

# KANSAS BUSINESS TAX APPLICATION

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FOR OFFICE USE ONLY

## PART 1 – REASON FOR APPLICATION (mark one)

NOTE: If registered but adding another business location, you need only complete CR-17 (page 15).

- Registering for additional tax type(s)
- Started a new business
- Purchased an existing business. Enter federal Employer ID Number (EIN) of previous owner: \_\_\_\_\_  
See instructions on page 2 for important Tax Clearance information.

## PART 2 – TAX TYPE (check the box for each tax type or license requested and complete the required Parts of this application).

- |  |   |  |
|--|---|--|
| <input type="checkbox"/> <b>Retailers' Sales Tax</b><br>(Complete Parts 1, 2, 3, 4, 5 & 12)            | <input type="checkbox"/> <b>Dry Cleaning Surcharge</b><br>(Complete Parts 1, 2, 3, 4, 5 & 12)                         | <input type="checkbox"/> <b>Nonresident Contractor</b><br>(Complete Parts 1, 2, 3, 4, 5, 11 & 12)  |
| <input type="checkbox"/> <b>Retailers' Compensating Use Tax</b><br>(Complete Parts 1, 2, 3, 4, 5 & 12) | <input type="checkbox"/> <b>Liquor Enforcement Tax</b><br>(Complete Parts 1, 2, 3, 4, 8 & 12)                         | <input type="checkbox"/> <b>Water Protection/Clean Drinking Water Fee</b><br>(Complete Parts 1, 2, 3, 4, 5 & 12)   |
| <input type="checkbox"/> <b>Consumers' Compensating Use Tax</b><br>(Complete Parts 1, 2, 3, 4, 5 & 12) | <input type="checkbox"/> <b>Liquor Drink Tax</b><br>(Complete Parts 1, 2, 3, 4, 9 & 12)                               | <div style="border: 1px solid black; padding: 5px;"><p><b>IMPORTANT:</b> Businesses are required to <b>electronically</b> file returns and/or reports for <b>Kansas Retailers' Sales, Compensating Use, and Withholding taxes</b>. See the electronic file and pay options available to you on page 10, or visit our website at <a href="http://ksrevenue.org">ksrevenue.org</a>.</p></div> |
| <input type="checkbox"/> <b>Withholding Tax</b><br>(Complete Parts 1, 2, 3, 4, 6 & 12)                 | <input type="checkbox"/> <b>Cigarette Vending Machine Permit</b><br>(Complete Parts 1, 2, 3, 4, 10 & 12)              |  |
| <input type="checkbox"/> <b>Transient Guest Tax</b><br>(Complete Parts 1, 2, 3, 4, 5 & 12)             | <input type="checkbox"/> <b>Retail Cigarette/Electronic Cigarette License</b><br>(Complete Parts 1, 2, 3, 4, 10 & 12) |  |
| <input type="checkbox"/> <b>Tire Excise Tax</b><br>(Complete Parts 1, 2, 3, 4, 5 & 12)                 | <input type="checkbox"/> <b>Corporate Income Tax</b><br>(Complete Parts 1, 2, 3, 4, 7 & 12)                           |  |
| <input type="checkbox"/> <b>Vehicle Rental Excise Tax</b><br>(Complete Parts 1, 2, 3, 4, 5 & 12)       | <input type="checkbox"/> <b>Privilege Tax</b><br>(Complete Parts 1, 2, 3, 4, 7 & 12)                                  |  |

