



**SECTION A: All applicants must complete this section.**

1 a. 9 digit Federal Employer Identification Number (See instructions) b. Social Security number of owner, officer or agent responsible for taxes (Required by law)

▶ ▶

2. Legal name of dealer, employer, corporation or owner 3. Trade name (if different from Legal name of dealer, employer, corporation or owner)

▶ ▶

4. Street Address of physical business location (P.O. box not acceptable) City County State ZIP code (9 digits if known)

▶ ▶ ▶ ▶ ▶

Telephone number Fax number E-mail address

▶ ▶ ▶

5. Mailing address (P.O. box acceptable) City State ZIP code (9 digits if known)

▶ ▶ ▶ ▶

6. Reason for applying: ▶  New business  Additional location(s)  Merger  Purchased going business  Re-activate/Re-open  
(check all that apply)  Change of entity  Remit use tax on purchases  Reorganization  Other (describe) \_\_\_\_\_

7. Previous owner's name: First Name or Corporation Name Last Name Title Telephone number

▶ ▶ ▶ ▶

Street address (P.O. box acceptable) City State ZIP code (9 digits if known)

▶ ▶ ▶ ▶

8. ▶ Type of registration: (must check appropriate box(es)) Maryland Number if registered:

a.  Sales and use tax ▶ \_\_\_\_\_

b.  Sales and use tax exemption for nonprofit organizations ▶ \_\_\_\_\_

c.  Tire recycling fee ▶ \_\_\_\_\_

d.  Admissions & amusement tax ▶ \_\_\_\_\_

e.  Employer withholding tax ▶ \_\_\_\_\_

f.  Unemployment insurance ▶ \_\_\_\_\_

g.  Alcohol tax ▶ \_\_\_\_\_

h.  Tobacco tax ▶ \_\_\_\_\_

i.  Motor fuel tax ▶ \_\_\_\_\_

j.  Transient vendor license ▶ \_\_\_\_\_

9. ▶ Type of ownership: (Check one box)

a.  Sole proprietorship f.  Non-Maryland corporation

b.  Partnership g.  Governmental

c.  Nonprofit organization h.  Fiduciary

d.  Maryland corporation i.  Business trust

e.  Limited liability company

10. Date first sales made in Maryland: (mm dd yyyy) ▶ \_\_\_\_\_

11. Date first wages paid in Maryland subject to withholding: (mm dd yyyy) ▶ \_\_\_\_\_

12. If you currently file a consolidated sales and use tax return, enter the 8 digit CR number of your account: ▶ \_\_\_\_\_

13. If you have employees enter the number of your workers' compensation insurance policy or binder: ▶ \_\_\_\_\_

14. (a) Have you paid or do you anticipate paying wages to individuals, including corporate officers, for services performed in Maryland? ▶  Yes ▶  No

(b) If yes, enter date wages first paid (mm dd yyyy) ▶ \_\_\_\_\_

15. Number of employees: ▶ \_\_\_\_\_

16. Estimated gross wages paid in first quarter of operation: ▶ \_\_\_\_\_

17. Do you need a sales and use tax account only to remit taxes on untaxed purchases? ▶  Yes ▶  No

18. Describe for profit or nonprofit business activity that generates revenue. Specify the product manufactured and/or sold, or the type of service performed.



FEIN or SSN \_\_\_\_\_

19. Are you a nonprofit organization applying for a sales and use tax exemption certificate?  Yes  No

Failure to enclose a non-returnable copy of IRS determination letter, articles of incorporation, bylaws, and other organization documents as described in the instructions will result in your application being returned. If yes, See Instruction 8b.

20. Does the business have only one physical location in Maryland? (Do not count client sites or off site projects that will last less than one year.)  Yes  No

If no, specify how many: \_\_\_\_\_

21. Identify owners, partners, corporate officers, trustees, or members: (Please list person whose Social Security number is listed in Section A.1b first.)  
\*Partnerships, and Nonprofit organizations must identify at least two owners, partners, corporate officers, trustees or members. If more space is required, attach a separate statement including the information as shown here.

