



STATE TAX REGISTRATION APPLICATION INSTRUCTIONS

**Georgia Department of Revenue
Registration and Licensing Unit
PO Box 49512
Atlanta, GA 30359-1512
(404) 417-4490**

PLEASE TYPE OR PRINT IN INK

IDENTIFICATION SECTION

- Line 1. Enter your Georgia State Taxpayer Identifier Number. (If you do not have a number, leave blank.)
- Line 2. Indicate the reason for this application as follows:
- Starting a New Business** – If you are starting a new business or you have purchased an existing business, check here.
 - Adding an Additional Tax Registration** – If you are currently registered and have a tax ID number and you are applying for an additional tax registration number, check here.
 - Change in Location Address on Alcohol Accounts** – If you are registered and have a current alcohol account and you are changing the location address, check here.
 - Change in Alcohol Licensee** – If current licensee has a Georgia Alcohol License and it is being changed to a new licensee, check here
 - Change in Ownership Structure** (Ex. proprietorship to corporation) – If you have changed or plan to change the ownership structure of your business, check here.
 - Application for a Master Number (4 or more locations)** – If you currently have 4 or more locations within Georgia, check here. (You are required by law to file your sales tax reports under a consolidated number.)
 - Adding a New Location for a Master Sales Tax Account** – If you are adding a new location to your Master Sales Tax account, check here. Also, enter the Master sales tax number.

- Line 3. Check all tax license(s) and/or permit type(s) for which you are applying. Complete CRF-002 and any of the following form(s) that apply to your registration.

<u>Tax or License Type</u>	<u>Additional Form(s)</u>	<u>Form Name</u>
Amusement License	CRF-013	Coin-Operated Amusement Machine Application
Motor Fuel Distributor	CRF-007	Motor Fuel Distributor Application
	FS-MFD-26	Motor Fuel Distributor's Bond (If Applicable)
Tobacco License	CRF-008	Tobacco License Application
Alcohol License Retail – Beer	CRF-009	State Alcohol License Application
Alcohol License Retail – Wine	CRF-009	State Alcohol License Application
Alcohol License Retail – Liquor	CRF-009	Alcohol License Application
	ATT-59	Retail Dealers & Retail Consumption Dealers Liquor Bond
	ATT-17	State Beverage Alcohol Personnel Statement
Alcohol Wholesale	ATT-104	Application for Brand and Label Registration and Designation of Sales Territory

- Line 4. Enter the name under which your business is legally registered with the Secretary of State. If your business is not registered, then enter the name under which you plan to operate.
- Line 5. Enter the trade name or doing-business-as (DBA) name of your business entity only if different from the name listed on Line 4.
- Line 6. Check the ownership structure under which your business operates. If the business is a corporation, enter the State and Date of Incorporation in the appropriate areas. If the business owners are a married couple, ownership will presume to be a partnership.)
- Line 7. Enter your Federal Employer Identification (FEI) Number. If you have applied for an FEI number, write "APPLIED FOR." (Leave blank if you do not have a current FEI number or have not applied for one.)
- Line 8. If your business operates seasonally, indicate the months of operation; otherwise, leave this line blank.
- Line 9. Enter the last month and day of your business' accounting year.
- Line 10. Check the accounting method you will use.

Cash Basis – The seller reports the sale and remits the tax in the month that the tax was collected.

Accrual Basis – The seller reports the sale and remits the tax in the month that the sale was made.

Line 11. If you purchased an existing business, enter the requested information about the former owner if known.

ADDRESS SECTION

Line 12. Enter the physical address of your business, including suite/apartment number. **A post office box is not an acceptable location address. Entering a P.O. Box will delay processing of your application.**

Line 13. Enter the business phone number, facsimile (fax) number, and e-mail address.

Line 14. Check "yes" or "no" to indicate whether the business location address is within the city limits. (Disregard this line if business is not located in Georgia.)

Line 15. Enter the mailing address of your business if different from the location address listed on Line 12.

