

Commonwealth of Kentucky

Kentucky Business One Stop

Register My Business

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1 Register My Business

Note Use of this system is <u>not</u> intended to replace professional legal and/or tax advice.

The link to "Register a new business" is for registering a new business with the Office of the Secretary of State and/or the Department of Revenue.

- If the Secretary of State has approved your business registration, please select the existing business in the 'My Businesses' grid on the "Dashboard." On the business summary of details page, click on the 'Tax Administration' tab and select the Register for a Tax Account link. See Section 3: Tax Registration for instructions on completing Tax Registration.
- If Tax Registration has been completed, please contact the Office of the Secretary of State. You may not be required to complete a business registration. If you are required to complete it, you will need to work with the Office of the Secretary of State to connect the new registration with the existing Tax Registration.

The following two buttons are sometimes available during business and tax registration:

Button	Function	
a Cancel this registration	Cancels the business or tax registration in process and returns you to the "Business Formation" page to start over.	
← Go Back to Dashboard	Returns you to the "Dashboard." Depending on where you are in the registration process, your business or tax registration may be saved and available in the 'Registrations in Progress' grid on the "Dashboard."	

1.1 Business Formation

When you click the link to "Register a new business," One Stop displays the "Business Formation" page.

If your business is registered with the Secretary of State's office and you have not yet registered it for tax accounts, please return to the Dashboard, select the appropriate CBI, and click 'Register for Taxes" to complete your business tax registration. Business Formation ← Go Back to Dashboard Select the choice that best describes the business or organization you are registering: A business that will be formed in Kentucky An out-of state-business that is now transacting business in Kentucky An out-of-state business wishing to voluntarily withhold taxes on Kentucky residents who work outside Kentucky or voluntarily withhold on pension and retirement payments An out-of-state corporation/limited liability entity maintaining an interest in a pass-through entity doing business in Kentucky Select the business structure you are forming for the business you are registering: Please note: If the organizational structure type selected needs to be -- Select Business Structure -changed at any time during the registration process or if you cancel the registration, you may be redirected back to this page to select a business Per KRS 141.010(25)(a) a corporation or limited liability entity that organizes under the laws of Kentucky is deemed to be "doing business" in this state and must file a tax return for each year that it is organized here. Formation of a corporation or other limited liability entity with the Kentucky Secretary of State's Office will result in the need for filing a return to pay at least the minimum \$175.00 Limited Liability Entity tax for every year you are active with Secretary of State. This filing requirement applies even if the entity is not conducting business operations or dissolves within the year. If the business structure does not appear in the list, you should apply via paper.

You must select one of the four options indicating the type of business activity in the Commonwealth. You also must select a business structure. Refer to <u>Appendix A: Business Structures/Entity Types</u> for a list of business structures/entity types that may be registered using One Stop.

Note

Choosing the right structure is very important. You should consult an attorney to discuss the legal implications of your choice. This online registration service is <u>not</u> intended to substitute or replace the advice of legal or professional counsel.

When you select a business structure, the page displays information about the structure selected. For example, if you select 'Profit Corporation,' One Stop displays the following definition:

A corporation is a business organization that is separate and apart from its owners in accordance with KRS 271B KRS 14A. A corporation has the same powers as an individual to do all things necessary to carry out its business. A board of directors manages the corporation and officers are responsible for the daily operations of the corporation. Shareholders are not personally responsible for the debts of the Corporation. A corporation is formed by filing Articles of Incorporation with the Office of the Secretary of State.

Note

Businesses wishing to transact business within the Commonwealth of Kentucky are required by law to first file with the Office of the Secretary of State. The Secretary of State serves as the Commonwealth's custodian of the filings and provides copies and/or certifications of the documents.

One Stop will notify you if the business does <u>not</u> have to be registered with the Office of the Secretary of State by displaying the following message.

Based on your selections, you are not required to register your business with the Office of the Secretary of State. However, you are required to register with the KY Department of Revenue, click next to continue.

Click the Next button to proceed with tax account registration.

Again, refer to <u>Appendix A: Business Structures/Entity Types</u> to determine whether you must complete Business Registration with the Secretary of State. All businesses must complete Tax Registration.

When you are satisfied with your selections, click the 'Next' button to continue registering.

If you do <u>not</u> have to complete Business Registration with the Secretary of State, One Stop transfers you to Tax Registration. If you do have to complete Business Registration, One Stop continues the Business Registration process.

If you select the Cooperative Corporation business structure, One Stop prompts you to use the 'Upload Articles or Certificates of Authority' process to register the business with the Office of the Secretary of State. Please refer to <u>Section 2.2: Upload Articles or Certificates of Authority</u> for information about this process.

2 Business Registration

To complete online Business Registration with the Secretary of State, you will need to have the following information readily available:

- The business structure/entity type.
- The proposed name of the business.
- Contact information for the registered agent and registered office address.
- The business's principal office address.
- Contact information for required business representatives.
- A brief description of the business purpose for a domestic nonprofit corporation and nonprofit limited liability company.
- A valid email address where confirmations will be sent.
- A form of payment (Credit Card or Prepaid Account).

For a list of business structures/entity types that may be registered using One Stop, please refer to Appendix A: Business Structures/Entity Types.

You have two options for completing Business Registration:

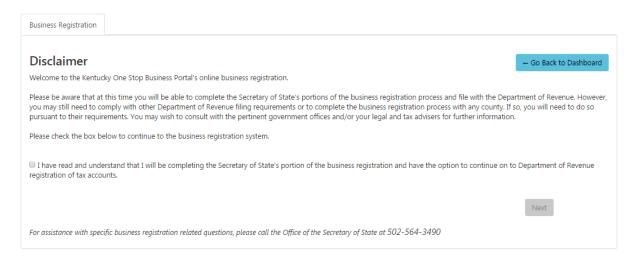
- Enter the Business Registration online, which can depending on the information provided – result in automatic approval. See this section and <u>Section 2.1: Online</u> <u>Business Registration</u> for how to register with this option.
- Upload Articles or Certificates of Authority, which requires manual review by the Office
 of the Secretary of State. See <u>Section 2.2: Upload Articles or Certificates of Authority</u> for
 how to register with this option.

A word of caution: If the Office of the Secretary of State subsequently denies your application for any reason, the Tax Registration information you entered will be discarded. You will have to re-enter the Tax Registration after correcting the error and resubmitting the Business Registration.

2.1 Online Business Registration

2.1.1 Disclaimer

One Stop displays the "Disclaimer" page.



Check the box to acknowledge having read and understood the disclaimer.

Once the box is checked, the 'Next' button is enabled. Click 'Next' to continue the registration process.

Note

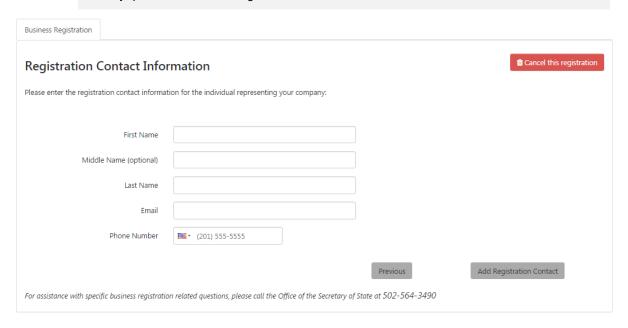
If you prefer to Upload Articles or Certificates of Authority, select the 'Upload Articles or Certificates of Authority' option in the left menu to begin that process.

2.1.2 Registration Contact Information

The "Registration Contact Information" page appears. Every new Business Registration requires a Business Registration Contact person.

Note

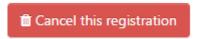
The Registration Contact person is the individual whom the Commonwealth will contact if there are any questions about the registration.



Enter the first name, middle name (optional), last name, email address, and phone number of the individual who will represent the business as the Registration Contact.

Once required information is entered, click the 'Add Registration Contact' button at the bottom of the page.

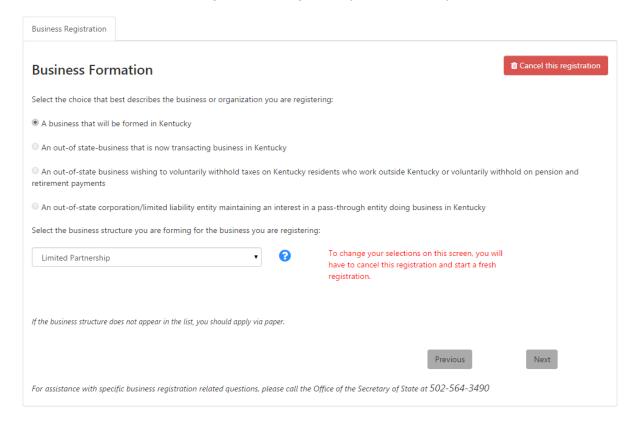
Note: Throughout the rest of the Business Registration process, you have the option to cancel the registration.



When you cancel, One Stop deletes tax registration information entered thus far and returns you to the "Business Formation" page for you to start again.

2.1.3 Business Formation

The "Business Formation" page appears again for you to confirm your selections.



After confirming your selections, click 'Next' to continue.

2.1.4 Business Name Search

Note

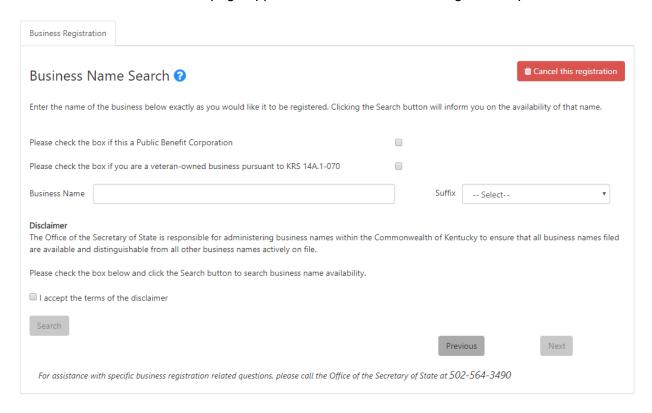
The name of the entity must be distinguishable upon the records of the Office of the Secretary of State. Once a business entity has received approval for use of a name, that name is no longer

available to any other individual, regardless of whether it is a different business entity type or suffix.

For information about which characters may be used in a business name and which suffixes apply to which structures, please refer to <u>Appendix B: Business Name Rules</u>.

2.1.4.1 In State Business

The "Business Name Search" page appears first in the Business Registration process.



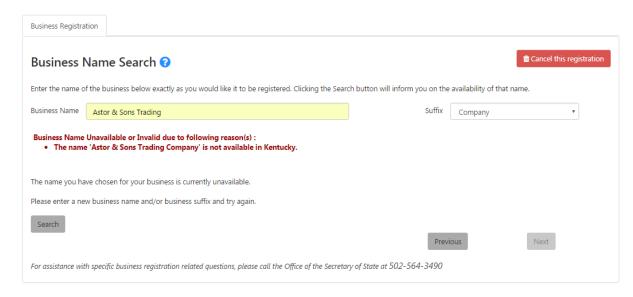
If your business is a Public Benefit Corporation (option available for Profit Corporation business structures ONLY), you must check the box in order to select a corresponding suffix with your business name.

If your business is a Veteran Owned business that will be formed in Kentucky (pursuant to KRS 14A. 1-070), you must check the box in order to be exempted from paying the 'Application Fee'. NOTE: If your business owns shares, you will still be liable for the 'Organization Fee'.

Enter the desired business name, select a suffix and check the box indicating that you accept the terms of the disclaimer. Once you have provided this information, One Stop enables the 'Search' button. When you click the 'Search' button, One Stop verifies availability of the name you entered with the Office of the Secretary of State.

2.1.4.1.1 Business Name Unavailable

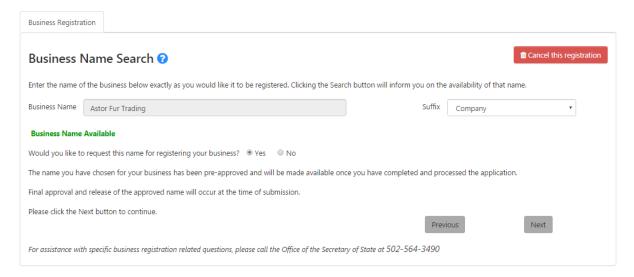
If the name is <u>not</u> available, One Stop displays the 'Business Name Unavailable' message and advises you to try another name.



Enter a new name and click the 'Search' button again.

2.1.4.1.2 Business Name Available

If the name is available, One Stop displays the 'Business Name Available' message and asks you to confirm that you want to request this name.



Click 'Yes' to request the name. (Note: If you click 'No,' One Stop asks you to enter a new name and search again.)

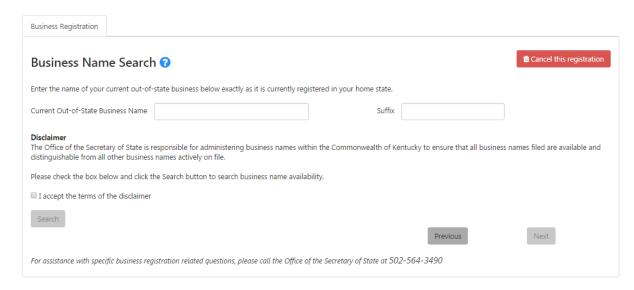
Once the business name has been verified as available and you have indicated that you want to request the name, One Stop notifies you that the name is pre-approved and will be

made available when you complete the application; final approval and registration of the approved name will occur when you submit the application after payment.

Click the 'Next' button to continue Business Registration.

2.1.4.2 Out of State Business

If the business was formed outside the Commonwealth, then One Stop prompts you to enter the Current Out-of-State Business Name.

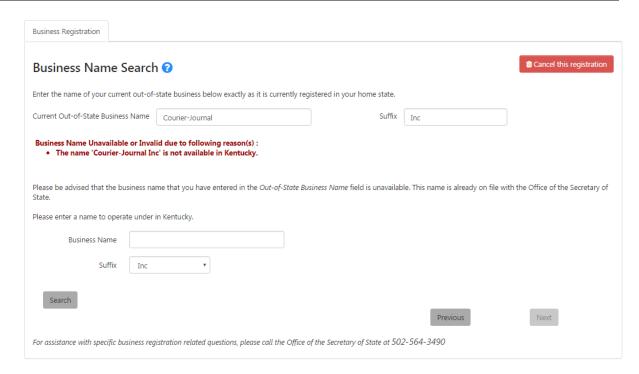


Enter the current out-of-state business name and suffix, and check the box indicating that you accept the terms of the disclaimer. Once you have provided this information, One Stop enables the 'Search' button. For information about which characters may be used in a business name and which suffixes apply to which structures, please refer to <u>Appendix B:</u> Business Name Rules.

When you click the 'Search' button, One Stop verifies availability of the name you entered with the Office of the Secretary of State.

2.1.4.2.1 Business Name Unavailable

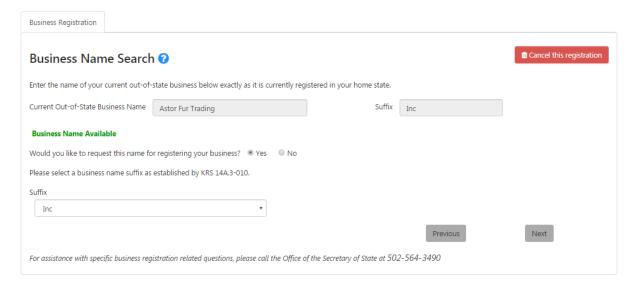
If the name is not available, One Stop displays the 'Business Name Unavailable' message.



Enter another business name and select a suffix to be used in the Commonwealth. Click 'Search' to verify that this name is available.

2.1.4.2.2 Business Name Available

If the name is available, One Stop displays the 'Business Name Available' message and asks you to confirm that you want to request this name.



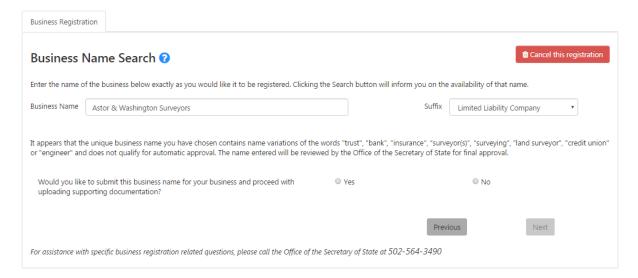
Click 'Yes' to request the name. (Note: If you click 'No,' One Stop asks you to enter a new name and search again.)

Once the business name has been verified as available and you have indicated that you want to request the name, One Stop notifies you that the name is pre-approved and will be made available when you complete the application; final approval and registration of the approved name will occur when you submit the application after payment.

Click the 'Next' button to continue Business Registration.

2.1.4.3 Names Not Qualifying for Automatic Approval

If the business entity name contains any variation of the words trust, bank, insurance, surveyor(s), surveying, land surveyor, credit union, or engineer, One Stop asks you to upload supporting documentation. Various state laws require additional documentation prior to submission with the Office of the Secretary of State.



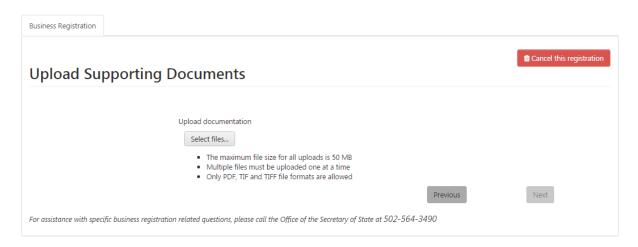
Check 'Yes' and click the 'Next' button to continue.

2.1.4.3.1 Upload Supporting Documents / Select Files

The "Upload Supporting Documents" page appears.

Note

Check to be sure that the uploaded documents have been signed by the registered agent and any other necessary parties. If these documents are <u>not</u> signed, your registration will be denied.

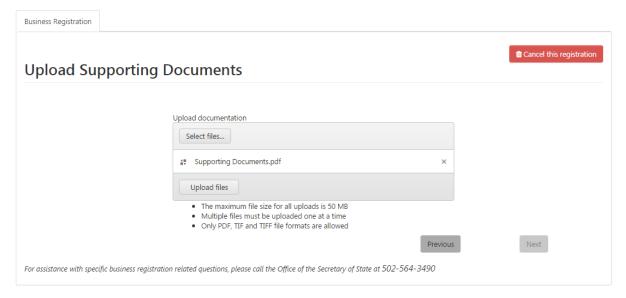


Click the 'Select files' button to display standard functionality for file selection. Navigate to the folder containing the desired file (or files). You may select one or several for upload.

Note

Uploaded documents must be in one of the following formats: PDF, TIF, or TIFF. The sum of the file sizes must <u>not</u> exceed 3 GB. You may upload more than one document; however, you must upload them one at a time.

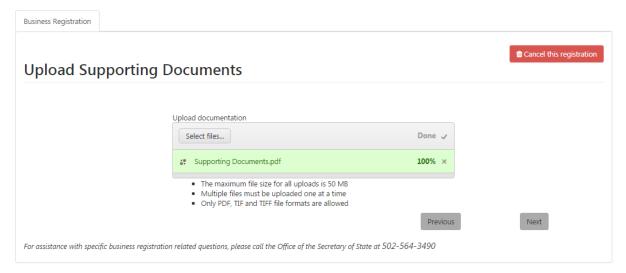
2.1.4.3.2 Upload Supporting Documents / Upload Files



After selecting the desired file(s), click the 'Upload files' button to upload the documents for review by the Office of the Secretary of State. As you select each file, One Stop displays the file name in the center section.

Once all necessary files have been identified, click the 'Upload files' button.

Upload Supporting Documents / Files Uploaded



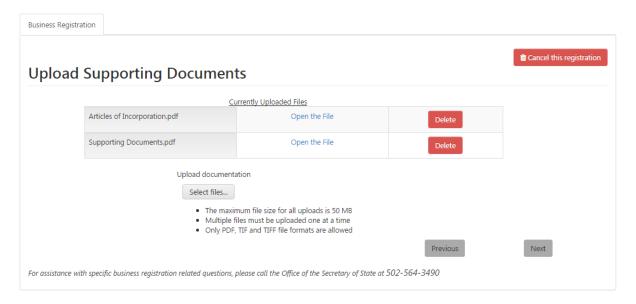
One Stop uploads the documents and indicates when each document has been successfully uploaded.

When all necessary documents have been uploaded, click 'Next.'

The Office of the Secretary of State will review the submitted documents and be in contact regarding your registration submission.

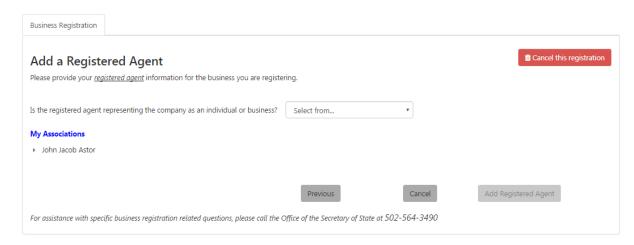
2.1.4.3.4 Upload Supporting Documents / Review Uploaded Files

If you exit the registration process before submitting it and later return, you will see this page, which allows you to review and delete any previously submitted files.



2.1.5 Add a Registered Agent

The "Add a Registered Agent" page appears. Every new business required to complete Business Registration must supply a Registered Agent located in the Commonwealth of Kentucky.



Note

The Registered Agent is the agent for service of process, notice, or demand required or permitted by law to be served on the business entity.

One Stop will display existing associations with the business under 'My Associations.' For a new business, the only association will be the individual you entered as the Registration Contact

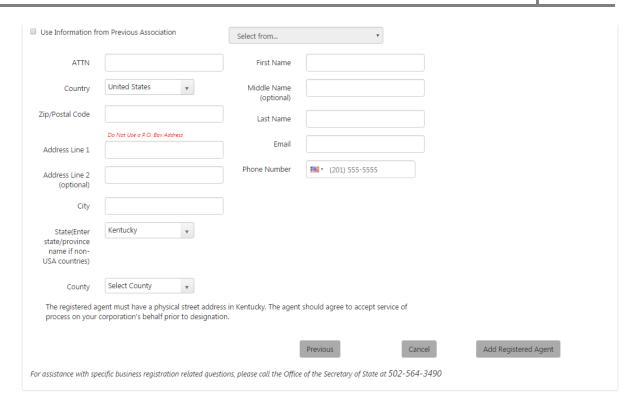
The Registered Agent may be an individual or business.

Note

The Registered Agent's address must be in the state of Kentucky and cannot be a Post Office Box.

2.1.5.1 *Individual*

When you select 'Individual' in the 'Select from' dropdown, One Stop displays fields for entering the individual's information.

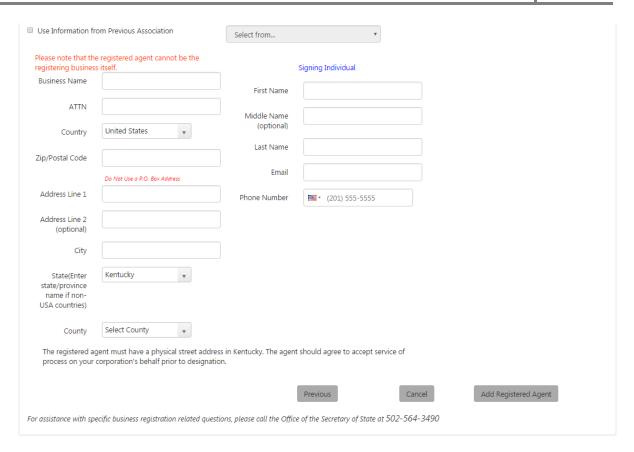


You may choose to use the Registration Contact's information if the Registration Contact will act as the Registered Agent for the business.

If the Registration Contact is not also the Registered Agent, enter the agent's information: address, name, email, and phone.

2.1.5.2 Business

When you select 'Business' in the 'Select from' dropdown, One Stop displays fields for entering information about the Business that will act as the Registered Agent.



Since the business being registered cannot be its own Registered Agent, no previous associations are available to select.

The only difference between the fields for an individual acting as Registered Agent and a business acting as Registered Agent is the Business Name, which is required for a business. In both cases, the Registered Agent's address information is required.

In addition, an individual's first name, last name, email address, and phone number are required.

After required information is entered for the Registered Agent, the 'Add Registered Agent' button at the bottom of the page is enabled.

Click the 'Add Registered Agent' button. One Stop will validate and certify the address you entered and inform you of the results in the Address Certification dialog box.

Once the address has been validated, click 'Add Registered Agent' again to proceed.

2.1.5.3 Submission Id

Now that you have provided the registered agent, One Stop has saved the information entered thus far and assigned your business registration a submission id, which appears in the upper left corner above the menu.

Your Submission Id is: 1646068

Most pages will now have a 'Save' button for you to capture information you have entered in case you want to complete business registration later. Unless you cancel this business registration, the information you provided will be saved for up to thirty days from the date you began entering the business registration.

2.1.6 Principal Office Address / Office of the CEO

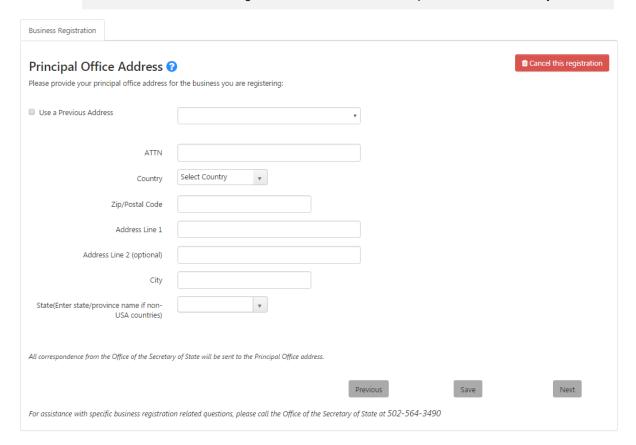
The next page is dependent on business structure.

2.1.6.1 Principal Office Address

If you are registering a business structure other than Limited Liability Partnership, the "Principal Office Address" page appears.

