



# NUC-1 Instructions

## General Information

### Should I file this form?

Yes, if

- your business is a partnership, a small business corporation, or a corporation and you conduct business in Illinois or with Illinois customers, or
- your business is a sole proprietorship (individual or husband/wife), an exempt organization, or a government agency, and you are liable for reporting Sales and/or Use Tax, sales for resale, or withholding for Illinois employees.

### What information will I need to complete this form?

You may need any or all of the following:

- a federal employer identification number (FEIN) - Everyone except sole proprietors who do not have employees must have this number. To obtain a FEIN, call the Internal Revenue Service (IRS) at 1 800 829-1040.
- an Illinois Employment Security account number (unemployment compensation number) - You may need this number if you are an employer. To obtain this number, call 1 800 247-4984 (toll free in Illinois), or 312 793-4880, or write to the Illinois Department of Employment Security, Revenue Division, 401 South State Street, Chicago, IL 60605.
- a corporation number - You may need this number if you are a corporation. To obtain this number, call the secretary of state's office at 217 782-7880, or write to the Illinois Office of the Secretary of State, Department of Business Services, Howlett Building, Springfield, IL 62756.

We will process your application and issue you an Illinois business tax (IBT) number even if you do not have all of the numbers you need to complete this form. However, you must obtain the numbers you need and notify us as soon as you receive them.

### What sections of this form must I complete?

Everyone required to file this form must complete Section 1 and Section 7 in addition to--

#### Section 2 if you

- buy or sell merchandise that will be used in Illinois,
- solicit orders for merchandise from Illinois customers, or
- are a serviceperson who sells merchandise (such as parts) while performing your service.

#### Section 3 if you

- are not a sole proprietor and are in business with income (or losses) derived from Illinois

#### Section 4 if you

- have one or more employees living in Illinois

Be sure to complete all of the information that relates to your business. If you omit any required information, we cannot properly register your business. For more complete details of each section, see the step-by-step instructions.

If you have any questions or need to make changes, call us at 217 785-2889, or write to the Illinois Department of Revenue, Central Registration Division, PO Box 19030, Springfield, IL 62794-9030.

## Step-by-Step Instructions

### Section 1 - Identify your business

**Item 1 - Business trade name:** Write the name you use when conducting business in Illinois or with Illinois customers.

**Corporate or partnership name:** Complete this if a corporation or partnership owns the business and the corporate or partnership name is different from the business trade name.

**Address of principal business:** Write the address of the place where you will conduct business. If you have more than one business site, you must choose one address as your principal place of business. **(Do not write a post office box number on this line.)** If yours is an out-of-state business and you have no business sites in Illinois, write your out-of-state address.

**Item 2 -** Write the area code, phone number, and extension (if any) of your business, or a daytime phone number where you can be reached. We cannot process your application without a phone number.

**Item 3 -** Write your FEIN. If you do not yet have your number and have applied for one, write "applied for" on the line, and notify us of the number when you receive it.

**Item 4 -** Check the category which best describes your business classification.

**Item 5 -** Write, in a few words, the kind of business activity that best describes your business.

**Item 6 -** Write the month, day, and year you started (or will start) business in Illinois under this ownership. For example, if you started business in Illinois as a sole proprietor on January 1, 1986, you would write "January 1, 1986." However, if you added a partner on February 1, 1987, you must register again as a partnership and write "February 1, 1987." You must complete this date or we cannot process your application. If you are an out-of-state business, write the date you started conducting business with Illinois customers.

**Item 7 -** Check the line that describes where your business is located, then on the line provided write the name of the city, village, town, or county, whichever applies. If you are not sure whether your business is located inside or outside the city, village, or town limits, call the city or county clerk in your area. Out-of-state businesses with no Illinois business sites should leave this line blank.

**Item 8 -** Check the way your business is organized. If it is organized with the Internal Revenue Service (IRS), you must check the same type of ownership.

**A. Individual (sole proprietor):** Check this type if you are a sole owner.

**B. Husband/wife (sole proprietors):** Check this type if you own the business as a married couple and the IRS recognizes you as a sole proprietor rather than a partnership.

**C. Partnership:** Check this type if you own the business with partners, and write the total number of general partners.

