



12CRA0049

2013

SECTION A: All applicants must complete this section.

1 a. 9 digit Federal Employer Identification Number (FEIN) (See instructions) <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		b. Social Security Number (SSN) of owner, officer or agent responsible for taxes (Required by law) <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		
2. Legal name of dealer, employer, corporation or owner <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		3. Trade name (if different from Legal name of dealer, employer, corporation or owner) <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		
4. Street Address of physical business location (P.O. box not acceptable) <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		City <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	County <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	State <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
<div style="border: 1px solid black; height: 20px; width: 100%;"></div>		<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
Telephone number <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	Fax number <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	E-mail address <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		
5. Mailing address (P.O. box acceptable) <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		City <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	State <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	ZIP code (9 digits if known) <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
6. Reason for applying: (check all that apply) <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> New business <input type="checkbox"/> Change of entity </div> <div> <input type="checkbox"/> Additional location(s) <input type="checkbox"/> Remit use tax on purchases </div> <div> <input type="checkbox"/> Merger <input type="checkbox"/> Reorganization </div> <div> <input type="checkbox"/> Purchased going business <input type="checkbox"/> Other (describe) _____ </div> <div> <input type="checkbox"/> Re-activate/Re-open </div> </div>				
7. Previous owner's name: First Name or Corporation Name <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		Last Name <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	Title <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	Telephone number <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
Street address (P.O. box acceptable) <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		City <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	State <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	ZIP code (9 digits if known) <div style="border: 1px solid black; height: 20px; width: 100%;"></div>

8. ▶ Type of registration: (must check appropriate box(es)) <div style="display: flex;"> <div style="flex: 1;"> <input type="checkbox"/> a. Sales and use tax <input type="checkbox"/> b. Sales and use tax exemption for nonprofit organizations <input type="checkbox"/> c. Tire recycling fee <input type="checkbox"/> d. Admissions & amusement tax <input type="checkbox"/> e. Employer withholding tax <input type="checkbox"/> f. Unemployment insurance <input type="checkbox"/> g. Alcohol tax <input type="checkbox"/> h. Tobacco tax <input type="checkbox"/> i. Motor fuel tax <input type="checkbox"/> j. Transient vendor license </div> <div style="flex: 1; border-left: 1px solid black; padding-left: 10px;"> Maryland Number if registered: <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> </div> </div>	9. ▶ Type of ownership: (Check one box) <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> a. Sole proprietorship <input type="checkbox"/> b. Partnership <input type="checkbox"/> c. Nonprofit organization <input type="checkbox"/> d. Maryland corporation <input type="checkbox"/> e. Limited liability company </div> <div> <input type="checkbox"/> f. Non-Maryland corporation <input type="checkbox"/> g. Governmental <input type="checkbox"/> h. Fiduciary <input type="checkbox"/> i. Business trust </div> </div>
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10. Date first sales made in Maryland: (mmddyyyy) <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	11. Date first wages paid in Maryland subject to withholding: (mmddyyyy) <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
12. If you currently file a consolidated sales and use tax return, enter the 8 digit CR number of your account: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	

13. If you have employees enter the number of your workers' compensation insurance policy or binder: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	
14. (a) Have you paid or do you anticipate paying wages to individuals, including corporate officers, for services performed in Maryland? <div style="display: flex; justify-content: flex-end; align-items: center;"> <input type="checkbox"/> Yes <input type="checkbox"/> No </div>	
(b) If yes, enter date wages first paid (mmddyyyy): <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	
15. Number of employees: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	
16. Estimated gross wages paid in first quarter of operation: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	
17. Do you need a sales and use tax account only to remit taxes on untaxed purchases? <div style="display: flex; justify-content: flex-end; align-items: center;"> <input type="checkbox"/> Yes <input type="checkbox"/> No </div>	
18. Describe for profit or nonprofit business activity that generates revenue. Specify the product manufactured and/or sold, or the type of service performed. <div style="border: 1px solid black; height: 40px; width: 100%;"></div>	



FEIN or SSN _____

12CRA0149

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 _____.

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 & 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): _____



12CRA0249

FEIN or SSN _____

7. For Limited Liability Companies only:

- a. As a Limited Liability Company, do you employ anyone other than a member? ▶ ☐ Yes ▶ ☐ No
- b. Is the Limited Liability Company automatically classified as a corporation for federal tax purposes, or has the Limited Liability Company filed IRS form 8832 whereby it elected to be classified as a corporation? ▶ ☐ Yes ▶ ☐ No

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
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 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. 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 PENALTIES 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.)



Sales and Use Tax Exemption Certificate (SUTEC) Checklist

12CRA0349

Generally, under Maryland law, if you are applying 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 must also be operating 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 the following 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 that 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 to the above:

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 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.

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.

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 State 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 State 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 allocable 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.



Apply for licenses and open accounts at
www.marylandtaxes.com

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

Page 1 of Application

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
110 Carroll Street
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**.

Enter the Social Security Number (SSN) 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 sales and use tax on your sales of tangible personal property and taxable services.

NOTE: If you are not a nonprofit organization but purchase items for resale, you need a resale certificate and not an exemption certificate. Please check box 8.a. to open a valid Maryland sales and use tax account, from which you may issue resale certificates. Unless you are a nonprofit organization, you DO NOT qualify for an exemption certificate.

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), 501(c)(4) or 501(c)(19) of the Internal Revenue Code may be treated as evidence that an organization qualifies for this exemption.

Please also see the Combined Registration Checklist on Form CRA, Page 4

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.

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 State 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**. (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 State Department of Assessments and Taxation.)

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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** or call 410-767-2691 or toll free 1-800-492-5524.

Power of Attorney

If a power of attorney is necessary, complete Federal form 2848 or 8821 and attach to your application. The form must also include (1) type of tax (income, employment), (2) Maryland tax form number (502, MW506, etc.) and (3) year(s) or period(s) covered.

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.

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.

Register online

You can file your Combined Registration Application online at **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.

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. Please do not fax a cover sheet or our instructions. The Central Registration fax number is 410-260-7908.

For more information

Visit our Web site at www.marylandtaxes.com or call Taxpayer Services at 410-260-7980 in Central Maryland or 1-800-638-2937 from elsewhere. For the hearing impaired: Maryland Relay Service 711.

Formas en instrucciones en Español, visite nuestro sitio Web en www.marylandtaxes.com

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