

# 08/16/04 Final Draft

## **MTC/SSTP Combined Registration Traditional Sales and Use Tax Registration for Businesses with Physical Presence**

The purpose of the MTC Combined Electronic Registration Project is two-fold. It will meet the needs of the Streamlined Sales Tax Project and will also implement an online tax registration system that will enable taxpayers to register for tax simultaneously in a number of jurisdictions on a "one-stop shopping" basis. While the system is intended to function as an electronic version of the traditional tax registration path, it is expected to be developed jointly for users of the Streamlined Sales Tax System. From the user's perspective, the online tax registration system should appear and function as a seamless registration conduit, irrespective of whether the user chooses the traditional or the Streamlined registration path. At this time it appears that the traditional path registration initially will be only for sales and use tax, as is the case for Streamlined registration. At this time, one vendor has expressed serious interest in developing this system. This document covers the traditional registration path. For more information regarding the SSTP Registration, a paper is available describing the process and data elements.

### **Sales and Use Tax Common Data Elements**

It is intended that this list will be common and part of the data provided to all states.

#### **Mandatory (MAN) Optional (OP)**

1. Name and address of company (Applies to parent (if applicable) and registering company)
  - Name (legal name) **MAN**
  - Primary address (physical) **MAN**
  - Mailing address **MAN (if different than Primary address)**
  - TIN **MAN**
  - Doing Business As Name (DBA) **OP (since they may not have one)**
  - Phone **MAN**
  - Fax **OP**
  - Email **MAN**
1. List all business locations (Applies to all business locations in state) **MAN (Required only if they have locations different than the primary address)**
  - Name (DBA)
  - Address (physical)
  - Phone
  - Applicable states
3. Name and address of owners (Applies to Owners, Officers, Partners) **MAN, unless same as above**
  - Name
  - Address
  - Phone
  - Fax - **OP**
  - Email
  - SSN
  - Title
4. Name and address of contact person (Applies to registered agents, or other designated contact for future correspondence) **MAN unless sole prop and same as above**
  - Name
  - Address
  - Phone
  - Fax **OP**

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- Email
- 5. Nature of business **MAN**
  - NAICS code (six digits)
- 6. Begin date **MAN**
  - Date began business in state or date tax liability in state began if different
- 7. Filing cycle criterion **MAN**
  - Estimated monthly taxable sales and/or purchases
  - Months during which business is active
- 8. Legal structure (Indication of a single choice from following list) **MAN**
  - Individual/Sole Proprietor
  - Association
  - C-corporation
  - S-corporation
  - Cooperative
  - Estate or trust (fiduciary)
  - Federal Government
  - Other Government
  - General Partnership
  - Insurance company
  - Limited Partnership
  - Limited Liability Partnership
  - Limited Liability Company
  - Nonprofit
  - Nonprofit corporation
  - Nonprofit organization
  - Partnership /Joint venture
  - Real Estate Investment Trust
  - Bank
  - Other

## **Additional State-Specific Sales and Use Tax Data Elements**

Each state will have the ability to add text, including phone numbers or links, to explain necessary further steps a business may need to take in order to meet their registration needs for sales tax and/or other tax types in a state. For example, a state may explain that if a business has employees, they will need to follow the link provided to fulfill the necessary steps to register for that tax. If a state requires a follow-up written signature, the registrant could be informed of that responsibility at this step as well.

### **ALABAMA**

1. Web address (**OP**)
2. Begin date by location (**MAN**)
3. Either NAICS for principal activity of business or NAICS for product sold depending on question asked on business information page. (**MAN**)

Clarification Vince Arnold 6/3/04 – is a required field on our present application and will be required on the electronic registration application but it is not in narrative form. The taxpayer simply chooses the nature of his business on number 9 and list the product he is selling on line 10 on the present application. The electronic registration application fields are not numbered.

08/09/04 – this is for the business level, not per location as was on the screen mockups per Vince Arnold. The wording for this question should be the opposite of what is asked as a common data element.

### **ARIZONA**

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No additional items required

## **Arkansas** (new 6/23/04 per Tom Atchley)

1. Do you sell alcoholic beverages in Arkansas?
2. Do you sell tobacco products in Arkansas?
3. For each physical location, provide the date you will begin business and a brief narrative of the product sold or taxable service performed. If your business is physically located in Arkansas, provide the county's name of where the business is located.
4. Did you purchase an established business? (Yes or No) If yes, give the business' name, owner's name and sales tax permit number of the business by location if known.
5. Did you purchase the fixtures and equipment of an existing business? If yes, provide the name and sales tax permit number of the business.

