

Application for Business Registration

All applicants must complete pages 1 and 2 and any pages used to register for a specific tax type.

All applicants—Business Information

1 Federal tax ID number (see instructions, page 3)

□□□—□□□□□□□□

2 Current or prior Minnesota tax ID number(s), if any . . .

□□□□□□□□

Should this number be canceled?

No Yes, cancel effective _____ (month, day and year)

3 Reason for applying:

- new business
- business entering Minnesota
- change of legal organization
- adding a sales tax location
- purchased existing business (see "Successor Liability" on page 2 of the instructions):
prior MN ID #: _____ former owner's name: _____
- for informational purposes, such as vendor or a business receiving payment from a state agency (complete pages 1 and 2 only)
- employing a Minnesota resident

4 Full legal name of the business (sole proprietors: fill in last name, first, middle initial)

5 Business trade name (doing business as), if you have one

6 Complete address of business location (Do not use P.O. box)

City or town	State	Zip code
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Is this business located on a Minnesota Indian reservation? No Yes
If yes, specify which one:

7 Mailing address (if different from above)

City or town	State	Zip code
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8 Daytime phone number

() ()

Other phone number

() ()

Fax number

() ()

9 List all owners, general partners, or officers (attach a separate sheet, if needed)

Name (last name, first, middle initial)	Title	Social Security number	Date of birth
Home address (street, city, state, zip code)		Business phone number () ()	Home phone number () ()
Home address (street, city, state, zip code)		Business phone number () ()	Home phone number () ()
Home address (street, city, state, zip code)		Business phone number () ()	Home phone number () ()

10 Type of legal organization:

- Sole proprietor
- S corporation
- Estate or trust (fiduciary)
- Partnership
- Other, please specify: _____
- C corporation
- Cooperative
- Limited liability partnership
- Limited liability company —
one member only (see instructions, page 4), or
two or more members
- Financial institution
- Insurance company
- Nonprofit organization
- Nonprofit corporation

11 Types of taxes you expect or are required to pay and/or collect:

Business taxes—Check all that apply and complete the corresponding section on the page indicated:

- sales and use tax (see page 3)
- MinnesotaCare taxes (see page 6)
- withholding tax (see page 4)
- special taxes (see page 4)

Income and franchise tax—Check one box only and complete the registration section on page 5:

- S corporation
- corporate franchise
- partnership
- nonprofit franchise
- estate or trust (fiduciary)

Business Activities

12 Fully describe your business activities. We need to know:

- your type of industry—retail or wholesale trade, manufacturing, transportation, services, etc. **and**
- your main business activity (the activity from which you expect to receive the most income) and other activities you will be doing.

Examples: A manufacturer may write, “Manufacturer of electronic devices sold both wholesale and retail.” Or a convenience store may write, “Convenience store that sells mostly groceries and also gas and video tape rentals.”

13 Check the boxes below to indicate the types of goods and services you will be providing, if any (see instructions, page 4):

- | | | |
|--|--|--|
| <input type="checkbox"/> Car rentals | <input type="checkbox"/> Mobile homes | <input type="checkbox"/> Waste collection services |
| <input type="checkbox"/> Interstate trucking | <input type="checkbox"/> On-sale/off-sale liquor | <input type="checkbox"/> None apply to my business |

14 Accounting period used by business: Calendar year (sole proprietors are automatically signed up for calendar year)
 Fiscal year. Fill in end date (month and date): _____

15 a If you are interested in attending a free introductory seminar on Minnesota sales and/or employment taxes at a location near you, check the appropriate boxes. If you indicate you are interested, we will notify you when classes are available in your area. (See instructions, page 4.)

- Are you interested in attending an employment tax class? Yes No
- Are you interested in attending a sales tax class? Yes No

b Do you wish to schedule an on-site information visit by the department to learn more about your sales and use tax obligations? Yes No

To register: ■ **by phone**, report changes* or for help in completing this application, call:

651-282-5225 or toll-free **1-800-657-3605**

TTY users: call Minnesota Relay at 7-1-1 (ask for 1-800-657-3605)

■ **fax** your completed pages to: **651-297-2265**

■ **mail** your completed pages to:

Minnesota Department of Revenue
 Mail Station 4410
 St. Paul, MN 55146-4410

If you register by phone or by fax, do not mail in your application.

***PLEASE NOTE: You must notify our office if:**

- information changes at any time after you file this application,
- you go out of business,
- you quit making taxable sales, leases or services, or
- you no longer have employees.

Otherwise, you may receive notices indicating your account is delinquent.

