



Commonwealth of Kentucky

Kentucky Business One Stop

Register My Business

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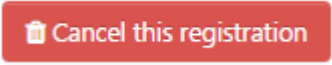

1 Register My Business

Note Use of this system is not intended to replace professional legal and/or tax advice.

The link to “Register a new business” is for registering a new business with the Office of the Secretary of State and/or the Department of Revenue.

- If the Secretary of State has approved your business registration, please select the existing business in the ‘My Businesses’ grid on the “Dashboard.” On the business summary of details page, click on the ‘Tax Administration’ tab and select the  [Register for a Tax Account](#) link. See [Section 3: Tax Registration](#) for instructions on completing Tax Registration.
- If Tax Registration has been completed, please contact the Office of the Secretary of State. You may not be required to complete a business registration. If you are required to complete it, you will need to work with the Office of the Secretary of State to connect the new registration with the existing Tax Registration.

The following two buttons are sometimes available during business and tax registration:

Button	Function
	Cancels the business or tax registration in process and returns you to the “Business Formation” page to start over.
	Returns you to the “Dashboard.” Depending on where you are in the registration process, your business or tax registration may be saved and available in the ‘Registrations in Progress’ grid on the “Dashboard.”

1.1 Business Formation

When you click the link to “Register a new business,” One Stop displays the “Business Formation” page.

If your business is registered with the Secretary of State's office and you have not yet registered it for tax accounts, please return to the Dashboard, select the appropriate CBI, and click "Register for Taxes" to complete your business tax registration.

Business Formation

[-- Go Back to Dashboard](#)

Select the choice that best describes the business or organization you are registering:

- A business that will be formed in Kentucky
- An out-of-state-business that is now transacting business in Kentucky
- An out-of-state business wishing to voluntarily withhold taxes on Kentucky residents who work outside Kentucky or voluntarily withhold on pension and retirement payments
- An out-of-state corporation/limited liability entity maintaining an interest in a pass-through entity doing business in Kentucky

Select the business structure you are forming for the business you are registering:

-- Select Business Structure --



Please note: If the organizational structure type selected needs to be changed at any time during the registration process or if you cancel the registration, you may be redirected back to this page to select a business formation option.

Per KRS 141.010(25)(a) a corporation or limited liability entity that organizes under the laws of Kentucky is deemed to be "doing business" in this state and must file a tax return for each year that it is organized here. Formation of a corporation or other limited liability entity with the Kentucky Secretary of State's Office will result in the need for filing a return to pay at least the minimum \$175.00 Limited Liability Entity tax for every year you are active with Secretary of State. This filing requirement applies even if the entity is not conducting business operations or dissolves within the year.

If the business structure does not appear in the list, you should apply via paper.

[Next](#)

You must select one of the four options indicating the type of business activity in the Commonwealth. You also must select a business structure. Refer to [Appendix A: Business Structures/Entity Types](#) for a list of business structures/entity types that may be registered using One Stop.

Note

Choosing the right structure is very important. You should consult an attorney to discuss the legal implications of your choice. This online registration service is not intended to substitute or replace the advice of legal or professional counsel.

When you select a business structure, the page displays information about the structure selected. For example, if you select 'Profit Corporation,' One Stop displays the following definition:

A corporation is a business organization that is separate and apart from its owners in accordance with KRS 271B KRS 14A. A corporation has the same powers as an individual to do all things necessary to carry out its business. A board of directors manages the corporation and officers are responsible for the daily operations of the corporation. Shareholders are not personally responsible for the debts of the corporation. A corporation is formed by filing Articles of Incorporation with the Office of the Secretary of State.

Note

Businesses wishing to transact business within the Commonwealth of Kentucky are required by law to first file with the Office of the Secretary of State. The Secretary of State serves as the Commonwealth's custodian of the filings and provides copies and/or certifications of the documents.

One Stop will notify you if the business does not have to be registered with the Office of the Secretary of State by displaying the following message.

Based on your selections, you are not required to register your business with the Office of the Secretary of State. However, you are required to register with the KY Department of Revenue, click next to continue.
Click the **Next** button to proceed with tax account registration.

Again, refer to [Appendix A: Business Structures/Entity Types](#) to determine whether you must complete Business Registration with the Secretary of State. All businesses must complete Tax Registration.

When you are satisfied with your selections, click the 'Next' button to continue registering.

If you do not have to complete Business Registration with the Secretary of State, One Stop transfers you to Tax Registration. If you do have to complete Business Registration, One Stop continues the Business Registration process.

If you select the Cooperative Corporation business structure, One Stop prompts you to use the 'Upload Articles or Certificates of Authority' process to register the business with the Office of the Secretary of State. Please refer to Section 2.2: Upload Articles or Certificates of Authority for information about this process.

2 Business Registration

To complete online Business Registration with the Secretary of State, you will need to have the following information readily available:

- The business structure/entity type.
- The proposed name of the business.
- Contact information for the registered agent and registered office address.
- The business's principal office address.
- Contact information for required business representatives.
- A brief description of the business purpose for a domestic nonprofit corporation and nonprofit limited liability company.
- A valid email address where confirmations will be sent.
- A form of payment (Credit Card or Prepaid Account).

For a list of business structures/entity types that may be registered using One Stop, please refer to [Appendix A: Business Structures/Entity Types](#).

You have two options for completing Business Registration:

- Enter the Business Registration online, which can – depending on the information provided – result in automatic approval. See this section and [Section 2.1: Online Business Registration](#) for how to register with this option.
- Upload Articles or Certificates of Authority, which requires manual review by the Office of the Secretary of State. See [Section 2.2: Upload Articles or Certificates of Authority](#) for how to register with this option.

A word of caution: If the Office of the Secretary of State subsequently denies your application for any reason, the Tax Registration information you entered will be discarded. You will have to re-enter the Tax Registration after correcting the error and resubmitting the Business Registration.

2.1 Online Business Registration

2.1.1 Disclaimer

One Stop displays the “Disclaimer” page.

Business Registration

Disclaimer

Welcome to the Kentucky One Stop Business Portal's online business registration.

Please be aware that at this time you will be able to complete the Secretary of State's portions of the business registration process and file with the Department of Revenue. However, you may still need to comply with other Department of Revenue filing requirements or to complete the business registration process with any county. If so, you will need to do so pursuant to their requirements. You may wish to consult with the pertinent government offices and/or your legal and tax advisers for further information.

Please check the box below to continue to the business registration system.

I have read and understand that I will be completing the Secretary of State's portion of the business registration and have the option to continue on to Department of Revenue registration of tax accounts.

[Go Back to Dashboard](#)

[Next](#)

For assistance with specific business registration related questions, please call the Office of the Secretary of State at 502-564-3490

Check the box to acknowledge having read and understood the disclaimer.

Once the box is checked, the 'Next' button is enabled. Click 'Next' to continue the registration process.

Note If you prefer to Upload Articles or Certificates of Authority, select the 'Upload Articles or Certificates of Authority' option in the left menu to begin that process.

2.1.2 Registration Contact Information

The "Registration Contact Information" page appears. Every new Business Registration requires a Business Registration Contact person.

Note The Registration Contact person is the individual whom the Commonwealth will contact if there are any questions about the registration.

Business Registration

Registration Contact Information

[Cancel this registration](#)

Please enter the registration contact information for the individual representing your company:

First Name

Middle Name (optional)

Last Name

Email

Phone Number

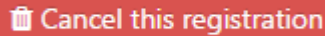
[Previous](#) [Add Registration Contact](#)

For assistance with specific business registration related questions, please call the Office of the Secretary of State at 502-564-3490

Enter the first name, middle name (optional), last name, email address, and phone number of the individual who will represent the business as the Registration Contact.

Once required information is entered, click the 'Add Registration Contact' button at the bottom of the page.

Note: Throughout the rest of the Business Registration process, you have the option to cancel the registration.

 Cancel this registration

When you cancel, One Stop deletes tax registration information entered thus far and returns you to the "Business Formation" page for you to start again.

2.1.3 Business Formation

The "Business Formation" page appears again for you to confirm your selections.

Business Registration

Business Formation Cancel this registration

Select the choice that best describes the business or organization you are registering:

- A business that will be formed in Kentucky
- An out-of-state-business that is now transacting business in Kentucky
- An out-of-state business wishing to voluntarily withhold taxes on Kentucky residents who work outside Kentucky or voluntarily withhold on pension and retirement payments
- An out-of-state corporation/limited liability entity maintaining an interest in a pass-through entity doing business in Kentucky

Select the business structure you are forming for the business you are registering:

Limited Partnership ? To change your selections on this screen, you will have to cancel this registration and start a fresh registration.

If the business structure does not appear in the list, you should apply via paper.

Previous Next

For assistance with specific business registration related questions, please call the Office of the Secretary of State at 502-564-3490

After confirming your selections, click 'Next' to continue.

2.1.4 Business Name Search

Note The name of the entity must be distinguishable upon the records of the Office of the Secretary of State. Once a business entity has received approval for use of a name, that name is no longer

available to any other individual, regardless of whether it is a different business entity type or suffix.

For information about which characters may be used in a business name and which suffixes apply to which structures, please refer to [Appendix B: Business Name Rules](#).

2.1.4.1 In State Business

The “Business Name Search” page appears first in the Business Registration process.

Business Registration
Cancel this registration

Business Name Search ?

Enter the name of the business below exactly as you would like it to be registered. Clicking the Search button will inform you on the availability of that name.

Please check the box if this a Public Benefit Corporation

Please check the box if you are a veteran-owned business pursuant to KRS 14A.1-070

Business Name

Suffix

Disclaimer
The Office of the Secretary of State is responsible for administering business names within the Commonwealth of Kentucky to ensure that all business names filed are available and distinguishable from all other business names actively on file.

Please check the box below and click the Search button to search business name availability.

I accept the terms of the disclaimer

Search
Previous
Next

For assistance with specific business registration related questions, please call the Office of the Secretary of State at 502-564-3490

If your business is a Public Benefit Corporation (option available for Profit Corporation business structures ONLY), you must check the box in order to select a corresponding suffix with your business name.

If your business is a Veteran Owned business that will be formed in Kentucky (pursuant to KRS 14A. 1-070), you must check the box in order to be exempted from paying the ‘Application Fee’. NOTE: If your business owns shares, you will still be liable for the ‘Organization Fee’.

Enter the desired business name, select a suffix and check the box indicating that you accept the terms of the disclaimer. Once you have provided this information, One Stop enables the ‘Search’ button. When you click the ‘Search’ button, One Stop verifies availability of the name you entered with the Office of the Secretary of State.

2.1.4.1.1 Business Name Unavailable

If the name is not available, One Stop displays the 'Business Name Unavailable' message and advises you to try another name.

Business Registration
Cancel this registration

Business Name Search ?

Enter the name of the business below exactly as you would like it to be registered. Clicking the Search button will inform you on the availability of that name.

Business Name

Suffix

Business Name Unavailable or Invalid due to following reason(s) :

- The name 'Astor & Sons Trading Company' is not available in Kentucky.

The name you have chosen for your business is currently unavailable.

Please enter a new business name and/or business suffix and try again.

Search
Previous
Next

For assistance with specific business registration related questions, please call the Office of the Secretary of State at 502-564-3490

Enter a new name and click the 'Search' button again.

2.1.4.1.2 Business Name Available

If the name is available, One Stop displays the 'Business Name Available' message and asks you to confirm that you want to request this name.

Business Registration
Cancel this registration

Business Name Search ?

Enter the name of the business below exactly as you would like it to be registered. Clicking the Search button will inform you on the availability of that name.

Business Name

Suffix

Business Name Available

Would you like to request this name for registering your business? Yes No

The name you have chosen for your business has been pre-approved and will be made available once you have completed and processed the application.

Final approval and release of the approved name will occur at the time of submission.

Please click the Next button to continue.

Previous
Next

For assistance with specific business registration related questions, please call the Office of the Secretary of State at 502-564-3490

Click 'Yes' to request the name. (Note: If you click 'No,' One Stop asks you to enter a new name and search again.)

Once the business name has been verified as available and you have indicated that you want to request the name, One Stop notifies you that the name is pre-approved and will be

made available when you complete the application; final approval and registration of the approved name will occur when you submit the application after payment.

Click the 'Next' button to continue Business Registration.

2.1.4.2 Out of State Business

If the business was formed outside the Commonwealth, then One Stop prompts you to enter the Current Out-of-State Business Name.

Business Registration
Cancel this registration

Business Name Search ?

Enter the name of your current out-of-state business below exactly as it is currently registered in your home state.

Current Out-of-State Business Name Suffix

Disclaimer
The Office of the Secretary of State is responsible for administering business names within the Commonwealth of Kentucky to ensure that all business names filed are available and distinguishable from all other business names actively on file.

Please check the box below and click the Search button to search business name availability.

I accept the terms of the disclaimer

For assistance with specific business registration related questions, please call the Office of the Secretary of State at 502-564-3490

Enter the current out-of-state business name and suffix, and check the box indicating that you accept the terms of the disclaimer. Once you have provided this information, One Stop enables the 'Search' button. For information about which characters may be used in a business name and which suffixes apply to which structures, please refer to [Appendix B: Business Name Rules](#).

When you click the 'Search' button, One Stop verifies availability of the name you entered with the Office of the Secretary of State.

2.1.4.2.1 Business Name Unavailable

If the name is not available, One Stop displays the 'Business Name Unavailable' message.

Business Registration

Business Name Search ?

[Cancel this registration](#)

Enter the name of your current out-of-state business below exactly as it is currently registered in your home state.

Current Out-of-State Business Name Suffix

Business Name Unavailable or Invalid due to following reason(s) :

- The name 'Courier-Journal Inc' is not available in Kentucky.

Please be advised that the business name that you have entered in the *Out-of-State Business Name* field is unavailable. This name is already on file with the Office of the Secretary of State.

Please enter a name to operate under in Kentucky.

Business Name

Suffix

For assistance with specific business registration related questions, please call the Office of the Secretary of State at 502-564-3490

Enter another business name and select a suffix to be used in the Commonwealth. Click 'Search' to verify that this name is available.

2.1.4.2.2 Business Name Available

If the name is available, One Stop displays the 'Business Name Available' message and asks you to confirm that you want to request this name.

Business Registration

Business Name Search ?

[Cancel this registration](#)

Enter the name of your current out-of-state business below exactly as it is currently registered in your home state.

Current Out-of-State Business Name Suffix

Business Name Available

Would you like to request this name for registering your business? Yes No

Please select a business name suffix as established by KRS 14A.3-010.

Suffix

For assistance with specific business registration related questions, please call the Office of the Secretary of State at 502-564-3490

Click 'Yes' to request the name. (Note: If you click 'No,' One Stop asks you to enter a new name and search again.)

Once the business name has been verified as available and you have indicated that you want to request the name, One Stop notifies you that the name is pre-approved and will be made available when you complete the application; final approval and registration of the approved name will occur when you submit the application after payment.

Click the 'Next' button to continue Business Registration.

2.1.4.3 Names Not Qualifying for Automatic Approval

If the business entity name contains any variation of the words trust, bank, insurance, surveyor(s), surveying, land surveyor, credit union, or engineer, One Stop asks you to upload supporting documentation. Various state laws require additional documentation prior to submission with the Office of the Secretary of State.

Business Registration
Cancel this registration

Business Name Search ?

Enter the name of the business below exactly as you would like it to be registered. Clicking the Search button will inform you on the availability of that name.

Business Name

Suffix

It appears that the unique business name you have chosen contains name variations of the words "trust", "bank", "insurance", "surveyor(s)", "surveying", "land surveyor", "credit union" or "engineer" and does not qualify for automatic approval. The name entered will be reviewed by the Office of the Secretary of State for final approval.

Would you like to submit this business name for your business and proceed with uploading supporting documentation? Yes No

Previous
Next

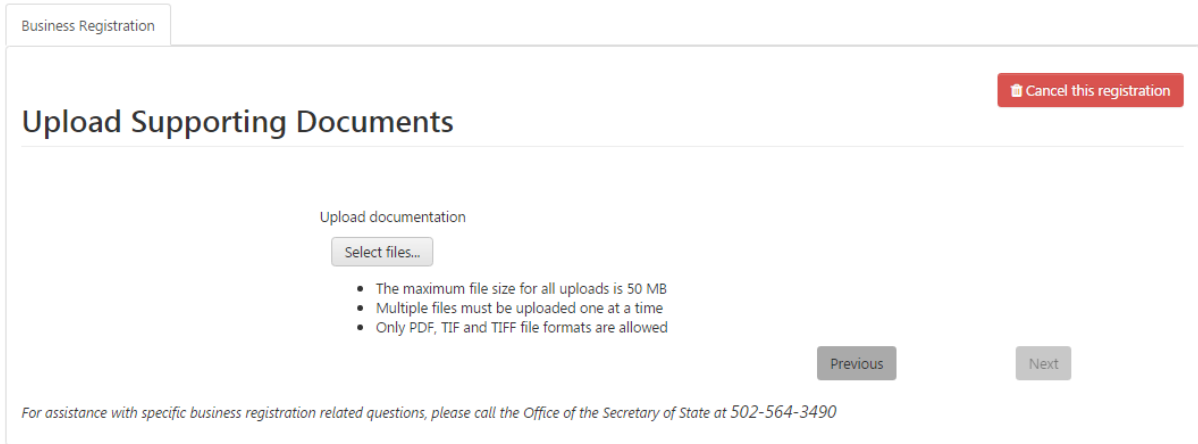
For assistance with specific business registration related questions, please call the Office of the Secretary of State at 502-564-3490

Check 'Yes' and click the 'Next' button to continue.

2.1.4.3.1 Upload Supporting Documents / Select Files

The "Upload Supporting Documents" page appears.

Note Check to be sure that the uploaded documents have been signed by the registered agent and any other necessary parties. If these documents are not signed, your registration will be denied.

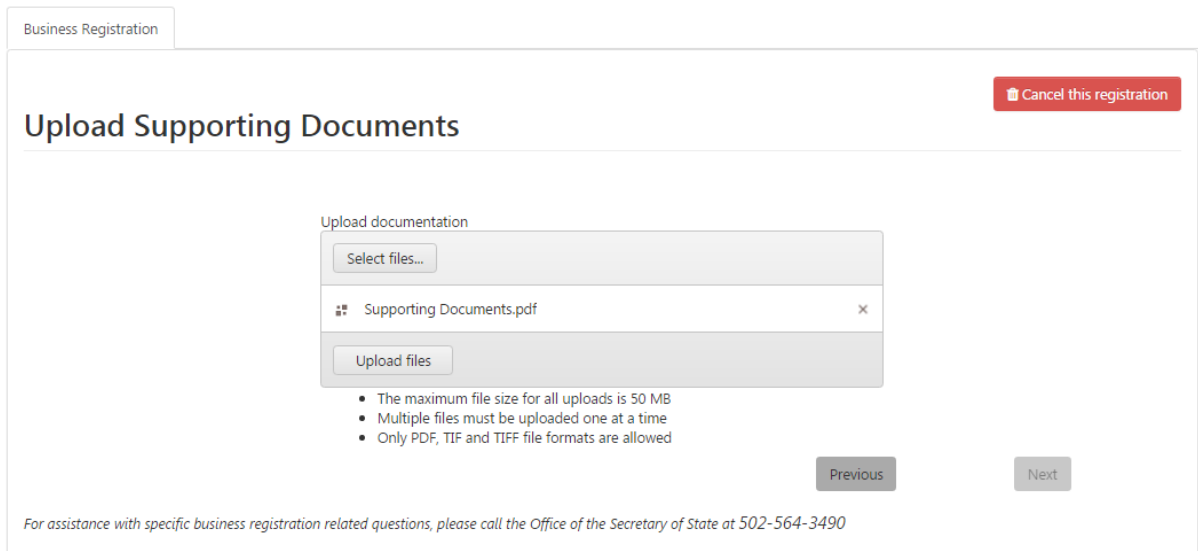


Click the ‘Select files’ button to display standard functionality for file selection. Navigate to the folder containing the desired file (or files). You may select one or several for upload.

Note

Uploaded documents must be in one of the following formats: PDF, TIF, or TIFF. The sum of the file sizes must not exceed 3 GB. You may upload more than one document; however, you must upload them one at a time.

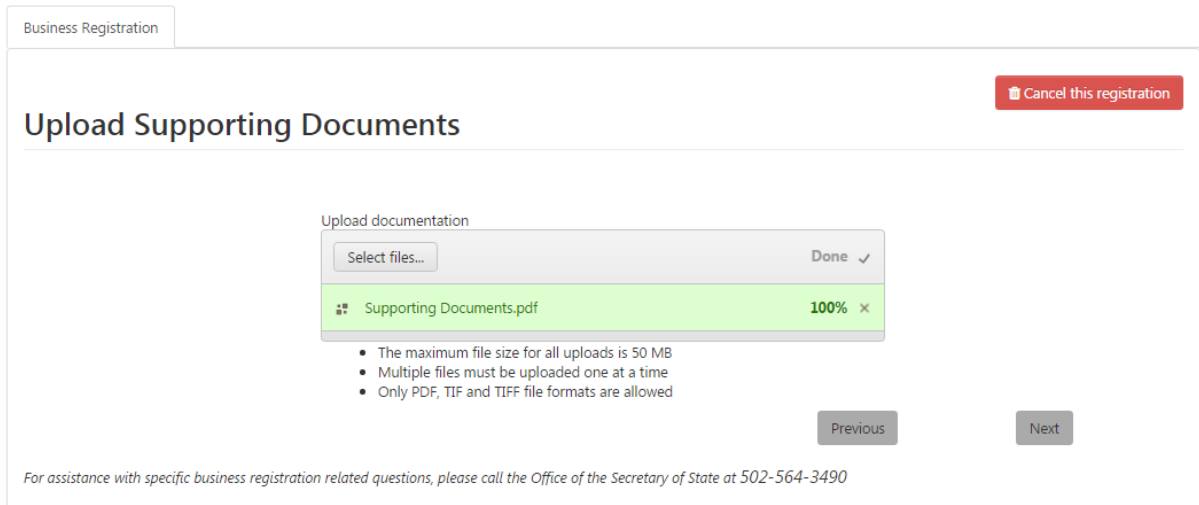
2.1.4.3.2 Upload Supporting Documents / Upload Files



After selecting the desired file(s), click the ‘Upload files’ button to upload the documents for review by the Office of the Secretary of State. As you select each file, One Stop displays the file name in the center section.

Once all necessary files have been identified, click the ‘Upload files’ button.

2.1.4.3.3 Upload Supporting Documents / Files Uploaded



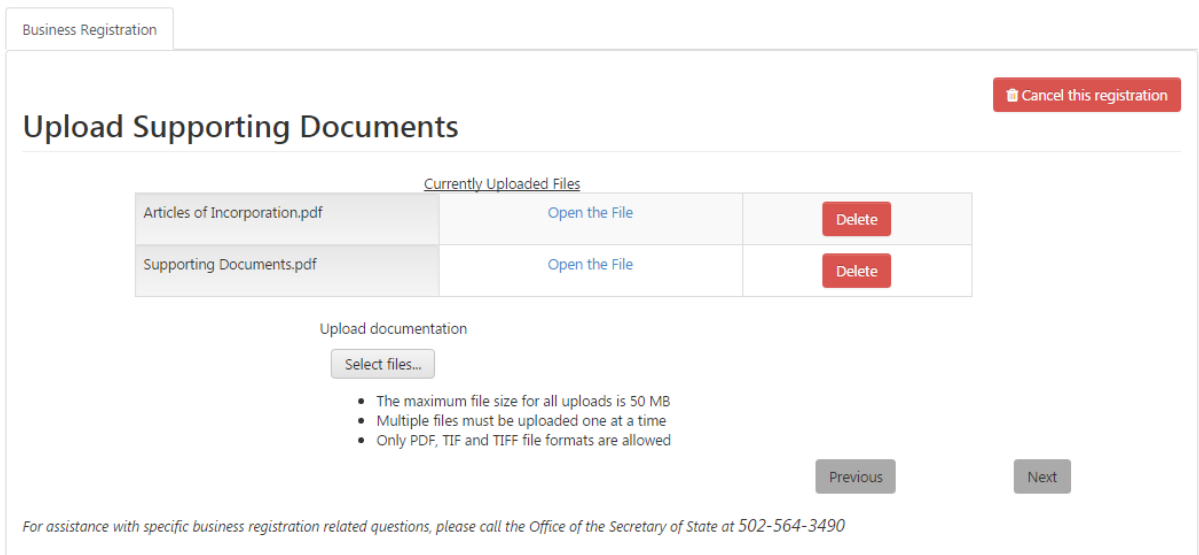
One Stop uploads the documents and indicates when each document has been successfully uploaded.

When all necessary documents have been uploaded, click 'Next.'

The Office of the Secretary of State will review the submitted documents and be in contact regarding your registration submission.

2.1.4.3.4 Upload Supporting Documents / Review Uploaded Files

If you exit the registration process before submitting it and later return, you will see this page, which allows you to review and delete any previously submitted files.



2.1.5 Add a Registered Agent

The “Add a Registered Agent” page appears. Every new business required to complete Business Registration must supply a Registered Agent located in the Commonwealth of Kentucky.

The screenshot shows a web form titled "Add a Registered Agent" under the "Business Registration" tab. The form includes a "Cancel this registration" button in the top right corner. Below the title, there is a instruction: "Please provide your registered agent information for the business you are registering." A dropdown menu asks, "Is the registered agent representing the company as an individual or business?" with the text "Select from...". Underneath, a section titled "My Associations" shows a list with one entry: "John Jacob Astor". At the bottom of the form, there are three buttons: "Previous", "Cancel", and "Add Registered Agent". A footer note reads: "For assistance with specific business registration related questions, please call the Office of the Secretary of State at 502-564-3490".

Note

The Registered Agent is the agent for service of process, notice, or demand required or permitted by law to be served on the business entity.

One Stop will display existing associations with the business under ‘My Associations.’ For a new business, the only association will be the individual you entered as the Registration Contact

The Registered Agent may be an individual or business.

Note

The Registered Agent's address must be in the state of Kentucky and cannot be a Post Office Box.

2.1.5.1 Individual

When you select ‘Individual’ in the ‘Select from’ dropdown, One Stop displays fields for entering the individual’s information.

Use Information from Previous Association Select from... ▾

ATTN	<input type="text"/>	First Name	<input type="text"/>
Country	United States ▾	Middle Name (optional)	<input type="text"/>
Zip/Postal Code	<input type="text"/>	Last Name	<input type="text"/>
Address Line 1	<input type="text"/>	Email	<input type="text"/>
Address Line 2 (optional)	<input type="text"/>	Phone Number	<input type="text" value="(201) 555-5555"/>
City	<input type="text"/>		
State(Enter state/province name if non-USA countries)	Kentucky ▾		
County	Select County ▾		

Do Not Use a P.O. Box Address

The registered agent must have a physical street address in Kentucky. The agent should agree to accept service of process on your corporation's behalf prior to designation.

For assistance with specific business registration related questions, please call the Office of the Secretary of State at 502-564-3490

You may choose to use the Registration Contact's information if the Registration Contact will act as the Registered Agent for the business.

If the Registration Contact is not also the Registered Agent, enter the agent's information: address, name, email, and phone.