**D. Corporation:** Check this type if the business is organized as a corporation.

**E. Trust:** Check this type if the business is legally organized as a trust.

**F. Estate:** Check this type if the business is legally organized as an estate.

**G. Small business corporation:** Check this type if the business is organized under Section 1361 of the Internal Revenue Code.

**H. Exempt organization:** Check this type if the business is organized under Section 501(c)(3) of the Internal Revenue Code (only for use in determining Illinois Income Tax status).

**I. Government:** Check this type if the business is a government agency.

**Item 9 -** Write the names, Social Security numbers/FEIN (if applicable), titles, and home addresses for all owners, general partners, executive officers, and trustees. Attach additional sheets if you need to list more information than the number of lines we have provided.

Write the full names (do not use initials or nicknames) of each individual listed.

If your business is

- an **individual sole proprietorship**, write only the owner's name
- a **husband/wife sole proprietorship**, you must write both owner's names
- a **partnership**, write each general partner's name. If a corporation is a general partner, write the corporation's name
- a **corporation, small business corporation, or exempt organization**, write each executive officer's name
- a **trust**, write each trustee's name
- an **estate**, write each administrator's or executor's name
- a **government agency**, write each agency officer's name

Next to their name, write the Social Security number of each individual listed. **Federal law states that we may require Social Security numbers for the purpose of tax administration.** If a corporation is a general partner, write the FEIN of the corporation.

Next, if the business is a corporation, small business corporation, or exempt organization, write the title of each executive officer. We must at least have this information for the president, secretary, and treasurer. If a person holds more than one title, the name must appear separately with each title held.

Finally, write the complete home address of each individual listed.

**Item 10** - If you bought your business from someone, write the name, address, phone number, FEIN, and Illinois business tax (IBT) number of the former owner.

**Note:** If you have not completed Form NUC-542-A, Notice of Sale/Purchase of Business Assets (included in your business registration package), you **must** do so.

## Section 2 - Sales Tax and Reseller Registration

If you do not make any sales (retail or wholesale) or inventory purchases, **do not** complete this section. Go to Section 3.

You must complete this section if you

- sell merchandise from a site in Illinois (see Items 1 and 2 in this section),
- are a serviceperson who sells merchandise while performing your service (see Item 3 in this section),
- use merchandise in Illinois that you buy from out-of-state businesses that do not collect Illinois tax (this includes servicepersons - see Item 4 in this section),
- are an out-of-state business that sells or leases merchandise to Illinois customers or solicits orders for merchandise from Illinois customers (see Item 5D in this section).

### When must I report and pay Illinois Sales Tax?

In general, if you sell merchandise to custom-

ers who will use or consume the merchandise, you are selling at retail and you must report and pay sales tax.

However, you do not need to report and pay sales tax if you sell merchandise only to

- businesses that will resell the merchandise you sell to them, **or**
- organizations or businesses that are exempt from paying sales tax.

An example of an organization that is exempt is one that does charitable work and has applied for and received an exemption identification number from us.

An example of a business that is exempt is one that is located out-of-state and purchases merchandise from an Illinois business that will arrange to have the merchandise shipped outside Illinois. (This merchandise must not re-enter Illinois.)

### What records do I need to keep?

For your protection, you should keep complete records of any merchandise sold to businesses or organizations from whom you did not collect sales tax. If you sold merchandise tax free, you should keep the following information for your records:

- sales to businesses that resell - identification of the merchandise sold, a copy of the customer's retail or resale certificate, a statement (which can be a simple signed letter) that the customer intends to resell the merchandise. (This statement must contain the customer's name, address, IBT number [for Illinois businesses], and the date the statement was signed.)
- sales to exempt organizations - a copy of the exemption identification number issued by us. (The exemption identification number will begin with "E" followed by seven or more numbers.)
- sales to out-of-state businesses - a copy of a delivery statement showing the merchandise was delivered outside Illinois.

### I am a serviceperson. Do I need to register?

Yes, if you sell or transfer merchandise while performing your service and your annual average cost (the amount you paid) of merchandise sold in service is 35 percent or more (75 percent in the case of prescription drugs or graphic arts) of your total receipts from sales of service.

