



STATE TAX REGISTRATION APPLICATION INSTRUCTIONS

**Georgia Department of Revenue
Registration and Licensing Unit
PO Box 49512
Atlanta, GA 30359-1512
(404) 417-4490**

INSTRUCTIONS FOR COMPLETION OF THE STATE TAX REGISTRATION APPLICATION
(PLEASE TYPE OR PRINT IN INK)

IDENTIFICATION SECTION

- Line 1. Enter your Georgia State Taxpayer Identifier Number. (If you do not have a number, leave blank.)
- Line 2. Indicate the reason for this application as follows:
- a. **NEW BUSINESS** – If you are starting a new business or you have purchased an existing business, check here.
 - b. **ADDITIONAL TAX REGISTRATION** – If you are currently registered and have a tax ID number and you are applying for an additional tax registration number, check here.
 - c. **APPLICATION FOR A MASTER NUMBER** – If you currently have 4 or more locations within Georgia, check here. (**You are required by law to file your sales tax reports under a consolidated number.**)
 - d. **CHANGE IN OWNERSHIP STRUCTURE** (Example: proprietorship to corporation) – If your business is currently registered under one type of ownership and will be operating under a different type of ownership structure, check here.
 - e. **CHANGE IN ALCOHOL LICENSEE** – If current licensee have a Georgia Alcohol License and it is being changed to a new licensee, check here
 - f. **DIVIDED STORE** – If you are applying for alcohol licenses to operate as a divided store, check here. (NOTE: **Two separate applications must be completed.** Trade names and address must be different.)
 - g. **CHANGE IN LOCATION ADDRESS (ALCOHOL ONLY):** If you are registered and have a current alcohol account and you are changing the location address, check here.
 - h. **NEW LOCATION FOR A MASTER SALES TAX ACCOUNT:** If you are adding a new location to your Master Sales Tax account, check here.
 - i. **e-FILE/e-PAY BULK FILER REGISTRATION** – If you are a Bulk Filer for e-File/e-Pay Bulk filing, check here.

- Line 3. Check all tax license(s) and/or permit type(s) for which you are applying. Complete the CRF-002 and any of the following form(s) that apply to your registration.

<u>Tax Type or License</u>	<u>Additional Form(s)</u>	<u>Form Name</u>
Amusement License	CRF-013	Coin-Operated Amusement Machine Application
Motor Fuel Distributor	CRF-007	Motor Fuel Distributor Application
	FS-MFD-26	Motor Fuel Distributor's Bond (If Applicable)
Tobacco License	CRF-008	Tobacco License Application
Non-Resident Distribution	CRF-002	State Tax Registration Application
Alcohol License Retail – Beer	CRF-009	State Alcohol License Application
Alcohol License Retail – Wine	CRF-009	State Alcohol License Application
Alcohol License Retail – Liquor	CRF-009	Alcohol License Application
	ATT-59	Retail Dealers & Retail Consumption Dealers Liquor Bond
	ATT-17	State Beverage Alcohol Personnel Statement
Alcohol Wholesale	ATT-104	Application for Brand and Label Registration and Designation of Sales Territory

- Line 4. If your business is registered with the Secretary of State, enter the name under which your business is legally registered. If your business is not registered, then enter the name under which you plan to operate.
- Line 5. Enter the trade name or doing-business-as (DBA) name of your business enter only if different from the Legal Business Name on Line 4.
- Line 6. Check the ownership structure under which your business is owned and operates if "Corporation", enter the State and Date of Incorporation. (NOTE: If the business owners are a married couple, the ownership will presume to be a partnership.)
- Line 7. Enter your Federal Employer Identification (FEI) Number. If you have applied for an FEI number, write "APPLIED FOR." (Leave Blank If you do not have a current (FEI) number, and have not applied for one.)
- Line 8. If your business only operates seasonally, indicate the months you will conduct business, otherwise, disregard this line.

- Line 9. Enter the last month and day of your business' accounting year.
- Line 10. Check the accounting method you will use.
Cash Basis – The seller reports the sale and remits the tax in the month that the tax is collected.
Accrual Basis – The seller reports the sale and remits the tax in the month that the sale is made.
- Line 11. If you purchased an existing business, enter the following information regarding the former owner if known: legal business name, State tax identifier number, Georgia Sales Tax Number, Withholding Tax Number, and/or Alcohol License Number.

ADDRESS SECTION

- Line 12. Enter the physical location address of your business including suite/apartment number. **(A post office box is not acceptable for a location address. If a P.O. Box is used, processing of your application will be delayed.)**
- Line 13. Enter the business phone number and e-mail address.
- Line 14. Check "yes" or "no" if your location address is within the city limits. (Disregard this line if business is not located in Georgia.)
- Line 15. Enter the mailing address of your business if different from the location address listed on Line 12.
- Line a. Check all tax type(s) for the address you are entering. **(If you would like to have correspondence or reporting forms from any taxing unit sent to separate locations, please list these addresses on Lines 15 and/or 16, and indicate the tax type related to each. Use form CRF-003 for additional addresses.)**
- Line b. If the addressee name is different from or in addition to the legal business name, enter the name as it should appear on a mailing label; otherwise, leave blank.
- Line c. Enter the number and street address, P.O. Box or RFD Number.
- Line d. Enter the city, state, zip code, county and country. (Note: enter only if address is located in Georgia)
- Line e. Enter the phone number and e-mail address.
- Line 16. List any additional mailing address if necessary. Please refer to the instructions on Line 15 in completing this Section. **Use Form CRF-003 to list additional mailing addresses.**