2.1.5.2 Business

When you select 'Business' in the 'Select from' dropdown, One Stop displays fields for entering information about the Business that will act as the Registered Agent.

Use Information from Previous Association Select from...

Please note that the registered agent cannot be the registering business itself.

Business Name

ATTN

Country

Zip/Postal Code

Address Line 1 Do Not Use a P.O. Box Address

Address Line 2 (optional)

City

State(Enter state/province name if non-USA countries)

County

Signing Individual

First Name

Middle Name (optional)

Last Name

Email

Phone Number

The registered agent must have a physical street address in Kentucky. The agent should agree to accept service of process on your corporation's behalf prior to designation.

For assistance with specific business registration related questions, please call the Office of the Secretary of State at 502-564-3490

Since the business being registered cannot be its own Registered Agent, no previous associations are available to select.

The only difference between the fields for an individual acting as Registered Agent and a business acting as Registered Agent is the Business Name, which is required for a business. In both cases, the Registered Agent's address information is required.

In addition, an individual's first name, last name, email address, and phone number are required.

After required information is entered for the Registered Agent, the 'Add Registered Agent' button at the bottom of the page is enabled.

Click the 'Add Registered Agent' button. One Stop will validate and certify the address you entered and inform you of the results in the Address Certification dialog box.

Once the address has been validated, click 'Add Registered Agent' again to proceed.

2.1.5.3 Submission Id

Now that you have provided the registered agent, One Stop has saved the information entered thus far and assigned your business registration a submission id, which appears in the upper left corner above the menu.

Your Submission Id is : 1646068

Most pages will now have a 'Save' button for you to capture information you have entered in case you want to complete business registration later. Unless you cancel this business registration, the information you provided will be saved for up to thirty days from the date you began entering the business registration.

2.1.6 Principal Office Address / Office of the CEO

The next page is dependent on business structure.

2.1.6.1 Principal Office Address

If you are registering a business structure other than Limited Liability Partnership, the "Principal Office Address" page appears.

Note

'Principal office' means the office in or out of this state, so designated in writing to the Office of the Secretary of State, where the principal executive offices of a domestic or foreign corporation are located. This is the mailing address to which the annual report will be mailed each year.

Business Registration
Cancel this registration

Principal Office Address ?

Please provide your principal office address for the business you are registering:

Use a Previous Address ▼

ATTN

Country Select Country ▼

Zip/Postal Code

Address Line 1

Address Line 2 (optional)

City

State(Enter state/province name if non-USA countries) ▼

All correspondence from the Office of the Secretary of State will be sent to the Principal Office address.

Previous
Save
Next

For assistance with specific business registration related questions, please call the Office of the Secretary of State at 502-564-3490

You may choose to use a previously-entered address for the business's principal office address by checking the box and selecting an address from the list. The first time through the registration process, the only address available will be that of the Registered Agent. If

the Registered Agent's address is the same as the Principal Office Address, you may check the box, select it, and click 'Next' to continue.

If the addresses are not the same, enter the correct address. When you click the 'Next' button, One Stop will validate and certify the address you entered and inform you of the results in the Address Certification dialog box.

Once the address has been validated, click 'Next' again to proceed.

2.1.6.2 Office of the CEO

If you are registering a Limited Liability Partnership, the "Office of the CEO" page appears.

Note All correspondence from the Office of the Secretary of State will be sent to this address.

Business Registration
Cancel this registration

Office of the CEO ?

Please provide the office address of the CEO for the business you are registering:

Use a Previous Address ▼

ATTN

Country Select Country ▼

Zip/Postal Code

Address Line 1

Address Line 2 (optional)

City

State(Enter state/province name if non-USA countries) ▼

All correspondence from the Office of the Secretary of State will be sent to the Principal Office address.

Previous
Save
Next

For assistance with specific business registration related questions, please call the Office of the Secretary of State at 502-564-3490

You may choose to use a previously-entered address for the Office of the CEO by checking the box and selecting an address from the list. The first time through the registration process, the only address available will be that of the Registered Agent. If the Registered Agent's address is the same as the CEO's Office address, you may check the box, select it, and click 'Next' to continue.

If the addresses are not the same, enter the correct address. When you click the 'Next' button, One Stop will validate and certify the address you entered and inform you of the results in the Address Certification dialog box.

Once the address has been validated, click 'Next' again to proceed.

2.1.7 Business Information

The "Business Information" page appears as needed for the business structure and whether the business is domestic or foreign. Not all business structures require additional business information.

2.1.7.1 Domestic Business Structures

The "Business Information" page for domestic businesses (that is, those formed in the Commonwealth) varies based on business structure.

2.1.7.1.1 Business Trust

No additional business information is required for a domestic Business Trust.

2.1.7.1.2 Limited Cooperative Association

Business Registration

Business Information Cancel this registration

Limited Cooperative Association

Purpose of being Organized

Period of Duration End Date Date of duration is perpetual unless a date is entered.

For assistance with specific business registration related questions, please call the Office of the Secretary of State at 502-564-3490

Enter the association's purpose and, if applicable, the end date for the period of duration.

Note

If you do not provide a 'Period of Duration End Date,' the Commonwealth will assume that the period of duration is perpetual.

Click the 'Next' button to continue registration.

2.1.7.1.3 Limited Liability Company

Business Registration

Business Information Cancel this registration

Limited Liability Company

Managed By Members Managers

Previous Save Next

For assistance with specific business registration related questions, please call the Office of the Secretary of State at 502-564-3490

Note

'Manager' or 'managers' means, with respect to a limited liability company that has set forth in its articles of organization that it is to be managed by managers, the person or persons designated in accordance with KRS 275.165; 'Member' or 'members' means a person or persons who have been admitted to membership in a limited liability company as provided in KRS 275.275 and who have not ceased to be members as provided in KRS 275.280.

Select whether the company is managed by Members or Managers. Click the 'Next' button to continue registration.

Click the 'Next' button to continue registration.

2.1.7.1.4 Limited Liability Limited Partnership

No additional business information is required for a domestic Limited Liability Limited Partnership.

2.1.7.1.5 Limited Liability Partnership

If you entered an address in Kentucky for the Office of the CEO, this page will ask you to confirm the address.

Business Registration

Business Information Cancel this registration

Limited Liability Partnership

Preview the office address of the CEO

ATTN
 Country
 Zip/Postal Code
 Address Line 1
 Address Line 2 (optional)
 City
 State(Enter state/province name if non-USA countries)
 County

For assistance with specific business registration related questions, please call the Office of the Secretary of State at 502-564-3490

If you entered an address outside the Commonwealth for the Office of the CEO, this page will ask whether you want to provide a street address in Kentucky.

Business Registration

Business Information Cancel this registration

Limited Liability Partnership

Since your CEO Office Address is not in Kentucky, do you have a street address in KY? Yes No

For assistance with specific business registration related questions, please call the Office of the Secretary of State at 502-564-3490

If you answer yes to the question, the page expands for you to provide the address. When you are finished, click 'Next' to continue registration.

2.1.7.1.6 Limited Partnership

Business Registration

Business Information Cancel this registration

Limited Partnership

Elect Limited Liability Limited Partnership

Previous Save Next

For assistance with specific business registration related questions, please call the Office of the Secretary of State at 502-564-3490

If appropriate to your partnership, select to 'Elect Limited Liability Limited Partnership.'

If you select this option, please note that you will receive the following message and will need to begin your registration again by selecting the 'Limited Liability Limited Partnership' business structure after you click on the 'Cancel this registration' button:

IMPORTANT ×

Please note that you have chosen to elect Limited Liability Limited Partnership and this means you will have to select that option during selection of your business structure. Clicking OK will take you to the business structure selection screen.

OK

Cancel

If you choose not to select this option, then click the 'Next' button to continue registration.

2.1.7.1.7 Non-Profit Corporation

Business Registration

Business Information Cancel this registration

Non-Profit Corporation

Please Note : To Obtain 501(C) status you should contact the Internal Revenue Service prior to filing Articles of Incorporation

Purpose for being organized

Previous
Save
Next

For assistance with specific business registration related questions, please call the Office of the Secretary of State at 502-564-3490

Enter the purpose for being organized.

Click the 'Next' button to continue registration

2.1.7.1.8 Non-Profit Limited Liability Company

Business Registration

Business Information Cancel this registration

Non-Profit Limited Liability Company

Enter Requested Information about your Company

Managed By Members Managers

Purpose of being Organized Selection

Previous
Save
Next

For assistance with specific business registration related questions, please call the Office of the Secretary of State at 502-564-3490

Note

'Manager' or 'managers' means, with respect to a limited liability company that has set forth in its articles of organization that it is to be managed by managers, the person or persons designated in accordance with KRS 275.165; 'Member' or 'members' means a person or persons who have been admitted to membership in a limited liability company as provided in KRS 275.275 and who have not ceased to be members as provided in KRS 275.280.

Select whether the company is managed by Members or Managers, and enter the purpose for being organized.

Click the 'Next' button to continue registration.

2.1.7.1.9 Professional Limited Liability Company

Business Registration

Business Information

Cancel this registration

Professional Limited Liability Company

Enter Requested Information about your Company

Managed By Members Managers

Professional Service Rendered Select a Professional Service ▼

Please note that if your professional service is not from among the choices above, you will have to apply by paper.

Previous
Save
Next

For assistance with specific business registration related questions, please call the Office of the Secretary of State at 502-564-3490

Note

'Manager' or 'managers' means, with respect to a limited liability company that has set forth in its articles of organization that it is to be managed by managers, the person or persons designated in accordance with KRS 275.165; 'Member' or 'members' means a person or persons who have been admitted to membership in a limited liability company as provided in KRS 275.275 and who have not ceased to be members as provided in KRS 275.280.

Select whether the company is managed by Members or Managers and the type of professional service provided by the company.

Professional Services include attorneys, certified public accountants, doctors, dentists, optometrists, and veterinarians. Please refer to [Appendix D: Professional Services](#) for a complete list.

Click the 'Next' button to continue registration.

2.1.7.1.10 Professional Services Corporation

Business Registration
Cancel this registration

Business Information

Professional Services Corporation

Enter Requested Information about your Company

Professional Service Rendered Selection

Please note that if your professional service is not from among the choices above, you will have to apply by paper.

Number of Shares Authorized

Calculated Amount \$

KRS 136.060 establishes the following corporate organization tax rates based on the total number of shares authorized by the articles of incorporation

- One cent (\$0.01) for each share authorized up to and including twenty thousand (20,000) shares
- One-half cent (\$0.005) for each share in excess of twenty thousand (20,000) shares and up to and including two hundred thousand (200,000) shares
- One-fifth cent (\$0.002) for each share in excess of two hundred thousand (200,000) shares

There is a minimum tax fee of \$10.00 for 1,000 shares or fewer.

Previous
Save
Next

For assistance with specific business registration related questions, please call the Office of the Secretary of State at 502-564-3490

Select the type of professional service provided by the company. Professional Services include attorneys-at-law, certified public accountants, doctors of medicine, doctors of dentistry, optometrists and veterinarians. Refer to [Appendix D: Professional Services](#) for a complete list.

Note Choosing the right number of shares for your business is very important; therefore, you may wish to consult an attorney or a tax professional to discuss the implications of your choice. This online filing service is not intended to substitute or replace the advice of legal or professional counsel.

Also enter the number of shares authorized. One Stop calculates and displays the amount of the organization fee. (Please visit [Secretary of State / Business / Business Filings / Fees](#) for an explanation of fees owed.)

Click the 'Next' button to continue registration.

2.1.7.1.11 Profit Corporation

Business Registration
Cancel this registration

Business Information

Profit Corporation

Number of Shares Authorized

Calculated Amount \$

KRS 136.060 establishes the following corporate organization tax rates based on the total number of shares authorized by the articles of incorporation

- One cent (\$0.01) for each share authorized up to and including twenty thousand (20,000) shares
- One-half cent (\$0.005) for each share in excess of twenty thousand (20,000) shares and up to and including two hundred thousand (200,000) shares
- and one-fifth cent (\$0.002) for each share in excess of two hundred thousand (200,000) shares

There is a minimum tax fee of \$10.00 for 1,000 shares or fewer.

Purpose for being organized

Our company will be teaching farmers about the positive effects of planting cover crops, like clover and other nitrogen-fixing leguminous plants, that help to bring up nitrogen from deep in the soil to where it can be used by other plants.

Previous
Save
Next

For assistance with specific business registration related questions, please call the Office of the Secretary of State at 502-564-3490

Note Choosing the right number of shares for your business is very important; therefore, you may wish to consult an attorney or a tax professional to discuss the implications of your choice. This online filing service is not intended to substitute or replace the advice of legal or professional counsel.

Enter the number of shares authorized. One Stop calculates and displays the amount of the organization fee. (Please visit [Secretary of State / Business / Business Filings / Fees](#) for an explanation of fees owed.)

If you selected the Public Benefit Corporation option, you will see the ‘Purpose for being organized’ box for stating your company’s purpose.

Click the ‘Next’ button to continue registration.

2.1.7.1.12 Statutory Trust

Business Registration
Cancel this registration

Business Information

Statutory Trust

Will Your Statutory Trust Have One or More series? Yes No

Previous
Save
Next

For assistance with specific business registration related questions, please call the Office of the Secretary of State at 502-564-3490

If you answer yes, the page expands to provide additional information for you to confirm the selection.

Statement of Limitations of the Certificate of Trust

(a) A debt, liability, obligation, and expense incurred, contracted for, or otherwise existing with respect to a series, whether in its name or as to the property of or associated therewith, shall be enforceable against the assets of or associated with that series only, and shall not be enforceable against the assets of the statutory trust generally or any assets of or associated with other series thereof; and

(b) None of the debts, liabilities, obligations, and expenses incurred, contracted for, or otherwise existing with respect to the statutory trust generally or any other series thereof shall be enforceable against the assets of or associated with a series KRS 386A.4-020.

After answering the question about the number of series, click the 'Next' button to continue registration.

2.1.7.2 Foreign Business

If you are registering a foreign business (that is, a business formed outside the Commonwealth of Kentucky), the "Business information" page may include one or more of the options shown below in place of or in addition to other questions based on business structure.

Business Registration
Cancel this registration

Business Information

Professional Services Corporation

Enter Requested Information about your Company

Is the business Entity within USA? Yes No

Please Select a State

Date of Organization

Period of Duration End date Date of duration is perpetual unless a date is entered.

Previous
Save
Next

For assistance with specific business registration related questions, please call the Office of the Secretary of State at 502-564-3490

If you check 'Yes' in answer to the question about whether the business is within the United States, One Stop prompts you to select the state where the business was formed. If you check 'No,' One Stop prompts you to select the country where the business was formed.

Select the business's date of organization and, if applicable, the end date for the period of duration.

Note

If you do not provide a 'Period of Duration End Date,' the Commonwealth will assume that the period of duration is perpetual.

Click the 'Next' button to continue the registration process.

2.1.8 Add a Business Representative

The “Add a Business Representative” page appears.

Business Registration

Add a Business Representative Cancel this registration

Based on information provided, you have to enter the following:

- 1 Incorporator

Please provide business representative information for the business you are registering.

Are you representing the company as an individual or business?

Please select the business representative's association with the registering company:

My Associations

- John Jacob Astor

For assistance with specific business registration related questions, please call the Office of the Secretary of State at 502-564-3490

The types of business representatives required depend on the business structure and whether the business is considered domestic (that is, businesses formed in the Commonwealth of Kentucky) or foreign (that is, businesses formed outside the Commonwealth of Kentucky).

The red print at the top tells you what kind and how many business representatives are required for the business you are registering. Please refer to [Appendix C: Required Business Representatives](#) for additional information.

In this example, the business is a domestic profit corporation. One Incorporator is required. Some structures require more than one type of business representative. For these business structures, you select the business representative’s association with the company being registered. You do not need to select the association for business structures requiring only one type of business representative.

The Business Representative may be an individual or business.

2.1.8.1 Individual

When you select ‘Individual’ in the ‘Select from’ dropdown, One Stop displays fields for entering the individual’s information.

Use Information from Previous Association

John D Rockefeller

ATTN: Business Representative

Country: United States

Zip/Postal Code: 40509

Address Line 1: 3475 Blazer Pkwy

Address Line 2 (optional):

City: Lexington

State(Enter state/province name if non-USA countries): Kentucky

County: Fayette

First Name: John

Middle Name (optional): D

Last Name: Rockefeller

Email: JohnDRockefeller1839@yahoo.cc

Phone Number: (859) 357-7100

Cancel Add Business Representative

For assistance with specific business registration related questions, please call the Office of the Secretary of State at 502-564-3490

You may choose to use information from a previously entered individual or enter a new individual’s name and address.

2.1.8.2 Business

When you select ‘Business’ in the ‘Select from’ dropdown, One Stop displays fields for entering information about the Business that will act as the Registered Agent.

Use Information from Previous Association

Registered Agents Inc.

Business Name: Registered Agents Inc.

ATTN: John D Rockefeller

Country: United States

Zip/Postal Code: 40509-1850

Address Line 1: 3475 BLAZER PKWY

Address Line 2 (optional):

City: Lexington

State(Enter state/province name if non-USA countries): Kentucky

County: Fayette

Registered Agents Inc.

Signing Individual

First Name: John

Middle Name (optional): D

Last Name: Rockefeller

Email: JohnDRockefeller1839@yahoo.cc

Phone Number: (859) 254-4175

Cancel Add Business Representative

For assistance with specific business registration related questions, please call the Office of the Secretary of State at 502-564-3490

Since the business being registered cannot be its own Registered Agent, no previous associations are available to select.

The only difference between the fields for an individual acting as a Business Representative and a business acting as Business Representative is the Business Name, which is required for a business. In both cases, the Business Representative's address information is required.

In addition, an individual's first name, last name, email address, and phone number are required.

2.1.8.3 My Associations

As you add information about the Business Representatives, One Stop adds them to the list of 'My Associations' at the bottom of the page.

Business Registration

Add a Business Representative

[Cancel this registration](#)

Please provide business representative information for the business you are registering.

Are you representing the company as an individual or business?

Please select the business representative's association with the registering company:

My Associations

- John Jacob Astor
 - Registration Contact
 - President
- Astor & Son LLC
 - Registered Agent
 - Authorized Representative

For assistance with specific business registration related questions, please call the Office of the Secretary of State at 502-564-3490

Once all required Business Representatives have been added, the 'Next' button is enabled.

Click 'Next' to continue with registration.

2.1.9 Delayed Effective Date

The "Delayed Effective Date" page may appear, depending on business structure. Not all business structures allow a delayed effective date.

Business Registration

Delayed Effective Date

[Cancel this registration](#)

The application will be effective upon filing, unless a delayed effective date and/or time is provided. The effective date or the delayed effective date cannot be prior to the date that the application is filed.

Do you want to enter a delayed effective date and time? Yes No

Delayed Effective Date

Delayed Effective Time
Eastern Time Zone

The delayed effective time will default to 5:00PM ET on the date entered if no specific time is provided.

For assistance with specific business registration related questions, please call the Office of the Secretary of State at 502-564-3490

Note

This registration application will be effective upon filing, unless a delayed effective date and/or time is provided. The effective date or the delayed effective date cannot be prior to the date the application is submitted.

Select whether you want to enter a delayed effective date. If 'Yes,' select the date. You may accept the default time of 5:00 PM or select a delayed effective time.

Click 'Next' to continue with registration.

2.1.10 Business Administrators

The "Business Administrators" page appears.

Note Kentucky One Stop requires every business to identify at least one Business Administrator. This individual will manage access for your business, granting other individuals the rights to view and/or update filings with the Office of the Secretary of State and tax accounts with the Department of Revenue.

Business Registration
Cancel this registration

Business Administrators

You must assign at least one (1) One Stop business administrator for your business. The One Stop business administrator can assign security roles for the functions other users are allowed to perform within an organization. Only the One Stop business administrator can grant, approve, withdraw, or revoke access to manage a business.

ATTENTION ATTORNEYS:
The "One Stop Business Administrator" must be an individual with the Business. The One Stop Business Administrator will assign additional roles to others within the business. This person will also be granted the "Registration Administrator" role to access the business accounts in order to maintain information with the Secretary of State and File Annual Reports online.

An email will be sent to the individual(s) identified as your One Stop business administrators upon the completion of your business registration. It is their responsibility to follow the instructions in the email to complete the online confirmation within thirty (30) days.

Make me the One Stop Business Administrator

Add additional One Stop Business/Registration Administrators
Previous
Next

For assistance with specific business registration related questions, please call the Office of the Secretary of State at 502-564-3490

You may choose to make yourself the One Stop Business Administrator, or you may click 'Add additional One Stop Business/Registration Administrators' and enter the individual's first name, last name, and email address.

Special note to Attorneys and Accountants: The "One Stop Business Administrator" must be an individual with the Business. The One Stop Business Administrator will assign additional roles to others within the business. This person will also be granted the "Registration Administrator" role to access the business accounts in order to maintain information with the Secretary of State and/or the Department of Revenue.

Make me the One Stop Business Administrator

First Name John	Last Name Rockefeller	Email JohnDavidRockefeller1839@gmail.com	Confirm Email JohnDavidRockefeller1839@gmail.com
First Name Andrew	Last Name Carnegie	Email AndrewCarnegie1835@gmail.com	Confirm Email AndrewCarnegie1835@gmail.com

Add additional One Stop Business/Registration Administrators
Previous
Next

When you are finished, click 'Next' to continue the registration process.

After you submit the registration, One Stop will send an email to the individual(s) you have identified. The individual(s) have thirty days to complete the confirmation process.

2.1.11 Electronic Signatures

The "Electronic Signatures" page appears. The number and type of signatures required varies by business structure.

Business Registration

Electronic Signature Cancel this registration

Please provide the electronic signatures required below and then select *Next* to continue with registration.

I, Please select ..., declare under penalties of perjury and as an authorized authority, that this filing has been examined by me and is, to the best of my knowledge and belief, true, correct and complete.

Signature of individual signing on behalf of representative:

Signature Date

I, **John Jacob Astor**, consent to serve as the registered agent on behalf of '**Astor Fur Traders Inc.**'

Signature of individual signing on behalf of the company serving as the Registered Agent:

Signature Date

Businesses are responsible for any consent and/or declarations made on behalf of the individuals.

Previous Save Next

For assistance with specific business registration related questions, please call the Office of the Secretary of State at 502-564-3490

If you identified more than one Business Representative, you must select which one is signing the registration application in the 'Please select ...' dropdown. Enter the names exactly as they appear in the text. If a signature is flagged with an error, confirm that there are no additional characters, including a space, before or after the typed name.

If a business is acting as the Business Representative and/or the Registered Agent, One Stop will ask for the signature of the individual you named as the person acting on behalf of the business.

Again, enter the names exactly as they appear in the text.

Click 'Next' to continue.

2.1.12 Registration Summary

The "Registration Summary" page appears.

Business Registration
Cancel this registration

Print PDF

Astor Fur Traders P.B.C. [Edit](#)

Registration Contact [Edit](#)

Pamela R Hall
ph@gmail.com
1 2015557383

Business Formation [Edit](#)

- A business that will be formed in Kentucky
- Profit Corporation
- This is a Public Benefit Corporation
- This is a Veteran Owned Business

Registered Agent [Edit](#)

Pamela R Hall
ph@gmail.com
1 (201) 222-6546
Mailing Address : 102 Main Street, Lexington, Kentucky,
United States, 40509

Business Information [Edit](#)

Number of Shares :1000000
Calculated Organization Tax : 2700

Principal Office Address [Edit](#)

102 Main Street, Lexington
Kentucky, 40509, United States

Business Representative(s) [Edit](#)

Pamela R Hall , Incorporator
Email : ms.pamela.r.hall@gmail.com, Phone Number : 1 7035543495
Mailing Address : 102 Main Street, Lexington, Kentucky, United States, 40509

One Stop Business Administrator(s) [Edit](#)

Puma Luna, pumaluna@yahoo.com

Electronic Signatures

Pamela R Hall, Incorporator, 7/18/2018 2:13:57 PM
Pamela R Hall, Registered Agent, 7/18/2018 2:13:57 PM

Payment Summary

In accordance with KRS 14A.2, this veteran-owned business is exempt from the application filing fee.

Description	Quantity	Amount
Application Fee	1	\$0.00
Organization Fee	1	\$2,700.00
Sub Total	2	\$2,700.00
Total	2	\$2,700.00

Previous
Next

For assistance with specific business registration related questions, please call the Office of the Secretary of State at 502-564-3490

This page allows you to review the information entered before completing the registration application.

If you notice an error or omission, click the 'Edit' link next to the incorrect entry. One Stop will re-open the page for you to make the correction. When you finish updating the

information, you may use the menu option on the left to return directly to the Registration Summary, or you may use the 'Next' button to revisit other information you entered.

If you change critical information (for example, business structure and/or the type of business activities within the Commonwealth), One Stop will force you to revisit all information entered to ensure that you have provided accurate and complete information for the business.

The 'Print PDF' link at the top brings up a PDF version of the summary for you to save or print if desired.

Note The Office of the Secretary of State recommends keeping a record of the summary page outlining the filing submission and a file stamped copy of the approved filing as proof of filing. Once you submit the registration, you will not be able to access the summary page again.

The Payment Summary section at the bottom shows the fees charged to complete the registration application. Payment is required before you will be allowed to submit the registration.

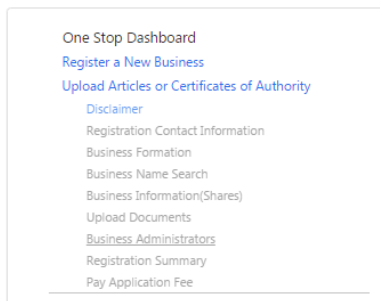
Note If your business is a Veteran Owned business that will be formed in Kentucky (pursuant to KRS 14A.1-070), you will be exempted from paying the 'Application Fee'. NOTE: If your business owns shares, you will still be liable for the 'Organization Fee'.

After completing your review, click the 'Next' button to continue registering. You will be prompted to pay the appropriate fees to complete the registration, unless the business is fully exempt as a Veteran Owned business. Please refer to [Section 2.3: Pay Application Fee](#) for information about this process.

2.2 Upload Articles or Certificates of Authority

You may choose to upload documentation for the business instead of registering online. In addition, some business structures (e.g., Cooperative Corporation) require that you use the upload process to register with the Office of the Secretary of State.

Click 'Upload Articles or Certificates of Authority' beneath the 'Register a New Business' section in the menu on the left.



The upload registration process is identical to the online registration process except for the following:

- The Upload process does not require entry of a registered agent, principal office address or address of the CEO, or business representative(s).
- The Upload process does not provide for entry of a delayed effective date.
- The Upload process does not allow entry of electronic signatures.

In place of the above, the Upload process requires upload of the Articles or Certificates of Authority for the business. Please refer to [Section 2.1 Online Business Registration](#) for the pages that are common to both processes.

2.2.1 Upload Articles or Certificates of Authority

The “Upload Articles or Certificates of Authority” page appears after the “Business Information” page and before the “Business Administrators” page.

2.2.1.1 Select Files

Note

Check to be sure that the uploaded documents have been signed by the registered agent and any other necessary parties. If these documents are not signed, your registration will be denied.