<b>1</b>	Last Name	First Name	Social Security number	Title	
	Home Address				
	Street address	City	State	ZIP	Telephone
<b>2</b>	Last Name	First Name	Social Security number	Title	
	Home Address				
	Street address	City	State	ZIP	Telephone
<b>3</b>	Last Name	First Name	Social Security number	Title	
	Home Address				
	Street address	City	State	ZIP	Telephone

**SECTION B: Complete this section to register for an unemployment insurance account.**

**PART 1**

1. Will corporate officers receive compensation, salary or distribution of profits?  Yes  No

If yes, enter date (mm dd yyyy):

2. Department Of Assessments & Taxation Entity Identification Number

3. Did you acquire by sale or otherwise, all or part of the assets, business, organization, or workforce of another employer?  Yes  No

4. If your answer to question 3 is "No," proceed to item 5 of this section. If your answer to question 3 is "Yes," provide the information below.

a. Is there any common ownership, management or control between the current business and the former business?  Yes  No

b. Percentage of assets or workforce acquired from former business:

c. Date former business was acquired by current business (mm dd yyyy):

d. Unemployment insurance number of former business, if known:

e. Did the previous owner operate more than one location in Maryland?  Yes  No How many?

5. For employers of domestic help only:

a. Have you or will you have as an individual or local college club, college fraternity or sorority a total payroll of \$1,000 or more in the State of Maryland during any calendar quarter?  Yes  No

b. If yes, indicate the earliest quarter and calendar year. (mm dd yyyy)

6. For agricultural operating only:

a. Have you had or will you have 10 or more workers for 20 weeks or more in any calendar year or have you paid or will you pay \$20,000 or more in wages during any calendar quarter?  Yes  No

b. If yes, indicate the earliest quarter and calendar year. (mm dd yyyy)



FEIN or SSN \_\_\_\_\_

**PART 2. COMPLETE THIS PART IF YOU ARE A NONPROFIT ORGANIZATION.**

1. Are you subject to tax under the Federal Unemployment Tax Act? ▶  Yes ▶  No  
 If not, are you exempt under Section 3306(c)(8) of the Federal Unemployment Tax Act? ▶  Yes ▶  No
- 
2. Are you a non-profit organization as described in Section 501(c)(3) of the United States Internal Revenue Code which is exempt from Income Tax under Section 501(a) of such code? ▶  Yes ▶  No  
 If **YES**, attach a copy of your exemption from Internal Revenue Service.
- 
3. Elect option to finance unemployment insurance coverage. See instructions. a.  Contributions  
b.  Reimbursement of trust fund  
 If b. is checked, indicate the total taxable payroll (\$8,500 maximum per individual per calendar year) \$ \_\_\_\_\_ for calendar year 20\_\_\_\_  
 Type of collateral (check one) ▶  Letter of credit ▶  Surety bond ▶  Security deposit ▶  Cash in escrow

**SECTION C: Complete this section if you are applying for an alcohol or tobacco tax license**

1. Will you engage in any business activity pertaining to the manufacture, sale, distribution, or storage of alcoholic beverages (excludes retail)? ▶  Yes ▶  No
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2. Will you engage in any wholesale activity regarding the sale and/or distribution of cigarettes in Maryland (excludes retail)? ▶  Yes ▶  No

**SECTION D: Complete this section if you plan to sell, use or transport any fuels in Maryland**

1. Do you plan to import or purchase in Maryland, any of the following fuels for resale, distribution, or for your use? ▶  Yes ▶  No  
 If yes, check type(s) below:  
 Gasoline (including av/gas)     Turbine/jet fuel     Special fuel (any fuel other than gasoline)
- 
2. Do you transport petroleum in any device having a carrying capacity exceeding 1,749 gallons? ▶  Yes ▶  No
- 
3. Do you store any motor fuel in Maryland? ▶  Yes ▶  No
- 
4. Do you have a commercial vehicle that will travel interstate? ▶  Yes ▶  No

**If you have answered yes to any question in Section C or D, call the Motor-fuel, Alcohol and Tobacco Tax Unit 410-260-7131 for the license application.**

**SECTION E: Complete this section to request paper coupons**

We provide a **free** and **secure** electronic method to file sales and use tax and withholding tax returns, using bFile on the Comptroller's Web site [www.marylandtaxes.com](http://www.marylandtaxes.com). If you prefer instead to receive your future tax filing coupons by mail, check here ▶

**SECTION F: All applicants must complete this section**

I DECLARE UNDER THE PENALTY OF PERJURY THAT THIS APPLICATION HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS TRUE, CORRECT, AND COMPLETE.

Signature	Print Name	Title	Date
Name of Preparer other than applicant	Phone	E-mail address	

If the business is a corporation, an officer of the corporation authorized to sign on behalf of the corporation must sign; if a partnership, one partner must sign; if an unincorporated association, one member must sign; if a sole proprietorship, the proprietor must sign. (The signature of any other person will not be accepted.)