## PART 3 – BUSINESS INFORMATION (please type or print).

1. Type of Ownership (check one):
  - Sole Proprietor
  - Limited Partnership
  - General Partnership
  - Limited Liability Partnership
  - Limited Liability Company
  - Federal Government
  - Other Government
  - Non-Profit Corporation
  - Other
  - S Corporation    Date of Incorporation \_\_\_\_\_    State of Incorporation \_\_\_\_\_
  - C Corporation    Date of Incorporation \_\_\_\_\_    State of Incorporation \_\_\_\_\_
2. Business Name: \_\_\_\_\_
3. Business Mailing Address (include apartment, suite, or lot number): \_\_\_\_\_  
City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_
4. Business Phone: \_\_\_\_\_ Business Fax: \_\_\_\_\_  
Email: \_\_\_\_\_
5. Business Contact Person: \_\_\_\_\_ Phone: \_\_\_\_\_
6. Federal Employer Identification Number (EIN): \_\_\_\_\_ (DO NOT enter Social Security number here)
7. Accounting Method (check one):  Cash Basis     Accrual Basis
8. Describe your primary (taxable) business activity: \_\_\_\_\_  
Enter business classification NAICS Code from Pub. KS-1500 (see instructions): \_\_\_\_\_
9. Parent Company Name (if applicable): \_\_\_\_\_  
Parent Company EIN: \_\_\_\_\_  
Parent Company Address (include apartment, suite, or lot number): \_\_\_\_\_  
City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_
10. Subsidiaries (if applicable). **If more than two, list them on a separate sheet and enclose it with this form.**  
Name: \_\_\_\_\_ EIN: \_\_\_\_\_  
Company Address (include apartment, suite, or lot number): \_\_\_\_\_  
City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_  
Name: \_\_\_\_\_ EIN: \_\_\_\_\_  
Company Address (include apartment, suite, or lot number): \_\_\_\_\_  
City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_
11. Have you or any member of your firm previously held a Kansas tax registration number?  No     Yes    If yes, list previous number or name of business: \_\_\_\_\_

(Part 3 continues on next page)

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ENTER YOUR EIN: \_\_\_\_\_

**OR**

SSN: \_\_\_\_\_

### PART 3 (continued)

12. List all Kansas registration numbers currently in use: \_\_\_\_\_
13. List all registration numbers that need to be closed due to the filing of this application: \_\_\_\_\_
14. Are you registered with Streamlined Sales Tax (SST)?  No  Yes If yes, enter SST ID #: **S** \_\_\_\_\_

### PART 4 – LOCATION INFORMATION (If you have only one business location, complete Part 4. If you have more than one location, complete Part 4 and Form CR-17 for each additional location. This form is on page 15).

1. Trade name of business: \_\_\_\_\_
2. Business Location (include apartment, suite, or lot number): \_\_\_\_\_  
City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_
3. Is the business location within the city limits?  No  Yes If yes, what city? \_\_\_\_\_
4. Describe your primary business activity: \_\_\_\_\_  
Enter business classification NAICS Code (if known): \_\_\_\_\_
5. Business phone number: \_\_\_\_\_
6. Is your business engaged in renting or leasing motor vehicles?  No  Yes Are the leases for more than 28 days?  No  Yes
7. Is this location a hotel, motel, or bed and breakfast?  No  Yes If yes, number of sleeping rooms available for rent/lease: \_\_\_\_\_  
If 3 rooms or less, do you have retail sales or rentals other than those included in the price of the sleeping accommodations?  No  Yes
8. Do you sell new tires and/or vehicles with new tires?  No  Yes Estimate your monthly tire tax (\$.25 per tire): \$ \_\_\_\_\_
9. If you are a dry cleaner or laundry retailer, do you have satellite locations or agents in businesses not classified as a dry cleaning or laundry facility?  No  Yes If yes, **enclose a schedule** with name, business type, address, city, state and zip code of each satellite location.
10. Are you a public water supplier making retail sales of water delivered through mains, lines, or pipes?  No  Yes
11. Do you make retail sales of motor vehicle fuels or special fuels?  No  Yes If yes, you must also have a Kansas Motor Fuel Retailers License. Complete and submit an application (MF-53) for each retail location.