To determine your percentage, you must examine your total annual cost of merchandise sold in your service and your total annual receipts from the sales of service, including sales of service in which no merchandise was sold or transferred. Your percentage will be the result of dividing your total cost by your total receipts. Be sure not to include any merchandise sold at retail, withdrawals from your inventory for your own use, or repairs to real estate (which include service charges and parts).

### Example

Annual cost of merchandise	\$ 56,000
Marked up selling price of parts	\$ 75,600
Service or labor charge	20,000
Sales of service only	<u>16,400</u>
Total annual receipts	\$112,000

To figure your percentage, divide the annual cost of merchandise of \$56,000 by the total annual receipts of \$112,000.

$$56,000.00 \div 112,000 = .50$$

In this example, the average annual cost of merchandise sold in service would equal 50 percent, requiring you to register.

**Note:** You may use your past year's records as a guide to help you determine whether you are at the limit of 35 percent or more. You may do this only if those figures will closely reflect your current year's figures. If you are a new business and do not have a prior year's records, you may estimate. If you do not register because you estimate that your average cost of merchandise sold will be under 35 percent and you find that your estimate is incorrect, you must register immediately. You will owe additional tax, as well as penalties and interest.

### Do I have to answer all the questions in this section?

Yes. In order for us to make sure you are properly registered, you must answer ALL of the questions. Most of your responses will be "yes" or "no." We have provided detailed information for items which require further explanation.

**Item 1** - A site can be permanent, such as stores, offices, warehouses, or repairshops, or a site can be changeable, such as fairs, flea markets, art shows, or trade shows.

**Item 2** - If you answer "yes," you must attach Schedule M to this form.

**Item 3** - Some servicepersons are required to register with us and some are not. See "I am a serviceperson. Do I need to register?" in this section for further information. Some examples of servicepersons are: auto mechanics, pharmacists, undertakers, appliance repairpersons, dentists, and optometrists. (Contractors, including landscapers, who build or repair real estate are not considered servicepersons.)

**Item 4** - Check "yes" if you ever purchase merchandise out-of-state that will not be resold or used in your inventory (e.g., office furniture).

**Item 5** - If you answer "yes," you must also answer questions A-D.

**A.** If you answer "yes," you must attach a list of the addresses of any offices you have in Illinois and a list of the addresses of any agents, salespersons, or representatives that

come into Illinois to conduct business, even if only occasionally.

**B.** By law in Illinois, soliciting orders for merchandise means any marketing activity, including advertising through printed or electronic media.

**D.** This includes businesses that lease merchandise, such as office equipment, appliances, or furniture. This also includes automobile leasing companies that lease vehicles for long-term (more than one year) use. However, this does not include automobile leasing companies that lease vehicles (such as passenger cars and passenger vans that hold 10 passengers or fewer, or any form of van designed to hold not fewer than 7 but not more than 16 passengers) for one year or less.

**Item 6** - See "When must I report and pay Illinois Sales Tax?" in this section for more information on tax-exempt sales.

**Item 7** - Motor fuels include gasoline, gasohol, diesel fuel, dieselhol, kerosene, heating oil, liquified petroleum gas, and liquified natural gas.

If you are a distributor or supplier of motor fuel, be sure to write your motor fuel license number.

**Item 8** - If you answer "yes" and list the number of vending machines you own, we will send you a decal for each machine.

**Item 9** - If you are in the business of selling motor vehicles, trailers, and mobile homes in Illinois, you must obtain a dealer's license number from the Illinois Office of the Secretary of State and notify us of your number when you receive it.

**Note:** If you are in the business of selling **only** watercraft or aircraft (not including trailers), you do not need to obtain a dealer's license number.

**Item 10** - Check "yes" if you sell tires at retail. Check "no" if **all** of your sales of tires are limited to one or more of the following conditions:

You sell tires

- as part of a vehicle sale
- through mail order
- for wheelchairs or bicycles
- to be used on devices that are moved by human or animal power or used exclusively on stationary rails or tracks
- to be placed on a vehicle that is not transported or drawn upon a highway (*i.e.*, race cars, fork lifts, all-terrain vehicles, and lawn and garden tractors)
- that are reprocessed. (A "reprocessed tire" is a used tire that has been recapped, retreaded, or regrooved.)

If you sell tires, be sure to answer whether or not you pay the Tire User Fee to your supplier.