# Combined Registration Application

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## Use this application to register for:

- Admissions and amusement tax account
- Alcohol tax license\*
- Income tax withholding account
- Motor fuel tax account\*
- Sales and use tax license
- Use tax account
- Transient vendor license
- Sales and use tax exemption certificate (for nonprofit organizations)
- Tire recycling fee account
- Tobacco tax license\*
- Unemployment insurance account

\* Further registration is required for motor fuel, alcohol or tobacco taxes before engaging in business. The appropriate division of the Comptroller's Office will contact you and provide the necessary forms.

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## Other requirements

Depending on the nature of your business, you may be required to contact or register with other agencies. The following list may help you determine which agencies to contact.

- **Local Licenses** may be required for corporations or individuals doing business in Maryland. Local licenses may be obtained from the Clerk of the Circuit Court for the jurisdiction in which the business is to be located.
- **Domestic and foreign corporations and limited liability companies** must register with the Department of Assessments and Taxation, Charter Division, 301 West Preston Street, Baltimore, Maryland 21201-2395 or call 410-767-1340. Each entity must file an annual personal property return.
- **Individuals, sole proprietorships and partnerships** which possess personal property (furniture, fixtures, tools, machinery, equipment, etc.) or need a business license must register and file an annual personal property return with the Department of Assessments and Taxation, Unincorporated Personal Property Unit, 301 West Preston Street, Room 806, Baltimore, Maryland 21201-2395. For more information call 410-767-4991.
- **Every corporation and association** (domestic or foreign) having income allocatable to Maryland must file a state income tax return.
- **All corporations** whose total Maryland income tax for the current tax year can reasonably be expected to exceed \$1,000 must file a declaration of estimated tax. For more information call 410-260-7980 or 1-800-MD TAXES.
- **To form a corporation**, contact the State Department of Assessments and Taxation, 301 West Preston Street, Baltimore, Maryland 21201-2315 or call 410-767-1340.
- **Worker's compensation insurance** coverage for employees is required of every employer of Maryland. This coverage may be obtained from a private carrier, the Injured Worker's Insurance Fund or by becoming self-insured. Contact the IWIF, 8722 Loch Raven Boulevard, Towson, Maryland 21286-2235 or call 410-494-2000 or 1-800-492-0197.
- **Unclaimed property.** The Maryland abandoned property law requires businesses to review their records each year to determine whether they are in possession of any unclaimed funds and securities due and owing Maryland residents that have remained unclaimed for more than three years, and to file an annual report. Contact the Comptroller of Maryland, Unclaimed Property Section, 301 W. Preston Street, Baltimore, Maryland 21201-2385 or call 410-767-1700 or 1-800-782-7383.
- **Charitable organizations** may be required to register with the secretary of state if they solicit the public for contributions. Contact the Secretary of State's Office, Annapolis, Maryland 21401 or call 410-974-5534.
- **Weights and measures.** If you buy or sell commodities on the basis of weight or measure, or use a weighing or measuring device commercially, your firm is subject to the Maryland Weights and Measures Law. To obtain information, call the Department of Agriculture, Weights and Measures Section at 410-841-5790.
- **Food businesses** are required to be licensed with the Department of Health and Mental Hygiene. Contact your local county health department or call DHMH at 410- 767-8400.

# Instructions for completing the Maryland Combined Registration Application

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Incomplete applications cannot be processed and will be returned. To ensure that your application is processed without delay, be sure to provide all requested information. Please type or print clearly using a dark ink pen. Before mailing this application, be sure to:

1. Complete all of Section A.
2. Answer all questions in all the other sections that pertain to your business.
3. Sign the application in Section F.
4. Detach this instruction sheet from the application.
5. Mail the application to:

Comptroller of Maryland  
Central Registration  
Revenue Administration Center  
Annapolis, MD 21411-0001

Enter the Federal Employer Identification Number (FEIN) of the applicant. A FEIN is required by: all corporations LLC's, partnerships, nonprofit organizations, and sole proprietorships who pay wages to one or more employees. A sole proprietorship with no employees, other than self, is not required to have a FEIN. If you do not have a FEIN, one can be obtained by visiting the IRS at [www.irs.gov](http://www.irs.gov).

Enter the Social Security number of the individual owner of the company, officer, agent of the corporation, or other person responsible for remitting the taxes. Also enter the name of the individual owner, officer or agent responsible for the taxes on the first line of Item 21.