Line a. If you want correspondence or reporting forms for different tax types to be mailed to separate addresses, check the tax type(s) for which the address you are entering should be used. Use Form CRF-003 to provide additional addresses if necessary.

Line b. If the addressee name is different from or in addition to the legal business name, enter the name as it should appear on a mailing label; otherwise, leave blank. Enter the e-mail address of an authorized company representative.

Line c. Enter the number and street address, P.O. Box or RFD Number.

Line d. Enter the city, state, zip code, county and country. (Note: enter only if address is in Georgia.)

Line e. Enter the phone and fax numbers.

Line 16. List additional mailing address if necessary. Please refer to the instructions for Line 15 to complete this Section. Use Form CRF-003 to list additional mailing addresses.

OWNERSHIP/RELATIONSHIP SECTION

The Georgia Department of Revenue requires that the following information be provided for all individuals or businesses in order to determine the ownership relationship of the applying business. If this Section is not completed, the application will not be approved.

Line 17. Complete an Ownership/Relationship Section for each related business or individual, check all relationships that apply, and enter the effective date of that relationship. Also list the percentage of interest the listed entity will have in the business. For all applications, provide the following information:

- **Owner** – If owner of the business, complete items C, D, and E.
- **Partner** – If the business is a partnership, complete a separate RELATIONSHIP Section (C, D, and E) for each partner.
- **Officer** – If the business is a corporation, complete a separate RELATIONSHIP Section (C, D, and E) for each corporate officer.
- **Manager** – If manager of the business, complete items C, D, and E.
- **Managing Member** – If the business is a LLC, complete a separate RELATIONSHIP Section (C, D, and E) for each managing member.
- **Alcohol and Tobacco Licensee** – If the licensee is an individual, complete items C, D, and E. If the licensee is a Corporation, complete items A, B, D, and E.
- **Member** – If the business is a LLC, complete a separate RELATIONSHIP Section (C, D, and E) for each member.

For All Relationships:

Line A. If the relationship checked is a business entity, enter the name of that business entity and the State Taxpayer Identifier (STI) number or license number if known.

Line B. If this business is registered for Georgia Sales Tax and/or Withholding Tax, enter its Sales Tax and/or Withholding Tax numbers if known.

Line C. If the relationship checked is an individual, enter the individual's full name, title, and Social Security Number (Social Insurance Number if Canadian). **A Social Security number is required per Revenue Regulation 560-1-1-18.**

Line D. Enter the individual or business address here.

Line E. Enter the city, state, zip code, county and country.

Line 18. List any additional ownership/relationships. Please refer to the instructions for Line 17 to complete this Section. Use Form CRF-004 to provide additional ownership/relationship information.

SALES AND USE TAX SECTION

- Line 19. Identify the nature of your business. (If it is a combination of two or more businesses, list percentages of receipts for each. Total percentage must equal 100%.)
- Line 20. Enter the kind of business you will operate, product(s) for sale, and/or service(s) to be provided. Examples of businesses are: grocery, restaurant, bakery, chain food store, department store, jewelry, hardware, service station, automobile dealership, furniture store, motel or hotel, warehouse, manufacturing plant, book store, etc. Specify if it is a combination of businesses.
- Line 21. Check "yes" if you expect to collect more than \$200 per month; otherwise, check "no".
- Line 22. Check appropriate yes or no answer as to whether you will or will not sell alcoholic beverages. If "yes" complete the required additional form as indicated in the instructions for completing Line 3.
- Line 23. Check appropriate yes or no answer as to whether you will or will not sell tobacco products. If "yes" complete the required additional form as indicated in the instructions for completing Line 3.
- Line 24. Check appropriate yes or no answers as to whether you will or will not sell motor fuel. Also, indicate whether or not you collect and remit state and local prepaid tax on motor fuel sales.
- Line 25. Enter the date you actually started or will start selling or purchasing items subject to sales tax. (If this is an out-of-state business, enter the date of your first activity in Georgia.) **Do not indicate your date of incorporation for the answer to this question.** (Month/Day/Year required.)
- Line 26. Check appropriate yes or no answer as to whether you will or will not sell Lottery tickets at this location. If "yes", provide your retailer number.
- Line 27. Check appropriate yes or no answer as to whether you will or will not have employees. If "yes", complete the Withholding Tax Section. If "no", proceed to Signature Section.