Only asked on New, not update Per Roberta Overman 08/11/04

## **FLORIDA - MAN**

1. Is your business location rented? If yes, and you do not operate from your home; provide the owner or landlord's name, telephone number, and address. Changed landlord in screen to be a single field. Discussed with Melissa 08/10/04

2. Does your business activity include?

- Sales of property or goods at retail (to consumers)
- Sales of property or goods at wholesale (to registered dealers)
- Sales to secondhand goods
- Rental of commercial real property to individuals or businesses
- Rental of transient living or sleeping accommodations (for six months or less)
- Management of transient living or sleeping accommodations belonging to others
- Rental of equipment or other property or goods to individuals or businesses
- Renting/leasing motor vehicles to others
- Repair or alteration of tangible personal property
- Charging admission or membership fees
- Placing and operating coin-operated amusement machines at business locations belonging to others
- Placing and operating vending machines at business locations belonging to others
- Purchasing items to be included in a finished product assembled or manufactured for sale
- Providing any of the following services:
  - Pest control for nonresidential buildings
  - Cleaning services for nonresidential buildings
  - Detective services
  - Protection services
  - Security alarm system monitoring
- Purchasing items that were not taxed by the seller at time of purchase
- Using dyed diesel fuel for off-road purposes

2. What products or services do you purchase for resale?

## **Idaho**

No additional items required

## **ILLINOIS**

No additional items required

## **IOWA**

1. County name. **MAN for business locations in Iowa.** (Out of state business locations are not required to provide a county name.)
2. Iowa sales tax permit number (for changes or cancellation of permit only)

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Per Rod Erickson 7/13/04

## **KANSAS**

1. Do you purchase merchandise, equipment, fixtures, and other items outside the state for your own use (not for resale) in which you are not charged a sales tax?" **MAN**
2. Will sales be made from various temporary locations? **MAN**
3. Does your business ship or deliver merchandise to customers? **MAN**
4. Are you performing labor services in connection with the construction, reconstruction, or repair of commercial buildings or facilities? **MAN**
5. Do you sell natural gas, electricity, water, or heat (propane gas, LP gas, coal, wood) to residential or agricultural customers? **MAN**
6. Inside or outside city limits **MAN**
7. County name **MAN**
8. In addition to the 6 digit NAICS code, a reference to the principal activity of the business and the product sold. (Per Location) **MAN**
9. Accounting method **MAN**

## **KENTUCKY**

1. Previous Taxpayer ID. **Optional** – 07/02/04 added per Carla Hawkins

## **MICHIGAN**

No additional items required

## **MINNESOTA**

1. Is your business located on an Indian Reservation? **MAN Business level and location level per Ruth Rowley 08/10/04**

If so, what Reservation? **Conditional**

- Bois Forte Band of Chippewa
  - Fond du Lac Band of Chippewa
  - Grand Portage Band of Chippewa
  - Leech Lake Band of Chippewa
  - Lower Sioux Community
  - Mille Lacs Band of Chippewa
  - Prairie Island Sioux Community
  - Red Lake Band of Chippewa
  - Shakopee Mdewakaton Sioux
  - Upper Sioux Community
  - White Earth Band of Chippewa
2. Jurisdictions **OP**
    - Rochester sales, use & lodging
    - St. Cloud area
    - St. Cloud liquor & food
    - Mankato sales & use
    - St. Paul sales & use
    - St. Paul lodging >50 rooms
    - St. Paul lodging <50 rooms
    - Minneapolis sales & use
    - Minneapolis downtown liquor, lodging, restaurant, entertainment
    - Cook county sales & use
    - Hermantown sales & use
    - Two Harbors sales & use
    - Proctor sales & use
    - New Ulm sales & use
  3. Naics code for location

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## MISSOURI

1. Narrative of principle activity of the business or nature of business **MAN business level only**
2. Missouri charter number (if a Missouri Corporation) **MAN business level only**
3. Certificate of Authority number (if not a Missouri Corporation) **MAN business level only**
4. Do you sell any type of alcoholic beverages? (For future registration needs) **MAN location level and business level**
5. Do you sell food items that are exempt from state sales tax? **MAN location level and business level**
6. Do you lease motor vehicles that were purchased exempt, to Missouri customers? **MAN location level and business level**
7. Do you sell post-secondary educational textbooks? **MAN location level and business level**
8. Are you liable for consumers use tax? **MAN location level and business level**
9. Do you sell domestic utilities? **MAN location level and business level**
10. Do you sell aviation jet fuel? **MAN location level and business level**
11. Do you sell cigarettes or tobacco products? (Statutory requirement to capture retail sales locations selling cigarettes at the time of registration) **MAN location level and business level**
13. Previous tax ID for Missouri. **OP per Dave Zanone 6-25-04**
14. Is this location inside city limits (location level and business level)  
**Updates per Dave Zanone 08/11/04.**

## North Carolina

No additional items required

## North Dakota

We will want to include a statement that North Dakota law requires foreign corporations, Limited Liability Companies, Limited Partnerships, and Limited Liability Partnerships to register and obtain a Certificate of Authority from the Secretary of State before our office can issue a sales tax permit.