**Item 11** - "Soft drinks" are any complete, finished, ready-to-use, non-alcoholic drink, whether carbonated or not, including but not limited to soda water, cola, fruit juice, vegetable juice, carbonated water, and all other preparations commonly known as soft drinks of whatever kind or description that are contained in any closed or sealed bottle, can, carton, or container, regardless of size. "Soft drinks" does not include coffee, tea, non-carbonated water, infant formula, milk or milk products, or drinks containing 50 percent or more natural fruit or vegetable juice.

**Item 12** - Check the line that best describes the amount of sales or use tax you expect to pay each month.

**Item 13** - Write on the line provided the month, day, and year, you made, or anticipate making, your first taxable sale or inventory purchase. If none of your sales or purchases are taxable, write "N/A" (not applicable).

**Item 14** - The person who will be responsible for filing returns and paying taxes due **must sign and date** this form. Also, print the person's name, title, home address, city, state, ZIP code, Social Security number, and daytime phone number on the lines provided. If you want more than one name listed, attach a separate sheet with the additional signatures and identifying information. (The information required in this item, **does not necessarily place tax liability** on the person listed, it only seeks the identity of a responsible party. This individual will be held **personally responsible** for filing returns and paying any taxes due us.)

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### Section 3 - Business Income and Replacement Tax Registration

If your business is a sole proprietorship, **do not** complete this section. Go to Section 4.

If your business is an Illinois partnership, corporation, trust, estate, small business corporation, or exempt organization, you must complete this section. In addition, if you are required to file one of the following federal forms, you must also file the Illinois counterpart (for example a federal Form 1120 and an Illinois Form IL-1120 - see the chart below).

	Federal form	IL form
Partnership	1065	IL-1065
Corporation	1120* series	IL-1120
Small business corporation	1120-S	IL-1120-ST
Exempt organization	990-T	IL-990-T
Trust/estate	1041	IL-1041

\* This includes all of the federal 1120 series except the 1120-S.

If your business is located **out-of-state** and

you are a partnership, corporation, trust, estate, small business corporation, government agency, or exempt organization, and at least one of the following dot points applies, you must complete this section.

- You have net income or losses earned in Illinois or received as a resident of Illinois, or
- You maintain business or office sites in Illinois, or
- Your business owns (in part or whole) real estate or real property in Illinois, or
- You own a stock of merchandise located in a warehouse in Illinois, or
- A distributor (non-employee) fills orders for your merchandise, or
- Your employees come into Illinois and have authority to accept orders for your merchandise, or
- Your employees make purchases or perform services (such as installation, assembly, and repairs of equipment) in Illinois, or
- You sell merchandise from a mobile store in Illinois (such as a truck from which merchandise is sold).

**Item 1:** If you answer "Other," be sure to write the month and day that you will use.

**Item 2:** If your business is located **out-of-state**, write the month, day, and year you began doing business **in** Illinois.

**Item 3** - (Applies **only** if you are a corporation or small business corporation.) Write your corporate number. If you do not yet have this number, write "applied for" on the line, and notify us of the number when you receive it.

**Item 4** - Write the month, day, and year in which your business was incorporated.

**Item 5** - Write the name or abbreviated initials of the state in which your business was incorporated.

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### Section 4 - Withholding Agent Registration

If you do not have employees, **do not** complete this section. Go to Section 5.

If you conduct business in Illinois, you must withhold Illinois Income Tax from all of those employees from whom you withhold federal income tax. (Employees for whom you **do not** have to withhold Illinois Income Tax are those who reside in Indiana, Iowa, Kentucky, Michigan, and Wisconsin, **and** have filed, with you, Form IL-W-5, Employee's Statement of Non-Residence in Illinois.)

**Item 1** - Write your Illinois Employment Security account number. If you do not yet have this number and have applied for one, write "applied for" on the line, and notify us of the number when you receive it.

**Item 2** - Write the month, day, and year that you issued or will issue your first payroll check.

**Item 3** - Determine the total amount of Illinois Withholding Tax that you expect to withhold from your employees' wages by looking at the tables in the IL-700, Withholding Tax Guide and Tables. Check the appropriate line.