Note

'Principal office' means the office in or out of this state, so designated in writing to the Office of the Secretary of State, where the principal executive offices of a domestic or foreign corporation are located. This is the mailing address to which the annual report will be mailed each year.



You may choose to use a previously-entered address for the business's principal office address by checking the box and selecting an address from the list. The first time through the registration process, the only address available will be that of the Registered Agent. If

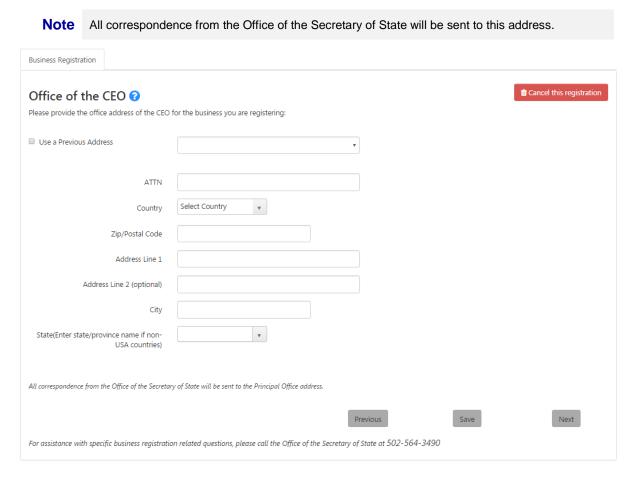
the Registered Agent's address is the same as the Principal Office Address, you may check the box, select it, and click 'Next' to continue.

If the addresses are <u>not</u> the same, enter the correct address. When you click the 'Next' button, One Stop will validate and certify the address you entered and inform you of the results in the Address Certification dialog box.

Once the address has been validated, click 'Next' again to proceed.

2.1.6.2 Office of the CEO

If you are registering a Limited Liability Partnership, the "Office of the CEO" page appears.



You may choose to use a previously-entered address for the Office of the CEO by checking the box and selecting an address from the list. The first time through the registration process, the only address available will be that of the Registered Agent. If the Registered Agent's address is the same as the CEO's Office address, you may check the box, select it, and click 'Next' to continue.

If the addresses are <u>not</u> the same, enter the correct address. When you click the 'Next' button, One Stop will validate and certify the address you entered and inform you of the results in the Address Certification dialog box.

Once the address has been validated, click 'Next' again to proceed.

2.1.7 Business Information

The "Business Information" page appears as needed for the business structure and whether the business is domestic or foreign. Not all business structures require additional business information.

2.1.7.1 Domestic Business Structures

The "Business Information" page for domestic businesses (that is, those formed in the Commonwealth) varies based on business structure.

2.1.7.1.1 Business Trust

No additional business information is required for a domestic Business Trust.

2.1.7.1.2 Limited Cooperative Association



Enter the association's purpose and, if applicable, the end date for the period of duration.

Note

If you do not provide a 'Period of Duration End Date,' the Commonwealth will assume that the period of duration is perpetual.

2.1.7.1.3 Limited Liability Company



Note

'Manager' or 'managers' means, with respect to a limited liability company that has set forth in its articles of organization that it is to be managed by managers, the person or persons designated in accordance with KRS 275.165; 'Member' or 'members' means a person or persons who have been admitted to membership in a limited liability company as provided in KRS 275.275 and who have <u>not</u> ceased to be members as provided in KRS 275.280.

Select whether the company is managed by Members or Managers. Click the 'Next' button to continue registration.

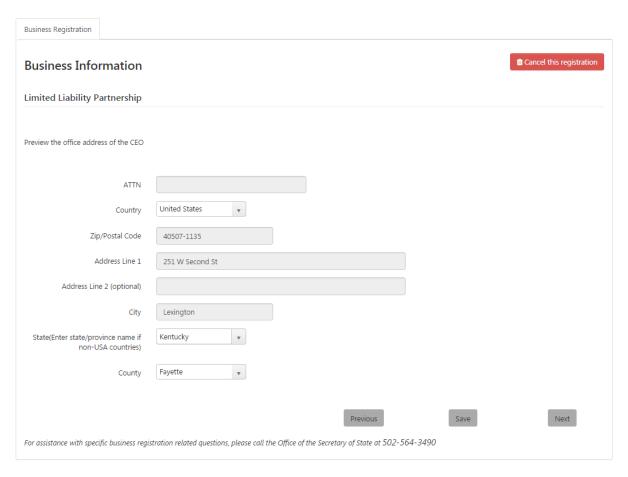
Click the 'Next' button to continue registration.

2.1.7.1.4 Limited Liability Limited Partnership

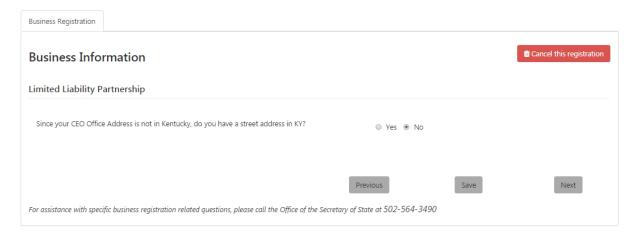
No additional business information is required for a domestic Limited Liability Limited Partnership.

2.1.7.1.5 Limited Liability Partnership

If you entered an address in Kentucky for the Office of the CEO, this page will ask you to confirm the address.

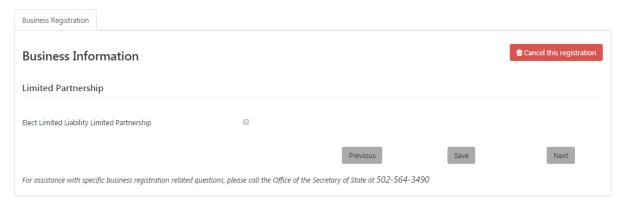


If you entered an address outside the Commonwealth for the Office of the CEO, this page will ask whether you want to provide a street address in Kentucky.



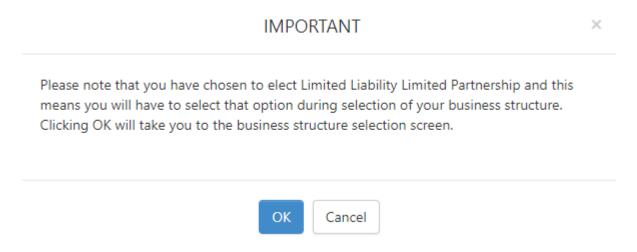
If you answer yes to the question, the page expands for you to provide the address. When you are finished, click 'Next' to continue registration.

2.1.7.1.6 Limited Partnership



If appropriate to your partnership, select to 'Elect Limited Liability Limited Partnership.'

If you select this option, please note that you will receive the following message and will need to begin your registration again by selecting the 'Limited Liability Limited Partnership' business structure after you click on the 'Cancel this registration' button:



If you choose not to select this option, then click the 'Next' button to continue registration.

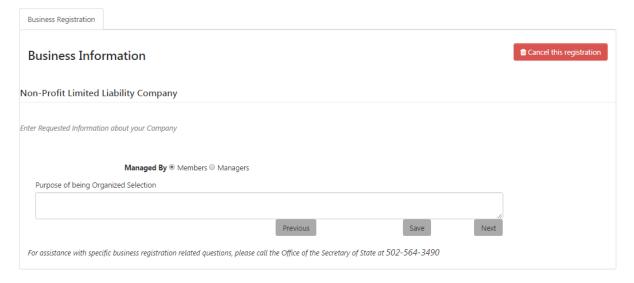
2.1.7.1.7 Non-Profit Corporation

Business Registration					
Business Info	rmation				☐ Cancel this registration
Non-Profit Corpo	ration				
Please Note : To Obtain 5 Purpose for being orga		Internal Revenue Service pric	or to filing Articles of Incorporation	,	
			Previous	Save	Next
For assistance with spec	ific business registration related que	stions, please call the Office of	the Secretary of State at 502-564-349	90	

Enter the purpose for being organized.

Click the 'Next' button to continue registration

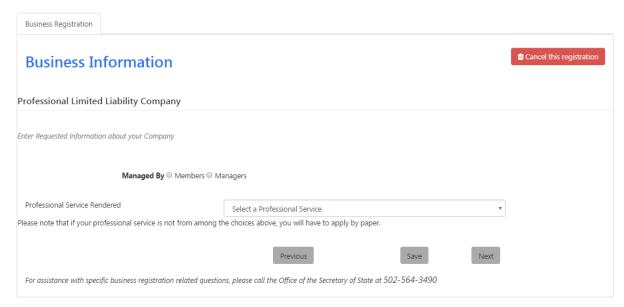
2.1.7.1.8 Non-Profit Limited Liability Company



'Manager' or 'managers' means, with respect to a limited liability company that has set forth in its articles of organization that it is to be managed by managers, the person or persons designated in accordance with KRS 275.165; 'Member' or 'members' means a person or persons who have been admitted to membership in a limited liability company as provided in KRS 275.275 and who have not ceased to be members as provided in KRS 275.280.

Select whether the company is managed by Members or Managers, and enter the purpose for being organized.

Professional Limited Liability Company 2.1.7.1.9



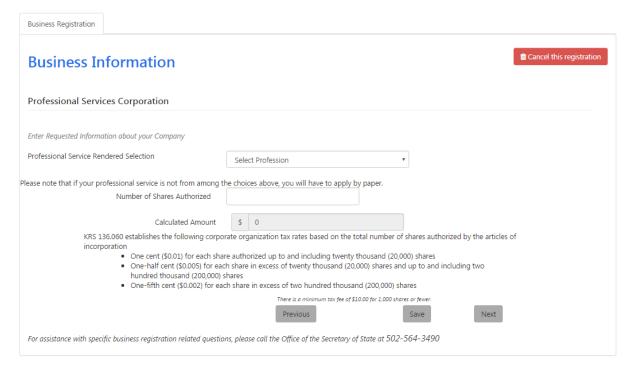
Note

'Manager' or 'managers' means, with respect to a limited liability company that has set forth in its articles of organization that it is to be managed by managers, the person or persons designated in accordance with KRS 275.165; 'Member' or 'members' means a person or persons who have been admitted to membership in a limited liability company as provided in KRS 275.275 and who have not ceased to be members as provided in KRS 275.280.

Select whether the company is managed by Members or Managers and the type of professional service provided by the company.

Professional Services include attorneys, certified public accountants, doctors, dentists, optometrists, and veterinarians. Please refer to Appendix D: Professional Services for a complete list.

2.1.7.1.10 Professional Services Corporation



Select the type of professional service provided by the company. Professional Services include attorneys-at-law, certified public accountants, doctors of medicine, doctors of dentistry, optometrists and veterinarians. Refer to Appendix D: Professional Services for a complete list.

Note

Choosing the right number of shares for your business is very important; therefore, you may wish to consult an attorney or a tax professional to discuss the implications of your choice. This online filing service is <u>not</u> intended to substitute or replace the advice of legal or professional counsel.

Also enter the number of shares authorized. One Stop calculates and displays the amount of the organization fee. (Please visit <u>Secretary of State / Business / Business Filings / Fees</u> for an explanation of fees owed.)

2.1.7.1.11 Profit Corporation

Business Registration					
Business Information	■ Cancel this registration				
Profit Corporation					
Number of Shares Authorized 100 Calculated Amount \$ 10					
KRS 136.060 establishes the following corporate organization tax rates based on the total number of shares authorized by the articles of incorporation. One cent (\$0.01) for each share authorized up to and including twenty thousand (20,000) shares. One-half cent (\$0.005) for each share in excess of twenty thousand (20,000) shares and up to and including two hundred thousand (200,000) shares. and one-fifth cent (\$0.002) for each share in excess of two hundred thousand (200,000) shares.	no				
There is a minimum tax fee of \$10.00 for 1.000 shares or fewer.					
Purpose for being organized Our company will be teaching farmers about the positive effects of planting cover crops, like clover and other nitrogen-fixing leguminous plants, that help to bring up nitrogen from deep in the soil to where it can be used by other plants.					
Previous Save	Next				
For assistance with specific business registration related questions, please call the Office of the Secretary of State at 502-564-3490					

Note

Choosing the right number of shares for your business is very important; therefore, you may wish to consult an attorney or a tax professional to discuss the implications of your choice. This online filing service is not intended to substitute or replace the advice of legal or professional counsel.

Enter the number of shares authorized. One Stop calculates and displays the amount of the organization fee. (Please visit Secretary of State / Business / Business Filings / Fees for an explanation of fees owed.)

If you selected the Public Benefit Corporation option, you will see the 'Purpose for being organized' box for stating your company's purpose.

Click the 'Next' button to continue registration.

2.1.7.1.12 Statutory Trust

Business Registration			
Business Information Statutory Trust			☐ Cancel this registration
Will Your Statutory Trust Have One or More series?	@Yes	○No	
	Previous	Save	Next
For assistance with specific business registration related questions, please call the	e Office of the Secretary of State at 502-	-564-3490	

If you answer yes, the page expands to provide additional information for you to confirm the selection.

Statement of Limitations of the Certifiate of Trust

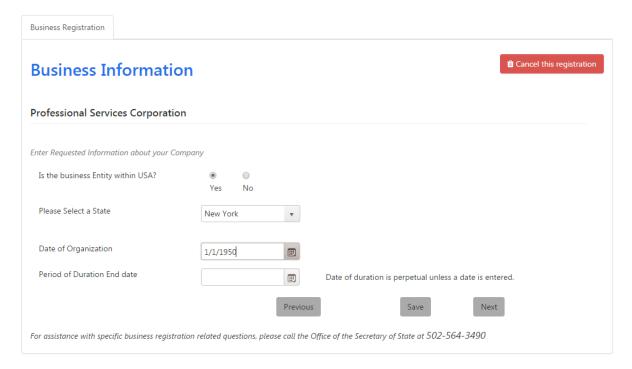
(a) A debt, liability, obligation, and expense incurred, contracted for, or otherwise existing with respect to a series, whether in its name or as to the property of or associated therewith, shall be enforceable against the assets of or associated with that series only, and shall not be enforceable against the assets of the statutory trust generally or any assets of or associated with other series thereof; and

(b) None of the debts, liabilities, obligations, and expenses incurred, contracted for, or otherwise existing with respect to the statutory trust generally or any other series thereof shall be enforceable against the assets of or associated with a series KRS 386A4-020.

After answering the question about the number of series, click the 'Next' button to continue registration.

2.1.7.2 Foreign Business

If you are registering a foreign business (that is, a business formed outside the Commonwealth of Kentucky), the "Business information" page may include one or more of the options shown below in place of or in addition to other questions based on business structure.



If you check 'Yes' in answer to the question about whether the business is within the United States, One Stop prompts you to select the state where the business was formed. If you check 'No,' One Stop prompts you to select the country where the business was formed.

Select the business's date of organization and, if applicable, the end date for the period of duration.

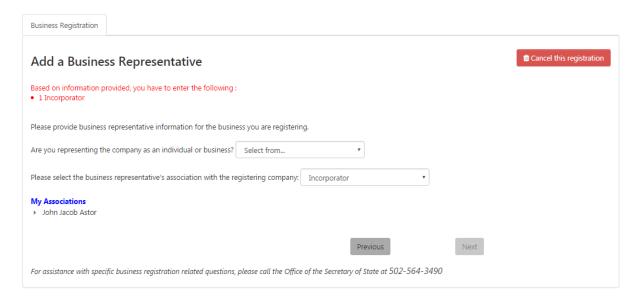
Note

If you do not provide a 'Period of Duration End Date,' the Commonwealth will assume that the period of duration is perpetual.

Click the 'Next' button to continue the registration process.

2.1.8 Add a Business Representative

The "Add a Business Representative" page appears.



The types of business representatives required depend on the business structure and whether the business is considered domestic (that is, businesses formed in the Commonwealth of Kentucky) or foreign (that is, businesses formed outside the Commonwealth of Kentucky).

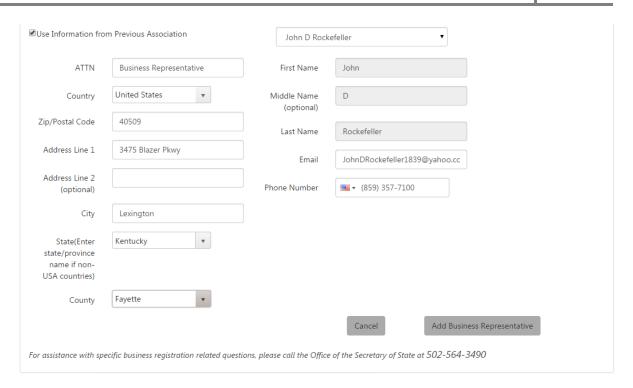
The red print at the top tells you what kind and how many business representatives are required for the business you are registering. Please refer to <u>Appendix C: Required</u> Business Representatives for additional information.

In this example, the business is a domestic profit corporation. One Incorporator is required. Some structures require more than one type of business representative. For these business structures, you select the business representative's association with the company being registered. You do <u>not</u> need to select the association for business structures requiring only one type of business representative.

The Business Representative may be an individual or business.

2.1.8.1 Individual

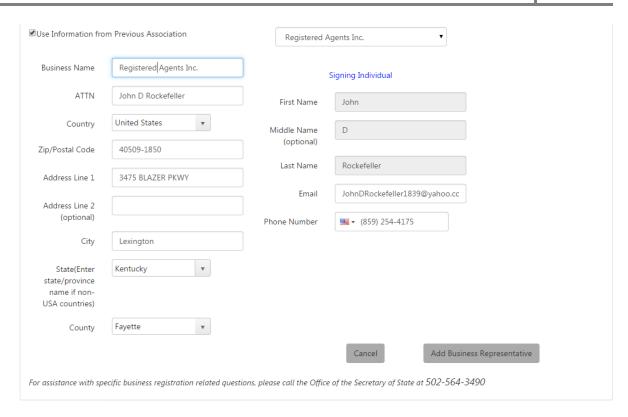
When you select 'Individual' in the 'Select from' dropdown, One Stop displays fields for entering the individual's information.



You may choose to use information from a previously entered individual or enter a new individual's name and address.

2.1.8.2 Business

When you select 'Business' in the 'Select from' dropdown, One Stop displays fields for entering information about the Business that will act as the Registered Agent.



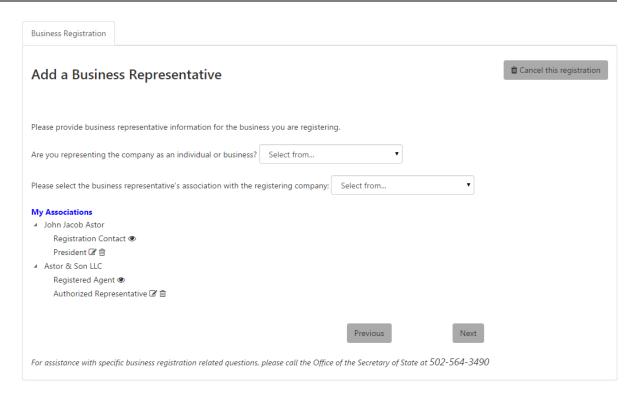
Since the business being registered cannot be its own Registered Agent, no previous associations are available to select.

The only difference between the fields for an individual acting as a Business Representative and a business acting as Business Representative is the Business Name, which is required for a business. In both cases, the Business Representative's address information is required.

In addition, an individual's first name, last name, email address, and phone number are required.

2.1.8.3 My Associations

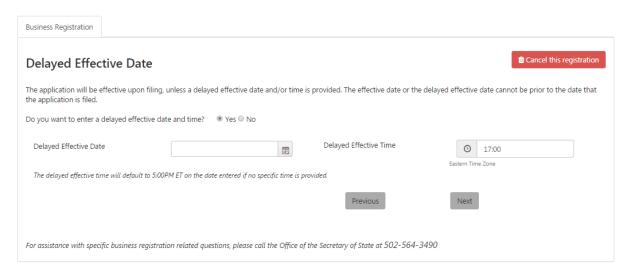
As you add information about the Business Representatives, One Stop adds them to the list of 'My Associations' at the bottom of the page.



Once all required Business Representatives have been added, the 'Next' button is enabled. Click 'Next' to continue with registration.

2.1.9 Delayed Effective Date

The "Delayed Effective Date" page may appear, depending on business structure. Not all business structures allow a delayed effective date.



This registration application will be effective upon filing, unless a delayed effective date and/or time is provided. The effective date or the delayed effective date cannot be prior to the date the application is submitted.

Select whether you want to enter a delayed effective date. If 'Yes,' select the date. You may accept the default time of 5:00 PM or select a delayed effective time.

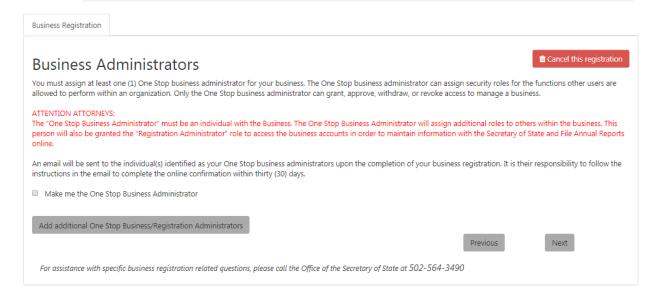
Click 'Next' to continue with registration.

2.1.10 Business Administrators

The "Business Administrators" page appears.

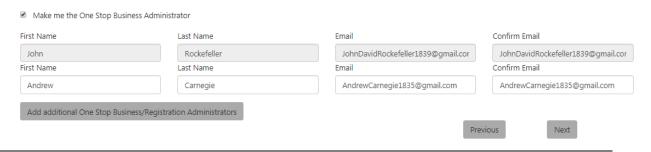
Note

Kentucky One Stop requires every business to identify at least one Business Administrator. This individual will manage access for your business, granting other individuals the rights to view and/or update filings with the Office of the Secretary of State and tax accounts with the Department of Revenue.



You may choose to make yourself the One Stop Business Administrator, or you may click 'Add additional One Stop Business/Registration Administrators' and enter the individual's first name, last name, and email address.

Special note to Attorneys and Accountants: The "One Stop Business Administrator" must be an individual with the Business. The One Stop Business Administrator will assign additional roles to others within the business. This person will also be granted the "Registration Administrator" role to access the business accounts in order to maintain information with the Secretary of State and/or the Department of Revenue.

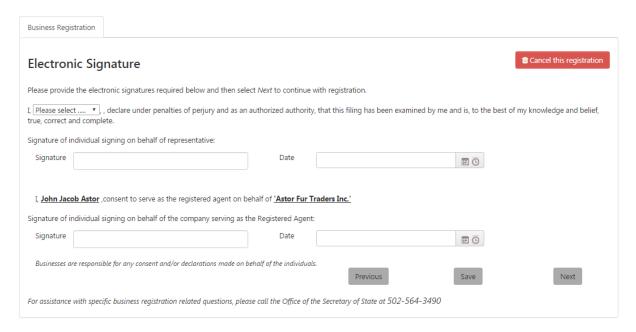


When you are finished, click 'Next' to continue the registration process.

After you submit the registration, One Stop will send an email to the individual(s) you have identified. The individual(s) have thirty days to complete the confirmation process.

2.1.11 Electronic Signatures

The "Electronic Signatures" page appears. The number and type of signatures required varies by business structure.



If you identified more than one Business Representative, you must select which one is signing the registration application in the 'Please select ...' dropdown. Enter the names exactly as they appear in the text. If a signature is flagged with an error, confirm that there are no additional characters, including a space, before or after the typed name.

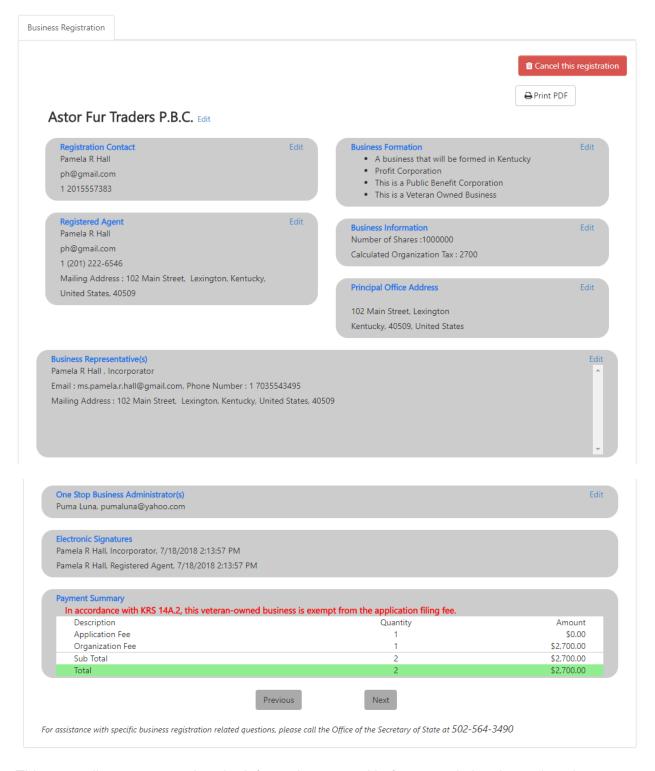
If a business is acting as the Business Representative and/or the Registered Agent, One Stop will ask for the signature of the individual you named as the person acting on behalf of the business.

Again, enter the names exactly as they appear in the text.

Click 'Next' to continue.

2.1.12 Registration Summary

The "Registration Summary" page appears.



This page allows you to review the information entered before completing the registration application.

If you notice an error or omission, click the 'Edit' link next to the incorrect entry. One Stop will re-open the page for you to make the correction. When you finish updating the

information, you may use the menu option on the left to return directly to the Registration Summary, or you may use the 'Next' button to revisit other information you entered.

If you change critical information (for example, business structure and/or the type of business activities within the Commonwealth), One Stop will force you to revisit all information entered to ensure that you have provided accurate and complete information for the business.

The 'Print PDF' link at the top brings up a PDF version of the summary for you to save or print if desired.

Note

The Office of the Secretary of State recommends keeping a record of the summary page outlining the filing submission and a file stamped copy of the approved filing as proof of filing. Once you submit the registration, you will not be able to access the summary page again.