OWNERSHIP/RELATIONSHIP SECTION

- Line 17. **The Department of Revenue requires that the following information be completed on all individuals or businesses to determine the relationship/ownership of the applying business.** This Section **MUST** be completed. **(If not completed your application will not be approved.** Complete one Section for each related business or individual, check all relationships that apply, and enter the effective date of that relationship. For all applications, provide information for the following:
- **Owner** – If owner of the business, complete items C, D, and E.
 - **Partner** – If the business is a partnership, complete a separate RELATIONSHIP Section (C, D, and E) for each partner.
 - **Officer** – If the business is a corporation, complete a separate RELATIONSHIP Section (C, D, and E) for each corporate officer.
 - **Parent Company** – If the business is a subsidiary, branch, or division of another business, complete the RELATIONSHIP Section (A, B, D, and E) for the parent company.
 - **Managing Member** – If the business is a LLC, complete a separate RELATIONSHIP Section (C, D, and E) for each managing member.

For All Relationships:

- Line a. If the relationship checked is a business entity, enter the name of that business entity and the State Taxpayer Identifier (STI) number or license number (if known).
- Line b. If this business is registered for Georgia Sales Tax and/or Withholding Tax, enter its Sales Tax and/or Withholding Tax numbers (if known).
- Line c. If the relationship checked is an individual, enter the individual's full name, title, and Social Security Number (Social Insurance Number if Canadian). **A Social Security number is required: Revenue Regulation 560-1-1-18.**
- Line d. Enter the individual or business address here.
- Line e. Enter the city, state, zip code, county and country. (Note: enter only if address is located in Georgia)

- Line 18. List any additional ownership/relationships. Please refer to the instructions on Line 17 in completing this Section. **Use Form CRF-004 to identify any additional ownership/relationship types.**

SALES AND USE TAX SECTION

- Line 19. Identify the nature of your business. (If it is a combination of two or more businesses list percentages of receipts for each, total percentage must equal 100%)
- Line 20. Enter the kind of business you will operate, product(s) for sale, and/or service(s) to be provided. Examples of businesses are: grocery, restaurant, bakery, chain food store, department store, jewelry, hardware, service station, automobile dealership, furniture store, motel or hotel, warehouse, manufacturing plant, book store, etc. Specify if it is a combination of businesses.
- Line 21. Check "yes" if you expect to remit more than \$200 per month; otherwise, check "no".
- Line 22. Check appropriate yes or no answers as to whether you will or will not sell alcoholic beverages. If "yes" complete the required additional form from line 3 of the application instructions.
- Line 23. Check appropriate yes or no answers as to whether you will or will not sell tobacco products. If "yes" complete the required additional form from line 3 of the application instructions.
- Line 24. Check appropriate yes or no answers as to whether you will or will not sell gasoline and/or other motor fuels. If "yes", specify the dealer responsible for paying tax on the gasoline and/or motor fuel sales and enter Sales Tax Number, if other than yourself.
- Line 25. Enter the date you actually started or will start selling or purchasing items subject to sales tax. (If this is an out-of-state business, enter the date of your first activity in Georgia.) **Do not indicate your date of incorporation for the answer to this question.** (Month/Day/Year required.)
- Line 26. Check appropriate yes or no answers as to whether you will or will not have employees. If "yes", complete the Withholding Tax Section. If "no", proceed to Signature Section.

WITHHOLDING TAX SECTION

- Line 27. Check "Applicant or Payroll Service Bureau" or "Other" to identify the party responsible for filing and remitting the required payroll taxes. If "Applicant or Payroll Service Bureau", your business will be assigned a withholding number. If "Other", list the name and a Withholding Number of the business responsible for paying these taxes. The name and number listed will be verified with our Registration records. If this information cannot be verified, a withholding number will be issued to the applicant.
- Line 28. Check "yes" if you expect to withhold more than \$200 per month; otherwise, check "no".
- Line 29. Enter the number of employees hired or that you anticipate hiring once the business is started.
- Line 30. For Georgia Withholding Tax Purposes, enter the date of your first payroll. (Month/Day/Year required.)

SIGNATURE SECTION

This application must be signed by owner, partner, or corporate officer. This form will not be accepted unless signed by someone listed in the Relationship Section or on Form CRF-004. **Stamp signature(s) will not be accepted.**

If Sales and Use Tax was collected or Georgia Withholding Tax was withheld and due prior to the filing of this application, please complete and attach the appropriate tax return with separate checks and identify each check by tax type. (Combined tax payments are not acceptable and will delay the processing of your tax payments.)

The processing of this application will be delayed unless all applicable questions are answered; required information is provided, and application is properly signed. Please retain a copy of this application for your file.

**PLEASE ALLOW 1 TO 2 WEEKS FOR PROCESSING OF APPLICATION.
MAIL OR FAX COMPLETED APPLICATION TO:**

**GEORGIA DEPARTMENT OF REVENUE
P. O. BOX 49512
ATLANTA, GA 30359-1512
FAX: 404-417-4318**