For fast access to tax forms and information or to file and pay most tax types, go to:

www.taxes.state.mn.us

Sales and Use Tax

If you intend to sell taxable items or provide taxable services in Minnesota, you must register to collect and remit Minnesota state sales and use tax. If you make purchases subject to use tax, register for use tax filing.

All sales and use tax returns must be filed electronically, either over the Internet or by telephone.

State sales and use tax

1 Date of first Minnesota taxable sale, lease, service or use tax obligation:

month		day		year			

2 If your business is seasonal, check the months your business is active for sales and/or use tax:

<input type="checkbox"/> January	<input type="checkbox"/> March	<input type="checkbox"/> May	<input type="checkbox"/> July	<input type="checkbox"/> September	<input type="checkbox"/> November
<input type="checkbox"/> February	<input type="checkbox"/> April	<input type="checkbox"/> June	<input type="checkbox"/> August	<input type="checkbox"/> October	<input type="checkbox"/> December

3 Mailing address for sales and use tax information

City	State	Zip code
Contact person within organization for sales and use tax	Title	Daytime phone ()
E-mail address	FAX number ()	

4 Filing frequency is based on your average estimated sales and use tax for one month. If you expect your sales and use tax to be (*check one box*):

- \$500 or more per month**, you will be required to file monthly.
- less than \$500 per month**, you will be required to file quarterly.
- \$100 or less per month**, you will be required to file annually.
- for only one event or during one month and you do not plan to make future taxable sales in Minnesota**, you will be required to file one-time only.

Taxable sales of	Tax rate	Average
\$7,700	x 6.5%	≅ \$500 tax
\$1,500	x 6.5%	≅ \$100 tax

Local Taxes

The Department of Revenue also administers and collects local taxes on behalf of specific local governments. If you make retail sales or do business in a city or county that imposes a local tax, you must register for local authorization.

5 Check all the boxes that apply, and fill in the effective date of your first taxable sale (*see instructions, page 5*):

Location and tax	Rate	Effective date (month, day and year)	Location and tax	Rate	Effective date (month, day and year)
<input type="checkbox"/> Cook County sales and use . . . 1%		_____	<input type="checkbox"/> Rochester sales and use . . . 0.5%		_____
<input type="checkbox"/> Duluth sales and use — <i>call 218-723-3271 to register</i>		_____	<input type="checkbox"/> lodging 3%		_____
<input type="checkbox"/> Hermantown sales and use . . 0.5%		_____	<input type="checkbox"/> St. Cloud liquor 1%		_____
<input type="checkbox"/> Mankato sales and use 0.5%		_____	<input type="checkbox"/> St. Cloud food 1%		_____
<input type="checkbox"/> Minneapolis sales and use . . 0.5%		_____	<input type="checkbox"/> St. Paul sales and use 0.5%		_____
<input type="checkbox"/> lodging 3%*		_____	<input type="checkbox"/> Two Harbors sales and use . . 0.5%		_____
<input type="checkbox"/> entertainment 3%		_____	<input type="checkbox"/> Winona sales and use 0.5%		_____
<input type="checkbox"/> downtown liquor 3%		_____	<input type="checkbox"/> Other local taxing area(s)		_____
<input type="checkbox"/> downtown restaurant 3%		_____	(specify): _____		_____
<input type="checkbox"/> New Ulm sales and use 0.5%		_____	(specify): _____		_____
<input type="checkbox"/> Proctor sales and use 0.5%		_____			

* The Minneapolis lodging tax rate increases from 2% to 3% effective April 1, 2002.

Local taxes

Locations

6 Will you be making taxable sales from more than one **permanent** location (*see instructions, page 5*)? . . No Yes

If yes, you must attach a list of each location's business name, address, business activities, the types of goods and services provided, and the need for any local authorization.

7 Are any of the locations located on a Minnesota Indian reservation?

No Yes (*specify location and reservation*): _____

Income or Franchise Tax

Depending on the type of your legal organization, you may be required to register to file an annual Minnesota income tax **OR** franchise tax return. Also, you will need a Minnesota tax ID number if you expect or will be required to pay estimated tax. See page 7 of the instructions for details.

Income or franchise tax

1 Income tax. If your business is (check one box only):

an **S corporation** doing business in Minnesota, you are required to file annual S corporation tax returns, Form M8. You are an S corporation if you elected to be taxed under Subchapter S of Internal Revenue Code (IRC) section 1362.

a. State of incorporation: _____ Date of incorporation:
month day year

a **partnership, limited liability partnership, or limited liability company considered to be a partnership for federal income tax purposes**, and your gross income is all or in part from Minnesota sources, you are required to file annual partnership returns, Form M3.