Your filing requirements are based on the amount you expect to withhold. (Less than \$500 for the year - you must file at least once a year; less than \$500 for the quarter, but more than \$500 for the year - you must file at least every 3 months; more than \$500, but not more than \$1,000 at any time during the quarter - you must file at least once a month; more than \$1,000 at any time during the quarter - you must file at least 4\* times each month.)

\* If you withhold more than \$1,000 at any time during the quarter, we will require you to file weekly. However, if your payroll is twice a month rather than weekly, we will allow you to file twice a month. If you want this option, be sure to check "yes."

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## Section 5 - Mailing Address for Forms

**Do not** complete this section if you want all forms or correspondence mailed to the address of your principal business (listed in Section 1, Item 1).

You must complete this section if you prefer to have your tax forms or correspondence sent to an address other than the address of your principal business.

Write on the "Attention" line the name of the person, department, or business that you want to receive your tax forms and correspondence. Write the mailing address and a daytime telephone number where we can call if we have questions.

Check which forms we should send to each (if any) of the additional mailing addresses.

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## Section 6 - Registration for Other Taxes and Compliance Information

Depending on your type of business you may have to complete additional registration forms for other taxes. If you need to register for any of the following taxes, call us at 1 800 732-8866 or 217 782-3336, or the TDD teletype device for **hearing impaired only** at 1 800 544-5304, and we will send you the proper registration forms.

**Automobile Renting Occupation and Use Tax** - You must register and pay this tax if your business (in-state or out-of-state) rents or leases automobiles to Illinois customers for a period of one year or less. This includes vehicles such as passenger cars, passenger vans that hold 10 passengers or fewer, or any form of van designed to hold not fewer than 7 but not more than 16 passengers.

**Bingo, Charitable Games, Pull Tabs, and Jar Games Tax** - You must register and pay these taxes if you are a qualified charitable organization which wishes to raise money by conducting these games; or you manufacture or provide equipment to licensed charitable organizations to conduct these games; or you provide premises to licensed charitable organizations to conduct these games.

**Cigarette and Cigarette Use Tax** - You must register and pay this tax if your business will stamp and distribute cigarettes to retailers in Illinois. This tax does not apply if you buy cigarettes that have already been stamped (with Illinois stamps) to sell to the public.

**Coin-Operated Amusement Device Tax** - You must register and pay this tax if you own coin-operated amusement devices that do not dispense merchandise.

**Gas Revenue Tax** - You must register and pay this tax if your business distributes, supplies, furnishes, or sells natural gas to persons who will use it and not resell it.

**Hotel Operators' Occupation Tax** - You must register and pay this tax if your business rents or leases rooms in a hotel in Illinois. A hotel can be any building in which the public can, for a fee, obtain living quarters or sleeping or housing accommodations.

**Motor Fuel Tax** - You must register and pay this tax if your business manufactures, imports, or distributes motor fuel. This tax does not apply to independently owned service stations.

**Motor Fuel Use Tax** - You must register and pay this tax if you are an interstate motor carrier who plans to operate commercial motor vehicles in or through Illinois. You must register to obtain an interstate fuel permit, and you must purchase decals for all interstate commercial motor vehicles you own.

**Public Utilities (Electric) Tax** - You must register and pay this tax if your business distributes, supplies, furnishes, or sells electricity in Illinois to persons who will use it and not resell it.

**Telecommunications Tax** - You must register and pay this tax if your business is a provider of telecommunications services to users in Illinois.

**Liquor Tax** - You must register and pay this tax if you conduct business as a manufacturer or an importing distributor of liquor. If you need to register for this tax, contact the Illinois Liquor Control Commission at

100 WEST RANDOLPH STREET  
SUITE 5-300  
CHICAGO IL 60601

312 814-0070

**Department of Revenue Tax Enforcement**  
If you do not collect and remit any and all taxes due us, one or more of the following

actions could occur:

- referral to a collection agency
- filing of a tax lien against your property
- garnishment of wages and bank accounts
- recommendation of professional license revocation
- civil judgements
- revocation of business certificates of registration
- withholding of state warrants
- seizure and sale of your assets
- nonrenewal of your corporate charter
- criminal prosecution

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## Section 7 - Signature Affidavit

This application must be signed in ink by one of the owners, general partners, executive officers, executors, or trustees listed in Section 1, Item 9. Also, print the title and the name of the person who signed the application on the line below the signature. Do not use photocopies or signature stamps.

