 immediately. Be sure to print a copy of the temporary permit for your records. Once you have the temporary permit you may begin using it immediately. After you complete the registration, you will receive a confirmation number which serves as an official acknowledgement that your application has been received by DRS and acts as your temporary tax identification number. You will receive your registration package with your permanent Connecticut tax registration number in approximately ten business days.

If you are registering for a tax type that requires you to attach Addendum B to the REG-1 or if you are registering as a cigarette retailer (included on Addendum A), you may register online. If you are registering for another tax type that requires you to attach Addendum A, C, D, or E to the REG-1, you must register by mail or in person at the DRS office in Hartford.

Mail-In Registration

Complete Form REG-1 and mail it to DRS at:
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 may file Form REG-1 in person at any of the DRS offices:

Bridgeport - 10 Middle Street
Hartford - 25 Sigourney Street
Norwich - 401 West Thames Street, Building #700
Waterbury - 55 West Main Street, Suite 100

You will be issued a Connecticut tax registration number **immediately**. Bring photo identification, such as a driver's license, and cash, a check, or a money order if you owe a registration fee. DRS does not accept credit or debit cards.

The application must be signed by the individual owner, partner, officer of the corporation, member of the limited liability company, or another 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;
- Carry on a business in Connecticut;
- Are a corporation, S corporation, LLC, SMLLC, LP, or LLP formed under Connecticut law;
- Are a non-Connecticut 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;
- Sell, rent, or lease goods in Connecticut (wholesale or retail);
- 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;
- Carry on a business as a corporation in Connecticut;
- Distribute alcoholic beverages in Connecticut;
- Distribute motor fuel used to propel motor vehicles on public highways or roads in Connecticut;
- Sell petroleum products in Connecticut;
- Operate a place of amusement, entertainment, or recreation in Connecticut;
- Operate a social, health, athletic, or sporting club in Connecticut;
- Sell or distribute cigarettes or tobacco products in Connecticut;
- Own, lease, maintain, operate, manage, or control a community antenna television system in Connecticut;
- Provide satellite television services to Connecticut;
- Provide video service under a certificate of video franchise authority issued by the Connecticut Public Utility Regulatory Authority formerly known as the Department of Public Utility Control;
- Operate a railroad in Connecticut on a for-profit basis;
- Are a resources recovery facility in Connecticut;
- Market natural gas to an end user in Connecticut;
- Provide distribution or transmission services for electricity in Connecticut;
- Sell electricity as a municipality to customers in Connecticut;
- Manufacture, sell, or distribute gas to be used for light, heat, or power in Connecticut;
- Operate a dry cleaning establishment in Connecticut.
- Are the first distributor to collect the deposit on a beverage container sold to any person within Connecticut;
- Are a nursing home provider;
- Provide electric generation services and upload electricity to the regional bulk power grid at their electric generation facility in Connecticut; or
- Sell prepaid wireless telecommunications service in Connecticut.

Filing Requirements for State Taxes

Visit the DRS website at www.ct.gov/DRS to preview and download the **Informational Publication, *Getting Started in Business***.

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

Visit www.ct-clic.com for information on other Connecticut licensing requirements.

How to Get Help

Visit the DRS website at www.ct.gov/DRS and click on *Businesses*.

Personal assistance is available by telephone or at the DRS office at 25 Sigourney Street in Hartford, 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.

Additional forms and publications are available anytime. Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms and publications.

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 wish 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 wish 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 to and intend to withhold Connecticut income tax for housekeepers, nannies, health aides, caretakers, etc. – complete Sections 1 through 7 and 14 only.