The Payment Summary section at the bottom shows the fees charged to complete the registration application. Payment is required before you will be allowed to submit the registration.

Note

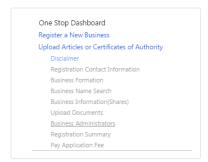
If your business is a Veteran Owned business that will be formed in Kentucky (pursuant to KRS 14A. 1-070), you will be exempted from paying the 'Application Fee'. NOTE: If your business owns shares, you will still be liable for the 'Organization Fee'.

After completing your review, click the 'Next' button to continue registering. You will be prompted to pay the appropriate fees to complete the registration, unless the business is fully exempt as a Veteran Owned businessPlease refer to Section 2.3: Pay Application Fee for information about this process.

2.2 Upload Articles or Certificates of Authority

You may choose to upload documentation for the business instead of registering online. In addition, some business structures (e.g., Cooperative Corporation) require that you use the upload process to register with the Office of the Secretary of State.

Click 'Upload Articles or Certificates of Authority' beneath the 'Register a New Business' section in the menu on the left.



The upload registration process is identical to the online registration process except for the following:

- The Upload process does <u>not</u> require entry of a registered agent, principal office address or address of the CEO, or business representative(s).
- The Upload process does not provide for entry of a delayed effective date.
- The Upload process does <u>not</u> allow entry of electronic signatures.

In place of the above, the Upload process requires upload of the Articles or Certificates of Authority for the business. Please refer to <u>Section 2.1 Online Business Registration</u> for the pages that are common to both processes.

2.2.1 Upload Articles or Certificates of Authority

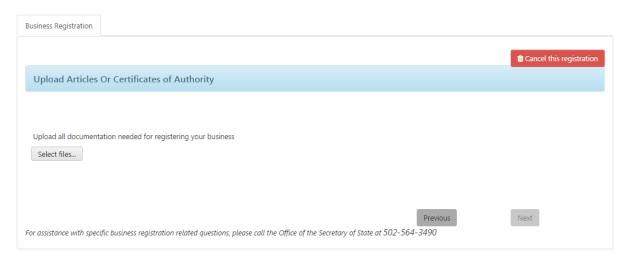
The "Upload Articles or Certificates of Authority" page appears after the "Business Information" page and before the "Business Administrators" page.

2.2.1.1 Select Files

Note

Check to be sure that the uploaded documents have been signed by the registered agent and any other necessary parties. If these documents are not signed, your registration will be denied.

This page prompts you to select the file containing the Articles or the Certificates of Authority as appropriate.



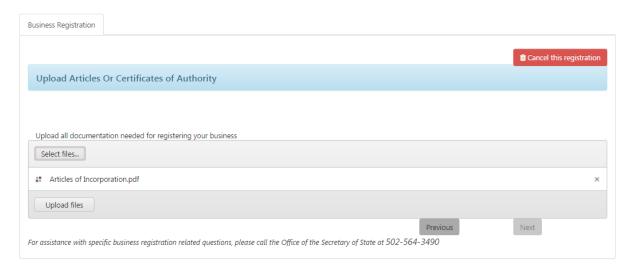
Note

Uploaded documents must be in one of the following formats: PDF, TIF, or TIFF. The sum of the file sizes must <u>not</u> exceed 3 GB. You may upload more than one document; however, you must upload them one at a time.

Click the 'Select files' button to display standard functionality for file selection. Navigate to the folder containing the documentation to be uploaded.

2.2.1.2 Upload Articles

One Stop displays the selected file below the 'Select files' button.



Click the 'Upload files' button to upload the documentation for review by the Office of the Secretary of State.

2.2.1.3 Confirm

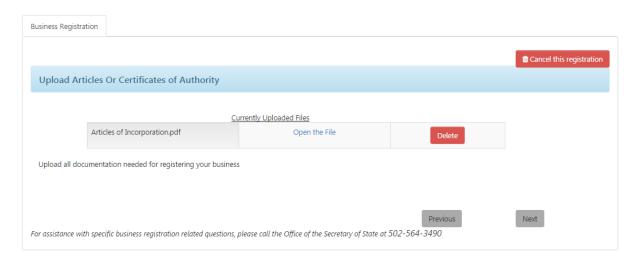
One Stop displays the uploaded file along with a percentage complete indicator.



Once the upload has completed, click 'Next' to continue.

2.2.1.4 Review Uploaded Files

If you exit the registration process before submitting it and later return, you will see this page, which allows you to review and delete any previously submitted files.



2.3 Pay Application Fee

When you register a business or make changes to information on file with the Office of the Secretary of State, you must pay all applicable fees before the filing is approved.

Note

If your business is a Veteran Owned business that will be formed in Kentucky (pursuant to KRS 14A. 1-070), you will be exempted from paying the 'Application Fee'. NOTE: If your business owns shares, you will still be liable for the 'Organization Fee'.

If your Veteran Owned business is **fully** exempted from paying any fees, then you will not see the Payment Summary screens that follow.

Fees may be paid by prepaid account or debit or credit card issued by an approved issuer. Fees for a Statement of Change may be paid by Electronic Funds Transfer (ACH).

Please visit <u>Secretary of State / Business / Business Filings / Fees</u> for an explanation of fees owed.

2.3.1 Payment Summary

When you click 'Next' on the "Registration Summary" page, the "Payment Summary" page appears.

Register a New Business

Payment Summary

Please review the payment summary below, confirm your payment type and click the Next button to continue.



One Stop accepts credit cards and prepaid accounts.

Visit www.sos.ky.gov/Prepaid-Accounts for more information on how to establish a prepaid account. **Note**

Select the desired payment method in the 'Payment Type' dropdown.

Click the 'Next' button to continue.

2.3.2 Prepaid Account

2.3.2.1 Prepaid Account Details

When you select 'Prepaid,' the "Prepaid Account Details" page appears.

Register a New Business Prepaid Account Details In order to complete your business registration you will need to provide payment. Prepaid Account Details Pre Paid Account Number Agent Number Agent PIN Pay Registration Fee(s)

Enter the pre-paid account number, agent number, and agent PIN.

Click 'Pay Registration Fee(s)' to continue the payment process.

2.3.2.2 Payment Receipt

If the pre-paid account information is valid, the "Business Registration Payment Receipt" page appears.

Business Registration Payment Receipt Your payment has been initiated and will only be processed in the event the Secretary of State approves your filing. Please print this page for your records, this serves as your receipt. Payment Receipt Prepaid Account Number 193 Agent Number Total Amount Paid \$640.00 Payment Date 4/23/2015 10:53:18 AM Complete your Application

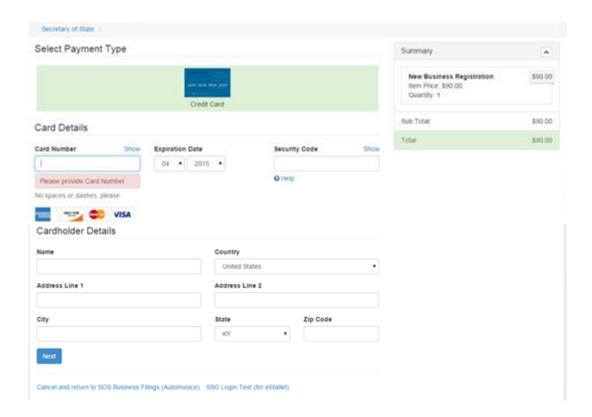
Use browser print functionality or make note of the receipt information.

Be sure to click the 'Complete your Application' button to finish the registration process.

2.3.3 Credit Card

2.3.3.1 Card Details

When you select 'Credit Card' on the "Payment Summary" page, the following page appears.



Enter your credit card number, the expiration date (month and year), and security code. Also enter your name and address information.

After you enter valid credit card and cardholder information, click the 'Next' button.

2.3.3.2 Confirmation

The "Payment Confirmation" page appears.



Click 'Pay Now' if you are ready to make your payment.

2.3.3.3 Thank you

The "Thank you" page appears.



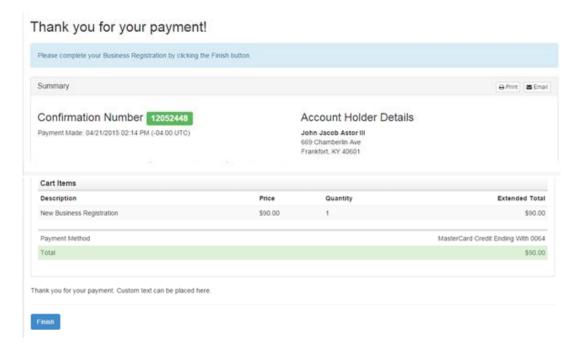
Note

You do not need to create a Kentucky.gov account to view and print your receipt. The account is useful if you will want to return later to view and/or print your receipt.

Click 'View Receipt.'

2.3.3.4 Receipt

The "Receipt" page appears.



Use the 'Print' or 'Email' buttons or make note of the receipt information.

Be sure to click the 'Finish' button to complete the registration process.

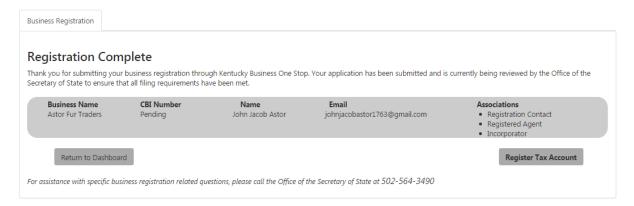
2.4 Complete Business Registration

2.4.1 Registration Complete

After you pay the application fee, or have bypassed the payment due to being exempt, then the "Registration Complete" page appears.

2.4.1.1 Approved Registration

If the registration application meets the criteria for automatic approval by the Office of the Secretary of State, One Stop displays the page below.



The individual you identified as the contact person will receive a confirmation of receipt of the filing via email. In addition, the filing will be posted online with the Secretary of State's stamp at www.sos.ky.gov immediately upon approval.

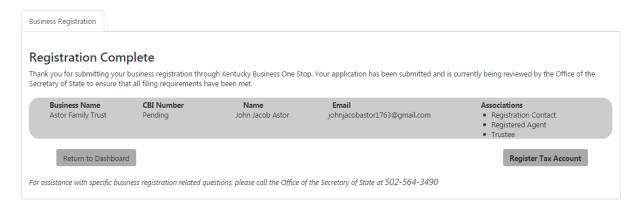
Note

The Office of the Secretary of State recommends that the filer maintains a copy of the approved filing for his/her records. In addition, state law requires that the filer take a stamped copy of the filing to the county clerk's office where the registered agent is located.

Once the Office of the Secretary of State has approved the registration application, you may return to the "Dashboard" or proceed with registering for taxes.

2.4.1.2 Needs Approval

If the registration application does <u>not</u> meet the criteria for automatic approval, One Stop displays this page.



The Office of the Secretary of State will review the information you submitted, including any uploaded documents, to ensure that all filing requirements are met and that your business name is available for use.

By state law, the Office of the Secretary of State has up to 5 business days to complete this review; however, please be aware that the average turnaround time is 1 business day to complete. Application reviews occur only during regular office hours.

The individual you identified as the contact person will receive a confirmation of receipt of the filing via email. The contact person will receive another email confirmation once the Commonwealth approves the Business Registration. In addition, the filing will be posted online with the Secretary of State's stamp at www.sos.ky.gov immediately upon approval.

Note

Once confirmation has been received, the Office of the Secretary of State recommends that the filer maintains a copy for his/her records. In addition, state law requires that the filer take the stamped copy of the filing to the county clerk's office where the registered agent is located.

After submitting the Business Registration application, you may return to the "Dashboard." Tax Registration will be available after the Office of the Secretary of State approves your registration.

2.4.2 Registration Emails

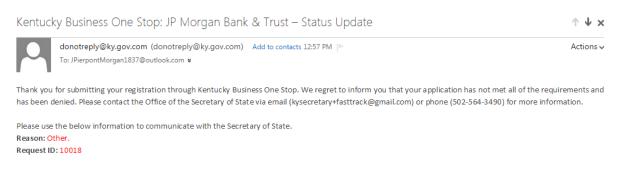
2.4.2.1 Registration Approved

When your registration is approved, you will receive a message in the 'Message Center' similar to the following:



2.4.2.2 Registration Denied

If your registration is <u>not</u> approved, you and the Registration Contact will receive an email similar to the following:



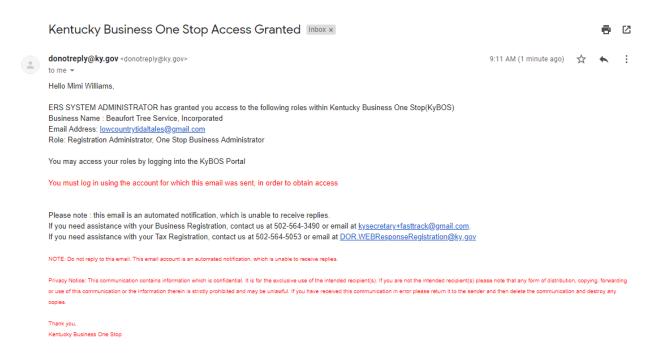
When the Office of the Secretary of State denies your registration application, the email will contain a reason. If you have any question about the reason for denial, please contact the Office of the Secretary of State.

Note The Secretary of State does <u>not</u> process the payment you submitted when the registration is denied.

2.4.3 Access Granted Emails

When the registration is approved, One Stop will notify you (by default, the Registration Administrator for the business) and the One Stop Business Administrator (you or your designee) via email that you now have access to the business.

The Registration Administrator and One Stop Business Administrator (if same person was designated) will receive an email similar to the following:



If a separate person is designated as a One Stop Business Administrator, they will receive a similar email. You must log in using the account for which the email was sent in order to obtain access.

3 Tax Registration

To complete online Tax Registration, you will need to have the following information readily available:

- The Federal Employer Identification Number (FEIN) for the business. If your business is a Sole Proprietorship, then a FEIN is not required, but can be entered if you have one.
- The North American Industry Classification System (NAICS) code for the business and any additional locations in Kentucky.
- Contact information for responsible parties. Refer to <u>Appendix F: Ownership Disclosure</u>

 Responsible Parties for additional information on what is required based on business structure.
- Information about the business's activities, especially activities in the Commonwealth of Kentucky.
- Contact information for each tax for which the business will be liable.

By completing Tax Registration in One Stop, your business will automatically enroll for the most common business taxes including:

- Employer's Withholding Tax
- Sales and Use Tax (account and permit)
- Transient Room Tax
- Motor Vehicle Tire Fee
- Commercial Mobile Radio Service (CMRS) Prepaid Service Charge
- Utility Gross Receipts License Tax
- Telecommunications Tax
- Consumer's Use Tax
- Coal Severance and Processing Tax
- Coal Seller/Purchaser Certificate ID Number
- Corporation Income Tax
- Limited Liability Entity Tax
- Kentucky Nonresident Income Tax Withholding on Distributive Share Income Tax
- Cigarette/Tobacco Licenses

Cigarette/Tobacco Licenses are not automatically assigned during the registration process, but are reviewed by the Department of Revenue and Approved or Denied based on the information provided in the 'Tobacco Tax' portion of the application.

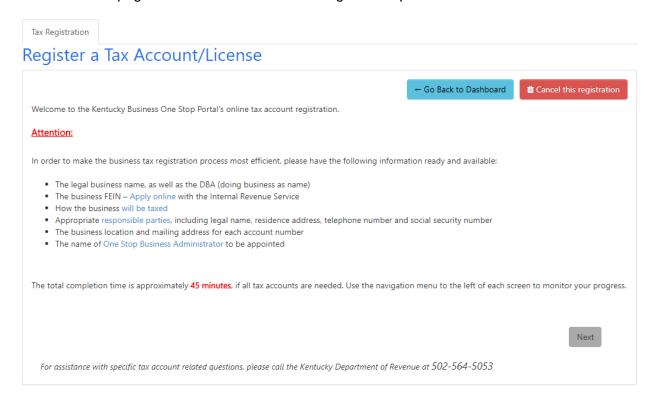
Depending on the product or service your business provides, there may be other state taxes that apply to your business. Most of these require that you file a special application/registration. To register for Minerals or Natural Gas Severance Tax, Motor Fuels

Tax, Bank Franchise Tax, or any other miscellaneous taxes or fees administered by the Department of Revenue, visit the Department's web site at http://revenue.ky.gov.

One Stop currently does not process county and local taxes. Your business still needs to apply for applicable county and local taxes.

3.1 Welcome

This is the first page in the tax account/license registration process.

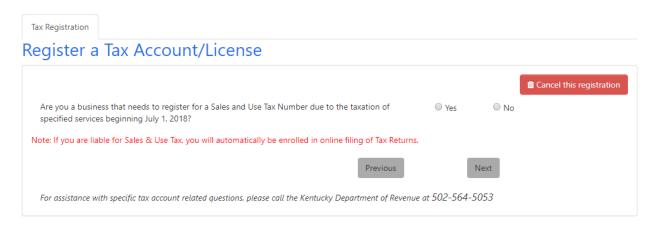


This page contains several links that may be useful to you:

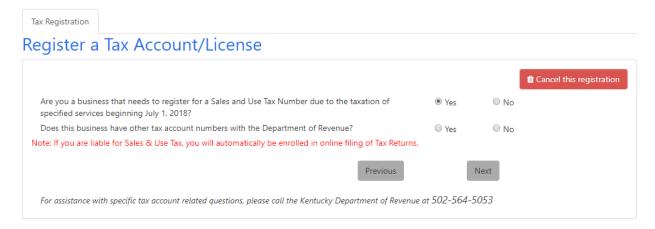
- Apply online takes you to the Internal Revenue Service's web site where you may apply for an Employer Identification Number
- Will be taxed brings up the information contained in Appendix E: Taxation for Federal **Purposes**
- Responsible parties brings up the information contained in Appendix F: Ownership Disclosure - Responsible Parties.
- One Stop Business Administrator launches a pop-up with information about security roles.

Click 'Next' when you are ready to continue.

NOTE: If your business is registering as a Sole Proprietorship, General Partnership or Qualified Joint Venture, then you will see a separate set of questions before the Welcome Page.



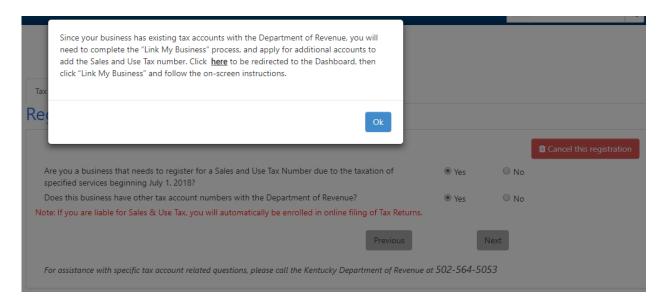
If you answer 'Yes' to the first question, then a second question will appear. (If you answer 'No", then you will continue to the 'welcome' page):



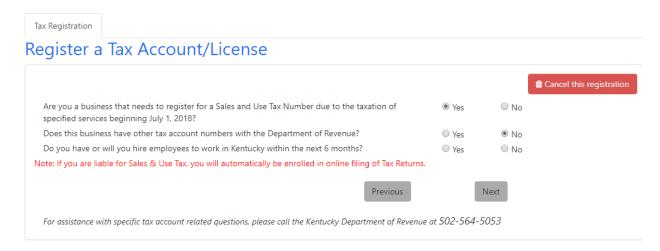
If you answer 'Yes' to the second question, you will receive a pop-up which states:

"Since your business has existing tax accounts with the Department of Revenue, you will need to complete the "Link My Business" process, and apply for additional accounts to add the Sales and Use Tax number. Click here to be redirected to the Dashboard, then click "Link My Business" and follow the on-screen instructions."

Clicking 'OK' just removes the pop-up, you must 'Click **here**'to be redirected to the Dashboard.



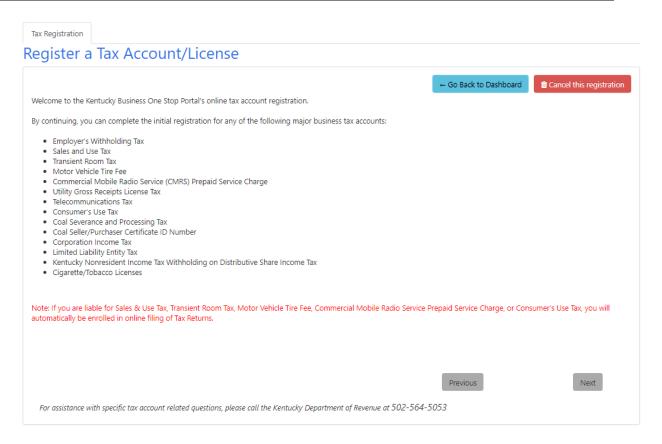
If you answer 'No' to the second question, then a third question will appear:



If you answer 'Yes' to this question, then you will continue to the 'welcome' page and onto answering all of the tax account questions. If you answer 'No', then Click on 'Next' and you will continue to the 'welcome' page, however you will only answer Sales and Use Tax questions (in addition to other business related questions).

3.2 List of Tax Accounts/Licenses

The second "Register a Tax Account/License" page appears.



Review the taxes that may be assigned based on your business activities.

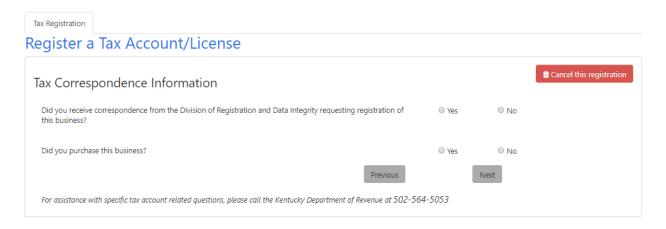
Note

If you are liable for the Sales and Use Tax, Transient Room Tax, Motor Vehicle Tire Fee, Commercial Mobile Radio Service Prepaid Service Charge, or Consumer's Use Tax, One Stop will automatically enroll the business for online filing of tax returns.

Click 'Next' when you are ready to continue with registration.

3.3 Tax Correspondence Information

The third "Register a Tax Account/License" page appears.



If you received a letter from the Division of Taxpayer Registration and Data Integrity requesting that you register, answer 'Yes.' The page expands to allow entry of the file number from the correspondence you received.

Provide the file number located at the top of the letter you received. If you no longer have your letter, please call the Kentucky Department of Revenue at 502-564-5053.	
Correspondence File Number	

Enter the correspondence file number and then move onto the next question.

If you did not receive a letter, click 'No' and continue.

If you answer 'Yes' to "Did you purchase this business?" then an additional question will expand asking, "Were business assets purchased from the previous owner?"



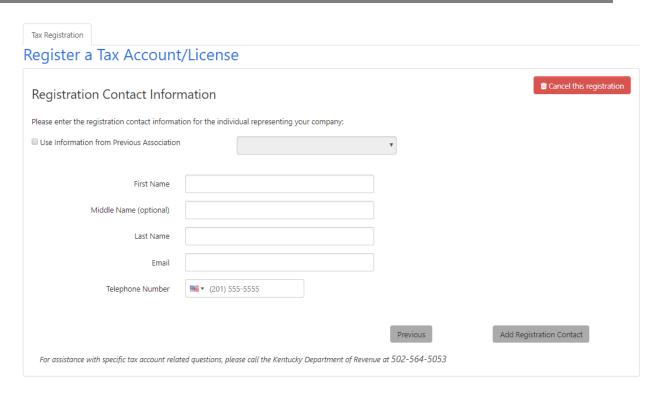
If you answered 'No', then click 'Next' to continue.

3.4 Registration Contact Information

The "Registration Contact Information" page appears. Every new Tax Registration requires a contact person.

Note

The Registration Contact person is the individual whom the Commonwealth will contact if there are any questions about the registration.



Enter the first name, middle name (optional), last name, email address, and phone number of the individual who will represent the business as the Registration Contact.

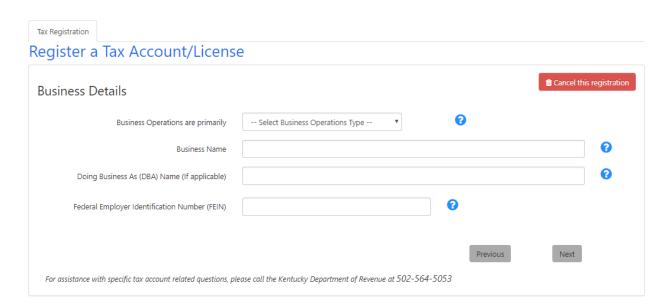
Once required information is entered, click the 'Add Registration Contact' button at the bottom of the page.

3.5 Business Details

3.5.1 Not Previously Registered

If you did not previously register with the Office of the Secretary of State, the "Business Formation" page appears again for you to confirm your selections. Click 'Next' to continue.

The "Business Details" page appears.



Options for the 'Business Operations' dropdown include the following:

- Home-Based
- Web-Based
- Office/Store-Based
- Transient

Select the appropriate operations type for the business you are registering.

Enter the complete legal business name for the business you are registering. For information about which characters may be used in a business name and which suffixes apply to which structures, please refer to <u>Appendix B: Business Name Rules.</u>

If the business is a Sole Proprietorship, do not include your personal name, unless it is a part of the business name or you do not have a business name. For example: John Smith's Plumbing

Note

If the business is a Home Care Service Recipient (HCSR), the name of the business should be the first, middle and last name of the disabled or elderly individual with the acronym 'HCSR' added to the end of the name. For example: 'John Q Public HCSR.'

If the business has a 'doing business as' name, enter the name.

Enter the Federal Employer Identification Number (FEIN) assigned to the business by the Internal Revenue Service. If the business is a disregarded entity that is operating under a parent's FEIN, do <u>not</u> list the parent's/member's FEIN. For Sole Proprietorships, an FEIN is not required, but you can enter if you have one.