WITHHOLDING TAX SECTION

- Line 28. Check "Applicant", "Payroll Service" or "Other" to identify the party responsible for filing and remitting the required payroll taxes. If "Applicant" or "Payroll Service", your business will be assigned a withholding number. If "Other", list the name and Withholding Number of the business responsible for paying these taxes. The name and number listed will be verified with our Registration records. If this information cannot be verified, a withholding number will be issued to the applicant.
- Line 29. Check "yes" if you expect to withhold more than \$200 per month; otherwise, check "no".
- Line 30. Enter the number of employees hired or that you anticipate hiring once the business is started.
- Line 31. For Georgia Withholding Tax Purposes, enter the date of your first payroll. (Month/Day/Year required.)

SIGNATURE SECTION

This application will not be accepted unless signed by an owner, partner, or corporate officer listed in the Ownership/Relationship Section or on Form CRF-004. Signature stamps will not be accepted.

If sales and use tax was collected and/or Georgia income tax was withheld prior to the filing of this application, please complete and attach the appropriate tax return with separate checks. Identify each payment by tax type. (Combined tax payments are not acceptable and will delay payment processing.)

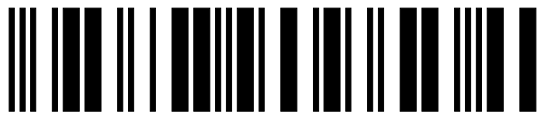
The processing of this application will be delayed unless all applicable questions are answered, required information is provided, and the application is properly signed. Please retain a copy of this application for your file.

Please allow 1 to 2 weeks for processing of this application. Mail or fax completed application to:

**GEORGIA DEPARTMENT OF REVENUE
P. O. BOX 49512
ATLANTA, GA 30359-1512
FAX: 404-417-4317 or 404-417-4318**



CRF-002 (Rev. 3/08)
 GEORGIA DEPARTMENT OF REVENUE
 REGISTRATION & LICENSING UNIT
 P. O. BOX 49512
 ATLANTA, GEORGIA 30359-1512
 Fax: 404-417-4317 OR 404-417-4318
 NEED HELP? CALL (404) 417-4490



