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# **STATE TAX REGISTRATION APPLICATION INSTRUCTIONS**

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**Georgia Department of Revenue  
Registration and Licensing Unit  
PO Box 49512  
Atlanta, GA 30359-1512  
(877)-423-6711**

**INSTRUCTIONS FOR COMPLETION OF THE STATE TAX REGISTRATION APPLICATION**  
(PLEASE TYPE OR PRINT IN INK)

**SECTION 1: REASON FOR THE REGISTRATION**

Check all applicable boxes to indicate the reason(s) for this registration

1. **Starting a New Business** – If you are starting a new business or you have purchased an existing business, check here.
2. **Adding an Additional Tax Registration** – If you are currently registered and have a tax ID number and you are applying for an additional tax registration number, check here.
3. **Application for a Master Number (4 or more locations)** – If you currently have 4 or more locations within Georgia, check here. (You are required by law to file your sales tax reports under a consolidated number.)
4. **Information Update** –
  - A. Change in location or mailing address on all accounts.  
**Changes in location address for Alcohol accounts require a new alcohol application.**
  - B. Change in alcohol licensee – If current licensee has a Georgia Alcohol License and it is being changed to a new licensee. **Changes in licensee require a new alcohol application.**
5. **Additional Location for a Master Sales Tax Account Only** – If you are adding a new location to your Master Sales Tax account, check here. Also, enter the Master sales tax number.
6. **Did your business (check the appropriate responses):**
  - A. Acquire all or part of another business.
  - B. Change in legal structure (Ex. proprietorship to corporation) – If you have changed or plan to change the ownership structure of your business.
  - C. Undergo a merger.
7. **Enter State Tax Identification Number**
8. **Check all tax license(s) and/or permit type(s) for which you are applying.**

Complete any of the following form(s) that apply to your registration.

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

## SECTION 2: ENTITY TYPE

Check the ownership structure under which your business operates. If the business is a corporation, enter the State and Date of Incorporation in the appropriate areas. (**NOTE:** If the business owners are a married couple, ownership will presume to be a partnership.)

## SECTION 3: BUSINESS INFORMATION

1. Enter the name under which your business is legally registered with the Secretary of State. If your business is not registered; enter the name under which you plan to operate.
  - Enter the trade name or doing-business-as (DBA) name of your business entity only if different from the name listed on Line
  - Enter your Federal Employer Identification (FEI) Number. If you have applied for an FEI Number write "APPLIED FOR." (Leave blank if you do not have a current FEI number or have not applied for one.)
  - Enter Business Street Address (can not be a PO Box)
  - Enter Business Telephone Number
  - Enter Fax Number
  - Enter Email Address
2. Date of First Operation – enter (mm/dd/yyyy).
3. If your business operates seasonally, indicate the months of operation. (mm-mm)
4. Enter Business Fiscal Year End
5. Check the accounting method you will use:
  - Cash Basis – The seller reports the sale and remits the tax in the month that the tax was collected.
  - Accrual Basis – The seller reports the sale and remits the tax in the month that the sale was made.

## SECTION 4: BUSINESS MAILING ADDRESS

Enter Business Mailing Address- If you want to have notices and other correspondence for a specific tax type mailed to an address other than the business street address, please complete this section.

## SECTION 5: BUSINESS OWNERSHIP/RELATIONSHIP

The Georgia Department of Revenue requires that the following information be provided for all individuals for businesses in order to determine the ownership relationship of the applying business. If this Section is not completed, the application will not be approved. (**NOTE:** A Social Security Number or Individual Taxpayer Identification Number (ITIN) for all Owners, Partners, Officers and Members is required per Revenue Regulation 560-1-1-18.)

## SECTION 6: BUSINESS ACTIVITY INFORMATION

Identify the nature of your business. (If it is a combination of two or more businesses, list the percentages of receipts for each. Total percentage must equal 100%).

1. Check appropriate business activity type(s).
2. Check appropriate yes or no answers as to whether you will or will not sell motor fuel.
3. Check appropriate yes or no answers as to whether you are a common carrier.
4. Describe the products to be sold and/or taxable services to be provided. Examples: grocery, restaurant, bakery, chain food store, department store, jewelry, hardware, service station, automobile dealership, furniture store, motel or hotel, warehouse, manufacturing plant, book store, etc. combination of businesses.
5. Enter your NAICS Code – should be 6 digits

## **SECTION 7: EMPLOYER WITHHOLDING INFORMATION**

1. Check appropriate yes or no answer as to whether you will or will not have employees. If "no", proceed to Section 8.
2. Check "Business", "Payroll Service" or "Other" to identify the party responsible for filing and remitting the required payroll taxes. If "Business" or "Payroll Service", your business will be assigned a withholding number. If "Other", list the name and Withholding Number of the business responsible for paying these taxes. The name and number listed will be verified with our Registration records. If this information cannot be verified, a withholding number will be issued to the business.
3. Check "yes" if you expect to withhold more than \$200 per month; otherwise, check "no".
4. Enter the date of your first payroll. (Month/Day/Year required.)

## **SECTION 8: AUTHORIZED SIGNATURE/CONTACT INFORMATION**

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

If sales and use tax was collected and/or Georgia income tax was withheld prior to the filing of this application, please complete and attach the appropriate tax return with separate checks. Identify each payment by tax type. The processing of this application will be delayed unless all applicable questions are answered, required information is provided, and the application is properly signed. Please retain a copy of this application for your file.

## **RESPONSIBLE PARTY INFORMATION**

- Under section 48-2-52 of the Official Code of Georgia Annotated, a:
  - corporation officer or employee,
  - limited liability company member, manager or employee, or
  - limited liability partnership, partner or employeemay be held personally liable for unpaid sales tax, withholding tax, and 911 charges on prepaid wireless services assessed against such corporation, limited liability company, or limited liability partnership.
- The responsible party information must be completed for each of the persons described above who is under a duty to collect, account for and pay any of the above-described taxes or amounts to the Department of Revenue.
- The responsible party information must also be used to notify the Department of Revenue when there is a change in responsible persons. Attach additional pages if needed.
- Applications will be considered incomplete and may delay registration if the responsible party information is not completed in its entirety.

**Mail or fax completed application to:**

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