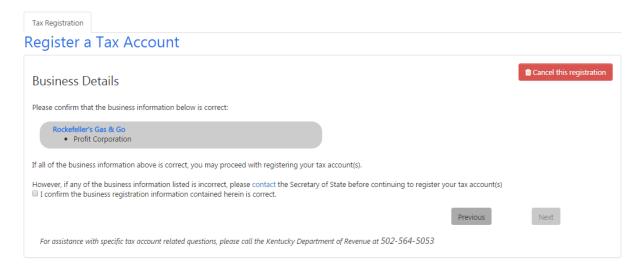
Note

Apply for an FEIN online at https://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.

Click 'Next' to continue with registration.

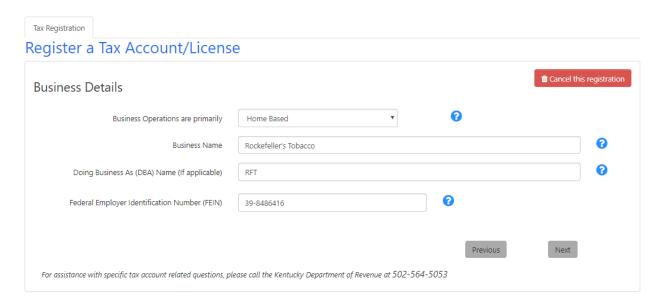
3.5.2 Previously Registered

If you have previously completed Business Registration, One Stop displays this page for you to confirm the information entered and add information required for Tax Registration.



Verify that the information displayed is correct and indicate that you have done so by checking the confirmation box. If any information is incorrect, please contact the Office of the Secretary of State before continuing with Tax Registration.

When you confirm that the information is correct, One Stop expands the page to gather some additional 'Business Details' information.



Options for the 'Business Operations' dropdown include the following:

- Home-Based
- Web-Based

- Office/Store-Based
- Transient

Select the appropriate operations type for the business you are registering.

If the business has a 'Doing Business As (DBA)' name, enter the name.

Enter the Federal Employer Identification Number (FEIN) assigned to the business by the Internal Revenue Service. If the business is a disregarded entity that is operating under a parent's FEIN, do not list the parent's/member's FEIN.

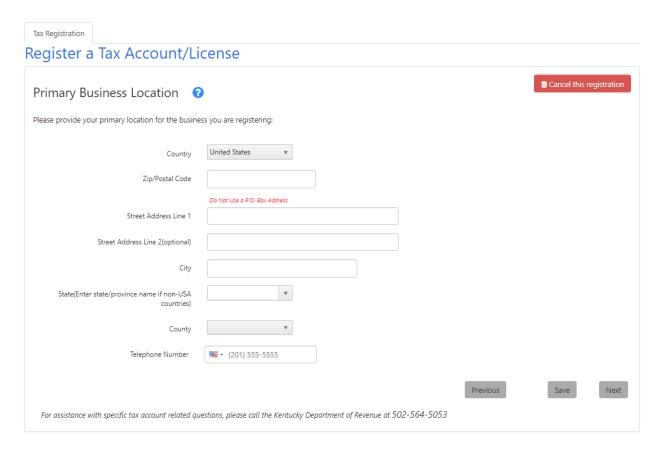
Note

Apply for an FEIN online at https://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.

Click 'Next' to continue with registration.

3.6 Primary Business Location

The "Primary Business Location" page appears.



Enter the street address, city, state and ZIP Code for the location for which you are requesting registration. Do not list a P.O. Box for a business location address. For out-ofstate businesses that do <u>not</u> have a Kentucky location, use the principal location address in your home state.

You may choose to use a previously entered address for the business's primary location by checking the box and selecting an address from the list. If <u>not</u> available, enter the primary location address.

If your location is in Kentucky and county has <u>not</u> been pre-populated based on the Zip/Postal Code, enter county name. If out-of-state, leave county blank.

Enter the telephone number, including area code, for the primary business location.

When you click the 'Next' button, One Stop will validate the information entered and, as appropriate, certify the address and phone number before proceeding to the next step in the process.

3.6.1 Submission Id

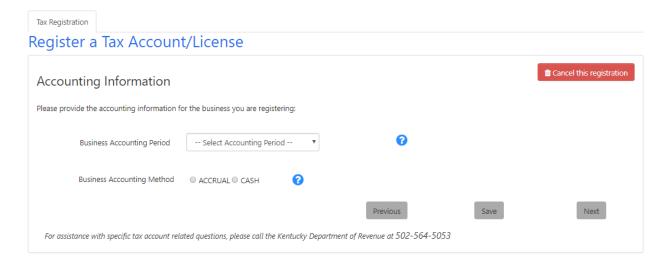
Now that you have provided the primary business location, One Stop has saved the information entered thus far and assigned your tax registration a submission id, which appears in the upper left corner above the menu.

Your Submission Id is: 1641120

Most pages will now have a 'Save' button for you to capture information you have entered in case you want to complete tax registration later. Unless you cancel this tax registration, the information you provided will be saved for up to thirty days from the date you began entering the tax registration.

3.7 Accounting Period

The "Accounting Period" page appears.



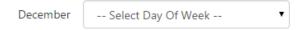
Select the accounting period that the business uses. Options for accounting period include the following:

- Calendar Year January 1st to December 31st
- Fiscal Year
- 52/53 Week Calendar Year
- 52/53 Week Fiscal Year

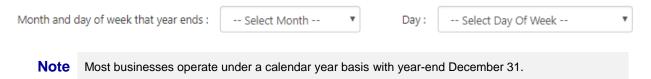
If you select the Fiscal Year accounting period, One Stop prompts you for the month and day that the business's fiscal year ends.



If you select the 52/53 week calendar year, One Stop prompts you for the day of the week that year ends in December.



If you select the 52/53 week fiscal year, One Stop prompts you for the month and day of week that the business's fiscal year ends.



Select whether the business uses the cash or accrual accounting method.

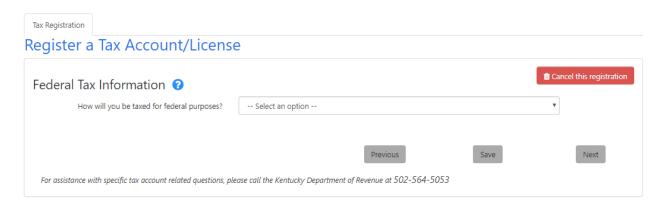
Note

Using a Cash Basis means 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 before actually paying for it. Using an Accrual Basis means 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.

Click the 'Next' button to continue.

3.8 Federal Tax Information

For business structures other than Sole Proprietorships, Home Care Service Recipients, Qualified Joint Ventures, Estates, Governments, and Unincorporated Non-Profit Associations, the "Federal Tax Information" page appears.



Select the appropriate option for how the business will be taxed for Federal purposes. Only options valid for the business structure are listed. Please refer to Appendix E: Taxation for Federal Purposes for information about the options available for each business structure.

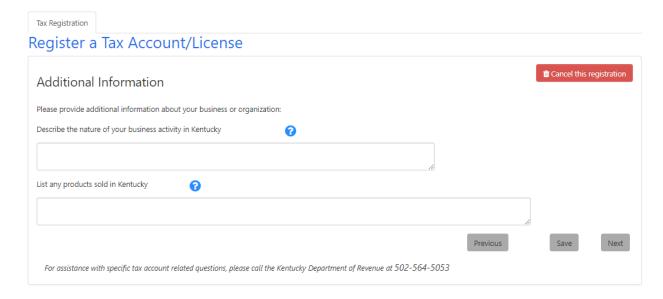
Depending on the structure and other options selected, One Stop may prompt you to enter additional information about the business. For example, if the business was not registered with the Office of the Secretary of State, you may be asked to provide the state and date of incorporation/organization.

NOTE: If the business is a General Partnership and selects an option other than 'Partnership', then they will continue to answer all tax type questions.

When you have completed entering the information, click the 'Next' button to continue.

3.9 Additional Information

The "Additional Information" page appears.



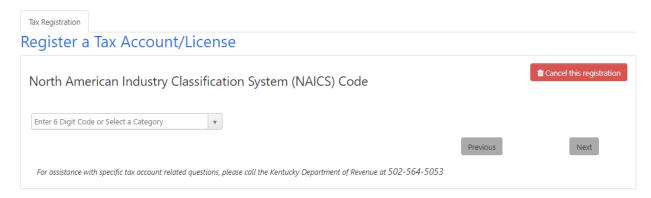
The Commonwealth is interested in the type of business activity both in and outside Kentucky. Enter text to describe the nature of your business activity in Kentucky.

List any products sold in Kentucky in the second box.

Click the 'Next' button to continue.

3.10 North American Industry Classification System Code

The "North American Industry Classification System (NAICS) Code" page appears.



You may enter your six-digit code and press 'Enter' or tab out of the field. If the NAICS code is valid, you may click 'Next' to continue.

Or, you may select the 'National Industry (6 Digit)' category. The page expands for you to select a sector.



After you select a sector, you may select a SubSector and finally a NAICS Code. As you make each selection, the options in the remaining dropdowns are filtered based on that selection.

If you need assistance with identifying the appropriate NAICS code for the business, go to the United States Census Bureau web site -> http://www.census.gov/eos/www/naics/. Use the NAICS Search for the most recent year (as of 2018, the 2017 NAICS Search is the most recent).

Click the 'Next' button to continue.

3.11 Add a Responsible Party

The "Add a Responsible Party" page appears.

This page varies depending on the type and number of responsible parties required. Please refer to <u>Appendix F: Ownership Disclosure – Responsible Parties</u> for how to identify the responsible parties for the business you are registering.

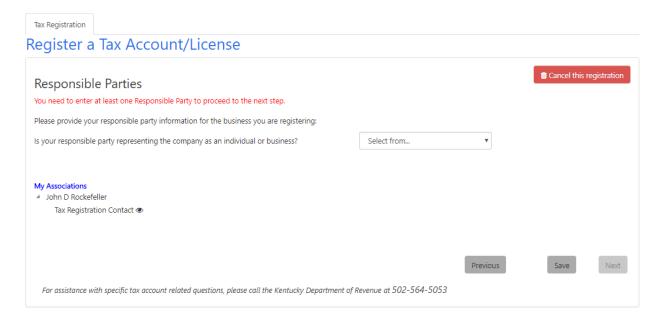
3.11.1 Only Individuals Allowed for Certain Business Structures

For example, if the business structure is a Profit Corporation, only individuals may be added as responsible parties. For a Profit Corporation, you must add the President. You may add other officers as responsible parties based on the nature of the business.

When you are ready to enter responsible party information, click 'here' to proceed.

3.11.2 Businesses or Individuals May be Allowed

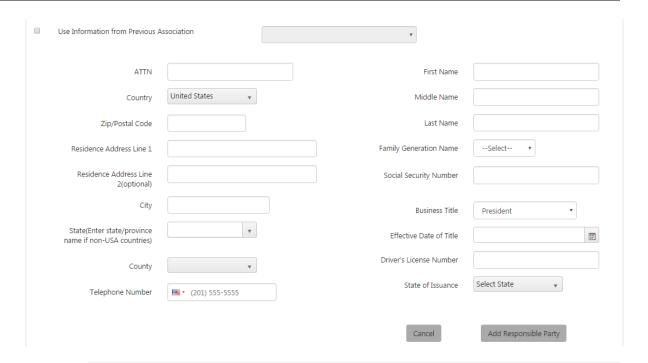
An example is a Business Trust. The responsible party may be representing the company as an individual or a business.



Select whether the responsible party is an individual or business to proceed.

3.11.3 Individual as Responsible Party

If the business structure requires that the responsible party is an individual or you select individual, the page expands to include information required for an individual who is a responsible party.



Enter the full legal name, Social Security Number, Driver's License Number and State of Issuance, residence address, city, state, Zip/Postal Code, telephone number, county (if in Kentucky), business title and the date for when the title became effective for the information that corresponds to your business ownership type. Social Security Numbers for responsible parties are required (KRS 131.180(4)).

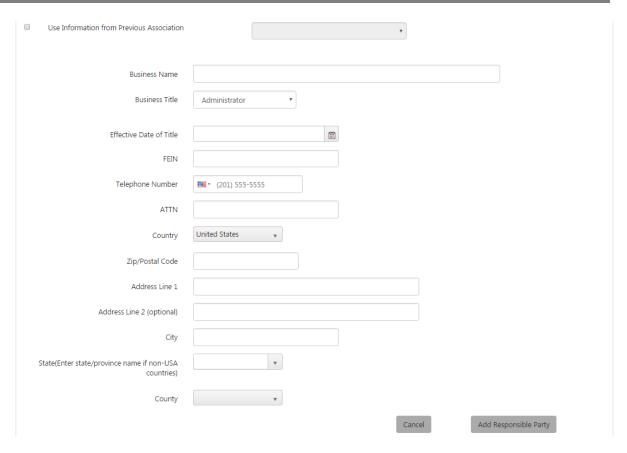
You may choose to use information from a previously entered association. In this case, check the box and select a name from the dropdown to the right. Once an individual is selected, One Stop will fill in the fields based on the selected person's information. Depending on whom you selected, you may have to enter other fields (for example, Family Generation Name, Social Security Number, Business Title, Effective Date of Title, Driver's License Number and State of Issuance) to complete the information required by the Commonwealth. Social Security Number is required for an individual.

One Stop will filter the list of Business Titles based on the structure of the business you are registering. For example, if the business is a sole proprietorship, only Owner is listed and the Owner is the only Responsible Party required.

If the responsible party you are entering is not listed in the dropdown, enter the name and address information as well. Do not use abbreviations or nicknames in the name fields.

3.11.4 Business as Responsible Party

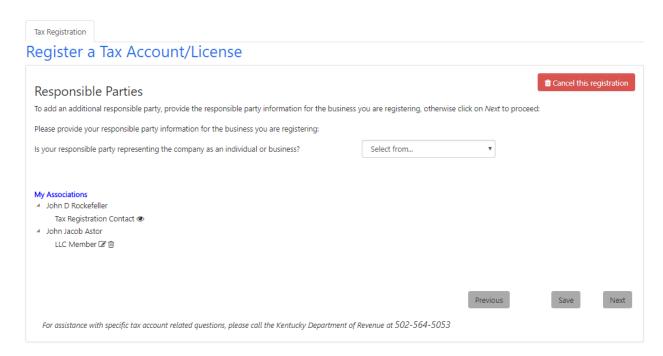
If you select business, the page expands to include information required for a business that is a responsible party.



You may choose to use information from a previously entered association. In this case, check the box and select a business name from the dropdown to the right. Once a business is selected, One Stop will fill in the fields based on the selected business's information. Depending on which business you selected, you may have to enter other fields (for example, Business Title, Effective Date of Title, and FEIN) to complete the information required by the Commonwealth. If the responsible party you are entering is not available, enter the business name, address, and phone as well. Do not use abbreviations or nicknames in the name fields.

All Responsible Parties Added 3.11.5

As you add a responsible party, One Stop displays the individual's or business's name in the list of My Associations.



One Stop also informs you if you have reached the maximum number of Responsible Parties. A maximum number applies only to certain business structures.

When all responsible parties have been identified, click the 'Next' button to continue.

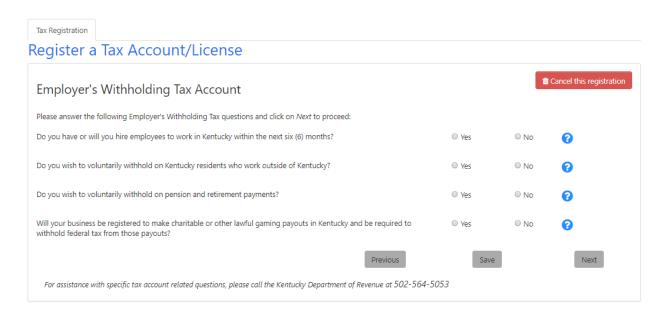
3.12 Employer's Withholding Tax

Note

For more information about Employer's Withholding Tax, contact the Withholding Tax Section, Department of Revenue, P.O. Box 181, Station 57, Frankfort, KY 40602, or call (502) 564-7287.

3.12.1 Questions

The "Employer's Withholding Tax" page appears, unless you are a Sole Proprietorship, Qualified Joint Venture or General Partnership and answered 'No' to 'Do you have or will you hire employees to work in Kentucky within the next six (6) months?' question on the first page, then you will not see the 'Employer's Withholding Tax' section.



Answer the series of questions for the business you are registering.

 Do you have or will you hire employees to work in Kentucky within the next six (6) months?

Note

An employee is anyone to whom you pay wages, including part-time help and family members (See KRS 141.010, 103 KAR 18:010 and 103 KAR 18:070). Kentucky officers who receive compensation, other than dividends, are legally considered employees for withholding purposes (see KRS 141.010).

 Do you wish to voluntarily withhold on Kentucky residents who work outside of Kentucky?

Note

Kentucky withholding is not required from wages of Kentucky residents that work entirely outside the state, but your business may choose to voluntarily register to withhold.

Do you wish to voluntarily withhold on pension and retirement payments?

Note

Kentucky withholding is not required from payments of pensions/retirements, but your business may choose to voluntarily register to withhold.

 Will your business be registered to make charitable or other lawful gaming payouts in Kentucky and be required to withhold federal tax from those payouts?

Note

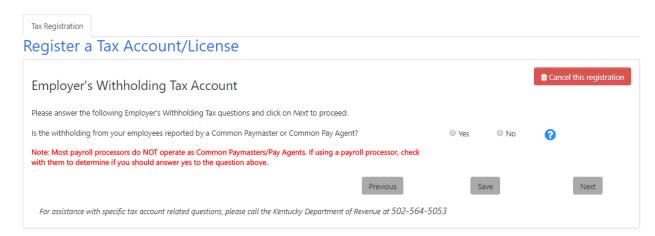
If your business is required to withhold federal tax on gaming payouts made to Kentucky residents, then it will also be required to withhold Kentucky tax. The business is required to obtain an Employer's Withholding Tax Account for reporting and paying the Kentucky withholding.

Click the 'Next' button to continue.

If you answer 'Yes' to any of these questions, One Stop displays the next page in the Employer's Withholding Tax Account series. If you answer 'No' to all of these questions, One Stop transfers you to the Sales and Use Tax series of questions; the business is not liable for Employer's Withholding Tax.

3.12.2 Paymaster/Pay Agent

If the business is liable for Employer's Withholding Tax, One Stop displays this page to ask whether the business plans to use a Common Paymaster or Pay Agent.



If the business will <u>not</u> use a Common Paymaster or Pay Agent to report withholding, click 'No' and the 'Next' button to continue with registration.

If the business will use a Common Paymaster or Pay Agent, click the 'Yes' radio button. The page expands to collect information about the Paymaster or Pay Agent.



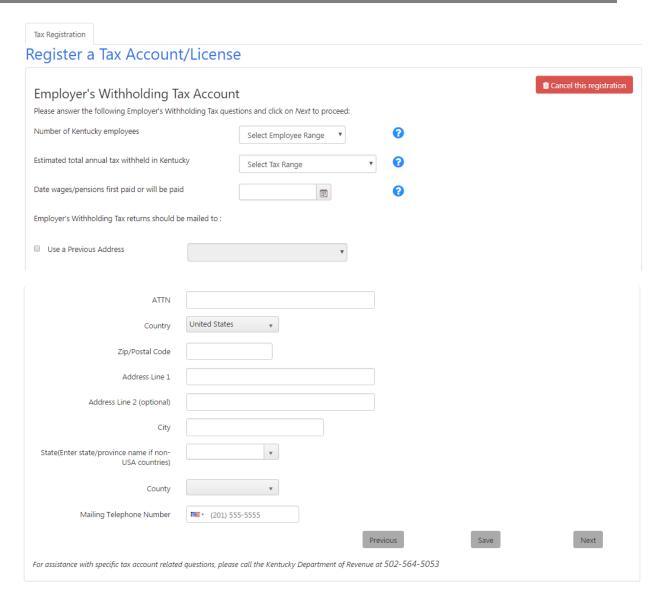
Identify whether this is a Paymaster or Pay Agent. Enter the name, FEIN, and Employer's Withholding Tax Account Number for the business acting as the Common Paymaster or Pay Agent.

Click the 'Next' button to continue with registration.

If the business is using a Common Paymaster or Pay Agent, One Stop transfers you to the Sales and Use Tax series of questions; the business does <u>not</u> need to provide any additional information for the Employer's Withholding Tax account.

3.12.3 Additional Information

If the business is liable for Employer's Withholding Tax and the business is <u>not</u> using a Common Paymaster or Pay Agent, One Stop displays this page to gather information about employees, taxes, wages, and where to mail the Employer's Withholding Tax returns.



Select the range that encompasses the number of Kentucky employees who work for the business being registered. The options are 1-3, 4-19, 20-99, 100-199, 200-499, 500-999, 1,000-1,999, and 2,000 or more.

Select the range that encompasses the estimated total annual tax withheld by the business. The options are \$0.00-\$399.00, \$400.00-\$1,999.00, \$2,000.00-\$49,999.00, and \$50,000.00 or more.

Select the date that wages or pensions were or will be first paid by the business.

You may choose to use a previously entered address for mailing of Employer's Withholding Tax returns by checking the box and selecting an address from the list. If the address is not available, enter the correct address. Also enter a phone number for Employer's Withholding Tax.

Click the 'Next' button to continue.

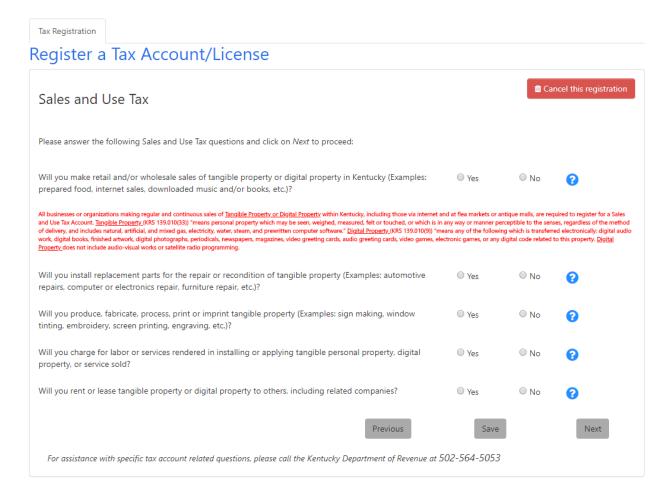
3.13 Sales and Use Tax

Note

For more information about Sales and Use Tax, contact the Division of Sales and Use Tax, Department of Revenue, P.O. Box 181, Station 53, Frankfort, Kentucky 40602, or call (502) 564-

3.13.1 Questions #1

The "Sales and Use Tax" page appears. The content on these pages will vary depending on whether you are applying for Sales and Use Tax services only, or if you will continue to apply for additional taxes.



Answer the series of questions for the business.

 Will you make retail and/or wholesale sales of tangible property or digital property in Kentucky (Examples: prepared food, internet sales, downloaded music and/or books, etc.)?

All businesses or organizations making regular and continuous sales of Tangible Property or Digital Property within Kentucky, including those via internet and at flea markets or antique malls, are required to register for a Sales and Use Tax Account.

Note

Tangible Personal Property (KRS 139.010(33)) "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(9)) "means any of the following which is transferred electronically: digital audio work, digitalbooks, 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.

 Will you install replacement parts for the repair or recondition of tangible property (Examples: automotive repairs, computer or electronics repair, furniture repair, etc.)?

Note

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).

• Will you produce, fabricate, process, print or imprint tangible property (Examples: sign making, window tinting, embroidery, screen printing, engraving, etc.)?

Note

Charges, including labor charges, for producing, fabricating, processing, printing, or imprinting tangible property are subject to Sales and Use Tax (see 103 KAR 27:130 and 103 KAR 28:030).

• Will you charge for labor or services rendered in installing or applying tangible personal property, digital property, or service sold?

Note

Beginning July 1, 2018, the amount charged for labor or services rendered in installing or applying the tangible personal property, digital property, or service sold is subject to Sales and Use Tax (see KRS 139.010(15)(a)(6)).

 Will you rent or lease tangible property or digital property to others, including related companies?

Note

Rental of tangible property or digital property is a taxable activity. Additionally, if you have formed a separate business to hold title to equipment, machinery, or other tangible property or digital property for lease back to another business you own, you will be required to charge Sales and Use Tax on those transactions (see 103 KAR 28:051).

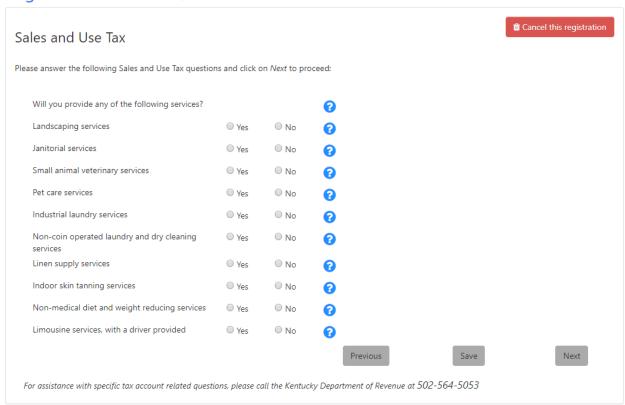
Click the 'Next' button to continue.

3.13.2 Questions #2

Another "Sales and Use Tax" page appears.

Tax Registration

Register a Tax Account/License



Answer the series of questions.

Will you provide any of the following services?

Beginning July 1, 2018, the collection of Sales and Use Tax is required on the following services **Note** (see KRS 139.200(2)(g-p)).