**Note:** If the person signing this form has power of attorney, complete and attach Form IL-2848, Power of Attorney.



# NUC-1 Illinois Business Registration

## Read this information first

You must read the instructions before completing this form. Be sure to complete all of the information that relates to your business. If you omit any required information, we cannot properly register your business.

You may need the following information:

- a federal employer identification number (FEIN)
- an Employment Security account number
- a corporation number (corporate file no.)

If you photocopy this form, be sure to mail us the original.

## Section 1: Identify your business

1 Business trade name: \_\_\_\_\_

\_\_\_\_\_

Corporate or partnership name if other than above:

\_\_\_\_\_

Principal business address: (Do not use a p.o. box number.)

Number and street

City State ZIP

2 Daytime phone no.: (\_\_\_\_\_) \_\_\_\_\_ Ext. \_\_\_\_\_

3 FEIN: \_\_\_\_\_ - \_\_\_\_\_

4 Check one of the following categories which best describes your type of business:

- \_\_\_\_\_ Agricultural, forestry, or animal products services
- \_\_\_\_\_ Construction                      \_\_\_\_\_ Retail
- \_\_\_\_\_ Wholesale                          \_\_\_\_\_ Service
- \_\_\_\_\_ Manufacturing

5 Describe your principal business activity:

\_\_\_\_\_

6 Date business started in Illinois under your current ownership?

\_\_\_\_/\_\_\_\_/\_\_\_\_  
Month Day Year

7 The above business is located (check one and complete):

\_\_\_\_\_ inside the city, village, or town limits of \_\_\_\_\_

\_\_\_\_\_ outside the city, village or town limits in the county of \_\_\_\_\_

- 8 Check your type of business ownership:
- \_\_\_\_\_ A1 Individual (sole proprietor)
  - \_\_\_\_\_ B0 Husband/wife (sole proprietors)
  - \_\_\_\_\_ C2 Partnership (no. of general partners: \_\_\_\_\_)
  - \_\_\_\_\_ D3 Corporation
  - \_\_\_\_\_ E4 Trust
  - \_\_\_\_\_ F5 Estate
  - \_\_\_\_\_ G6 Small business corporation (IRC 1361)
  - \_\_\_\_\_ H7 Exempt organization (IRC 501)
  - \_\_\_\_\_ I9 Government

9 You **must** complete the following information for all owners, general partners, executive officers, executors, and trustees. If your business ownership is a corporation, you must **at least** provide the information for the president, secretary, and treasurer. If a person holds more than one title, the name must appear separately with each title held. Attach additional sheets if necessary.

Legal name (last, first, middle) SSN/FEIN

Title Home address

Legal name (last, first, middle) SSN/FEIN

Title Home address

Legal name (last, first, middle) SSN/FEIN

Title Home address

Legal name (last, first, middle) SSN/FEIN

Title Home address

10 Did you buy this business from someone? \_\_\_\_\_ yes \_\_\_\_\_ no  
If you answer "yes," complete the following information about the previous ownership:

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City, state, ZIP: \_\_\_\_\_

Phone no.: (\_\_\_\_\_) \_\_\_\_\_

FEIN: \_\_\_\_\_ IBT: \_\_\_\_\_

**Note:** You must complete Form NUC-542-A, Notice of Sale/Purchase of Business Assets, if you bought the business from someone. If you do not complete Form NUC-542-A, you may have to pay any taxes, penalties, and interest owed to us by the former owner of the business.

## Section 2: Sales Tax and Reseller Registration

If you do not make any sales (retail or wholesale) or inventory purchases, **do not** complete this section. Go to Section 3.

You **must** complete this section if you

- sell merchandise from a site in Illinois
- are a serviceperson who sells merchandise while performing your service (see instructions)
- use merchandise in Illinois that you buy from out-of-state businesses that do not collect Illinois tax,
- are an out-of-state business that sells or leases merchandise to Illinois customers or solicits orders.

### Answer ALL of the following questions:

**1** Do you sell any merchandise at retail from a site in Illinois? (A site can be permanent, such as an office or warehouse, or can be changeable, such as a fair, flea market, art show, or trade show.)  
 yes       no

**2** Do you conduct business at more than one site in Illinois?  
 yes       no  
 If you answer "yes," you must attach Schedule M.