0803901911

State Tax Registration Application

E-MAIL: TSD-sales-tax-lic@dor.ga.gov
 TSD-withholding-lic@dor.ga.gov

**Please Read Instructions Before Completing
 Please Print or Type**

IDENTIFICATION SECTION			
1	IF YOU HAVE ALREADY BEEN ASSIGNED A STATE TAXPAYER IDENTIFIER (STI), ENTER HERE:		
2	INDICATE THE REASON FOR SUBMITTING THIS APPLICATION: <input type="checkbox"/> Starting a New Business <input type="checkbox"/> Adding an Additional Tax Registration <input type="checkbox"/> Change in Location Address on Alcohol Accounts * <input type="checkbox"/> Change in Alcohol Licensee * <input type="checkbox"/> Change in Ownership Structure <input type="checkbox"/> Application for a Master Number (4 or more Locations) <input type="checkbox"/> Adding a New Location to a Master Sales Tax Account (Master #: _____)		
3	FOR WHICH OF THE FOLLOWING ARE YOU APPLYING? <input type="checkbox"/> Sales and Use Tax <input type="checkbox"/> Withholding Tax <input type="checkbox"/> Non-Resident Distribution <input type="checkbox"/> Alcohol License * <input type="checkbox"/> Amusement License * <input type="checkbox"/> Tobacco License* <input type="checkbox"/> Motor Fuel Distributor License * <input type="checkbox"/> e-File/e-Pay Bulk Filer <p style="text-align: center;">Applications with an asterisk (*) require an additional application – See instructions for details</p> <p style="text-align: center;">(Enter your Full Name as the Legal Business Name if your Business is a Sole Proprietorship)</p>		
4	LEGAL BUSINESS NAME		
5	TRADE NAME / DBA NAME		
6	TYPE OF OWNERSHIP <input type="checkbox"/> Sole Proprietorship <input type="checkbox"/> County Government <input type="checkbox"/> State Agency <input type="checkbox"/> Estate <input type="checkbox"/> Partnership <input type="checkbox"/> Municipality <input type="checkbox"/> Federal Agency <input type="checkbox"/> Fiduciary <input type="checkbox"/> Subchapter S Corp. <input type="checkbox"/> Professional Association <input type="checkbox"/> LLC <input type="checkbox"/> Corporation State of Incorporation _____ Date of Incorporation _____		
7	IF THE BUSINESS LISTED ABOVE HAS A FEDERAL EMPLOYER ID NUMBER (FEIN), ENTER HERE:		
8	IF YOUR BUSINESS IS SEASONAL, ENTER THE MONTHS YOUR BUSINESS WILL BE OPEN: Begin Thru		
9	WHAT IS THE LAST MONTH AND DAY OF YOUR ACCOUNTING YEAR: Month Day		
10	WHICH ACCOUNTING METHOD WILL YOU USE? <input type="checkbox"/> Cash Basis <input type="checkbox"/> Accrual Basis		
11	IF THIS APPLICATION IS FOR A BUSINESS YOU PURCHASED, PROVIDE THE FOLLOWING INFORMATION REGARDING THE FORMER OWNER:		
	Legal Business Name		State Tax Identifier:
	Georgia Sales Tax Number:	Georgia Withholding Tax Number:	Alcohol License Number:
ADDRESS SECTION			
12	ENTER THE PHYSICAL LOCATION ADDRESS OF YOUR BUSINESS (The location address CANNOT be a P.O. Box): NUMBER AND STREET ADDRESS (including Ste, Apt, Bldg, etc)		
	CITY	STATE	ZIP CODE COUNTY COUNTRY
13	PHONE:	FAX:	E-MAIL:
14	IS THE ABOVE ADDRESS LOCATED WITHIN THE CITY LIMITS? <input type="checkbox"/> Yes <input type="checkbox"/> No		
NOTE: To have correspondence and reporting forms mailed to a different address, please complete Lines 15 and 16 and indicate the related tax type(s) for each address. Use Form CRF-003 to list additional mailing addresses.			
15	MAILING ADDRESS – IF DIFFERENT FROM THE LOCATION ADDRESS ON LINE 12 ABOVE (The mailing address CAN be a P.O. Box) (Please identify tax type(s) to be mailed to the address below.)		
A	<input type="checkbox"/> Sales and Use <input type="checkbox"/> Withholding <input type="checkbox"/> Amusement <input type="checkbox"/> Alcohol <input type="checkbox"/> Tobacco <input type="checkbox"/> Motor Fuel Distributor		
B	ADDRESSEE (c/o) (If different from or in addition to the Legal Business Name)		E-MAIL ADDRESS
C	NUMBER AND STREET, P. O. BOX or RFD NO.		
D	CITY	STATE	ZIP CODE COUNTY COUNTRY
E	PHONE:	FAX:	
16	ADDITIONAL MAILING ADDRESS – (Please identify tax type(s) to be mailed to the address below.)		
A	<input type="checkbox"/> Sales and Use <input type="checkbox"/> Withholding <input type="checkbox"/> Amusement <input type="checkbox"/> Alcohol <input type="checkbox"/> Tobacco <input type="checkbox"/> Motor Fuel Distributor		
B	ADDRESSEE (c/o) (If different from or in addition to the Legal Business Name)		E-MAIL ADDRESS
C	NUMBER AND STREET, P. O. BOX or RFD NO.		
D	CITY	STATE	ZIP CODE COUNTY COUNTRY
E	PHONE:	FAX:	

(Please Read Instructions Before Completing)

OWNERSHIP / RELATIONSHIP SECTION

(This section MUST be completed for your application to be accepted.)