### PART 5 – SALES TAX AND COMPENSATING USE TAX

1. Date retail sales/compensating use began (or will begin) in Kansas under this ownership: \_\_\_\_\_
2. Do you operate more than one business location in Kansas?  No  Yes If yes, how many? \_\_\_\_\_ (Complete a Form CR-17 (page 15) for each location in addition to the one listed in Part 4. Sales for all locations are reported on one return.)
3. Will sales be made from various temporary locations?  No  Yes
4. Do you ship or deliver merchandise to Kansas customers?  No  Yes
5. Do you purchase merchandise, equipment, fixtures and other items outside Kansas for your own use (not for resale) in Kansas on which you are not charged a sales tax?  No  Yes
6. Estimate your annual Kansas sales or compensating use tax liability:  
 \$400 and under (annual filer)  \$401 - \$4,000 (quarterly filer)  \$4,001 - \$40,000 (monthly filer)  \$40,001 and above (prepaid monthly filer)
7. If your business is seasonal, list the months you operate: \_\_\_\_\_
8. Do you perform labor services in connection with the construction, reconstruction, or repair of commercial buildings or facilities?  
 No  Yes
9. Do you sell natural gas, electricity, or heat (propane gas, LP gas, coal, wood) to residential or agricultural customers?  No  Yes

### PART 6 – WITHHOLDING TAX

1. Date you began making payments subject to Kansas withholding: \_\_\_\_\_
2. Estimate your annual Kansas withholding tax:  \$200 and under (annual filer)  \$201 to \$1,200 (quarterly filer)  
 \$1,201 to \$8,000 (monthly filer)  \$8,001 to \$100,000 (semi-monthly filer)  \$100,001 and above (quad-monthly filer)
3. If your withholding reports and returns are prepared by a payroll service, complete the following information about the payroll company:  
Name: \_\_\_\_\_ EIN: \_\_\_\_\_ Phone: \_\_\_\_\_  
City: \_\_\_\_\_ County: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code \_\_\_\_\_
4. Did you hire a home health provider; commonly referred to as a Financial Management Service (FMS), to report withholding for this registration?  No  Yes If yes, provide name and Employer ID Number (EIN) of the FMS.  
Name: \_\_\_\_\_ EIN: \_\_\_\_\_

ENTER YOUR EIN: \_\_\_\_\_

OR

SSN: \_\_\_\_\_

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## PART 7 – CORPORATE INCOME TAX OR PRIVILEGE TAX

1. Date corporation began doing business in Kansas or deriving income from sources within Kansas: \_\_\_\_\_
2. Name and EIN you will use to report federal income/expenses (if different than what is reported in Part 3, questions 2 and 6):  
Name: \_\_\_\_\_ EIN: \_\_\_\_\_
3. If your business is a financial institution, check the appropriate box:  Bank  Savings and Loan
4. Check type of tax year:  Calendar Year  Fiscal Year If fiscal year, provide year-end date: Month \_\_\_\_\_ Day \_\_\_\_\_
5. If your business is a cooperative or political subdivision, check the appropriate box:  Cooperative  Political Subdivision

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## PART 8 – LIQUOR ENFORCEMENT TAX

1. Date of first sales of alcoholic liquor: \_\_\_\_\_
2. Check type of license:  Liquor Store  Distributor  Microbrewery or Microdistillery  Other  
 Farm Winery/Outlet  Special Order Shipping  Farmers Market Sales Permit

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## PART 9 – LIQUOR DRINK TAX

1. Date of first sales of alcoholic beverages: \_\_\_\_\_
2. Check type of license:  Class "A" or "B" Club  Public Venue  Caterer  Other  
 Hotel or Hotel/Caterer  Drinking Establishment  Drinking Establishment/Caterer