**3** Are you a serviceperson who sells merchandise while performing your service? (see instructions)  
 yes       no

**4** Do you ever purchase merchandise (that you will personally use in your business) from out-of-state businesses that do not collect Illinois tax from you?  
 yes       no

**5** Is your business located outside Illinois?  
 yes       no

If you answer "yes,"

**A** do you have an office, agent, salesperson, or representative in Illinois? (see instructions)  
 yes       no

**B** do you solicit orders for merchandise? (see instructions)  
 yes       no

**C** will any of the merchandise that you sell to Illinois customers be delivered in your own vehicles?  
 yes       no

**D** do you bring merchandise into Illinois that you will use or lease in Illinois? (see instructions)  
 yes       no

**6** Do you sell all merchandise in such a way that no sales tax is due?  
 yes       no

If you answer "yes," will you make any withdrawals from your sales inventory for your own use in Illinois?  
 yes       no

**7** Are you a distributor, supplier, or reseller of motor fuels? (see instructions)  
 yes       no

If you answer "yes" and you are a distributor or supplier, what is your Illinois motor fuel license number?  
 \_\_\_\_\_

**8** Do you own vending machines through which merchandise is sold?  
 yes       no

If you answer "yes," how many machines do you own?  
 \_\_\_\_\_

**9** Do you sell new or used cars, trucks, motorcycles, watercraft, aircraft, trailers, mobile homes, or salvage items?  
 yes       no

If you answer "yes," how many items do you estimate you will sell each month?  
 \_\_\_\_\_

**10** Do you sell tires at retail? (see instructions)  
 yes       no

If you answer "yes," do you pay the Tire User Fee to your supplier?  
 yes       no

**11** Do you sell soft drinks (in closed or sealed containers) at retail? (See instructions for definition of soft drinks.)  
 yes       no

**12** How much sales or use tax do you estimate you will pay each month as a retailer?  
 \$200 or more  
 less than \$200  
 none

**13** When did you (or will you) make your first inventory purchase or taxable sale?  
 \_\_\_\_/\_\_\_\_/\_\_\_\_  
 month      day      year

**14** By law, someone representing your business must complete the following information or we cannot process this form.

*I accept personal responsibility for the filing of returns and the payment of taxes due.*

Signature (in ink) \_\_\_\_\_ Date \_\_\_\_\_

Printed name \_\_\_\_\_ Title \_\_\_\_\_

Home address - number and street \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Social Security number \_\_\_\_\_ (\_\_\_\_\_) Phone number \_\_\_\_\_

**Do not write below this line. For official use only.**

Filing req. \_\_\_\_\_ Tax distr. \_\_\_\_\_ Municipal ver. \_\_\_\_\_

Loc. code \_\_\_\_\_

Loc. type \_\_\_\_\_ Cert. req. \_\_\_\_\_ No. of locations \_\_\_\_\_

ROT \_\_\_\_\_ UT \_\_\_\_\_ RES \_\_\_\_\_ RR2 \_\_\_\_\_ PST \_\_\_\_\_  
 NUC-1 (R-11/93)

## Section 3: Business Income and Replacement Tax Registration

If you are a sole proprietor, **do not** complete this section. Go to Section 4.

You must complete this section if you are a partnership, corporation, trust, estate, small business corporation, exempt organization, or any other type of business **except** a sole proprietorship.

- 1** What date is the end of your taxable year for filing your federal taxes?  
(The date for the end of your Illinois tax year must be the same as the date for your federal tax year.)

\_\_\_\_\_ December 31 (calendar year)

\_\_\_\_\_ Other \_\_\_\_\_ / \_\_\_\_\_  
(list month and day)

- 2 Out of state businesses only**  
What date did you begin doing business in Illinois?  
(see instructions)

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Month Day Year

- 3 Corporations and small business corporations only**  
What is your corporation's file number (issued by the Illinois Office of the Secretary of State)?

\_\_\_\_\_

- 4** What date did you incorporate?

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Month Day Year

- 5** In what state did you incorporate?

\_\_\_\_\_ State

**Do not write in this space. For official use only.**

Filing requirement \_\_\_\_\_ Status \_\_\_\_\_

Effective date \_\_\_\_\_ Reason \_\_\_\_\_

## Section 4: Withholding Agent Registration

If you do not (or will not) have employees, **do not** complete this section. Go to Section 5.