This page prompts you to select the file containing the Articles or the Certificates of Authority as appropriate.

Business Registration

Cancel this registration

Upload Articles Or Certificates of Authority

Upload all documentation needed for registering your business

Select files...

Previous Next

For assistance with specific business registration related questions, please call the Office of the Secretary of State at 502-564-3490

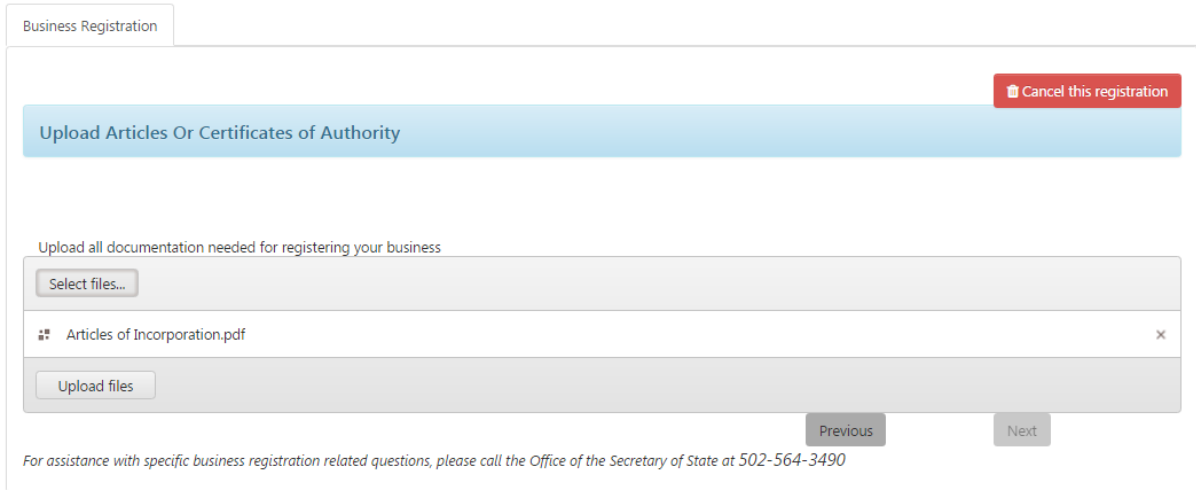
Note

Uploaded documents must be in one of the following formats: PDF, TIF, or TIFF. The sum of the file sizes must not exceed 3 GB. You may upload more than one document; however, you must upload them one at a time.

Click the ‘Select files’ button to display standard functionality for file selection. Navigate to the folder containing the documentation to be uploaded.

2.2.1.2 Upload Articles

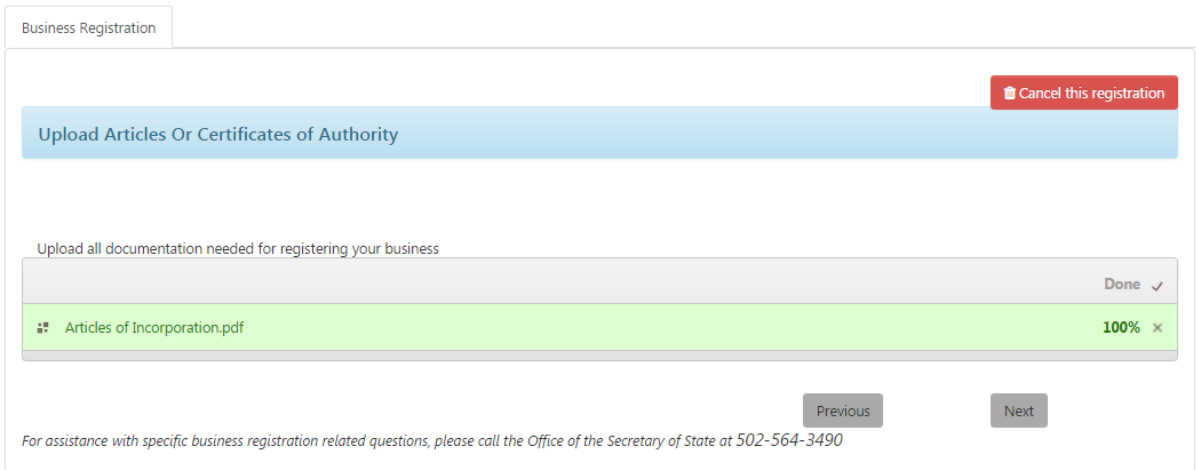
One Stop displays the selected file below the ‘Select files’ button.



Click the 'Upload files' button to upload the documentation for review by the Office of the Secretary of State.

2.2.1.3 Confirm

One Stop displays the uploaded file along with a percentage complete indicator.



Once the upload has completed, click 'Next' to continue.

2.2.1.4 Review Uploaded Files

If you exit the registration process before submitting it and later return, you will see this page, which allows you to review and delete any previously submitted files.

Business Registration
Cancel this registration

Upload Articles Or Certificates of Authority

Currently Uploaded Files

Articles of Incorporation.pdf	Open the File	Delete
-------------------------------	-------------------------------	--------

Upload all documentation needed for registering your business

Previous
Next

For assistance with specific business registration related questions, please call the Office of the Secretary of State at 502-564-3490

2.3 Pay Application Fee

When you register a business or make changes to information on file with the Office of the Secretary of State, you must pay all applicable fees before the filing is approved.

Note

If your business is a Veteran Owned business that will be formed in Kentucky (pursuant to KRS 14A.1-070), you will be exempted from paying the 'Application Fee'. NOTE: If your business owns shares, you will still be liable for the 'Organization Fee'.

If your Veteran Owned business is **fully** exempted from paying any fees, then you will not see the Payment Summary screens that follow.

Fees may be paid by prepaid account or debit or credit card issued by an approved issuer. Fees for a Statement of Change may be paid by Electronic Funds Transfer (ACH).

Please visit [Secretary of State / Business / Business Filings / Fees](#) for an explanation of fees owed.

2.3.1 Payment Summary

When you click 'Next' on the "Registration Summary" page, the "Payment Summary" page appears.

Register a New Business

Payment Summary

Please review the payment summary below, confirm your payment type and click the **Next** button to continue.

Payment Summary		
Description	Quantity	Amount
Application Fee	1	\$40.00
Organization Fee	1	\$600.00
Sub Total	2	\$640.00
Total	2	\$640.00

Payment Type
-- Select Payment Type --

Previous Next

One Stop accepts credit cards and prepaid accounts.

Note Visit www.sos.ky.gov/Prepaid-Accounts for more information on how to establish a prepaid account.

Select the desired payment method in the 'Payment Type' dropdown.

Click the 'Next' button to continue.

2.3.2 Prepaid Account

2.3.2.1 Prepaid Account Details

When you select 'Prepaid,' the "Prepaid Account Details" page appears.

Register a New Business

Prepaid Account Details

In order to complete your business registration you will need to provide payment.

Prepaid Account Details

Pre Paid Account Number

Agent Number

Agent PIN

Cancel

Pay Registration Fee(s)

Enter the pre-paid account number, agent number, and agent PIN.

Click 'Pay Registration Fee(s)' to continue the payment process.

2.3.2.2 Payment Receipt

If the pre-paid account information is valid, the "Business Registration Payment Receipt" page appears.

Business Registration Payment Receipt

Your payment has been initiated and will only be processed in the event the Secretary of State approves your filing. Please print this page for your records, this serves as your receipt.

Payment Receipt

Prepaid Account Number	193
Agent Number	1
Total Amount Paid	\$640.00
Payment Date	4/23/2015 10:53:18 AM

[Complete your Application](#)

Use browser print functionality or make note of the receipt information.

Be sure to click the 'Complete your Application' button to finish the registration process.


2.3.3 Credit Card

2.3.3.1 Card Details

When you select 'Credit Card' on the "Payment Summary" page, the following page appears.

Secretary of State

Select Payment Type







Credit Card

Card Details

Card Number Show <input style="width: 90%;" type="text"/> Please provide Card Number.	Expiration Date <input style="width: 20%;" type="text" value="04"/> <input style="width: 20%;" type="text" value="2015"/>	Security Code Show <input style="width: 90%;" type="text"/> Help
--	---	--

No spaces or dashes, please.

Cardholder Details

Name	Country
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text" value="United States"/>
Address Line 1	Address Line 2
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
City	State Zip Code
<input style="width: 95%;" type="text"/>	<input style="width: 20%;" type="text" value="KY"/> <input style="width: 50%;" type="text"/>

[Next](#)

[Cancel and return to SOS Business Filings \(AutoInvoice\)](#) [SSO Login Text \(for eWallet\)](#)

Enter your credit card number, the expiration date (month and year), and security code. Also enter your name and address information.

After you enter valid credit card and cardholder information, click the 'Next' button.

2.3.3.2 Confirmation

The "Payment Confirmation" page appears.

The screenshot shows a payment confirmation page. On the left, under 'MasterCard Card Details', there is a field for 'Card Number' (partially masked as '*****0064') and 'Expiration Date' (10/2015). Below this is the 'Cardholder Details' section, listing 'John Jacob Astor III', '669 Chamberlin Ave', and 'Frankfort, KY 40601 United States'. A 'Pay Now' button is visible. On the right, the 'Summary' section shows a table with one item: 'New Business Registration' with an item price of \$90.00 and a quantity of 1. The 'Sub Total' and 'Total' are both listed as \$90.00.

MasterCard Card Details		Summary	
Card Number *****0064	Expiration Date 10/2015	New Business Registration	\$90.00
Cardholder Details		Item Price: \$90.00	
John Jacob Astor III 669 Chamberlin Ave Frankfort, KY 40601 United States		Quantity: 1	
Pay Now		Sub Total	\$90.00
Cancel and return to SOS Business Filings (AutoInvoice) SSO Login Text (for eWallet)		Total	\$90.00

Click 'Pay Now' if you are ready to make your payment.

2.3.3.3 Thank you

The "Thank you" page appears.

The screenshot shows a 'Thank you for your payment!' page. A pink banner says 'Almost Complete. Click "View Receipt" and then "Finish" button'. Below it is a 'View Receipt' button. To the right, there is a 'Kentucky.gov User?' section with a message: 'We noticed that you are not logged in to Kentucky.gov. If you would like to view your receipt online after closing your browser, login now.' Below this are 'Login' and 'Create Account' buttons, and a link 'Why get a Kentucky.gov account?'.

Note

You do not need to create a Kentucky.gov account to view and print your receipt. The account is useful if you will want to return later to view and/or print your receipt.

Click 'View Receipt.'

2.3.3.4 Receipt

The "Receipt" page appears.

Thank you for your payment!

Please complete your Business Registration by clicking the Finish button.

Summary Print Email

Confirmation Number 12052448
Payment Made: 04/21/2015 02:14 PM (-04:00 UTC)

Account Holder Details
John Jacob Astor III
669 Chamberlin Ave
Frankfort, KY 40601

Cart Items

Description	Price	Quantity	Extended Total
New Business Registration	\$90.00	1	\$90.00

Payment Method: MasterCard Credit Ending With 0064

Total \$90.00

Thank you for your payment. Custom text can be placed here.

[Finish](#)

Use the 'Print' or 'Email' buttons or make note of the receipt information.

Be sure to click the 'Finish' button to complete the registration process.

2.4 Complete Business Registration

2.4.1 Registration Complete

After you pay the application fee, or have bypassed the payment due to being exempt, then the "Registration Complete" page appears.

2.4.1.1 Approved Registration

If the registration application meets the criteria for automatic approval by the Office of the Secretary of State, One Stop displays the page below.

Business Registration

Registration Complete

Thank you for submitting your business registration through Kentucky Business One Stop. Your application has been submitted and is currently being reviewed by the Office of the Secretary of State to ensure that all filing requirements have been met.

Business Name	CBI Number	Name	Email	Associations
Astor Fur Traders	Pending	John Jacob Astor	johnjacobastor1763@gmail.com	<ul style="list-style-type: none"> Registration Contact Registered Agent Incorporator

[Return to Dashboard](#) [Register Tax Account](#)

For assistance with specific business registration related questions, please call the Office of the Secretary of State at 502-564-3490

The individual you identified as the contact person will receive a confirmation of receipt of the filing via email. In addition, the filing will be posted online with the Secretary of State's stamp at www.sos.ky.gov immediately upon approval.

Note

The Office of the Secretary of State recommends that the filer maintains a copy of the approved filing for his/her records. In addition, state law requires that the filer take a stamped copy of the filing to the county clerk's office where the registered agent is located.

Once the Office of the Secretary of State has approved the registration application, you may return to the "Dashboard" or proceed with registering for taxes.

2.4.1.2 Needs Approval

If the registration application does not meet the criteria for automatic approval, One Stop displays this page.

Business Registration

Registration Complete

Thank you for submitting your business registration through Kentucky Business One Stop. Your application has been submitted and is currently being reviewed by the Office of the Secretary of State to ensure that all filing requirements have been met.

Business Name	CBI Number	Name	Email	Associations
Astor Family Trust	Pending	John Jacob Astor	johnjacobastor1763@gmail.com	<ul style="list-style-type: none"> • Registration Contact • Registered Agent • Trustee

Return to Dashboard
Register Tax Account

For assistance with specific business registration related questions, please call the Office of the Secretary of State at 502-564-3490

The Office of the Secretary of State will review the information you submitted, including any uploaded documents, to ensure that all filing requirements are met and that your business name is available for use.

By state law, the Office of the Secretary of State has up to 5 business days to complete this review; however, please be aware that the average turnaround time is 1 business day to complete. Application reviews occur only during regular office hours.

The individual you identified as the contact person will receive a confirmation of receipt of the filing via email. The contact person will receive another email confirmation once the Commonwealth approves the Business Registration. In addition, the filing will be posted online with the Secretary of State's stamp at www.sos.ky.gov immediately upon approval.

Note

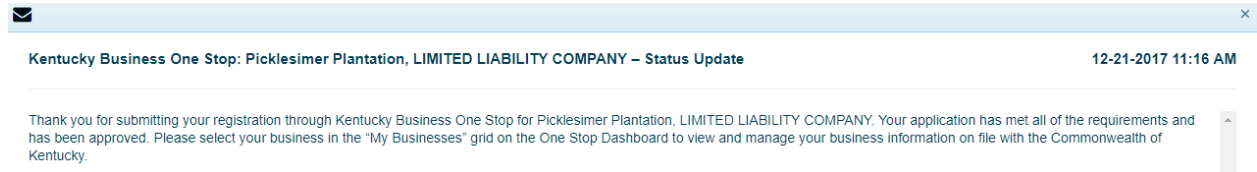
Once confirmation has been received, the Office of the Secretary of State recommends that the filer maintains a copy for his/her records. In addition, state law requires that the filer take the stamped copy of the filing to the county clerk's office where the registered agent is located.

After submitting the Business Registration application, you may return to the "Dashboard." Tax Registration will be available after the Office of the Secretary of State approves your registration.

2.4.2 Registration Emails

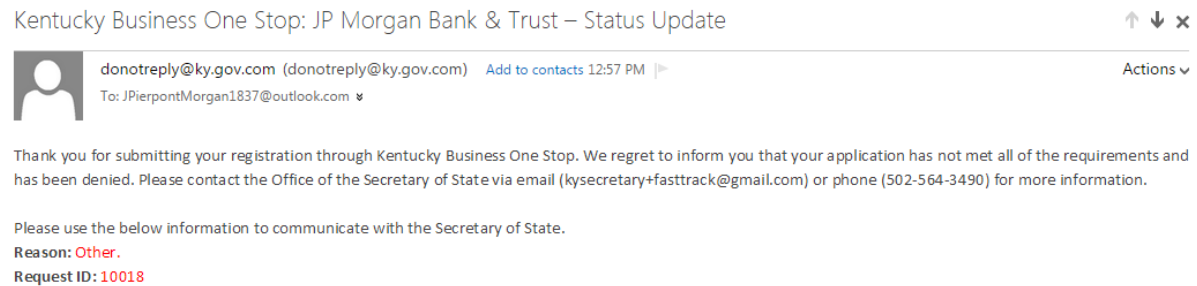
2.4.2.1 Registration Approved

When your registration is approved, you will receive a message in the 'Message Center' similar to the following:



2.4.2.2 Registration Denied

If your registration is not approved, you and the Registration Contact will receive an email similar to the following:



When the Office of the Secretary of State denies your registration application, the email will contain a reason. If you have any question about the reason for denial, please contact the Office of the Secretary of State.

Note The Secretary of State does not process the payment you submitted when the registration is denied.

2.4.3 Access Granted Emails

When the registration is approved, One Stop will notify you (by default, the Registration Administrator for the business) and the One Stop Business Administrator (you or your designee) via email that you now have access to the business.

The Registration Administrator and One Stop Business Administrator (if same person was designated) will receive an email similar to the following:

Kentucky Business One Stop Access Granted Inbox x



donotreply@ky.gov <donotreply@ky.gov>
to me ▾

8:52 AM (0 minutes ago) ☆ ↶ ⋮

Hello Mimi Williams,

ERS SYSTEM ADMINISTRATOR has granted you access to the following roles within Kentucky Business One Stop(KyBOS)
Business Name : Beaufort Cash & Carry, LLC
Email Address: lowcountrytidatales@gmail.com
Role: Registration Administrator, One Stop Business Administrator

You may access your roles by logging into the KyBOS Portal

You must log in using the account for which this email was sent, in order to obtain access

Please note : this email is an automated notification, which is unable to receive replies.
If you need assistance with your Business Registration, contact us at 502-564-3490 or email at kysecretary+fasttrack@gmail.com.
If you need assistance with your Tax Registration, contact us at 502-564-5053 or email at DOR.Registration@ky.gov

NOTE: Do not reply to this email. This email account is an automated notification, which is unable to receive replies.

Privacy Notice: This communication contains information which is confidential. It is for the exclusive use of the intended recipient(s). If you are not the intended recipient(s) please note that any form of distribution, copying, forwarding or use of this communication or the information therein is strictly prohibited and may be unlawful. If you have received this communication in error please return it to the sender and then delete the communication and destroy any copies.

Thank you,
Kentucky Business One Stop

If a separate person is designated as a One Stop Business Administrator, they will receive a similar email. You must log in using the account for which the email was sent in order to obtain access.

3 Tax Registration

To complete online Tax Registration, you will need to have the following information readily available:

- The Federal Employer Identification Number (FEIN) for the business. If your business is a Sole Proprietorship, then a FEIN is not required, but can be entered if you have one.
- The North American Industry Classification System (NAICS) code for the business and any additional locations in Kentucky.
- Contact information for responsible parties. Refer to [Appendix F: Ownership Disclosure – Responsible Parties](#) for additional information on what is required based on business structure.
- Information about the business's activities, especially activities in the Commonwealth of Kentucky.
- Contact information for each tax for which the business will be liable.

By completing Tax Registration in One Stop, your business will automatically enroll for the most common business taxes including:

- Employer's Withholding Tax
- Sales and Use Tax (account and permit)
- Transient Room Tax
- Motor Vehicle Tire Fee
- Commercial Mobile Radio Service (CMRS) Prepaid Service Charge
- Utility Gross Receipts License Tax
- Telecommunications Tax
- Consumer's Use Tax
- Coal Severance and Processing Tax
- Coal Seller/Purchaser Certificate ID Number
- Corporation Income Tax
- Limited Liability Entity Tax
- Kentucky Nonresident Income Tax Withholding on Distributive Share Income Tax
- Cigarette/Tobacco/Vapor Licenses

Cigarette/Tobacco/Vapor Licenses are not automatically assigned during the registration process, but are reviewed by the Department of Revenue and Approved or Denied based on the information provided in the 'Tobacco Tax' portion of the application.

Depending on the product or service your business provides, there may be other state taxes that apply to your business. Most of these require that you file a special application/registration. To register for Minerals or Natural Gas Severance Tax, Motor Fuels

Tax, Bank Franchise Tax, or any other miscellaneous taxes or fees administered by the Department of Revenue, visit the Department's web site at <http://revenue.ky.gov>.

One Stop currently does not process county and local taxes. Your business still needs to apply for applicable county and local taxes.

3.1 Welcome

This is the first page in the tax account/license registration process.

Tax Registration

Register a Tax Account/License

← Go Back to Dashboard
🗑️ Cancel this registration

Welcome to the Kentucky Business One Stop Portal's online tax account registration.

Attention:

In order to make the business tax registration process most efficient, please have the following information ready and available:

- The legal business name, as well as the DBA (doing business as name)
- The business FEIN – [Apply online](#) with the Internal Revenue Service
- How the business [will be taxed](#)
- Appropriate [responsible parties](#), including legal name, residence address, telephone number and social security number
- The business location and mailing address for each account number
- The name of [One Stop Business Administrator](#) to be appointed

The total completion time is approximately **45 minutes**, if all tax accounts are needed. Use the navigation menu to the left of each screen to monitor your progress.

Next

For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

This page contains several links that may be useful to you:

- [Apply online](#) takes you to the Internal Revenue Service's web site where you may apply for an Employer Identification Number
- [Will be taxed](#) brings up the information contained in Appendix E: Taxation for Federal Purposes
- [Responsible parties](#) brings up the information contained in Appendix F: Ownership Disclosure – Responsible Parties.
- [One Stop Business Administrator](#) launches a pop-up with information about security roles.

Click 'Next' when you are ready to continue.

3.2 List of Tax Accounts/Licenses

The second “Register a Tax Account/License” page appears.

Tax Registration
Register a Tax Account/License

← Go Back to Dashboard
Cancel this registration

Welcome to the Kentucky Business One Stop Portal's online tax account registration.

By continuing, you can complete the initial registration for any of the following major business tax accounts:

- Employer's Withholding Tax
- Sales and Use Tax
- Transient Room Tax
- Motor Vehicle Tire Fee
- Commercial Mobile Radio Service (CMRS) Prepaid Service Charge
- Utility Gross Receipts License Tax
- Telecommunications Tax
- Consumer's Use Tax
- Coal Severance and Processing Tax
- Coal Seller/Purchaser Certificate ID Number
- Corporation Income Tax
- Limited Liability Entity Tax
- Kentucky Nonresident Income Tax Withholding on Distributive Share Income Tax
- Cigarette/Tobacco/Vapor Licenses

Note: If you are liable for Sales & Use Tax, Transient Room Tax, Motor Vehicle Tire Fee, Commercial Mobile Radio Service Prepaid Service Charge, or Consumer's Use Tax, you will automatically be enrolled in online filing of Tax Returns. KRS 139.450 requires the marketplace provider to register for two Kentucky sales tax account numbers. The assignment of a second sales tax account to report the third party retailers' sales cannot be performed using the Kentucky Business One Stop. You must apply for the second account via a paper application. Visit revenue.ky.gov to download Form 10A100, Kentucky Tax Registration Application.

Previous
Next

Review the taxes that may be assigned based on your business activities.

Note

If you are liable for the Sales and Use Tax, Transient Room Tax, Motor Vehicle Tire Fee, Commercial Mobile Radio Service Prepaid Service Charge, or Consumer's Use Tax, One Stop will automatically enroll the business for online filing of tax returns.

Click 'Next' when you are ready to continue with registration.

3.3 Tax Correspondence Information

The third “Register a Tax Account/License” page appears.

Tax Registration
Register a Tax Account/License

Cancel this registration

Tax Correspondence Information

Did you receive correspondence from the Division of Registration and Data Integrity requesting registration of this business? Yes No

Did you purchase this business? Yes No

Previous
Next

For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

If you received a letter from the Division of Taxpayer Registration and Data Integrity requesting that you register, answer ‘Yes.’ The page expands to allow entry of the file number from the correspondence you received.

Provide the file number located at the top of the letter you received. If you no longer have your letter, please call the Kentucky Department of Revenue at 502-564-5053.

Correspondence File Number

Enter the correspondence file number and then move onto the next question.

If you did not receive a letter, click ‘No’ and continue.

If you answer ‘Yes’ to “Did you purchase this business?” then an additional question will expand asking, “Were business assets purchased from the previous owner?”

Did you purchase this business? Yes No

Were business assets purchased from the previous owner? Yes No

Previous
Next

If you answered ‘No’, then click ‘Next’ to continue.

3.4 Registration Contact Information

The “Registration Contact Information” page appears. Every new Tax Registration requires a contact person.

Note The Registration Contact person is the individual whom the Commonwealth will contact if there are any questions about the registration.

Tax Registration

Register a Tax Account/License

Registration Contact Information ✖ Cancel this registration

Please enter the registration contact information for the individual representing your company:

Use Information from Previous Association ▼

First Name

Middle Name (optional)

Last Name

Email

Telephone Number

For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

Enter the first name, middle name (optional), last name, email address, and phone number of the individual who will represent the business as the Registration Contact.

Once required information is entered, click the 'Add Registration Contact' button at the bottom of the page.

3.5 Business Details

3.5.1 Not Previously Registered

If you did not previously register with the Office of the Secretary of State, the "Business Formation" page appears again for you to confirm your selections. Click 'Next' to continue.

The "Business Details" page appears.

Tax Registration

Register a Tax Account/License

Business Details Cancel this registration

Business Operations are primarily ?

Business Name ?

Doing Business As (DBA) Name (If applicable) ?

Federal Employer Identification Number (FEIN) ?

For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

Options for the 'Business Operations' dropdown include the following:

- Home-Based
- Web-Based
- Office/Store-Based
- Transient

Select the appropriate operations type for the business you are registering.

Enter the complete legal business name for the business you are registering. For information about which characters may be used in a business name and which suffixes apply to which structures, please refer to [Appendix B: Business Name Rules](#).

Note

If the business is a Sole Proprietorship, do not include your personal name, unless it is a part of the business name or you do not have a business name. For example: John Smith's Plumbing

If the business is a Home Care Service Recipient (HCSR), the name of the business should be the first, middle and last name of the disabled or elderly individual with the acronym 'HCSR' added to the end of the name. For example: 'John Q Public HCSR.'

If the business has a 'doing business as' name, enter the name.

Enter the Federal Employer Identification Number (FEIN) assigned to the business by the Internal Revenue Service. If the business is a disregarded entity that is operating under a parent's FEIN, do not list the parent's/member's FEIN. For Sole Proprietorships, an FEIN is not required, but you can enter if you have one.

Note

Apply for an FEIN online at <https://www.irs.gov/> or contact the IRS at (800) 829-4933. Sole Proprietorships and Disregarded Entities that do not have employees or file certain federal excise tax returns may not be required to hold a FEIN for federal purposes.

Click 'Next' to continue with registration.

3.5.2 Previously Registered

If you have previously completed Business Registration, One Stop displays this page for you to confirm the information entered and add information required for Tax Registration.

Tax Registration

Register a Tax Account

Business Details Cancel this registration

Please confirm that the business information below is correct:

Rockefeller's Gas & Go

- Profit Corporation

If all of the business information above is correct, you may proceed with registering your tax account(s).

However, if any of the business information listed is incorrect, please [contact](#) the Secretary of State before continuing to register your tax account(s)

I confirm the business registration information contained herein is correct.

Previous Next

For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

Verify that the information displayed is correct and indicate that you have done so by checking the confirmation box. If any information is incorrect, please contact the Office of the Secretary of State before continuing with Tax Registration.

When you confirm that the information is correct, One Stop expands the page to gather some additional 'Business Details' information.

