

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 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 portal.ct.gov/DRS to preview and download forms.

REG-1 Addendum A

- Cigarette Taxes
- Tobacco Products Tax
- Electronic Cigarette 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 portal.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 telephone using Telefile or Internet 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 formed under Connecticut law;
- Are a non-Connecticut C corporation 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);
- Are an out-of-state seller with 200 or more retail sales into Connecticut and at least \$100,000 in gross receipts from sales into Connecticut;
- Are a marketplace facilitator as described in **OCG-8, Office of the Commissioner Guidance Regarding Marketplace Facilitators and Marketplace Sellers**;
- 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 on all rentals of lodging is paid by a third party that is registered with DRS to collect the tax);
- Are a short-term rental facilitator as described in **Special Notice 2019(9), Room Occupancy Tax on Short-Term Rentals**;
- Carry on a business as a corporation in Connecticut;
- Sell or distribute cigarettes, tobacco products, or electronic cigarette 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. 09/19)

Registration Fees

Sales and use taxes	\$100
Room occupancy tax*	\$100
Cigarette dealer's license	\$200
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 800-392-2122.

How to Get Help

Visit portal.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.

- **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 portal.ct.gov/DRS to view the **Business Information** section, and to preview, download, and print the **Informational Publication 2018(5), 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.