You must complete this section if you have employees who are subject to Illinois Withholding Tax. (For more information, see booklet IL-700, Withholding Tax Guide.)

- 1** What is your Illinois Employment Security account number (unemployment compensation)?

\_\_\_\_\_

- 2** What date did you (or will you) issue your first payroll check?

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Month Day Year

- 3** What is the total amount of Illinois Withholding Tax that you expect to withhold? (Check one item below.)

\_\_\_\_\_ less than \$500 for the year

\_\_\_\_\_ less than \$500 for the quarter, but more than \$500 for the year

\_\_\_\_\_ more than \$500, but no more than \$1,000 at any time during the quarter

\_\_\_\_\_ more than \$1,000 at any time during the quarter\*

- \* If you withhold more than \$1,000 at any time during the quarter, we will require you to file weekly. However, if your payroll is twice a month rather than weekly, we will allow you to file twice a month. Do you want this option?

\_\_\_\_\_ yes \_\_\_\_\_ no

**Do not write in this space. For official use only.**

Filing requirement \_\_\_\_\_ Status \_\_\_\_\_

Effective date \_\_\_\_\_ Reason \_\_\_\_\_

## Section 5: Mailing Address for Forms

If you want your tax forms mailed to an address other than the address listed in Section 1, complete this section. If not, go to Section 6.

If you want all of your tax forms sent to **one** mailing address, complete the first address area below. If you want your tax forms sent to **different** mailing addresses, please complete the additional address areas on the following page.

Attention: \_\_\_\_\_

Number and street \_\_\_\_\_

City, state, ZIP \_\_\_\_\_

Daytime phone no. \_\_\_\_\_ Ext \_\_\_\_\_

**Which forms do you want mailed to the above address?**

\_\_\_\_\_ all tax forms

\_\_\_\_\_ sales tax

\_\_\_\_\_ business income tax

\_\_\_\_\_ withholding tax

**continued on next page**

## Section 5 continued

Attention: \_\_\_\_\_

Number and street: \_\_\_\_\_  
\_\_\_\_\_

City, state, ZIP: \_\_\_\_\_

Daytime phone no.: (\_\_\_\_) \_\_\_\_\_ Ext \_\_\_\_\_

### Which forms do you want mailed to the above address?

\_\_\_\_\_ sales tax

\_\_\_\_\_ business income tax

\_\_\_\_\_ withholding tax

Attention: \_\_\_\_\_

Number and street: \_\_\_\_\_  
\_\_\_\_\_

City, state, ZIP: \_\_\_\_\_

Daytime phone no.: \_\_\_\_\_ Ext \_\_\_\_\_

### Which forms do you want mailed to the above address?

\_\_\_\_\_ sales tax

\_\_\_\_\_ business income tax

\_\_\_\_\_ withholding tax

## Section 6: Registration for Other Taxes and Compliance Information

Depending on your type of business you may have to complete additional registration forms for other taxes. See Section 6 in the NUC-1 Instructions.

**Department of Revenue Tax Enforcement** - If you do not collect and remit any and all taxes due us, one or more of the following actions could occur:

- referral to a collection agency
- filing of a tax lien against your property
- garnishment of wages and bank accounts
- recommendation of professional license revocation
- civil judgements
- revocation of business certificates of registration
- withholding of state warrants
- seizure and sale of your assets
- nonrenewal of your corporate charter
- criminal prosecution

## Section 7: Signature Affidavit

The signature below must be the signature of one of the owners, general partners, executive officers, executors, or trustees listed in Section 1, Item 9. Be sure to sign in ink and print the same name on the bottom line. If the person signing this form has power of attorney, complete and attach Form IL-2848, Power of Attorney.

*Under penalties of perjury, I state that I have examined this application and, to the best of my knowledge, it is true, correct, and complete.*

Signature of owner, partner, or officer

Title

Date

Print the name of the above signature.

### Mail this application to:

ILLINOIS DEPARTMENT OF REVENUE  
CENTRAL REGISTRATION DIVISION  
PO BOX 19030  
SPRINGFIELD IL 62794-9030

If you have any questions, call 217 785-3707.