Register a Tax Account/License

Cancel this registration

Business Details

Please confirm that the business information below is correct:

Beaufort Washateria, LLC
 • Limited Liability Company

If all of the business information above is correct, you may proceed with registering your tax account(s).

However, if any of the business information listed is incorrect, please [contact](#) the Secretary of State before continuing to register your tax account(s)

I confirm the business registration information contained herein is correct.

Business Operations are primarily Home Based ?

Doing Business As (DBA) Name (If applicable) BW ?

Federal Employer Identification Number (FEIN) (FEIN must be of format XX-XXXXXXX) L-____ ?

If you are a disregarded entity that is operating under your parent's FEIN, do not list your parent's/member's FEIN.
Apply for an FEIN online at www.irs.gov or contact the IRS at (800) 829-4933 (Monday-Friday; 7:00 a.m. - 7:00 p.m. your local time).

Previous
Next

For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

Options for the 'Business Operations' dropdown include the following:

- Home-Based
- Web-Based
- Office/Store-Based
- Transient

Select the appropriate operations type for the business you are registering.

If the business has a 'Doing Business As (DBA)' name, enter the name.

Enter the Federal Employer Identification Number (FEIN) assigned to the business by the Internal Revenue Service. If the business is a disregarded entity that is operating under a parent's FEIN, do not list the parent's/member's FEIN.

Note

Apply for an FEIN online at <https://www.irs.gov/> or contact the IRS at (800) 829-4933. Sole Proprietorships and Disregarded Entities that do not have employees or file certain federal excise tax returns may not be required to hold a FEIN for federal purposes.

Click 'Next' to continue with registration.

3.6 Primary Business Location

The "Primary Business Location" page appears.

Tax Registration
Register a Tax Account/License

Primary Business Location ?

Please provide your primary location for the business you are registering:

Cancel this registration

Country ▼ United States

Zip/Postal Code

Do Not Use a P.O. Box Address

Street Address Line 1

Street Address Line 2(optional)

City

State(Enter state/province name if non-USA countries) ▼

County ▼

Telephone Number 🇺🇸 (201) 555-5555

Previous
Save
Next

For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

Enter the street address, city, state and ZIP Code for the location for which you are requesting registration. Do not list a P.O. Box for a business location address. For out-of-state businesses that do not have a Kentucky location, use the principal location address in your home state.

You may choose to use a previously entered address for the business's primary location by checking the box and selecting an address from the list. If not available, enter the primary location address.

If your location is in Kentucky and county has not been pre-populated based on the Zip/Postal Code, enter county name. If out-of-state, leave county blank.

Enter the telephone number, including area code, for the primary business location.

When you click the 'Next' button, One Stop will validate the information entered and, as appropriate, certify the address and phone number before proceeding to the next step in the process.

3.6.1 Submission Id

Now that you have provided the primary business location, One Stop has saved the information entered thus far and assigned your tax registration a submission id, which appears in the upper left corner above the menu.

Your Submission Id is : 1641120

Most pages will now have a 'Save' button for you to capture information you have entered in case you want to complete tax registration later. Unless you cancel this tax registration, the information you provided will be saved for up to thirty days from the date you began entering the tax registration.

3.7 Accounting Period

The "Accounting Period" page appears.

Tax Registration
Register a Tax Account/License

Accounting Information

Cancel this registration

Please provide the accounting information for the business you are registering:

Business Accounting Period -- Select Accounting Period -- ?

Business Accounting Method ACCRUAL CASH ?

Previous
Save
Next

For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

Select the accounting period that the business uses. Options for accounting period include the following:

- Calendar Year – January 1st to December 31st
- Fiscal Year
- 52/53 Week Calendar Year
- 52/53 Week Fiscal Year

If you select the Fiscal Year accounting period, One Stop prompts you for the month and day that the business's fiscal year ends.

Year Ending : -- Select Month -- Day :

If you select the 52/53 week calendar year, One Stop prompts you for the day of the week that year ends in December.

December

If you select the 52/53 week fiscal year, One Stop prompts you for the month and day of week that the business’s fiscal year ends.

Month and day of week that year ends : Day :

Note Most businesses operate under a calendar year basis with year-end December 31.

Select whether the business uses the cash or accrual accounting method.

Note Using a Cash Basis means the business elects to report receipts in the accounting period that payment is actually or constructively received from the customer, even though the customer may take possession of the product before actually paying for it. Using an Accrual Basis means the business elects to report receipts in the accounting period that the sale actually occurs, regardless of when the customer makes payment for such purchases.

Click the ‘Next’ button to continue.

3.8 Federal Tax Information

For business structures other than Sole Proprietorships, Home Care Service Recipients, Qualified Joint Ventures, Estates, Governments, and Unincorporated Non-Profit Associations, the “Federal Tax Information” page appears.

Tax Registration

[Register a Tax Account/License](#)

Federal Tax Information Cancel this registration

How will you be taxed for federal purposes?

For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

Select the appropriate option for how the business will be taxed for Federal purposes. Only options valid for the business structure are listed. Please refer to [Appendix E: Taxation for Federal Purposes](#) for information about the options available for each business structure.

Depending on the structure and other options selected, One Stop may prompt you to enter additional information about the business. For example, if the business was not registered

with the Office of the Secretary of State, you may be asked to provide the state and date of incorporation/organization.

NOTE: If the business is a General Partnership and selects an option **other** than 'Partnership', then they will continue to answer all tax type questions.

When you have completed entering the information, click the 'Next' button to continue.

3.9 Additional Information

The "Additional Information" page appears.

The screenshot shows a web form titled "Register a Tax Account/License" under the "Tax Registration" tab. The main heading is "Additional Information" with a "Cancel this registration" button in the top right. Below the heading, it asks the user to "Please provide additional information about your business or organization:" and "Describe the nature of your business activity in Kentucky" with a question mark icon. There is a text input field for this. Below that, it asks to "List any products sold in Kentucky" with a question mark icon and another text input field. At the bottom right, there are "Previous", "Save", and "Next" buttons. A footer note reads: "For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053".

The Commonwealth is interested in the type of business activity both in and outside Kentucky. Enter text to describe the nature of your business activity in Kentucky.

List any products sold in Kentucky in the second box.

Click the 'Next' button to continue.

3.10 North American Industry Classification System Code

The "North American Industry Classification System (NAICS) Code" page appears.

Tax Registration

Register a Tax Account/License

North American Industry Classification System (NAICS) Code Cancel this registration

Enter 6 Digit Code or Select a Category

Previous Next

For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

You may enter your six-digit code and press 'Enter' or tab out of the field. If the NAICS code is valid, you may click 'Next' to continue.

Or, you may select the 'National Industry (6 Digit)' category. The page expands for you to select a sector.

National Industry (6 Digit) Select a Sector Select a SubSector

Select NAICS Code

After you select a sector, you may select a SubSector and finally a NAICS Code. As you make each selection, the options in the remaining dropdowns are filtered based on that selection.

If you need assistance with identifying the appropriate NAICS code for the business, go to the United States Census Bureau web site -> <http://www.census.gov/eos/www/naics/>. Use the NAICS Search for the most recent year (as of 2018, the 2017 NAICS Search is the most recent).

Click the 'Next' button to continue.

3.11 Add a Responsible Party

The "Add a Responsible Party" page appears.

This page varies depending on the type and number of responsible parties required. Please refer to [Appendix F: Ownership Disclosure – Responsible Parties](#) for how to identify the responsible parties for the business you are registering.

3.11.1 Only Individuals Allowed for Certain Business Structures

For example, if the business structure is a Profit Corporation, only individuals may be added as responsible parties. For a Profit Corporation, you must add the President. You may add other officers as responsible parties based on the nature of the business.

When you are ready to enter responsible party information, click 'here' to proceed.

3.11.2 Businesses or Individuals May be Allowed

An example is a Business Trust. The responsible party may be representing the company as an individual or a business.

Tax Registration
Register a Tax Account/License

Cancel this registration

Responsible Parties

You need to enter at least one Responsible Party to proceed to the next step.

Please provide your responsible party information for the business you are registering:

Is your responsible party representing the company as an individual or business? Select from...

My Associations

- John D Rockefeller
 - Tax Registration Contact 👁

Previous
Save
Next

For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

Select whether the responsible party is an individual or business to proceed.

3.11.3 Individual as Responsible Party

If the business structure requires that the responsible party is an individual or you select individual, the page expands to include information required for an individual who is a responsible party.

Use Information from Previous Association ▼

ATTN	<input type="text"/>	First Name	<input type="text"/>
Country	United States ▼	Middle Name	<input type="text"/>
Zip/Postal Code	<input type="text"/>	Last Name	<input type="text"/>
Residence Address Line 1	<input type="text"/>	Family Generation Name	--Select-- ▼
Residence Address Line 2 (optional)	<input type="text"/>	Social Security Number	<input type="text"/>
City	<input type="text"/>	Business Title	President ▼
State (Enter state/province name if non-USA countries)	<input type="text"/> ▼	Effective Date of Title	<input type="text"/>
County	<input type="text"/> ▼	Driver's License Number	<input type="text"/>
Telephone Number	(201) 555-5555	State of Issuance	Select State ▼

Note

Note: Social Security Numbers for responsible parties are required (KRS 131.180(3)). Also, you are required to provide your Social Security Number on tax forms per Section 405, Title 42, of the United States Code. This information will be used to establish your identity for tax purposes

You may choose to use information from a previously entered association. In this case, check the box and select a name from the dropdown to the right. Once an individual is selected, One Stop will fill in the fields based on the selected person's information. Depending on whom you selected, you may have to enter other fields (for example, Family Generation Name, Social Security Number, Business Title, Effective Date of Title, Driver's License Number and State of Issuance) to complete the information required by the Commonwealth. Social Security Number is required for an individual.

One Stop will filter the list of Business Titles based on the structure of the business you are registering. For example, if the business is a sole proprietorship, only Owner is listed and the Owner is the only Responsible Party required.

If the responsible party you are entering is not listed in the dropdown, enter the name and address information as well. Do not use abbreviations or nicknames in the name fields.


3.11.4 Business as Responsible Party

If you select business, the page expands to include information required for a business that is a responsible party.

Use Information from Previous Association ▼

Business Name

Business Title ▼
Administrator

Effective Date of Title 

FEIN

Telephone Number ▼ (201) 555-5555

ATTN

Country ▼
United States

Zip/Postal Code

Address Line 1

Address Line 2 (optional)

City

State(Enter state/province name if non-USA countries) ▼

County ▼

You may choose to use information from a previously entered association. In this case, check the box and select a business name from the dropdown to the right. Once a business is selected, One Stop will fill in the fields based on the selected business's information. Depending on which business you selected, you may have to enter other fields (for example, Business Title, Effective Date of Title, and FEIN) to complete the information required by the Commonwealth. If the responsible party you are entering is not available, enter the business name, address, and phone as well. Do not use abbreviations or nicknames in the name fields.

3.11.5 All Responsible Parties Added

As you add a responsible party, One Stop displays the individual's or business's name in the list of My Associations.

Tax Registration

Register a Tax Account/License

Cancel this registration

Responsible Parties

To add an additional responsible party, provide the responsible party information for the business you are registering, otherwise click on [Next](#) to proceed:

Please provide your responsible party information for the business you are registering:

Is your responsible party representing the company as an individual or business? Select from...

My Associations

- John D Rockefeller
 - Tax Registration Contact 👁
- John Jacob Astor
 - LLC Member ✔ 🗑

Previous
Save
Next

For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

One Stop also informs you if you have reached the maximum number of Responsible Parties. A maximum number applies only to certain business structures.

When all responsible parties have been identified, click the 'Next' button to continue.

3.12 Employer's Withholding Tax

Note For more information about Employer's Withholding Tax, contact the Withholding Tax Section, Department of Revenue, P.O. Box 181, Station 57, Frankfort, KY 40602, or call (502) 564-7287.

3.12.1 Questions

The "Employer's Withholding Tax" page appears, unless you are a Sole Proprietorship, Qualified Joint Venture or General Partnership and answered 'No' to 'Do you have or will you hire employees to work in Kentucky within the next six (6) months?' question on the first page, then you will not see the 'Employer's Withholding Tax' section.

Tax Registration
Cancel this registration

Register a Tax Account/License

Employer's Withholding Tax Account

Please answer the following Employer's Withholding Tax questions and click on *Next* to proceed:

Do you have or will you hire employees to work in Kentucky within the next six (6) months? Yes No [?](#)

Do you wish to voluntarily withhold on Kentucky residents who work outside of Kentucky? Yes No [?](#)

Do you wish to voluntarily withhold on pension and retirement payments? Yes No [?](#)

Will your business be registered to make charitable or other lawful gaming payouts in Kentucky and be required to withhold federal tax from those payouts? Yes No [?](#)

Previous
Save
Next

For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

Answer the series of questions for the business you are registering.

- Do you have or will you hire employees to work in Kentucky within the next six (6) months?

Note

An employee is anyone to whom you pay wages, including part-time help and family members (KRS 141.010, 103 KAR 18:010 and 103 KAR 18:070). Kentucky officers who receive compensation, other than dividends, are legally considered employees for withholding purposes (KRS 141.010).

- Do you wish to voluntarily withhold on Kentucky residents who work outside of Kentucky?

Note

Kentucky withholding is not required from wages of Kentucky residents that work entirely outside the state, but your business may choose to voluntarily register to withhold.

- Do you wish to voluntarily withhold on pension and retirement payments?

Note

Kentucky withholding is not required from payments of pensions/retirements, but your business may choose to voluntarily register to withhold.

- Will your business be registered to make charitable or other lawful gaming payouts in Kentucky and be required to withhold federal tax from those payouts?

Note

If your business is required to withhold federal tax on gaming payouts made to Kentucky residents, then it will also be required to withhold Kentucky tax. The business is required to obtain an Employer's Withholding Tax Account for reporting and paying the Kentucky withholding.

Click the 'Next' button to continue.

If you answer 'Yes' to any of these questions, One Stop displays the next page in the Employer's Withholding Tax Account series. If you answer 'No' to all of these questions, One Stop transfers you to the Sales and Use Tax series of questions; the business is not liable for Employer's Withholding Tax.

3.12.2 Paymaster/Pay Agent

If the business is liable for Employer's Withholding Tax, One Stop displays this page to ask whether the business plans to use a Common Paymaster or Pay Agent.

Tax Registration
Cancel this registration

Register a Tax Account/License

Employer's Withholding Tax Account

Please answer the following Employer's Withholding Tax questions and click on *Next* to proceed:

Is the withholding from your employees reported by a Common Paymaster or Common Pay Agent? Yes No [?](#)

Note: Most payroll processors do NOT operate as Common Paymasters/Pay Agents. If using a payroll processor, check with them to determine if you should answer yes to the question above.

Previous Save Next

For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

If the business will not use a Common Paymaster or Pay Agent to report withholding, click 'No' and the 'Next' button to continue with registration.

If the business will use a Common Paymaster or Pay Agent, click the 'Yes' radio button. The page expands to collect information about the Paymaster or Pay Agent.

Common PayMaster/Pay Agent Information

Select an option PayMaster Pay Agent

Business Name

FEIN

Employer's Withholding Account Number

Identify whether this is a Paymaster or Pay Agent. Enter the name, FEIN, and Employer's Withholding Tax Account Number for the business acting as the Common Paymaster or Pay Agent.

Click the 'Next' button to continue with registration.

If the business is using a Common Paymaster or Pay Agent, One Stop transfers you to the Sales and Use Tax series of questions; the business does not need to provide any additional information for the Employer's Withholding Tax account.

3.12.3 Additional Information

If the business is liable for Employer's Withholding Tax and the business is not using a Common Paymaster or Pay Agent, One Stop displays this page to gather information about employees, taxes, wages, and where to mail the Employer's Withholding Tax returns.

Tax Registration

Register a Tax Account/License

Employer's Withholding Tax Account

[Cancel this registration](#)

Please answer the following Employer's Withholding Tax questions and click on *Next* to proceed:

Number of Kentucky employees ?

Estimated total annual tax withheld in Kentucky ?

Date wages/pensions first paid or will be paid ?

Employer's Withholding Tax returns should be mailed to :

Use a Previous Address

ATTN

Country

Zip/Postal Code

Address Line 1

Address Line 2 (optional)

City

State(Enter state/province name if non-USA countries)

County

Mailing Telephone Number

For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

Select the range that encompasses the number of Kentucky employees who work for the business being registered. The options are 1-3, 4-19, 20-99, 100-199, 200-499, 500-999, 1,000-1,999, and 2,000 or more.

Select the range that encompasses the estimated total annual tax withheld by the business. The options are \$0.00-\$399.00, \$400.00-\$1,999.00, \$2,000.00-\$49,999.00, and \$50,000.00 or more.

Select the date that wages or pensions were or will be first paid by the business.

You may choose to use a previously entered address for mailing of Employer's Withholding Tax returns by checking the box and selecting an address from the list. If the address is not available, enter the correct address. Also enter a phone number for Employer's Withholding Tax.

Click the 'Next' button to continue.

3.13 Sales and Use Tax

Note

For more information about Sales and Use Tax, contact the Division of Sales and Use Tax, Department of Revenue, P.O. Box 181, Station 53, Frankfort, Kentucky 40602, or call (502) 564-5170.

3.13.1 Questions #1

The "Sales and Use Tax" page appears. The content on these pages will vary depending on whether you are applying for Sales and Use Tax services **only**, or if you will continue to apply for additional taxes.

Tax Registration

Register a Tax Account/License

Sales and Use Tax

Cancel this registration

Please answer the following Sales and Use Tax questions and click on *Next* to proceed:

Will you make retail and/or wholesale sales of tangible property or digital property in Kentucky (Examples: prepared food, internet sales, downloaded music and/or books, etc.)? Yes No ?

All businesses or organizations making regular and continuous sales of Tangible Property or Digital Property within Kentucky, including those via internet and at flea markets or antique malls, are required to register for a Sales and Use Tax Account. Tangible Property (KRS 139.010(41)) "means personal property which may be seen, weighed, measured, felt or touched, or which is in any way or manner perceptible to the senses, regardless of the method of delivery, and includes natural, artificial, and mixed gas, electricity, water, steam, and prewritten computer software." Digital Property (KRS 139.010(10)) "means any of the following which is transferred electronically: digital audio work, digital books, finished artwork, digital photographs, periodicals, newspapers, magazines, video greeting cards, audio greeting cards, video games, electronic games, or any digital code related to this property. Digital Property does not include audio-visual works or satellite radio programming.

Will you install replacement parts for the repair or recondition of tangible property (Examples: automotive repairs, computer or electronics repair, furniture repair, etc.)? Yes No ?

Will you produce, fabricate, process, print or imprint tangible property (Examples: sign making, window tinting, embroidery, screen printing, engraving, etc.)? Yes No ?

Will you charge for labor or services rendered in installing or applying tangible personal property, digital property, or service sold? Yes No ?

Will you rent or lease tangible property or digital property to others, including related companies? Yes No ?

Previous
Save
Next

For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

Answer the series of questions for the business.

- Will you make retail and/or wholesale sales of tangible property or digital property in Kentucky (Examples: prepared food, internet sales, downloaded music and/or books, etc.)?

Note

All businesses or organizations making regular and continuous sales of Tangible Property or Digital Property within Kentucky, including those via internet and at flea markets or antique malls, are required to register for a Sales and Use Tax Account.

Tangible Personal Property (KRS 139.010(41)) “means personal property which may be seen, weighed, measured, felt or touched, or which is in any way or manner perceptible to the senses, regardless of the method of delivery, and includes natural, artificial, and mixed gas, electricity, water, steam, and prewritten computer software.”

Digital Property (KRS 139.010(10)) “means any of the following which is transferred electronically: digital audio works, digital books, finished artwork, digital photographs, periodicals, newspapers, magazines, video greeting cards, audio greeting cards, video games, electronic games, or any digital code related to this property. Digital Property does not include audio-visual works or satellite radio programming.

- Will you install replacement parts for the repair or recondition of tangible property (Examples: automotive repairs, computer or electronics repair, furniture repair, etc.)?

Note A repairer or reconditioner of tangible personal property is a retailer of parts and materials furnished in connection with repair work and as such must collect Sales and Use Tax (103 KAR 27:150).

- Will you produce, fabricate, process, print or imprint tangible property (Examples: sign making, window tinting, embroidery, screen printing, engraving, etc.)?

Note Charges, including labor charges, for producing, fabricating, processing, printing, or imprinting tangible property are subject to Sales and Use Tax (103 KAR 27:130 and 103 KAR 28:030).

- Will you charge for labor or services rendered in installing or applying tangible personal property, digital property, or service sold?

Note Beginning July 1, 2018, the amount charged for labor or services rendered in installing or applying the tangible personal property, digital property, or service sold is subject to Sales and Use Tax (KRS 139.010(15)(a)(6)).

- Will you rent or lease tangible property or digital property to others, including related companies?

Note Rental of tangible property or digital property is a taxable activity. Additionally, if you have formed a separate business to hold title to equipment, machinery, or other tangible property or digital property for lease back to another business you own, you will be required to charge Sales and Use Tax on those transactions (103 KAR 28:051).

Click the ‘Next’ button to continue.

3.13.2 Questions #2

Another “Sales and Use Tax” page appears.

Tax Registration
Cancel this registration

Register a Tax Account/License

Sales and Use Tax

Please answer the following Sales and Use Tax questions and click on *Next* to proceed:

Will you provide any of the following services?			?
Landscaping services	<input type="radio"/> Yes	<input checked="" type="radio"/> No	?
Janitorial services	<input type="radio"/> Yes	<input checked="" type="radio"/> No	?
Small animal veterinary services	<input type="radio"/> Yes	<input checked="" type="radio"/> No	?
Pet care services	<input type="radio"/> Yes	<input checked="" type="radio"/> No	?
Industrial laundry services	<input type="radio"/> Yes	<input checked="" type="radio"/> No	?
Non-coin operated laundry and dry cleaning services	<input type="radio"/> Yes	<input checked="" type="radio"/> No	?
Linen supply services	<input type="radio"/> Yes	<input checked="" type="radio"/> No	?
Indoor skin tanning services	<input checked="" type="radio"/> Yes	<input type="radio"/> No	?
Non-medical diet and weight reducing services	<input type="radio"/> Yes	<input checked="" type="radio"/> No	?
Limousine services, with a driver provided	<input type="radio"/> Yes	<input checked="" type="radio"/> No	?
If you checked "yes" to any of the above services, will your gross receipts be more than \$6,000 during a calendar year?	<input type="radio"/> Yes	<input type="radio"/> No	?

Previous
Save
Next

For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

Answer the series of questions.

- Will you provide any of the following services?

Note Beginning July 1, 2018, the collection of Sales and Use Tax is required on the following services (KRS 139.200(2)(g-p)).

- Landscaping services

Note Landscaping services, including but not limited to:

- Lawn care and maintenance services
- Tree trimming, pruning or removal services
- Landscape design and installation services
- Landscape care and maintenance services
- Snow plowing or removal services

- Janitorial services

Note Janitorial services, including but not limited to:

- Residential and commercial cleaning services
- Carpet, upholstery, and window cleaning services

- Small animal veterinary services

Note Small animal veterinary services ,excluding veterinary services for equine, cattle, poultry, swine, sheep, goats, llamas, alpacas, ratite birds, buffalo, and cervids.

- Pet care services

Pet care services, including but not limited to:

Note

- Grooming and boarding services
- Pet sitting services
- Pet obedience or training services

- Industrial laundry services

Industrial laundry services, including but not limited to:

Note

- Industrial uniform supply services
- Protective apparel supply services
- Industrial mat and rug supply services

- Non-coin operated laundry and dry cleaning services

Note Non-coin operated laundry and dry cleaning services

- Linen supply services

Linen supply services, including but not limited to:

Note

- Table and bed linen supply services
- Non-industrial uniform supply services

- Indoor skin tanning services

Indoor skin tanning services, including but not limited to:

Note

- Tanning booth or tanning bed services
- Spray tanning service

- Non-medical diet and weight reducing services

Note Non-medical diet and weight reducing services

- Limousine services, with a driver

Note Limousine services, if a driver is provided

- If you checked "yes" to any of the above services, will your gross receipts be more than \$6,000 during a calendar year?

Note

Beginning July 1, 2019, all gross receipts over \$6,000 are taxable in that calendar year, and all gross receipts are subject to tax in subsequent calendar years for the services above (KRS 139.470(23-24)).

3.13.3 Questions #3

Another "Sales and Use Tax" page appears.

Tax Registration
Register a Tax Account/License

Cancel this registration

Sales and Use Tax

Please answer the following Sales and Use Tax questions and click on *Next* to proceed:

Will you sell extended warranties?	<input type="radio"/> Yes	<input type="radio"/> No	?
Will you charge admissions, including initiation fees, monthly fees or membership fees for the use of a facility or participating in an event or activity? Non-Profit organizations check "NO"	<input type="radio"/> Yes	<input type="radio"/> No	?
Are you a remote retailer selling tangible personal property or digital property delivered or transferred electronically to a purchaser in Kentucky?	<input type="radio"/> Yes	<input type="radio"/> No	?
Will you rent temporary lodging to others?	<input type="radio"/> Yes	<input type="radio"/> No	?
Will you sell new tires for motor vehicles?	<input type="radio"/> Yes	<input type="radio"/> No	?
Will you sell cellular phones with preloaded minutes, prepaid cellular phone cards, or recharge cellular phones and cards with minutes?	<input type="radio"/> Yes	<input type="radio"/> No	?
Are you a manufacturer's agent soliciting orders for a nonresident seller not registered in Kentucky?	<input type="radio"/> Yes	<input type="radio"/> No	?
Will you receive receipts from the breeding of a stallion to a mare in Kentucky?	<input type="radio"/> Yes	<input type="radio"/> No	?

Previous
Save
Next

For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

Answer the series of questions.

- Will you sell extended warranties?

Beginning July 1, 2018, the sale of an extended warranty on tangible or digital property is subject to Sales and Use Tax (KRS 139.200((2)(q))).

Note

Beginning July 1, 2019, extended warranty services do not include the sale of a service contract agreement for tangible personal property to be used by a small telephone utility or a Tier III CMRS provider (KRS 139.010(3)(b))

- Will you charge taxable admissions, including initiation fees, monthly fees or membership fees for the use of a facility or participating in an event or activity? Non-Profit organizations check "No"

Beginning July 1, 2018, admissions paid for the right of entrance to an entertainment or amusement event or venue are subject to Sales and Use Tax, except admission to racetracks taxed under KRS 138.480, admission to historical sites exempt under KRS 139.482, and a portion of the admission to county fairs exempt under KRS 139.470. Initiation fees, monthly fees, and membership fees paid for the use of a facility or participating in an event or activity, regardless of whether the fee is paid per use or in any other form, are subject to Sales and Use Tax (KRS139.010 (1)).

Note

Beginning March 26, 2019, admissions charged by nonprofit educational, charitable, religious institutions, nonprofit civic, government or other nonprofit organizations are exempt from Sales and Use Tax (KRS 139.200(2)(c)).

Beginning July 1, 2019 admissions paid to enter or participate in a fishing tournament, and any fee paid for the use of a boat ramp for the purpose of allowing boats to be launched into or hauled out from water are exempt from Sales and Use Tax (KRS 139.010)

- Are you a remote retailer selling tangible personal property or digital property delivered or transferred electronically to a purchaser in Kentucky?