Enter the legal name of the business, organization, corporation (John Smith, Inc.), partnership (Smith & Jones), individual proprietor or professional (Smith, John T.), or governmental agency.

Enter the registered trade name by which your business is known to the public (Example: Smith's Ceramics).

Indicate the type of registration you are seeking. If you are already registered for any of the taxes listed, enter your registration number.

You will need a sales and use tax license if you are required to collect the 6% sales and use tax on your sales of tangible personal property and taxable services.

Exemption certificates are issued to nonprofit charitable, educational or religious organizations, volunteer fire or ambulance companies, volunteer rescue squads, nonprofit cemeteries, federal credit unions and certain veterans organizations, their auxiliaries or their units located in this State. Possession of an effective determination letter from the Internal Revenue Service stating that the organization qualifies under 501(c)(3) or 501(c)(19) of the Internal Revenue Code may be treated as evidence that an organization qualifies for this exemption. At least two owners, partners, corporate officers, trustees or members must be identified on line 21.

You must register for a tire fee account if you will make any sales of tires to a retailer or you are a retailer who purchases tires from an out-of-state tire wholesaler or other person who does not show payment of Maryland's used tire recycling fees on invoices to you.

Typical activities subject to the admissions and amusement tax include admissions to any place, including motion pictures, athletic events, races, shows and exhibits. Also subject to tax are receipts from athletic equipment rentals, bingo, coin-operated amusement devices, boat rides and excursions, amusement rides, golf greens fees, golf cart rentals, skating, bowling shoe rentals, lift tickets, riding academies, horse rentals, and merchandise, refreshments or a service sold or served in connection with entertainment at a night club or room in a hotel, restaurant, hall or other place where dancing privileges, music or other entertainment is provided.

You must register for an account if you will make any payment that may be subject to income tax withholding, including withholding on the following: eligible rollover distributions, sick pay, annuity, or pension payments; designated distributions; and certain winnings from Maryland wagering. Both employers and payors of Maryland income tax withholding are required to check Box 8(e).

If you make sales of property subject to the sales and use tax from either motor vehicles or from roadside or temporary locations, you must, in addition to any other license required by law, obtain and display a transient vendor license. Transient vendor licenses will be issued and reissued only to persons who have sales and use tax and trader's licenses and who are not delinquent in the payment of any Maryland taxes.

Exhibitors at fairs, trade shows, flea markets and individuals who sell by catalogs, samples or brochures for future delivery do not need transient vendor licenses.

## Instructions, Page 2 of application

### SECTION B.

Complete this section if you are an employer registering for unemployment insurance.

#### PART 1

All industrial and commercial employers and many nonprofit charitable, educational and religious institutions in Maryland are covered by the state unemployment insurance law. There is no employee contribution.

An employer must register upon establishing a new business in the state. If an employer is found liable to provide unemployment coverage, an account number and tax rate will be assigned. The employer must report and pay contributions on a report mailed to the employer each quarter by the Office of Unemployment Insurance.

Your Entity Identification Number is assigned by the Maryland Department of Assessments and Taxation. It is an alpha-numeric identifier that appears on the acknowledgement received from that Department. The identifier can also be found on that Department's Web site at [www.dat.state.md.us](http://www.dat.state.md.us). (Domestic and foreign corporations and limited liability companies are assigned a number when registering with that Department. Individuals, sole proprietors and partnerships who possess personal property or need a business license also obtain a number when completing the required registration with the Department of Assessments and Taxation.)

## Instructions, Page 3 of application

#### PART 2

**Complete this part if you are a nonprofit organization.**

- Item 1.** Your exemption from the IRS should state if you are exempt from federal unemployment taxes.
- Item 2.** Check the appropriate box and include a copy of the IRS exemption, if applicable.
- Item 4.** Indicate your option to finance unemployment insurance coverage:

##### **Option a. - Contributions.**

The employer has the option to pay contributions. A rate assigned by the administration is applied to the first \$8,500 of wages paid to each employee during a calendar year. Contributions are paid on a calendar quarter basis.

An employer who has not been subject to the Maryland unemployment insurance law for a sufficient period of time to have its rates computed is required to pay at the new account rate, which is approximately 2.3%. Thereafter, the employer will be assigned a rate reflecting its own experience with layoffs. If the employer's former employees receive benefits regularly that result in benefit charges, the employer will have a higher tax rate. Employers that incur little or no benefit charges will have a lower tax rate.