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## PART 10 – CIGARETTE TAX

1. Do you make retail sales of regular and/or electronic cigarettes over-the-counter, by mail, by phone, or over the internet?  No  Yes  
If yes, you **must enclose** with this application a check or money order for **\$25** for **each location** and provide your email or Web page address:  
\_\_\_\_\_
2. If you sell regular cigarettes (not e-cigarettes), provide the name of your wholesaler(s): \_\_\_\_\_
3. If you sell electronic cigarettes, provide the name of your wholesaler(s): \_\_\_\_\_
4. Will you be the operator of cigarette vending machines?  No  Yes If yes, **enclose** Form CG-83 listing the machine brand name and serial number for each machine, along with the DBA name and location address where each machine will be located. Also **enclose** a check or money order for **\$25** for **each machine**.
5. Name of the company/corporation with whom you have a fuel supply agreement/retailing agreement (e.g., Shell, BP, Phillips 66, Conoco):  
\_\_\_\_\_
6. If you are a distributor or manufacturer of consumable material, or if you are a retailer who sells consumable material on which the consumable material tax has not been paid, you must complete and submit Form EC-1, Application for Consumable Material Tax Registration, to the Department of Revenue. This form is available on our website at [ksrevenue.org](http://ksrevenue.org).

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## PART 11 – NONRESIDENT CONTRACTOR (see instructions)

***If registering for more than one contract, enclose a separate page for each contract.***

1. Total amount of this contract: \$ \_\_\_\_\_
2. Required bond:  \$1,000  8% of Contract  4% of Contract (enclose a copy of the project exemption certificate)
3. List who contract is with: \_\_\_\_\_ Phone: \_\_\_\_\_
4. Location of Kansas project (include apartment, suite, or lot number): \_\_\_\_\_  
City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_
5. Starting date of contract: \_\_\_\_\_ Estimated contract completion date: \_\_\_\_\_
6. Subcontractor's name (If more than one, enclose an additional page): \_\_\_\_\_  
Street Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_
7. Subcontractor's EIN: \_\_\_\_\_
8. Subcontractor's portion of contract: \$ \_\_\_\_\_

ENTER YOUR EIN: \_\_\_\_\_

**OR**

SSN: \_\_\_\_\_

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## PART 12 – OWNERSHIP DISCLOSURE AND SIGNATURE STATEMENT

List **ALL owners, partners, corporate officers and directors**. Provide the personal information and signatures of all persons who have control or authority over how business funds or assets are spent. If more space is needed, attach additional pages.

**Certification:** To the best of my knowledge and belief the information on this application is true, correct, and complete. If the business fails to report or pay appropriate state taxes, any individual who is responsible for the tax authorizes the Secretary of Revenue or his/her designee to research the credit history of the business or that individual.

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Printed full proper name of owner, partner or corporate officer SSN: _____ Home address: _____ Home phone: _____ Email: _____	<b>X</b>	Signature of owner, partner or corporate officer Date Title: _____ City State Zip Code Percent of Ownership: _____ %
Do you have control or authority over how business funds or assets are spent? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Date that you became the owner, partner or corporate officer of this business: _____		

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Printed full proper name of owner, partner or corporate officer SSN: _____ Home address: _____ Home phone: _____ Email: _____	<b>X</b>	Signature of owner, partner or corporate officer Date Title: _____ City State Zip Code Percent of Ownership: _____ %
Do you have control or authority over how business funds or assets are spent? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Date that you became the owner, partner or corporate officer of this business: _____		

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Printed full proper name of owner, partner or corporate officer SSN: _____ Home address: _____ Home phone: _____ Email: _____	<b>X</b>	Signature of owner, partner or corporate officer Date Title: _____ City State Zip Code Percent of Ownership: _____ %
Do you have control or authority over how business funds or assets are spent? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Date that you became the owner, partner or corporate officer of this business: _____		

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Printed full proper name of owner, partner or corporate officer SSN: _____ Home address: _____ Home phone: _____ Email: _____	<b>X</b>	Signature of owner, partner or corporate officer Date Title: _____ City State Zip Code Percent of Ownership: _____ %
Do you have control or authority over how business funds or assets are spent? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Date that you became the owner, partner or corporate officer of this business: _____		

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Send this form and any payments to: **KANSAS DEPARTMENT OF REVENUE, PO BOX 750680, TOPEKA KS 66675-0680** or FAX to 785-291-3614.  
For assistance call 785-368-8222.