



Final 10/30/15

SECTION A: All applicants must complete this section.

1a. Federal Employer Identification Number (FEIN) (9 digits) (See instructions) _____		1b. Social Security Number (SSN) 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 (PO box not acceptable) _____ Telephone number _____ Fax number _____ E-mail address _____		City _____	County _____ State _____ ZIP code _____ +4
5. Mailing Address (PO box acceptable) _____ _____		City _____	State _____ ZIP code _____ +4
6. Reason for applying: (Check all that apply.): <input type="checkbox"/> New business <input type="checkbox"/> Additional location(s) <input type="checkbox"/> Merger <input type="checkbox"/> Purchased going business <input type="checkbox"/> Re-activate/Re-open <input type="checkbox"/> Change of entity <input type="checkbox"/> Remit use tax on purchases <input type="checkbox"/> Reorganization <input type="checkbox"/> Other (describe) _____			
7. Previous owner's name: First Name or Corporation Name _____ Last Name _____ Title _____ Telephone number _____ Street Address (PO box acceptable) _____ City _____ State _____ ZIP code _____ +4			
8. ▶ Type of registration a. <input type="checkbox"/> Sales and use tax ▶ _____ b. <input type="checkbox"/> Sales and use tax exemption for nonprofit organizations ▶ _____ c. <input type="checkbox"/> Tire recycling fee ▶ _____ d. <input type="checkbox"/> Admissions and amusement tax ▶ _____ e. <input type="checkbox"/> Employer withholding tax ▶ _____ f. <input type="checkbox"/> Unemployment insurance ▶ _____ g. <input type="checkbox"/> Alcohol tax ▶ _____ h. <input type="checkbox"/> Tobacco tax ▶ _____ i. <input type="checkbox"/> Motor fuel tax ▶ _____ j. <input type="checkbox"/> Transient vendor license ▶ _____		Maryland Number if registered: _____ 9. ▶ Type of ownership: (Check one box) a. <input type="checkbox"/> Sole proprietorship f. <input type="checkbox"/> Non-Maryland corporation b. <input type="checkbox"/> Partnership g. <input type="checkbox"/> Governmental c. <input type="checkbox"/> Nonprofit organization h. <input type="checkbox"/> Fiduciary d. <input type="checkbox"/> Maryland corporation i. <input type="checkbox"/> Business trust e. <input type="checkbox"/> Limited liability company 10. Date first sales made in Maryland: (MMDDYYYY) ▶ _____ 11. Date first wages paid in Maryland subject to withholding : (MMDDYYYY) ▶ _____ 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 worker's 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 (MMDDYYYY) ▶ _____

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.

19a. Are you a nonprofit organization applying for a sales and use tax exemption certificate? ☐ Yes ☐ No
 If yes, FAILURE TO ENCLOSE REQUIRED DOCUMENTS WILL RESULT IN YOUR APPLICATION BEING REJECTED AND RETURNED. Please provide a non-returnable copy of (1) IRS determination letter, (2) articles of incorporation, (3) bylaws, and (4) other organization documents as specified in the instructions. See page 4, Sales and Use Tax Exemption Checklist and instructions.

19b. Are you a non-profit organization exempt under Section 501(c)(3) of the Internal Revenue Code? ☐ Yes ☐ No
 If no, Section (c) (____) or Other: Section _____.



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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.

1	Last Name	First Name	Social Security Number	Title	
	Home Address				
	Street address	City	State	ZIP	Telephone
2	Last Name	First Name	Social Security Number	Title	
	Home Address				
	Street address	City	State	ZIP	Telephone
3	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 (MMDDYYYY) ▶ _____
2. Department of Assessments and 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 (MMDDYYYY): ▶ _____
- d. Unemployment insurance number of former business, if known: ▶ **00** _____
- 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 (MMDDYYYY): ▶ _____
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 (MMDDYYYY): ▶ _____
7. For Limited Liability Companies only:
- a. As a Limited Liability Company, do you employ anyone other than a member? ▶ ☐ Yes ▶ ☐ No
- b. Has the Limited Liability Company filed IRS form 8832 whereby it elected to be classified as a corporation or is the Limited Liability Company automatically classified as a corporation for federal tax purposes? ▶ ☐ Yes ▶ ☐ No



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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 nonprofit 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
2. Will you engage in any wholesale activity regarding the sale and/or distribution of tobacco 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 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 returns, using bFile on the Comptroller's Web site **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.