Landscaping services

Landscaping services, including but not limited to:

- · Lawn care and maintenance services
- Tree trimming, pruning or removal services
- Landscape design and installation services
- Landscape care and maintenance services
- · Snow plowing or removal services
- Janitorial services

Note

Janitorial services, including but not limited to:

Note

- · Residential and commercial cleaning services
- · Carpet, upholstery, and window cleaning services
- Small animal veterinary services

Small animal veterinary services Note

Pet care services

Pet care services, including but not limited to:

Note

- Grooming and boarding services
- Pet sitting services
- · Pet obedience or training services
- Industrial laundry services

Industrial laundry services, including but not limited to:

Note

- · Industrial uniform supply services
- Protective apparel supply services
- · Industrial mat and rug supply services
- Non-coin operated laundry and dry cleaning services

Non-coin operated laundry and dry cleaning services

Linen supply services

Linen supply services, including but not limited to:

Note

- · Table and bed linen supply services
- Non-industrial uniform supply services
- Indoor skin tanning services

Indoor skin tanning services, including but not limited to:

Note

- · Tanning booth or tanning bed services
- Spray tanning service
- Non-medical diet and weight reducing services

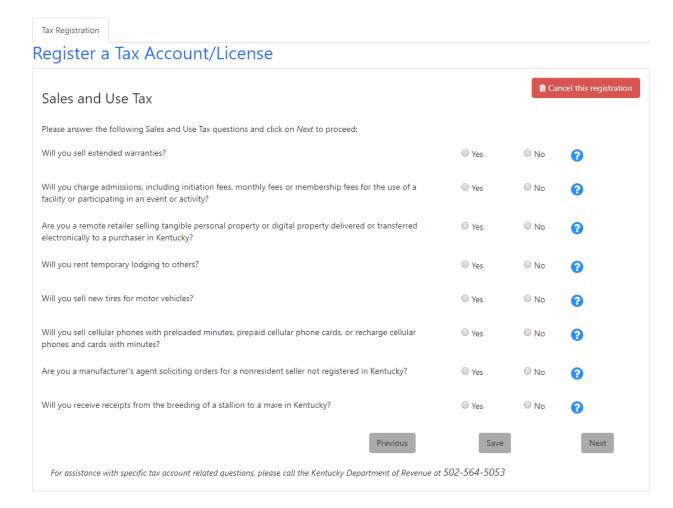
Note Non-medical diet and weight reducing services

Limousine services, with a driver

Note Limousine services, if a driver is provided

3.13.3 Questions #3

Another "Sales and Use Tax" page appears.



Answer the series of questions.

Will you sell extended warranties?

Beginning July 1, 2018, the sale of an extended warranty on tangible or digital property is subject **Note** to Sales and Use Tax (See KRS 139.200((2)(q)).

Will you charge taxable admissions, including initiation fees, monthly fees or membership fees for the use of a facility or participating in an event or activity?

Note

Beginning July 1, 2018, admissions paid for the right of entrance to an entertainment or amusement event or venue are subject to Sales and Use Tax, except admission to racetracks taxed under KRS 138.480, admission to historical sites exempt under KRS 139.482, and a portion of the admission to county fairs exempt under KRS 139.470. Initiation fees, monthly fees, and membership fees paid for the use of a facility or participating in an event or activity, regardless of whether the fee is paid per use or in any other form, are subject to Sales and Use Tax (see KRS139.010 (1)).

Are you a remote retailer selling tangible personal property or digital property delivered or transferred electronically to a purchaser in Kentucky?

Beginning July 1, 2018, a remote retailer selling tangible personal property or digital property Note delivered or transferred electronically to a purchaser in this state if: the remote retailer sold

tangible personal property or digital property that was delivered or transferred electronically to a purchaser in this state in two hundred (200) or more separate transactions in the previous calendar year or the current calendar year; or the remote retailer's gross receipts derived from the sale of tangible personal property or digital property delivered or transferred electronically to a purchaser in this state in the previous calendar year or current calendar year exceeds one hundred thousand dollars (\$100,000).

Will you rent temporary lodging to others?

Temporary rental of rooms, lodgings or accommodations by any hotel, motel, inn or tourist camp are subject to Sales and Use tax (see KRS 139.200) and Transient Room Tax. The Transient Room Tax adds a one (1) percent tax of the rent in addition to the current six (6) percent sales tax (see KRS 142.400). "Temporary" does not apply to rooms, lodgings, or accommodations supplied for a continuous period of thirty days or more to a person.

Note: For more information, contact the Excise Tax Section, Department of Revenue, P.O. Box 1303, Station 62, Frankfort, Kentucky 40602-1303, or call (502) 564-6823.

Will you sell new tires for motor vehicles?

Retail businesses which sell new tires for motor vehicles are subject to Sales and Use Tax and the Motor Vehicle Tire Fee.

Note: For more information, contact the Excise Tax Section, Department of Revenue, P.O. Box 1303, Station 62, Frankfort, Kentucky 40602-1303, or call (502)564-6823.

Will you sell cellular phones with preloaded minutes, prepaid cellular phone cards, or recharge cellular phones and cards with minutes?

> Per KRS 65.7621-.7643 and KRS 142.110, businesses meeting the requirements for the Commercial Mobile Radio Service (CMRS) Prepaid Service Charge are required to register with the Department. Receipts collected from the CMRS Prepaid Service Charge will be deposited into a fund which will be administered by the Kentucky 911 Services Board to establish, operate, and maintain 911 emergency services within Kentucky. Online filing for this fee will begin February, 2017 for the January, 2017 period and continue thereafter. To file and remit this fee, you must obtain a Kentucky Business One Stop User Name and Password and use the "Link My Business" process to obtain online access to your tax account(s). Visit the www.onestop.ky.gov, Online Business Services option to set up access on the One Stop once your account is assigned. If you do not have access to the Internet, please contact the Division of Sales and Use tax at 502-564-5170 to discuss other filing options.

Are you a manufacturer's agent soliciting orders for a nonresident seller not registered in Kentucky?

> 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 (see KRS 139.010(27)(b)).

Will you receive receipts from the breeding of a stallion to a mare in Kentucky?

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 Commission to enhance the equine breeding industry in the state. Taxpayers who report sales tax on equine breeding fees are required to complete the Sales and Use Tax Equine Breeders Supplementary Schedule (Form 51A132) with their Sales and Use Tax returns per 103 KAR 27:240.

Note: Copies of this supplemental schedule are available at http://revenue.ky.gov or for more information contact the Division of Sales and Use Tax, Department of Revenue, P.O. Box 181, Station 53, Frankfort, Kentucky 40602, or call (502) 564-5170.

If you answer 'Yes' to this question, One Stop displays the following advice:

Note

Note

Note

Note

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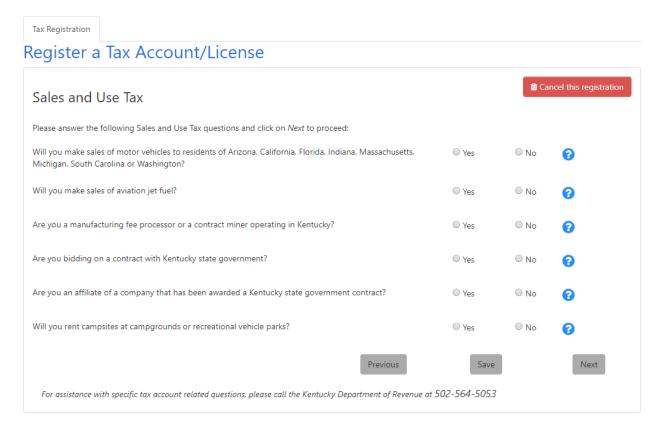
Taxpayers who report sales tax on equine breeding fees are required to complete the Sales and Use Tax Equine Breeders Supplementary Schedule (Form 51A132) with their Sales and Use Tax returns per 103 KAR27-240.

Note: Copies of this supplemental schedule are available at http://revenue.ky.gov or for more information contact the Division of Sales and Use Tax, Department of Revenue, P.O. Box 181, Station 53, Frankfort, Kentucky 40602, or call (502) 564-5170.

Click the 'Next' button to continue.

3.13.4 Questions #4

Another "Sales and Use Tax" page appears.



Answer the series of questions.

 Will you make sales of motor vehicles to residents of Arizona, California, Florida, Indiana, Massachusetts, Michigan, South Carolina or Washington?

Note

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 and Use 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 http://revenue.ky.gov.

Note: For more information contact the Division of Sales and Use Tax, Department of Revenue, P.O. Box 181, Station 53, Frankfort, Kentucky 40602, or call (502) 564-5170.

If you answer 'Yes' to this question, One Stop displays the following advice:

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 http://revenue.ky.gov

Note: For more information contact the Division of Sales and Use Tax, Department of Revenue, P.O.Box 181, Station 53, Frankfort, Kentucky 40602, or call (502) 564-5170.

Will you make sales of aviation jet fuel?

Note

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 http://revenue.ky.gov or for more information, contact the Division of Sales and Use Tax, Department of Revenue, P.O. Box 181, Station 53, Frankfort, Kentucky 40602, or call (502) 564-5170.

If you answer 'Yes' to this question, One Stop displays the following advice:

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 http://revenue.ky.gov or for more information contact the Division of Sales and Use Tax, Department of Revenue, P.O. Box 18 Station 53, Frankfort, Kentucky 40602, or call (502) 564-5170.

Are you a manufacturing fee processor or a contract miner operating in Kentucky?

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.

Are you bidding on a contract with Kentucky state government?

Any vendor who contracts to sell, install, or provide services to the Commonwealth of Kentucky or one of its agencies, is required to register for Kentucky sales and use tax per KRS 45A.067, and collect and remit the Sales and Use Tax imposed by KRS Chapter 139. In order to complete the bidding process with the Commonwealth or one of its agencies, an original application applying for a Sales and Use Tax account or a copy of your Sales and Use Tax Permit must be submitted with the bid packet. Failure to obtain the required account and remain in compliance with KRS Chapter 139 during the life of your contract may result in termination of your contract with the Commonwealth (see 200 KAR 5:390).

 Are you an affiliate of a company that has been awarded a Kentucky state government contract?

If you make sales into Kentucky and are an affiliate of a company who contracts to sell, install, or provide services to the Commonwealth, you are required to register for Kentucky Sales and Use Tax per KRS 45A.067 and collect and remit the Sales and Use Tax imposed by KRS Chapter 139.

Will you rent campsites at campgrounds or recreational vehicle parks?

79

Note

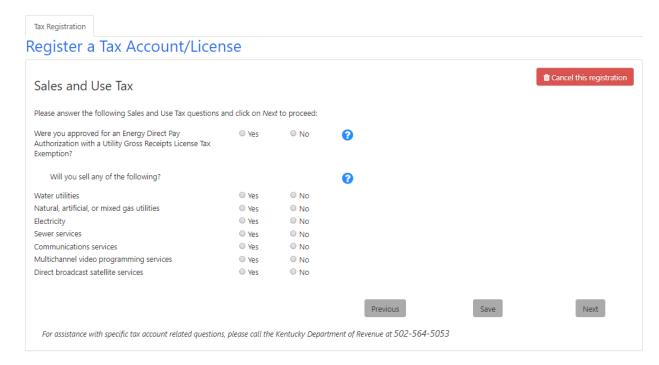
Note

The rental of any lodgings, campsites, or accommodations furnished by any campground or recreational vehicle park are subject to Sales and Use Tax (See KRS 139.200(2)(a)). The tax shall not apply to lodgings, campsites, or accommodations supplied for a continuous period of thirty days or more to a person.

Click the 'Next' button to continue.

3.13.5 Questions #5

Another "Sales and Use Tax" page appears.



Answer the first question.

Were you approved for an Energy Direct Pay Authorization with a Utility Gross Receipts License Tax Exemption?

Note

Businesses who perform manufacturing, industrial processing, mining, or refining who document that their cost of energy or energy-producing fuels exceeds 3 percent of the cost of production may submit an application for energy Direct Pay (EDP) Authorization. Those businesses that choose to do so may also apply for the EDP Utility Gross Receipts License Tax (UGRLT) exemption. A Sales and Use Tax Account number must be obtained by all businesses who hold an EDP Authorization. Those businesses that are approved for the UGRLT EDP exemption are required to obtain a UGRLT account number to file and remit the UGRLT monthly returns electronically.

Answer whether you sell any of the following:

- Water utilities
- Natural, artificial, or mixed gas utilities
- Electricity

- Sewer services
- Communications services
- Multichannel video programming services: If the business provides cable services and internet protocol services, answer 'Yes.'
- Direct Broadcast Satellite services: If the business provides satellite services, answer

Sales of water utilities, gas utilities, electricity or sewer services to nonresidential customers are subject to Sales and Use 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 and Use Tax, cable services, satellite broadcast services, internet protocol television services and communication services are subject to Telecommunications Tax (see KRS Chapter 136). Also, cable services, Internet protocol television services, communication services and the other utility services listed above are subject to Utility Gross Receipts License Tax (see KRS Chapter 160.613). Providers of cable services, and internet protocol services should select "Multichannel video programming services". Providers of satellite services should check "Direct broadcast satellite services". Communication services (KRS 136.602 and KRS 160.6131) include, but are not limited to: local and long distance telephone services; telegraph and teletypewriter services; pre-paid calling services and postpaid calling services; private communications services involving a direct channel specifically dedicated to a customer's use between specific points; channel services involving a path of communications between two (2) or more points; data transport services involving the movement of encoded information between points by means of any electronic, radio, or other medium or method; caller ID services, ring tones, voice mail, and other electronic messaging services; mobile wireless telecommunications service and fixed wireless service as defined in KRS 139.195; and voice over internet protocol (VOIP)

Note

Note: For more information about Telecommunications Tax, contact the Division of Sales and Use Tax, Department of Revenue, P.O. Box 181, Station 53, Frankfort, Kentucky 40602, or call (502) 564-5170 (Option 2). For more information about Utility Gross Receipts License Tax, contact the Financial Tax Section, Department of Revenue, P.O. Box 181, Station 61, Frankfort, Kentucky 40602, or call (502) 564-4810 (see KRS 136.600-136.660 and KRS 160.613).

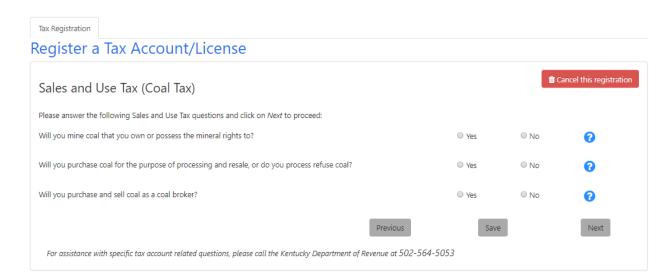
Click the 'Next' button to continue.

If you answer 'Yes' to any of the questions on these first four "Sales and Use Tax" pages, One Stop displays the next page in the Sales and Use Tax Account series.

If you answer 'No' to all of the Sales and Use Tax questions, One Stop transfers you to the Consumer's Use Tax Account series of questions; the business is not liable for Sales and Use Tax, Utility Gross Receipts License Tax, Telecommunications Tax or Coal Tax.

3.13.6 Questions #6 (Coal Tax)

One Stop displays this page to determine whether the business needs to apply for a Coal Tax account number in addition to a Sales and Use Tax account number.



Answer the series of questions.

Will you mine coal that you own or possess the mineral rights to?

Note

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 the Kentucky Department of Revenue before severing and/or processing coal in Kentucky (see KRS 143.030). 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.

 Will you purchase coal for the purpose of processing and resale, or do you process refuse coal?

Note Pio

Processing means cleaning, breaking, sizing, dust allaying, treating to prevent freezing, or loading or unloading for any purpose.

Will you purchase and sell coal as a coal broker?

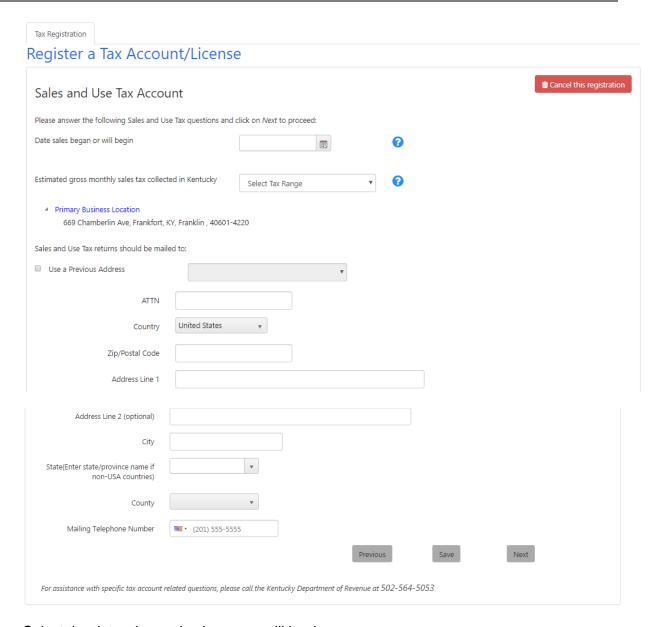
Note

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.

Click the 'Next' button to continue.

3.13.7 Additional Information

If the business is liable for Sales and Use Tax, One Stop displays this page to gather information about sales, new tires, taxes, where to mail the Sales and Use Tax returns, and any additional locations in the Commonwealth.



Select the date when sales began or will begin.

Select the tax range that corresponds to the estimated gross monthly sales tax collected in Kentucky. The ranges are \$0.00 - \$199.99, \$200.00 - \$1,199.99, and \$1,200.00 or more.

You may choose to use a previously entered address for mailing of Sales and Use Tax returns by checking the box and selecting an address from the list. If the address is not available, enter the correct address. Also enter a phone number for Sales and Use Tax.

After you add the Sales Tax Mailing address and click 'Next' to continue registering, One Stop expands the page to show the Sales Tax Mailing Address and to ask whether the business has additional locations in Kentucky.

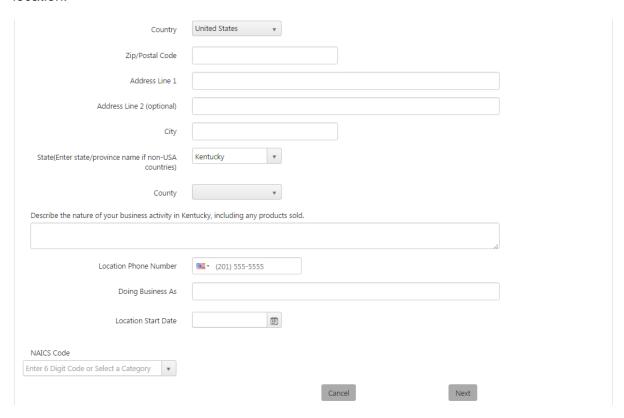


Answer whether the business has additional locations in Kentucky. If the business does not have additional locations, click 'No' then click 'Next' to continue registration.

If the business does have additional locations, click 'Yes.'

3.13.7.1Additional Locations

When you click 'Yes,' the page expands for you to enter information about an additional location.



For each location added, enter the location's address, describe the location's business activity, and enter a phone number, Doing Business As name if appropriate, NAICS code, and start date.

You may enter your six-digit code and press 'Enter' or tab out of the field. If the NAICS code is valid, you may click 'Next' to continue.

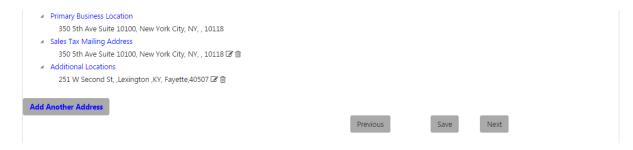
Or, you may select the 'National Industry (6 Digit)' category. The page expands for you to select a sector.



After you select a sector, you may select a SubSector and finally a NAICS Code. As you make each selection, the options in the remaining dropdowns are filtered based on that selection.

When you have completed entry of an additional location, click 'Next' to continue. If you want to cancel entry of an additional location, click 'Cancel.'

One Stop adds the new location to the list of Additional Locations. You may click 'Add Another Address' to enter another location until all locations have been entered.



After you have added all Kentucky sales locations for the business, click the 'Next' button to continue.

Depending on your answers to previous Sales and Use Tax questions, One Stop may transfer you to the "Utility Gross Receipts License Tax," "Telecommunications Tax" or "Coal Tax" pages. If the business is not liable for any of these taxes, One Stop transfers you to the "Corporation Income/Limited Liability Entity Tax" page.

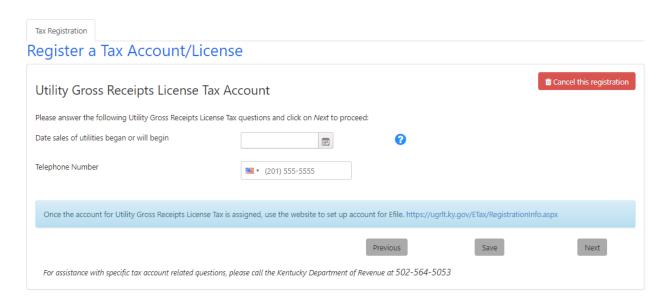
If you are applying for Sales and Use Tax services only, then One Stop transfers you to the 'Business Administrators' page.

3.14 Utility Gross Receipts License Tax

If you answered 'Yes' to any of the Sales and Use Tax questions regarding sales of Water utilities; Natural, artificial, or mixed gas utilities; Electricity; Sewer services; Communications services; Multichannel video programming services; or Direct Broadcast Satellite services, One Stop displays the "Utility Gross Receipts License Tax" page.

Note

For more information about the Utility Gross Receipts License Tax, contact the Financial Tax Section, Department of Revenue, P. O. Box 181, Station 61, Frankfort, Kentucky 40602, or call (502) 564-4810 (see KRS 136.600-136.660 and KRS 160.613).



Select the date when sales of communications, multichannel video programming services, and/or direct broadcasting services; water utilities; natural, artificial, or mixed gas; electricity; or sewer services began or will begin in Kentucky. Enter the business's phone number for its Utility Gross Receipts License Tax account.

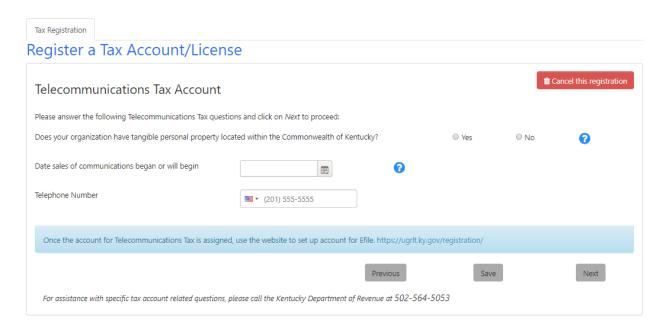
Click the 'Next' button to continue.

3.15 Telecommunications Tax

If you answered 'Yes' to any of the Sales and Use Tax questions regarding sales of Communications services, Multichannel video programming services, or Direct Broadcast Satellite services, One Stop displays the "Telecommunications Tax" page.

Note

For more information about the Telecommunications Tax, contact the Division of Sales and Use Tax, Department of Revenue, P.O. Box 181, Station 53, Frankfort, Kentucky 40602, or call (502) 564-5170 (Option 2).



If the organization has tangible personal property located within the Commonwealth of Kentucky, click 'Yes.'

Tangible Personal Property—If your business has tangible personal property located in Kentucky check "Yes".

Note

Note: If you answered "Yes", you are required to centrally file an annual property tax return titled Revenue Form 61A500 (P) Personal Property Tax Forms and Instructions for Communications Service Providers & Multichannel Video Programming Service Providers. This return is due May 15 and is filed with the Office of Property Valuation, Division of State Valuation, Public Service Branch, Station 32, 4th Floor, 501 High Street, Frankfort, KY 40601-2103. For more information call 502-564-8175.

Select the date when sales of communications, multichannel video programming services, and/or direct broadcast satellite services began or will begin in Kentucky. Enter the business's phone number for its Telecommunications Tax account.

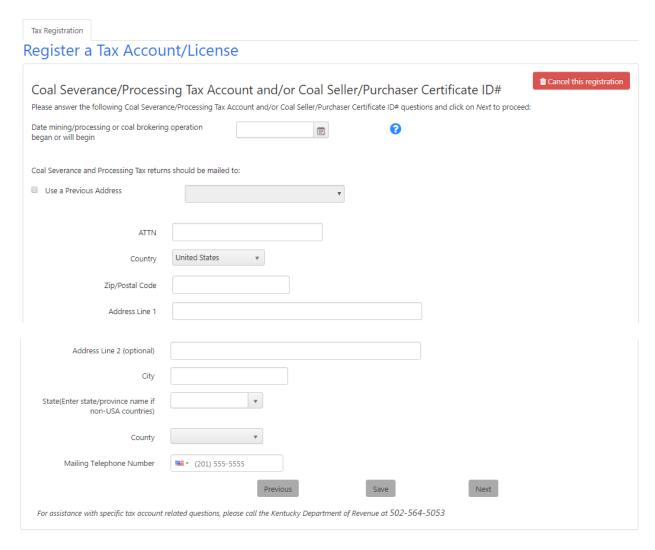
Click the 'Next' button to continue.

3.16 Coal Tax

If you answered 'Yes' to any of the Sales and Use Tax questions on the "Questions #5 Coal Tax" page, One Stop displays the "Coal Tax" page.

Note

For more information about the Coal Tax, contact the Department of Revenue, Minerals Taxation & GIS Services Branch at (502) 564-8334



Select the date when mining/processing or coal brokering operations began or will begin.

You may choose to use a previously entered address for mailing of Coal Severance and Processing Tax returns by checking the box and selecting an address from the list. If the address is not available, enter the correct address. Also enter a phone number for Coal Severance and Processing Tax.

Click the 'Next' button to continue.

3.17 Consumer's Use Tax

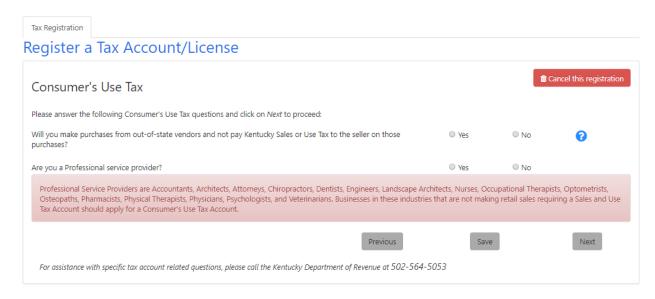
If you answered 'No' to all of the Sales and Use Tax questions, One Stop displays this page to determine whether the business needs to apply for a Consumer's Use Tax account number.

