



14CRA0049

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

1 a. 9 digit Federal Employer Identification Number (FEIN) (See instructions.)  
b. 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 (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: (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 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 (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 \_\_\_\_\_.
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	
<b>2</b>	Last Name		First Name		Social Security Number		Title	
	Home Address							
	Street address		City		State		ZIP	
<b>3</b>	Last Name		First Name		Social Security Number		Title	
	Home Address							
	Street address		City		State		ZIP	

**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): \_\_\_\_\_





**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 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](http://www.marylandtaxes.com) or call 1-800-638-2937 or from Central Maryland 410-260-7980.**

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 1-800-638-2937 or from Central Maryland 410-260-7980.
- **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 contributions from the public are solicited. 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](http://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 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.

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**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 also can 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**

A power of attorney is necessary if you wish us to disclose information to someone other than the owner or individual who signed. 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 (CRA, 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 also may 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 government pages of your local telephone directory for the street address and phone number. The clerk also can 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.

**Registration by telephone / Authorized personnel**

Central Registration accounts may be reopened and modified, by telephone:

An account may be reopened if it has not been closed for more than three (3) years and if the owners, partners, corporate officers, trustees, or members have not changed.

Most tax types may be added to an existing Central Registration account by telephone:

- Admissions and amusement tax account
- Income tax withholding account
- Sales and use tax license (See note above regarding exemption certificates)
- Use tax account
- Tire recycling fee
- Transient vendor license
- Unemployment insurance account

Telephone registration eliminates the need for you to fill out another Combined Registration Application. Call 1-800-638-2937 or 410-260-7980.

#### **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. **Do not fax a cover sheet or our instructions.** The Central Registration fax number is 410-260-7908.

#### **In the event of a disaster or an emergency**

If the Governor of Maryland declares a state of emergency, or, the President declares a federal major disaster or state of emergency, or, there is a widespread utility outage, any out-of-state business that has no registration, nexus or tax filings in Maryland prior to the declared state of emergency will be exempt from certain registration requirements. This does not apply to a business with a prior request to be a Maryland registered business or to State or local government.

These out-of-state businesses that do disaster- or emergency-related work during a disaster as well as its out-of-state employees are not subject to the following:

- State and local licensing or registration requirements.
- State or County income taxes.
- Unemployment insurance contributions.
- Personal property tax.
- Sales and Use Tax requirements.

- Employer withholding tax requirements.

However, such businesses must provide a statement related to the disaster to the Comptroller of Maryland with the following information:

- Company name.
- State of domicile.
- Principal address.
- Federal Tax Identification Number.
- Date of entry into the state, and,
- Contact information.

#### **For more information**

**Visit our Web site at [www.marylandtaxes.com](http://www.marylandtaxes.com) or email your question to [TAXHELP@comp.state.md.us](mailto:TAXHELP@comp.state.md.us). You may also call 1-800-638-2937 or from Central Maryland 410-260-7980. For the hearing impaired: Maryland Relay Service 711.**

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

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

Please allow two weeks for processing the Combined Registration Application. You will receive your license and coupons (if requested) by U.S. mail.