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

☐ Check here if a power of attorney form is attached.

Print Name Title

Signature* Date

Name of Preparer other than applicant

Telephone number 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 unless a power of attorney is attached.)**



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Sales and Use Tax Exemption Certificate (SUTEC) Checklist

Generally, under Maryland law, if you apply for a Maryland sales and use tax exemption certificate as a religious, educational, or charitable organization, you must be qualified under Internal Revenue Code (IRC) Section 501(c)(3). You also must operate your organization out of a physical business location in Maryland, Delaware, Pennsylvania, Virginia, Washington, D.C., or West Virginia. Maryland law provides that you must be in Maryland or one of these adjacent jurisdictions to qualify. Other states DO NOT qualify and your application will be denied.

For the above qualifying organizations, you must complete and submit the following documentation. Failure to complete and send **all** of the following will delay your application.

☒ **Fully complete Combined Registration, Sections A and F.**

Section A

- Correct FEIN on line 1.a.
- Full legal name of organization using no abbreviations. Please use lines 2 and 3 if additional space is needed. The legal name must be consistent among documents.
- SSN of the individual responsible for finances/taxes – this is required by law for all organizations, including volunteer run nonprofits. This SSN must match the individual listed first on line 21.
- At LEAST two officers of the organizations completed information, full name, SSN, title, HOME address, and telephone number. Failure to complete this will cause your application to be returned.

Section F

- Signature of an officer of the organization.

☒ **Internal Revenue Service issued IRC 501(c)(3) determination letter** (do NOT send your FEIN letter, but a copy of your organization's IRS determination letter.)

- Organizations using Group Exemptions: If you are covered under a group exemption, you must attach a copy of the determination letter and a letter on letterhead from the holder of the group exemption that you are covered under that group number or a current directory, such as the Catholic directory.

☒ **Articles of Incorporation and any amendments.** These must be signed.

☒ **Bylaws and any amendments.** These must be signed if signature block is provided.

☒ **The Articles of Incorporation or Bylaws** must contain a dissolution clause that provide for distribution of assets upon dissolution for exempt purposes conforming to IRS rules.

In addition:

Churches:

Submit a copy of the rental/lease agreement for the location of your worship services if your physical address on the application is not the worship location and you rent/lease a separate location. If you worship out of a personal residence, you must attach an agreement from your local county zoning board which allows for a home church.

For organizations physically located in Maryland:

You may be required to register as a non-stock or religious organization and be in good standing with the State Department of Assessments and Taxation (SDAT), pursuant to Title 5 of the Corporations and Associations Article. If so, your application cannot be processed until you are in good standing. Please find the SDAT information at <http://www.dat.state.md.us/sdatweb/charter.html> or at 410-767-1340.

For organizations physically located in Delaware:

You MUST attach a certificate of good standing in addition to the above required documentation.

For organizations physically located in Pennsylvania, Virginia, Washington, D.C., or West Virginia:

You MUST attach your home state's sales and use tax exemption and a certificate of good standing from your home state in addition to the above required documentation.

Veterans' Organizations:

Completed CRA, IRS 501(c)(4) or 501(c)(19) letter, and certificate of good standing if registered with the Maryland Department of Assessments and Taxation.

Additional documentation may be requested after review of your application.

For all questions, please visit us online at www.marylandtaxes.com or call 410-260-7980 in Central Maryland or 1-800-MD-TAXES (1-800-638-2937) from elsewhere

Please allow six to eight weeks for processing of the SUTEC. If approved, you will receive your certificate by U.S. mail.