Note

For more information about the Consumer's Use Tax, contact the Division of Sales and Use Tax, Department of Revenue, P.O. Box 181, Station 67, Frankfort, Kentucky 40602, or call (502) 564-

3.17.1 Questions

The "Consumer's Use Tax" page appears.



Answer the series of questions for the business.

Will you make purchases from out-of-state vendors and not pay Kentucky Sales or Use Tax to the seller on those purchases?

Note

Per KRS 139.330, a 6 percent Use Tax is due if you make out-of-state purchases of tangible property or digital 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.

Are you a Professional Service Provider?

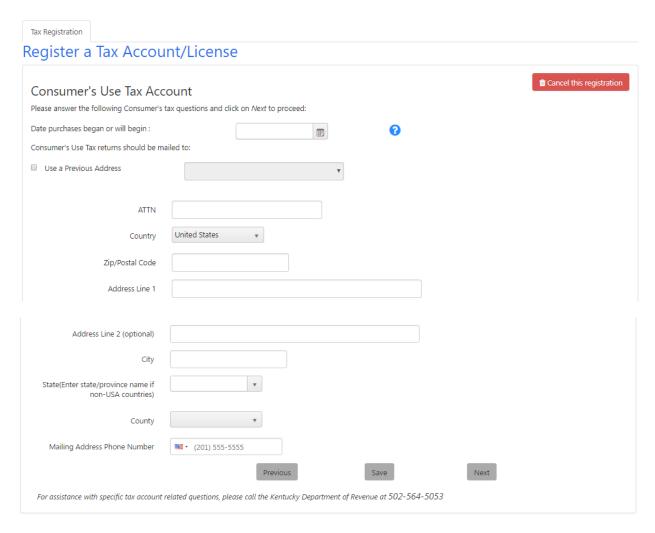
Note

Professional Service Providers are Accountants, Architects, Attorneys, Chiropractors, Dentists, Engineers, Landscape Architects, Nurses, Occupational Therapists, Optometrists, Osteopaths, Pharmacists, Physical Therapists, Physicians, Psychologists, and Veterinarians. Businesses in these industries that are not making retail sales requiring a Sales and Use Tax Account should apply for a Consumer's Use Tax Account.

Click the 'Next' button to continue.

3.17.2 Address for Returns

Another "Consumer's Use Tax" page appears.



Select the date when purchases began or will begin.

You may choose to use a previously entered address for mailing of Consumer's Use Tax returns by checking the box and selecting an address from the list. If the address is not available, enter the correct address. Also enter a phone number for Consumer's Use Tax.

Click the 'Next' button to continue.

3.18 Corporation Income/Limited Liability Entity Tax

If the business is a corporation, S corporation, cooperative, limited cooperative association, association, statutory trust, series of a statutory trust, limited partnership, limited liability partnership, limited liability limited partnership, series of a partnership, limited liability company, series of a limited liability company, protected cell company, cell of a protected cell company, or any entity taxed as one of these, or similar entity created with limited liability for the partners, members or shareholders, One Stop displays this series of pages to determine whether the business needs to apply for a Corporation Income/Limited Liability Entity Tax account number.

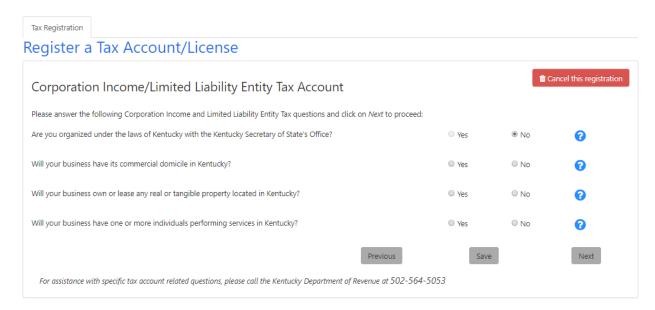
If the business is a sole proprietorship, Home Care Service Recipient, Qualified Joint Venture, Estate, Government, or Unincorporated Non-Profit Association, One Stop does <u>not</u> display this series of pages; the business is not liable for Corporation Income/Limited Liability Entity Tax.

Note

For more information about the Corporation Income/Limited Liability Entity Tax, contact the Department of Revenue, Division of Corporation Tax at (502) 564-8139.

3.18.1 Questions #1

The "Corporation Income/Limited Liability Entity Tax" page appears.



Answer the series of questions for the business.

 Are you organized under the laws of Kentucky with the Kentucky Secretary of State's Office? If you previously completed Business Registration, the answer will be set to 'Yes' and you may <u>not</u> change it.

Note For assistance, contact the Kentucky Secretary of State's Office at (502) 564-3490 or visit them online at sos.ky.gov.

Will your business have its commercial domicile in Kentucky?

Note A commercial domicile is the principal place from which the trade or business of the corporation is managed (see 103 KAR 16:240).

Will your business own or lease any real or tangible property located in Kentucky?

Note

Owning or leasing property in this state means owning or leasing real or tangible property in Kentucky, including: maintaining an office or other place of business in Kentucky; maintaining in Kentucky an inventory of merchandise or material for sale, distribution or manufacture, or consigned goods, regardless of whether kept on the taxpayer's premises, in a public or rented warehouse, or otherwise; or owning computer software used in the business of a third party within Kentucky (see 103 KAR 16:240).

Will your business have one or more individuals performing services in Kentucky?

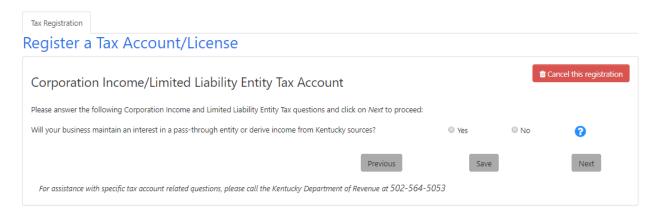
Note

Corporations and Limited Liability Entities with individuals performing services in Kentucky are subject to Kentucky Corporation Income Tax and/or Limited Liability Entity Tax. The business is considered as performing services in Kentucky whether the services are provided directly by the business or indirectly by directing activity performed by a third party (see 103 KAR 16:240). Services do not include the mere solicitation of the sale of tangible personal property.

Click the 'Next' button to continue.

3.18.2 Questions #2

Another "Corporation Income/Limited Liability Entity Tax" page appears.



Answer the series of questions for the business.

 Will your business maintain an interest in a pass-through entity or derive income from Kentucky sources?

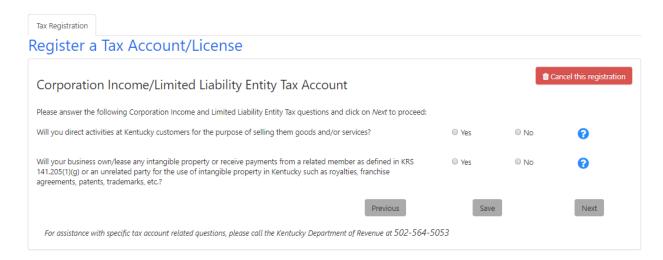
Note

A Pass-Through Entity is any partnership, joint venture, S corporation, limited cooperative association, statutory trust, series of a statutory trust, limited partnership (LP), limited liability partnership (LLP), limited liability limited partnership (LLLP), series of a partnership, limited liability company (LLC), professional limited liability company (PLLC), series of a limited liability company, or similar entity recognized by the laws of this state that is not taxed 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 a pass-through entity (see KRS 141.010) or otherwise derived from or attributable to sources in Kentucky.

Click the 'Next' button to continue.

3.18.3 Questions #3

Another "Corporation Income/Limited Liability Entity Tax" page appears.



Answer the series of questions for the business.

 Will you direct activities at Kentucky customers for the purpose of selling them goods and/or services?

Note

Directing activities at Kentucky customers for the purpose of selling goods is taxable in Kentucky. This includes selling or soliciting orders for real property, intangible personal property, tangible property; or delivering merchandise inventory on consignment to its Kentucky distributors or dealers (see 103 KAR 16:240). Directing activities at Kentucky customers for the purpose of selling services, in addition to protected solicitation activities, is taxable in Kentucky (see 103 KAR 16:240).

 Will your business own/lease any intangible property or receive payments from a related member as defined in KRS 141.205(1)(g) or an unrelated party for the use of intangible property in Kentucky such as royalties, franchise agreements, patents, trademarks, etc.?

Note

Intangible property is subject to Kentucky Corporation Income Tax and/or Limited Liability Entity Tax (see 103 KAR 16:240).

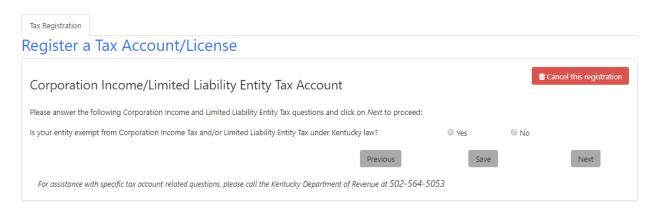
Click the 'Next' button to continue.

If you answer 'Yes' to any of the questions on these first three "Corporation Income/Limited Liability Entity Tax" pages, One Stop displays the next page in the Corporation Income/Limited Liability Entity Tax series.

If you answer 'No' to all of these questions, One Stop transfers you to the Non-Resident Withholding series of questions; the business is not liable for Corporation Income/Limited Liability Entity Tax.

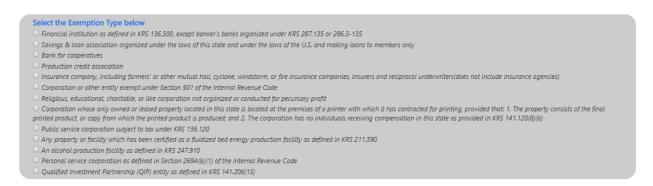
3.18.4 Questions #4

If the business may be liable for Corporation Income/Limited Liability Entity Tax, One Stop displays this page to determine whether the business qualifies for an exemption to the Corporation Income/Limited Liability Entity Tax.



Answer whether the business is exempt from corporation income tax or limited liability entity tax under Kentucky law. If you answer 'No,' click 'Next' to continue registering.

If you answer 'Yes,' One Stop expands the page for you to select the exemption type(s) based on the business structure and how the business is taxed.

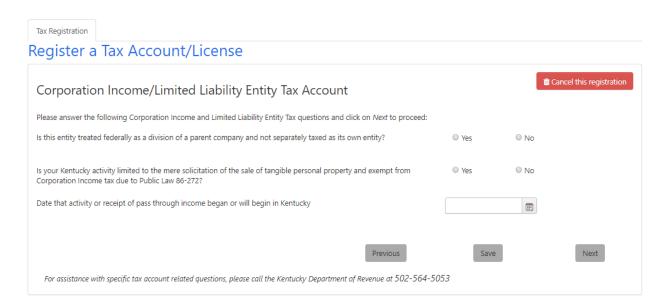


Refer to Appendix G: Corporate Income/LLET Exemption Types for the list of all possible exemption types; however, One Stop will display only those types applicable to the business being registered. Select the exemption type appropriate to the business.

Click the 'Next' button to continue.

3.18.5 Questions #5

Based on the business structure and other options selected thus far, another "Corporation Income/Limited Liability Entity Tax" page may appear.

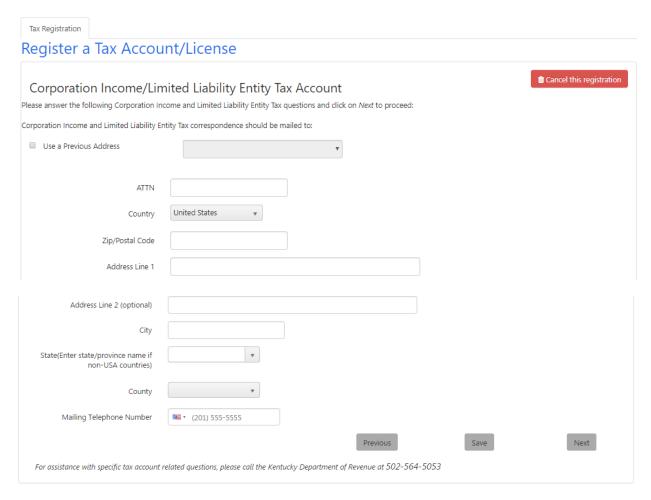


The questions on this page will vary depending on the business structure and other options selected thus far.

- Is this entity treated federally as a division of a parent company and not separately taxed as its own entity? If you answer Yes to this question, you will be required to select the Division Type
- Is your Kentucky activity limited to the mere solicitation of the sale of tangible personal property and exempt from Corporation Income tax due to Public Law 86-272?
- Date that activity or receipt of pass through income began or will begin in Kentucky When you are finished, click the 'Next' button to continue.

3.18.6 Additional Information

If the business is liable for Corporation Income/Limited Liability Entity Tax, One Stop displays this page to gather information about where to mail the Corporation Income/Limited Liability Entity Tax returns.



You may choose to use a previously entered address for mailing of Corporate Income/Limited Liability Entity Tax returns by checking the box and selecting an address from the list. If the address is not available, enter the correct address. Also, enter a phone number for Corporation Income/LLET Tax.

Click 'Next' to continue registering.

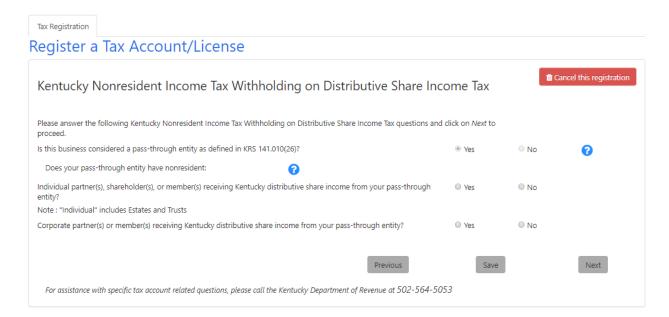
3.19 Kentucky Nonresident Income Tax Withholding on Distributive Share Income

Note

For more information about Nonresident Income Tax Withholding, contact the Withholding Tax Section, Department of Revenue, P.O. Box 181, Station 57, Frankfort, KY 40602, or call (502) 564-7287.

Questions #1 3.19.1

The "Kentucky Nonresident Income Tax Withholding on Distributive Share Income Tax" page may appear based on answers to previous questions.



Answer the series of questions for the business.

Is this business considered a pass-through entity as defined in KRS 141.010(26)?

Note

A Pass-Through Entity is any partnership, joint venture, S corporation, limited cooperative association, statutory trust, series of a statutory trust, limited partnership (LP), limited liability partnership (LLP), limited liability limited partnership (LLLP), series of a partnership, limited liability company (LLC), professional limited liability company (PLLC), series of a limited liability company, or similar entity recognized by the laws of this state that is not taxed 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.

- Does your pass-through entity have nonresident:
 - o Individual partner(s), shareholder(s), or member(s) receiving Kentucky distributive share income from your pass-through entity? Note: "Individual" includes Estates and Trusts
 - Corporate partner(s) or member(s) receiving Kentucky distributive share income from your pass-through entity?

Note

on or after January 1, 2009, every pass-through entity required to file a return under KRS 141.206(2) shall withhold Kentucky income tax at the maximum rate provided in KRS 141.020 or 141.040 on the distributive share income, whether distributed or undistributed, of each: (i) nonresident individual (includes a nonresident estate or trust) partner, member or shareholder; and (ii) corporate partner or member that is doing business in Kentucky only through its ownership interest in a pass-through entity. The withholding shall be filed with the Department of Revenue on Form 740NP-WH, Kentucky Nonresident Income Tax Withholding on Distributive Share Income Report and Composite Income Tax Return, on or before the 15th day of the fourth month after the close of the pass-through entity's taxable year, and shall include: (i) Form PTE-WH, Kentucky Nonresident Income Tax Withholding on Distributive Share Income, for each nonresident individual partner, member or shareholder and each corporate partner or member included in Form 740NP-WH; and (ii) remittance of the income tax due. A copy of Form PTE-WH shall be provided to each nonresident individual partner, member or shareholder and each corporate partner or member included in Form 740NP-WH.

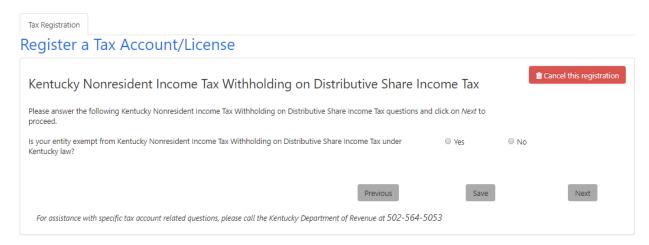
If your pass-through entity has nonresident individual/corporate partner(s), individual/corporate member(s), or individual shareholder(s) that receive Kentucky distributive share income from your pass-through entity, check "Yes" to the applicable question. Note: For tax years beginning

Click the 'Next' button to continue.

If you answer 'No' to all of these questions, One Stop transfers you to the "Tobacco Tax" page; the business is not liable for Nonresident Income Tax Withholding.

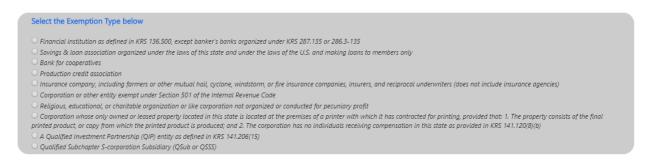
3.19.2 Questions #2

If you answered 'Yes' to any of the previous pass-through entity questions, One Stop displays this page to determine whether the business qualifies for an exemption to Nonresident Income Tax Withholding.



Answer whether the business is exempt from Kentucky Nonresident Income Tax Withholding on Distributive Share Income Tax under Kentucky law. If you answer 'No,' click 'Next' to continue registering.

If you answer 'Yes,' One Stop expands the page for you to select the exemption type(s).

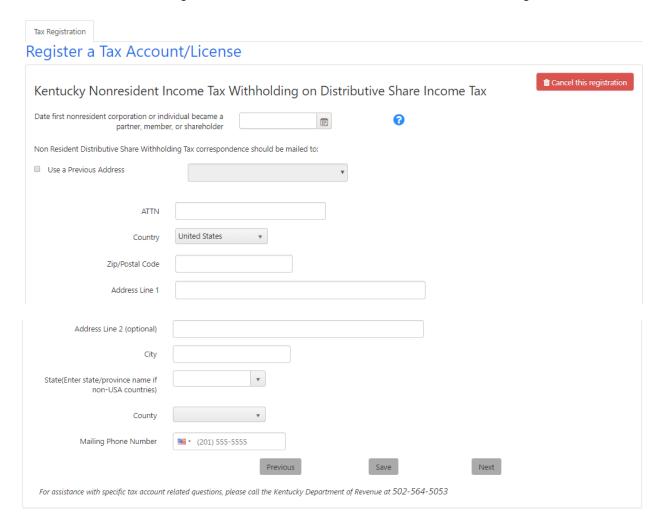


Refer to Appendix H: Nonresident Withholding Exemption Types for the list of exemption types. Select the exemption type appropriate to the business.

Click the 'Next' button to continue.

3.19.3 Additional Information

If the business is <u>not</u> exempt from the Kentucky Nonresident Income Tax Withholding on Distributive Share Income Tax, One Stop displays this page to gather information about the first nonresident's starting date and where to mail the Non-resident withholding tax returns.



Select the date the first nonresident corporation or individual became a partner, member, or shareholder in the business.

You may choose to use a previously entered address for mailing of Non-resident withholding tax returns by checking the box and selecting an address from the list. If the address is <u>not</u> available, enter the correct address. Also enter a phone number for Nonresident Withholding Tax.

Click 'Next' to continue registering.

3.20 Tobacco Tax

The "Tobacco Tax" page appears.

Note	Please refer to Chapter 138, KRS 1 cigarettes and tobacco products.	38.310 to 138.205 for statute	s covering the	purchase/sale of		
Tax Registration						
Register a Ta	x Account/License					
Tobacco Tax				☐ Cancel this registration		
Please answer the following Tobacco Tax questions and click on Next to proceed:						
Do you purchase/sell cig	garettes and/or tobacco products?	O Yes O No				
Please refer to Chapter 138, KRS 138.310 to 138.205 for statutes covering the purchase/sale of cigarettes and tobacco products.						
		Previous	Save	Next		
For assistance with sp	ecific tax account related questions, please call the Kentucky l	Department of Revenue at 502-564-5053				

Answer the question, "Do you purchase/sell cigarettes and/or tobacco products?" for the business. If you answer 'No' to this question, One Stop transfers you to the "Business Administrators" page; the business is not liable for Tobacco Tax.

3.20.1 Questions #1

If you answered 'Yes', then answer the series of additional questions on this screen:

Will you purchase cigarettes directly from the Manufacturer?	O Yes	O No
Will you purchase cigarettes without the Kentucky excise tax?	Yes	○ No
Will you purchase tobacco products without the Kentucky excise tax?	Yes	O No
Will you transport untaxed cigarettes?	O Yes	○ No
Will you sell cigarettes to 5 or more retailers?	Yes	O No
Do you plan on operating a vending machine which will contain cigarettes?	Yes	○ No
Will you manufacture cigarettes/tobacco products?	Yes	O No
Are you a retailer located in Kentucky?	O Yes	○ No

- "Are you a retailer located in Kentucky?" If you answer 'Yes' to this question, you will need to answer the additional following questions:
 - Are you purchasing tobacco products from someone other than a Kentucky licensed distributor?
 - Do you sell to someone other than the end consumer?

If you answered 'No' to all of the series questions, One Stop transfers you to the Business Administrators screen. Tobacco Tax licensing does not apply.

If you answered 'No' to all but 'Yes' to the last question (Are you a retailer located in Kentucky?) and 'No' to both subquestions, One Stop transfers you to the Business Administrators screen. Tobacco Tax licensing does not apply.

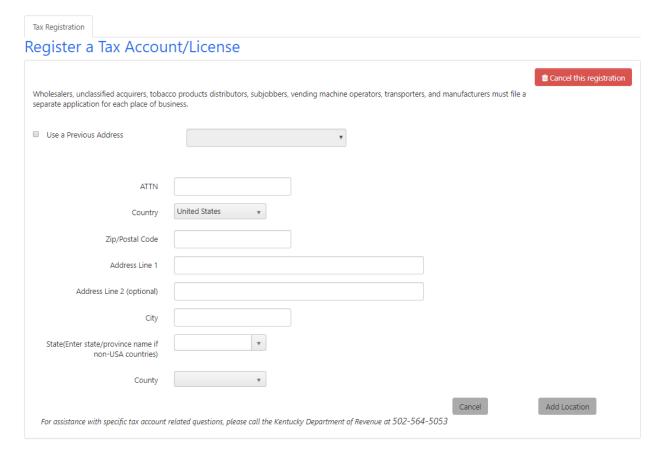
If you answered 'Yes' to any question and at least one subquestion (for Are you a retailer located in Kentucky?), then Tobacco Tax does apply.

Click the 'Next' button to continue.

3.20.2 Questions #2

Another "Tobacco Tax" page appears.

If you answered 'Yes' to any question you will need to enter at least one business location for the tobacco license(s) on the business.



If you answered 'Yes' to 'Are you a retailer located in Kentucky?' you will need to enter at least one business location for the place of business, but can also add additional locations. All locations must be in Kentucky if the business is a retailer.

Click 'Next' to continue.

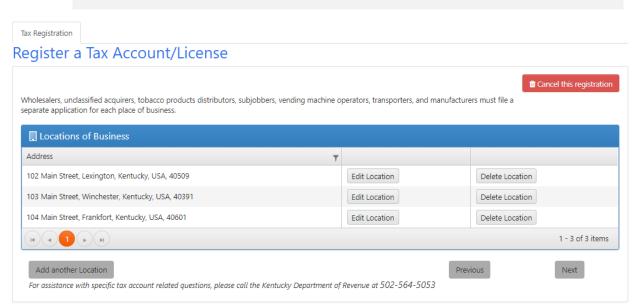
3.20.3 Questions #3

Another "Tobacco Tax" page appears.

This page shows the summary of business locations you have entered for the tobacco license(s). You may edit or delete the location(s) or add another location if the business is a retailer.

Note

Wholesalers, unclassified acquirers, tobacco products distributors, subjobbers, vending machine operators, transporters, and manufacturers must file a separate application for each place of business.



Click 'Next' to continue.

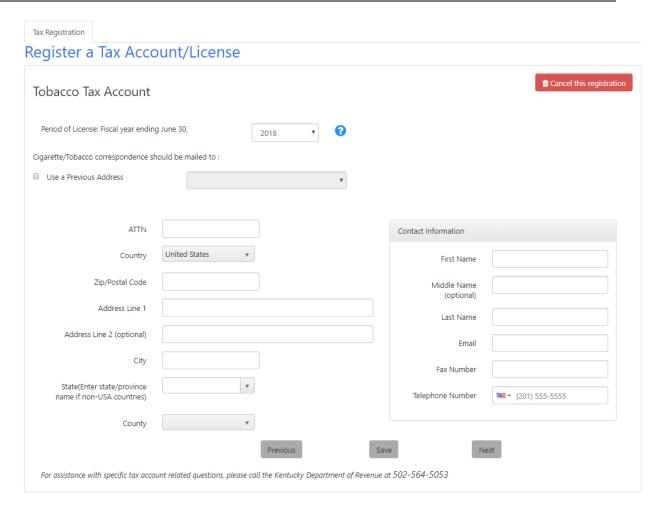
3.20.4 Questions #4

Another "Tobacco Tax" page appears.

The business must select the 'Period of License' for the current fiscal year for which you are applying.

Note License is issued for each fiscal year, or portion, beginning July 1 and ending June 30.

'Mailing Address' and 'Contact Information' is also required for the tobacco tax account(s) and license(s) on the business.