Note

Beginning July 1, 2018, a remote retailer selling tangible personal property or digital property delivered or transferred electronically to a purchaser in this state if: the remote retailer sold tangible personal property or digital property that was delivered or transferred electronically to a purchaser in this state in two hundred (200) or more separate transactions in the previous calendar year or the current calendar year; or the remote retailer's gross receipts derived from the sale of tangible personal property or digital property delivered or transferred electronically to a purchaser in this state in the previous calendar year or current calendar year exceeds one hundred thousand dollars (\$100,000)(KRS 139.340(g)).

- Will you rent temporary lodging to others?

Note

Temporary rental of rooms, lodgings or accommodations by any hotel, motel, inn or tourist camp are subject to Sales and Use tax (see KRS 139.200) and Transient Room Tax. The Transient Room Tax adds a one (1) percent tax of the rent in addition to the current six (6) percent sales tax (see KRS 142.400). "Temporary" does not apply to rooms, lodgings, or accommodations supplied for a continuous period of thirty days or more to a person.

Note: For more information, contact the Excise Tax Section, Department of Revenue, P.O. Box 1303, Station 62, Frankfort, Kentucky 40602-1303, or call (502) 564-6823.

- Will you sell new tires for motor vehicles?

Note

Retail businesses which sell new tires for motor vehicles are subject to Sales and Use Tax and the Motor Vehicle Tire Fee.

Effective July 1, 2018, the Motor Vehicle Tire Fee is also subject to the Sales and Use Tax. (KRS 224.50-868)

Note: For more information, contact the Excise Tax Section, Department of Revenue, P.O. Box 1303, Station 62, Frankfort, Kentucky 40602-1303, or call (502)564-6823.

- Will you sell cellular phones with preloaded minutes, prepaid cellular phone cards, or recharge cellular phones and cards with minutes?

Note

Per KRS 65.7621-.7643 and KRS 142.110, businesses meeting the requirements for the Commercial Mobile Radio Service (CMRS) Prepaid Service Charge are required to register with the Department. Receipts collected from the CMRS Prepaid Service Charge will be deposited into a fund which will be administered by the Kentucky 911 Services Board to establish, operate, and maintain 911 emergency services within Kentucky. Online filing for this fee will begin February, 2017 for the January, 2017 period and continue thereafter. To file and remit this fee, you must obtain a Kentucky Business One Stop User Name and Password and use the "Link My Business" process to obtain online access to your tax account(s). Visit the www.onestop.ky.gov, Online Business Services option to set up access on the One Stop once your account is assigned. If you do not have access to the Internet, please contact the Division of Sales and Use tax at 502-564-5170 to discuss other filing options.

- Are you a manufacturer's agent soliciting orders for a nonresident seller not registered in Kentucky?

Note

You as the agent are required to hold a Kentucky Sales and Use Tax Permit, if the manufacturer for whom you sell does not hold a valid Kentucky Sales and Use Tax Permit (KRS 139.010(34)(b)).

- Will you receive receipts from the breeding of a stallion to a mare in Kentucky?

Note

All receipts collected from the Sales and Use Tax on the fees paid for breeding a stallion to a mare will be deposited into a fund, which will be administered by the Kentucky Horse Racing Commission to enhance the equine breeding industry in the state. Taxpayers who report sales tax on equine breeding fees are required to complete the Sales and Use Tax Equine Breeders Supplementary Schedule (Form 51A132) with their Sales and Use Tax returns per 103 KAR 27:240.

Note: Copies of this supplemental schedule are available at <http://revenue.ky.gov> or for more information contact the Division of Sales and Use Tax, Department of Revenue, P.O. Box 181, Station 53, Frankfort, Kentucky 40602, or call (502) 564-5170.

If you answer 'Yes' to this question, One Stop displays the following advice:

Taxpayers who report sales tax on equine breeding fees are required to complete the Sales and Use Tax Equine Breeders Supplementary Schedule (Form 51A132) with their Sales and Use Tax returns per 103 KAR27:240.

Note: Copies of this supplemental schedule are available at <http://revenue.ky.gov> or for more information contact the Division of Sales and Use Tax, Department of Revenue, P.O. Box 181, Station 53, Frankfort, Kentucky 40602, or call (502) 564-5170.

Click the 'Next' button to continue.

3.13.4 Questions #4

Another "Sales and Use Tax" page appears.

Tax Registration
Register a Tax Account/License

Cancel this registration

Sales and Use Tax

Please answer the following Sales and Use Tax questions and click on Next to proceed:

Will you make sales of motor vehicles to residents of Arizona, California, Florida, Indiana, Massachusetts, Michigan, South Carolina or Washington?	<input type="radio"/> Yes	<input type="radio"/> No	?
Will you make sales of aviation jet fuel?	<input type="radio"/> Yes	<input type="radio"/> No	?
Are you a marketplace provider or retailer?	<input type="radio"/> Yes	<input type="radio"/> No	?
Are you a manufacturing fee processor or a contract miner operating in Kentucky?	<input type="radio"/> Yes	<input type="radio"/> No	?
Are you bidding on a contract with Kentucky state government?	<input type="radio"/> Yes	<input type="radio"/> No	?
Are you an affiliate of a company that has been awarded a Kentucky state government contract?	<input type="radio"/> Yes	<input type="radio"/> No	?
Will you rent campsites at campgrounds or recreational vehicle parks?	<input type="radio"/> Yes	<input type="radio"/> No	?

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Save
Next

For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

Answer the series of questions.

- Will you make sales of motor vehicles to residents of Arizona, California, Florida, Indiana, Massachusetts, Michigan, South Carolina or Washington?

Note Kentucky motor vehicle dealers who make sales of vehicles to residents of Arizona, California, Florida, Indiana, Massachusetts, Michigan, South Carolina or Washington must collect Kentucky Sales and Use Tax on the selling price of the vehicle, less the trade-in allowance for like-kind exchanges. These receipts are to be reported and paid with the filing of the dealer's regular Sales and Use Tax return. Taxpayers who report such sales are required to complete and file a Kentucky Sales Tax Motor Vehicle Sales Supplementary Schedule (Form 51A135) which provides a breakdown for the portion of total sales that relates specifically to sales of motor vehicles to those nonresident customers. The supplementary schedule is due on the same date as the Sales and Use Tax return and may be filed online at <http://revenue.ky.gov>.

Note: For more information contact the Division of Sales and Use Tax, Department of Revenue, P.O. Box 181, Station 53, Frankfort, Kentucky 40602, or call (502) 564-5170.

If you answer 'Yes' to this question, One Stop displays the following advice:

Taxpayers who report such sales are required to complete and file a Kentucky Sales Tax Motor Vehicle Sales Supplementary Schedule (Form 51A135) which provides a breakdown for the portion of total sales that relates specifically to sales of motor vehicles to those nonresident customers. The supplementary schedule is due on the same date as the Sales and Use Tax return and may be filed online at <http://revenue.ky.gov>

Note: For more information contact the Division of Sales and Use Tax, Department of Revenue, P.O.Box 181, Station 53, Frankfort, Kentucky 40602, or call (502) 564-5170.

- Will you make sales of aviation jet fuel?

Note All receipts collected from the Sales and Use Tax for aviation jet fuel will be deposited into the Kentucky Aviation Economic Development Fund which is administered by the Kentucky Transportation Cabinet to enhance the aviation industry in the state. Taxpayers who report sales tax on aviation jet fuel sales are required to complete the Sales and Use Tax Monthly Aviation Fuel Dealer Supplementary Schedule (Form 51A131) with their Sales and Use Tax returns.

Note: Copies of this supplemental schedule are available at <http://revenue.ky.gov> or for more information, contact the Division of Sales and Use Tax, Department of Revenue, P.O. Box 181, Station 53, Frankfort, Kentucky 40602, or call (502) 564-5170.

If you answer 'Yes' to this question, One Stop displays the following advice:

Taxpayers who report sales tax on aviation jet fuel sales are required to complete the Sales and Use Tax Monthly Aviation Fuel Dealer Supplementary Schedule (Form 51A131) with their Sales and Use Tax returns.

Note: Copies of this supplemental schedule are available at <http://revenue.ky.gov> or for more information contact the Division of Sales and Use Tax, Department of Revenue, P.O. Box 181, Station 53, Frankfort, Kentucky 40602, or call (502) 564-5170.

- Are you a marketplace provider or retailer?

Note Marketplace provider means a person, including any affiliate of the person, that facilitates a retail sale directly or indirectly (KRS 139.010(22)(a-b)).

If you answer 'Yes' to this question, One Stop displays an additional question:

- Do you allow sales by third party retailers?

Note Marketplace retailer means a seller that makes retail sales through any marketplace owned, operated, or controlled by a marketplace provider (KRS 139.010(23)).

Business that operate an online marketplace and allow sales by a third party retailer must collect sales tax for the sales transactions facilitated through the online marketplace in addition to the sales made on their own behalf. KRS 139.450 requires the marketplace provider to register for two Kentucky sales tax account numbers. You will report and remit your sales tax under one account and remit the sales tax that you facilitate on behalf of marketplace retailers on a separate account.

If you answer 'Yes' to this question, One Stop displays the following advice:

KRS 139.450 requires the marketplace provider to register for two Kentucky sales tax account numbers. The assignment of a second sales tax account to report the third party retailers' sales cannot be performed using the Kentucky Business One Stop. You must apply for the second account via a paper application. Visit <http://revenue.ky.gov> to download Form 10A100, Kentucky Tax Registration Application.

- Are you a manufacturing fee processor or a contract miner operating in Kentucky?

Note

A contract miner or a fee processor is an independent party to whom a manufacturer/industrial processor pays a fee to perform a step or series of steps in the manufacturing or mining process. Contract miners and fee processors may issue resale certificates for materials, supplies, and industrial tools used directly in the manufacturing/mining process provided the tools have a useful life of less than one year. Resale certificates cannot be issued for repair, replacement or spare parts.

- Are you bidding on a contract with Kentucky state government?

Note

Any vendor who contracts to sell, install, or provide services to the Commonwealth of Kentucky or one of its agencies, is required to register for Kentucky Sales and Use Tax per KRS 45A.067, and collect and remit the Sales and Use Tax imposed by KRS Chapter 139. In order to complete the bidding process with the Commonwealth or one of its agencies, an original application applying for a Sales and Use Tax account or a copy of your Sales and Use Tax Permit must be submitted with the bid packet. Failure to obtain the required account and remain in compliance with KRS Chapter 139 during the life of your contract may result in termination of your contract with the Commonwealth (200 KAR 5:390).

- Are you an affiliate of a company that has been awarded a Kentucky state government contract?

Note

If you make sales into Kentucky and are an affiliate of a company who contracts to sell, install, or provide services to the Commonwealth, you are required to register for Kentucky Sales and Use Tax per KRS 45A.067 and collect and remit the Sales and Use Tax imposed by KRS Chapter 139.

- Will you rent campsites at campgrounds or recreational vehicle parks?

Note

The rental of any lodgings, campsites, or accommodations furnished by any campground or recreational vehicle park are subject to Sales and Use Tax (KRS 139.200(2)(a)). The tax shall not apply to lodgings, campsites, or accommodations supplied for a continuous period of thirty days or more to a person.

Click the 'Next' button to continue.

3.13.5 Questions #5

Another "Sales and Use Tax" page appears.

Tax Registration
Register a Tax Account/License

Cancel this registration

Sales and Use Tax

Please answer the following Sales and Use Tax questions and click on *Next* to proceed:

Were you approved for an Energy Direct Pay Authorization with a Utility Gross Receipts License Tax Exemption? Yes No ?

Will you sell any of the following? ?

Water utilities	<input type="radio"/> Yes	<input type="radio"/> No
Natural, artificial, or mixed gas utilities	<input type="radio"/> Yes	<input type="radio"/> No
Electricity	<input type="radio"/> Yes	<input type="radio"/> No
Sewer services	<input type="radio"/> Yes	<input type="radio"/> No
Communications services	<input type="radio"/> Yes	<input type="radio"/> No
Multichannel video programming services	<input type="radio"/> Yes	<input type="radio"/> No
Direct broadcast satellite services	<input type="radio"/> Yes	<input type="radio"/> No

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Save
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For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

Answer the first question.

- Were you approved for an Energy Direct Pay Authorization with a Utility Gross Receipts License Tax Exemption?

Note

Businesses who perform manufacturing, industrial processing, mining, or refining who document that their cost of energy or energy-producing fuels exceeds 3 percent of the cost of production may submit an application for energy Direct Pay (EDP) Authorization. Those businesses that choose to do so may also apply for the EDP Utility Gross Receipts License Tax (UGRLT) exemption. A Sales and Use Tax Account number must be obtained by all businesses who hold an EDP Authorization. Those businesses that are approved for the UGRLT EDP exemption are required to obtain a UGRLT account number to file and remit the UGRLT monthly returns electronically.

Answer whether you sell any of the following:

- Water utilities
- Natural, artificial, or mixed gas utilities
- Electricity
- Sewer services
- Communications services
- Multichannel video programming services: If the business provides cable services and internet protocol services, answer 'Yes.'
- Direct Broadcast Satellite services: If the business provides satellite services, answer 'Yes.'

Note

Sales of water utilities, gas utilities, electricity or sewer services to nonresidential customers are subject to Sales and Use Tax. Communication services are also subject to Sales and Use Tax. *While the sale of cable, satellite broadcast and internet protocol television services are not subject to Sales and Use Tax, cable services, satellite broadcast services, internet protocol television

services and communication services are subject to Telecommunications Tax (KRS Chapter 136). Also, cable services, Internet protocol television services, communication services and the other utility services listed above are subject to Utility Gross Receipts License Tax (KRS Chapter 160.613). Providers of cable services, internet protocol services, and video streaming services should select “Multichannel video programming services”. Providers of satellite services should check “Direct broadcast satellite services”. Communication services (KRS 136.602 and KRS 160.6131) include, but are not limited to: local and long distance telephone services; telegraph and teletypewriter services; pre-paid calling services and postpaid calling services; private communications services involving a direct channel specifically dedicated to a customer’s use between specific points; channel services involving a path of communications between two (2) or more points; data transport services involving the movement of encoded information between points by means of any electronic, radio, or other medium or method; caller ID services, ring tones, voice mail, and other electronic messaging services; mobile wireless telecommunications service and fixed wireless service as defined in KRS 139.195; and voice over internet protocol (VOIP) Note: For more information about Telecommunications Tax, contact the Division of Sales and Use Tax, Department of Revenue, P.O. Box 181, Station 53, Frankfort, Kentucky 40602, or call (502) 564-5170 (Option 2). For more information about Utility Gross Receipts License Tax, contact the Financial Tax Section, Department of Revenue, P.O. Box 181, Station 61, Frankfort, Kentucky 40602, or call (502) 564-4810 (KRS 136.600-136.660 and KRS 160.613).

Click the ‘Next’ button to continue.

If you answer ‘Yes’ to any of the questions on these first four “Sales and Use Tax” pages, One Stop displays the next page in the Sales and Use Tax Account series.

If you answer ‘No’ to all of the Sales and Use Tax questions, One Stop transfers you to the Consumer’s Use Tax Account series of questions; the business is not liable for Sales and Use Tax, Utility Gross Receipts License Tax, Telecommunications Tax or Coal Tax.

3.13.6 Questions #6 (Coal Tax)

One Stop displays this page to determine whether the business needs to apply for a Coal Tax account number in addition to a Sales and Use Tax account number.

Tax Registration
Register a Tax Account/License

Cancel this registration

Sales and Use Tax (Coal Tax)

Please answer the following Sales and Use Tax questions and click on Next to proceed:

Will you mine coal that you own or possess the mineral rights to? Yes No ?

Will you purchase coal for the purpose of processing and resale, or do you process refuse coal? Yes No ?

Will you purchase and sell coal as a coal broker? Yes No ?

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For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

Answer the series of questions.

- Will you mine coal that you own or possess the mineral rights to?

Note

Every person engaged in severing and/or processing coal, including refuse coal, must file an application to obtain a Certificate of Registration and Coal Seller/Purchaser Certificate ID Number with the Kentucky Department of Revenue before severing and/or processing coal in Kentucky (KRS 143.030). Processing includes cleaning, breaking, sizing, dust allaying, treating to prevent freezing, or loading or unloading for any purpose. This is limited to persons who own or have an economic interest in the coal and does not include a contract miner. Persons who only receive an arm's length royalty are not considered as having an economic interest and are not required to register.

- Will you purchase coal for the purpose of processing and resale, or do you process refuse coal?

Note

Processing means cleaning, breaking, sizing, dust allaying, treating to prevent freezing, or loading or unloading for any purpose.

- Will you purchase and sell coal as a coal broker?

Note

Coal Brokers, while not subject to coal tax, will be issued a Coal Seller/Purchaser Certificate ID Number that must be used in all sales and purchases of coal on Form 55A004.

Click the 'Next' button to continue.

3.13.7 Additional Information

If the business is liable for Sales and Use Tax, One Stop displays this page to gather information about sales, new tires, taxes, where to mail the Sales and Use Tax returns, and any additional locations in the Commonwealth.

Tax Registration

Register a Tax Account/License

Sales and Use Tax Account

Cancel this registration

Please answer the following Sales and Use Tax questions and click on *Next* to proceed:

Date sales began or will begin ?

Estimated gross monthly sales tax collected in Kentucky ?

▾ Primary Business Location
 669 Chamberlin Ave, Frankfort, KY, Franklin , 40601-4220

Sales and Use Tax returns should be mailed to:

Use a Previous Address

ATTN

Country

Zip/Postal Code

Address Line 1

Address Line 2 (optional)

City

State(Enter state/province name if non-USA countries)

County

Mailing Telephone Number

For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

Select the date when sales began or will begin.

Select the tax range that corresponds to the estimated gross monthly sales tax collected in Kentucky. The ranges are \$0.00 - \$199.99, \$200.00 - \$1,199.99, and \$1,200.00 or more.

You may choose to use a previously entered address for mailing of Sales and Use Tax returns by checking the box and selecting an address from the list. If the address is not available, enter the correct address. Also enter a phone number for Sales and Use Tax.

After you add the Sales Tax Mailing address and click 'Next' to continue registering, One Stop expands the page to show the Sales Tax Mailing Address and to ask whether the business has additional locations in Kentucky.

Primary Business Location
 350 5th Ave Suite 10100, New York City, NY, , 10118

Sales Tax Mailing Address
 350 5th Ave Suite 10100, New York City, NY, , 10118

Do you have additional locations in Kentucky? Yes No

Answer whether the business has additional locations in Kentucky. If the business does not have additional locations, click 'No' then click 'Next' to continue registration.

If the business does have additional locations, click 'Yes.'

3.13.7.1 Additional Locations

When you click 'Yes,' the page expands for you to enter information about an additional location.

Country

Zip/Postal Code

Address Line 1

Address Line 2 (optional)

City

State(Enter state/province name if non-USA countries)

County

Describe the nature of your business activity in Kentucky, including any products sold.

Location Phone Number

Doing Business As

Location Start Date

NAICS Code

For each location added, enter the location’s address, describe the location’s business activity, and enter a phone number, Doing Business As name if appropriate, NAICS code, and start date.

You may enter your six-digit code and press ‘Enter’ or tab out of the field. If the NAICS code is valid, you may click ‘Next’ to continue.

Or, you may select the ‘National Industry (6 Digit)’ category. The page expands for you to select a sector.

After you select a sector, you may select a SubSector and finally a NAICS Code. As you make each selection, the options in the remaining dropdowns are filtered based on that selection.

When you have completed entry of an additional location, click ‘Next’ to continue. If you want to cancel entry of an additional location, click ‘Cancel.’

One Stop adds the new location to the list of Additional Locations. You may click ‘Add Another Address’ to enter another location until all locations have been entered.

- ▾ Primary Business Location
 350 5th Ave Suite 10100, New York City, NY, , 10118
- ▾ Sales Tax Mailing Address
 350 5th Ave Suite 10100, New York City, NY, , 10118
- ▾ Additional Locations
 251 W Second St, ,Lexington ,KY, Fayette,40507

Add Another Address
Previous
Save
Next

After you have added all Kentucky sales locations for the business, click the ‘Next’ button to continue.

Depending on your answers to previous Sales and Use Tax questions, One Stop may transfer you to the “Utility Gross Receipts License Tax,” “Telecommunications Tax” or “Coal Tax” pages. If the business is not liable for any of these taxes, One Stop transfers you to the “Corporation Income/Limited Liability Entity Tax” page.

If you are applying for Sales and Use Tax services only, then One Stop transfers you to the ‘Business Administrators’ page.

3.14 Utility Gross Receipts License Tax

If you answered ‘Yes’ to any of the Sales and Use Tax questions regarding sales of Water utilities; Natural, artificial, or mixed gas utilities; Electricity; Sewer services; Communications services; Multichannel video programming services; or Direct Broadcast Satellite services, One Stop displays the “Utility Gross Receipts License Tax” page.

Note For more information about the Utility Gross Receipts License Tax, contact the Financial Tax Section, Department of Revenue, P. O. Box 181, Station 61, Frankfort, Kentucky 40602, or call (502) 564-4810 (see KRS 136.600-136.660 and KRS 160.613).

Tax Registration

Register a Tax Account/License

Cancel this registration

Utility Gross Receipts License Tax Account

Please answer the following Utility Gross Receipts License Tax questions and click on *Next* to proceed:

Date sales of utilities began or will begin ?

Telephone Number

Once the account for Utility Gross Receipts License Tax is assigned, use the website to set up account for Efile. <https://ugrit.ky.gov/ETax/RegistrationInfo.aspx>

Previous
Save
Next

For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

Select the date when sales of communications, multichannel video programming services, and/or direct broadcasting services; water utilities; natural, artificial, or mixed gas; electricity; or sewer services began or will begin in Kentucky. Enter the business’s phone number for its Utility Gross Receipts License Tax account.

Click the ‘Next’ button to continue.

3.15 Telecommunications Tax

If you answered ‘Yes’ to any of the Sales and Use Tax questions regarding sales of Communications services, Multichannel video programming services, or Direct Broadcast Satellite services, One Stop displays the “Telecommunications Tax” page.

Note For more information about the Telecommunications Tax, contact the Division of Sales and Use Tax, Department of Revenue, P.O. Box 181, Station 53, Frankfort, Kentucky 40602, or call (502) 564-5170 (Option 2).

Tax Registration
Register a Tax Account/License

Cancel this registration

Telecommunications Tax Account

Please answer the following Telecommunications Tax questions and click on Next to proceed:

Does your organization have tangible personal property located within the Commonwealth of Kentucky? Yes No ?

Date sales of communications began or will begin ?

Telephone Number

Once the account for Telecommunications Tax is assigned, use the website to set up account for Efile. <https://ugrlt.ky.gov/registration/>

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Save
Next

For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

If the organization has tangible personal property located within the Commonwealth of Kentucky, click ‘Yes.’

Note Tangible Personal Property—If your business has tangible personal property located in Kentucky check “Yes”.
 Note: If you answered “Yes”, you are required to centrally file an annual property tax return titled Revenue Form 61A500 (P) Personal Property Tax Forms and Instructions for Communications Service Providers & Multichannel Video Programming Service Providers. This return is due May 15 and is filed with the Office of Property Valuation, Division of State Valuation, Public Service Branch, Station 32, 4th Floor, 501 High Street, Frankfort, KY 40601-2103. For more information call 502-564-8175.

Select the date when sales of communications, multichannel video programming services, and/or direct broadcast satellite services began or will begin in Kentucky. Enter the business's phone number for its Telecommunications Tax account.

Click the 'Next' button to continue.

3.16 Coal Tax

If you answered 'Yes' to any of the Sales and Use Tax questions on the "Questions #5 Coal Tax" page, One Stop displays the "Coal Tax" page.

Note

For more information about the Coal Tax, contact the Department of Revenue, Minerals Taxation & GIS Services Branch at (502) 564-8334

Tax Registration
Register a Tax Account/License

Coal Severance/Processing Tax Account and/or Coal Seller/Purchaser Certificate ID#

Cancel this registration

Please answer the following Coal Severance/Processing Tax Account and/or Coal Seller/Purchaser Certificate ID# questions and click on *Next* to proceed:

Date mining/processing or coal brokering operation began or will begin ?

Coal Severance and Processing Tax returns should be mailed to:

Use a Previous Address ▼

ATTN

Country United States ▼

Zip/Postal Code

Address Line 1

Address Line 2 (optional)

City

State(Enter state/province name if non-USA countries) ▼

County ▼

Mailing Telephone Number 🇺🇸 (201) 555-5555

Previous
Save
Next

For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

Select the date when mining/processing or coal brokering operations began or will begin.

You may choose to use a previously entered address for mailing of Coal Severance and Processing Tax returns by checking the box and selecting an address from the list. If the

address is not available, enter the correct address. Also enter a phone number for Coal Severance and Processing Tax.

Click the 'Next' button to continue.

3.17 Consumer's Use Tax

If you answered 'No' to all of the Sales and Use Tax questions, One Stop displays this page to determine whether the business needs to apply for a Consumer's Use Tax account number.

Note For more information about the Consumer's Use Tax, contact the Division of Sales and Use Tax, Department of Revenue, P.O. Box 181, Station 67, Frankfort, Kentucky 40602, or call (502) 564-5170.

3.17.1 Questions

The "Consumer's Use Tax" page appears.

Answer the series of questions for the business.

- Will you make purchases from out-of-state vendors and not pay Kentucky Sales or Use Tax to the seller on those purchases?

Note Per KRS 139.330, a 6 percent Use Tax is due if you make out-of-state purchases of tangible property, digital property, or an extended warranty service for storage, use, or other consumption in Kentucky and did not pay at least 6 percent state Sales Tax to the seller at the time of purchase. For example, if you order from catalogs, make purchases through the Internet, or shop outside Kentucky for items such as construction supplies, construction equipment, office furniture, computer equipment, medical equipment, software, office supplies, books, or subscribe to magazines or professional journals, you will owe use tax to Kentucky. This list is not all inclusive. It is important to remember that Use Tax applies only to items purchased

outside Kentucky, including another country, which would have been taxed if purchased in Kentucky.

- Are you a Professional Service Provider?

Note

Professional Service Providers are Accountants, Architects, Attorneys, Chiropractors, Dentists, Engineers, Landscape Architects, Nurses, Occupational Therapists, Optometrists, Osteopaths, Pharmacists, Physical Therapists, Physicians, Psychologists, and Veterinarians. Businesses in these industries that are not making retail sales requiring a Sales and Use Tax Account should apply for a Consumer's Use Tax Account.

Click the 'Next' button to continue.

3.17.2 Address for Returns

Another "Consumer's Use Tax" page appears.

Tax Registration

Register a Tax Account/License

Cancel this registration

Consumer's Use Tax Account

Please answer the following Consumer's tax questions and click on *Next* to proceed:

Date purchases began or will begin : ?

Consumer's Use Tax returns should be mailed to:

Use a Previous Address

ATTN

Country

Zip/Postal Code

Address Line 1

Address Line 2 (optional)

City

State(Enter state/province name if non-USA countries)

County

Mailing Address Phone Number

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Save
Next

For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

Select the date when purchases began or will begin.