##### **Option b. - Reimbursement of Trust Fund.**

The employer may elect to reimburse the trust fund. At the end of each calendar quarter, the employer is billed for unemployment benefits paid to its former employees during the

quarter. A nonprofit organization that elects to reimburse must also provide collateral to protect the administration from default in reimbursement.

If **b.** is checked, indicate which method of providing collateral you will use.

For more information on the financing options, visit [www.dllr.state.md.us](http://www.dllr.state.md.us) or call 410-767-2691 or toll free 1-800-492-5524.

### Executive order on privacy and state data system security notice

The information on this application will be used to determine if you are liable for certain taxes, to register you and, where appropriate, to issue a required license.

If you fail to provide required information, you will not be properly registered with state tax authorities, and necessary licenses may not be issued. If you operate a business without the appropriate registration and licenses, you may be subject to civil and criminal penalties, including confiscation in some instances.

If you are a sole proprietor, partner or officer in a corporation, you have the right to inspect any tax records for which you are responsible, and you may ask the tax authorities to correct any inaccurate or incomplete information on those records.

This application and the information you provide on it are generally not available for public inspection. This information will be shared with the state tax authorities with whom you should be registered.



**Apply for licenses and open accounts at  
[www.marylandtaxes.com](http://www.marylandtaxes.com)**

- Admissions and amusement tax account
- Income tax withholding account
- Sales and use tax license
- Use tax account
- Tire recycling fee account
- Transient vendor license
- Unemployment insurance account

We will no longer send paper withholding or sales and use tax coupons unless you request them in Section E, page 3 of the application.

## Other licenses you may need

In addition to a sales and use tax license, you may also need to obtain one or more of the licenses listed below from your local Clerk of the Court to operate your business in the state of Maryland:

- Auctioneer
- Billiard table
- Chain store
- Cigarette
- Commercial garage
- Console machine
- Construction firm
- Hawkers & peddlers
- Junk dealer
- Laundry
- Music box
- Pinball
- Plumber & gas fitter
- Restaurant
- Special cigarette
- Storage warehouse
- Traders
- Vending machine
- Wholesale dealer – farm machinery

These licenses are issued by the Clerk of the Circuit Court in the County (or Baltimore City) where the business is located. If your business falls into one or more of the above categories, please contact the Clerk of the Circuit Court in your county courthouse.

Check the blue government pages of your local telephone directory for the street address and phone number. The Clerk can also advise you on any local licensing requirements.

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### Register online

You can file your Combined Registration Application online at [www.marylandtaxes.com](http://www.marylandtaxes.com) 24 hours a day. You only view and complete the parts of the application that apply to your situation.

It is fast and easy. You will receive a confirmation number immediately and your account information will be in the mail quickly. **NOTE:** you cannot apply for a sales and use tax exemption certificate online; you must complete and submit the hard copy version of the application to apply for the certificate.

Further registration is required for motor fuel, alcohol or tobacco taxes before engaging in business. The appropriate division of the Comptroller's Office will contact you and provide necessary forms.

### Get on the right "TRAC"

The Taxpayer Registration Assistance Center (TRAC), located in Room 206, 301 West Preston Street, Baltimore, Maryland, offers on-the-spot help in completing this application. No appointment is necessary. Please contact us in advance if you need reasonable accommodation due to a disability.

### Add registrations by telephone

If you have (or recently had) a business tax registration with the Comptroller's Office, an account with the Unemployment Insurance Division or a business license issued by a Clerk of the Circuit Court, we can open a sales and use tax, admissions and amusement tax or tire recycling fee account for you in just minutes by telephone. Telephone registration eliminates the need for you to fill out a Combined Registration Application. Call 410-260-7980 or 1-800-638-2937.

### Register by fax

File your Maryland Combined Registration Application by fax 24 hours a day. When applying by fax, be sure to complete Sections A and E of the application and any other sections that apply to your business. You must provide your federal employer identification number, if available, and Social Security number requested in Section A1 and describe your business in Section A18. Fax pages 1 and 2 of the application separately. Please do not fax a cover sheet or our instructions. The Central Registration fax number is 410-260-7908.

### For more information

Call Central Registration at 410-260-7980 in Baltimore  
Toll free in Maryland, outside of Baltimore 1-800-638-2937

For the hearing impaired: Maryland Relay Service 711

Visit [www.marylandtaxes.com](http://www.marylandtaxes.com) for forms and publications.

**Formas en instrucciones en Español**, visite nuestro sitio Web en [www.marylandtaxes.com](http://www.marylandtaxes.com)

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