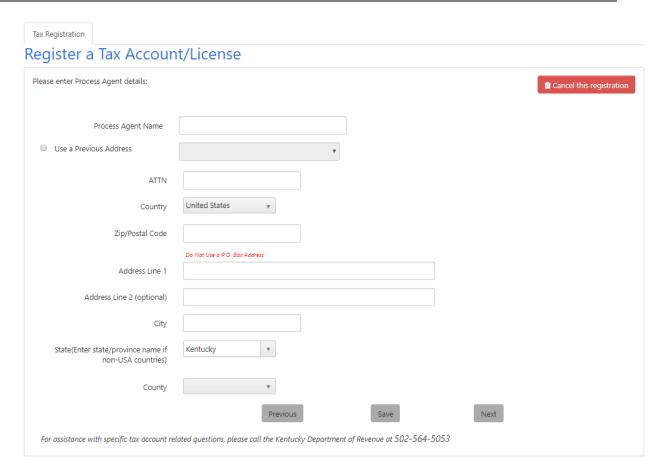


Click 'Next' to continue.

3.20.5 Questions #5

Another "Tobacco Tax" page appears.

If the location of the tobacco license(s) business is outside of the Commonwealth of Kentucky, then they will need to designate a 'Process Agent' who resides in Kentucky. The 'Process Agent' can be an individual or a business.

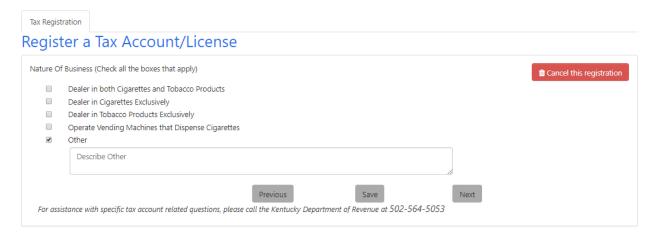


Click 'Next' to continue.

3.20.6 Questions #6

Another "Tobacco Tax" page appears.

Describe the 'Nature of the Business' by checking all of the boxes that apply. If you select 'Other', describe the nature of business not otherwise listed.



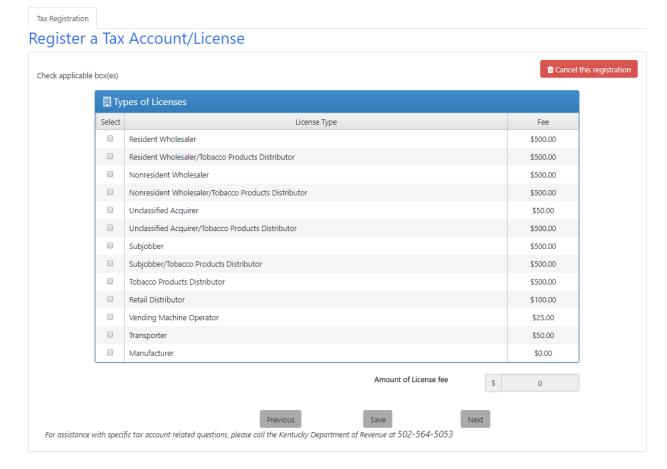
Click 'Next' to continue.

3.20.7 Questions #7

Another "Tobacco Tax" page appears.

Check all of the applicable box(es) that describes the 'Types of Licenses' for which the business is applying. Once selected, the affidavit is displayed with a definition of the associated Kentucky Revised Statues (KRS). Below is an example.

I am a Retail Distributor, as defined in KRS 138.130(18) as "a retailer who has obtained a retail distributor's license under KRS 138.195(7)(b)." Per KRS 138.140(4)(c), "a retailer located in this state shall not purchase tobacco products for resale to consumers from any person within or outside this state unless that person is a distributor licensed under KRS 138.195(7)(a) or the retailer applies for and is granted a retail distributor's license under KRS 138.195(7)(b) for the privilege of purchasing untaxed tobacco products and remitting the tax as provided in this paragraph."



Once the selections are checked, the 'Amount of License fee' will show the total cost.

Click 'Next' to continue.

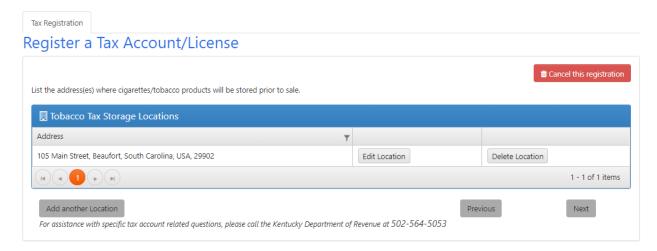
3.20.8 Questions #8

Another "Tobacco Tax" page appears with a list of addresses where the cigarettes/tobacco products will be stored prior to sale.

If the business is not a retailer, the first 'Tobacco Tax Storage Location' listed is the same as the business location for the license(s) and can be edited or deleted.

If the business is a retailer, a list of all business locations entered for the license will appear in the 'Tobacco Tax Storage Location' grid and can be edited or deleted.

Other storage locations can be added and may be a location outside of Kentucky.



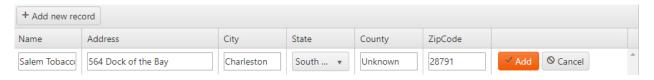
Click 'Next' to continue.

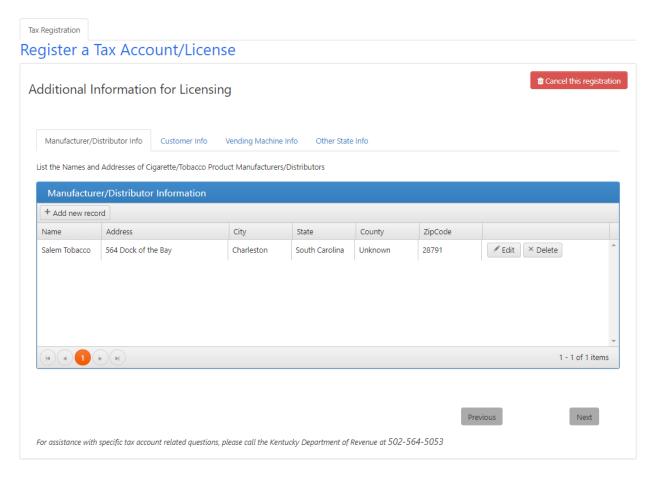
3.20.9 Additional Information for Licensing

Another "Tobacco Tax" page appears.

Depending on the questions answered earlier, you may need to list the names and/or addresses and state of license/permit information if prompted to do so within the content area of either 'Manufacturer/Distributor Info', Customer Info', 'Vending Machine Info' and/or 'Other State Info'.

Click on 'Add new record' to begin entering the necessary information. Be sure to click the 'Add' button to complete the entry.





You can edit or delete the added record if needed. Click 'Next' to continue.

3.20.10 Conviction Disclosure

Another "Tobacco Tax" page appears.

"Has the individual, any partner, director, principal officer, or manager of the entity been convicted of or entered a guilty plea in the distribution of cigarettes/tobacco products in the last ten(10) years?"

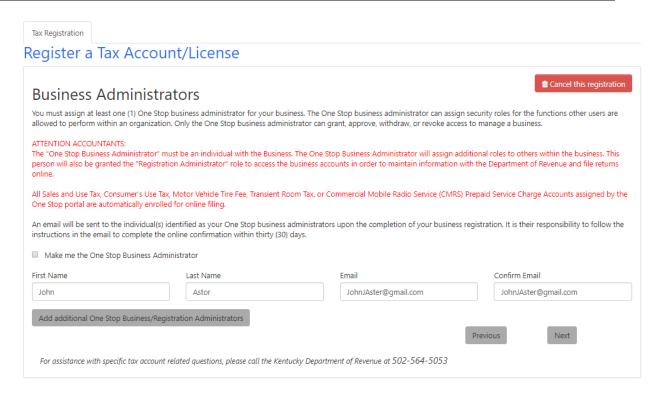
Answer 'Yes' or 'No' then click 'Next to continue to the "Business Administrators" page.

3.21 Business Administrators

The "Business Administrators" page appears.

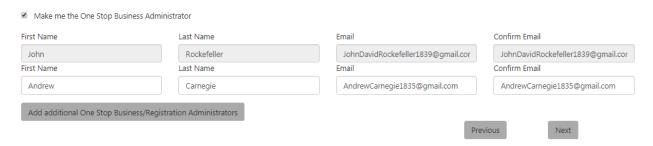
Note

Kentucky One Stop requires every business to identify at least one Business Administrator. This individual will manage access for your business, granting other individuals the rights to view and/or update business filings and tax accounts.



You may choose to make yourself the One Stop Business Administrator, or you may click 'Add additional One Stop Business/Registration Administrators' and enter the individual's first name, last name, and email address.

Special note to Attorneys and Accountants: The 'One Stop Business Administrator' must be an individual with the Business. The One Stop Business Administrator will assign additional security roles to others within the business. This person will also be granted the 'Registration Administrator' role to access the business accounts in order to maintain information with the Secretary of State and/or the Department of Revenue.

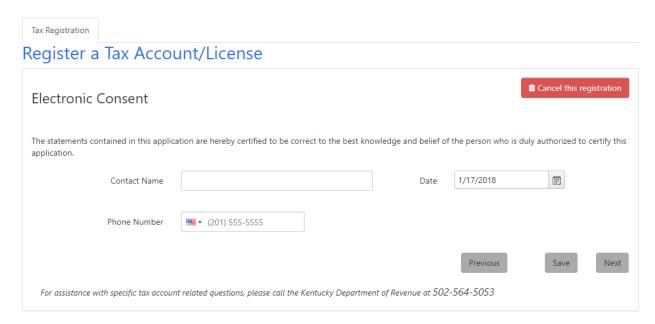


When you are finished, click 'Next' to continue the registration process.

After you submit the registration, One Stop will send an email to the individual(s) you have identified. The individual(s) must use the link in the email received to complete the confirmation process.

3.22 Electronic Consent

The "Electronic Consent" page appears.



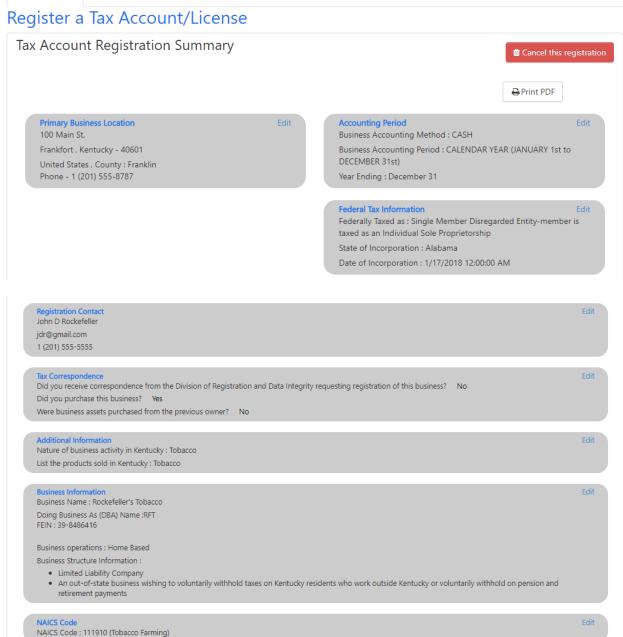
Enter a 'Contact Name' and select the date. Also, enter a 'Phone Number' in case the Commonwealth has questions about the registration application being submitted.

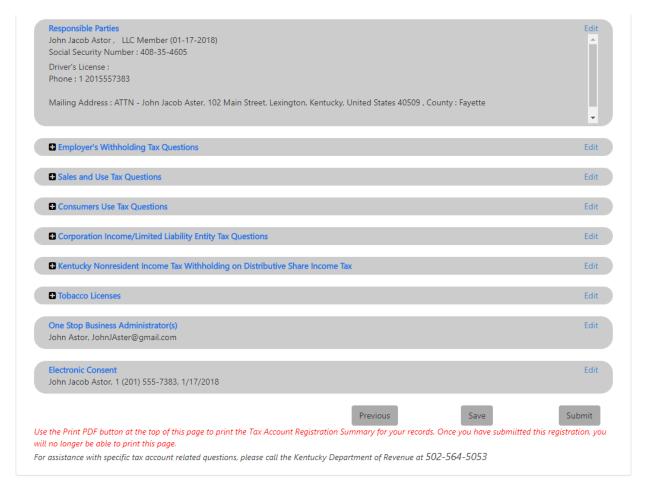
Click the 'Next' button to continue.

3.23 Tax Account Registration Summary

The "Tax Account Registration Summary" page appears.

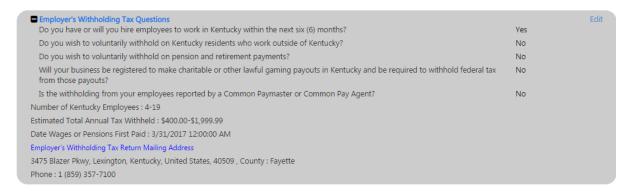
Tax Registration





This page allows you to review the information entered before completing the registration application. If you notice an error or omission, click the 'Edit' link next to the incorrect entry. One Stop will re-open the page for you to make the correction. When you finish updating the information, you may use the menu option on the left to return directly to the Tax Account Registration Summary, or you may use the 'Next' button to revisit other information you entered. If you change critical information (for example, business structure and/or the type of business activities within the Commonwealth), One Stop will force you to revisit all information entered to ensure that you have provided accurate and complete information for the business.

When you expand the tax sections in the middle, One Stop displays the questions and your answers. Click the plus sign to the left of the tax to display details.



Click the minus sign to the left of the tax to hide details.

The 'Print PDF' link at the top brings up a PDF version of the summary for you to save or print if desired.

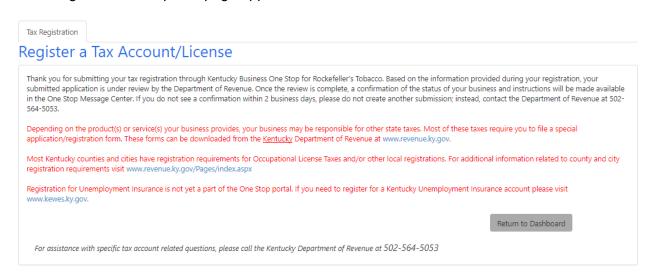
Note

Use the Print PDF button at the top of this page to print the Tax Account Registration Summary for your records. Once you have submitted this registration, you will no longer be able to print this page.

Click 'Submit' to submit the tax registration to the Department of Revenue.

3.24 Registration Complete

The "Registration Complete" page appears.



This page contains several links that may be useful to you:

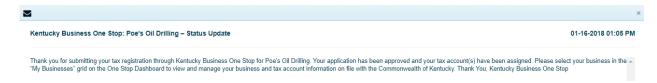
- www.revenue.ky.gov to register for other state taxes for which your business may be liable
- www.revenue.ky.gov/Pages/index.aspx to register with Kentucky counties or cities if required for your business
- www.kewes.ky.gov to register for Unemployment Insurance

Click the 'Return to Dashboard' button to return to the home page.

3.25 Tax Registration Confirmation Messages and Emails

3.25.1 Tax Registration Approved Message

If your tax registration is approved, you will receive a message in the 'Message Center' similar to the following:



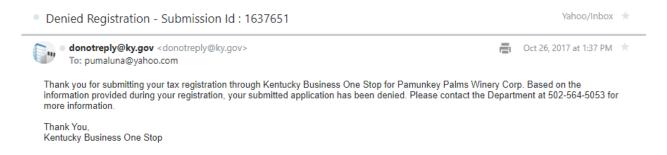
3.25.2 No Tax Accounts Assigned Message

If One Stop did not assign any tax accounts, you will receive a message in the 'Message Center' similar to the following:



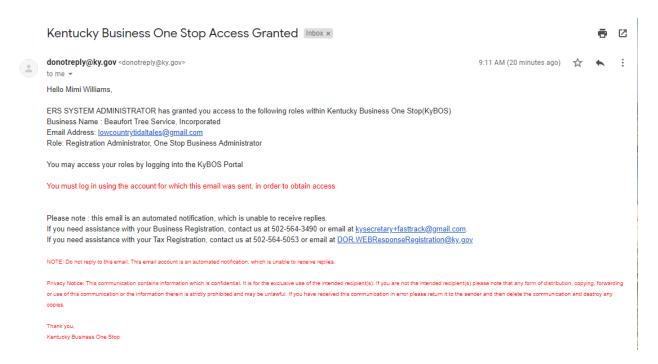
3.25.3 Tax Registration Denied Email

If your tax registration is denied, you will receive an email similar to the following:



3.26 Access Granted Emails

When the registration is approved, One Stop will notify you (by default, the Registration Administrator for the business) and the One Stop Business Administrator (you or your designee) via email, that you now have access to the business.

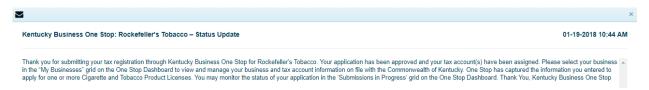


If a separate person is designated as a One Stop Business Administrator, they will receive a similar email. You must log in using the account for which the email was sent in order to obtain access.

3.27 Tobacco Tax Registration Messages and Status

3.27.1 Tax Registration with Tobacco Tax Message

If you applied for Tobacco Tax with Cigarette and/or Tobacco Licenses, along with tax registration, you will receive a message in the 'Message Center' similar to the following:



Tobacco Tax Registration Awaiting Approval Status 3.27.2

If you applied for Tobacco Tax during tax registration, the tobacco tax portion of your application for the business will be in an 'Awaiting Approval' status on the 'Submissions in Progress' tab on the main dashboard.



3.27.3 Tobacco Tax Ready to Pay Message

Once the Department of Revenue has processed your application for Tobacco Tax and it is ready for payment, you will receive a message in the 'Message Center' similar to the following:



3.27.4 Tobacco Tax Pending Payment Status

The tobacco registration transitions from 'Awaiting Approval' to 'Pending Payment' status in the 'Submissions in Progress' tab on the main dashboard and you can submit payment by clicking on the '\$Pay Now' button:

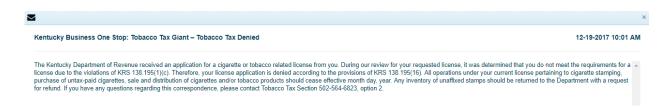


After clicking the '\$Pay Now' button, and to complete the payment of tobacco tax, your businesses demographic information will be transitioned over to the Kentucky Department of Revenue's Electronic Payment Application site.

Note For questions on E-file and Payment Options, please check out this link, https://revenue.ky.gov/Collections/Pages/E-file-Payment-Options.aspx

3.27.5 Tobacco Tax Denied Message

If your tobacco tax registration gets denied, you will receive a message in the 'Message Center' similar to the following:



When the Department of Revenue denies your registration application, the message will contain a reason. If you have any question about the reason for denial, please contact the Department of Revenue.

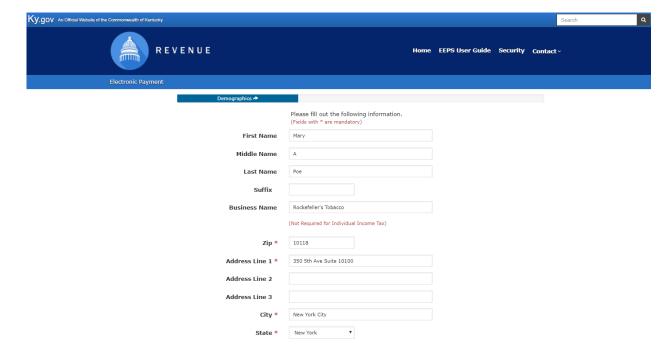
3.28 Pay Application Fee

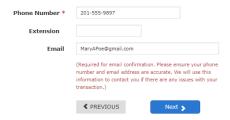
When you apply for Tobacco Tax with the Department of Revenue, you must pay all applicable fees before the application is approved. Fees may be paid by ACH/Electronic Check or by Credit/Debit card issued by an approved issuer.

Business Demographic Information 3.28.1

Your business demographic information will be transitioned over to the Kentucky Department of Revenue's Electronic Payment Application site, once you click on the '\$Pay Now' button, and you can begin the process of payment on this site.

You may edit the pre-filled information, but must complete the mandatory fields.



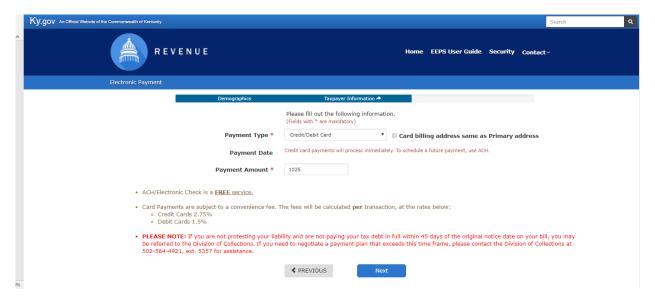


Click 'Next' to continue.

3.28.2 **Taxpayer Information**

The 'Payment Amount' is the amount of fees calculated on the combination of license types selected on the Tobacco Tax portion of your business registration.

Fees may be paid by ACH/Electronic Check or by Credit/Debit card issued by an approved issuer. Credit card payments will process immediately. To schedule a future payment, use ACH.

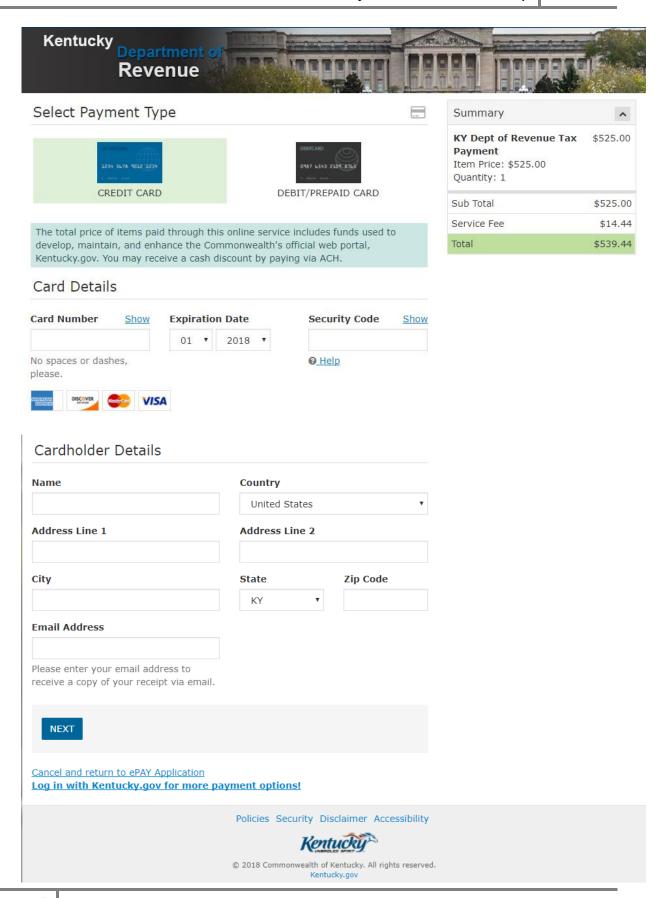


Click 'Next' to continue.

3.28.3 **Credit Card**

3.28.3.1 Card Details

When you select 'Credit Card' on the "Taxpayer Information" page, the following page appears:

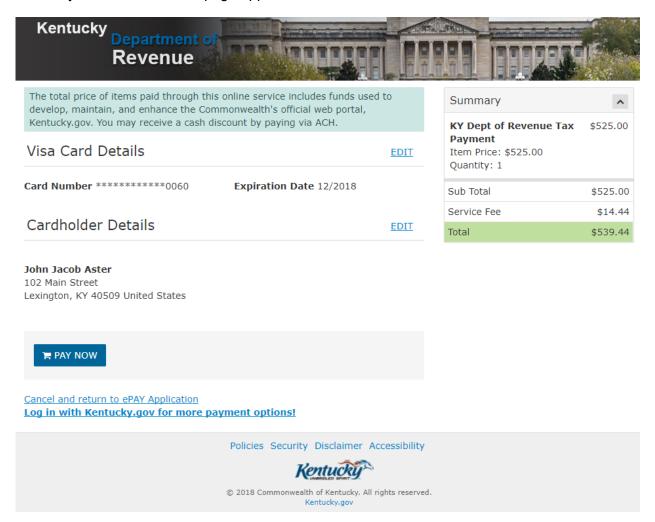


Enter your credit card number, the expiration date (month and year), and security code. Also, enter your name and address information.

After you enter valid credit card and cardholder information, click the 'Next' button.

3.28.3.2 Confirmation

The "Payment Confirmation" page appears.



Click 'Pay Now' if you are ready to make your payment.

3.28.3.3 Thank you

The "Thank you" page appears.



Note

You do not need to create a Kentucky.gov account to view and print your receipt. The account is useful if you will want to return later to view and/or print your receipt.

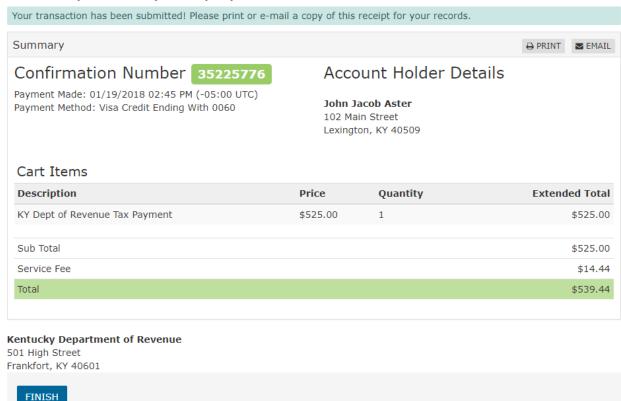
Click 'View Receipt.'

3.28.3.4 Receipt

The "Receipt" page appears.



Thank you for your payment!



Use the 'Print' or 'Email' buttons or make note of the receipt information.

Be sure to click the 'Finish' button to complete the registration process.

3.29 Complete Tobacco Tax Registration

3.29.1 Registration Complete

After you pay the application fee, the default "Kentucky Department of Revenue's Electronic Payment Application" page appears.

3.29.1.1 Approved Registration

Once the application fee has successfully processed, you will be able to view the assigned Cigarette/Tobacco Product licenses on your business.