You may choose to use a previously entered address for mailing of Consumer’s Use Tax returns by checking the box and selecting an address from the list. If the address is not available, enter the correct address. Also enter a phone number for Consumer’s Use Tax.

Click the ‘Next’ button to continue.

3.18 Corporation Income/Limited Liability Entity Tax

If the business is a corporation, S corporation, cooperative, limited cooperative association, association, statutory trust, series of a statutory trust, limited partnership, limited liability partnership, limited liability limited partnership, series of a partnership, limited liability company, series of a limited liability company, protected cell company, cell of a protected cell company, or any entity taxed as one of these, or similar entity created with limited liability for the partners, members or shareholders, One Stop displays this series of pages to determine whether the business needs to apply for a Corporation Income/Limited Liability Entity Tax account number.

If the business is a sole proprietorship, Home Care Service Recipient, Qualified Joint Venture, Estate, Government, or Unincorporated Non-Profit Association, One Stop does not display this series of pages; the business is not liable for Corporation Income/Limited Liability Entity Tax.

Note

For more information about the Corporation Income/Limited Liability Entity Tax, contact the Department of Revenue, Division of Corporation Tax at (502) 564-8139.

3.18.1 Questions #1

The “Corporation Income/Limited Liability Entity Tax” page appears.

Tax Registration

[Register a Tax Account/License](#)

Cancel this registration

Corporation Income/Limited Liability Entity Tax Account

Please answer the following Corporation Income and Limited Liability Entity Tax questions and click on *Next* to proceed:

Are you organized under the laws of Kentucky with the Kentucky Secretary of State's Office?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	?
Will your business have its commercial domicile in Kentucky?	<input type="radio"/> Yes	<input type="radio"/> No	?
Will your business own or lease any real or tangible property located in Kentucky?	<input type="radio"/> Yes	<input type="radio"/> No	?
Will your business have one or more individuals performing services in Kentucky?	<input type="radio"/> Yes	<input type="radio"/> No	?

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For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

Answer the series of questions for the business.

- Are you organized under the laws of Kentucky with the Kentucky Secretary of State's Office? If you previously completed Business Registration, the answer will be set to 'Yes' and you may not change it.

Note For assistance, contact the Kentucky Secretary of State's Office at (502) 564-3490 or visit them online at sos.ky.gov.

- Will your business have its commercial domicile in Kentucky?

Note A commercial domicile is the principal place from which the trade or business of the corporation is managed (103 KAR 16:240).

- Will your business own or lease any real or tangible property located in Kentucky?

Note Owning or leasing property in this state means owning or leasing real or tangible property in Kentucky, including: maintaining an office or other place of business in Kentucky; maintaining in Kentucky an inventory of merchandise or material for sale, distribution or manufacture, or consigned goods, regardless of whether kept on the taxpayer's premises, in a public or rented warehouse, or otherwise; or owning computer software used in the business of a third party within Kentucky (103 KAR 16:240).

- Will your business have one or more individuals performing services in Kentucky?

Note Corporations and Limited Liability Entities with individuals performing services in Kentucky are subject to Kentucky Corporation Income Tax and/or Limited Liability Entity Tax. The business is considered as performing services in Kentucky whether the services are provided directly by the business or indirectly by directing activity performed by a third party (103 KAR 16:240). Services do not include the mere solicitation of the sale of tangible personal property.

Click the 'Next' button to continue.

3.18.2 Questions #2

Another "Corporation Income/Limited Liability Entity Tax" page appears.

Tax Registration
Register a Tax Account/License

Cancel this registration

Corporation Income/Limited Liability Entity Tax Account

Please answer the following Corporation Income and Limited Liability Entity Tax questions and click on Next to proceed:

Will your business maintain an interest in a pass-through entity or derive income from Kentucky sources? Yes No ?

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Save
Next

For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

Answer the series of questions for the business.

- Will your business maintain an interest in a pass-through entity or derive income from Kentucky sources?

Note

A Pass-Through Entity is any partnership, joint venture, S corporation, limited cooperative association, statutory trust, series of a statutory trust, limited partnership (LP), limited liability partnership (LLP), limited liability limited partnership (LLLLP), series of a partnership, limited liability company (LLC), professional limited liability company (PLLC), series of a limited liability company, or similar entity recognized by the laws of this state that is not taxed at the entity level, but instead passes to each partner, member, shareholder, or owner their proportionate share of income, deductions, gains, losses, credits, and any other similar attributes. You are required to register for a Kentucky Corporation Income Tax Account and/or a Limited Liability Entity Tax Account to report the income generated from a pass-through entity (KRS 141.010) or otherwise derived from or attributable to sources in Kentucky.

Click the 'Next' button to continue.

3.18.3 Questions #3

Another "Corporation Income/Limited Liability Entity Tax" page appears.

Tax Registration

Register a Tax Account/License

Corporation Income/Limited Liability Entity Tax Account

Please answer the following Corporation Income and Limited Liability Entity Tax questions and click on Next to proceed:

Will you direct activities at Kentucky customers for the purpose of selling them goods and/or services? Yes No [?](#)

Will your business own/lease any intangible property or receive payments from a related member as defined in KRS 141.205(1)(g) or an unrelated party for the use of intangible property in Kentucky such as royalties, franchise agreements, patents, trademarks, etc.? Yes No [?](#)

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For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

Cancel this registration

Answer the series of questions for the business.

- Will you direct activities at Kentucky customers for the purpose of selling them goods and/or services?

Note

Directing activities at Kentucky customers for the purpose of selling goods is taxable in Kentucky. This includes selling or soliciting orders for real property, intangible personal property, tangible property, or delivering merchandise inventory on consignment to its Kentucky distributors or dealers (103 KAR 16:240). Directing activities at Kentucky customers for the purpose of selling services, in addition to unprotected solicitation activities, is taxable in Kentucky (103 KAR 16:240).

- Will your business own/lease any intangible property or receive payments from a related member as defined in KRS 141.205(1)(g) or an unrelated party for the use of intangible property in Kentucky such as royalties, franchise agreements, patents, trademarks, etc.?

Note

Intangible property is subject to Kentucky Corporation Income Tax and/or Limited Liability Entity Tax (103 KAR 16:240).

Click the 'Next' button to continue.

If you answer 'Yes' to any of the questions on these first three "Corporation Income/Limited Liability Entity Tax" pages, One Stop displays the next page in the Corporation Income/Limited Liability Entity Tax series.

If you answer 'No' to all of these questions, One Stop transfers you to the Non-Resident Withholding series of questions; the business is not liable for Corporation Income/Limited Liability Entity Tax.

3.18.4 Questions #4

If the business may be liable for Corporation Income/Limited Liability Entity Tax, One Stop displays this page to determine whether the business qualifies for an exemption to the Corporation Income/Limited Liability Entity Tax.

Tax Registration
Register a Tax Account/License

Cancel this registration

Corporation Income/Limited Liability Entity Tax Account

Please answer the following Corporation Income and Limited Liability Entity Tax questions and click on **Next** to proceed:

Is your entity exempt from Corporation Income Tax and/or Limited Liability Entity Tax under Kentucky law? Yes No

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Next

For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

Answer whether the business is exempt from corporation income tax or limited liability entity tax under Kentucky law. If you answer 'No,' click 'Next' to continue registering.

If you answer 'Yes,' One Stop expands the page for you to select the exemption type(s) based on the business structure and how the business is taxed.

Select the Exemption Type below

- Financial institution as defined in KRS 136.500, except banker's banks organized under KRS 287.135 or 286.3-135
- Savings & loan association organized under the laws of this state and under the laws of the U.S. and making loans to members only
- Bank for cooperatives
- Production credit association
- Insurance company, including farmers' or other mutual hail, cyclone, windstorm, or fire insurance companies, insurers and reciprocal underwriters (does not include insurance agencies)
- Corporation or other entity exempt under Section 501 of the Internal Revenue Code
- Religious, educational, charitable, or like corporation not organized or conducted for pecuniary profit
- Corporation whose only owned or leased property located in this state is located at the premises of a printer with which it has contracted for printing, provided that: 1. The property consists of the final printed product, or copy from which the printed product is produced; and 2. The corporation has no individuals receiving compensation in this state as provided in KRS 141.120(8)(b)
- Public service corporation subject to tax under KRS 136.120
- Any property or facility which has been certified as a fluidized bed energy production facility as defined in KRS 211.390
- An alcohol production facility as defined in KRS 247.910
- Personal service corporation as defined in Section 269A(b)(1) of the Internal Revenue Code
- Qualified Investment Partnership (QIP) entity as defined in KRS 141.206(15)

Refer to [Appendix G: Corporate Income/LLET Exemption Types](#) for the list of all possible exemption types; however, One Stop will display only those types applicable to the business being registered. Select the exemption type appropriate to the business.

Click the 'Next' button to continue.

3.18.5 Questions #5

Based on the business structure and other options selected thus far, another “Corporation Income/Limited Liability Entity Tax” page may appear.

Tax Registration

Register a Tax Account/License

Corporation Income/Limited Liability Entity Tax Account

Cancel this registration

Please answer the following Corporation Income and Limited Liability Entity Tax questions and click on *Next* to proceed:

Is this entity treated federally as a division of a parent company and not separately taxed as its own entity? Yes No

Is your Kentucky activity limited to the mere solicitation of the sale of tangible personal property and exempt from Corporation Income tax due to Public Law 86-272? Yes No

Date that activity or receipt of pass through income began or will begin in Kentucky

Previous
Save
Next

For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

The questions on this page will vary depending on the business structure and other options selected thus far.

- Is this entity treated federally as a division of a parent company and not separately taxed as its own entity? If you answer Yes to this question, you will be required to select the Division Type
- Is your Kentucky activity limited to the mere solicitation of the sale of tangible personal property and exempt from Corporation Income tax due to Public Law 86-272?
- Date that activity or receipt of pass through income began or will begin in Kentucky

When you are finished, click the ‘Next’ button to continue.

3.18.6 Additional Information

If the business is liable for Corporation Income/Limited Liability Entity Tax, One Stop displays this page to gather information about where to mail the Corporation Income/Limited Liability Entity Tax returns.

Tax Registration

Register a Tax Account/License

Corporation Income/Limited Liability Entity Tax Account

[Cancel this registration](#)

Please answer the following Corporation Income and Limited Liability Entity Tax questions and click on Next to proceed:

Corporation Income and Limited Liability Entity Tax correspondence should be mailed to:

Use a Previous Address ▼

ATTN

Country United States ▼

Zip/Postal Code

Address Line 1

Address Line 2 (optional)

City

State(Enter state/province name if non-USA countries) ▼

County ▼

Mailing Telephone Number 🇺🇸 (201) 555-5555

Previous Save Next

For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

You may choose to use a previously entered address for mailing of Corporate Income/Limited Liability Entity Tax returns by checking the box and selecting an address from the list. If the address is not available, enter the correct address. Also, enter a phone number for Corporation Income/LLET Tax.

Click 'Next' to continue registering.

3.19 Kentucky Nonresident Income Tax Withholding on Distributive Share Income

Note For more information about Nonresident Income Tax Withholding, contact the Withholding Tax Section, Department of Revenue, P.O. Box 181, Station 57, Frankfort, KY 40602, or call (502) 564-7287.

3.19.1 Questions #1

The “Kentucky Nonresident Income Tax Withholding on Distributive Share Income Tax” page may appear based on answers to previous questions.

Tax Registration
Register a Tax Account/License

Cancel this registration

Kentucky Nonresident Income Tax Withholding on Distributive Share Income Tax

Please answer the following Kentucky Nonresident Income Tax Withholding on Distributive Share Income Tax questions and click on *Next* to proceed.

Is this business considered a pass-through entity as defined in KRS 141.010(26)? Yes No ?

Does your pass-through entity have nonresident: ?

Individual partner(s), shareholder(s), or member(s) receiving Kentucky distributive share income from your pass-through entity? Yes No

Note: "Individual" includes Estates and Trusts

Corporate partner(s) or member(s) receiving Kentucky distributive share income from your pass-through entity? Yes No

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For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

Answer the series of questions for the business.

- Is this business considered a pass-through entity as defined in KRS 141.010(26)?

Note

A Pass-Through Entity is any partnership, joint venture, S corporation, limited cooperative association, statutory trust, series of a statutory trust, limited partnership (LP), limited liability partnership (LLP), limited liability limited partnership (LLLP), series of a partnership, limited liability company (LLC), professional limited liability company (PLLC), series of a limited liability company, or similar entity recognized by the laws of this state that is not taxed at the entity level, but instead passes to each partner, member, shareholder, or owner their proportionate share of income, deductions, gains, losses, credits, and any other similar attributes.

- Does your pass-through entity have nonresident:
 - Individual partner(s), shareholder(s), or member(s) receiving Kentucky distributive share income from your pass-through entity? Note: "Individual" includes Estates and Trusts
 - Corporate partner(s) or member(s) receiving Kentucky distributive share income from your pass-through entity?

Note

If your pass-through entity has nonresident individual/corporate partner(s), individual/corporate member(s), or individual shareholder(s) that receive Kentucky distributive share income from your pass-through entity, check "Yes" to the applicable question. Note: For tax years beginning on or after January 1, 2007, every pass-through entity required to file a return under KRS 141.206(2) shall withhold Kentucky income tax at the maximum rate provided in KRS 141.020 or 141.040 on the distributive share income, whether distributed or undistributed, of each: (i) nonresident individual (includes a nonresident estate or trust) partner, member or shareholder; and (ii) corporate partner or member that is doing business in Kentucky only through its ownership interest in a pass-through entity. The withholding shall be filed with the Department of Revenue on Form 740NP-WH, Kentucky Nonresident Income Tax Withholding on Distributive Share Income Report and Composite Income Tax Return, on or before the 15th day of the fourth month after the close of the pass-through entity's taxable year, and shall include: (i) Form PTE-WH, Kentucky Nonresident Income Tax Withholding on Distributive Share Income, for each nonresident individual partner, member or shareholder and each corporate partner or member included in Form 740NP-WH; and (ii) remittance of the income tax due. A copy of Form PTE-WH shall be provided to each nonresident individual partner, member or shareholder and each corporate partner or member included in Form 740NP-WH.

Click the 'Next' button to continue.

If you answer 'No' to all of these questions, One Stop transfers you to the "Tobacco Tax" page; the business is not liable for Nonresident Income Tax Withholding.

3.19.2 Questions #2

If you answered 'Yes' to any of the previous pass-through entity questions, One Stop displays this page to determine whether the business qualifies for an exemption to Nonresident Income Tax Withholding.

Tax Registration
Register a Tax Account/License

Kentucky Nonresident Income Tax Withholding on Distributive Share Income Tax

Cancel this registration

Please answer the following Kentucky Nonresident Income Tax Withholding on Distributive Share Income Tax questions and click on Next to proceed.

Is your entity exempt from Kentucky Nonresident Income Tax Withholding on Distributive Share Income Tax under Kentucky law? Yes No

Previous
Save
Next

For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

Answer whether the business is exempt from Kentucky Nonresident Income Tax Withholding on Distributive Share Income Tax under Kentucky law. If you answer 'No,' click 'Next' to continue registering.

If you answer 'Yes,' One Stop expands the page for you to select the exemption type(s).

Select the Exemption Type below

- Financial institution as defined in KRS 136.500, except banker's banks organized under KRS 287.135 or 286.3-135
- Savings & loan association organized under the laws of this state and under the laws of the U.S. and making loans to members only
- Bank for cooperatives
- Production credit association
- Insurance company, including farmers or other mutual hail, cyclone, windstorm, or fire insurance companies, insurers, and reciprocal underwriters (does not include insurance agencies)
- Corporation or other entity exempt under Section 501 of the Internal Revenue Code
- Religious, educational, or charitable organization or like corporation not organized or conducted for pecuniary profit
- Corporation whose only owned or leased property located in this state is located at the premises of a printer with which it has contracted for printing, provided that: 1. The property consists of the final printed product, or copy from which the printed product is produced; and 2. The corporation has no individuals receiving compensation in this state as provided in KRS 141.120(8)(b)
- A Qualified Investment Partnership (QIP) entity as defined in KRS 141.206(14)

Refer to [Appendix H: Nonresident Withholding Exemption Types](#) for the list of exemption types. Select the exemption type appropriate to the business.

Click the 'Next' button to continue.

3.19.3 Additional Information

If the business is not exempt from the Kentucky Nonresident Income Tax Withholding on Distributive Share Income Tax, One Stop displays this page to gather information about the first nonresident's starting date and where to mail the Non-resident withholding tax returns.

Tax Registration
Register a Tax Account/License

Cancel this registration

Kentucky Nonresident Income Tax Withholding on Distributive Share Income Tax

Date first nonresident corporation or individual became a partner, member, or shareholder ?

Non Resident Distributive Share Withholding Tax correspondence should be mailed to:

Use a Previous Address ▼

ATTN

Country United States ▼

Zip/Postal Code

Address Line 1

Address Line 2 (optional)

City

State(Enter state/province name if non-USA countries) ▼

County ▼

Mailing Phone Number 🇺🇸 (201) 555-5555

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Next

For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

Select the date the first nonresident corporation or individual became a partner, member, or shareholder in the business.

You may choose to use a previously entered address for mailing of Non-resident withholding tax returns by checking the box and selecting an address from the list. If the address is not available, enter the correct address. Also enter a phone number for Nonresident Withholding Tax.

Click 'Next' to continue registering.

3.20 Tobacco Tax

The “Tobacco Tax” page appears.

Note

Please refer to Chapter 138, KRS 138.130 to 138.205 for statutes covering the purchase/sale of cigarettes and tobacco products.

Register a Tax Account/License

Tobacco Tax
Cancel this registration

Please answer the following Tobacco Tax questions and click on *Next* to proceed:

Do you purchase/sell cigarettes, tobacco products, and/or vapor products? Yes No

Please refer to [Chapter 138, KRS 138.130 to 138.205](#) for statutes covering the purchase/sale of cigarettes, tobacco products, and vapor products

Previous
Save
Next

For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

Answer the question, “Do you purchase/sell cigarettes, tobacco products and/or vapor products?” for the business. If you answer ‘No’ to this question, One Stop transfers you to the “Business Administrators” page; the business is not liable for Tobacco Tax.

3.20.1 Questions #1

If you answered ‘Yes’, then answer the series of additional questions on this screen:

Register a Tax Account/License

Tobacco Tax
Cancel this registration

Please answer the following Tobacco Tax questions and click on *Next* to proceed:

Do you purchase/sell cigarettes, tobacco products, and/or vapor products? Yes No

Will you purchase cigarettes directly from the Manufacturer? Yes No

Will you purchase cigarettes without the Kentucky excise tax? Yes No

Will you purchase tobacco products and/or vapor products without the Kentucky excise tax? (if a retailer check no to this question) Yes No

Will you transport untaxed cigarettes? Yes No

Will you sell cigarettes to 5 or more retailers? Yes No

Do you plan on operating a vending machine which will contain cigarettes? Yes No

Will you manufacture cigarettes/tobacco/vapor products? Yes No

Are you a retailer located in Kentucky? Yes No

Please refer to [Chapter 138, KRS 138.130 to 138.205](#) for statutes covering the purchase/sale of cigarettes, tobacco products, and vapor products

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Save
Next

- “Are you a retailer located in Kentucky?” If you answer ‘Yes’ to this question, you will need to answer the additional following questions:

- Are you purchasing tobacco products and/or vapor products from someone other than a Kentucky licensed distributor or without the Kentucky excise tax?
- Do you sell to someone other than the end consumer?

If you answered 'No' to all of the series questions, One Stop transfers you to the Business Administrators screen. Tobacco Tax licensing does not apply.

If you answered 'No' to all but 'Yes' to the last question (Are you a retailer located in Kentucky?) and 'No' to both subquestions, One Stop transfers you to the Business Administrators screen. Tobacco Tax licensing does not apply.

If you answered 'Yes' to any question and at least one subquestion (for Are you a retailer located in Kentucky?), then Tobacco Tax does apply.

Click the 'Next' button to continue.

3.20.2 Questions #2

Another "Tobacco Tax" page appears.

If you answered 'Yes' to any question you will need to enter at least one business location for the tobacco license(s) on the business.

Tax Registration
Register a Tax Account/License

Cancel this registration

Wholesalers, unclassified acquirers, tobacco products distributors, subjobbers, vending machine operators, transporters, and manufacturers must file a separate application for each place of business.

Use a Previous Address

ATTN

Country

United States ▼

Zip/Postal Code

Address Line 1

Address Line 2 (optional)

City

State(Enter state/province name if non-USA countries)

▼

County

▼

Cancel

Add Location

For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

If you answered ‘Yes’ to ‘Are you a retailer located in Kentucky?’ you will need to enter at least one business location for the place of business, but can also add additional locations. All locations must be in Kentucky if the business is a retailer.

Click ‘Next’ to continue.

3.20.3 Questions #3

Another “Tobacco Tax” page appears.

This page shows the summary of business locations you have entered for the tobacco license(s). You may edit or delete the location(s) or add another location if the business is a retailer.

Note Wholesalers, unclassified acquirers, tobacco products distributors, subjobbers, vending machine operators, transporters, and manufacturers must file a separate application for each place of business.

Tax Registration
Cancel this registration

Register a Tax Account/License

Wholesalers, unclassified acquirers, tobacco products distributors, subjobbers, vending machine operators, transporters, and manufacturers must file a separate application for each place of business.

Locations of Business		
Address		
102 Main Street, Lexington, Kentucky, USA, 40509	Edit Location	Delete Location
103 Main Street, Winchester, Kentucky, USA, 40391	Edit Location	Delete Location
104 Main Street, Frankfort, Kentucky, USA, 40601	Edit Location	Delete Location

1 - 3 of 3 items

Add another Location
Previous
Next

For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

Click ‘Next’ to continue.

3.20.4 Questions #4

Another “Tobacco Tax” page appears.

The business must select the ‘Period of License’ for the current fiscal year for which you are applying.

Note License is issued for each fiscal year, or portion, beginning July 1 and ending June 30.

‘Mailing Address’ and ‘Contact Information’ is also required for the tobacco tax account(s) and license(s) on the business.

Tobacco Tax Account
Cancel this registration

Period of License: Fiscal year ending June 30, 2020 ?

Cigarette/Tobacco/Vapor correspondence should be mailed to:

Use a Previous Address

ATTN

Country United States

Zip/Postal Code

Address Line 1

Address Line 2 (optional)

City

State(Enter state/province name if non-USA countries)

County

Contact Information

First Name

Middle Name (optional)

Last Name

Email

Fax Number

Telephone Number 🇺🇸 (201) 555-5555

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Save
Next

Click 'Next' to continue.

3.20.5 Questions #5

Another “Tobacco Tax” page appears.

If the location of the tobacco license(s) business is outside of the Commonwealth of Kentucky, then they will need to designate a ‘Process Agent’ who resides in Kentucky. The ‘Process Agent’ can be an individual or a business.

Tax Registration

Register a Tax Account/License

Please enter Process Agent details:

[Cancel this registration](#)

Process Agent Name

Use a Previous Address

ATTN

Country

Zip/Postal Code

Do Not Use a P.O. Box Address

Address Line 1

Address Line 2 (optional)

City

State(Enter state/province name if non-USA countries)

County

For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

Click 'Next' to continue.

3.20.6 Questions #6

Another "Tobacco Tax" page appears.

Describe the 'Nature of the Business' by checking all of the boxes that apply. If you select 'Other', describe the nature of business not otherwise listed.

Tax Registration

Register a Tax Account/License

Nature Of Business (Check all the boxes that apply) Cancel this registration

- Dealer in both Cigarettes and Tobacco Products
- Dealer in Cigarettes Exclusively
- Dealer in Tobacco Products Exclusively
- Dealer in Vapor (Closed System) Products
- Dealer in Vapor (Open System) Products
- Operate Vending Machines that Dispense Cigarettes
- Other

Describe Other

Previous
Save
Next

For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

Click 'Next' to continue.

3.20.7 Questions #7

Another "Tobacco Tax" page appears.

Check all of the applicable box(es) that describes the 'Types of Licenses' for which the business is applying. Once selected, the affidavit is displayed with a definition of the associated Kentucky Revised Statutes (KRS). Below is an example.

Note

I am a Retail Distributor, as defined in KRS 138.130(15) as "a retailer who has obtained a retail distributor's license under KRS 138.195(7)(b)." Per KRS 138.140(2)(c), "a retailer located in this state shall not purchase tobacco products or vapor products for resale to consumers from any person within or outside this state unless that person is a distributor licensed under KRS 138.195(7)(a) or the retailer applies for and is granted a retail distributor's license under KRS 138.195(7)(b) for the privilege of purchasing untaxed tobacco products or vapor products and remitting the tax as provided in this paragraph."

Register a Tax Account/License

Check applicable box(es) Cancel this registration

Types of Licenses		
Select	License Type	Fee
<input type="checkbox"/>	Resident Wholesaler	\$500.00
<input type="checkbox"/>	Resident Wholesaler/Tobacco Products Distributor	\$500.00
<input type="checkbox"/>	Nonresident Wholesaler	\$500.00
<input type="checkbox"/>	Nonresident Wholesaler/Tobacco Products Distributor	\$500.00
<input type="checkbox"/>	Unclassified Acquirer	\$50.00
<input type="checkbox"/>	Unclassified Acquirer/Tobacco Products Distributor	\$500.00
<input type="checkbox"/>	Subjobber	\$500.00
<input type="checkbox"/>	Subjobber/Tobacco Products Distributor	\$500.00
<input type="checkbox"/>	Tobacco Products Distributor (Tobacco Products or Vapor Products)	\$500.00
<input type="checkbox"/>	Retail Distributor (Tobacco Products or Vapor Products)	\$100.00
<input type="checkbox"/>	Vending Machine Operator	\$25.00
<input type="checkbox"/>	Transporter	\$50.00
<input type="checkbox"/>	Manufacturer	\$0.00

Amount of License fee \$ 0

Previous
Save
Next

Once the selections are checked, the 'Amount of License fee' will show the total cost.

Click 'Next' to continue.

3.20.8 Questions #8

Another "Tobacco Tax" page appears with a list of addresses where the cigarettes/tobacco/vapor products will be stored prior to sale.

If the business is not a retailer, the first 'Tobacco Tax Storage Location' listed is the same as the business location for the license(s) and can be edited or deleted.

If the business is a retailer, a list of all business locations entered for the license will appear in the 'Tobacco Tax Storage Location' grid and can be edited or deleted.

Other storage locations can be added and may be a location outside of Kentucky.

Register a Tax Account/License

[Cancel this registration](#)

List the address(es) where cigarettes/tobacco/vapor products will be stored prior to sale.

Tobacco Tax Storage Locations	
Address	
100 Main St, Frankfort, Kentucky, USA, 40601	Edit Location Delete Location
1 - 1 of 1 items	

[Add another Location](#)
[Previous](#)
[Next](#)

For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

Click 'Next' to continue.

3.20.9 Additional Information for Licensing

Another "Tobacco Tax" page appears.

Depending on the questions answered earlier, you may need to list the names and/or addresses and state of license/permit information if prompted to do so within the content area of either 'Manufacturer/Distributor Info', 'Customer Info', 'Vending Machine Info' and/or 'Other State Info'.