If you checked this box, fill in the date the partnership was formed:
month day year

an **estate or trust (fiduciary)** required to file a federal income tax return for estates and trusts and you have \$600 or more of gross income assignable to Minnesota, you are required to file annual income tax returns for estates and trusts, Form M2.

a. Date of death or date trust established:
month day year

b. Name of estate or trust _____ For the benefit of (FBO), if applicable _____

Trustee or personal representative	Federal ID/Social Security number	Daytime phone number ()	
Address	City	State	Zip code

2 Franchise taxes. If your business is (check one box only):

a **corporation, cooperative, or limited liability company** taxed as a corporation by the IRS and have income, payroll, certain sales activities or you own/lease property in Minnesota, you are required to file annual corporate franchise tax returns, Form M4.

an **exempt organization with unrelated business income** filing federal Form 990-T, you are required to file an annual franchise tax for nonprofit organizations, Form M4NP.

a **farmers' cooperative**, as defined in IRC section 521, filing federal Form 990-C, you are required to file an annual franchise tax for nonprofit organizations, Form M4NP.

a **homeowners' association** filing federal Form 1120-H, you are required to file annual franchise tax for nonprofit organizations, Form M4NP.

a **political organization** filing federal Form 1120-POL, you are required to file annual franchise tax for nonprofit organizations, Form M4NP.

If you checked a box above for franchise tax, fill in the following information:

a. State of incorporation: _____ Date of incorporation:
month day year

b. Relationship with another existing corporation: Subsidiary Division

Parent corporation	Federal ID number	Minnesota ID number	
Address	City	State	Zip code

3 Mailing address where tax returns or information should be sent _____ City _____ State _____ Zip code _____

Contact person within organization	Title	Daytime phone ()
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E-mail address	FAX number ()
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MinnesotaCare Taxes

If you are a hospital, surgery center or health-care provider licensed by or registered with the State of Minnesota to perform health-care services or are an employer of licensed or registered health-care providers, you must register to file and pay MinnesotaCare taxes. You also must register if you are a business licensed to sell legend drugs at wholesale in Minnesota or at retail if you are an out-of-state pharmacy; a seller of hearing aids or prescription eyewear; or you are a pharmacy or person who purchases legend drugs from a wholesaler or pharmacy not subject to the MinnesotaCare tax.

MinnesotaCare tax returns are filed electronically, either over the Internet or by telephone.

MinnesotaCare taxes

1 Date of first receipts from services or sales:

month		day		year			

2 Minnesota Professional

License number (if applicable): _____

Type of license: _____

License start date: _____
(month, day and year)

3 Type of taxpayer *(check all that apply)*:

hospital

provider of health-care services. Also, check the boxes below that best describe your business:

- | | | |
|---|---|---|
| <input type="checkbox"/> acupuncturist | <input type="checkbox"/> homeopathic medicine | <input type="checkbox"/> physician/osteopath |
| <input type="checkbox"/> ambulance service | <input type="checkbox"/> licensed marriage and family therapist | <input type="checkbox"/> physicians assistant |
| <input type="checkbox"/> anesthesiologist | <input type="checkbox"/> licensed chemical dependency counselor | <input type="checkbox"/> podiatrist |
| <input type="checkbox"/> audiologist | <input type="checkbox"/> nurse | <input type="checkbox"/> psychiatrist |
| <input type="checkbox"/> chiropractor | <input type="checkbox"/> occupational therapist | <input type="checkbox"/> psychologist |
| <input type="checkbox"/> clinic | <input type="checkbox"/> optician/optical supplier | <input type="checkbox"/> radiology lab/X-ray |
| <input type="checkbox"/> dental hygienist | <input type="checkbox"/> optometrist | <input type="checkbox"/> rehabilitation center |
| <input type="checkbox"/> dentist | <input type="checkbox"/> orthodontist | <input type="checkbox"/> social service agency |
| <input type="checkbox"/> diagnostic lab | <input type="checkbox"/> pharmacist | <input type="checkbox"/> social worker |
| <input type="checkbox"/> dietician | <input type="checkbox"/> physical therapist | <input type="checkbox"/> speech therapist |
| <input type="checkbox"/> family planning agency | | <input type="checkbox"/> other <i>(specify)</i> : _____ |
| <input type="checkbox"/> hearing aid dispenser | | |

surgery center

wholesaler of legend drugs and/or out-of-state pharmacy or mail order business selling legend drugs into Minnesota

prescription-drug use tax

4 If you are a provider and you receive medical assistance (MA) payments, fill in your

Provider number assigned to you by the Minnesota Department of Human Services: _____

5 Mailing address for MinnesotaCare tax forms	City	State	Zip code
Contact person within organization for MinnesotaCare tax	Title	Daytime phone ()	
E-mail address		FAX number ()	