Note

You will need to navigate back to Kentucky Business One-Stop Portal to view your business registration.

4 Appendixes

4.1 Appendix A: Business Structures/Entity Types

Not all businesses must register with the Office of the Secretary of State. The first consideration is whether the business is considered domestic (formed in Kentucky) or foreign (not formed in Kentucky). The Secretary of State does not require registration for foreign businesses that fall under options 3 and 4 unless the business is a Cooperative Corporation. Cooperative Corporations must register with the Office of the Secretary of State no matter the option chosen. The Secretary of State may require registration for domestic and foreign businesses that fall under options 1 and 2 - it depends on the business structure.

Option	Definition	Туре
1	A business that will be formed in Kentucky	Domestic
2	An out-of state-business that is now transacting business in Kentucky	Foreign
3	An out-of-state business wishing to voluntarily withhold taxes on Kentucky residents who work outside Kentucky or voluntarily withhold on pension and retirement payments	Foreign
4	An out-of-state corporation/limited liability entity maintaining an interest in a pass-through entity doing business in Kentucky	Foreign

Registration with DOR is required for all options and all structures listed below. The last column (labeled SOS) indicates whether registration with SOS is required when a business meets the criteria in option 1 or option 2 above.

Note

If the business structure does not appear in this list, the user should apply via paper to the Office of the Secretary of State and the Department of Revenue.

Structure	Definition	sos
Association	An unincorporated group joined together for a common purpose. However, associations are treated as corporations for Department of Revenue purposes.	No
Business 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.	Yes
Cell of a Protected Cell Company	Also called a Segregated Cell Company, Segregated Account Company, or a Segregated Portfolio Company. Some state's Secretary of State Offices allow for the formation of a type of company which separates its business into protected cells in which assets and liabilities of different classes are separated from the main company. For Kentucky Department of Revenue purposes, each Cell within a Protected Cell Company, must register for its	No

		ı
	own separate Corporation Income Tax and/or Limited Liability Entity Tax account, unless it has chosen a disregarded status.	
Cooperative Corporation	Cooperative corporation means a business concern that distributes the net profit of its business by first paying a fixed dividend upon its stock, if any, and then prorating the remainder of its profits as patronage refunds to its stockholders, members or customers, as provided in bylaws. The cooperative is formed by the filing of Articles of Association under the KRS 272.131 and KRS 14A.	Yes
Estate	The total property, real and personal, that was owned by an individual, now deceased, before distribution through a trust or will.	No
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.	No
Government	City, County, State and Federal agencies.	No
Home Care Service Recipient	A disabled or elderly individual participating in an in-home domestic services program administered by a state or local agency and all or part of the services received are paid for with funds supplied by the Federal, state or local government. A Federal identification number (FEIN) is issued in the name of the disabled or elderly individual (Service Recipient) as the employer. The Service Recipient or their family designates an agent to report, file, and pay employment taxes on the Service Recipient's behalf.	No
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 <u>not</u> available to the other venturer(s).	No
Limited Cooperative Association	Limited Cooperative Associations must register as such with the Kentucky Secretary of State's Office. This ownership type allows for investor members in addition to patron members. For Kentucky purposes, Limited Cooperative Associations are also subject to the Limited Liability Entity Tax.	Yes
Limited Liability Company	A limited liability company is an unincorporated business organization formed by filing Articles of Organization with the Secretary of State in accordance with KRS 275.015 and 14A. A limited liability company may be managed by members or managers. For US Federal taxation purposes an LLC can be taxed as a single member disregarded entity, partnership, non-profit, or a corporation.	Yes
Limited Liability Limited Partnership	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. Those with limited liability must form through the Secretary of State's Office and not merely by a partnership agreement.	Yes
Limited Liability Partnership	'Limited liability partnership' means a partnership that has filed a statement of qualification under KRS 362.1-1001 and KRS 14A and does <u>not</u> have a similar statement of effect in any other jurisdiction.	Yes

Limited Partnership	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. Those with limited liability must form through the Secretary of State's office and not merely by a partnership agreement.	Yes
Non-Profit Corporation	'Corporation or 'domestic corporation' means a nonprofit corporation subject to the provisions of KRS 273.163 to 273.387 and KRS 14A, except a foreign corporation; 'Nonprofit corporation' means a corporation no part of the income or profit of which' is distributable to its members, directors or officers.	Yes
Non-Profit Limited Liability Company	A nonprofit limited liability company is an unincorporated business organization formed by filing Articles of Organization with the Office of the Secretary of State in accordance with KRS 275.015 and 14A. A limited liability company may be managed by members or managers and is required to identify a purpose in accordance to KRS 273 and KRS 14.	Yes
Non-Statutory 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.	No
Professional Limited Liability Company	'Professional limited liability company' means a limited liability company organized under this chapter or the laws of another state or foreign country for purposes that include, but are <u>not</u> limited to, the providing of one (1) or more professional services. Except as otherwise expressly provided in KRS 275 and KRS 14A, all provisions of this chapter governing limited liability companies shall be applicable to professional limited liability companies.	Yes
Professional Service Corporation	One (1) or more individuals, each of whom is licensed to render the same professional service or who are licensed to render related professional services such that applicable licensing laws and regulations would <u>not</u> prohibit the practice of such multiple professional services through a single business partnership, may incorporate and form a professional service corporation by filing articles of incorporation in the Office of the Secretary of State. Such articles of incorporation shall meet the requirements of KRS Chapter 271B and KRS Chapter 274.	Yes
Profit Corporation	A corporation is a business organization that is separate and apart from its owners in accordance with KRS 271B KRS 14A. A corporation has the same powers as an individual to do all things necessary to carry out its business. A board of directors manages the corporation and officers are responsible for the daily operations of the corporation. Shareholders are not personally responsible for the debts of the corporation. A corporation is formed by filing Articles of Incorporation with the Office of the Secretary of State.	Yes
Protected Cell Company (PCC)	Also called a Segregated Cell Company, Segregated Account Company, or a Segregated Portfolio Company. Some state's Secretary of State Offices allow for the formation of a type of company which separates its business into protected cells in which assets and liabilities of different classes are separated from the main company. For Kentucky Department of Revenue purposes,	No

	each Cell within a Protected Cell Company, must register for its own separate Corporation Income Tax and/or Limited Liability Entity Tax account, unless it has chosen a disregarded status.	
Qualified Joint Venture (Married Couple)	A business jointly owned and operated by a married couple who are electing to have the business NOT treated as a general partnership for Federal tax purposes. Spouses electing qualified joint venture status are treated as sole proprietors for federal tax purposes.	No
Series of a Limited Liability Company	Some state's Secretary of State's Offices allow for the formation of Series underneath a main or master LLC. Each LLC which has a Series should register each of its separate Series which do business in Kentucky with the Kentucky Secretary of State's Office as an assumed name. For Kentucky Department of Revenue purposes, each Series within an LLC must register for its own separate Corporation Income Tax and/or Limited Liability Entity Tax account, unless it has chosen a disregarded status.	No
Series of a Partnership	Each Partnership which has a Series should register each of its separate Series which do business in Kentucky with the Kentucky Secretary of State's Office as an assumed name. For Kentucky Department of Revenue purposes, each Series within a Partnership must register for its own separate Limited Liability Entity Tax account, unless it has chosen a disregarded status.	No
Series of a Statutory Trust	A Series of a Statutory Trust is a Series that has been created underneath a Statutory Trust. Each Statutory Trust should register each of its separate Series with the Kentucky Secretary of State's Office as an assumed name. For Kentucky purposes, Statutory Trusts and Series of Statutory Trusts are subject to the Limited Liability Entity Tax. For Kentucky Department of Revenue purposes, each Series within a Statutory Trust must register for its own separate Limited Liability Entity Tax account, unless it has chosen a disregarded status.	No
Sole Proprietorship	One single person owning and/or operating a business, solely responsible for all debts and liabilities incurred by the business.	No
Statutory Trust	A statutory trust is a legal entity distinct from its trustees and beneficial owners. A statutory trust may hold or take title to property in its own name, or in the name of a trustee in the trustees capacity as trustee, whether in an active, passive, or custodial capacity. The Statutory Trust is formed by filing the Certificate of Trust under the KRS 386A.2-010 and KRS 14A.	Yes
Unincorporated Non-Profit Association	An unincorporated informal group of members who come together to perform some social good conducted for nonprofit purposes. Per KRS 273A.005 (6), "nonprofit purposes" means any one (1) or more of the following purposes: charitable, benevolent, eleemosynary, educational, civic, patriotic, political, governmental, religious, social, recreational, fraternal, literary, cultural, athletic, scientific, agricultural, horticultural, animal husbandry, and professional, commercial, industrial, or trade association, but shall not include labor unions, cooperative organizations, and organizations subject to any of the provisions of the insurance laws or banking laws of this state which may not be organized under this chapter.	No

4.2 Appendix B: Business Name Rules

4.2.1 Valid Characters

A business name may contain letters a through z (upper or lower case), numbers 0 through 9, and special characters as shown below:

~ (tilde)	* (asterisk)	} (close brace)	, (comma)
` (open single quote)	((open parentheses)] (close bracket)	> (greater than sign)
! (exclamation point)) (close parentheses)	(vertical bar)	. (period)
@ (at sign)	_ (underscore)	\ (backward slash)	? (question mark)
# (pound sign)	- (hyphen)	: (colon)	/ (forward slash)
\$ (dollar sign)	+ (plus sign)	; (semicolon)	(space)
% (percent sign)	= (equals)	" (quotation marks)	(delete)
^ (caret)	{ (open brace)	' (apostrophe)	
& (ampersand)	[(open bracket)	< (less than sign)	

4.2.2 Valid Suffixes by Structure

Structure	Required?	Options
Business Trust	No	may include
		Limited, or
		Ltd.
		may not include any of
		incorporated,
		corporation,
		Inc.,
		Corp.,
		partnership, or
		cooperative
Cooperative Corporation	Yes	Same as Profit Corporation
Limited Cooperative	Yes	Limited Cooperative Association shall end with the words:
Association		limited cooperative association, or
		limited cooperative, or
		the abbreviation:
		L.C.A, or
		LCA.
		Limited may be abbreviated as LTD; Cooperative may be abbreviated as Co-Cop or Coop; and
		Association may be abbreviated as Assoc. or Assn.

Structure	Required?	Options
Limited Liability Company	Yes	, LC , L.C. LC L.C. , Ltd. Co. Ltd. Co. Limited Company , L.L.C. L.L.C. LLC LLC LLC LLC LLC Limited Liability Company
Limited Liability Limited Partnership	Yes	LLLP L.L.P. Limited Liability Limited Partnership
Limited Liability Partnership	Yes	LLP L.L.P. RLLP R.L.L.P Limited Liability Partnership Registered Limited Liability Partnership
Limited Partnership Company	Yes	LP L.P. Ltd. Limited Limited Partnership
Non-Profit Corporation	Yes	Same as Profit Corporation
Non-Profit Limited Liability Company	Yes	Same as Limited Liability Company
Professional Limited Liability Company	Yes	, PLLC PLLC , P.L.L.C P.L.L.C. Professional Limited Liability Company
Professional Service Corporation	Yes	, PSC , P.S.C. PSC P.S.C. Professional Service Corporation
Profit Corporation	Yes	, Co , Co.

Structure	Required?	Options
	•	Co
		Co.
		Company
		, Corp
		, Corp.
		Corp
		Corp.
		Corporation
		, Inc
		, Inc.
		Inc
		Inc.
		Incorporated
		, Ltd
		, Ltd.
		Ltd
		Ltd.
		Limited
		If Public Benefit Corporation:
		Public Benefit Corporation
		Benefit Corporation
		P.B.C.
		PBC
Statutory Trust	No	may include
		Limited, or
		Ltd.
		may not include any of
		incorporated,
		corporation,
		Inc.,
		Corp.,
		partnership, or
		cooperative

4.3 Appendix C: Required Business Representatives

These tables list the type and minimum required number of business representatives required to register a business, depending on the business structure and whether the business is in state or out of state.

4.3.1 Domestic Businesses

This table covers businesses formed in the Commonwealth.

Business Structure	Type of Representative	Minimum Required
Business Trust	Trustee(s)	1
Limited Cooperative Association	Organizer(s)	1
Limited Liability Company	Organizer(s)	1
Limited Liability Limited Partnership	General Partner(s)	1
Limited Liability Partnership	General Partner(s)	2
Limited Partnership	General Partner(s)	1
Non-Profit Corporation	Board of Directors	3
	Incorporator(s)	1
Non-Profit Limited Liability Company	Organizer(s)	1
Professional Limited Liability Company	Organizer(s)	1
Professional Services Corporation	Incorporator(s)	1
	Shareholder(s)	1
Profit Corporation	Incorporator(s)	1
Statutory Trust	Organizer(s)	1
	Trustee(s)	1

4.3.2 Foreign Businesses

This table covers out of state businesses now doing business in the Commonwealth. When the type of representative is "Authorized Representative(s)," refer to the table after this one for titles considered authorized representatives.

Business Structure	Type of Representative	Minimum Required
Business Trust	Trustee(s)	1
Limited Cooperative Association	Authorized Representative(s) Officer(s)	1
Limited Liability Company	Authorized Representative(s) Manager(s)	1 1 if managed by managers
Limited Liability Limited Partnership	General Partner(s) Authorized Representative(s)	1
Limited Liability Partnership	General Partner(s)	2
Limited Partnership	General Partner(s)	1
Non-Profit Corporation	Authorized Representative(s)	1

Business Structure	Type of Representative	Minimum Required
	Officer(s)	1
Non-Profit Limited Liability Company	Authorized Representative(s) Manager(s)	1 1 if managed by managers
Professional Limited Liability Company	Authorized Representative(s) Manager(s)	1 1 if managed by managers
Professional Services Corporation	Authorized Representative(s) Officer(s)	1
Profit Corporation	Authorized Representative(s) Officer(s)	1
Statutory Trust	Trustee(s)	1

4.3.3 Types of authorized representatives

Following is a list of options for Authorized Representative(s).

Accountant	Sole Officer
Assistant Secretary	Treasurer
Assistant Treasurer	Vice President
Cert. Public Acct.	General Manager
Chief Executive Officer (CEO)	Initial Director
Chief Financial Officer (CFO)	Vice Chairman
Chief Information Officer (CIO)	Chairman of the Board
Chief Operations Officer (COO)	Duly Authorized Representative
Clerk	Member
Executive	Manager
President	Trustee
Secretary	Partner

4.4 Appendix D: Professional Services

The options for professional services are as follows:

Architects	Doctors of Medicine	Physical Therapists
Attorneys	Engineers	Physicians
Attorneys-at-Law	Landscape Architects	Physicians and Surgeons

Certified Public Accounts	Nurses	Podiatrists
Chiropodists	Occupational Therapists.	Psychologists
Chiropractors	Optometrists	Public Accountants
Dentists	Osteopaths	Veterinarians
Doctors of Dentistry	Pharmacists	

4.5 Appendix E: Taxation for Federal Purposes

This table lists the options available for 'Taxed As' based on the business structure.

Structure	Available Options
	Corporation
Association	S-Corporation
	Cooperative
	Partnership
Business Trust	Trust
Business Trust	Corporation
	S-Corporation S-Corporation
	Partnership
Cell of Protected Cell	Corporation
Company	S-Corporation
	Single Member Disregarded Entity- Member is Taxed as Something Other
	Corporation
Cooperative Corporation	S-Corporation
	Cooperative
Estate	Not applicable
	Partnership
General Partnership	Corporation
General Farmership	S-Corporation
	Cooperative
Government	Not applicable
Home Care Service Recipient	Not applicable
	Partnership
Joint Venture	Corporation
John Venture	S-Corporation
	Cooperative
Limited Cooperative	Partnership
Association	Corporation
	S-Corporation

	Cooperative
Limited Liability Company	Partnership Corporation S-Corporation Cooperative Single Member Disregarded Entity- Member is Taxed as an Individual Sole Proprietorship Single Member Disregarded Entity- Member is Taxed as a General Partnership or Joint Venture Single Member Disregarded Entity- Member is Taxed as an Estate Single Member Disregarded Entity- Member is Taxed as a Trust (non-Statutory) or Business Trust Single Member Disregarded Entity- Member is Taxed as Something Other
Limited Liability Limited Partnership	Partnership Corporation S-Corporation Cooperative
Limited Liability Partnership	Partnership Corporation S-Corporation Cooperative
Limited Partnership	Partnership Corporation S-Corporation Cooperative
Non-Profit Corporation	Corporation S-Corporation Cooperative
Non-Profit Limited Liability Company	Partnership Corporation S-Corporation Cooperative Single Member Disregarded Entity- Member is Taxed as an Individual Sole Proprietorship Single Member Disregarded Entity- Member is Taxed as a General Partnership or Joint Venture Single Member Disregarded Entity- Member is Taxed as an Estate Single Member Disregarded Entity- Member is Taxed as a Trust (non-Statutory) or Business Trust Single Member Disregarded Entity- Member is Taxed as Something Other
Non-Statutory Trust	Partnership Trust

	Corporation
	S-Corporation
	Partnership
	Corporation
	S-Corporation
	Cooperative
Professional Limited Liability	Single Member Disregarded Entity- Member is Taxed as an Individual Sole Proprietorship
Company	Single Member Disregarded Entity- Member is Taxed as a General Partnership or Joint Venture
	Single Member Disregarded Entity- Member is Taxed as an Estate
	Single Member Disregarded Entity- Member is Taxed as a Trust (non-Statutory) or Business Trust
	Single Member Disregarded Entity- Member is Taxed as Something Other
Professional Services	Corporation
Corporation	S-Corporation
	Corporation
Profit Corporation	S-Corporation
	Cooperative
Protected Cell Company	Corporation
1 Totected Cell Company	S-Corporation
Qualified Joint Venture	Not applicable
	Partnership
	Corporation
Series of a Limited Liability	S-Corporation
Company	Cooperative
	Single Member Disregarded Entity- Member is Taxed as Something Other
	Partnership
	Corporation
Series of a Partnership	S-Corporation
Correct of a Fartherenip	Cooperative
	Single Member Disregarded Entity- Member is Taxed as Something Other
	Partnership
	Trust
	Corporation
	S-Corporation
Series of a Statutory Trust	Single Member Disregarded Entity- Member is Taxed as an Individual Sole Proprietorship
	Single Member Disregarded Entity- Member is Taxed as a General Partnership or Joint Venture
	Single Member Disregarded Entity- Member is Taxed as an Estate

	Single Member Disregarded Entity- Member is Taxed as a Trust (non-Statutory) or Business Trust Single Member Disregarded Entity- Member is Taxed as Something Other
Sole Proprietorship	Not applicable
Statutory Trust	Partnership Trust Corporation S-Corporation Single Member Disregarded Entity- Member is Taxed as an Individual Sole Proprietorship Single Member Disregarded Entity- Member is Taxed as a General Partnership or Joint Venture Single Member Disregarded Entity- Member is Taxed as an Estate Single Member Disregarded Entity- Member is Taxed as a Trust (non-Statutory) or Business Trust Single Member Disregarded Entity- Member is Taxed as Something Other
Unincorporated Non-Profit Association	Not applicable

4.6 Appendix F: Ownership Disclosure – Responsible **Parties**

The table below explains the required Responsible Party disclosure based on the business structure.

	Business Structure	Required Ownership/Responsible Party Disclosure
•	Sole Proprietorship Limited Liability Company for Federal Purposes Taxed as an Individual Sole Proprietorship Professional Limited Liability Company for Federal Purposes Taxed as an Individual Sole Proprietorship	Enter the owner's individual information, including Social Security Number.
•	Non-Profit Limited Liability Company for Federal Purposes Taxed as an Individual Sole Proprietorship	
•	Qualified Joint Venture	Enter information for the married couple, including Social Security Numbers.
•	Limited Liability Company for Federal Purposes Taxed as a Single Member Disregarded Entity	Enter the single member's company information, including FEIN. If the LLC has managers, enter their full individual information as well.

 Professional Limited Liability Company for Federal Purposes Taxed as a Single Member Disregarded Entity Non-Profit Limited Liability Company for Federal Purposes Taxed as a Single Member Disregarded Entity Profit Corporation Professional Service Corporation 	Enter the officers' information, including Social Security Numbers.
 Association Cooperative Corporation Limited Cooperative Association Non-Profit Corporation Government Unincorporated Non-Profit Association 	Note: Information for the President is required. The information for a President must be for an individual and not another business.
 Statutory Trust Series of a Statutory Trust Business Trust Trust (non-statutory) 	Enter the trustee information. If trustees are individuals, provide their Social Security Numbers. If trustees are other businesses, provide their FEINs. For a Series of a Statutory Trust, if it will be treated as a disregarded entity, also provide the information for the master Statutory Trust under which it was formed, including the FEIN for the master Statutory Trust.
 Joint Venture General Partnership Limited Partnership Limited Liability Partnership Limited Liability Limited Partnership Limited Liability Company for Federal Purposes Taxed as Other Than Disregarded Professional Limited Liability Company for Federal Purposes Taxed as Other Than Disregarded Non-Profit Limited Liability Company for Federal Purposes Taxed as Other Than Disregarded 	Enter the partners'/members' information. If partners/members are individuals, provide their Social Security Numbers. If partners/members are other businesses, provide their FEINs. Note: For any entity taxed as a partnership at least two partners/members must be provided.
Series of a PartnershipSeries of a Limited Liability Company	Enter the information for the master Partnership or master Limited Liability Company, including FEIN. If the Series of the LLC has managers, enter their full individual information.
Estate	Enter the information for the estate administrator, including Social Security Number.
Home Care Service Recipient (HCSR)	Enter the information, including FEIN, for the agent that has been designated to report, file, and pay employment taxes on the Service Recipient's

	behalf. The Business Title for the Agent should be listed as 'HCSR Agent'. HCSR Agents are not liable for debts of the HCSR business and are processing agents only.
Protected Cell CompanyCell of a Protected Cell Company	Enter the officers' information, including Social Security Numbers.
Cell of a Frotected Cell Company	Note: Information for the President is required. The information for a President must be for an individual and <u>not</u> another business.
	For a Cell of a Protected Cell Company, if it will be treated as a disregarded entity, also provide the information for the Protected Cell Company under which the cell was formed, including the FEIN for the Protected Cell Company.

4.7 Appendix G: Corporate Income/LLET Exemption **Types**

The options for Corporate Income Tax and Limited Liability Entity Exemption Types are as follows:

- Financial institution, as defined in KRS 136.500, except banker's banks organized under KRS 287.135 or KRS 286.3-135
- Savings and loan association organized under the laws of this state and under the laws of the United States and making loans to members only
- Bank for cooperatives
- Production credit association
- Insurance company, including farmers or other mutual hail, cyclone, windstorm, or fire insurance companies, insurers, and reciprocal underwriters (does not include insurance agencies)
- Corporation or other entity exempt under Section 501 of the Internal Revenue Code
- Religious, educational, charitable, or like corporation not organized or conducted for pecuniary profit
- Corporation whose only owned or leased property located in this state is located at the premises of a printer with which it has contracted for printing, provided that: 1. The property consists of the final printed product, or copy from which the printed product is produced; and 2. The corporation has no individuals receiving compensation in this state as provided in KRS 141.120(8)(b)
- Public service corporation subject to tax under KRS 136.120
- Open-end registered investment company organized under the laws of this state and registered under the Investment Company Act of 1940

- Any property or facility which has been certified as a fluidized bed energy production facility as defined in KRS 211.390
- An alcohol production facility as defined in KRS 247.910
- Real estate investment trust (REIT) as defined in Section 856 of the Internal Revenue Code
- Regulated investment company (RIC) as defined in Section 851 of the Internal Revenue
- Real estate mortgage investment conduit (REMIC) as defined in Section 860D of the Internal Revenue Code
- Personal service corporation as defined in Section 269A(b)(1) of the Internal Revenue
- Publicly traded partnership as defined by Section 7704(b) of the Internal Revenue Code that is treated as a partnership for Federal tax purposes under Section 7704(c) of the Internal Revenue Code, or their publicly traded partnership affiliates. (Publicly traded partnership affiliates shall include any limited liability company or limited partnership for which at least eighty percent (80%) of the limited liability company member interests or limited partner interests are owned directly or indirectly by the publicly traded partnership.)
- Qualified investment partnership (QIP) as defined in KRS 141.206(15)(a)&(b)
- Statutory trust or series of a statutory trust
- Cooperative described in Sections 521 and 1381 of the Internal Revenue Code (Select category below)
 - Farmers' agricultural and other cooperatives organized or recognized under KRS Chapter
 - Advertising cooperatives
 - Purchasing cooperatives
 - Homeowner's associations including those described in Section 528 of the Internal Revenue Code
 - Political organizations as defined in Section 527 of the Internal Revenue Code
 - Rural electric and rural telephone cooperatives

4.8 Appendix H: Nonresident Withholding Exemption **Types**

The options for Nonresident Withholding Exemption Types are as follows:

- Financial institution, as defined in KRS 136.500, except banker's banks organized under KRS 287.135 or KRS 286.3-135
- Savings and loan association organized under the laws of this state and under the laws of the United States and making loans to members only

- Bank for cooperatives
- Production credit association
- Insurance company, including farmers or other mutual hail, cyclone, windstorm, or fire insurance companies, insurers, and reciprocal underwriters (does not include insurance agencies)
- Corporation or other entity exempt under Section 501 of the Internal Revenue Code
- Religious, educational, charitable, or like corporation not organized or conducted for pecuniary profit
- Corporation whose only owned or leased property located in this state is located at the premises of a printer with which it has contracted for printing, provided that: 1. The property consists of the final printed product, or copy from which the printed product is produced; and 2. The corporation has no individuals receiving compensation in this state as provided in KRS 141.120(8)(b)
- Publicly-Traded Partnership as defined in KRS 141.0401(6)(r)
- Qualified Investment Partnership (QIP) as defined in KRS 141.206(15)
- Qualified Subchapter S-Corporation Subsidiary (QSUB).