Click on 'Add new record' to begin entering the necessary information. Be sure to click the 'Add' button to complete the entry.

[+ Add new record](#)

Name	Address	City	State	County	ZipCode	
Salem Tobacc	564 Dock of the Bay	Charleston	South ...	Unknown	28791	Add Cancel

Register a Tax Account/License

Additional Information for Licensing Cancel this registration

Manufacturer/Distributor Info Customer Info Vending Machine Info Other State Info

List the Names and Addresses of Cigarette/Tobacco/Vapor Product Manufacturers/Distributors

Manufacturer/Distributor Information					
+ Add new record					
Name	Address	City	State	ZipCode	
Salem Tobacco	564 Dock of the Bay	Charleston	South Carolina	28791	<input type="button" value="Add"/> <input type="button" value="Cancel"/>

1 - 1 of 1 items

Previous Next

You can edit or delete the added record if needed. Click 'Next' to continue.

3.20.10 Conviction Disclosure

Another "Tobacco Tax" page appears.

"Has the individual, any partner, director, principal officer, or manager of the entity been convicted of or entered a guilty plea in the distribution of cigarettes/tobacco/vapor products in the last ten(10) years?"

Tax Registration

Register a Tax Account/License Cancel this registration

Has the individual, any partner, director, principal officer, or manager of the entity been convicted of or entered a guilty plea in the distribution of cigarettes/tobacco/vapor products in the last ten (10) years? Yes No

Previous Save Next

For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

Answer 'Yes' or 'No' then click 'Next' to continue to the "Business Administrators" page.

3.21 Business Administrators

The "Business Administrators" page appears.

Note

Kentucky One Stop requires every business to identify at least one Business Administrator. This individual will manage access for your business, granting other individuals the rights to view and/or update business filings and tax accounts.

Tax Registration
Register a Tax Account/License

Cancel this registration

Business Administrators

You must assign at least one (1) One Stop business administrator for your business. The One Stop business administrator can assign security roles for the functions other users are allowed to perform within an organization. Only the One Stop business administrator can grant, approve, withdraw, or revoke access to manage a business.

ATTENTION ACCOUNTANTS:
The "One Stop Business Administrator" must be an individual with the Business. The One Stop Business Administrator will assign additional roles to others within the business. This person will also be granted the "Registration Administrator" role to access the business accounts in order to maintain information with the Department of Revenue and file returns online.

All Sales and Use Tax, Consumer's Use Tax, Motor Vehicle Tire Fee, Transient Room Tax, or Commercial Mobile Radio Service (CMRS) Prepaid Service Charge Accounts assigned by the One Stop portal are automatically enrolled for online filing.

An email will be sent to the individual(s) identified as your One Stop business administrators upon the completion of your business registration. It is their responsibility to follow the instructions in the email to complete the online confirmation within thirty (30) days.

Make me the One Stop Business Administrator

First Name	Last Name	Email	Confirm Email
<input type="text" value="John"/>	<input type="text" value="Astor"/>	<input type="text" value="JohnJAster@gmail.com"/>	<input type="text" value="JohnJAster@gmail.com"/>

Add additional One Stop Business/Registration Administrators
Previous
Next

For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

You may choose to make yourself the One Stop Business Administrator, or you may click 'Add additional One Stop Business/Registration Administrators' and enter the individual's first name, last name, and email address.

Special note to Attorneys and Accountants: The 'One Stop Business Administrator' must be an individual with the Business. The One Stop Business Administrator will assign additional security roles to others within the business. This person will also be granted the 'Registration Administrator' role to access the business accounts in order to maintain information with the Secretary of State and/or the Department of Revenue.

Make me the One Stop Business Administrator

First Name	Last Name	Email	Confirm Email
<input type="text" value="John"/>	<input type="text" value="Rockefeller"/>	<input type="text" value="JohnDavidRockefeller1839@gmail.cor"/>	<input type="text" value="JohnDavidRockefeller1839@gmail.cor"/>
First Name	Last Name	Email	Confirm Email
<input type="text" value="Andrew"/>	<input type="text" value="Carnegie"/>	<input type="text" value="AndrewCarnegie1835@gmail.com"/>	<input type="text" value="AndrewCarnegie1835@gmail.com"/>

Add additional One Stop Business/Registration Administrators
Previous
Next

When you are finished, click 'Next' to continue the registration process.

After you submit the registration, One Stop will send an email to the individual(s) you have identified. The individual(s) must use the link in the email received to complete the confirmation process.

3.22 Electronic Consent

The “Electronic Consent” page appears.

Tax Registration


Register a Tax Account/License

Electronic Consent

[Cancel this registration](#)

The statements contained in this application are hereby certified to be correct to the best knowledge and belief of the person who is duly authorized to certify this application.

Contact Name

Date 

Phone Number

For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

Enter a ‘Contact Name’ and select the date. Also, enter a ‘Phone Number’ in case the Commonwealth has questions about the registration application being submitted.

Click the ‘Next’ button to continue.

3.23 Tax Account Registration Summary

The “Tax Account Registration Summary” page appears.

Tax Registration

Register a Tax Account/License

Tax Account Registration Summary

[Cancel this registration](#)

[Print PDF](#)

Primary Business Location [Edit](#)

100 Main St,
Frankfort, Kentucky - 40601
United States, County : Franklin
Phone - 1 (201) 555-8787

Accounting Period [Edit](#)

Business Accounting Method : CASH
Business Accounting Period : CALENDAR YEAR (JANUARY 1st to
DECEMBER 31st)
Year Ending : December 31

Federal Tax Information [Edit](#)

Federally Taxed as : Single Member Disregarded Entity-member is
taxed as an Individual Sole Proprietorship
State of Incorporation : Alabama
Date of Incorporation : 1/17/2018 12:00:00 AM

Registration Contact [Edit](#)

John D Rockefeller
jdr@gmail.com
1 (201) 555-5555

Tax Correspondence [Edit](#)

Did you receive correspondence from the Division of Registration and Data Integrity requesting registration of this business? No
Did you purchase this business? Yes
Were business assets purchased from the previous owner? No

Additional Information [Edit](#)

Nature of business activity in Kentucky : Tobacco
List the products sold in Kentucky : Tobacco

Business Information [Edit](#)

Business Name : Rockefeller's Tobacco
Doing Business As (DBA) Name :RFT
FEIN : 39-8486416

Business operations : Home Based
Business Structure Information :

- Limited Liability Company
- An out-of-state business wishing to voluntarily withhold taxes on Kentucky residents who work outside Kentucky or voluntarily withhold on pension and retirement payments

NAICS Code [Edit](#)

NAICS Code : 111910 (Tobacco Farming)

Responsible Parties John Jacob Astor, LLC Member (01-17-2018) Social Security Number : 408-35-4605 Driver's License : Phone : 1 2015557383 Mailing Address : ATTN - John Jacob Aster, 102 Main Street, Lexington, Kentucky, United States 40509 , County : Fayette	Edit
+ Employer's Withholding Tax Questions	Edit
+ Sales and Use Tax Questions	Edit
+ Consumers Use Tax Questions	Edit
+ Corporation Income/Limited Liability Entity Tax Questions	Edit
+ Kentucky Nonresident Income Tax Withholding on Distributive Share Income Tax	Edit
+ Tobacco Licenses	Edit
One Stop Business Administrator(s) John Astor, JohnJAster@gmail.com	Edit
Electronic Consent John Jacob Astor, 1 (201) 555-7383, 1/17/2018	Edit

Use the Print PDF button at the top of this page to print the Tax Account Registration Summary for your records. Once you have submitted this registration, you will no longer be able to print this page.

For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

This page allows you to review the information entered before completing the registration application. If you notice an error or omission, click the 'Edit' link next to the incorrect entry. One Stop will re-open the page for you to make the correction. When you finish updating the information, you may use the menu option on the left to return directly to the Tax Account Registration Summary, or you may use the 'Next' button to revisit other information you entered. If you change critical information (for example, business structure and/or the type of business activities within the Commonwealth), One Stop will force you to revisit all information entered to ensure that you have provided accurate and complete information for the business.

When you expand the tax sections in the middle, One Stop displays the questions and your answers. Click the plus sign to the left of the tax to display details.

Employer's Withholding Tax Questions		Edit
Do you have or will you hire employees to work in Kentucky within the next six (6) months?	Yes	
Do you wish to voluntarily withhold on Kentucky residents who work outside of Kentucky?	No	
Do you wish to voluntarily withhold on pension and retirement payments?	No	
Will your business be registered to make charitable or other lawful gaming payouts in Kentucky and be required to withhold federal tax from those payouts?	No	
Is the withholding from your employees reported by a Common Paymaster or Common Pay Agent?	No	
Number of Kentucky Employees : 4-19		
Estimated Total Annual Tax Withheld : \$400.00-\$1,999.99		
Date Wages or Pensions First Paid : 3/31/2017 12:00:00 AM		
Employer's Withholding Tax Return Mailing Address		
3475 Blazer Pkwy, Lexington, Kentucky, United States, 40509 , County : Fayette		
Phone : 1 (859) 357-7100		

Click the minus sign to the left of the tax to hide details.

The 'Print PDF' link at the top brings up a PDF version of the summary for you to save or print if desired.

Note

Use the Print PDF button at the top of this page to print the Tax Account Registration Summary for your records. Once you have submitted this registration, you will no longer be able to print this page.

Click 'Submit' to submit the tax registration to the Department of Revenue.

3.24 Registration Complete

The "Registration Complete" page appears.

Tax Registration

Register a Tax Account/License

Thank you for submitting your tax registration through Kentucky Business One Stop for Rockefeller's Tobacco. Based on the information provided during your registration, your submitted application is under review by the Department of Revenue. Once the review is complete, a confirmation of the status of your business and instructions will be made available in the One Stop Message Center. If you do not see a confirmation within 2 business days, please do not create another submission; instead, contact the Department of Revenue at 502-564-5053.

Depending on the product(s) or service(s) your business provides, your business may be responsible for other state taxes. Most of these taxes require you to file a special application/registration form. These forms can be downloaded from the [Kentucky Department of Revenue](http://www.revenue.ky.gov) at www.revenue.ky.gov.

Most Kentucky counties and cities have registration requirements for Occupational License Taxes and/or other local registrations. For additional information related to county and city registration requirements visit www.revenue.ky.gov/Pages/index.aspx

Registration for Unemployment Insurance is not yet a part of the One Stop portal. If you need to register for a Kentucky Unemployment Insurance account please visit www.kewes.ky.gov.

[Return to Dashboard](#)

For assistance with specific tax account related questions, please call the Kentucky Department of Revenue at 502-564-5053

This page contains several links that may be useful to you:

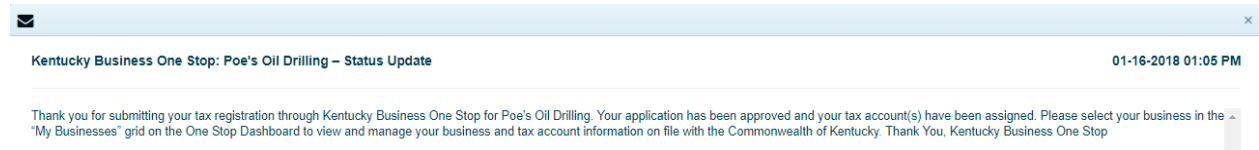
- www.revenue.ky.gov - to register for other state taxes for which your business may be liable
- www.revenue.ky.gov/Pages/index.aspx - to register with Kentucky counties or cities if required for your business
- www.kewes.ky.gov - to register for Unemployment Insurance

Click the 'Return to Dashboard' button to return to the home page.

3.25 Tax Registration Confirmation Messages and Emails

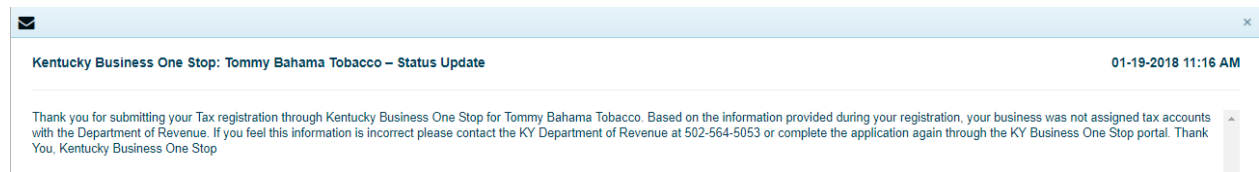
3.25.1 Tax Registration Approved Message

If your tax registration is approved, you will receive a message in the 'Message Center' similar to the following:



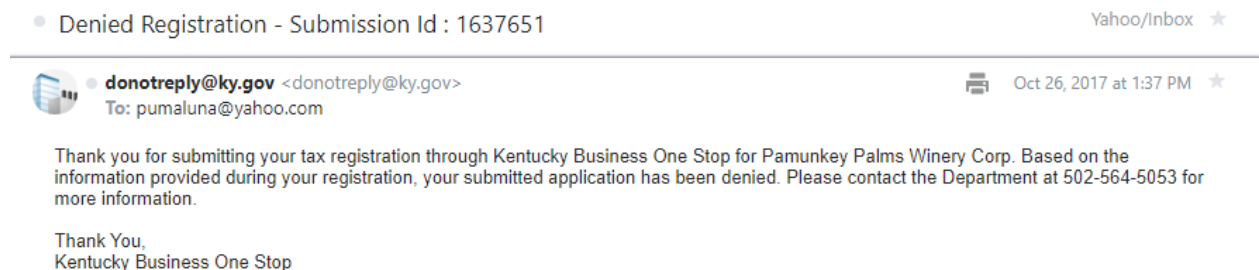
3.25.2 No Tax Accounts Assigned Message

If One Stop did not assign any tax accounts, you will receive a message in the 'Message Center' similar to the following:



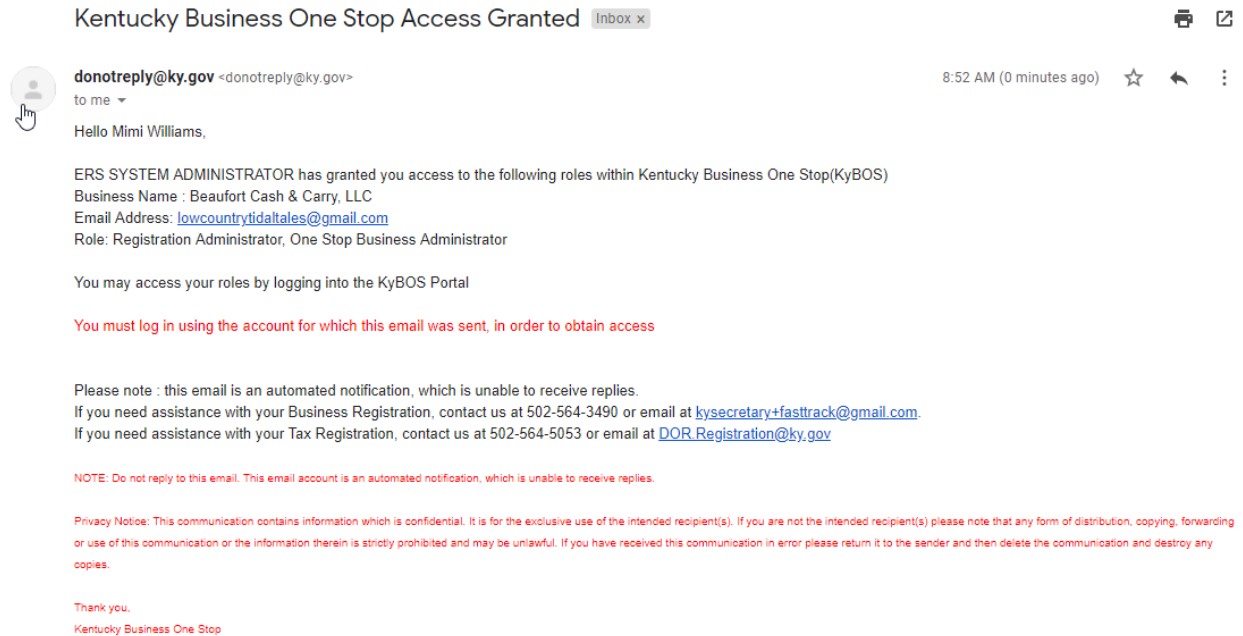
3.25.3 Tax Registration Denied Email

If your tax registration is denied, you will receive an email similar to the following:



3.26 Access Granted Emails

When the registration is approved, One Stop will notify you (by default, the Registration Administrator for the business) and the One Stop Business Administrator (you or your designee) via email, that you now have access to the business.

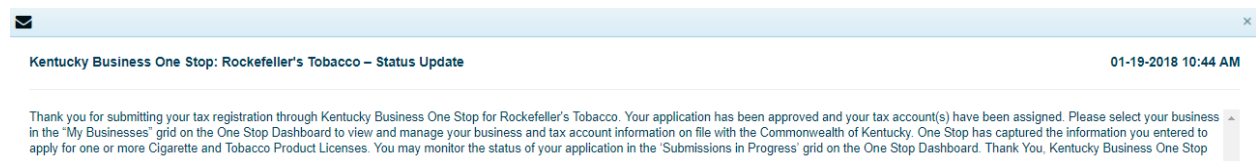


If a separate person is designated as a One Stop Business Administrator, they will receive a similar email. You must log in using the account for which the email was sent in order to obtain access.

3.27 Tobacco Tax Registration Messages and Status

3.27.1 Tax Registration with Tobacco Tax Message

If you applied for Tobacco Tax with Cigarette and/or Tobacco Licenses, along with tax registration, you will receive a message in the 'Message Center' similar to the following:



3.27.2 Tobacco Tax Registration Awaiting Approval Status

If you applied for Tobacco Tax during tax registration, the tobacco tax portion of your application for the business will be in an 'Awaiting Approval' status on the 'Submissions in Progress' tab on the main dashboard.

Ky.gov An Official Website of the Commonwealth of Kentucky

Kentucky Business One Stop Portal

My Businesses Submissions in Progress My ABC Licenses

Business Name ▼	Registration Type	Started	Status	Submission Id	Actions
Carolina Tobacco Plantation, Limited Liability Company	Tobacco Registration	n/a	Awaiting Approval	1640443	

3.27.3 Tobacco Tax Ready to Pay Message

Once the Department of Revenue has processed your application for Tobacco Tax and it is ready for payment, you will receive a message in the 'Message Center' similar to the following:

Kentucky Business One Stop: Rockefeller's Tobacco – Tobacco Tax Ready To Pay 01-19-2018 11:30 AM

Thank you for submitting your tobacco tax registration through Kentucky Business One Stop for Rockefeller's Tobacco. The processing of your Cigarette or Other Tobacco Product related account has been completed. However, to complete the registration process and receive your license, you must submit payment. Please select your application pending payment in the Submissions in Progress grid on the Dashboard, then click the Pay Now button to submit payment. Until payment is submitted, you will not receive a license number. If you already submitted payment, please call the Kentucky Department of Revenue at 502-564-6823, Option 2. Thank You, Kentucky Business One Stop

3.27.4 Tobacco Tax Pending Payment Status

The tobacco registration transitions from 'Awaiting Approval' to 'Pending Payment' status in the 'Submissions in Progress' tab on the main dashboard and you can submit payment by clicking on the '\$Pay Now' button:

Ky.gov An Official Website of the Commonwealth of Kentucky

Kentucky Business One Stop Portal

My Businesses Submissions in Progress My ABC Licenses

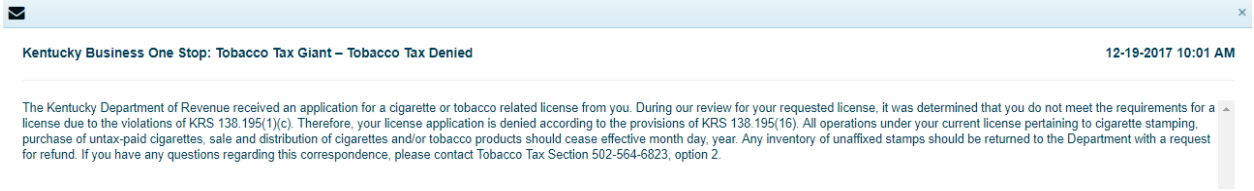
Business Name ▼	Registration Type	Started	Status	Submission Id	Actions
Rockefeller's Tobacco	Tobacco Registration	n/a	Pending Payment	1641120	\$ Pay Now

After clicking the '\$Pay Now' button, and to complete the payment of tobacco tax, your businesses demographic information will be transitioned over to the Kentucky Department of Revenue's Electronic Payment Application site.

Note For questions on E-file and Payment Options, please check out this link, <https://revenue.ky.gov/Collections/Pages/E-file-Payment-Options.aspx>

3.27.5 Tobacco Tax Denied Message

If your tobacco tax registration gets denied, you will receive a message in the 'Message Center' similar to the following:



When the Department of Revenue denies your registration application, the message will contain a reason. If you have any question about the reason for denial, please contact the Department of Revenue.

3.28 Pay Application Fee

When you apply for Tobacco Tax with the Department of Revenue, you must pay all applicable fees before the application is approved. Fees may be paid by ACH/Electronic Check or by Credit/Debit card issued by an approved issuer.

3.28.1 Business Demographic Information

Your business demographic information will be transitioned over to the Kentucky Department of Revenue’s Electronic Payment Application site, once you click on the ‘\$Pay Now’ button, and you can begin the process of payment on this site.

You may edit the pre-filled information, but must complete the mandatory fields.

Ky.gov An Official Website of the Commonwealth of Kentucky

REVENUE Home EEPS User Guide Security Contact

Electronic Payment

Demographics

Please fill out the following information.
(Fields with * are mandatory)

First Name: Mary

Middle Name: A

Last Name: Poe

Suffix:

Business Name: Rockefeller's Tobacco
(Not Required for Individual Income Tax)

Zip *: 10118

Address Line 1 *: 350 5th Ave Suite 10100

Address Line 2:

Address Line 3:

City *: New York City

State *: New York

Phone Number * 201-555-9897

Extension

Email MaryAPoe@gmail.com

(Required for email confirmation. Please ensure your phone number and email address are accurate. We will use this information to contact you if there are any issues with your transaction.)

◀ PREVIOUS Next ▶

Click 'Next' to continue.

3.28.2 Taxpayer Information

The 'Payment Amount' is the amount of fees calculated on the combination of license types selected on the Tobacco Tax portion of your business registration.

Fees may be paid by ACH/Electronic Check or by Credit/Debit card issued by an approved issuer. Credit card payments will process immediately. To schedule a future payment, use ACH.

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REVENUE

Home EEPS User Guide Security Contact

Electronic Payment

Demographics Taxpayer Information

Please fill out the following information.
(Fields with * are mandatory)

Payment Type * Credit/Debit Card Card billing address same as Primary address

Payment Date Credit card payments will process immediately. To schedule a future payment, use ACH.

Payment Amount * 1025

- ACH/Electronic Check is a [FREE service](#).
- Card Payments are subject to a convenience fee. The fees will be calculated **per** transaction, at the rates below:
 - Credit Cards 2.75%
 - Debit Cards 1.5%
- **PLEASE NOTE:** If you are not protesting your liability and are not paying your tax debt in full within 45 days of the original notice date on your bill, you may be referred to the Division of Collections. If you need to negotiate a payment plan that exceeds this time frame, please contact the Division of Collections at 502-564-4921, ext. 5357 for assistance.

◀ PREVIOUS Next

Click 'Next' to continue.

3.28.3 Credit Card

3.28.3.1 Card Details

When you select 'Credit Card' on the "Taxpayer Information" page, the following page appears:



Select Payment Type



The total price of items paid through this online service includes funds used to develop, maintain, and enhance the Commonwealth's official web portal, Kentucky.gov. You may receive a cash discount by paying via ACH.

Summary	
KY Dept of Revenue Tax Payment	\$525.00
Item Price:	\$525.00
Quantity:	1
Sub Total	\$525.00
Service Fee	\$14.44
Total	\$539.44

Card Details

Card Number [Show](#)
 Expiration Date
 Security Code [Show](#)

 01 ▾ 2018 ▾

No spaces or dashes, please.

[Help](#)



Cardholder Details

Name
 Country ▾

Address Line 1
 Address Line 2

City
 State ▾
 Zip Code

Email Address

Please enter your email address to receive a copy of your receipt via email.

NEXT

[Cancel and return to ePAY Application](#)
[Log in with Kentucky.gov for more payment options!](#)

[Policies](#) [Security](#) [Disclaimer](#) [Accessibility](#)



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Enter your credit card number, the expiration date (month and year), and security code. Also, enter your name and address information.

After you enter valid credit card and cardholder information, click the 'Next' button.

3.28.3.2 Confirmation

The "Payment Confirmation" page appears.

Kentucky Department of Revenue

The total price of items paid through this online service includes funds used to develop, maintain, and enhance the Commonwealth's official web portal, Kentucky.gov. You may receive a cash discount by paying via ACH.

Summary	
KY Dept of Revenue Tax Payment	\$525.00
Item Price: \$525.00	
Quantity: 1	
Sub Total	\$525.00
Service Fee	\$14.44
Total	\$539.44

Visa Card Details [EDIT](#)

Card Number *****0060 **Expiration Date** 12/2018

Cardholder Details [EDIT](#)

John Jacob Aster
 102 Main Street
 Lexington, KY 40509 United States

PAY NOW

[Cancel and return to ePAY Application](#)
[Log in with Kentucky.gov for more payment options!](#)

[Policies](#) [Security](#) [Disclaimer](#) [Accessibility](#)

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 Kentucky.gov

Click 'Pay Now' if you are ready to make your payment.

3.28.3.3 Thank you

The "Thank you" page appears.

Kentucky
Department of
Revenue



Thank you for your payment!

[VIEW RECEIPT](#)

Kentucky.gov User?

We noticed that you are not logged in to Kentucky.gov. If you would like to view your receipt online after closing your browser, login now.

[LOGIN](#)

[CREATE ACCOUNT](#)

[Why get a Kentucky.gov account?](#)

[Policies](#) [Security](#) [Disclaimer](#) [Accessibility](#)



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Note

You do not need to create a Kentucky.gov account to view and print your receipt. The account is useful if you will want to return later to view and/or print your receipt.

Click 'View Receipt.'

3.28.3.4 Receipt

The "Receipt" page appears.

Thank you for your payment!

Your transaction has been submitted! Please print or e-mail a copy of this receipt for your records.

Summary			
Confirmation Number 35225776		Account Holder Details	
Payment Made: 01/19/2018 02:45 PM (-05:00 UTC) Payment Method: Visa Credit Ending With 0060		John Jacob Aster 102 Main Street Lexington, KY 40509	
Cart Items			
Description	Price	Quantity	Extended Total
KY Dept of Revenue Tax Payment	\$525.00	1	\$525.00
Sub Total			\$525.00
Service Fee			\$14.44
Total			\$539.44

Kentucky Department of Revenue
 501 High Street
 Frankfort, KY 40601

FINISH

Use the 'Print' or 'Email' buttons or make note of the receipt information.

Be sure to click the 'Finish' button to complete the registration process.

3.29 Complete Tobacco Tax Registration

3.29.1 Registration Complete

After you pay the application fee, the default "Kentucky Department of Revenue's Electronic Payment Application" page appears.