1. We will ask for the ID number issued by the Secretary of State on the certificate of authority. **OP**

## SOUTH CAROLINA

1. Owner FEIN (If a company own a company) *Either owner SSN or owner FEIN is mandatory, depending on whether the owner is an individual or business, cannot be both.*
2. Is owner a state resident? If so, how long? (Number of years, number of month) - **MAN**
3. Percent of ownership - **MAN for each owner**  
*Yes no questions – **Mandatory checkboxes***
  4. Sells motor oil
  5. Sells batteries
  6. Sells tires
  7. Sells appliances
  8. Sells food
  9. Sells cellular services
  10. Sells aviation gas
11. In-state/out of state seller – **mandatory checkbox**
12. Consolidated return, do you file for multiple entities? **mandatory checkbox**

## SOUTH DAKOTA

1. County name – **MAN if located inside SD**
2. Cash or Accrual accounting method – **Mandatory** per Jane Page 6/3/04
3. County name at location level. **MAN** Per Jane Page 7/29/04

## TEXAS

1. Officers' drivers' license **MAN if sole prop. OP for all others.**
2. FEIN of officers (from alternate business, if any) **MAN when applicable**
3. NAIC code of each business location **MAN**

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4. If location does not operate all year, is this a one-time sale, or will business be conducted at this location each year? **MAN**
9. Will you deliver in your own vehicles, provide taxable services, and or have sales/service representatives going from this location to customers located in another city, county, or local taxing jurisdiction? **MAN**
10. Will you ship from this location to customers via common carrier? **MAN**
11. Are you a seller with no established place of business selling at a temporary location (trade show, event, or door-to-door)? **MAN**
12. Will you have out-of-state suppliers shipping taxable items directly to customers' locations in Texas? **MAN**
13. A list of any other distribution points, warehouses, or offices in Texas, that were not setup as business locations. **OP**
14. Do you make retail sales of taxable items on an installment purchase plan or deferred payment plan where interest is charged on the entire balance, including the sales tax? **MAN**
15. Do you do your own financing on some accounts on which interest is charged? **MAN**
16. Will you include installment payments that were received during a reporting period in total sales on your sales tax return for that period (that is, you keep your records on a cash basis of accounting)? **MAN**
17. If you purchased an existing business: **OP**
  - Previous owner's taxpayer number
  - Previous owner's trade name
  - Previous owner's legal name
  - Previous owner's address
  - Previous owner's phone number
  - Purchase date
  - Purchase price
18. What did you purchase? Inventory, real estate, corporate stock, equipment, other (explain)  
**OP**
19. State specific ID  
Per Debbie Peterson 07/12/04
20. Begin date per location  
Per Joe Latteo 07/23/04

### **UTAH \*MAN**

1. Do you want to voluntarily file your sales tax on a monthly basis?
2. Will you sell goods or services from only one fixed place of business in Utah?
3. Will you sell goods or services from more than one fixed place of business in Utah?
4. Will you sell goods or services (other than prepared food) from a non-fixed place of business, such as door-to-door or through vending machines or multi-level marketing?
5. Is your business located in Utah and do you ship goods from a location outside Utah to a Utah customer.
6. Are you a vendor who has no physical or representational presence in Utah who is selling goods or services shipped by U.S. Mail or common carrier, directly to Utah customers?
7. Are you a utility providing telephone service, electricity or gas?
8. Are you a real property contractor bringing material directly to a Utah job site and/or having material shipped direct to a Utah job site from a location outside Utah?
9. Will you purchase goods or services tax-free from vendors located outside Utah for storage, use or consumption by you or your business in Utah and need to report use tax of more than \$400 annually?
10. Please describe, in detail, the purpose or nature of your business.
11. County (only if located in the state).
12. Local government issuing business license (only applicable if located in the state).
13. If you are a restaurant, what type are you? Fast food, family restaurant, theme with liquor, white table cloth with liquor.
14. Will you have sales of prepared food or beverages?

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15. Will you have retail sales of new tires? This includes new tires sold as part of a vehicle sale, new tires purchased on or for vehicles that are rented, or new tires purchased from those not collecting the Waste Tire Recycling Fee.

16. Do you purchase natural gas or electricity from someone other than your local public utility?

17. Are you selling motel, hotel, trailer court, campground or other lodging accommodations?

18. Will you rent motor vehicles (registered for 12,000 or less) to customers for less than 31 days?

19. Previous or existing sales accounts.

Updates per Bill Boudreau 07/26/04

### **WASHINGTON**

1. Narrative of business activity description **MAN**

**2. Taxpayer ID – OP**

Per Rebecca Johnston 07/23/04

### **WISCONSIN**

No additional items required

### **WYOMING**

No additional data required