17 CHECK ALL THAT APPLY (Indicate the percentage of interest the individual has in the business: EFFECTIVE DATE _____

Owner _____% Officer _____% Manager _____% Partner _____%

Managing Member _____% Tobacco Licensee _____% Alcohol Licensee _____% Member _____%

A BUSINESS NAME STI or LICENSE NO. (If Applicable)

B GA SALES TAX NO. (If Applicable) GA WITHHOLDING TAX NO. (If Applicable)

C LAST NAME FIRST M.I. TITLE

SOCIAL SECURITY NUMBER Application will not be processed unless the social security number of an owner, officers, managing members or both partners is included. Reg. 560-1-1.18

D ADDRESS

E CITY STATE ZIP COUNTY COUNTRY PHONE

18 CHECK ALL THAT APPLY EFFECTIVE DATE _____

Owner _____% Officer _____% Manager _____% Partner _____%

Managing Member _____% Tobacco Licensee _____% Alcohol Licensee _____% Member _____%

A BUSINESS NAME STI or LICENSE NO. (If Applicable)

B GA SALES TAX NO. (If Applicable) GA WITHHOLDING TAX NO. (If Applicable)

C LAST NAME FIRST M.I. TITLE

SOCIAL SECURITY NUMBER Application will not be processed unless the social security number of an owner, officers, managing members or both partners is included. Reg. 560-1-1.18

D ADDRESS

E CITY STATE ZIP COUNTY COUNTRY PHONE

(TO REPORT ADDITIONAL RELATIONSHIPS, USE FORM CRF-004)

SALES AND USE TAX SECTION

19 NATURE OF BUSINESS (If your business is a combination of two or more, list approximate percentages of receipts. Must equal 100%.)

Retail _____% Manufacturing _____% Services (Specify) _____% _____

Wholesale _____% Construction _____% Other (Specify) _____% _____

20 WHAT PRODUCT WILL YOU SELL OR WHAT SERVICE WILL YOU PROVIDE? (Please be specific.)

21 DO YOU EXPECT TO REMIT MORE THAN \$200 PER MONTH IN SALES TAX? Yes No

22 WILL YOU SELL ALCOHOLIC BEVERAGES? Yes * No * Additional Forms Required

23 WILL YOU SELL TOBACCO PRODUCTS? Yes * No * Additional Forms Required

24 WILL YOU SELL MOTOR FUEL? Yes * No * Additional Forms Required

DO YOU COLLECT AND REMIT STATE AND LOCAL PREPAID TAX ON MOTOR FUEL SALES? Yes No

25 WHEN DID OR WILL YOU START SELLING OR PURCHASING ITEMS SUBJECT TO SALES TAX? Date: _____

26 WILL YOU SELL LOTTERY AT THIS LOCATION?

Yes No If "Yes", PLEASE PROVIDE YOUR RETAILER NUMBER _____

27 WILL YOU HAVE EMPLOYEES?

Yes No

If "Yes", complete the following WITHHOLDING TAX SECTION. If "No", stop here and complete the SIGNATURE SECTION.

WITHHOLDING TAX SECTION

28 WHO WILL BE RESPONSIBLE FOR FILING AND REMITTING THE PAYROLL TAXES FOR YOUR EMPLOYEES?

Applicant Payroll Service Other

If "Payroll Service" or "Other", list the name and GA. Withholding No. of the business responsible for paying these taxes.

NAME _____ GA. WITHHOLDING TAX NO. _____

29 DO YOU EXPECT TO WITHHOLD MORE THAN \$200 PER MONTH? Yes No

30 HOW MANY EMPLOYEES DOES THIS BUSINESS HAVE OR WILL HAVE? _____

31 DATE ON WHICH WAGES WERE OR WILL FIRST BE PAID? _____

SIGNATURE SECTION

I HAVE EXAMINED THIS APPLICATION, AND TO THE BEST OF MY KNOWLEDGE IT IS TRUE AND CORRECT

Signature Title Date

MUST BE SIGNED BY OWNER, PARTNER, MANAGING MEMBER, OR CORPORATE OFFICER AS LISTED IN THE RELATIONSHIP SECTION (17 OR 18) ABOVE.