3.29.1.1 Approved Registration

Once the application fee has successfully processed, you will be able to view the assigned Cigarette/Tobacco Product licenses on your business.

Note

You will need to navigate back to Kentucky Business One-Stop Portal to view your business registration.

4 Appendixes

4.1 Appendix A: Business Structures/Entity Types

Not all businesses must register with the Office of the Secretary of State. The first consideration is whether the business is considered domestic (formed in Kentucky) or foreign (not formed in Kentucky). The Secretary of State does not require registration for foreign businesses that fall under options 3 and 4 unless the business is a Cooperative Corporation. Cooperative Corporations must register with the Office of the Secretary of State no matter the option chosen. The Secretary of State may require registration for domestic and foreign businesses that fall under options 1 and 2 – it depends on the business structure.

Option	Definition	Type
1	A business that will be formed in Kentucky	Domestic
2	An out-of state-business that is now transacting business in Kentucky	Foreign
3	An out-of-state business wishing to voluntarily withhold taxes on Kentucky residents who work outside Kentucky or voluntarily withhold on pension and retirement payments	Foreign
4	An out-of-state corporation/limited liability entity maintaining an interest in a pass-through entity doing business in Kentucky	Foreign

Registration with DOR is required for all options and all structures listed below. The last column (labeled SOS) indicates whether registration with SOS is required when a business meets the criteria in option 1 or option 2 above.

Note If the business structure does not appear in this list, the user should apply via paper to the Office of the Secretary of State and the Department of Revenue.

Structure	Definition	SOS
Association	An unincorporated group joined together for a common purpose. However, associations are treated as corporations for Department of Revenue purposes.	No
Business Trust	A legal entity that acts as fiduciary, agent or trustee on behalf of a person or business entity for the purpose of administration, management and the eventual transfer of assets to a beneficial party.	Yes
Cell of a Protected Cell Company	Also called a Segregated Cell Company, Segregated Account Company, or a Segregated Portfolio Company. Some state's Secretary of State Offices allow for the formation of a type of company which separates its business into protected cells in which assets and liabilities of different classes are separated from the main company. For Kentucky Department of Revenue purposes, each Cell within a Protected Cell Company, must register for its	No

	own separate Corporation Income Tax and/or Limited Liability Entity Tax account, unless it has chosen a disregarded status.	
Cooperative Corporation	Cooperative corporation means a business concern that distributes the net profit of its business by first paying a fixed dividend upon its stock, if any, and then prorating the remainder of its profits as patronage refunds to its stockholders, members or customers, as provided in bylaws. The cooperative is formed by the filing of Articles of Association under the KRS 272.131 and KRS 14A.	Yes
Estate	The total property, real and personal, that was owned by an individual, now deceased, before distribution through a trust or will.	No
General Partnership	Two or more individuals owning and/or operating a business. All partners jointly share profits and losses and are individually responsible for debts incurred.	No
Government	City, County, State and Federal agencies.	No
Home Care Service Recipient	A disabled or elderly individual participating in an in-home domestic services program administered by a state or local agency and all or part of the services received are paid for with funds supplied by the Federal, state or local government. A Federal identification number (FEIN) is issued in the name of the disabled or elderly individual (Service Recipient) as the employer. The Service Recipient or their family designates an agent to report, file, and pay employment taxes on the Service Recipient's behalf.	No
Joint Venture	A business entity that is short lived, generally common to construction related activities, where two or more individuals or businesses come together temporarily to participate in a profit making activity. Usually, each venturer specializes in a specific field of expertise or has resources <u>not</u> available to the other venturer(s).	No
Limited Cooperative Association	Limited Cooperative Associations must register as such with the Kentucky Secretary of State's Office. This ownership type allows for investor members in addition to patron members. For Kentucky purposes, Limited Cooperative Associations are also subject to the Limited Liability Entity Tax.	Yes
Limited Liability Company	A limited liability company is an unincorporated business organization formed by filing Articles of Organization with the Secretary of State in accordance with KRS 275.015 and 14A. A limited liability company may be managed by members or managers. For US Federal taxation purposes an LLC can be taxed as a single member disregarded entity, partnership, non-profit, or a corporation.	Yes
Limited Liability Limited Partnership	A partnership formed by two or more persons having one or more general partners and one or more limited partners. The limited partner(s) have restricted liability for the business debts, while the general partner(s) are fully liable. Those with limited liability must form through the Secretary of State's Office and not merely by a partnership agreement.	Yes
Limited Liability Partnership	'Limited liability partnership' means a partnership that has filed a statement of qualification under KRS 362.1-1001 and KRS 14A and does <u>not</u> have a similar statement of effect in any other jurisdiction.	Yes

Limited Partnership	A partnership formed by two or more persons having one or more general partners and one or more limited partners. The limited partner(s) have restricted liability for the business debts, while the general partner(s) are fully liable. Those with limited liability must form through the Secretary of State's office and <u>not</u> merely by a partnership agreement.	Yes
Non-Profit Corporation	'Corporation or 'domestic corporation' means a nonprofit corporation subject to the provisions of KRS 273.163 to 273.387 and KRS 14A, except a foreign corporation; 'Nonprofit corporation' means a corporation no part of the income or profit of which' is distributable to its members, directors or officers.	Yes
Non-Profit Limited Liability Company	A nonprofit limited liability company is an unincorporated business organization formed by filing Articles of Organization with the Office of the Secretary of State in accordance with KRS 275.015 and 14A. A limited liability company may be managed by members or managers and is required to identify a purpose in accordance to KRS 273 and KRS 14.	Yes
Non-Statutory Trust	A legal entity that acts as fiduciary, agent or trustee on behalf of a person or business entity for the purpose of administration, management and the eventual transfer of assets to a beneficial party.	No
Professional Limited Liability Company	'Professional limited liability company' means a limited liability company organized under this chapter or the laws of another state or foreign country for purposes that include, but are <u>not</u> limited to, the providing of one (1) or more professional services. Except as otherwise expressly provided in KRS 275 and KRS 14A, all provisions of this chapter governing limited liability companies shall be applicable to professional limited liability companies.	Yes
Professional Service Corporation	One (1) or more individuals, each of whom is licensed to render the same professional service or who are licensed to render related professional services such that applicable licensing laws and regulations would <u>not</u> prohibit the practice of such multiple professional services through a single business partnership, may incorporate and form a professional service corporation by filing articles of incorporation in the Office of the Secretary of State. Such articles of incorporation shall meet the requirements of KRS Chapter 271B and KRS Chapter 274.	Yes
Profit Corporation	A corporation is a business organization that is separate and apart from its owners in accordance with KRS 271B KRS 14A. A corporation has the same powers as an individual to do all things necessary to carry out its business. A board of directors manages the corporation and officers are responsible for the daily operations of the corporation. Shareholders are <u>not</u> personally responsible for the debts of the corporation. A corporation is formed by filing Articles of Incorporation with the Office of the Secretary of State.	Yes
Protected Cell Company (PCC)	Also called a Segregated Cell Company, Segregated Account Company, or a Segregated Portfolio Company. Some state's Secretary of State Offices allow for the formation of a type of company which separates its business into protected cells in which assets and liabilities of different classes are separated from the main company. For Kentucky Department of Revenue purposes,	No

	each Cell within a Protected Cell Company, must register for its own separate Corporation Income Tax and/or Limited Liability Entity Tax account, unless it has chosen a disregarded status.	
Qualified Joint Venture (Married Couple)	A business jointly owned and operated by a married couple who are electing to have the business NOT treated as a general partnership for Federal tax purposes. Spouses electing qualified joint venture status are treated as sole proprietors for federal tax purposes.	No
Series of a Limited Liability Company	Some state's Secretary of State's Offices allow for the formation of Series underneath a main or master LLC. Each LLC which has a Series should register each of its separate Series which do business in Kentucky with the Kentucky Secretary of State's Office as an assumed name. For Kentucky Department of Revenue purposes, each Series within an LLC must register for its own separate Corporation Income Tax and/or Limited Liability Entity Tax account, unless it has chosen a disregarded status.	No
Series of a Partnership	Each Partnership which has a Series should register each of its separate Series which do business in Kentucky with the Kentucky Secretary of State's Office as an assumed name. For Kentucky Department of Revenue purposes, each Series within a Partnership must register for its own separate Limited Liability Entity Tax account, unless it has chosen a disregarded status.	No
Series of a Statutory Trust	A Series of a Statutory Trust is a Series that has been created underneath a Statutory Trust. Each Statutory Trust should register each of its separate Series with the Kentucky Secretary of State's Office as an assumed name. For Kentucky purposes, Statutory Trusts and Series of Statutory Trusts are subject to the Limited Liability Entity Tax. For Kentucky Department of Revenue purposes, each Series within a Statutory Trust must register for its own separate Limited Liability Entity Tax account, unless it has chosen a disregarded status.	No
Sole Proprietorship	One single person owning and/or operating a business, solely responsible for all debts and liabilities incurred by the business.	No
Statutory Trust	A statutory trust is a legal entity distinct from its trustees and beneficial owners. A statutory trust may hold or take title to property in its own name, or in the name of a trustee in the trustees capacity as trustee, whether in an active, passive, or custodial capacity. The Statutory Trust is formed by filing the Certificate of Trust under the KRS 386A.2-010 and KRS 14A.	Yes
Unincorporated Non-Profit Association	An unincorporated informal group of members who come together to perform some social good conducted for nonprofit purposes. Per KRS 273A.005 (6), "nonprofit purposes" means any one (1) or more of the following purposes: charitable, benevolent, eleemosynary, educational, civic, patriotic, political, governmental, religious, social, recreational, fraternal, literary, cultural, athletic, scientific, agricultural, horticultural, animal husbandry, and professional, commercial, industrial, or trade association, but shall not include labor unions, cooperative organizations, and organizations subject to any of the provisions of the insurance laws or banking laws of this state which may not be organized under this chapter.	No

4.2 Appendix B: Business Name Rules

4.2.1 Valid Characters

A business name may contain letters a through z (upper or lower case), numbers 0 through 9, and special characters as shown below:

~ (tilde)	* (asterisk)	} (close brace)	, (comma)
` (open single quote)	((open parentheses)] (close bracket)	> (greater than sign)
! (exclamation point)) (close parentheses)	(vertical bar)	. (period)
@ (at sign)	_ (underscore)	\ (backward slash)	? (question mark)
# (pound sign)	- (hyphen)	: (colon)	/ (forward slash)
\$ (dollar sign)	+ (plus sign)	; (semicolon)	(space)
% (percent sign)	= (equals)	" (quotation marks)	(delete)
^ (caret)	{ (open brace)	' (apostrophe)	
& (ampersand)	[(open bracket)	< (less than sign)	

4.2.2 Valid Suffixes by Structure

Structure	Required?	Options
Business Trust	No	<p>may include Limited, or Ltd.</p> <p>may not include any of incorporated, corporation, Inc., Corp., partnership, or cooperative</p>
Cooperative Corporation	Yes	Same as Profit Corporation
Limited Cooperative Association	Yes	<p>Limited Cooperative Association shall end with the words: limited cooperative association, or limited cooperative, or the abbreviation: L.C.A, or LCA.</p> <p>Limited may be abbreviated as LTD; Cooperative may be abbreviated as Co-Cop or Coop; and Association may be abbreviated as Assoc. or Assn.</p>

Structure	Required?	Options
Limited Liability Company	Yes	, LC , L.C. LC L.C. , Ltd. Co. Ltd. Co. Limited Company , L.L.C. L.L.C. , LLC LLC Limited Liability Company
Limited Liability Limited Partnership	Yes	LLL L.L.L.P. Limited Liability Limited Partnership
Limited Liability Partnership	Yes	LLP L.L.P. RLLP R.L.L.P Limited Liability Partnership Registered Limited Liability Partnership
Limited Partnership Company	Yes	LP L.P. Ltd. Limited Limited Partnership
Non-Profit Corporation	Yes	Same as Profit Corporation
Non-Profit Limited Liability Company	Yes	Same as Limited Liability Company
Professional Limited Liability Company	Yes	, PLLC PLLC , P.L.L.C P.L.L.C. Professional Limited Liability Company
Professional Service Corporation	Yes	, PSC , P.S.C. PSC P.S.C. Professional Service Corporation
Profit Corporation	Yes	, Co , Co.

Structure	Required?	Options
		Co Co. Company , Corp , Corp. Corp Corp. Corporation , Inc , Inc. Inc Inc. Incorporated , Ltd , Ltd. Ltd Ltd. Limited <i>If Public Benefit Corporation:</i> Public Benefit Corporation Benefit Corporation P.B.C. PBC
Statutory Trust	No	may include Limited, or Ltd. may not include any of incorporated, corporation, Inc., Corp., partnership, or cooperative

4.3 Appendix C: Required Business Representatives

These tables list the type and minimum required number of business representatives required to register a business, depending on the business structure and whether the business is in state or out of state.

4.3.1 Domestic Businesses

This table covers businesses formed in the Commonwealth.

Business Structure	Type of Representative	Minimum Required
Business Trust	Trustee(s)	1
Limited Cooperative Association	Organizer(s)	1
Limited Liability Company	Organizer(s)	1
Limited Liability Limited Partnership	General Partner(s)	1
Limited Liability Partnership	General Partner(s)	2
Limited Partnership	General Partner(s)	1
Non-Profit Corporation	Board of Directors Incorporator(s)	3 1
Non-Profit Limited Liability Company	Organizer(s)	1
Professional Limited Liability Company	Organizer(s)	1
Professional Services Corporation	Incorporator(s) Shareholder(s)	1 1
Profit Corporation	Incorporator(s)	1
Statutory Trust	Organizer(s) Trustee(s)	1 1

4.3.2 Foreign Businesses

This table covers out of state businesses now doing business in the Commonwealth. When the type of representative is “Authorized Representative(s),” refer to the table after this one for titles considered authorized representatives.

Business Structure	Type of Representative	Minimum Required
Business Trust	Trustee(s)	1
Limited Cooperative Association	Authorized Representative(s) Officer(s)	1 1
Limited Liability Company	Authorized Representative(s) Manager(s)	1 1 if managed by managers
Limited Liability Limited Partnership	General Partner(s) Authorized Representative(s)	1 1
Limited Liability Partnership	General Partner(s)	2
Limited Partnership	General Partner(s)	1
Non-Profit Corporation	Authorized Representative(s)	1

Business Structure	Type of Representative	Minimum Required
	Officer(s)	1
Non-Profit Limited Liability Company	Authorized Representative(s) Manager(s)	1 1 if managed by managers
Professional Limited Liability Company	Authorized Representative(s) Manager(s)	1 1 if managed by managers
Professional Services Corporation	Authorized Representative(s) Officer(s)	1 1
Profit Corporation	Authorized Representative(s) Officer(s)	1 1
Statutory Trust	Trustee(s)	1

4.3.3 Types of authorized representatives

Following is a list of options for Authorized Representative(s).

Accountant	Sole Officer
Assistant Secretary	Treasurer
Assistant Treasurer	Vice President
Cert. Public Acct.	General Manager
Chief Executive Officer (CEO)	Initial Director
Chief Financial Officer (CFO)	Vice Chairman
Chief Information Officer (CIO)	Chairman of the Board
Chief Operations Officer (COO)	Duly Authorized Representative
Clerk	Member
Executive	Manager
President	Trustee
Secretary	Partner

4.4 Appendix D: Professional Services

The options for professional services are as follows:

Architects	Doctors of Medicine	Physical Therapists
Attorneys	Engineers	Physicians
Attorneys-at-Law	Landscape Architects	Physicians and Surgeons

Certified Public Accounts	Nurses	Podiatrists
Chiroprpodists	Occupational Therapists.	Psychologists
Chiropractors	Optometrists	Public Accountants
Dentists	Osteopaths	Veterinarians
Doctors of Dentistry	Pharmacists	

4.5 Appendix E: Taxation for Federal Purposes

This table lists the options available for 'Taxed As' based on the business structure.

Structure	Available Options
Association	Corporation S-Corporation Cooperative
Business Trust	Partnership Trust Corporation S-Corporation
Cell of Protected Cell Company	Partnership Corporation S-Corporation Single Member Disregarded Entity- Member is Taxed as Something Other
Cooperative Corporation	Corporation S-Corporation Cooperative
Estate	Not applicable
General Partnership	Partnership Corporation S-Corporation Cooperative
Government	Not applicable
Home Care Service Recipient	Not applicable
Joint Venture	Partnership Corporation S-Corporation Cooperative
Limited Cooperative Association	Partnership Corporation S-Corporation

	Cooperative
Limited Liability Company	Partnership Corporation S-Corporation Cooperative Single Member Disregarded Entity- Member is Taxed as an Individual Sole Proprietorship Single Member Disregarded Entity- Member is Taxed as a General Partnership or Joint Venture Single Member Disregarded Entity- Member is Taxed as an Estate Single Member Disregarded Entity- Member is Taxed as a Trust (non-Statutory) or Business Trust Single Member Disregarded Entity- Member is Taxed as Something Other
Limited Liability Limited Partnership	Partnership Corporation S-Corporation Cooperative
Limited Liability Partnership	Partnership Corporation S-Corporation Cooperative
Limited Partnership	Partnership Corporation S-Corporation Cooperative
Non-Profit Corporation	Corporation S-Corporation Cooperative
Non-Profit Limited Liability Company	Partnership Corporation S-Corporation Cooperative Single Member Disregarded Entity- Member is Taxed as an Individual Sole Proprietorship Single Member Disregarded Entity- Member is Taxed as a General Partnership or Joint Venture Single Member Disregarded Entity- Member is Taxed as an Estate Single Member Disregarded Entity- Member is Taxed as a Trust (non-Statutory) or Business Trust Single Member Disregarded Entity- Member is Taxed as Something Other
Non-Statutory Trust	Partnership Trust

	<p>Corporation S-Corporation</p>
Professional Limited Liability Company	<p>Partnership Corporation S-Corporation Cooperative Single Member Disregarded Entity- Member is Taxed as an Individual Sole Proprietorship Single Member Disregarded Entity- Member is Taxed as a General Partnership or Joint Venture Single Member Disregarded Entity- Member is Taxed as an Estate Single Member Disregarded Entity- Member is Taxed as a Trust (non-Statutory) or Business Trust Single Member Disregarded Entity- Member is Taxed as Something Other</p>
Professional Services Corporation	<p>Corporation S-Corporation</p>
Profit Corporation	<p>Corporation S-Corporation Cooperative</p>
Protected Cell Company	<p>Corporation S-Corporation</p>
Qualified Joint Venture	<p>Not applicable</p>
Series of a Limited Liability Company	<p>Partnership Corporation S-Corporation Cooperative Single Member Disregarded Entity- Member is Taxed as Something Other</p>
Series of a Partnership	<p>Partnership Corporation S-Corporation Cooperative Single Member Disregarded Entity- Member is Taxed as Something Other</p>
Series of a Statutory Trust	<p>Partnership Trust Corporation S-Corporation Single Member Disregarded Entity- Member is Taxed as an Individual Sole Proprietorship Single Member Disregarded Entity- Member is Taxed as a General Partnership or Joint Venture Single Member Disregarded Entity- Member is Taxed as an Estate</p>

	Single Member Disregarded Entity- Member is Taxed as a Trust (non-Statutory) or Business Trust Single Member Disregarded Entity- Member is Taxed as Something Other
Sole Proprietorship	Not applicable
Statutory Trust	Partnership Trust Corporation S-Corporation Single Member Disregarded Entity- Member is Taxed as an Individual Sole Proprietorship Single Member Disregarded Entity- Member is Taxed as a General Partnership or Joint Venture Single Member Disregarded Entity- Member is Taxed as an Estate Single Member Disregarded Entity- Member is Taxed as a Trust (non-Statutory) or Business Trust Single Member Disregarded Entity- Member is Taxed as Something Other
Unincorporated Non-Profit Association	Not applicable

4.6 Appendix F: Ownership Disclosure – Responsible Parties

The table below explains the required Responsible Party disclosure based on the business structure.

Business Structure	Required Ownership/Responsible Party Disclosure
<ul style="list-style-type: none"> • Sole Proprietorship • Limited Liability Company for Federal Purposes Taxed as an Individual Sole Proprietorship • Professional Limited Liability Company for Federal Purposes Taxed as an Individual Sole Proprietorship • Non-Profit Limited Liability Company for Federal Purposes Taxed as an Individual Sole Proprietorship 	Enter the owner’s individual information, including Social Security Number.
<ul style="list-style-type: none"> • Qualified Joint Venture 	Enter information for the married couple, including Social Security Numbers.
<ul style="list-style-type: none"> • Limited Liability Company for Federal Purposes Taxed as a Single Member Disregarded Entity 	Enter the single member’s company information, including FEIN. If the LLC has managers, enter their full individual information as well.

<ul style="list-style-type: none"> Professional Limited Liability Company for Federal Purposes Taxed as a Single Member Disregarded Entity Non-Profit Limited Liability Company for Federal Purposes Taxed as a Single Member Disregarded Entity 	
<ul style="list-style-type: none"> Profit Corporation Professional Service Corporation Association Cooperative Corporation Limited Cooperative Association Non-Profit Corporation Government Unincorporated Non-Profit Association 	<p>Enter the officers' information, including Social Security Numbers.</p> <p>Note: Information for the President is required. The information for a President must be for an individual and <u>not</u> another business.</p>
<ul style="list-style-type: none"> Statutory Trust Series of a Statutory Trust Business Trust Trust (non-statutory) 	<p>Enter the trustee information. If trustees are individuals, provide their Social Security Numbers. If trustees are other businesses, provide their FEINs. For a Series of a Statutory Trust, if it will be treated as a disregarded entity, also provide the information for the master Statutory Trust under which it was formed, including the FEIN for the master Statutory Trust.</p>
<ul style="list-style-type: none"> Joint Venture General Partnership Limited Partnership Limited Liability Partnership Limited Liability Limited Partnership Limited Liability Company for Federal Purposes Taxed as Other Than Disregarded Professional Limited Liability Company for Federal Purposes Taxed as Other Than Disregarded Non-Profit Limited Liability Company for Federal Purposes Taxed as Other Than Disregarded 	<p>Enter the partners'/members' information. If partners/members are individuals, provide their Social Security Numbers. If partners/members are other businesses, provide their FEINs.</p> <p>Note: For any entity taxed as a partnership at least two partners/members must be provided.</p>
<ul style="list-style-type: none"> Series of a Partnership Series of a Limited Liability Company 	<p>Enter the information for the master Partnership or master Limited Liability Company, including FEIN. If the Series of the LLC has managers, enter their full individual information.</p>
<ul style="list-style-type: none"> Estate 	<p>Enter the information for the estate administrator, including Social Security Number.</p>
<ul style="list-style-type: none"> Home Care Service Recipient (HCSR) 	<p>Enter the information, including FEIN, for the agent that has been designated to report, file, and pay employment taxes on the Service Recipient's</p>

	<p>behalf. The Business Title for the Agent should be listed as 'HCSR Agent'. HCSR Agents are <u>not</u> liable for debts of the HCSR business and are processing agents only.</p>
<ul style="list-style-type: none"> • Protected Cell Company • Cell of a Protected Cell Company 	<p>Enter the officers' information, including Social Security Numbers. Note: Information for the President is required. The information for a President must be for an individual and <u>not</u> another business. For a Cell of a Protected Cell Company, if it will be treated as a disregarded entity, also provide the information for the Protected Cell Company under which the cell was formed, including the FEIN for the Protected Cell Company.</p>

4.7 Appendix G: Corporate Income/LLET Exemption Types

The options for Corporate Income Tax and Limited Liability Entity Exemption Types are as follows:

- Financial institution, as defined in KRS 136.500, except banker's banks organized under KRS 287.135 or KRS 286.3-135
- Savings and loan association organized under the laws of this state and under the laws of the United States and making loans to members only
- Bank for cooperatives
- Production credit association
- Insurance company, including farmers or other mutual hail, cyclone, windstorm, or fire insurance companies, insurers, and reciprocal underwriters (does not include insurance agencies)
- Corporation or other entity exempt under Section 501 of the Internal Revenue Code
- Religious, educational, charitable, or like corporation not organized or conducted for pecuniary profit
- Corporation whose only owned or leased property located in this state is located at the premises of a printer with which it has contracted for printing, provided that: 1. The property consists of the final printed product, or copy from which the printed product is produced; and 2. The corporation has no individuals receiving compensation in this state as provided in KRS 141.120(8)(b)
- Public service corporation subject to tax under KRS 136.120
- Open-end registered investment company organized under the laws of this state and registered under the Investment Company Act of 1940

- Any property or facility which has been certified as a fluidized bed energy production facility as defined in KRS 211.390
- An alcohol production facility as defined in KRS 247.910
- Real estate investment trust (REIT) as defined in Section 856 of the Internal Revenue Code
- Regulated investment company (RIC) as defined in Section 851 of the Internal Revenue Code
- Real estate mortgage investment conduit (REMIC) as defined in Section 860D of the Internal Revenue Code
- Personal service corporation as defined in Section 269A(b)(1) of the Internal Revenue Code
- Publicly traded partnership as defined by Section 7704(b) of the Internal Revenue Code that is treated as a partnership for Federal tax purposes under Section 7704(c) of the Internal Revenue Code, or their publicly traded partnership affiliates. (Publicly traded partnership affiliates shall include any limited liability company or limited partnership for which at least eighty percent (80%) of the limited liability company member interests or limited partner interests are owned directly or indirectly by the publicly traded partnership.)
- Qualified investment partnership (QIP) as defined in KRS 141.206(15)(a)&(b)
- Statutory trust or series of a statutory trust
- Cooperative described in Sections 521 and 1381 of the Internal Revenue Code (*Select category below*)
 - Farmers' agricultural and other cooperatives organized or recognized under KRS Chapter 272
 - Advertising cooperatives
 - Purchasing cooperatives
 - Homeowner's associations including those described in Section 528 of the Internal Revenue Code
 - Political organizations as defined in Section 527 of the Internal Revenue Code
 - Rural electric and rural telephone cooperatives

4.8 Appendix H: Nonresident Withholding Exemption Types

The options for Nonresident Withholding Exemption Types are as follows:

- Financial institution, as defined in KRS 136.500, except banker's banks organized under KRS 287.135 or KRS 286.3-135
- Savings and loan association organized under the laws of this state and under the laws of the United States and making loans to members only

- Bank for cooperatives
- Production credit association
- Insurance company, including farmers or other mutual hail, cyclone, windstorm, or fire insurance companies, insurers, and reciprocal underwriters (does not include insurance agencies)
- Corporation or other entity exempt under Section 501 of the Internal Revenue Code
- Religious, educational, charitable, or like corporation not organized or conducted for pecuniary profit
- Corporation whose only owned or leased property located in this state is located at the premises of a printer with which it has contracted for printing, provided that: 1. The property consists of the final printed product, or copy from which the printed product is produced; and 2. The corporation has no individuals receiving compensation in this state as provided in KRS 141.120(8)(b)
- Publicly-Traded Partnership as defined in KRS 141.0401(6)(r)
- Qualified Investment Partnership (QIP) as defined in KRS 141.206(15)
- Qualified Subchapter S-Corporation Subsidiary (QSUB).